

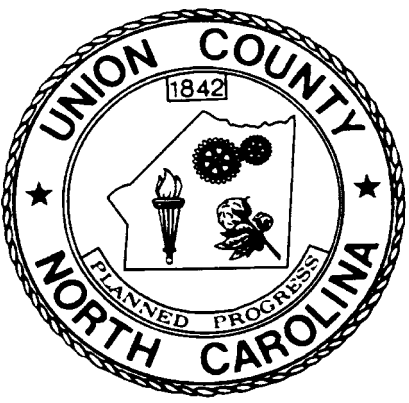
# UNION COUNTY, NORTH CAROLINA



## 2011-2012 MANAGER'S RECOMMENDED BUDGET

Presented by

Cynthia A. Coto  
County Manager



## Table of Contents

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Budget Message	1
Recommended Budget Ordinance	15
County Budget - All Funds (Pie chart - All Funds)	28
Where the Money Comes From (Pie chart – General Fund)	28
Where the Money Goes – By Program Function (Pie chart – General Fund)	29
Where the Money Goes – By Expense Category (Pie chart – General Fund)	29
Positions by Department/Agency (Table)	30
County employees per 1,000 population (Table and Line chart)	31
Positions by Program Function (Pie chart and Table)	32
Financial Summaries	
General Fund Budget Overview – Revenues by Major Sources (Gross) and Expenditures by Major Categories (Gross)	33
General Fund Budget Overview – Expenditures by Department Totals (Gross)	34
General Fund – Department and Agency Summaries Expenditures / Revenues / FTE / PTE	36
Other Annual Operating Funds Budget Overview Expenditures / Revenues / FTE / PTE	51
Water & Sewer Fund Financial Summary	53
Solid Waste Fund Financial Summary	54
Stormwater Fund Financial Summary	55
Other Annual Operating Funds Budget Overview - Automation Enhancement Fund - Expenditures / Revenues / FTE / PTE	56
Fire Funds - Department and Agency Summaries - Fire Tax Districts Funds	57
Fire Funds - Department and Agency Summaries - Fire Fee Districts Fund	60
Fire Funds - Compiled Fire Tax/Fee Rate Schedule	69

## Table of Contents

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### Appendices

School Benchmark Comparison - School Current Expense NCACC Budget & Tax Survey 2010-11	70
School Benchmark Comparison - School Debt NCACC Budget & Tax Survey 2010-11	72
School Benchmark Comparison - Total School Funding NCACC Budget & Tax Survey 2010-11	76
County Capital Improvement Plan - General Services Fleet Management Patton Avenue Bay	78
County Capital Improvement Plan - Historic Post Office Roof Replacement	80
Outside Agency Funding	81



## OFFICE OF THE COMMISSIONERS AND MANAGER

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### MEMORANDUM

TO: Union County Board of Commissioners

FROM: Cynthia A. Coto  
County Manager

PURPOSE: FY 2012 Budget Message

DATE: May 23, 2011

Attached you will find a copy of the Manager's recommended FY2012 Budget for Union County. The General Fund budget contains recommended expenses of \$219,156,357 which represents a decrease of \$1,567,175 or 0.71% from the current year's original budget of \$220,723,532. The current year's original budget has been amended during the course of the fiscal year and presently totals \$224.2 million. With the revisions to the current year budget, the recommended budget for FY2012 of \$219.2 million represents a decrease of \$5.0 million from the current year's amended budget.

The recommended budget is balanced with no fund balance appropriation. This is an improvement over the FY2011 budget that required \$1,681,878 in fund balance to balance the budget. Our goal is to build a sustainable budget without the use of fund balance to balance our annual appropriations. The recommended budget makes no change to the general fund tax rate of 66.5 cents. However, in order to assess costs of certain services back to the uses of those services, we are recommending minor increases to inspection, planning and library fees.

As stated previously, our goal is to build a sustainable budget for Union County. While we made great strides to that end in the FY2012 budget, due to time constraints we did not get where we need to be. We are forced to use two one-time funding sources to balance the FY2012 budget. These one-time funding sources, using \$1.1 million of 911 funds to pay the debt service on the 800 MHz radio system; and \$1.5 million in debt service reserve funds to make school debt payments, were necessary given our current budget situation. With the proper planning and a long-term budget approach, we can build a sustainable budget that will benefit Union County well into the future. We must look at the priorities of the Board and fund those needed services as efficiently as possible. We cannot afford to continue to contribute county funding to programs that are not of the highest priority. This recommended budget is a start to a sustainable budget.

With our current debt load and cost per capita of funding the UCPS, we must make hard choices in terms of the cost/benefit of services to all our tax payers. We cannot afford to continue the growth in services that the County experienced over the past several years. We have reviewed all our programs and you will find that this budget

makes several recommendations to make cuts to many of the programs the county is not mandated to fund. We simply cannot afford the same level of services.

In order to balance the General Fund Budget without a recommended tax increase and expected reductions in state funding, it is necessary to recommend further cost reduction measures, including the elimination of funding for up to 17 full time positions in areas where the workload has been reduced due to the economic downturn or where we are not mandated to provide the level of county funding that has been provided in the past. These position eliminations represent about \$1,208,340 in reduced salary and benefit costs for FY2012.

As we have discussed several times, I am also recommending reduced funding to the UCPS. In the FY2012 budget, I am recommending \$79.3 million from General Fund, down slightly from \$79.5 million of operating funds in the FY2011 budget. In addition, \$200,000 is budgeted from bond savings fund from the sales tax refund. This will provide the UCPS a FY2012 total budget amount of \$79.5 million. However, the FY2012 budget does cut \$5.0 million in requested capital funding to UCPS. As requested from the UCPS, they would prefer to cut capital needs from the budget in order to have flexibility in the use of the operating funds.

Given the realities of our current economic situation there was no choice but to reduce the funding to the school system. We have made every effort to work with the UCPS to provide the level funding that they requested, and after several meetings feel this recommended budget will accomplish what the schools and the county can agree to. It should be noted that in addition to the operating funds and the capital funding from bond savings, the county's cost to fund the schools will increase in FY2012 due to an additional \$2.0 million of school debt service payment due in the FY2012 budget.

While the growth in the County has slowed, we are still responsible for the costs that have been incurred from prior budgets, many of which are beyond our control. These additional costs include the responsibility for providing Child Support Enforcement services as mandated by the State, an increase in the employer contribution rate for employee retirement, the annualized cost associated with the addition of five detention officers in January of 2010, State mandated responsibility for providing office space for Probation and Parole functions, workers' compensation funding and cost associated with the maintenance of our new radio system. These are costs built into the FY2012 budget that we must continue to fund.

The budget situation continues to be very difficult for many county departments. In January of 2009, the Board of Commissioners and County Staff implemented significant and substantive cost reduction measures in light of the global economic recession. These reductions resulted in the elimination of eighty-seven positions, representing almost 11% of the county workforce, and were part of an overall reduction in operating expenses in excess of \$5 million annually or about 3% of the General Fund Budget. In addition to the reduction of annually recurring expenses of \$5 million, another \$7 million in capital expenditures were cut from the operating budget for a total reduction exceeding \$12 million. These prior cuts, in addition to recommended cuts proposed in the FY2012 budget continue to make providing services more difficult for county staff.

We have made some very difficult decision in terms of this decreased level of services. Besides increasing user fees for some services, the Library Board has decreased hours of operations at county libraries. We have also removed the funding of grants for

athletic associations throughout the county. We will also look to contract or privatize services in DSS and the Health Department. These cuts will be felt by the public. Without the available resources, we cannot continue to fund these services at past levels. It is our hope that the level of cuts will bear only minor inconveniences to the public.

As part of our goal to provide a sustainable budget, you will also notice the allocation of capital expenditures back in the General Fund. We can no longer afford to continue to shift General Fund costs to the Capital Project Fund or into the future. The FY2012 budget reflects on-going equipment purchases in the county general fund. We are also recommending that we begin the transition from pay-go to the accrual method of funding retiree health benefits. We have set aside funds in the contingency account we plan to apply toward our unfunded OPEB liability.

The FY2012 recommended budget represents a financial plan for the coming year. As with any plan there is some degree of uncertainty involved in the projections. We recognize that the State has not adopted its FY 2012 Budget, and until the legislature adopts the State budget, there is always the possibility of revenue reductions or additional costs passed down to the counties. In addition, while the current economic climate it has somewhat stabilized, it is still difficult to anticipate the level of retail sales, and resulting sales tax receipts. For these and other reasons, careful monitoring will be required during the year and adjustments may be required in the event that projections prove to be overly optimistic.

### **Budget Highlights**

**No increase in county tax rate for the 4<sup>th</sup> straight year** – As stated above, the FY2012 budget maintained the tax rate at 66.5 cents per \$100 valuation. This current tax rate, along with the limited growth in county valuation, provides no additional revenue to fund county or UCPS programs.

**No fund balance appropriation needed to balance budget** – For the first time in many years, the County does not need to rely on fund balance to balance our annual budget. The FY2011 budget required \$1,681,878, FY2010 budget utilized \$1,283,506, and the adopted FY2009 budget appropriated \$5,779,678 of fund balance appropriations to meet the requirements of a balanced budget. Between FY2005 and FY2009, the fund balance appropriated was between \$5.2 million and \$6.9 million. We must develop a sustainable budget that does not rely on drawing down reserves to balance our budget. We must begin to live within our means.

**On-going equipment needs allocated back in General Fund** – In order to balance the FY2011 budget, the adopted budget shifted \$4,138,351 of capital costs to the Capital Projects Fund. With the exception of the DSS Business Process Automation System, the remaining projects should have been funded from the General Fund. We can no longer afford to use one-time funding for on-going expenditures. The FY2012 budget allocates funding in the General Fund for those on-going costs such as sheriff vehicles, jail replacement HVAC units, and replacement weapons.

**Budgeted funding for OPEB liability in contingency account** – The contingency account appropriates \$1,062,155 for unemployment claims, unanticipated emergencies, fuel cost spikes, and additional funding for retiree health insurance costs. It is our plan to limit the use of contingency funds for strict emergencies during the year, and transfer the remaining balance to fund our OPEB liability.

**No pay increase for staff for 4<sup>th</sup> straight year** – As difficult as it was to make cuts to the FY2012 budget, the most difficult budget decision was not to appropriate funds for salary increases for employees. We are all too well aware of the economic situation we find ourselves, and I believe it is the right way to manage our budget, but it is very difficult to tell employees that they will not be rewarded for their continued effort and hard work. It is my hope that if we can manage our budget during FY2012, that we can find some small amount of funding to reward the efforts of county employees who have picked up additional duties and responsibilities during the difficult period of layoffs in the county.

**\$5 million cut in Pay-go Capital for UCPS** – Based on the original budget projection of \$5 million of capital needs for the UCPS, the UCPS requested to absorb cuts in capital outlay rather than in their operating budget. To work with the school district and to hold the line on our budget, the county is recommending \$5 million in reductions from the UCPS pay-go capital. The UCPS feels having the funds appropriated to current expense provides them the most flexibility in managing the school funding needs. This reduction in capital funding is given our current financial situation. The UCPS was provided \$6.0 million in capital funding in FY2011, split between \$4.7 million from bond savings and \$1.3 million in pay-go capital from the county general fund. The schools have had an extensive capital spending for new schools and with the debt load that the County carries on these schools; we must look to limit the amount of annual spending on capital.

**\$1.5 million from Debt Service Reserve Fund to assist with school debt service payment** – The County has established a debt service reserve fund in prior years from bond referendum funds. The County currently has \$1.5 million in that fund and feels it is necessary to use those bond service reserve funds to assist with the \$2.0 million increase in debt service costs for FY2012.



**\$1.1 million from 911 Fund used to make debt service payment on 800 MHz radio system** – The 911 Fund is established to assist in funding for 911 telephone calls. The fund restricts the use of funds to 911 telephone calls and does not allow for the use of funds for related dispatching of calls. With this restricted use, many counties have been able to build a sizeable reserve in the 911 Fund. The State passed a bill last year that allows a one-time use of these funds for a public safety related purpose. With our current budget situation, and the amount of reserves still available in the 911 Fund, we felt the best use of this one-time allowance was to make the FY2012 debt payment on the new 800 MHz radio system. The amount of reserves that remain available in the 911 Fund, will allow the Center to make the necessary equipment purchase to maintain the quality of our system.

**Reduce or eliminate county funding level for non-mandated programs** – During the budget process, we took a hard look at all county departments and associated programs. We asked a lot of questions about the programs in order to determine what is mandated and what programs or services are optional. Many programs in the Human Services function of the county had expanded their services to include many non-mandated functions. During these difficult budget times, we must ensure that the services we are providing are done so in the most efficient and economical fashion. The FY2012 budget reduces or eliminates county funding for several Health and DSS programs.

**County employee vs. contracted services evaluated** – As stated above, part of our evaluation was to determine the most cost effective manner to provide services. We are recommending changes to the manner in which we provide those services. The FY2012 budget recommends changes in some programs where we will contract for services as opposed to providing those services with employees.

### **General Fund Revenue**

The FY2012 budget was developed with the best information we had available to us at the time. We do not anticipate that the economy will rebound significantly during the upcoming fiscal year. Overall General Fund revenues are expected to decrease in FY2012 from FY2011 budgeted revenues. General Fund revenues for FY2012 are projected at \$217.6 million compared to FY2011 budgeted revenues of \$219.0 million. The primary factor in this projected decrease is the expected decrease in state funding. Based on figures that we have heard, we are expecting a \$1.0 million decrease in Lottery funding from the state as well as an expected \$1.0 million in other intergovernmental revenue sources. This decrease in state funding is offset by increased departmental fees and increase in estimated sales taxes.

We are fortunate to have a major revenue source, property taxes, is a reliable and steady revenue source of county funding. Property taxes make up approximately 64.67% of county general fund revenue. While we have experienced the slow down in the growth of this revenue source, we have a consistent funding source for a majority of our revenue. The amount of property tax generated is a function of three variables, tax rate, valuation, and collection rate. The tax rate for FY2012 is again 66.5 cents. This is the fourth year in a row that we have maintained this tax rate. The valuation for FY2012 has increased slightly. Valuation figures from the Tax Assessors Office reflect

approximately .34% growth in property values. The final piece of the revenue projection for property tax revenue is the collection rate. We have used an estimated collection rate of 97.60%. This is consistent with the budgeted collection rate for FY2011 of 97.59% and the projected FY2011 collection rate of approximately 98.00%. These factors combine to provide relatively flat funding in property taxes for FY2012.

Motor vehicle taxes are another major revenue source of the county. The revenue generated by this revenue source has decreased consistently over the past few years. As vehicles depreciate and fewer new cars being purchased the valuation of motor vehicles continues to decline. The revenue projections for motor vehicle taxes are projected to decrease by approximately \$300,000 in FY2012. Motor vehicle taxes are projected to generate \$9.0 million in FY2012.

Local option sales taxes are expected to increase slightly in FY2012. The State anticipated sales tax increase of 4 - 5%, however we have used a more conservative growth projection of 2.40%. This increase is estimated based on information shared by the state and our trending data. We have seen sales tax revenue stabilize over the past several months as compared to the dramatic drop in revenues during the recession.

Lease payments from CMC-Union are budgeted at \$2.5 million for FY2012, which is slightly lower than the FY2011 budgeted figure of \$2.7 million to account for lower interest rates. The lease contracts provides for a minimal payment of \$1.4 million and a percentage of investment income and operational earnings.

In this year's budget presentations, you will notice the use of descriptions and graphics depicting "net impacts" on the County. In terms of net impact, or cost, we are referring to the demand a particular expense, or group of expenses, may have on unassigned general revenue, or the degree to which an expense or group of expenses does not have a dedicated revenue source to reduce the impact on general County revenues (such as sales tax, property tax, investment income and other unassigned revenue). The following table depicts the use of unassigned/assigned revenues by the major expense categories of debt, UCPS and general County uses. It may be helpful to refer to this table when reference is made to unassigned revenues or net costs. Assigned revenues in the chart are shown in parenthesis ( ) and are also shown as "Departmental Assigned Revenue".

The unassigned General Fund revenues include property taxes, motor vehicle taxes, sales taxes, investment income, small amounts of miscellaneous revenue and CMC-Union lease payments. These revenues are not restricted as to their use by law, and generally can be used by the County to fund any expense that would be considered a public purpose. The combined total for this category of revenue is projected to be \$186.4 million for FY2012, which represents an increase of \$1.9 million from FY2011's \$184.5.

You will notice from the chart that the FY2012 budget reflects a net increase in county costs for our debt. As mentioned previously, the UCPS share of our net costs has decreased due to the reduction of capital funding. The county net costs declined due to reduction in budgeted county expenditures for FY2012 and the projected reduction of state funding for programs.

## Net Revenue Presentation

CY Original Budget	Net County Costs				
	Debt	UCPS	County	Total	
Expenditures	51,485,742	81,021,208	88,216,582	220,723,532	
Department Assigned Revenue	<u>(3,188,802)</u>	<u>0</u>	<u>(31,361,945)</u>	<u>(34,550,747)</u>	(34,550,747)
Net Costs	48,296,940	81,021,208	56,854,637	186,172,785	<u>(186,172,785)</u>
					(220,723,532)
Unassigned Revenues (Prop Tax, Sales Tax, CMC-Union, Interest)				(184,490,907)	
Fund Balance Appropriated				<u>(1,681,878)</u>	
Total County Resources				(186,172,785)	
NY Original Budget	Debt	UCPS	County	Total	
Expenditures	52,286,126	79,519,722	87,350,509	219,156,357	
Department Assigned Revenue	<u>(1,750,000)</u>	<u>0</u>	<u>(31,007,574)</u>	<u>(32,757,574)</u>	(32,757,574)
Net Costs	50,536,126	79,519,722	56,342,935	186,398,783	<u>(186,398,783)</u>
					(219,156,357)
Unassigned Revenues (Prop Tax, Sales Tax, CMC-Union, Interest)				(186,398,783)	
Fund Balance Appropriated				<u>0</u>	
Total County Resources				(186,398,783)	

### General Fund Expenses

Overall county expenditures are proposed to decrease from the original FY2011 budget of \$220.7 million to \$219.2 million for FY2012. In my recommended budget there is an increase in funding for Education and Public Safety over FY2011 levels. Education reflects a \$500,000 overall increase in funding, primarily due to the \$2.0 million additional debt service. The budget for Public Safety reflects an overall increase of \$300,000. This increase is related to funding on-going capital purchase out of the General Fund. In the FY2011 budget, Sheriff vehicles, jail replacement HVAC units, and jail security upgrades were purchase out of the Capital Projects Fund. These type purchases should be in the General Fund.

Other changes from the FY2011 budget reflect \$400,000 decrease in economic development due to a decrease in funding to the UCPP and expiration of incentive grants. Human services funding saw the largest change in funding with a \$2.1 million decrease in funding. This decrease is primarily due to a projected decrease in public assistance costs and decreasing county funds to non-mandated programs in DSS and Public Health.

Funding for Libraries and Parks reflect a \$200,000 decrease in funding for FY2012. The Contingency appropriation reflects an increase of \$400,000 over the FY2011 original contingency appropriation to help offset the \$5.0 million OPEB liability.

The largest portion of the County budget is the funding for the UCPS. FY2012 funding for the schools is proposed at \$129.0 million. This is an increase of approximately \$500,000 from FY2011 General Fund contribution to UCPS. The FY2012 budget has proposed \$79.3 million in operating costs; \$49.5 million in debt service payments for school borrowing; and \$.2 million for school facility costs. The UCPS will also have \$200,000 available from the bond savings fund.

The UCPS FY2011 General Fund allocation was \$79.5 million in operating; \$1.3 million in capital funding; \$47.5 million in debt service payments and \$.2 in school facility costs. While the UCPS would like additional funding, I believe we have met their needs based on the meetings we have had with the UCPS. As we look to our future years projections, this is a reality that the schools will have to adapt future budgets to a revised level of funding.

Net debt service costs for FY2012 total \$50.5 million. This is comprised of the \$49.5 million in school debt, \$2.8 million in county debt, and lottery proceeds estimated at \$1,750,000 to offset school debt costs. This reflects an increase of \$2.2 million from FY 2011's net \$48.3 million. The increase in net debt service costs is due to two factors, with the first being reduced lottery proceeds to apply to debt service requirements for school purposes. The recommended budget contains \$1,750,000 in lottery proceeds, about \$1.5 million less than FY2011 figure.

The second factor has to do with increased debt payment due in FY2012 for school related debt. School debt is increasing by \$2.0 million; however the radio system debt, to be paid in FY2012 from 911 Funds, reduces the net increase by \$1.1 million.

		Change from 2011 Original Budget
Unassigned Revenues (Property & Sales Taxes, Investment Income, CMC – Union)	Revenue Increase	(\$0)
Lottery/Medicaid Hold Harmless	Revenue Decrease	(\$1,000,000)
Intergovernmental Revenue	Revenue Decrease	(\$1,000,000)
School Debt Service Reserve Funds	Revenue Increase	\$1,500,000
Departmental Charges	Revenue Increase	\$500,000
Net Debt Costs	Expense Increase	\$800,000
Net UCPS Costs	Expense Decrease	(\$1,300,000)
Net County Costs	Expense Decrease	(\$1,200,000)
Fund Balance	Revenue Decrease	(\$1,700,000)
Total		\$0

We are recommending the elimination of funding for 7 positions in Public Health. Three positions will be eliminated from Environmental Health due to the number of inspections being provided. One position was grant funded, and not expected to be budgeted in FY2012. Of the remaining positions, two are currently vacant and one is associated with the reduction in the Dental Program.

We are also restructuring the non-mandated functions of the Dental program. Charges for these services will no longer have a sliding scale for costs of services and the program will be cut back to live within the revenues generated from the program.

In the Department of Social Services, we have reviewed several programs that we can contract out for services or allow private companies to perform the functions of the program. The Community Alternative Program (CAP) will be phased out and the services will be performed by private companies.

The In-home Aid Program will also be contracted through the County. While we are responsible for the program, we do not have to use county employees to provide the services. We can contract out with a private provider to perform the services of the in-home Aid program. The County will be responsible to ensure recipients meet eligibility requirements to receive the services. The screening and monitoring of the program will be conducted by county staff.

One other program we are continuing to monitor and review is our Group Home. We are working on compiling the figures to base our decision on whether it is more economical to keep the group home or close it and send kids to private placement facilities. We will continue to monitor this program and update the Board as we move toward a recommendation for the Group Home.

Also with regard to positions, as with FY 2011, funding is not contained in the recommended budget for a Homeland Security Director. One of my goals for FY2012 will be to find a long-term solution to structuring the Homeland Security functions. Should the Board desire to replace the former Homeland Security Director, funding will need to be added to the budget to cover that expense.

## **UCPS**

We have had several meetings and conversations with representatives from the UCPS. As I have developed this recommended budget, I took extraordinary care in my decision on funding UCPS. I realize the school system is an asset to the County, but I must weigh the cost/benefit of what we can afford to fund given the limited resources available. Current expense funding for UCPS is recommended at \$79.3 million for FY2012. This is a decrease of \$200,000 from the FY2011 funding level.

At the UCPS request, we have eliminated any pay-go capital funding to cover operational costs. The UCPS will provide for any capital expenditure needs from the \$79.3 million of operating funding. The UCPS will have \$200,000 appropriated from bond savings proceeds to total \$79.5 million.

## **Financial Policies and Implications**

The recommended annual budget is developed each year in a manner that is consistent with your Financial Policies. Any deviation from those policies should be taken only after extensive discussions and with an abundance of care and caution regarding the long term implications. In terms of fund balance levels, your policy is to maintain fund balance levels at 16% of general fund expenses and that funds in excess of the target level be transferred to the capital reserve fund and/or used to reduce debt issuance. We project that our undesignated and unreserved fund balance at the end of the current fiscal year will be approximately \$40.9 million, once all accrual accounting transactions are completed. This projected balance will leave us above our 16.0% reserve policy. As a result, we are recommending an Interfund Transfer (IFT) of \$2.0 million to the OPEB fund; and \$2.0 million to capital reserves at the end of FY 2011. This will leave us with our required reserves and ensure funding reserves in these other critical funding accounts. This is recommended to ensure that we continue to live within our means.

We are recommending two projects be funded from the Capital Projects Fund. The roof at the old Post Office is in need of replacement. The existing roof is over ten years old and has incurred numerous leaks that have been repaired over the past year and these repairs will continue to increase in frequency. In order to protect and preserve this historic property, we recommend replacing the roof in the FY2012 budget at a cost of \$150,000.

The other capital project is an expansion to the service center. The Transportation Department has received state funding to update our existing bus fleet. The new busses require a different lift that we have in our existing facility. This expansion will allow our mechanics to repair these vehicles without sending back to the manufacturer. This will save the county time and money. The estimate for this project is \$267,438.

### **Risks Associated with the Recommended Budget**

As has been mentioned, it has become more and more difficult to estimate and project local option sales tax receipts, and as you know this revenue source is extremely critical to county budgets. We have based our FY 2012 estimates on the assumptions that there will slight growth in retails sales and that we will not see an extended slow down in the economy for FY2012. Further decline in the local economy during the coming year will require potentially difficult adjustments.

As has also been mentioned, we must be concerned so long as the State budget process is ongoing. Typically the State budget is not approved until after local governments have completed their budgets.

### **Future Years**

Your annual budget is affected by previous decisions. Similarly, decisions made today, or decisions that are deferred today, will have implications in the future. There are a few notable implications that should be anticipated in terms of the FY 2012 Budget. These include implications associated with funding our capital needs in coming years, to include libraries, the Union Village replacement and expansion of our detention capacity. These and other capital needs will certainly have significant financial impacts (capital and operating) in the not to distant future.

With our current major revenue sources of property taxes, sales tax and intergovernmental revenue, we do not see revenue growth coming in the future. Without additional revenue sources, the major capital projects listed above are impossible to complete. In addition to the capital costs of construction, there is no funding available for operating costs. We do not envision moving forward with these projects until we can find a steady revenue stream to fund the expanded operations.

As stated above, our objective is to develop a long-term sustainable budget that we can ensure the continued services provided to county residents. Our current budget does not eliminate future year deficits. As mentioned above, we are using \$2.6 million of one-time revenue sources to balance the FY2012 budget. As we look beyond FY2012, we must first fill the hole from the one-time sources. So as look to FY2013 and beyond, we start in a \$2.6 million hole. Even with the projected growth in property tax valuation and sales tax, we do not eliminate the budget deficit with the projected expenditures.

Our projections do not account for any increase in the tax rate or for any additional revenue for the hospital lease.

Our projected expenditures assumes 1.5% increase in operating costs, and a 2.0 % increase for pay adjustments and associated payroll costs, that must be addressed. As we stand today, we are projecting budget deficits of \$4.7 million in FY2013; \$5.6 million in FY2014; and \$7.2 million in FY2015. We will begin to look at these future years as we start our budget planning for FY2013 in August.

## **Fire Service**

In order to prepare a recommendation for the FY2012 budget for fire departments, I had to bring myself up to speed with the activities and the funding models for the various fire departments. Fire departments are funded by various sources and all have different circumstances to consider in determining funding levels. In my recommended budget, I considered the fire departments as I did all other county departments and outside agencies. I want to be consistent in our approach to funding fire departments. To determine the fire department budgets, I did not include pay increases, additional staffing, or new equipment unless it could be funded by current revenue sources. My goal in funding the fire departments was to not increase the subsidy from the County General Fund and eliminate shortfall funding in the long term. There is one department, that I will address, that could not survive the budget year without some shortfall funding from the County.

As you know, fire departments are funded by fire fees or fire taxes. We have five (5) departments that are funded through taxes and the remainder are funded through fire fees. The fire fee departments have statutory authority up to \$100 for fire fees. In looking at the needs of the fire fee districts, I felt the needs required the fees to be increased in order to provide adequate protection to the public. As you will see in the budget, I am recommending three fire fee departments be increased to \$100. Those three, Allens Crossroads, Providence, and Wingate have unique situations that required an increase to the maximum limit.

Allens Crossroads has a total budget of \$169,410. In order to provide this budget for the department to meet the needs of its citizens we had to raise the fee to generate the maximum amount of income possible. Even with the maximum fee, they are only able to generate \$104,937 in fire fee revenue. This amount does not provide for adequate protection of those residents. The department has reduced its budget by \$49,283 since the 2008/09 budget year. I feel they have done everything they could do as a department to live within their means. This is the only department that I am recommending a shortfall payment from the county to balance the budget. The shortfall payment I am recommending from the County is \$39,413. This is a decrease in the amount of the shortfall payment from the County in the current year budget.

Funding for the Providence VFD has serious issues. The department will not receive funding from Mecklenburg County in FY2012. This is a reduction of revenue of \$87,500. In addition, the Town of Weddington is scaling back on its subsidy to the department. The County cannot make up this level of shortfall funding for the Providence VFD. I am recommending \$159,036, and would hope that the department could merge with another department as suggested in the Fire Study.

The other department that I am recommending taking fire fees to \$100 is Wingate. Even with the increase to \$100, Wingate VFD will have to cut its budget substantially. Wingate VFD budget has increased by approximately \$60,000 since 2008/09. I am not recommending a shortfall payment to the Wingate VFD

I would like to point out that we had several fire fee VFD's that have fee reductions. Griffith Road, Jackson, Lanes Creek, New Salem, and Unionville VFD's, all were able to reduce the fire fee. With the exception of Jackson and Lanes Creek, the other VFD's were able to reduce their fire fee due to the fund balance amount carried over to FY2012. The remaining fire fee districts will have fee increases, but not for the amounts they were seeking. I am recommending only what they will need to continue current operations.

Funding for the fire tax districts were also limited to need for the current operations. Two departments, Stallings and Wesley Chapel are able to maintain operations at the same tax rate. The remaining three departments will see very modest increases. Hemby Bridge, Springs and Waxhaw VFD's will see increases of less than \$.003.

## **Enterprise Functions**

### **Solid Waste**

The Solid Waste program continues to operate at a deficit. With the rate changes approved in the FY2011 budget, we saw a \$2 per ton increase in the MSW tipping fee (from \$41 to \$43), a \$5 per ton increase (from \$30 to \$35) in the yard waste tipping fee. The MSW and C&D portions of the solid waste operations are able to generate funds to offset losses in recycling, drop-off sites and litter control programs.

As stated above, where the Solid Waste fund continues to suffer is in the drop-off sites. As we monitor the revenues and expenditures of each of these sites, it is apparent that we cannot continue to business in this manner. The \$0.25 cost per bag at the drop-off sites is not sufficient to continue to operate those sites. In order to bring revenues more in line with costs at the drop-off sites, we are recommending an increase from \$0.25 per bag to \$0.50 per bag disposal fee at our residential drop-off sites for garbage bags and trash containers that exceed 13 gallons. Excess revenue from our C&D and MSW operations has traditionally been used to fund shortfalls in our residential drop-off sites and recycling operations. Even at \$0.50 per bag, the drop-off sites do not fully cover the actual cost of providing this labor intensive service.

In order to reduce the deficit of the drop-off sites, we are recommending the closure of the Sun Valley and Piedmont sites. We have met with town representatives to see about transferring the sites to the municipality. This would allow the municipality the opportunity to provide this service to their residents if they so chose. Another cost savings measure we recommend is the reduction in hours for the New Salem drop-off site. With the limited flow through that site, it is best to limit the hours of operation.

The savings recommendations project to save the county just under \$350,000. Given our current financial situation in the solid waste fund, we need to take advantage of these savings to limit the drain on the solid waste reserves.



## **Water and Sewer**

I am recommending that we maintain current rates for water and sewer services at this time. The water and sewer functions are undergoing a rate study to determine if rate adjustments will be necessary in the future. The rate study will be coming on the heels of the Water and Sewer Master Plan and will work in unison to identify the operating and capital needs of the water and sewer department and what rates will be necessary to fund the future needs.

Our goal is develop a long-term approach to our water and sewer infrastructure needs and identify funding to ensure we can provide adequate service well into the future. The Master Plan and rate study will work together to identify capital costs and funding to ensure we will be able to meet our future demands.

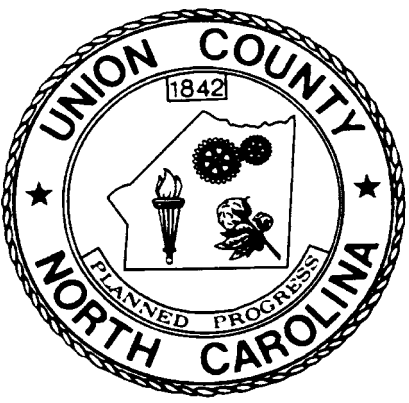
## **Conclusions**

For the most part, Union County has done an excellent job of anticipating, and reacting to, the significant economic downturn that began in late 2008. The County has adapted to doing more with less; however the impact on staff has been, and continues to be, significant. At all times it is imperative, if local government is to succeed, that the governing board, staff and citizens maintain an open dialogue to reach consensus as to critical needs and resources available to meet those needs. There are never sufficient resources to accomplish all that can and should be accomplished, and the process of open dialogue and consensus building ensures that limited resources are directed to the most critical tasks and efforts, or priorities, as defined by the governing board and community.

To this end, we want to become more pro-active in our budget development. The FY2012 budget is a first step to living within our means. We cannot afford to balance the budget with fund balance. We must also realize that the dynamic growth of the past decade will not be there to stimulate revenues. We must learn to adapt to the new revenue streams and provide needed services within the resources available.

We want to update and improve our five year projections. The planning of the resources of this county will not only assist in preparing adopting our annual budget, it will allow the Board time to set priorities and allow staff time to develop the budget to meet these goals.

From what I understand, Union County has not experienced a great deal of success in such efforts in the past. We must begin now to plan for the future in terms of growth management and the necessary infrastructure planning and implementation that accompanies and supports growth management and community planning efforts. While staff is extremely limited at this time, we do have the capacity to focus on these critical issues if such direction is given by the Board. However, it should also be recognized that we will need to guidance and direction from the Board to create such a long-term plan. We look forward to the start of this process.



**SECTION I. GENERAL FUND**

A. The following amounts are hereby appropriated in the GENERAL FUND for the operation of the county government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012 in accordance with the chart of accounts heretofore established for this county.

General Government:		
Board of Commissioners	388,006	
Central Administration	739,132	
County Dues & Memberships	92,644	
Internal Audit	99,787	
Legal	327,255	
Personnel	643,694	
Finance	842,835	
Tax Administration	3,350,072	
Court Facilities	1,905,623	
Elections	1,102,644	
Register of Deeds	791,586	
Information Technology	1,727,228	
General Services	24,561	12,035,067
Public Safety:		
Law Enforcement	21,362,497	
Communications	3,299,021	
Homeland Security	184,917	
Fire Services	753,090	
Inspections	1,246,458	
Outside Agencies	3,061,654	29,907,637
Economic & Physical Development:		
Planning	507,646	
Economic Development	1,238,954	
Cooperative Extension	1,093,636	
Soil Conservation	78,937	
Outside Agency	78,758	2,997,931
Human Services:		
Public Health	8,185,936	
Social Services	25,079,994	
Transportation and Nutrition	1,540,465	
Veterans' Services	249,126	
Outside Agencies	1,932,389	36,987,910
Education:		
School Current Expense	79,304,155	
School CE-Occupancy Costs	215,567	
School Capital Outlay (See Section IX. A.)		
School Debt Service	49,533,368	
Community College		
Debt Service	333,285	
Operations	1,090,827	
Outside Agency	2,138	130,479,340
Cultural and Recreational:		
Library	4,109,902	
Parks & Recreation	1,508,088	
Outside Agencies	68,327	5,686,317
Contingency/Nondepartmental	1,062,155	1,062,155
		<u>219,156,357</u>

Continued on next page.

**Recommended Budget Ordinance**  
**Union County, NC**

**Fiscal Year 2011-2012**

**B.** It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Ad Valorem Taxes	154,015,627
Local Option Sales Tax	23,000,000
Other Taxes	1,522,500
Intergovernmental	27,233,216
Functional Revenues	7,876,941
Miscellaneous	3,997,417
Fund Balance Appropriated	0
	<u>217,645,701</u>

**C.** IFT from Debt Service Reserve Fund

	<u>1,510,656</u>
	<u>219,156,357</u>

**SECTION II. FIRE TAX DISTRICTS**

**A.** The following amounts are hereby appropriated in the various FIRE TAX DISTRICT FUNDS for the operation of fire protection services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Hemby Bridge	<u>1,253,500</u>
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Springs	<u>383,586</u>
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Stallings	<u>1,089,564</u>
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Waxhaw	<u>768,699</u>
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Wesley Chapel	<u>1,415,131</u>
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**B.** It is estimated that the following revenues will be available in the FIRE TAX DISTRICT FUNDS for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Ad Valorem Taxes	1,046,604
Local Option Sales Tax	153,742
Fund Balance Appropriated	53,154
	<u>1,253,500</u>

Ad Valorem Taxes	327,950
Local Option Sales Tax	47,432
Fund Balance Appropriated	8,204
	<u>383,586</u>

Ad Valorem Taxes	907,095
Local Option Sales Tax	136,349
Fund Balance Appropriated	46,120
	<u>1,089,564</u>

Ad Valorem Taxes	644,142
Local Option Sales Tax	92,689
Fund Balance Appropriated	31,868
	<u>768,699</u>

Ad Valorem Taxes	1,215,347
Local Option Sales Tax	181,171
Fund Balance Appropriated	18,613
	<u>1,415,131</u>

**SECTION III. FEE SUPPORTED FIRE DISTRICTS**

**A.** The following amounts are hereby appropriated in the FEE SUPPORTED FIRE DISTRICTS FUND for the operation of fire protection services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Public Safety:	<u>2,073,581</u>
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**B.** It is estimated that the following revenues will be available in the FEE SUPPORTED FIRE DISTRICTS FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Fire Fees	2,007,768
Fund Balance Appropriated	65,813
	<u>2,073,581</u>

Continued on next page.

**SECTION IV. EMERGENCY TELEPHONE SYSTEM**

A. The following amounts are hereby appropriated in the EMERGENCY TELEPHONE SYSTEM FUND for the emergency 911 services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Public Safety	<u>2,190,059</u>
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B. It is estimated that the following revenues will be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Service Charges	1,006,522
Fund Balance Appropriated	<u>1,183,537</u>
	<u>2,190,059</u>

**SECTION V. WATER AND SEWER**

A. The following amounts are hereby appropriated in the WATER AND SEWER FUND for the operation of water and sewer services for the fiscal year beginning July 1, 2010 and ending June 30, 2011 with the chart of accounts heretofore established for this county.

Water & Sewer	<u>29,202,099</u>
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B. It is estimated that the following revenues will be available in the WATER AND SEWER FUND for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Fees for Services	28,695,964
Miscellaneous	506,135
	<u>29,202,099</u>

**SECTION VI. SOLID WASTE**

A. The following amounts are hereby appropriated in the SOLID WASTE FUND for the operation of solid waste services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Solid Waste	<u>6,362,810</u>
-------------	------------------

B. It is estimated that the following revenues will be available in the SOLID WASTE FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Fees for Services	3,498,260
Miscellaneous	328,698
IFT from Solid Waste Reserves	2,361,000
Fund Balance Appropriated	<u>174,852</u>
	<u>6,362,810</u>

**SECTION VII. STORMWATER**

A. The following amounts are hereby appropriated in the STORMWATER FUND for the operation of stormwater services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Stormwater	<u>324,223</u>
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B. It is estimated that the following revenues will be available in the STORMWATER FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Transfer from Enterprise Fund	<u>324,223</u>
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**SECTION VIII. AUTOMATION ENHANCEMENT FUND**

A. The following amounts are hereby appropriated in the AUTOMATION ENHANCEMENT FUND for the operation of stormwater services for the fiscal year beginning July 1, 2011 and ending June 30, 2012 with the chart of accounts heretofore established for this county.

Automation Enhancement Fund	<u>102,000</u>
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B. It is estimated that the following revenues will be available in the AUTOMATION ENHANCEMENT FUND for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Permits & Fees	<u>102,000</u>
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**Recommended Budget Ordinance**  
**Union County, NC**

**Fiscal Year 2011-2012**

**SECTION IX. SCHOOL BOND FUND-55 CAPITAL PROJECT ORDINANCE FUND**

- A.** The following amounts are hereby amending the appropriation in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund) for education capital projects within the chart of accounts heretofore established for this county. Capital expenditures allocated to SCHOOL BOND FUND-55 are limited to Category I and III projects. Prior to expending these funds, UCPS shall provide the County with a project list detailing Category I and III projects.
- B.** It is estimated that the following revenues will be available in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund). SCHOOL BOND FUND-55 revenues are limited to bond funded CIP project savings which accrue only to funded and bid construction projects.

Capital Projects	<u>200,000</u>	Fund Revenues	<u>200,000</u>
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- SECTION X. A. GENERAL FUND:** That there is hereby levied for the fiscal year beginning July 1, 2011, and ending June 30, 2012, the following county-wide rate of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2011, 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-wide appropriations:

General Fund - County-wide Rate	<u>.6650</u>
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- B. SPECIAL DISTRICTS:** That there is hereby levied for the fiscal year beginning July 1, 2011, and ending June 30, 2012, the following Special District tax rate on each one hundred dollars (\$100) valuation of estimated taxable property situated in each Special District, as listed for taxes as of January 1, 2011, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District appropriations:

Hemby Bridge Fire Protection District	<u>.0493</u>
Springs Fire Protection District	<u>.0315</u>
Stallings Fire Protection District	<u>.0428</u>
Wesley Chapel Fire Protection District	<u>.0220</u>
Waxhaw Fire Protection District	<u>.0372</u>

**SECTION XI. GENERAL CAPITAL PROJECT ORDINANCE FUND**

- A.** The following amounts are hereby amending the appropriation in the GENERAL CAPITAL PROJECT FUND (Capital Project Ordinance Fund) for various capital projects.
- B.** It is estimated that the following revenues will be available in the GENERAL CAPITAL PROJECT FUND (Capital Project Ordinance Fund).

Historic Post Office Roof Replacement	150,000		
Garage Expansion	<u>267,438</u>		
	<u>417,438</u>	Fund Revenues	<u>417,438</u>

Continued on next page.

SECTION XII. FIRE FEES

These fees will be collected by the County Tax Administrator's Office and remitted to the various fee supported fire districts by the Finance Department on a monthly basis. Remittances may not exceed the budgeted amount for any given department. In the event that revenues exceed expenditures, those funds shall be withheld and used in the next year's budget appropriation as a fund balance added to the appropriation from fees collected in that year. The fees are as follows:

**FIRE FEES 2011-2012**

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek
Percentage per request of maximum	100.00%	65.01%	76.17%	70.08%	70.41%	62.34%	77.05%
Single Family Dwelling (SFD) (max fee of \$100)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Unimproved Land-per acre	0.040	0.026	0.030	0.028	0.028	0.025	0.031
-minimum (10% of fee)	10.00	6.50	7.62	7.01	7.04	6.23	7.70
Animal/Horticulture (20% of fee)	20.00	13.00	15.23	14.02	14.08	12.47	15.41
Commercial < or = 5000 sq ft (100% of fee)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Commercial > 5000 sq ft (200% of fee)	200.00	130.02	152.35	140.16	140.83	124.68	154.10
Mobile Home (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Duplex (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Triplex (150% of fee)	150.00	97.51	114.26	105.12	105.62	93.51	115.57
Other Family Dwellings (200% of fee)	200.00	130.02	152.35	140.16	140.83	124.68	154.10
Cultural Facilities (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Educational Facilities (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Governmental Facilities (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Religious Facilities (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05
Fire Protection Facilities (same as SFD)	100.00	65.01	76.17	70.08	70.41	62.34	77.05

	New Salem	Provi- dence	Sandy Ridge	Stacks Road	Stallings	Union- ville	Wingate
Percentage per request of maximum	81.97%	100.00%	81.69%	78.80%	100.00%	61.57%	100.00%
Single Family Dwelling (SFD) (max fee of \$100)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Unimproved Land-per acre	0.033	0.040	0.033	0.032	0.040	0.025	0.040
-minimum (10% of fee)	8.20	10.00	8.17	7.88	10.00	6.16	10.00
Animal/Horticulture (20% of fee)	16.39	20.00	16.34	15.76	20.00	12.31	20.00
Commercial < or = 5000 sq ft (100% of fee)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Commercial > 5000 sq ft (200% of fee)	163.93	200.00	163.38	157.60	200.00	123.14	200.00
Mobile Home (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Duplex (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Triplex (150% of fee)	122.95	150.00	122.53	118.20	150.00	92.35	150.00
Other Family Dwellings (200% of fee)	163.93	200.00	163.38	157.60	200.00	123.14	200.00
Cultural Facilities (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Educational Facilities (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Governmental Facilities (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Religious Facilities (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00
Fire Protection Facilities (same as SFD)	81.97	100.00	81.69	78.80	100.00	61.57	100.00

Continued on next page.

**Recommended Budget Ordinance**  
**Union County, NC**

**Fiscal Year 2011-2012**

**SECTION XIII. WATER AND SEWER RATES**

**A. One-time Charges for New Service:**

	<b>Meter Size</b>	<b>Capacity Ratio to 3/4 inch</b>	<b>Water User Fees</b>	<b>Sewer User Fees</b>
Capacity Fee - charged for all new service (based on meter size):	3/4"	1.00	\$ 500	\$ 2,650
	1"	2.52	1,250	6,675
	1.5"	5.01	2,500	13,275
	2"	8.01	4,000	21,225
	3"	22.54	11,250	59,725
	4"	50.09	25,050	132,725
	6"	70.12	35,050	185,825
Water Tap Fee - charged for county provided taps (based on meter size):	3/4"		\$ 400	
	1"		525	
	1.5"		2,600	
	> 1.5" meter		Cost	
Sewer Tap Fee - charged for county provided taps (based on line size):	<b>Line Size</b>			
	4"			\$ 630
	6"			825
	> 6" line			Cost

**B. Monthly Service Charges:**

	<b>Meter Size</b>	<b>Capacity Ratio to 3/4 inch</b>	<b>Water User Fees</b>	<b>Sewer User Fees</b>
Base Facility Charge - fixed amount (based on meter size):	3/4"	1.00	\$ 5.00	\$ 9.25
	1"	2.52	12.60	23.31
	1.5"	5.01	25.05	46.34
	2"	8.01	40.05	74.09
	3"	22.54	112.70	208.50
	4"	50.09	250.45	463.33
	6"	70.12	350.60	648.61
Monthly Volume (Usage) Charge, Non Residential Customers - per 1,000 gallons (monthly metered water usage):			\$ 2.45 *	\$ 3.30 **

\* Monthly Volume (Usage) Charge, Residential 3/4" and Irrigation Meters - per 1,000 gallons (monthly metered water usage, rates are based on the stage of water restrictions in force):

Monthly Gallons Billed	Stage I No Water Restrictions	Stage II Water Restrictions	Stage III Water Restrictions	Stage IV Water Restrictions
0 - 3,000	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
3,001 - 8,000	2.45	2.45	2.45	2.45
8,001 -10,000	3.45	3.45	3.45	3.45
10,001 -15,000	5.45	8.18	13.63	19.08
Over 15,000	9.45	14.18	23.63	33.08

\*\* A year round sewer billing cap is applicable to all metered water consumption over 12,000 gallons per month for residential customers using 3/4" meter.

**C. Payment Distribution:**

Payments will be applied first to late charges or fees, then to sewer charges, and then to water charges.

Continued on next page.



**SECTION XIV. SOLID WASTE RATES**

	<u>Proposed</u>	<u>Current</u>
Municipal household waste	\$43.00/ton	\$43.00/ton
Construction and demolition waste	\$34.00/ton*	\$34.00/ton*
Yard waste and pallets -	\$35.00/ton	\$35.00/ton
Recyclable materials from commercial haulers	0.00/ton credit	0.00/ton credit
Municipal household waste deposited at convenience sites - small garbage bag - 13 Gal	\$0.25 cents per bag	\$0.25 cents per bag
Municipal household waste deposited at convenience sites - large garbage bag/garbage can >13 Gal	\$0.50 cents per bag **	\$0.25 cents per bag

\*The fee excludes the NC Solid Waste Disposal Tax imposed pursuant to NCGS 105-187.61.

\*\*Proposed rates effective Oct 1, 2011

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Continued on next page.

**SECTION XV. Inspection Fee Schedule**

**UNION COUNTY INSPECTION DEPARTMENT**  
**FEE SCHEDULES**

August 6, 1999  
 Revisions Effective October 3, 2000  
 Revisions Effective July 1, 2001  
 Revisions Effective July 1, 2002  
 Revisions Effective July 1, 2003  
 Proposed Revision Effective July 1, 2011

**RESIDENTIAL DWELLING UNITS**

\*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 square foot of \$0.5 13.

\*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 square foot of \$0.146.

\*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 square foot of \$.0710.

\*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)

**COMMERCIAL CONSTRUCTION**

Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per square foot as shown below:

OCCUPANCY GROUP	15,000 SF & LESS	> THAN 15,000 SF
Assembly	\$0.278	\$0.253
Business	\$0.278	\$0.242
Educational	\$0.278	\$0.253
Factory/Industrial	\$0.149	\$0.121
Hazardous	\$0.123	\$0.098
Institutional	\$0.414	\$0.38
Mercantile	\$0.1 87	\$0.1 62
Residential	\$0.244	\$0.219

Continued on next page.

SECTION XV. Inspection Fee Schedule (continued)

**ELECTRICAL SCHEDULE**

	Commercial	Residential
<b>POWER SERVICE or SUB PANEL</b>		
0 - 100 AMPS .....	\$ <del>55.00</del> <b>60.00</b>	\$82.50
101 - 200 AMPS .....	80.00	125.00
201 - 400 AMPS .....	110.00	165.00
401 - 600 AMPS .....	140.00	210.00
601 - 1000 AMPS .....	165.00	250.00
1001 - 2000 AMPS .....	220.00	330.00
2001 - ABOVE AMPS .....	250.00	370.00
		Commercial Residential
<b>Low Voltage Wiring (Less than 120 Volts)</b>		<b>\$60.00 \$60.00</b>
Power Service or Sub Panel [(only); (no additional electrical wiring)]		<del>\$33.00</del> <b>60.00</b> <del>\$49.50</del> <b>60.00</b>
Electrical for Mechanical Change Out (Wiring heat or A/C Only)		<del>\$33.00</del> <b>60.00</b> <del>49.50</del> <b>60.00</b>
Temporary Saw Pole (existing buildings and farm buildings) .....		<del>\$33.00</del> <b>60.00</b> <del>49.50</del> <b>60.00</b>
Replacement of electrical service for existing mobile homes.....		<del>\$33.00</del> <b>60.00</b> <del>49.50</del> <b>60.00</b>
Load Control Devices (per dwelling unit) .....		<del>\$33.00</del> <b>60.00</b> <del>49.50</del> <b>60.00</b>
Sign Service/Based on Power Service Size .....		<del>\$55.00</del> <b>60.00</b> N/A
(if over 100 amps refer to chart above)		
Pole Service/Based on Power Service Size .....		<del>\$55.00</del> <b>60.00</b> 80.00
(if over 100 amps refer to chart above)		
Fee for ALL UNCLASSIFIED INSTALLATIONS .....		<del>\$33.00</del> <b>60.00</b> <del>49.50</del> <b>60.00</b>

\*\$16.50 each additional unit, same trip

**MECHANICAL SCHEDULE**

	Commercial	Residential
Heat Pump, Apollo Unit, Gas Pack or Furnace with A.C .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Radiant Heat Systems, Wall Furnace, Unit Heater, Fireplace Insert, Gas Logs, Gas Light, Gas Grill, etc.	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Gas Water Heater (Change Out) .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Gas Line (Only)	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Mechanical unit for Mobile Home [(Only) .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Fee for ALL UNCLASSIFIED INSTALLATIONS .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>

\*\$16.50 each additional unit, same trip

**PLUMBING SCHEDULE**

	Commercial	Residential
Complete Renovation (residential) .....	\$66.00	99.00
Each Toilet Room	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Gas Line	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Water Heater (Change Out) .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>
Fee for ALL UNCLASSIFIED INSTALLATIONS .....	<del>\$33.00</del> <b>60.00</b>	<del>49.50</del> <b>60.00</b>

\*\$16.50 each additional unit, same trip

**Recommended Budget Ordinance  
Union County, NC**

**Fiscal Year 2011-2012**

**SECTION XV. Inspection Fee Schedule (continued)**

**SCHEDULE OF PERMIT FEES – CONTINUED**

<b><i>Change of Contractor</i></b>	<b>\$60.00</b>
MOBILE HOME SETUP:	
Single:	\$240.00
Double:	\$270.00
InGround Pools: .....	\$140.00 Commercial \$210.00 Residential Above
Ground Pools:	\$70.00
MODULAR HOME (Residential) .....	(70% of Res. Sched.)
MOVE-IN RESIDENCE .....	(70% of Res. Sched.)
RESIDENTIAL RENOVATIONS.....	[sq. ft. of the existing residence x \$0513 x 50%]
MODULAR UNITS(Commercial) .....	[sq. ft. x fee of occupancy determined, (as/commercial table fee schedule) x 70%]
SHELL BUILDING(initial permit) .....	[sq. ft. x fee of Storage Occupancy, (as/commercial table fee schedule)]
UPFIT OF SHELL BUILDING .....	[sq. ft. x fee of occupancy determined, (as/commercial table fee schedule) - fee charged for shell Building] or a minimum fee, whichever is greater
RENOVATIONS .....	[sq. ft. of renovated area x the fee of occupancy determined, (as/commercial table fee schedule) x 75%]
DAY CARE, THERAPEUTIC HOME & GROUP HOME INSPECTIONS	<del>\$55.00</del> <b>60.00</b>
OCCUPANCY PERMIT (Tenant change Only) .....	\$66.00
CHANGE OF OCCUPANCY PERMIT (Change of Use) .....	<del>\$55.00</del> <b>60.00</b>
CONDITIONAL POWER .....	<del>\$33.00</del> <b>60.00</b> Commercial (per trade) <del>\$49.50</del> <b>60.00</b> Residential (per trade)
DEMOLITION PERMIT .....	<del>\$33.00</del> <b>60.00</b> Commercial <del>\$49.50</del> <b>60.00</b> Residential
SIGNS	<del>\$55.00</del> <b>60.00</b>
SPRINKLERS	<del>\$33.00</del> <b>60.00</b>
MINIMUM FEE	<del>\$33.00</del> <b>60.00</b> Commercial <del>\$49.50</del> <b>60.00</b> Residential
STARTING WORK WITHOUT PERMIT .....	Double Permit Fee
RE-INSPECTION FEE	<del>\$55.00</del> <b>60.00</b> ea. Commercial \$80.00 ea. Residential

Continued on next page.

SECTION XV. Inspection Fee Schedule (continued)

CERTIFICATE OF ZONING COMPLIANCE (building inspection not required)	\$40.00
CERTIFICATE OF OCCUPANCY .....	\$5.00 Commercial \$10.00 Residential
BUILDING PERMIT SIGN CARD .....	\$5.00 Commercial \$10.00 Residential
APPLICATION FEE BOARD OF ADJUSTMENTS .....	<del>\$220.00</del> <b>800.00</b>
ARCHIVE RESEARCH .....	\$15.00 Commercial \$25.00 Residential
REFUNDS ON PERMITS (No Inspections made min. fee held)	<del>\$33.00</del> <b>60.00</b> Commercial <del>\$49.50</del> <b>60.00</b> Residential
RETURNED CHECK	<del>\$20.00</del> <b>25.00 (changed per Finance Dept.)</b>
STATE RECOVERY FUND CHARGED TO CONTRACTORS	\$10.00

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.

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 designed "Extra Inspections." For each such "Extra Inspection", a fee of ~~\$55.00~~ **60.00** for commercial and \$80.00 for residential shall be imposed for each offense.

A permit issued pursuant to G.S. 1 53-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. 1 53A-358)

Therefore, the following fees will be charged for permits that are allowed to expire:

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 ~~\$33.00~~ **60.00** for commercial and ~~\$49.50~~ **60.00** for residential.
  - 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
  - A. A new, second, permit will be issued with the full amount of fees being charged.

NOTE: 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 of ~~\$33.00~~ **60.00** for

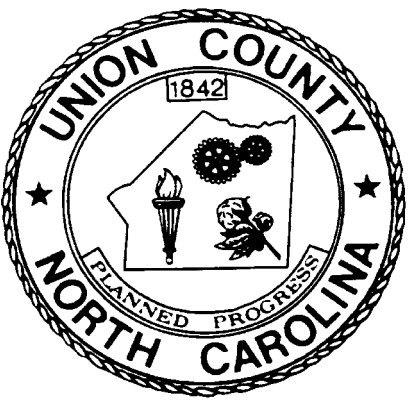
**SECTION XVI. SEVERABILITY**

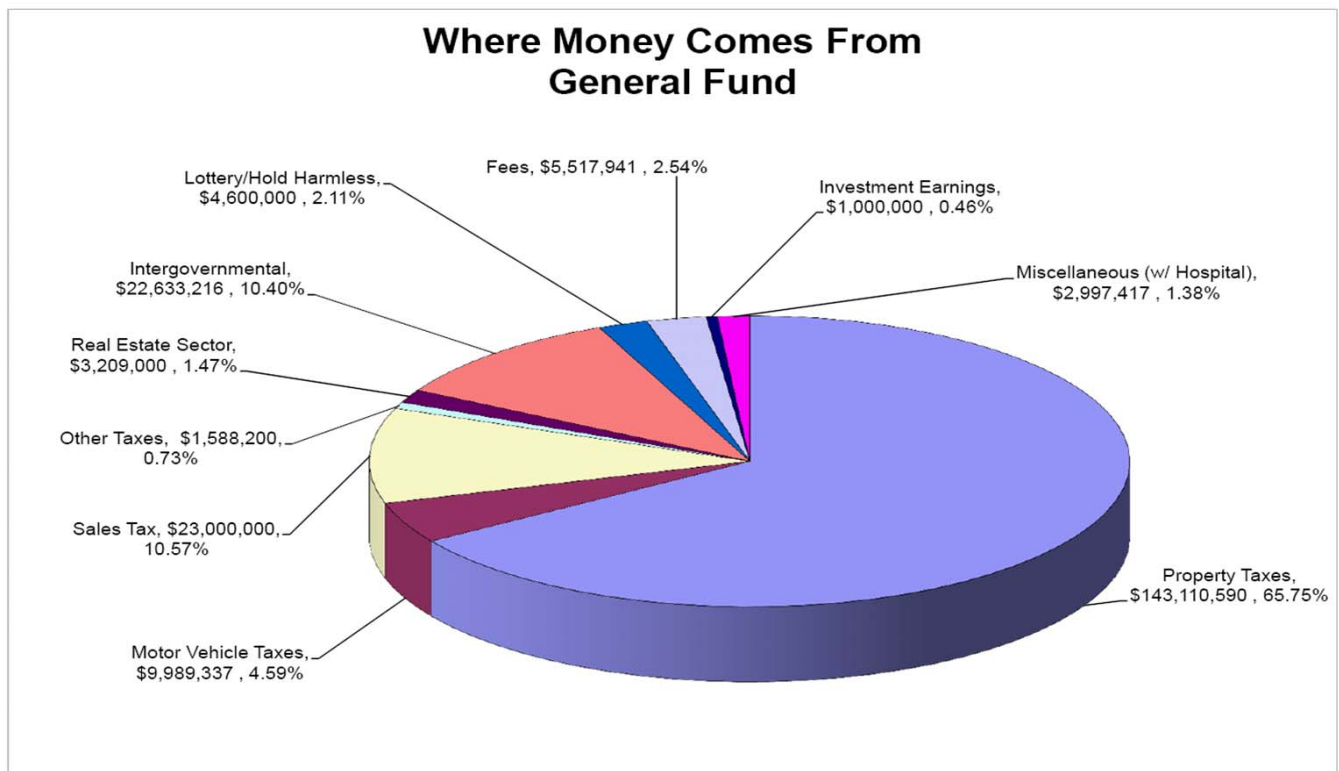
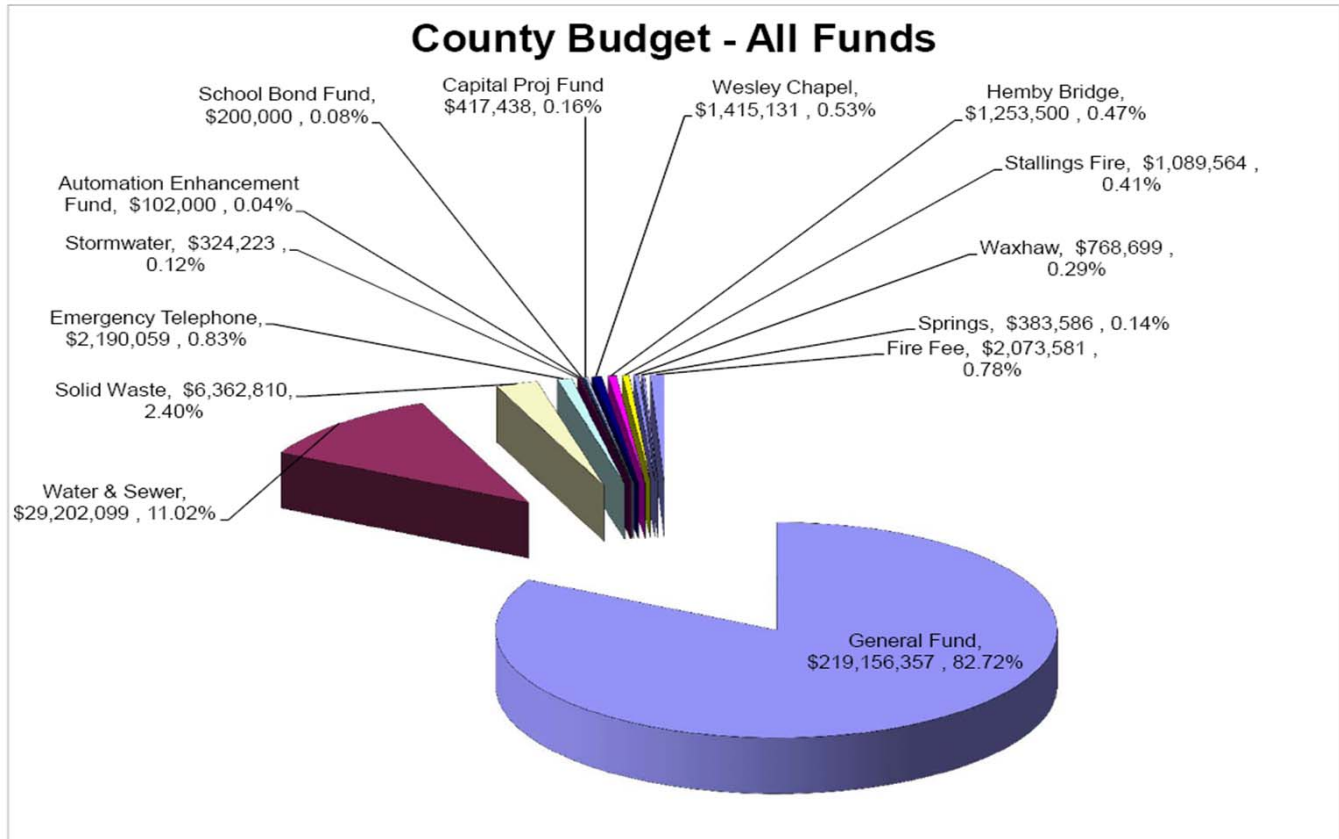
- A. If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid, it shall not affect the validity of this Ordinance or the remaining phrases, clauses, sentences, paragraphs, appropriations, or sections.

This Budget Ordinance is adopted on \_\_\_\_\_, 2011 and is to become effective July 1, 2011.

**BOARD OF COMMISSIONERS**  
**UNION COUNTY, NORTH CAROLINA**

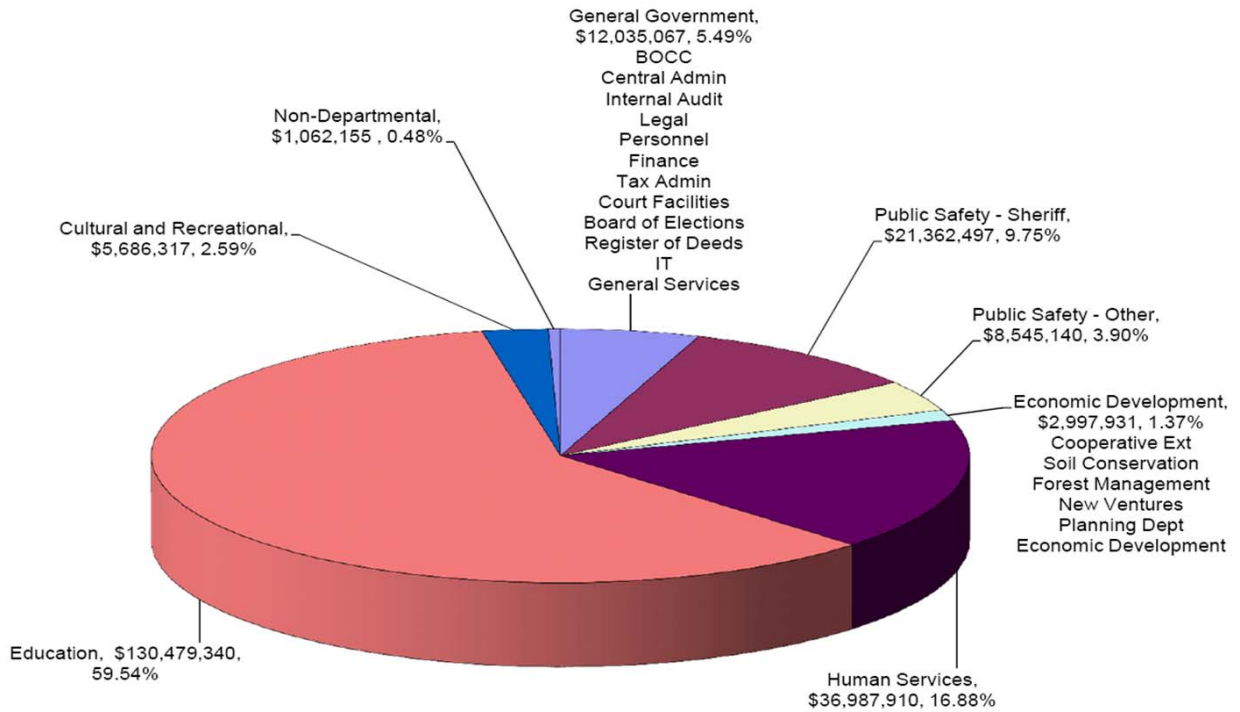
By: \_\_\_\_\_  
CHAIRMAN



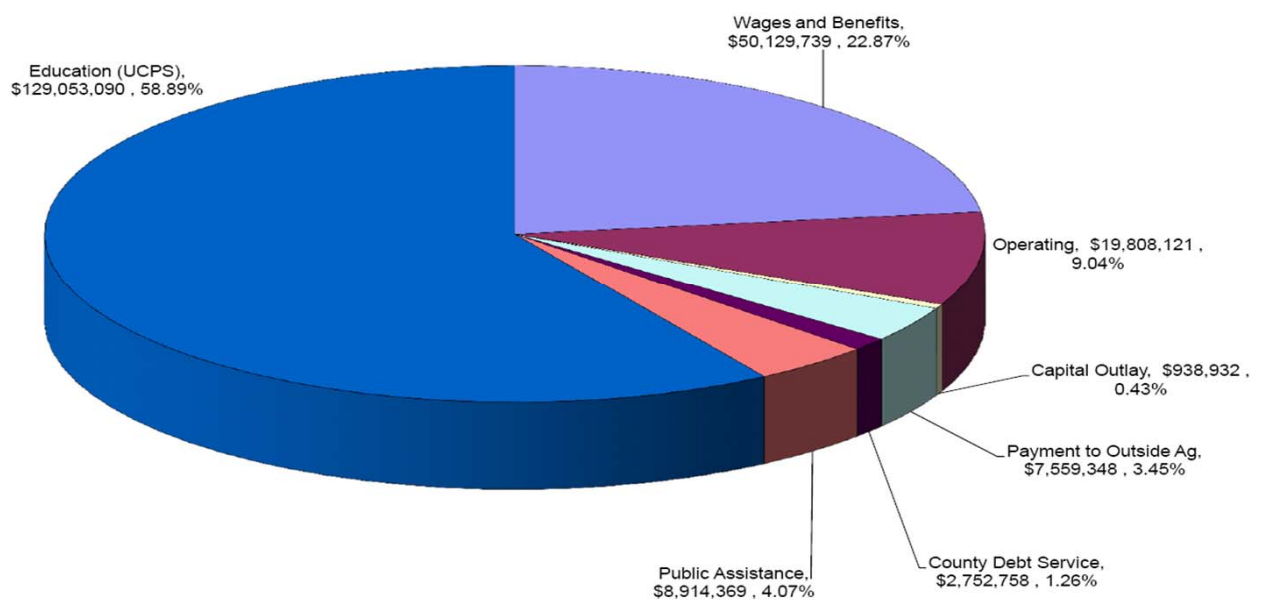




### Where Money Goes - By Program Function General Fund



### Where Money Goes - By Expense Category General Fund



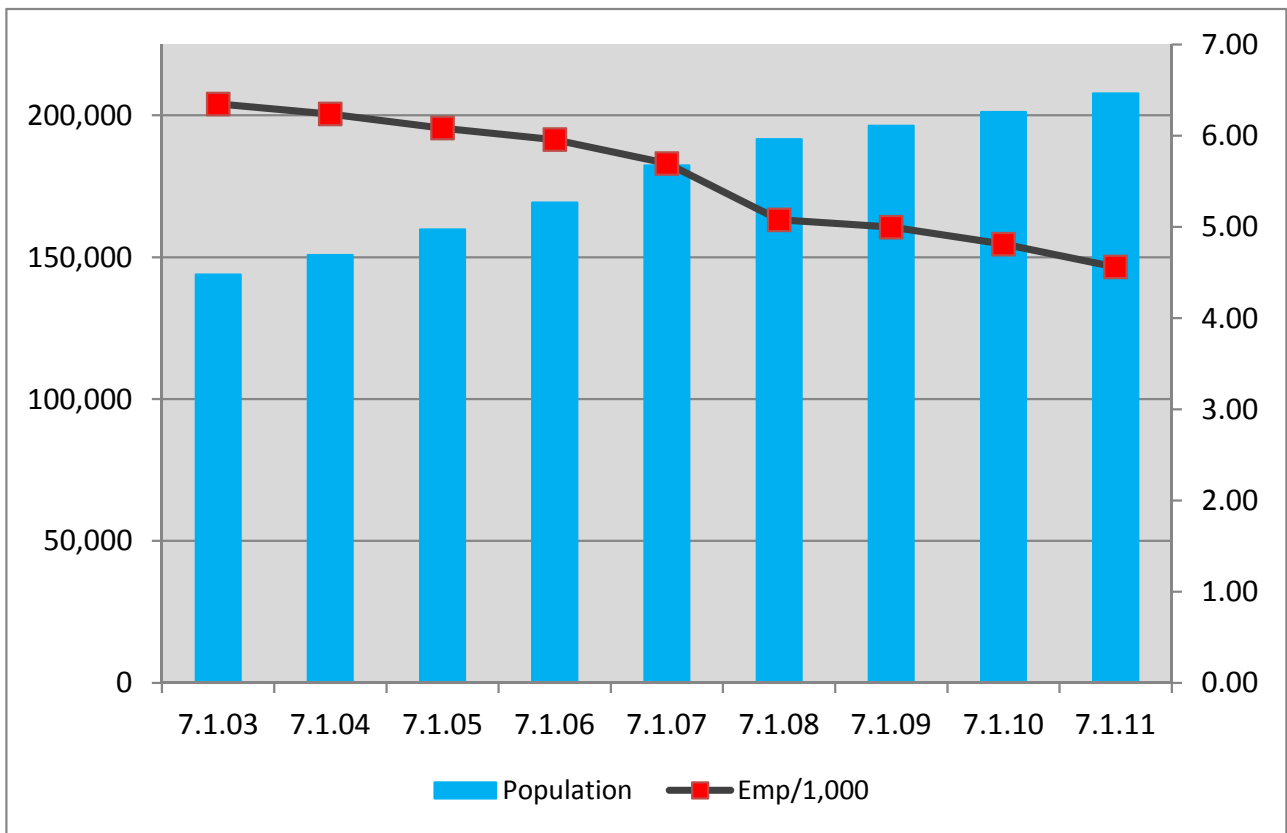
## Positions by Department/Agency

Department	Prior	Prior	Prior	Prior	Prior	Prior	Adopted	Current	Requested	Recom-
	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11		FY11-12	
Central Administration	8.2	8.2	8.2	8.05	6.05	6.21	6.10	6.34	6.10	6.10
Internal Audit	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Legal	2.8	2.8	2.8	3.09	3.00	3.00	3.00	3.00	3.00	3.00
Personnel	6.0	6.0	7.0	8.00	7.00	7.00	6.00	6.00	6.00	6.00
Finance	10.2	10.2	10.2	10.20	9.00	8.00	8.00	8.00	8.00	8.00
Tax Administration	47.8	51.8	51.8	56.26	44.50	44.50	42.50	42.50	42.50	42.50
Elections	5.3	5.4	6.1	6.65	6.65	6.65	6.65	6.65	6.65	6.65
Election Workers (Note 1)	6.3	6.2	5.5	3.65	3.65	6.77	5.31	5.31	12.11	12.11
Register of Deeds	11.3	12.5	12.5	13.49	12.00	12.00	9.00	9.00	9.00	9.00
Information Systems	12.0	11.0	11.0	11.00	10.00	10.00	10.00	10.00	10.00	10.00
General Services	13.7	13.0	11.0	11.47	10.00	10.00	10.00	10.00	10.00	10.00
Law Enforcement	217.6	218.7	234.6	242.15	248.55	261.55	261.55	261.05	262.05	261.05
Communications (E911)	35.6	45.8	44.7	45.69	41.43	41.43	41.43	41.43	42.06	42.06
Homeland Security	3.0	3.0	4.0	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Fire Services	6.0	6.0	5.0	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Inspections	28.0	28.0	28.0	27.47	16.00	16.00	12.00	12.00	12.00	12.00
Planning	4.0	4.0	5.0	6.00	4.00	4.00	4.00	4.00	4.00	4.00
Cooperative Extension	10.0	12.0	12.0	12.48	11.00	11.00	11.00	11.00	10.00	10.00
Soil Conservation	3.0	2.0	2.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Health	93.5	97.5	102.6	104.74	101.74	99.97	99.97	100.17	100.17	93.17
Social Services	191.1	194.1	199.6	199.70	200.44	200.44	197.44	197.44	203.55	188.06
Transportation and Nutrition	28.1	30.0	30.1	31.01	29.95	30.28	30.94	30.94	30.94	30.94
Veterans' Services	3.0	3.0	3.0	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Library	65.1	64.5	65.9	65.95	55.65	55.65	55.65	56.18	56.18	54.63
Parks & Recreation	23.4	25.4	27.4	27.90	26.90	23.69	23.69	23.69	23.69	23.69
Water & Sewer	88.1	93.2	99.4	109.10	92.76	93.56	93.56	93.96	93.57	93.57
Solid Waste	21.6	21.6	21.7	21.55	20.59	20.79	20.79	20.39	17.35	17.35
Storm Water	1.3	1.3	1.3	2.05	2.05	2.05	2.05	2.05	2.05	2.05
<b>Total</b>	<b>947.0</b>	<b>978.2</b>	<b>1,013.4</b>	<b>1,041.65</b>	<b>975.91</b>	<b>987.54</b>	<b>973.63</b>	<b>974.10</b>	<b>983.97</b>	<b>958.93</b>

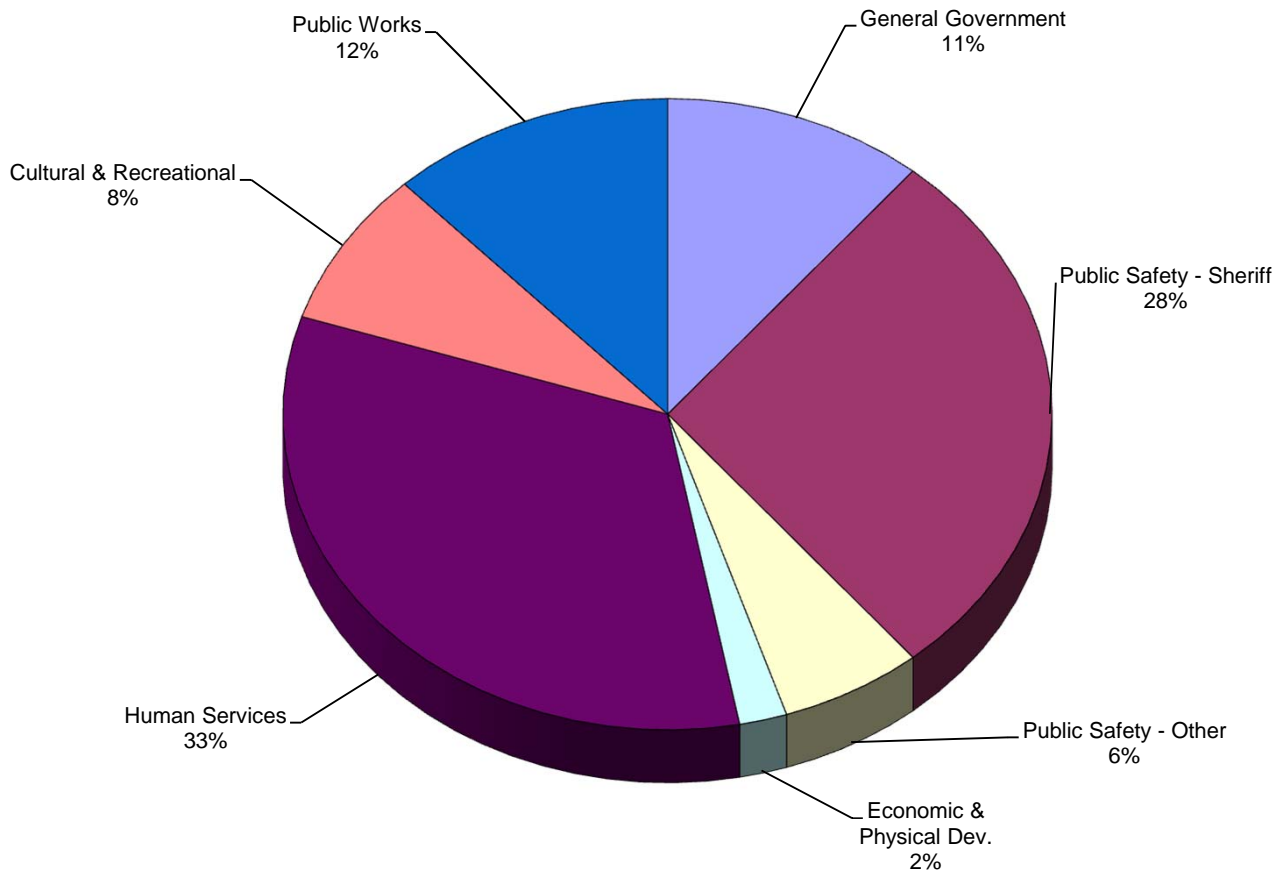
Note 1: Election workers are not included in FTE totals.

# County Employees per 1,000 Population

Year	County Population	Full-Time Equivalent	Positions Per 1,000 Pop.
7.1.03	143,869	913	6.35
7.1.04	150,737	940	6.24
7.1.05	159,800	972	6.08
7.1.06	169,262	1,008	5.95
7.1.07	182,360	1,038	5.69
7.1.08	191,514	972	5.08
7.1.09	196,322	981	5.00
7.1.10	201,174	968	4.81
7.1.11	207,704	947	4.56



## Positions by Program Function - FY2012



## Positions by Program Function

### Full-Time Equivalent Positions

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011 Current	FY2012 Recommended
General Government	120.92	120.57	128.21	108.20	108.36	102.49	102.25
Public Safety - Sheriff	218.70	234.60	242.15	247.55	260.55	260.05	260.05
Public Safety - Other	82.80	81.70	82.16	64.78	64.78	60.78	61.41
Econ. & Physical Dev.	18.00	19.00	19.48	16.00	16.00	16.00	15.00
Human Services	324.60	335.30	338.45	335.13	333.69	331.55	315.17
Cultural & Recreational	89.90	93.30	93.85	82.55	79.34	79.87	78.32
Public Works	117.10	123.40	133.70	118.05	118.05	118.05	114.62
Total	972.02	1,007.87	1,038.00	972.26	980.77	968.79	946.82

# Budget Overview

# General Fund

	FY 09-10 Actual	FY 2011			FY 2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Change
<b>Beginning Fund Balance</b>	56,246,690	56,246,690	51,938,337	51,938,337	37,486,654	37,486,654	
<b>Revenues</b>							
CY Levy - Property	138,626,797	140,239,000	140,239,000	140,794,210	140,612,596	140,760,590	100.37%
CY Levy - Motor Vehicle	9,419,015	9,435,000	9,435,000	9,386,657	9,052,337	9,052,337	95.94%
PY Levy - Property	2,712,579	2,252,000	2,252,000	2,748,084	2,350,000	2,350,000	104.35%
PY Levy - Motor Vehicle	953,660	956,000	956,000	919,064	937,000	937,000	98.01%
Taxes' Penalties and Interest	886,267	850,900	850,900	870,316	824,700	915,700	107.62%
Local Option Sales Tax	23,515,921	22,563,000	22,461,557	22,252,638	23,000,000	23,000,000	102.40%
Other Taxes/Licenses	678,841	693,000	693,000	631,338	672,500	672,500	97.04%
Other Taxes/Lic - Real Est.	1,037,647	1,038,000	1,038,000	908,391	850,000	850,000	81.89%
Intergovernmental	22,291,865	23,854,552	24,766,589	24,821,221	22,909,148	22,633,216	91.39%
Intergov. - St.ADM/Lott./HoldHa	7,646,005	5,605,686	5,605,686	5,846,002	3,600,000	4,600,000	82.06%
Permits and Fees	59,650	57,754	57,754	69,676	65,696	65,696	113.75%
Permits and Fees - Real Est.	2,430,543	2,408,000	2,408,000	2,488,774	2,395,000	2,359,000	97.97%
Departmental Charges	4,751,268	4,776,222	4,776,222	4,290,421	4,834,594	5,452,245	114.15%
Investment Earnings	1,441,876	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100.00%
Miscellaneous	698,378	533,112	534,112	715,051	684,438	497,417	93.13%
Miscellaneous (Hospital)	3,295,689	2,736,466	2,736,466	2,736,466	2,500,000	2,500,000	91.36%
Interfund Transfers	-	-	-	-	-	-	-
Fund Balance Appropriated	-	1,724,840	4,424,195	-	-	-	0.00%
<b>Total Revenues</b>	220,446,001	220,723,532	224,234,481	220,478,309	216,288,009	217,645,701	97.06%
Fund Balance Appr.	-	1,724,840	4,424,195	-	-	-	-
Rev w/o Fund Bal. Appr.	220,446,001	218,998,692	219,810,286	220,478,309	216,288,009	217,645,701	99.02%
<b>Expenditures</b>							
Personnel	48,619,939	50,519,846	50,716,859	49,665,020	51,503,485	50,129,739	98.84%
Operating	15,513,018	18,739,892	20,840,156	19,155,909	20,478,504	19,808,121	95.05%
Operating (Pub.Assist.)	11,046,761	10,513,847	10,513,847	8,748,933	8,999,982	8,914,369	84.79%
Capital	275,789	511,957	794,583	794,457	1,289,995	938,932	118.17%
Other	6,454,777	7,914,040	8,845,086	8,243,723	9,113,167	7,559,348	85.46%
Debt Service (non-School)	3,910,841	3,922,783	3,922,783	3,922,783	3,867,107	2,752,758	70.17%
Sub-total	85,821,125	92,122,365	95,633,314	90,530,825	95,252,240	90,103,267	94.22%
Public Assist-Medicaid	8,350	15,000	15,000	15,000	-	-	0.00%
Total	85,829,476	92,137,365	95,648,314	90,545,825	95,252,240	90,103,267	94.20%
<b>Union County Schools</b>							
Expenditures							
Current Expense	79,504,155	79,504,155	79,504,155	79,504,155	79,504,155	79,304,155	99.75%
Capital Outlay	2,344,169	1,303,552	1,303,552	1,303,552	5,000,000	-	0.00%
Occupancy Costs	192,915	213,501	213,501	213,501	215,567	215,567	100.97%
Debt Service	47,655,574	47,562,959	47,562,959	47,362,959	49,533,368	49,533,368	104.14%
Debt Reserve Transfer	-	-	-	-	-	-	-
Total	129,696,813	128,584,167	128,584,167	128,384,167	134,253,090	129,053,090	100.36%
<b>Total Expenditures</b>	215,526,289	220,721,532	224,232,481	218,929,992	229,505,330	219,156,357	97.74%
Net Oper Revenues/(Expenditure)	4,919,712	2,000	2,000	1,548,316	(13,217,321)	(1,510,656)	
<b>Other Sources / (Uses)</b>							
Net Other Sources/(Uses)	(9,228,065)	(2,000)	(2,000)	(4,000,000)	(2,000)	1,510,656	-
<b>Net Rev./Sources/(Exp./Uses)</b>	(4,308,353)	-	-	(2,451,684)	(13,219,321)	0	-
<b>Ending Fund Balance</b>	51,938,337	56,246,690	51,938,337	49,486,654	24,267,333	37,486,654	-
<b>Fund Balance Components</b>							
Des for NY Budget (FBA)	1,681,878	1,681,878	1,681,878	-	-	-	-
Designated for NY Budget	1,079,429	1,079,429	1,079,429	1,000,000	-	-	-
Reserved for Encumbrances	1,375,830	1,375,830	1,375,830	1,000,000	-	-	-
Reserved by State Statute	9,856,328	9,856,328	9,856,328	10,000,000	-	-	-
Unreserved & Undesignated	37,944,872	37,944,872	37,944,872	37,486,654	24,267,333	37,486,654	
Total Fund Balance	51,938,337	51,938,337	51,938,337	49,486,654	24,267,333	37,486,654	
<b>Unreserved &amp; Undesignated F</b>	17.6%	17.2%	16.9%	17.1%	10.6%	17.1%	

# Budget Overview

# General Fund

	FY 09-10 Actual	FY 2011			FY 2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Change
<b>Expenditures</b>							
<b>General Government</b>							
Board of Commissioners	355,572	426,232	431,577	415,947	396,506	388,006	89.90%
Central Administration	712,900	726,139	1,117,928	899,451	943,397	739,132	66.12%
County Dues and Memberships	92,208	92,644	92,644	91,869	92,644	92,644	100.00%
Internal Audit	95,312	95,356	95,356	93,355	99,875	99,787	104.65%
Legal	319,940	326,236	326,236	326,228	328,338	327,255	100.31%
Personnel	628,647	659,704	665,464	659,763	663,912	643,694	96.73%
Finance	836,382	903,949	903,949	838,296	849,137	842,835	93.24%
Tax Administration	3,355,982	3,449,401	3,545,044	3,485,033	3,740,779	3,350,072	94.50%
Court Facilities	1,777,126	1,936,922	1,939,902	1,906,724	1,924,120	1,905,623	98.23%
Elections	841,876	769,020	869,712	850,614	1,135,469	1,102,644	126.78%
Register of Deeds	985,933	901,075	908,953	865,322	917,386	791,586	87.09%
Information Technology	1,423,754	1,698,904	1,724,121	1,662,384	1,803,233	1,727,228	100.18%
General Services	(176,455)	67,731	475,469	360,425	194,666	24,561	5.17%
<b>Total General Government</b>	<b>11,249,176</b>	<b>12,053,313</b>	<b>13,096,355</b>	<b>12,455,413</b>	<b>13,089,462</b>	<b>12,035,067</b>	<b>91.90%</b>
<b>Public Safety</b>							
Law Enforcement	19,200,463	20,148,434	20,404,754	20,016,074	21,610,177	21,362,497	104.69%
Communications	3,425,540	4,034,314	4,034,318	3,502,875	4,419,970	3,299,021	81.77%
Homeland Security	144,999	191,582	191,582	165,128	186,692	184,917	96.52%
Fire Services	1,557,544	838,899	916,998	908,987	841,660	753,090	82.13%
Inspections	1,676,280	1,327,908	1,397,676	1,373,136	1,262,338	1,246,458	89.18%
Outside Agencies:							
Medical Examiner	43,586	51,000	51,000	48,343	55,800	50,800	99.61%
Emergency Medical Services	2,913,315	2,922,529	2,922,529	2,922,529	2,913,282	2,925,203	100.09%
Other Misc Outside Agencies	990	1,000	1,000	1,000	-	1,000	100.00%
Juvenile Detention	62,430	78,769	78,769	78,769	79,001	80,001	101.56%
American Red Cross	4,875	4,875	4,875	4,875	10,000	4,650	95.38%
<b>Total Public Safety</b>	<b>29,030,022</b>	<b>29,599,310</b>	<b>30,003,501</b>	<b>29,021,716</b>	<b>31,378,920</b>	<b>29,907,637</b>	<b>99.68%</b>
<b>Economic Development</b>							
Planning	402,500	424,338	518,570	414,778	606,043	507,646	97.89%
Economic Development	894,446	1,731,488	2,324,511	2,324,811	1,371,754	1,238,954	53.30%
Cooperative Extension	1,031,266	1,108,343	1,149,907	1,122,163	1,133,872	1,093,636	95.11%
Soil Conservation	76,549	78,530	78,530	78,984	79,037	78,937	100.52%
Outside Agencies:							
Forest Management	68,022	68,909	68,909	68,910	70,208	70,208	101.89%
New Ventures	9,000	9,000	9,000	9,000	22,500	8,550	95.00%
<b>Total Economic Development</b>	<b>2,481,783</b>	<b>3,420,608</b>	<b>4,149,427</b>	<b>4,018,646</b>	<b>3,283,414</b>	<b>2,997,931</b>	<b>72.25%</b>
<b>Human Services</b>							
Public Health	8,185,361	8,254,049	8,593,531	8,077,157	8,321,921	8,185,936	95.26%
Social Services	24,240,970	26,838,676	27,318,862	25,110,873	26,183,284	25,079,994	91.80%
Transportation and Nutrition Sei	1,320,163	1,783,418	1,820,954	1,870,294	1,550,448	1,540,465	84.60%
Veterans' Services	262,293	284,602	284,602	269,506	285,876	249,126	87.53%
Outside Agencies:							
Mental Health	731,103	887,002	887,002	879,567	899,049	899,049	101.36%
Other Misc Outside Agencies	1,990	2,175	2,475	2,475	2,475	2,475	100.00%
Health Quest	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
United Family Services	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
Charlotte Area Trans Service	90,557	111,917	111,917	111,917	122,586	85,810	76.67%
Juvenile Justice Del Prev	264,734	283,078	294,504	290,094	294,504	294,504	100.00%
Disproportionate Minority	-	-	-	-	-	-	-
Turning Point	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
Union Diversified Industries	25,650	21,000	21,000	21,000	21,000	19,950	95.00%
Community Shelter	11,250	11,250	11,250	11,250	11,250	10,688	95.00%
Community Action	68,704	68,704	68,704	68,704	68,704	65,269	95.00%
Council on Aging	306,260	356,948	356,948	356,984	356,948	355,163	99.50%
CMC - Union	225,683	-	774,318	390,000	-	-	0.00%
Criminal Justice Partnership	130,749	130,749	130,749	130,749	135,536	135,356	103.52%
<b>Total Human Services</b>	<b>35,932,967</b>	<b>39,101,068</b>	<b>40,744,316</b>	<b>37,658,071</b>	<b>38,321,081</b>	<b>36,987,910</b>	<b>90.78%</b>

# Budget Overview

# General Fund

	FY 09-10 Actual	FY 2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Change
<b>Education</b>							
Union County Pubic Schools							
Current Expense	79,504,155	79,504,155	79,504,155	79,504,155	79,504,155	79,304,155	99.75%
Capital Outlay	2,344,169	1,303,552	1,303,552	1,303,552	5,000,000	-	0.00%
Occupancy Costs	192,915	213,501	213,501	213,501	215,567	215,567	100.97%
Debt Service (and Reserve)	47,655,575	47,562,959	47,562,959	47,362,959	49,533,368	49,533,368	104.14%
Outside Agencies:							
Community College (Debt Srv)	342,233	342,496	342,496	342,496	333,285	333,285	97.31%
Community College (Oper)	1,100,000	1,100,000	1,100,000	1,100,000	1,606,000	1,090,827	99.17%
Literacy Council	2,250	2,250	2,250	2,250	2,250	2,138	95.02%
Total Education	131,141,298	130,028,913	130,028,913	129,828,913	136,194,625	130,479,340	100.35%
<b>Cultural and Recreational</b>							
Library	4,158,288	4,200,060	4,287,380	4,262,479	4,230,672	4,109,902	95.86%
Parks and Recreation	1,470,610	1,638,819	1,780,108	1,613,412	1,982,088	1,508,088	84.72%
Outside Agencies:							
Arts Council	49,500	49,500	49,500	49,500	49,500	47,025	95.00%
Historical Properties	16,497	17,342	17,342	17,342	22,532	17,027	98.18%
A.Jackson Historical Found.	4,500	4,500	4,500	4,500	7,500	4,275	95.00%
Total Cultural and Recreational	5,699,395	5,910,221	6,138,830	5,947,233	6,292,292	5,686,317	92.63%
<b>Contingency / Nondepartmental</b>	-	608,099	71,139	-	945,536	1,062,155	1493.07%
<b>Total Expenditures</b>	215,526,289	220,721,532	224,232,481	218,929,992	229,505,330	219,156,357	97.74%
<b>Summary of Expenditures</b>							
Union County Pubic Schools	81,848,324	81,021,208	81,021,208	81,021,208	84,719,722	79,519,722	98.15%
County Dept's/Agencies/SPCC	82,103,200	88,199,582	91,710,531	86,608,042	91,385,133	87,350,509	95.25%
Public Assistance - Medicaid	8,350	15,000	15,000	15,000	-	-	0.00%
Debt Service	51,566,415	51,485,742	51,485,742	51,285,742	53,400,475	52,286,126	101.55%
Total Expenditures	215,526,289	220,721,532	224,232,481	218,929,992	229,505,330	219,156,357	97.74%
<b>Net (Revenues)/Expenditures</b>	4,919,712	2,000	2,000	1,548,316	(13,217,321)	(1,510,656)	
<b>Other Sources / (Uses)</b>							
Capital Reserve Contribution	(9,243,248)	-	-	(2,000,000)	-	-	
Transfer To Other Funds	-	-	-	(2,000,000)	-	-	
Transfer From Other Funds	-	-	-	-	-	1,510,656	
Refunding Debt Proceeds	42,040,683	-	-	183,563	-	-	
Refunding Debt Remittance	(42,025,500)	(2,000)	(2,000)	(183,563)	(2,000)	-	
Net Other (Sources)/Uses	(9,228,065)	(2,000)	(2,000)	(2,000,000)	(2,000)	1,510,656	
<b>Net Rev./Sources/(Exp./Uses)</b>	(4,308,354)	-	-	(451,684)	(13,219,321)	0	
	1.00	-	-	-	-	-	
<b>Ending Fund Balance</b>	51,938,337	56,246,690	51,938,337	51,486,654	24,267,333	37,486,654	
<b>Fund Balance Components</b>							
Des for NY Budget (FBA)	1,681,878	1,681,878	1,681,878	-	-	-	
Designated for NY Budget	1,079,429	1,079,429	1,079,429	1,000,000	-	-	
Reserved for Encumbrances	1,375,830	1,375,830	1,375,830	1,000,000	-	-	
Reserved by State Statute	9,856,328	9,856,328	9,856,328	10,000,000	-	-	
Unreserved & Undesignated	37,944,872	37,944,872	37,944,872	37,486,654	24,267,333	37,486,654	
Total Fund Balance	51,938,337	51,938,337	51,938,337	49,486,654	24,267,333	37,486,654	
<b>Unreserved &amp; Undesignated F</b>	17.6%	17.2%	16.9%	17.1%	10.6%	17.1%	

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Board of Commissioners</b>							
Expenditures							
Personnel	136,327	130,327	130,327	127,306	100,156	100,156	76.85%
Operating	219,245	295,905	301,250	288,640	296,350	287,850	95.55%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	355,572	426,232	431,577	415,947	396,506	388,006	89.90%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>355,572</b>	<b>426,232</b>	<b>431,577</b>	<b>415,947</b>	<b>396,506</b>	<b>388,006</b>	<b>89.90%</b>
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-
<b>Central Administration</b>							
Expenditures							
Personnel	660,761	674,262	702,944	676,772	690,517	685,603	97.53%
Operating	52,140	51,877	89,381	84,008	65,949	53,529	59.89%
Capital	-	-	138,672	138,672	-	-	0.00%
Other	-	-	186,931	-	186,931	-	0.00%
Debt	-	-	-	-	-	-	-
Total	712,900	726,139	1,117,928	899,451	943,397	739,132	66.12%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>712,900</b>	<b>726,139</b>	<b>1,117,928</b>	<b>899,451</b>	<b>943,397</b>	<b>739,132</b>	<b>66.12%</b>
Positions							
Full-time Equivalency	6.00	6.00	6.00	6.00	6.00	6.00	
Part-time Equivalenc:	0.21	0.10	0.34	0.34	0.10	0.10	
<b>County Dues and Memberships</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	92,208	92,644	92,644	91,869	92,644	92,644	100.00%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	92,208	92,644	92,644	91,869	92,644	92,644	100.00%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>92,208</b>	<b>92,644</b>	<b>92,644</b>	<b>91,869</b>	<b>92,644</b>	<b>92,644</b>	<b>100.00%</b>
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-
<b>Internal Audit</b>							
Expenditures							
Personnel	91,256	90,545	90,545	89,049	94,802	95,054	104.98%
Operating	4,056	4,811	4,811	4,306	5,073	4,733	98.38%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	95,312	95,356	95,356	93,355	99,875	99,787	104.65%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>95,312</b>	<b>95,356</b>	<b>95,356</b>	<b>93,355</b>	<b>99,875</b>	<b>99,787</b>	<b>104.65%</b>
Positions							
Full-time Equivalency	1.00	1.00	1.00	1.00	1.00	1.00	
Part-time Equivalenc:	-	-	-	-	-	-	



## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Legal</b>							
Expenditures							
Personnel	287,008	290,020	290,020	290,388	292,138	292,138	100.73%
Operating	32,932	36,216	36,216	35,840	36,200	35,117	96.97%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	319,940	326,236	326,236	326,228	328,338	327,255	100.31%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>319,940</b>	<b>326,236</b>	<b>326,236</b>	<b>326,228</b>	<b>328,338</b>	<b>327,255</b>	<b>100.31%</b>
Positions							
Full-time Equivalency	3.00	3.00	3.00	3.00	3.00	3.00	
Part-time Equivalenc:	-	-	-	-	-	-	
<b>Personnel</b>							
Expenditures							
Personnel	529,589	532,881	538,641	544,228	536,625	536,625	99.63%
Operating	99,058	126,823	126,823	115,536	127,287	107,069	84.42%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	628,647	659,704	665,464	659,763	663,912	643,694	96.73%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>628,647</b>	<b>659,704</b>	<b>665,464</b>	<b>659,763</b>	<b>663,912</b>	<b>643,694</b>	<b>96.73%</b>
Positions							
Full-time Equivalency	7.00	6.00	6.00	6.00	6.00	6.00	
Part-time Equivalenc:	-	-	-	-	-	-	
<b>Finance</b>							
Expenditures							
Personnel	680,983	703,550	703,550	696,340	688,795	685,143	97.38%
Operating	155,399	200,399	200,399	141,956	160,342	157,692	78.69%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	836,382	903,949	903,949	838,296	849,137	842,835	93.24%
Revenues	(197)	(150)	(150)	(230)	(250)	(250)	166.67%
<b>Net County Cost</b>	<b>836,185</b>	<b>903,799</b>	<b>903,799</b>	<b>838,066</b>	<b>848,887</b>	<b>842,585</b>	<b>93.23%</b>
Positions							
Full-time Equivalency	8.00	8.00	8.00	8.00	8.00	8.00	
Part-time Equivalenc:	-	-	-	-	-	-	
<b>Tax Administration</b>							
Expenditures							
Personnel	2,646,333	2,629,812	2,685,455	2,680,606	2,711,315	2,651,142	98.72%
Operating	709,649	819,589	859,589	804,427	1,029,464	734,612	85.46%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	(35,682)	-
Debt	-	-	-	-	-	-	-
Total	3,355,982	3,449,401	3,545,044	3,485,033	3,740,779	3,350,072	94.50%
Revenues	(102,728)	(112,177)	(112,177)	(205,146)	(182,759)	(183,759)	163.81%
<b>Net County Cost</b>	<b>3,253,254</b>	<b>3,337,224</b>	<b>3,432,867</b>	<b>3,279,887</b>	<b>3,558,020</b>	<b>3,166,313</b>	<b>92.24%</b>
Positions							
Full-time Equivalency	44.00	42.00	42.00	42.00	42.00	42.00	
Part-time Equivalenc:	0.50	0.50	0.50	0.50	0.50	0.50	

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Court Facilities</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	527,756	675,629	678,609	645,938	694,846	680,441	100.27%
Operating (Pub.Assis)	600	1,000	1,000	493	1,000	1,000	100.00%
Capital	-	-	-	-	-	-	-
Other	59,115	70,000	70,000	70,000	70,000	65,908	94.15%
Debt	1,189,655	1,190,293	1,190,293	1,190,293	1,158,274	1,158,274	97.31%
Total	1,777,126	1,936,922	1,939,902	1,906,724	1,924,120	1,905,623	98.23%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<u>1,777,126</u>	<u>1,936,922</u>	<u>1,939,902</u>	<u>1,906,724</u>	<u>1,924,120</u>	<u>1,905,623</u>	<u>100.82%</u>
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-
<b>Elections</b>							
Expenditures							
Personnel	449,595	472,924	481,290	478,674	547,036	547,036	113.66%
Operating	392,281	296,096	388,422	371,940	588,433	555,608	143.04%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	841,876	769,020	869,712	850,614	1,135,469	1,102,644	126.78%
Revenues	(229,038)	(17,650)	(69,976)	(172,562)	(240,669)	(240,669)	343.93%
<b>Net County Cost</b>	<u>612,838</u>	<u>751,370</u>	<u>799,736</u>	<u>678,051</u>	<u>894,800</u>	<u>861,975</u>	<u>107.78%</u>
Positions							
Full-time Equivalency	6.65	6.65	6.65	6.65	6.65	6.65	
Part-time Equivalenc	6.77	5.31	5.31	5.31	12.11	12.11	
<b>Register of Deeds</b>							
Expenditures							
Personnel	685,426	548,527	556,405	563,105	557,890	557,890	100.27%
Operating	300,507	352,548	352,548	302,217	359,496	233,696	66.29%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	985,933	901,075	908,953	865,322	917,386	791,586	87.09%
Revenues	(994,535)	(985,000)	(985,000)	(1,026,730)	(1,017,000)	(915,000)	92.89%
<b>Net County Cost</b>	<u>(8,603)</u>	<u>(83,925)</u>	<u>(76,047)</u>	<u>(161,408)</u>	<u>(99,614)</u>	<u>(123,414)</u>	<u>162.29%</u>
Positions							
Full-time Equivalency	12.00	9.00	9.00	9.00	9.00	9.00	
Part-time Equivalenc	-	-	-	-	-	-	
<b>Information Technology</b>							
Expenditures							
Personnel	762,866	835,040	836,672	805,531	821,084	821,084	98.14%
Operating	707,778	911,744	935,329	904,353	1,030,541	954,536	102.05%
Capital	-	-	-	-	-	-	-
Other	(46,891)	(47,880)	(47,880)	(47,500)	(48,392)	(48,392)	101.07%
Debt	-	-	-	-	-	-	-
Total	1,423,754	1,698,904	1,724,121	1,662,384	1,803,233	1,727,228	100.18%
Revenues	(546)	(850)	(850)	(188)	(850)	(850)	100.00%
<b>Net County Cost</b>	<u>1,423,208</u>	<u>1,698,054</u>	<u>1,723,271</u>	<u>1,662,196</u>	<u>1,802,383</u>	<u>1,726,378</u>	<u>100.18%</u>
Positions							
Full-time Equivalency	10.00	10.00	10.00	10.00	10.00	10.00	
Part-time Equivalenc	-	-	-	-	-	-	

## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>General Services</b>							
Expenditures							
Personnel	673,388	682,929	692,306	703,714	707,308	738,243	106.64%
Operating	355,974	838,063	1,236,424	1,239,150	959,160	929,760	75.20%
Capital	5,900	-	56,729	56,729	-	-	0.00%
Other	(1,212,909)	(1,454,454)	(1,511,183)	(1,640,360)	(1,472,722)	(1,644,362)	108.81%
Debt	1,192	1,193	1,193	1,193	920	920	77.12%
Total	(176,455)	67,731	475,469	360,425	194,666	24,561	5.17%
Revenues	(3,126)	(2,230)	(2,230)	(408)	(1,250)	(1,250)	56.05%
<b>Net County Cost</b>	<b>(179,581)</b>	<b>65,501</b>	<b>473,239</b>	<b>360,017</b>	<b>193,416</b>	<b>23,311</b>	<b>4.93%</b>
Positions							
Full-time Equivalency	9.00	9.00	9.00	9.00	9.00	9.00	
Part-time Equivalenc:	-	-	-	-	-	-	
<b>Law Enforcement</b>							
Expenditures							
Personnel	14,578,768	15,297,685	15,297,685	14,981,689	15,459,830	15,445,820	100.97%
Operating	3,882,553	4,134,472	4,338,063	4,321,220	4,446,770	4,269,366	98.42%
Capital	148,915	55,230	107,959	107,959	991,502	742,232	687.51%
Other	(54,249)	5,682	5,682	(50,159)	57,933	250,937	4416.35%
Debt	644,477	655,365	655,365	655,365	654,142	654,142	99.81%
Total	19,200,463	20,148,434	20,404,754	20,016,074	21,610,177	21,362,497	104.69%
Revenues	(3,178,415)	(3,384,358)	(3,384,358)	(3,384,358)	(3,206,393)	(3,350,463)	99.00%
<b>Net County Cost</b>	<b>16,022,049</b>	<b>16,764,076</b>	<b>17,020,396</b>	<b>16,631,716</b>	<b>18,403,784</b>	<b>18,012,034</b>	<b>105.83%</b>
Positions							
Full-time Equivalency	258.70	258.70	258.20	258.20	259.20	258.20	
Part-time Equivalenc:	1.85	1.85	1.85	1.85	1.85	1.85	
<b>Communications</b>							
Expenditures							
Personnel	1,848,748	2,069,143	2,069,147	1,935,864	2,100,824	2,099,364	101.46%
Operating	435,606	823,984	823,984	425,825	1,174,959	1,169,819	141.97%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	1,141,186	1,141,187	1,141,187	1,141,187	1,144,187	29,838	2.61%
Total	3,425,540	4,034,314	4,034,318	3,502,875	4,419,970	3,299,021	81.77%
Revenues	(23,033)	-	-	(21,940)	-	-	-
<b>Net County Cost</b>	<b>3,402,507</b>	<b>4,034,314</b>	<b>4,034,318</b>	<b>3,480,936</b>	<b>4,419,970</b>	<b>3,299,021</b>	<b>81.77%</b>
Positions							
Full-time Equivalency	38.85	38.85	38.85	38.85	38.85	38.85	
Part-time Equivalenc:	1.43	1.43	1.43	1.43	2.06	2.06	
<b>Homeland Security</b>							
Expenditures							
Personnel	128,985	172,819	172,819	149,751	167,807	167,807	97.10%
Operating	16,013	18,763	18,763	15,378	18,885	17,110	91.19%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	144,999	191,582	191,582	165,128	186,692	184,917	96.52%
Revenues	(40,100)	(10,500)	(10,500)	(47,726)	(53,101)	(53,101)	505.72%
<b>Net County Cost</b>	<b>104,898</b>	<b>181,082</b>	<b>181,082</b>	<b>117,402</b>	<b>133,591</b>	<b>131,816</b>	<b>72.79%</b>
Positions							
Full-time Equivalency	3.00	3.00	3.00	3.00	3.00	3.00	
Part-time Equivalenc:	-	-	-	-	-	-	

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Fire Services</b>							
Expenditures							
Personnel	278,002	291,361	291,361	287,023	293,232	293,232	100.64%
Operating	94,234	82,453	160,552	156,878	83,343	77,243	48.11%
Capital	-	-	-	-	-	-	-
Other	1,185,308	465,085	465,085	465,085	465,085	382,615	82.27%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>1,557,544</b>	<b>838,899</b>	<b>916,998</b>	<b>908,987</b>	<b>841,660</b>	<b>753,090</b>	<b>82.13%</b>
Revenues	(16,832)	(17,167)	(17,167)	(17,167)	(16,832)	(17,167)	100.00%
<b>Net County Cost</b>	<b>1,540,712</b>	<b>821,732</b>	<b>899,831</b>	<b>891,820</b>	<b>824,828</b>	<b>735,923</b>	<b>81.78%</b>

Positions							
Full-time Equivalency	4.35	4.35	4.35	4.35	4.35	4.35	
Part-time Equivalenc:	-	-	-	-	-	-	

### Inspections

Expenditures							
Personnel	1,416,443	1,085,689	1,143,067	1,147,286	993,209	993,209	86.89%
Operating	184,427	166,790	179,180	150,421	195,731	179,851	100.37%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	75,409	75,429	75,429	75,429	73,398	73,398	97.31%
<b>Total</b>	<b>1,676,280</b>	<b>1,327,908</b>	<b>1,397,676</b>	<b>1,373,136</b>	<b>1,262,338</b>	<b>1,246,458</b>	<b>89.18%</b>
Revenues	(1,282,920)	(1,279,790)	(1,279,790)	(1,238,920)	(1,242,400)	(1,283,400)	100.28%
<b>Net County Cost</b>	<b>393,360</b>	<b>48,118</b>	<b>117,886</b>	<b>134,216</b>	<b>19,938</b>	<b>(36,942)</b>	<b>-31.34%</b>

Positions							
Full-time Equivalency	17.00	12.00	12.00	12.00	12.00	12.00	
Part-time Equivalenc:	-	-	-	-	-	-	

### Public Safety Outside Agency: Medical Examiner

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	43,586	51,000	51,000	48,343	55,800	50,800	99.61%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>43,586</b>	<b>51,000</b>	<b>51,000</b>	<b>48,343</b>	<b>55,800</b>	<b>50,800</b>	<b>99.61%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>43,586</b>	<b>51,000</b>	<b>51,000</b>	<b>48,343</b>	<b>55,800</b>	<b>50,800</b>	<b>99.61%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Public Safety Outside Agency: Emergency Medical Services

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	9,214	9,214	9,214	-	11,921	129.38%
Capital	-	-	-	-	-	-	-
Other	2,913,315	2,913,315	2,913,315	2,913,315	2,913,282	2,913,282	100.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>2,913,315</b>	<b>2,922,529</b>	<b>2,922,529</b>	<b>2,922,529</b>	<b>2,913,282</b>	<b>2,925,203</b>	<b>100.09%</b>
Revenues	(236,734)	(307,138)	(307,138)	(307,138)	(300,000)	(397,367)	129.38%
<b>Net County Cost</b>	<b>2,676,581</b>	<b>2,615,391</b>	<b>2,615,391</b>	<b>2,615,391</b>	<b>2,613,282</b>	<b>2,527,836</b>	<b>96.65%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011		FY2012			
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Public Safety Outside Agency: Other Miscellaneous Outside Agencies</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	990	1,000	1,000	1,000	-	1,000	100.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>990</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>100.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>990</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>100.00%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Public Safety Outside Agency: Juvenile Detention

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	22,380	23,769	23,769	23,769	24,001	24,001	100.98%
Capital	-	-	-	-	-	-	-
Other	40,050	55,000	55,000	55,000	55,000	56,000	101.82%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>62,430</b>	<b>78,769</b>	<b>78,769</b>	<b>78,769</b>	<b>79,001</b>	<b>80,001</b>	<b>101.56%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>62,430</b>	<b>78,769</b>	<b>78,769</b>	<b>78,769</b>	<b>79,001</b>	<b>80,001</b>	<b>101.56%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Public Safety Outside Agency: American Red Cross

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	4,875	4,875	4,875	4,875	10,000	4,650	95.38%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>4,875</b>	<b>4,875</b>	<b>4,875</b>	<b>4,875</b>	<b>10,000</b>	<b>4,650</b>	<b>95.38%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>4,875</b>	<b>4,875</b>	<b>4,875</b>	<b>4,875</b>	<b>10,000</b>	<b>4,650</b>	<b>95.38%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Planning

Expenditures							
Personnel	372,556	376,176	379,917	376,187	378,726	376,385	99.07%
Operating	19,997	37,848	128,339	28,277	217,317	119,817	93.36%
Capital	-	-	-	-	-	-	-
Other	9,948	10,314	10,314	10,314	10,000	11,444	110.96%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>402,500</b>	<b>424,338</b>	<b>518,570</b>	<b>414,778</b>	<b>606,043</b>	<b>507,646</b>	<b>97.89%</b>
Revenues	(2,092)	(3,000)	(3,000)	(943)	(2,000)	(2,000)	66.67%
<b>Net County Cost</b>	<b>400,408</b>	<b>421,338</b>	<b>515,570</b>	<b>413,836</b>	<b>604,043</b>	<b>505,646</b>	<b>98.08%</b>

### Positions

Full-time Equivalency	4.00	4.00	4.00	4.00	4.00	4.00	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Economic Development</b>							
Expenditures							
Personnel	7,192	6,600	6,600	6,600	6,600	6,600	100.00%
Operating	2,550	2,000	2,000	2,300	2,000	2,000	100.00%
Capital	-	-	-	-	-	-	-
Other	884,704	1,722,888	2,315,911	2,315,911	1,363,154	1,230,354	53.13%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>894,446</b>	<b>1,731,488</b>	<b>2,324,511</b>	<b>2,324,811</b>	<b>1,371,754</b>	<b>1,238,954</b>	<b>53.30%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>894,446</b>	<b>1,731,488</b>	<b>2,324,511</b>	<b>2,324,811</b>	<b>1,371,754</b>	<b>1,238,954</b>	<b>53.30%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-

## Cooperative Extension

Expenditures							
Personnel	112,459	104,001	111,476	112,667	111,063	110,090	98.76%
Operating	368,464	427,640	461,729	438,582	447,583	426,583	92.39%
Capital	-	-	-	-	-	-	-
Other	252,427	278,712	278,712	272,924	285,262	266,999	95.80%
Debt	297,916	297,990	297,990	297,990	289,964	289,964	97.31%
<b>Total</b>	<b>1,031,266</b>	<b>1,108,343</b>	<b>1,149,907</b>	<b>1,122,163</b>	<b>1,133,872</b>	<b>1,093,636</b>	<b>95.11%</b>
Revenues	(125,608)	(146,000)	(146,000)	(134,945)	(125,465)	(125,465)	85.93%
<b>Net County Cost</b>	<b>905,658</b>	<b>962,343</b>	<b>1,003,907</b>	<b>987,219</b>	<b>1,008,407</b>	<b>968,171</b>	<b>96.44%</b>

### Positions

Full-time Equivalency	11.00	11.00	11.00	11.00	10.00	10.00
Part-time Equivalenc	-	-	-	-	-	-

## Soil Conservation

Expenditures							
Personnel	71,908	73,319	73,319	73,585	73,788	73,788	100.64%
Operating	4,641	5,211	5,211	5,399	5,249	5,149	98.81%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>76,549</b>	<b>78,530</b>	<b>78,530</b>	<b>78,984</b>	<b>79,037</b>	<b>78,937</b>	<b>100.52%</b>
Revenues	(26,390)	(25,835)	(25,835)	(19,236)	(25,835)	(25,835)	100.00%
<b>Net County Cost</b>	<b>50,159</b>	<b>52,695</b>	<b>52,695</b>	<b>59,748</b>	<b>53,202</b>	<b>53,102</b>	<b>100.77%</b>

### Positions

Full-time Equivalency	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Equivalenc	-	-	-	-	-	-

## Economic Development Outside Agency: Forest Management

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	68,022	68,909	68,909	68,910	70,208	70,208	101.89%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>68,022</b>	<b>68,909</b>	<b>68,909</b>	<b>68,910</b>	<b>70,208</b>	<b>70,208</b>	<b>101.89%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>68,022</b>	<b>68,909</b>	<b>68,909</b>	<b>68,910</b>	<b>70,208</b>	<b>70,208</b>	<b>101.89%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-

## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Economic Development Outside Agency: New Ventures</b>							
Expenditures							
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	9,000	9,000	9,000	9,000	22,500	8,550	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>22,500</b>	<b>8,550</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>22,500</b>	<b>8,550</b>	<b>95.00%</b>
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-
<b>Public Health</b>							
Expenditures							
Personnel	6,269,555	6,648,206	6,657,895	6,364,138	6,685,155	6,139,288	92.21%
Operating	1,785,902	1,547,265	1,759,470	1,658,078	1,585,457	1,995,339	113.41%
Operating (Pub.Assis	69,347	56,135	56,135	52,624	48,941	48,941	87.18%
Capital	58,112	-	-	(126)	-	-	-
Other	(347)	(350)	117,238	(350)	(350)	(350)	-0.30%
Debt	2,792	2,793	2,793	2,793	2,718	2,718	97.31%
<b>Total</b>	<b>8,185,361</b>	<b>8,254,049</b>	<b>8,593,531</b>	<b>8,077,157</b>	<b>8,321,921</b>	<b>8,185,936</b>	<b>95.26%</b>
Revenues	(4,594,431)	(4,345,471)	(4,564,576)	(3,869,962)	(4,354,515)	(4,889,308)	107.11%
<b>Net County Cost</b>	<b>3,590,930</b>	<b>3,908,578</b>	<b>4,028,955</b>	<b>4,207,195</b>	<b>3,967,406</b>	<b>3,296,628</b>	<b>81.82%</b>
Positions							
Full-time Equivalency	98.65	98.65	98.85	98.85	98.85	91.85	
Part-time Equivalenc	1.32	1.32	1.32	1.32	1.32	1.32	
<b>Social Services</b>							
Expenditures							
Personnel	10,895,367	11,439,428	11,492,861	11,348,709	11,882,772	11,165,293	97.15%
Operating	2,853,061	3,927,995	4,361,173	4,114,302	4,314,828	4,149,459	95.15%
Operating (Pub.Assis	9,379,388	10,353,330	10,353,330	8,612,539	8,846,034	8,760,421	84.61%
Capital	-	-	23,509	23,509	101,793	-	0.00%
Other	1,104,804	1,102,923	1,072,989	996,814	1,037,857	1,004,821	93.65%
Debt	-	-	-	-	-	-	-
Sub-total	24,232,620	26,823,676	27,303,862	25,095,873	26,183,284	25,079,994	91.86%
Public Assist-Medica	8,350	15,000	15,000	15,000	-	-	0.00%
<b>Total</b>	<b>24,240,970</b>	<b>26,838,676</b>	<b>27,318,862</b>	<b>25,110,873</b>	<b>26,183,284</b>	<b>25,079,994</b>	<b>91.80%</b>
Revenues	(16,183,042)	(17,637,389)	(17,986,827)	(17,969,725)	(16,615,143)	(16,168,701)	89.89%
<b>Net County Cost</b>	<b>8,057,928</b>	<b>9,201,287</b>	<b>9,332,035</b>	<b>7,141,148</b>	<b>9,568,141</b>	<b>8,911,293</b>	<b>95.49%</b>
Positions							
Full-time Equivalency	195.45	192.45	192.45	192.45	198.45	183.45	
Part-time Equivalenc	4.99	4.99	4.99	4.99	5.10	4.61	
<b>Transportation and Nutrition Services</b>							
Expenditures							
Personnel	1,038,303	1,082,729	1,091,527	1,100,986	1,085,063	1,085,063	99.41%
Operating	576,287	574,441	592,192	592,744	577,283	567,300	95.80%
Operating (Pub.Assis	65,363	65,000	65,000	58,654	65,625	65,625	100.96%
Capital	62,862	456,727	467,714	467,714	196,700	196,700	42.06%
Other	(423,422)	(396,250)	(396,250)	(350,575)	(374,974)	(374,974)	94.63%
Debt	770	771	771	771	751	751	97.41%
<b>Total</b>	<b>1,320,163</b>	<b>1,783,418</b>	<b>1,820,954</b>	<b>1,870,294</b>	<b>1,550,448</b>	<b>1,540,465</b>	<b>84.60%</b>
Revenues	(980,269)	(1,273,789)	(1,295,750)	(1,276,960)	(1,074,570)	(1,076,145)	83.05%
<b>Net County Cost</b>	<b>339,894</b>	<b>509,629</b>	<b>525,204</b>	<b>593,334</b>	<b>475,878</b>	<b>464,320</b>	<b>88.41%</b>
Positions							
Full-time Equivalency	17.25	18.25	18.25	18.25	18.25	18.25	
Part-time Equivalenc	13.03	12.69	12.69	12.69	12.69	12.69	

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Veterans' Services</b>							
Expenditures							
Personnel	181,356	191,302	191,302	191,772	192,502	192,502	100.63%
Operating	11,716	18,918	18,918	17,111	18,992	17,242	91.14%
Operating (Pub.Assis)	33,221	38,382	38,382	24,623	38,382	38,382	100.00%
Capital	-	-	-	-	-	-	-
Other	36,000	36,000	36,000	36,000	36,000	1,000	2.78%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>262,293</b>	<b>284,602</b>	<b>284,602</b>	<b>269,506</b>	<b>285,876</b>	<b>249,126</b>	<b>87.53%</b>
Revenues	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	-	0.00%
<b>Net County Cost</b>	<b>260,293</b>	<b>282,602</b>	<b>282,602</b>	<b>267,506</b>	<b>283,876</b>	<b>249,126</b>	<b>88.15%</b>

Positions							
Full-time Equivalency	3.00	3.00	3.00	3.00	3.00	3.00	
Part-time Equivalenc:	-	-	-	-	-	-	

### Human Services Outside Agency: Mental Health

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	182,038	187,002	187,002	179,567	188,609	188,609	100.86%
Capital	-	-	-	-	-	-	-
Other	549,065	700,000	700,000	700,000	710,440	710,440	101.49%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>731,103</b>	<b>887,002</b>	<b>887,002</b>	<b>879,567</b>	<b>899,049</b>	<b>899,049</b>	<b>101.36%</b>
Revenues	(124,952)	(124,600)	(124,600)	(122,465)	(137,443)	(137,443)	110.31%
<b>Net County Cost</b>	<b>606,151</b>	<b>762,402</b>	<b>762,402</b>	<b>757,102</b>	<b>761,606</b>	<b>761,606</b>	<b>99.90%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalenc:	-	-	-	-	-	-	

### Human Services Outside Agency: Other Miscellaneous Outside Agencies

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,990	2,175	2,475	2,475	2,475	2,475	100.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>1,990</b>	<b>2,175</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>	<b>100.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>1,990</b>	<b>2,175</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>	<b>100.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalenc:	-	-	-	-	-	-	

### Human Services Outside Agency: Health Quest

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalenc:	-	-	-	-	-	-	



## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Human Services Outside Agency: United Family Services</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-

## Human Services Outside Agency: Charlotte Area Transportation Services (CATS)

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	90,557	111,917	111,917	111,917	122,586	85,810	76.67%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>90,557</b>	<b>111,917</b>	<b>111,917</b>	<b>111,917</b>	<b>122,586</b>	<b>85,810</b>	<b>76.67%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>90,557</b>	<b>111,917</b>	<b>111,917</b>	<b>111,917</b>	<b>122,586</b>	<b>85,810</b>	<b>76.67%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-

## Human Services Outside Agency: Juvenile Justice Delinquency Prevention Programs

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	6,814	7,900	15,500	11,090	15,500	15,500	100.00%
Capital	-	-	-	-	-	-	-
Other	257,920	275,178	279,004	279,004	279,004	279,004	100.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>264,734</b>	<b>283,078</b>	<b>294,504</b>	<b>290,094</b>	<b>294,504</b>	<b>294,504</b>	<b>100.00%</b>
Revenues	(261,234)	(283,078)	(294,504)	(274,213)	(294,504)	(294,504)	100.00%
<b>Net County Cost</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>15,881</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-

## Human Services Outside Agency: Disproportionate Minority Contract Program (DMC)

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Human Services Outside Agency: Turning Point</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	22,500	22,500	22,500	22,500	21,375	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>21,375</b>	<b>95.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Human Services Outside Agency: Union Diversified Industries

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	25,650	21,000	21,000	21,000	21,000	19,950	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>25,650</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>19,950</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>25,650</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>19,950</b>	<b>95.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Human Services Outside Agency: Community Shelter

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	11,250	11,250	11,250	11,250	11,250	10,688	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>10,688</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>11,250</b>	<b>10,688</b>	<b>95.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Human Services Outside Agency: Community Action

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	68,704	68,704	68,704	68,704	68,704	65,269	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>65,269</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>68,704</b>	<b>65,269</b>	<b>95.00%</b>

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011		FY2012			
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Human Services Outside Agency: Council on Aging</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	306,260	356,948	356,948	356,984	356,948	355,163	99.50%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>306,260</b>	<b>356,948</b>	<b>356,948</b>	<b>356,984</b>	<b>356,948</b>	<b>355,163</b>	<b>99.50%</b>
Revenues	(277,010)	(321,253)	(321,253)	(321,253)	(321,253)	(321,253)	100.00%
<b>Net County Cost</b>	<b>29,250</b>	<b>35,695</b>	<b>35,695</b>	<b>35,731</b>	<b>35,695</b>	<b>33,910</b>	<b>95.00%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Human Services Outside Agency: CMC - Union

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	225,683	-	774,318	390,000	-	-	0.00%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>225,683</b>	<b>-</b>	<b>774,318</b>	<b>390,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Revenues	(3,295,689)	(2,736,466)	(2,736,466)	(2,736,466)	(2,500,000)	(2,500,000)	91.36%
<b>Net County Cost</b>	<b>(3,070,006)</b>	<b>(2,736,466)</b>	<b>(1,962,148)</b>	<b>(2,346,466)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>127.41%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Human Services Outside Agency: Criminal Justice Partnership

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	130,749	130,749	130,749	130,749	135,536	135,356	103.52%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>130,749</b>	<b>130,749</b>	<b>130,749</b>	<b>130,749</b>	<b>135,536</b>	<b>135,356</b>	<b>103.52%</b>
Revenues	(130,749)	(130,749)	(130,749)	(130,749)	(135,356)	(135,356)	103.52%
<b>Net County Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180</b>	<b>-</b>	<b>-</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Union County Schools

Expenditures							
Current Expense	79,504,155	79,504,155	79,504,155	79,504,155	79,504,155	79,304,155	99.75%
Capital Outlay	2,344,169	1,303,552	1,303,552	1,303,552	5,000,000	-	0.00%
Occupancy Costs	192,915	213,501	213,501	213,501	215,567	215,567	100.97%
Debt Service	47,655,575	47,562,959	47,562,959	47,362,959	49,533,368	49,533,368	104.14%
Debt Reserve Transf	-	-	-	-	-	-	-
<b>Total</b>	<b>129,696,814</b>	<b>128,584,167</b>	<b>128,584,167</b>	<b>128,384,167</b>	<b>134,253,090</b>	<b>129,053,090</b>	<b>100.36%</b>
Revenues							
ADM / Lottery	(6,481,591)	(3,188,802)	(3,188,802)	(3,188,802)	(750,000)	(1,750,000)	54.88%
Debt Reserve Transf	-	-	-	-	-	(1,510,656)	-
Debt Proceeds Intere	(20,771)	-	-	(34)	-	-	-
<b>Total</b>	<b>(6,502,362)</b>	<b>(3,188,802)</b>	<b>(3,188,802)</b>	<b>(3,188,836)</b>	<b>(750,000)</b>	<b>(3,260,656)</b>	<b>102.25%</b>
<b>Net County Cost</b>	<b>123,194,453</b>	<b>125,395,365</b>	<b>125,395,365</b>	<b>125,195,331</b>	<b>133,503,090</b>	<b>125,792,434</b>	<b>100.32%</b>

## General Fund

## Department and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Education Outside Agency: Community College</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,100,000	1,100,000	1,100,000	1,100,000	1,606,000	1,090,827	99.17%
Debt	342,233	342,496	342,496	342,496	333,285	333,285	97.31%
Total	1,442,233	1,442,496	1,442,496	1,442,496	1,939,285	1,424,112	98.73%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>1,442,233</b>	<b>1,442,496</b>	<b>1,442,496</b>	<b>1,442,496</b>	<b>1,939,285</b>	<b>1,424,112</b>	<b>98.73%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Education Outside Agency: Literacy Council

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	2,250	2,250	2,250	2,250	2,250	2,138	95.02%
Debt	-	-	-	-	-	-	-
Total	2,250	2,250	2,250	2,250	2,250	2,138	95.02%
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>2,138</b>	<b>95.02%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Library

Expenditures							
Personnel	2,787,681	2,840,233	2,880,020	2,866,985	2,855,784	2,801,720	97.28%
Operating	1,160,228	1,147,395	1,197,590	1,185,725	1,170,123	1,103,417	92.14%
Capital	-	-	-	-	-	-	-
Other	-	2,000	(662)	(662)	-	-	0.00%
Debt	210,379	210,432	210,432	210,432	204,765	204,765	97.31%
Total	4,158,288	4,200,060	4,287,380	4,262,479	4,230,672	4,109,902	95.86%
Revenues	(473,522)	(432,728)	(466,432)	(453,040)	(430,345)	(480,345)	102.98%
<b>Net County Cost</b>	<b>3,684,766</b>	<b>3,767,332</b>	<b>3,820,948</b>	<b>3,809,439</b>	<b>3,800,327</b>	<b>3,629,557</b>	<b>94.99%</b>

### Positions

Full-time Equivalency	46.10	46.10	46.10	46.10	46.10	46.10	
Part-time Equivalenc:	9.55	9.55	10.08	10.08	10.08	8.53	

## Parks and Recreation

Expenditures							
Personnel	1,029,083	1,113,938	1,123,308	1,066,065	1,098,928	1,098,928	97.83%
Operating	334,948	362,547	375,763	342,266	405,957	389,357	103.62%
Capital	-	-	-	-	-	-	-
Other	101,748	157,500	276,203	200,247	472,500	15,100	5.47%
Debt	4,831	4,834	4,834	4,834	4,703	4,703	97.29%
Total	1,470,610	1,638,819	1,780,108	1,613,412	1,982,088	1,508,088	84.72%
Revenues	(549,753)	(571,772)	(588,572)	(505,860)	(554,343)	(554,343)	94.18%
<b>Net County Cost</b>	<b>920,857</b>	<b>1,067,047</b>	<b>1,191,536</b>	<b>1,107,552</b>	<b>1,427,745</b>	<b>953,745</b>	<b>80.04%</b>

### Positions

Full-time Equivalency	17.00	17.00	17.00	17.00	17.00	17.00	-
Part-time Equivalenc:	6.69	6.69	6.69	6.69	6.69	6.69	-

## Department and Agency Summaries

## General Fund

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Cultural and Recreational Outside Agency: Arts Council</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	49,500	49,500	49,500	49,500	49,500	47,025	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>47,025</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>	<b>47,025</b>	<b>95.00%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Cultural and Recreational Outside Agency: Historical Properties

#### Expenditures

Personnel	-	-	-	-	-	-	-
Operating	8,397	9,242	9,242	9,242	9,332	9,332	100.97%
Capital	-	-	-	-	-	-	-
Other	8,100	8,100	8,100	8,100	13,200	7,695	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>16,497</b>	<b>17,342</b>	<b>17,342</b>	<b>17,342</b>	<b>22,532</b>	<b>17,027</b>	<b>98.18%</b>
Revenues	(70)	-	-	(156)	-	-	-
<b>Net County Cost</b>	<b>16,427</b>	<b>17,342</b>	<b>17,342</b>	<b>17,186</b>	<b>22,532</b>	<b>17,027</b>	<b>98.18%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

### Cultural and Recreational Outside Agency: Andrew Jackson Historical Foundation

#### Expenditures

Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	4,500	4,500	4,500	4,500	7,500	4,275	95.00%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>7,500</b>	<b>4,275</b>	<b>95.00%</b>
Revenues	-	-	-	-	-	-	-
<b>Net County Cost</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>7,500</b>	<b>4,275</b>	<b>95.00%</b>

### Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

**General Fund**

**Department and Agency Summaries**

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Debt Refunding(s)</b>							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	42,025,500	2,000	2,000	183,563	2,000	-	0.00%
Total	42,025,500	2,000	2,000	183,563	2,000	-	0.00%
Revenues	(42,040,683)	-	-	(183,563)	-	-	-
<b>Net County Cost</b>	<b>(15,183)</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>0.00%</b>
<b>Positions</b>							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-
<b>General Fund Nondepartmental</b>							
Expenditures							
Personnel	-	136,400	26,400	-	370,536	370,536	1403.55%
Operating	-	471,699	44,739	-	75,000	191,619	428.30%
Capital Reserve Tran	9,243,248	-	-	2,000,000	-	-	-
Other	-	-	-	2,000,000	500,000	500,000	-
Transfer Out	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	9,243,248	608,099	71,139	4,000,000	945,536	1,062,155	1493.07%
Transfer In	-	-	-	-	-	-	-
Revenues	(1,509,607)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	100.00%
<b>Net County Cost</b>	<b>7,733,641</b>	<b>(491,901)</b>	<b>(1,028,861)</b>	<b>2,900,000</b>	<b>(154,464)</b>	<b>(37,845)</b>	<b>3.68%</b>
<b>Positions</b>							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc:	-	-	-	-	-	-	-

## Budget Overview

## Other Annual Operating Funds

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Emergency Telephone System Fund</b>							
<b>Begin Fund Balance -</b>	1,669,572	<b>2,228,699</b>	<b>2,228,699</b>	<b>2,228,699</b>	2,461,982	<b>2,461,982</b>	
Revenues							
911 Taxes	1,244,465	<b>1,244,465</b>	<b>1,244,465</b>	<b>1,244,465</b>	1,004,522	<b>1,004,522</b>	80.72%
Sales Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	2,000	<b>2,000</b>	-
Miscellaneous	4,185	-	-	-	-	-	-
<b>Total</b>	<b>1,248,650</b>	<b>1,244,465</b>	<b>1,244,465</b>	<b>1,244,465</b>	1,006,522	<b>1,006,522</b>	80.88%
Expenditures							
Personnel	66,843	<b>64,177</b>	<b>64,177</b>	<b>65,821</b>	64,616	<b>64,616</b>	100.68%
Operating	497,076	<b>520,339</b>	<b>520,339</b>	<b>559,791</b>	501,276	<b>811,094</b>	155.88%
Capital	125,604	<b>500,068</b>	<b>500,068</b>	<b>385,570</b>	403,000	<b>200,000</b>	39.99%
Other	-	<b>159,881</b>	<b>159,881</b>	-	-	-	0.00%
Debt	-	-	-	-	1,114,349	<b>1,114,349</b>	-
<b>Total</b>	<b>689,523</b>	<b>1,244,465</b>	<b>1,244,465</b>	<b>1,011,182</b>	2,083,241	<b>2,190,059</b>	175.98%
<b>Net Rev./(Expenditure)</b>	<b>559,127</b>	<b>-</b>	<b>-</b>	<b>233,283</b>	<b>(1,076,719)</b>	<b>(1,183,537)</b>	-
<b>Fund Balance Appropriated</b>					1,076,719	<b>1,183,537</b>	
<b>End Fund Balance</b>	2,228,699	<b>2,228,699</b>	<b>2,228,699</b>	<b>2,461,982</b>	1,385,263	<b>1,278,445</b>	
<b>Reserved Fund Balance</b>	-	<b>3,297</b>	<b>3,297</b>	-			
<b>Available Fund Balance</b>	<b>2,228,699</b>	<b>2,225,402</b>	<b>2,225,402</b>	<b>2,461,982</b>	1,385,263	<b>1,278,445</b>	
Positions							
Full-time Equivalency	1.15	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	1.15	<b>1.15</b>	
Part-time Equivalency	-	-	-	-	-	-	
<b>Water and Sewer Operating Fund</b>							
<b>Begin Fund Balance -</b>	189,885,813	<b>170,280,792</b>	<b>170,280,792</b>	<b>170,280,792</b>	176,906,077	<b>176,906,077</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Charges	27,501,571	<b>26,542,372</b>	<b>26,542,372</b>	<b>28,294,045</b>	28,669,891	<b>28,695,964</b>	108.11%
Intergovernmental	-	-	-	-	-	-	-
Other	27,316	-	-	-	-	-	-
Miscellaneous	3,642,134	<b>646,299</b>	<b>646,299</b>	<b>633,946</b>	35,298	<b>506,135</b>	78.31%
<b>Total</b>	<b>31,171,021</b>	<b>27,188,671</b>	<b>27,188,671</b>	<b>28,927,991</b>	28,705,189	<b>29,202,099</b>	107.41%
Expenditures							
Personnel	5,602,715	<b>5,738,248</b>	<b>5,738,248</b>	<b>5,552,598</b>	6,048,758	<b>5,943,705</b>	103.58%
Operating	8,757,440	<b>10,063,988</b>	<b>10,063,988</b>	<b>9,705,559</b>	10,118,605	<b>10,616,926</b>	105.49%
Capital	9,905,433	<b>114,500</b>	<b>114,500</b>	<b>133,750</b>	422,000	<b>422,000</b>	368.56%
Other	33,390	<b>164,154</b>	<b>164,154</b>	<b>454,846</b>	364,154	<b>688,377</b>	419.35%
Debt	3,163,584	<b>8,394,851</b>	<b>8,394,851</b>	<b>8,402,578</b>	8,394,851	<b>7,630,905</b>	90.90%
<b>Total</b>	<b>27,462,562</b>	<b>24,475,741</b>	<b>24,475,741</b>	<b>24,249,331</b>	25,348,368	<b>25,301,913</b>	103.38%
IFT To W&S CPO	3,636,620	<b>(2,184,786)</b>	<b>(2,184,786)</b>	<b>(1,946,625)</b>	2,100,925	<b>1,773,671</b>	-81.18%
Debt Refund'g (Procee	(19,676,859)	-	-	-	-	-	-
Fund Balance Contribu	-	<b>(528,144)</b>	<b>(528,144)</b>	-	-	<b>2,126,515</b>	-
<b>Net Rev./(Expenditure)</b>	<b>(19,605,020)</b>	<b>5,425,860</b>	<b>5,425,860</b>	<b>6,625,285</b>	1,255,896	<b>-</b>	
<b>End Fund Balance</b>	170,280,792	<b>175,706,652</b>	<b>175,706,652</b>	<b>176,906,077</b>	178,161,973	<b>176,906,077</b>	
<b>Reserved Fund Balance</b>							
<b>Available Fund Balance</b>	<b>170,280,792</b>	<b>175,706,652</b>	<b>175,706,652</b>	<b>176,906,077</b>	178,161,973	<b>176,906,077</b>	
Positions							
Full-time Equivalency	93.50	<b>93.50</b>	<b>93.90</b>	<b>93.90</b>	93.90	<b>93.90</b>	
Part-time Equivalency	0.71	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>	0.32	<b>0.32</b>	

## Other Annual Operating Funds

## Budget Overview

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Solid Waste Operating Fund</b>							
<b>Begin Fund Balance -</b>	3,147,978	3,226,565	3,226,565	3,226,565	3,130,335	3,130,335	
Revenues							
Taxes	299,190	291,686	291,686	291,698	266,698	266,698	91.43%
Charges	3,564,866	3,755,725	3,755,725	3,415,495	3,159,260	3,498,260	93.14%
Intergovernmental	10,000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	111,261	62,000	62,000	70,900	-	62,000	100.00%
<b>Total</b>	<b>3,985,317</b>	<b>4,109,411</b>	<b>4,109,411</b>	<b>3,778,093</b>	<b>3,425,958</b>	<b>3,826,958</b>	<b>93.13%</b>
Expenditures							
Personnel	996,687	1,051,045	1,051,045	954,732	1,054,328	970,473	92.33%
Operating	3,195,741	3,454,578	3,454,578	3,079,783	3,150,631	3,031,337	87.75%
Capital	180,271	335,000	335,000	7,490	2,416,000	2,361,000	704.78%
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>4,372,700</b>	<b>4,840,623</b>	<b>4,840,623</b>	<b>4,042,005</b>	<b>6,620,959</b>	<b>6,362,810</b>	<b>131.45%</b>
IFT (To) / From Reserv	(465,970)	574,490	574,490	167,682	2,151,000	2,361,000	410.97%
Fund Balance Appro	-	(156,722)	(156,722)	-	-	174,852	-
<b>Net Rev./(Expenditure)</b>	<b>78,587</b>	<b>-</b>	<b>-</b>	<b>(96,230)</b>	<b>(1,044,001)</b>	<b>-</b>	<b>-</b>
<b>End Fund Balance</b>	<b>3,226,565</b>	<b>3,226,565</b>	<b>3,226,565</b>	<b>3,130,335</b>	<b>2,086,334</b>	<b>3,130,335</b>	
<b>Reserved Fund Balance</b>							
<b>Available Fund Balan</b>	<b>3,226,565</b>	<b>3,226,565</b>	<b>3,226,565</b>	<b>3,130,335</b>	<b>2,086,334</b>	<b>3,130,335</b>	
Positions							
Full-time Equivalency	14.10	14.10	13.70	13.70	13.70	13.70	
Part-time Equivalenc	7.69	7.69	7.69	7.69	4.65	4.65	

### Stormwater Operating Fund

<b>Begin Fund Balance -</b>	(4,578)	45,681	45,681	45,681	45,681	45,681	
Revenues							
Taxes	-	-	-	-	-	-	-
Charges	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other (IFT)	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures							
Personnel	198,216	213,965	213,965	170,685	214,009	215,199	100.58%
Operating	3,744	72,704	72,704	72,690	113,246	109,024	149.96%
Capital	4,481	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>206,441</b>	<b>286,669</b>	<b>286,669</b>	<b>243,375</b>	<b>327,255</b>	<b>324,223</b>	<b>113.10%</b>
Revenues							
IFT From W&S Oper.Fi	(235,816)	286,669	286,669	243,375	327,255	324,223	113.10%
Fund Balance Appro	-	(347)	(347)	-	-	-	-
<b>Net Rev./(Expenditure)</b>	<b>29,375</b>	<b>(347)</b>	<b>(347)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-99.79%</b>
<b>End Fund Balance</b>	<b>24,797</b>	<b>45,334</b>	<b>45,334</b>	<b>45,681</b>	<b>45,681</b>	<b>45,681</b>	
<b>Reserved Fund Balan</b>	<b>20,884</b>						
<b>Available Fund Balan</b>	<b>45,681</b>	<b>45,334</b>	<b>45,334</b>	<b>45,681</b>	<b>45,681</b>	<b>45,681</b>	
Positions							
Full-time Equivalency	2.05	2.05	2.05	2.05	2.05	2.05	
Part-time Equivalenc	-	-	-	-	-	-	



# Financial Summary

# Water & Sewer Fund

	FY 09-10	FY 10-11		FY 11-12	
	Actual	Original Budget	Current Budget	Estimate	Recomm.
<b>Expenditures</b>					
5000 IFT to W/S CPO	3,400,804	1,898,117	1,898,117	5,607,740	1,773,671
5000 IFT to Stormwater Operating	235,816	286,669	286,669	290,692	324,223
5100 Personnel	5,412,671	5,738,248	5,756,542	5,552,598	5,943,705
5200 Materials and Resale	3,195,729	3,673,298	3,670,048	3,738,124	4,009,813
5300 Purchased Services	4,797,059	5,609,599	5,654,177	5,060,736	5,626,522
5400 Insurance & Indirect Cost	621,991	781,091	784,341	906,699	980,591
5500 Capital Outlay	68,666	114,500	128,100	133,750	422,000
5600 Operating Leases	164,153	164,154	164,154	164,154	164,154
5700 Debt Service	9,420,894	8,394,851	8,394,851	8,402,578	7,630,905
57xx Debt Issuance & Ref.	290,966	-	-	-	-
5900 Contingency/Non-Departmental	-	483,136	464,842	-	200,000
<b>Total Expenditures</b>	<b>27,608,750</b>	<b>27,143,663</b>	<b>27,201,841</b>	<b>29,857,071</b>	<b>27,075,584</b>
<b>Revenues</b>					
Water Service Charges	(13,232,655)	(12,971,247)	(12,971,247)	(14,259,725)	(14,788,712)
Sewer Service Charges	(10,998,784)	(11,011,266)	(11,011,266)	(11,410,000)	(11,462,045)
Non-Dept Service Charges	(697,368)	(683,255)	(683,255)	(671,560)	(671,536)
Water Tap Fees (Capacity Fees)	(550,208)	(570,520)	(570,520)	(420,000)	(437,839)
Sewer Tap Fees (Capacity Fees)	(1,936,187)	(1,327,597)	(1,327,597)	(1,526,625)	(1,335,832)
Capital Contributions - Cash	(19,786)	(19,786)	(19,786)	(6,135)	(6,135)
Investment Income	(1,021,740)	(602,000)	(602,000)	(633,427)	(500,000)
Other	(6,831)	(3,000)	(3,000)	(519)	-
Debt Issuance & Ref.	(1,351,468)	-	-	-	-
<b>Total Revenues</b>	<b>(29,815,027)</b>	<b>(27,188,671)</b>	<b>(27,188,671)</b>	<b>(28,927,991)</b>	<b>(29,202,099)</b>
<b>Net Expenditure / (Revenue)</b>	<b>(2,206,277)</b>	<b>(45,008)</b>	<b>13,170</b>	<b>929,080</b>	<b>(2,126,515)</b>
Fund Balance (Use) / Addition	-	45,008	(13,170)	-	2,126,515
<b>Net Expenditure / (Revenue)</b>	<b>(2,206,277)</b>	<b>-</b>	<b>-</b>	<b>929,080</b>	<b>-</b>
Cash and Investments	27,465,355			26,536,275	28,662,790
Working Capital Requirement (12m)	24,049,467			26,270,718	28,662,790
<b>Cash and Investments - Available</b>	<b>3,415,887</b>			<b>265,557</b>	<b>-</b>
Total Personnel	5,412,671	5,738,248	5,756,542	5,552,598	5,943,705
Contributed Capital / Capacity Fees	(2,486,395)	(1,898,117)	(1,898,117)	(1,946,625)	(1,773,671)
Is Contributed Capital Funded?	-	-	-	-	-
<b>Working Capital Requirement:</b>					
Personnel & Operating	14,191,603	15,966,390	16,029,262	15,422,311	16,724,785
Depreciation	9,857,864	10,848,407	10,848,407	10,848,407	11,938,005
Total	24,049,467	26,814,797	26,877,669	26,270,718	28,662,790
<b>Debt Service Coverage</b>	1.25	1.11	1.10	1.38	1.40
<b>FTE Position Count</b>	94.21	94.21	94.61	94.61	94.22
<b>Summary (excluding Contr Cap):</b>					
Revenue	(25,977,164)	(25,290,554)	(25,290,554)	(26,981,366)	(27,428,428)
Personnel & Operating	14,191,603	15,966,390	16,029,262	15,422,311	16,724,785
Capital	68,666	114,500	128,100	133,750	422,000
Debt	9,420,894	8,394,851	8,394,851	8,402,578	7,630,905
Net Operating Margin	(2,296,000)	(814,813)	(738,341)	(3,022,727)	(2,650,738)
IFT's	3,636,620	2,184,786	2,184,786	5,898,432	2,097,894
Debt Issuance & Ref.	(1,060,502)	-	-	-	-
Contingency	-	483,136	464,842	-	200,000
Fund Balance (Use) / Addition	-	45,008	(13,170)	-	2,126,515
Net Expenditure / (Revenue)	280,118	1,898,117	1,898,117	2,875,705	1,773,671

# Solid Waste Fund

# Financial Summary

	FY 09-10		FY 10-11		FY 11-12
	Actual	Original Budget	Current Budget	Estimate	Recomm.
<b>Expenditures</b>					
Personnel	962,605	1,040,214	1,051,045	954,732	970,473
Operating	3,180,384	3,234,888	3,454,578	3,079,783	3,031,337
Capital	220,000	335,000	335,000	-	2,361,000
Contingency	-	5,346	-	-	-
<b>Total Expenditures</b>	<b>4,362,989</b>	<b>4,615,448</b>	<b>4,840,623</b>	<b>4,034,515</b>	<b>6,362,810</b>
<b>Revenues</b>					
Federal, State, Local, Taxes, Fees	(309,190)	(291,686)	(291,686)	(291,698)	(266,698)
Revenue - Operations	(3,564,866)	(3,755,725)	(3,755,725)	(3,415,495)	(3,498,260)
Other Revenue	(111,261)	(62,000)	(62,000)	(70,900)	(62,000)
<b>Total Revenues</b>	<b>(3,985,317)</b>	<b>(4,109,411)</b>	<b>(4,109,411)</b>	<b>(3,778,093)</b>	<b>(3,826,958)</b>
<b>Other Financing Uses (Sources)</b>					
IFT to Solid Waste Reserves	-	-	-	(167,682)	-
IFT from Solid Waste Reserves	(465,970)	(574,490)	(574,490)	-	(2,361,000)
<b>Total Other Uses (Sources)</b>	<b>(465,970)</b>	<b>(574,490)</b>	<b>(574,490)</b>	<b>(167,682)</b>	<b>(2,361,000)</b>
<b>Net Expenditure / (Revenue)</b>	<b>(88,298)</b>	<b>(68,453)</b>	<b>156,722</b>	<b>88,740</b>	<b>174,852</b>
Fund Balance (Use) / Addition	-	68,453	(156,722)	-	(174,852)
<b>Net Expenditure / (Revenue)</b>	<b>(88,298)</b>	<b>-</b>	<b>-</b>	<b>88,740</b>	<b>-</b>
Cash and Investments	964,319			875,579	700,727
Working Capital Requirement (1/6th)	720,543			704,267	700,727
<b>Cash and Investments - Available</b>	<b>243,776</b>			<b>171,312</b>	<b>-</b>
Total Personnel	962,605	1,040,214	1,051,045	954,732	970,473
<b>Working Capital Requirement:</b>					
Personnel & Operating	4,142,989	4,275,102	4,505,623	4,034,515	4,001,810
Depreciation	180,271	191,087	191,087	191,087	202,552
Total	4,323,260	4,466,189	4,696,710	4,225,602	4,204,362
<b>FTE Position Count</b>	<b>21.79</b>	<b>21.79</b>	<b>21.39</b>	<b>21.39</b>	<b>18.35</b>
<b>Summary:</b>					
Revenue	(3,985,317)	(4,109,411)	(4,109,411)	(3,778,093)	(3,826,958)
Personnel & Operating	4,142,989	4,275,102	4,505,623	4,034,515	4,001,810
Capital	220,000	335,000	335,000	-	2,361,000
Debt	-	-	-	-	-
Net Operating Margin	377,671	500,691	731,212	256,422	2,535,852
IFT Source	(465,970)	(574,490)	(574,490)	-	(2,361,000)
IFT Use	-	-	-	(167,682)	-
Contingency	-	5,346	-	-	-
Fund Balance Appropriated	-	68,453	(156,722)	-	(174,852)
Net Expenditure / (Revenue)	(88,298)	-	-	88,740	-
<b>Solid Waste Capital Reserve</b>					
Total Assets	7,346,387			7,178,705	4,817,705
Total Liabilities	(4,008,782)			(4,048,871)	(4,129,848)
Net Assets	3,337,604			3,129,834	687,856

# Financial Summary

# Stormwater Fund

	FY 09-10	FY 10-11		FY 11-12	
	Actual	Original Budget	Current Budget	Estimate	Recomm.
<b>STORMWATER</b>					
<b>Expenditures</b>					
Personnel	202,072	213,965	213,965	170,685	215,199
Operating	3,744	72,357	93,241	72,690	109,024
Capital	-	-	-	-	-
Contingency	-	347	30,347	-	-
<b>Total Expenditures</b>	<b>205,816</b>	<b>286,669</b>	<b>337,553</b>	<b>243,375</b>	<b>324,223</b>
<b>Revenues</b>					
Revenues	-	-	-	-	-
IFT's from Water & Sewer Fd	(235,816)	(286,669)	(286,669)	(221,781)	(324,223)
<b>Total Revenues</b>	<b>(235,816)</b>	<b>(286,669)</b>	<b>(286,669)</b>	<b>(221,781)</b>	<b>(324,223)</b>
<b>Net Expenditure / (Revenue)</b>	<b>(30,000)</b>	-	<b>50,884</b>	<b>21,594</b>	-
Fund Balance (Use) / Addition	-	-	(50,884)	-	-
<b>Net Expenditure / (Revenue)</b>	<b>(30,000)</b>	-	-	<b>21,594</b>	-
<hr/>					
Cash and Investments	48,986			27,392	27,392
Working Capital Requirement (1/12th)	17,525			20,655	27,392
<b>Cash and Investments - Available</b>	<b>31,462</b>			<b>6,738</b>	<b>-</b>
Total Personnel	202,072	213,965	213,965	170,685	215,199
<b>Working Capital Requirement:</b>					
Personnel & Operating	205,816	286,322	307,206	243,375	324,223
Depreciation	4,481	4,481	4,481	4,481	4,481
Total	210,297	290,803	311,687	247,856	328,704
<b>FTE Position Count</b>	2.05	2.05	2.05	2.05	2.05
<b>Summary:</b>					
Revenue	-	-	-	-	-
IFT's (Source)	(235,816)	(286,669)	(286,669)	(221,781)	(324,223)
Personnel & Operating	205,816	286,322	307,206	243,375	324,223
Capital	-	-	-	-	-
Debt	-	-	-	-	-
IFT's (Use)	-	-	-	-	-
Contingency	-	347	30,347	-	-
Fund Balance Appropriated	-	-	(50,884)	-	-
<b>Net Expenditure / (Revenue)</b>	<b>(30,000)</b>	-	-	<b>21,594</b>	-
	-	-	-	-	-

## Budget Overview

## Other Annual Operating Funds

	FY2011				FY2012		
	FY 09-10 Actual	FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Automation Enhancement Fund</b>							
<b>Begin Fund Balance -</b>	-	-	-	-	-	0	-
Revenues							
Taxes	-	-	-	-	-	-	-
Charges	-	-	-	-	-	102,000	-
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	102,000	-
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	102,000	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	102,000	-
<b>Net Rev./(Expenditure)</b>	-	-	-	-	-	-	-
<b>Fund Balance Appropriated</b>							
<b>End Fund Balance</b>	-	-	-	-	-	-	-
<b>Reserved Fund Balan</b>	-	-	-	-	-	-	-
<b>Available Fund Balan</b>	-	-	-	-	-	-	-
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalenc	-	-	-	-	-	-	-

## Departments and Agency Summaries

## Stallings Fire Fund

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Stallings Begin Balan</b>	503	21,329	21,329	21,329	46,120	46,120	
Revenues							
Fire Taxes	867,217	882,443	882,443	926,264	882,443	907,095	102.79%
Sales Taxes	132,149	128,900	128,900	131,700	128,900	136,349	105.78%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	999,366	1,011,343	1,011,343	1,057,964	1,011,343	1,043,444	103.17%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	978,541	1,011,343	1,011,343	1,011,343	1,011,343	1,089,564	107.73%
Debt	-	-	-	-	-	-	-
<b>Total</b>	978,541	1,011,343	1,011,343	1,011,343	1,011,343	1,089,564	107.73%
<b>Net Rev./(Expenditure)</b>	<b>20,826</b>	<b>-</b>	<b>-</b>	<b>46,621</b>	<b>-</b>	<b>(46,120)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	46,120	
<b>End Fund Balance</b>	<b>21,329</b>	<b>21,329</b>	<b>21,329</b>	<b>67,950</b>	<b>46,120</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>21,329</b>	<b>21,329</b>	<b>21,329</b>	<b>67,950</b>	<b>46,120</b>	<b>-</b>	

## Departments and Agency Summaries

## Hemby Bridge Fire Fund

<b>Hemby Bridge Begin</b>	17,666	48,886	48,886	48,886	53,154	53,154	
Revenues							
Fire Taxes	1,064,986	991,684	991,684	1,031,707	991,684	1,046,604	105.54%
Sales Taxes	96,734	158,249	158,249	161,688	158,249	153,742	97.15%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	1,161,720	1,149,933	1,149,933	1,193,395	1,149,933	1,200,346	104.38%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,130,500	1,152,100	1,152,100	1,152,100	1,152,100	1,253,500	108.80%
Debt	-	-	-	-	-	-	-
<b>Total</b>	1,130,500	1,152,100	1,152,100	1,152,100	1,152,100	1,253,500	108.80%
<b>Net Rev./(Expenditure)</b>	<b>31,220</b>	<b>(2,167)</b>	<b>(2,167)</b>	<b>41,295</b>	<b>(2,167)</b>	<b>(53,154)</b>	<b>2452.88%</b>
Fund Balance Appro	-	(2,167)	(2,167)	-	-	53,154	
<b>End Fund Balance</b>	<b>48,886</b>	<b>48,886</b>	<b>48,886</b>	<b>90,180</b>	<b>50,987</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>48,886</b>	<b>48,886</b>	<b>48,886</b>	<b>90,180</b>	<b>50,987</b>	<b>-</b>	

## Wesley Chapel Fire Fund

## Departments and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Wesley Chapel Begin</b>	3,011	<b>59,702</b>	<b>59,702</b>	<b>59,702</b>	18,613	<b>18,613</b>	
Revenues							
Fire Taxes	1,079,597	<b>1,196,318</b>	<b>1,196,318</b>	<b>1,242,305</b>	1,196,318	<b>1,215,347</b>	101.59%
Sales Taxes	161,646	<b>159,200</b>	<b>159,200</b>	<b>162,662</b>	159,200	<b>181,171</b>	113.80%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>1,241,243</b>	<b>1,355,518</b>	<b>1,355,518</b>	<b>1,404,966</b>	<b>1,355,518</b>	<b>1,396,518</b>	103.02%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,184,552	<b>1,384,031</b>	<b>1,384,031</b>	<b>1,384,031</b>	1,384,031	<b>1,415,131</b>	102.25%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>1,184,552</b>	<b>1,384,031</b>	<b>1,384,031</b>	<b>1,384,031</b>	<b>1,384,031</b>	<b>1,415,131</b>	102.25%
<b>Net Rev./(Expenditure)</b>	<b>56,691</b>	<b>(28,513)</b>	<b>(28,513)</b>	<b>20,935</b>	<b>(28,513)</b>	<b>(18,613)</b>	65.28%
Fund Balance Appro	-	<b>(28,513)</b>	<b>(28,513)</b>	-	<b>(28,513)</b>	<b>18,613</b>	
<b>End Fund Balance</b>	<b>59,702</b>	<b>59,702</b>	<b>59,702</b>	<b>80,638</b>	<b>18,613</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>59,702</b>	<b>59,702</b>	<b>59,702</b>	<b>80,638</b>	<b>18,613</b>	<b>-</b>	

## Waxhaw Fire Fund

## Departments and Agency Summaries

<b>Waxhaw Begin Balan</b>	60,910	<b>9,932</b>	<b>9,932</b>	<b>9,932</b>	31,868	<b>31,868</b>	
Revenues							
Fire Taxes	423,086	<b>613,000</b>	<b>613,000</b>	<b>647,294</b>	613,000	<b>644,142</b>	105.08%
Sales Taxes	68,230	<b>63,730</b>	<b>63,730</b>	<b>65,117</b>	63,730	<b>92,689</b>	145.44%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>491,316</b>	<b>676,730</b>	<b>676,730</b>	<b>712,412</b>	<b>676,730</b>	<b>736,831</b>	108.88%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	542,295	<b>676,730</b>	<b>676,730</b>	<b>676,730</b>	676,730	<b>768,699</b>	113.59%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>542,295</b>	<b>676,730</b>	<b>676,730</b>	<b>676,730</b>	<b>676,730</b>	<b>768,699</b>	113.59%
<b>Net Rev./(Expenditure)</b>	<b>(50,978)</b>	<b>-</b>	<b>-</b>	<b>35,682</b>	<b>-</b>	<b>(31,868)</b>	-
Fund Balance Appro	-	-	-	-	-	<b>31,868</b>	
<b>End Fund Balance</b>	<b>9,932</b>	<b>9,932</b>	<b>9,932</b>	<b>45,614</b>	<b>31,868</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>9,932</b>	<b>9,932</b>	<b>9,932</b>	<b>45,614</b>	<b>31,868</b>	<b>-</b>	

## Departments and Agency Summaries

## Springs Fire Fund

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Springs Begin Balanc</b>	18,180	<b>14,552</b>	<b>14,552</b>	<b>14,552</b>	8,204	<b>8,204</b>	
Revenues							
Fire Taxes	323,487	<b>307,370</b>	<b>307,370</b>	<b>323,735</b>	307,370	<b>327,950</b>	106.70%
Sales Taxes	-	<b>48,245</b>	<b>48,245</b>	<b>49,296</b>	48,245	<b>47,432</b>	98.31%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>323,487</b>	<b>355,615</b>	<b>355,615</b>	<b>373,031</b>	355,615	<b>375,382</b>	105.56%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	327,115	<b>363,815</b>	<b>363,815</b>	<b>363,614</b>	363,815	<b>383,586</b>	105.43%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>327,115</b>	<b>363,815</b>	<b>363,815</b>	<b>363,614</b>	363,815	<b>383,586</b>	105.43%
<b>Net Rev./(Expenditure)</b>	<b>(3,627)</b>	<b>(8,200)</b>	<b>(8,200)</b>	<b>9,417</b>	(8,200)	<b>(8,204)</b>	100.05%
Fund Balance Appro	-	<b>(8,200)</b>	<b>(8,200)</b>	-	(8,200)	<b>8,204</b>	
<b>End Fund Balance</b>	<b>14,552</b>	<b>14,552</b>	<b>14,552</b>	<b>23,969</b>	8,204	<b>0</b>	
<b>Reserved Fund Balan</b>	-	-	-	-	-	-	
<b>Available Fund Balan</b>	<b>14,552</b>	<b>14,552</b>	<b>14,552</b>	<b>23,969</b>	8,204	<b>0</b>	

**Fire Fee Districts Fund**

**Departments and Agency Summaries**

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Fire Fee Districts -</b>	162	162	162	162	162	162	
<b>Beg Bal - July 1 Fund</b>							
<b>Allens Crossroads Be</b>	694	2,655	2,655	2,655	3,448	3,448	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	51,086	83,267	83,267	83,962	83,267	104,937	126.02%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	51,086	83,267	83,267	83,962	83,267	104,937	126.02%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	49,125	83,267	83,267	83,267	83,267	108,385	130.17%
Debt	-	-	-	-	-	-	-
<b>Total</b>	49,125	83,267	83,267	83,267	83,267	108,385	130.17%
<b>Net Rev./(Expenditure)</b>	<b>1,961</b>	<b>-</b>	<b>-</b>	<b>695</b>	<b>-</b>	<b>(3,448)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	3,448	
<b>End Fund Balance</b>	<b>2,655</b>	<b>2,655</b>	<b>2,655</b>	<b>3,350</b>	<b>3,448</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>2,655</b>	<b>2,655</b>	<b>2,655</b>	<b>3,350</b>	<b>3,448</b>	<b>-</b>	
<b>Bakers Begin Balance</b>	<b>0</b>	<b>4,455</b>	<b>4,455</b>	<b>4,455</b>	<b>12,995</b>	<b>12,995</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	233,683	352,300	352,300	361,917	352,300	394,305	111.92%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	233,683	352,300	352,300	361,917	352,300	394,305	111.92%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	229,228	352,300	352,300	352,300	352,300	407,300	115.61%
Debt	-	-	-	-	-	-	-
<b>Total</b>	229,228	352,300	352,300	352,300	352,300	407,300	115.61%
<b>Net Rev./(Expenditure)</b>	<b>4,455</b>	<b>-</b>	<b>-</b>	<b>9,617</b>	<b>-</b>	<b>(12,995)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	12,995	
<b>End Fund Balance</b>	<b>4,455</b>	<b>4,455</b>	<b>4,455</b>	<b>14,072</b>	<b>12,995</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>4,455</b>	<b>4,455</b>	<b>4,455</b>	<b>14,072</b>	<b>12,995</b>	<b>-</b>	



## Departments and Agency Summaries

## Fire Fee Districts Fund

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Beaver Lane Begin Bal:</b>	2,945	7,361	7,361	7,361	9,697	9,697	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	116,957	170,500	170,500	172,764	170,500	185,453	108.77%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>116,957</b>	<b>170,500</b>	<b>170,500</b>	<b>172,764</b>	<b>170,500</b>	<b>185,453</b>	<b>108.77%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	112,542	170,500	170,500	170,500	170,500	195,150	114.46%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>112,542</b>	<b>170,500</b>	<b>170,500</b>	<b>170,500</b>	<b>170,500</b>	<b>195,150</b>	<b>114.46%</b>
<b>Net Rev./(Expenditure)</b>	<b>4,415</b>	<b>-</b>	<b>-</b>	<b>2,264</b>	<b>-</b>	<b>(9,697)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	9,697	
<b>End Fund Balance</b>	<b>7,361</b>	<b>7,361</b>	<b>7,361</b>	<b>9,624</b>	<b>9,697</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>7,361</b>	<b>7,361</b>	<b>7,361</b>	<b>9,624</b>	<b>9,697</b>	<b>-</b>	
<b>Fairview Begin Balan:</b>	-	2,323	2,323	2,323	2,990	2,990	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	74,824	96,500	96,500	97,265	96,500	117,212	121.46%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>74,824</b>	<b>96,500</b>	<b>96,500</b>	<b>97,265</b>	<b>96,500</b>	<b>117,212</b>	<b>121.46%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	72,501	96,500	96,500	96,500	96,500	120,202	124.56%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>72,501</b>	<b>96,500</b>	<b>96,500</b>	<b>96,500</b>	<b>96,500</b>	<b>120,202</b>	<b>124.56%</b>
<b>Net Rev./(Expenditure)</b>	<b>2,323</b>	<b>-</b>	<b>-</b>	<b>765</b>	<b>-</b>	<b>(2,990)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	2,990	
<b>End Fund Balance</b>	<b>2,323</b>	<b>2,323</b>	<b>2,323</b>	<b>3,088</b>	<b>2,990</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>2,323</b>	<b>2,323</b>	<b>2,323</b>	<b>3,088</b>	<b>2,990</b>	<b>-</b>	

## Fire Fee Districts Fund

## Departments and Agency Summaries

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Griffith Road Begin B</b>	-	1,487	1,487	1,487	2,345	2,345	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	34,208	47,496	47,496	48,526	47,496	48,751	102.64%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>34,208</b>	<b>47,496</b>	<b>47,496</b>	<b>48,526</b>	<b>47,496</b>	<b>48,751</b>	<b>102.64%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	32,721	47,496	47,496	47,496	47,496	51,096	107.58%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>32,721</b>	<b>47,496</b>	<b>47,496</b>	<b>47,496</b>	<b>47,496</b>	<b>51,096</b>	<b>107.58%</b>
<b>Net Rev./(Expenditure)</b>	<b>1,487</b>	<b>-</b>	<b>-</b>	<b>1,030</b>	<b>-</b>	<b>(2,345)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	2,345	
<b>End Fund Balance</b>	<b>1,487</b>	<b>1,487</b>	<b>1,487</b>	<b>2,517</b>	<b>2,345</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>1,487</b>	<b>1,487</b>	<b>1,487</b>	<b>2,517</b>	<b>2,345</b>	<b>-</b>	
<b>Jackson Begin Balan</b>	<b>-</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>2,192</b>	<b>2,192</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	62,501	83,020	83,020	83,658	83,020	80,284	96.70%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>62,501</b>	<b>83,020</b>	<b>83,020</b>	<b>83,658</b>	<b>83,020</b>	<b>80,284</b>	<b>96.70%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	60,582	83,020	83,020	83,020	83,020	82,476	99.34%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>60,582</b>	<b>83,020</b>	<b>83,020</b>	<b>83,020</b>	<b>83,020</b>	<b>82,476</b>	<b>99.34%</b>
<b>Net Rev./(Expenditure)</b>	<b>1,919</b>	<b>-</b>	<b>-</b>	<b>638</b>	<b>-</b>	<b>(2,192)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	2,192	
<b>End Fund Balance</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>2,557</b>	<b>2,192</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>2,557</b>	<b>2,192</b>	<b>-</b>	

## Departments and Agency Summaries

## Fire Fee Districts Fund

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Lanes Creek Begin Bal</b>	2,694	<b>3,069</b>	<b>3,069</b>	<b>3,069</b>	6,320	<b>6,320</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	54,914	<b>86,124</b>	<b>86,124</b>	<b>89,283</b>	86,124	<b>88,480</b>	102.74%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>54,914</b>	<b>86,124</b>	<b>86,124</b>	<b>89,283</b>	86,124	<b>88,480</b>	102.74%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	54,540	<b>86,124</b>	<b>86,124</b>	<b>86,124</b>	86,124	<b>94,800</b>	110.07%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>54,540</b>	<b>86,124</b>	<b>86,124</b>	<b>86,124</b>	86,124	<b>94,800</b>	110.07%
<b>Net Rev./(Expenditure)</b>	<b>374</b>	<b>-</b>	<b>-</b>	<b>3,159</b>	<b>-</b>	<b>(6,320)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	<b>6,320</b>	
<b>End Fund Balance</b>	<b>3,069</b>	<b>3,069</b>	<b>3,069</b>	<b>6,228</b>	6,320	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>3,069</b>	<b>3,069</b>	<b>3,069</b>	<b>6,228</b>	6,320	<b>-</b>	
<b>New Salem Begin Bal</b>	<b>-</b>	<b>8,226</b>	<b>8,226</b>	<b>8,226</b>	3,694	<b>3,694</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	123,404	<b>204,128</b>	<b>204,128</b>	<b>200,224</b>	204,128	<b>205,916</b>	100.88%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>123,404</b>	<b>204,128</b>	<b>204,128</b>	<b>200,224</b>	204,128	<b>205,916</b>	100.88%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	115,178	<b>204,128</b>	<b>204,128</b>	<b>204,128</b>	204,128	<b>209,610</b>	102.69%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>115,178</b>	<b>204,128</b>	<b>204,128</b>	<b>204,128</b>	204,128	<b>209,610</b>	102.69%
<b>Net Rev./(Expenditure)</b>	<b>8,226</b>	<b>-</b>	<b>-</b>	<b>(3,904)</b>	<b>-</b>	<b>(3,694)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	<b>3,694</b>	
<b>End Fund Balance</b>	<b>8,226</b>	<b>8,226</b>	<b>8,226</b>	<b>4,322</b>	3,694	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>8,226</b>	<b>8,226</b>	<b>8,226</b>	<b>4,322</b>	3,694	<b>-</b>	

## Fire Fee Districts Fund

## Departments and Agency Summaries

	FY 09-10 Actual	FY2011			FY2012		
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Providence Begin Bal</b>	0	3,506	3,506	3,506	1,561	1,561	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	60,850	101,353	101,353	99,737	101,353	122,375	120.74%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	60,850	101,353	101,353	99,737	101,353	122,375	120.74%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	57,344	101,353	101,353	101,353	101,353	123,936	122.28%
Debt	-	-	-	-	-	-	-
<b>Total</b>	57,344	101,353	101,353	101,353	101,353	123,936	122.28%
<b>Net Rev./(Expenditure)</b>	<b>3,506</b>	<b>-</b>	<b>-</b>	<b>(1,616)</b>	<b>-</b>	<b>(1,561)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	1,561	
<b>End Fund Balance</b>	<b>3,506</b>	<b>3,506</b>	<b>3,506</b>	<b>1,890</b>	<b>1,561</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>3,506</b>	<b>3,506</b>	<b>3,506</b>	<b>1,890</b>	<b>1,561</b>	<b>-</b>	
<b>Sandy Ridge Begin B</b>	<b>0</b>	<b>2,654</b>	<b>2,654</b>	<b>2,654</b>	<b>4,957</b>	<b>4,957</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	73,565	102,550	102,550	104,551	102,550	124,643	121.54%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	73,565	102,550	102,550	104,551	102,550	124,643	121.54%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	70,911	102,550	102,550	102,550	102,550	129,600	126.38%
Debt	-	-	-	-	-	-	-
<b>Total</b>	70,911	102,550	102,550	102,550	102,550	129,600	126.38%
<b>Net Rev./(Expenditure)</b>	<b>2,654</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>-</b>	<b>(4,957)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	4,957	
<b>End Fund Balance</b>	<b>2,654</b>	<b>2,654</b>	<b>2,654</b>	<b>4,655</b>	<b>4,957</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>2,654</b>	<b>2,654</b>	<b>2,654</b>	<b>4,655</b>	<b>4,957</b>	<b>-</b>	

## Departments and Agency Summaries

## Fire Fee Districts Fund

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Springs Begin Balance</b>	0	-	0	0	0	0	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	605	-	-	382	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>605</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	605	-	-	382	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>605</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Rev./(Expenditure)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	-	-
<b>End Fund Balance</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Stack Road Begin Bal</b>	<b>1,706</b>	<b>3,133</b>	<b>3,133</b>	<b>3,133</b>	<b>4,037</b>	<b>4,037</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	63,696	85,825	85,825	87,166	85,825	101,373	118.12%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>63,696</b>	<b>85,825</b>	<b>85,825</b>	<b>87,166</b>	<b>85,825</b>	<b>101,373</b>	<b>118.12%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	62,269	85,825	85,825	85,825	85,825	105,410	122.82%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>62,269</b>	<b>85,825</b>	<b>85,825</b>	<b>85,825</b>	<b>85,825</b>	<b>105,410</b>	<b>122.82%</b>
<b>Net Rev./(Expenditure)</b>	<b>1,427</b>	<b>-</b>	<b>-</b>	<b>1,341</b>	<b>-</b>	<b>(4,037)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	4,037	-
<b>End Fund Balance</b>	<b>3,133</b>	<b>3,133</b>	<b>3,133</b>	<b>4,473</b>	<b>4,037</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>3,133</b>	<b>3,133</b>	<b>3,133</b>	<b>4,473</b>	<b>4,037</b>	<b>-</b>	

## Fire Fee Districts Fund

## Departments and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			FY 11-12 % Inc/Dec
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	
<b>Stallings Begin Balan</b>	-	1,376	1,376	1,376	-	-	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	22,675	22,502	22,502	21,683	22,502	43,380	192.78%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	22,675	22,502	22,502	21,683	22,502	43,380	192.78%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	21,299	22,502	22,502	22,502	22,502	43,380	192.78%
Debt	-	-	-	-	-	-	-
<b>Total</b>	21,299	22,502	22,502	22,502	22,502	43,380	192.78%
<b>Net Rev./(Expenditure)</b>	<b>1,376</b>	<b>-</b>	<b>-</b>	<b>(819)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	-	-
<b>End Fund Balance</b>	<b>1,376</b>	<b>1,376</b>	<b>1,376</b>	<b>557</b>	<b>-</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>1,376</b>	<b>1,376</b>	<b>1,376</b>	<b>557</b>	<b>-</b>	<b>-</b>	
<b>Unionville Begin Bala</b>	<b>0</b>	<b>4,961</b>	<b>4,961</b>	<b>4,961</b>	<b>11,577</b>	<b>11,577</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	147,043	203,529	203,529	210,910	203,529	209,821	103.09%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	147,043	203,529	203,529	210,910	203,529	209,821	103.09%
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	142,082	203,529	203,529	203,529	203,529	221,398	108.78%
Debt	-	-	-	-	-	-	-
<b>Total</b>	142,082	203,529	203,529	203,529	203,529	221,398	108.78%
<b>Net Rev./(Expenditure)</b>	<b>4,961</b>	<b>-</b>	<b>-</b>	<b>7,381</b>	<b>-</b>	<b>(11,577)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	11,577	-
<b>End Fund Balance</b>	<b>4,961</b>	<b>4,961</b>	<b>4,961</b>	<b>12,342</b>	<b>11,577</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>4,961</b>	<b>4,961</b>	<b>4,961</b>	<b>12,342</b>	<b>11,577</b>	<b>-</b>	

## Departments and Agency Summaries

## Fire Fee Districts Fund

	FY 09-10 Actual	FY 10-11 Original	FY2011		FY2012		
			FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Waxhaw Begin Balan</b>	-	-	-	-	-	-	-
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	706	-	-	586	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>706</b>	<b>-</b>	<b>-</b>	<b>586</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	706	-	-	586	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>706</b>	<b>-</b>	<b>-</b>	<b>586</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Rev./(Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	-	-
<b>End Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Available Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Wesley Chapel Begin</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Rev./(Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	-	-
<b>End Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Available Fund Balan</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>

# Fire Fee Districts Fund

# Departments and Agency Summaries

	FY 09-10 Actual	FY2011		FY2012			
		FY 10-11 Original	FY 10-11 Budget	FY 10-11 Estimate	FY 11-12 Request	FY 11-12 Mgr Rec	FY 11-12 % Inc/Dec
<b>Wingate Begin Balance</b>	0	5,008	5,008	5,008	-	-	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	88,396	144,788	144,788	139,412	144,788	180,838	124.90%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>88,396</b>	<b>144,788</b>	<b>144,788</b>	<b>139,412</b>	<b>144,788</b>	<b>180,838</b>	<b>124.90%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	83,388	144,788	144,788	144,166	144,788	180,838	124.90%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>83,388</b>	<b>144,788</b>	<b>144,788</b>	<b>144,166</b>	<b>144,788</b>	<b>180,838</b>	<b>124.90%</b>
<b>Net Rev./(Expenditure)</b>	<b>5,008</b>	<b>-</b>	<b>-</b>	<b>(4,754)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	-	-
<b>End Fund Balance</b>	<b>5,008</b>	<b>5,008</b>	<b>5,008</b>	<b>255</b>	<b>-</b>	<b>-</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>5,008</b>	<b>5,008</b>	<b>5,008</b>	<b>255</b>	<b>-</b>	<b>-</b>	
<b>Fund Total</b>	<b>8,203</b>	<b>52,295</b>	<b>52,295</b>	<b>52,295</b>	<b>65,813</b>	<b>65,813</b>	
Revenues							
Taxes	-	-	-	-	-	-	-
Fire Fees	1,209,113	1,783,882	1,783,882	1,802,025	1,783,882	2,007,768	112.55%
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total</b>	<b>1,209,113</b>	<b>1,783,882</b>	<b>1,783,882</b>	<b>1,802,025</b>	<b>1,783,882</b>	<b>2,007,768</b>	<b>112.55%</b>
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,165,021	1,783,882	1,783,882	1,784,228	1,783,882	2,073,581	116.24%
Debt	-	-	-	-	-	-	-
<b>Total</b>	<b>1,165,021</b>	<b>1,783,882</b>	<b>1,783,882</b>	<b>1,784,228</b>	<b>1,783,882</b>	<b>2,073,581</b>	<b>116.24%</b>
<b>Net Rev./(Expenditure)</b>	<b>44,092</b>	<b>-</b>	<b>-</b>	<b>17,798</b>	<b>-</b>	<b>(65,813)</b>	<b>-</b>
Fund Balance Appro	-	-	-	-	-	65,813	-
<b>End Fund Balance</b>	<b>52,295</b>	<b>52,295</b>	<b>52,295</b>	<b>70,092</b>	<b>65,813</b>	<b>0</b>	
<b>Reserved Fund Balan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Available Fund Balan</b>	<b>52,295</b>	<b>52,295</b>	<b>52,295</b>	<b>70,092</b>	<b>65,813</b>	<b>0</b>	



**Recommended FY2012**

**VOLUNTEER FIRE DEPARTMENTS**

DEPARTMENTS	*FY10-11*	FUND	FY11-12	*****FY11-12*****					
	FEE/TAX RATE	BALANCE 6/30/11	VFD REQUEST	COUNTY SUBSIDY	FIRE FEE / FIRE TAX	FEE/TAX RATE	OTHER SOURCES	TOTAL BUDGET	SHORT-FALL
ALLENS CROSSRDS	82.75	3,448	169,410	21,600	104,937	100.00	12	169,410	39,413
BAKERS	61.27	12,995	437,050	21,600	394,305	65.01	8,150	437,050	0
BEAVER LANE	74.91	9,697	260,850	21,600	185,453	76.17	39,100	255,850	0
FAIRVIEW	59.23	2,990	152,802	21,600	117,212	70.08	11,000	152,802	0
GRIFFITH RD	71.53	2,345	94,082	21,600	48,751	70.41	21,386	94,082	0
HEMBY BRIDGE (TAX)	0.0476	53,154	1,253,500	0	1,046,604	0.0493	153,742	1,253,500	0
JACKSON	66.78	2,192	126,587	21,600	80,284	62.34	22,511	126,587	0
LANES CREEK	81.65	6,320	126,000	21,600	88,480	77.05	9,600	126,000	0
NEW SALEM	82.75	3,694	296,910	68,400	205,916	81.97	18,900	296,910	0
PROVIDENCE	82.75	1,561	584,750	21,600	122,375	100.00	13,500	159,036	0
SANDY RIDGE	72.14	4,957	161,350	21,600	124,643	81.69	10,150	161,350	0
SPRINGS (TAX)	0.0300	8,204	422,750	0	327,950	0.0315	69,596	405,750	0
STACK RD	69.63	4,037	147,010	21,600	101,373	78.80	20,000	147,010	0
STALLINGS (FEE)	50.00	0	0	0	43,380	100.00	0	43,380	0
STALLINGS (TAX)	0.0428	46,120	1,118,000	0	907,095	0.0428	136,349	1,089,564	0
UNIONVILLE	62.75	11,577	328,379	37,200	209,821	61.57	69,781	328,379	0
WAXHAW (TAX)	0.0370	31,868	1,071,409	0	644,142	0.0372	92,689	768,699	0
WESLEY CHAP. (TAX)	0.0220	18,613	1,441,731	0	1,215,347	0.0220	207,771	1,441,731	0
WINGATE	82.75	0	283,633	21,600	180,838	100.00	38,500	240,938	0
<b>Total Expenditures</b>		<b>223,772</b>	<b>8,476,203</b>	<b>343,200</b>	<b>6,148,906</b>		<b>942,736</b>	<b>7,698,028</b>	<b>39,415</b>
<b>Net County Cost</b>	<b>N/A</b>	<b>N/A</b>		<b>343,200</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>343,200</b>	<b>39,415</b>

Sales Tax Allocations:  
 HEMBY BRIDGE (TAX)  
 SPRINGS (TAX)  
 STALLINGS (TAX)  
 WAXHAW (TAX)  
 WESLEY CHAP. (TAX)

	Grand Total	Pay VFD sales tax	Fund Shortfall
25%	153,742	153,742	-
8%	47,432	47,432	-
22%	136,349	136,349	-
15%	92,689	92,689	-
30%	181,171	181,171	-
	<u>611,382</u>	<u>611,382</u>	<u>-</u>

# School Current Expense

## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	County	2010-11 Budgeted Expenditures	July 2009 Estimated Population	2010-11 1st Month ADM	Public School Current Expense
1	Wake	951,220,000	892,607	141,638	\$312,059,879
2	Mecklenburg	1,349,491,014	894,445	134,489	\$302,250,000
3	Guilford	569,740,000	476,038	71,033	\$175,165,521
4	Forsyth	395,336,978	355,640	52,059	\$109,873,583
5	Durham	364,036,713	266,189	31,709	\$107,032,189
6	Union	220,723,532	196,359	39,085	\$79,504,155
7	Cumberland	313,389,461	321,121	51,638	\$76,220,676
8	New Hanover	253,919,849	194,099	24,231	\$61,808,440
11	Cabarrus	194,613,599	174,294	33,696	\$52,447,330
13	Gaston	217,480,334	207,270	31,256	\$42,900,026
14	Iredell	150,307,275	157,039	26,653	\$36,617,760
15	Rowan	128,157,094	140,518	21,325	\$35,283,697
16	Catawba	161,100,845	157,034	24,405	\$35,185,882
21	Davidson	119,981,684	159,987	25,780	\$28,115,317
32	Lincoln	87,164,001	75,718	11,753	\$17,172,729
43	Robeson	114,705,951	131,102	23,268	\$12,375,000
51	Stanly	53,671,168	60,093	9,053	\$10,076,268

## Current Expense per Capita

### North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	County	2010-11 Budgeted Expenditures	July 2009 Estimated Population	2010-11 1st Month ADM	Public School Current Expense	Current Expense/ Capita
1	Dare	92,598,959	34,253	4,838	\$19,649,333	\$574
2	Orange	175,313,920	132,306	18,748	\$59,371,992	\$449
3	Union	220,723,532	196,359	39,085	\$79,504,155	\$405
4	Durham	364,036,713	266,189	31,709	\$107,032,189	\$402
7	Guilford	569,740,000	476,038	71,033	\$175,165,521	\$368
8	Wake	951,220,000	892,607	141,638	\$312,059,879	\$350
9	Mecklenburg	1,349,491,014	894,445	134,489	\$302,250,000	\$338
10	New Hanover	253,919,849	194,099	24,231	\$61,808,440	\$318
11	Forsyth	395,336,978	355,640	52,059	\$109,873,583	\$309
12	Johnston	164,111,704	168,253	32,121	\$51,400,000	\$305
13	Cabarrus	194,613,599	174,294	33,696	\$52,447,330	\$301
18	Brunswick	146,068,119	107,135	12,052	\$29,515,717	\$276
21	Rowan	128,157,094	140,518	20,088	\$35,283,697	\$251
26	Cumberland	313,389,461	321,121	51,638	\$76,220,676	\$237
27	Iredell	150,307,275	157,039	26,653	\$36,617,760	\$233
28	Alamance	130,752,420	148,361	22,228	\$34,520,907	\$233
31	Buncombe	252,882,435	230,450	29,323	\$53,333,340	\$231
32	Lincoln	87,164,001	75,718	11,753	\$17,172,729	\$227
37	Catawba	161,100,845	157,034	24,405	\$35,185,882	\$224
51	Onslow	163,799,539	179,447	23,477	\$34,508,442	\$192
63	Davidson	119,981,684	159,987	25,780	\$28,115,317	\$176
70	Stanly	53,671,168	60,093	9,053	\$10,076,268	\$168
96	Robeson	114,705,951	131,102	23,268	\$12,375,000	\$94

# School Debt

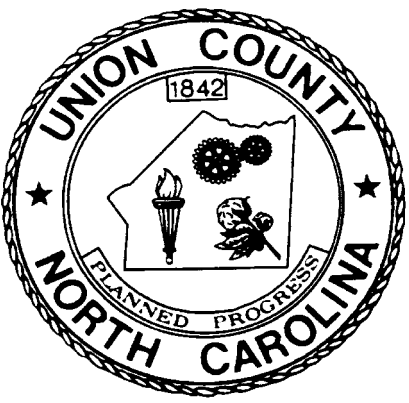
## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	<b>County</b>	<b>2010-11 Budgeted Expenditures</b>	<b>July 2009 Estimated Population</b>	<b>2010-11 1st Month ADM</b>	<b>Total Debt Service for School Only</b>
1	Wake	951,220,000	892,607	141,638	\$167,607,977
2	Mecklenburg	1,349,491,014	894,445	134,489	\$116,118,593
3	Guilford	569,740,000	476,038	71,033	\$48,810,940
4	<b>Union</b>	<b>220,723,532</b>	<b>196,359</b>	<b>39,085</b>	<b>\$44,374,157</b>
5	Johnston	164,111,704	168,253	32,121	\$32,805,839
6	Cabarrus	194,613,599	174,294	33,696	\$28,801,458
7	Iredell	150,307,275	157,039	26,653	\$24,407,388
8	Durham	364,036,713	266,189	31,709	\$23,765,106
9	New Hanover	253,919,849	194,099	24,231	\$22,722,331
10	Forsyth	395,336,978	355,640	52,059	\$21,005,258
12	Gaston	217,480,334	207,270	31,256	\$17,290,441
13	Catawba	161,100,845	157,034	24,405	\$15,206,965
17	Lincoln	87,164,001	75,718	11,753	\$12,339,875
24	Davidson	119,981,684	159,987	25,780	\$9,081,356
55	Stanly	53,671,168	60,093	9,053	\$2,125,896
87	Robeson	114,705,951	131,102	23,268	\$154,747

# School Debt per Capita

## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	County	2010-11 Budgeted Expenditures	July 2009 Estimated Population	2010-11 1st Month ADM	Total Debt Service for School Only	Debt Service Expense/ Per Capita
1	Dare	92,598,959	34,253	4,838	\$11,557,969	\$337
2	Union	220,723,532	196,359	39,085	\$44,374,157	\$226
3	Johnston	164,111,704	168,253	32,121	\$32,805,839	\$195
4	Wake	951,220,000	892,607	141,638	\$167,607,977	\$188
5	Cabarrus	194,613,599	174,294	33,696	\$28,801,458	\$165
6	Lincoln	87,164,001	75,718	11,753	\$12,339,875	\$163
7	Iredell	150,307,275	157,039	26,653	\$24,407,388	\$155
13	Mecklenburg	1,349,491,014	894,445	134,489	\$116,118,593	\$130
15	New Hanover	253,919,849	194,099	24,231	\$22,722,331	\$117
21	Guilford	569,740,000	476,038	71,033	\$48,810,940	\$103
24	Catawba	161,100,845	157,034	24,405	\$15,206,965	\$97
28	Durham	364,036,713	266,189	31,709	\$23,765,106	\$89
32	Gaston	217,480,334	207,270	31,256	\$17,290,441	\$83
52	Forsyth	395,336,978	355,640	52,059	\$21,005,258	\$59
56	Davidson	119,981,684	159,987	25,780	\$9,081,356	\$57
69	Stanly	53,671,168	60,093	9,053	\$2,125,896	\$35
92	Robeson	114,705,951	131,102	23,268	\$154,747	\$1



# School Debt per ADM

## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	<b>County</b>	<b>2010-11 Budgeted Expenditures</b>	<b>July 2009 Estimated Population</b>	<b>2010-11 1st Month ADM</b>	<b>Total Debt Service for School Only</b>	<b>Debt Service Expense/ ADM</b>
1	Dare	92,598,959	34,253	4,838	\$11,557,969	\$2,389
2	Watauga	44,314,699	45,384	4,327	\$6,348,105	\$1,467
3	Wake	951,220,000	892,607	141,638	\$167,607,977	\$1,183
4	Macon	42,021,521	34,480	4,303	\$4,981,102	\$1,158
5	<b>Union</b>	<b>220,723,532</b>	<b>196,359</b>	<b>39,085</b>	<b>\$44,374,157</b>	<b>\$1,135</b>
6	Lincoln	87,164,001	75,718	11,753	\$12,339,875	\$1,050
7	Johnston	164,111,704	168,253	32,121	\$32,805,839	\$1,021
8	Orange	175,313,920	132,306	18,748	\$18,182,682	\$970
10	New Hanover	253,919,849	194,099	24,231	\$22,722,331	\$938
11	Iredell	150,307,275	157,039	26,653	\$24,407,388	\$916
14	Mecklenburg	1,349,491,014	894,445	134,489	\$116,118,593	\$863
15	Cabarrus	194,613,599	174,294	33,696	\$28,801,458	\$855
31	Catawba	161,100,845	157,034	24,405	\$15,206,965	\$623
36	Gaston	217,480,334	207,270	31,256	\$17,290,441	\$553
53	Forsyth	395,336,978	355,640	52,059	\$21,005,258	\$403
58	Davidson	119,981,684	159,987	25,780	\$9,081,356	\$352
68	Stanly	53,671,168	60,093	9,053	\$2,125,896	\$235
92	Robeson	114,705,951	131,102	23,268	\$154,747	\$7

# Total School Funding

## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	County	2010-11 Budgeted Expenditures	July 2009 Estimated Population	2010-11 1st Month ADM	Total School Allocation
1	Wake	951,220,000	892,607	141,638	\$488,111,201
2	Mecklenburg	1,349,491,014	894,445	134,489	\$435,402,086
3	Guilford	569,740,000	476,038	71,033	\$227,176,461
4	Forsyth	395,336,978	355,640	52,059	\$133,339,646
5	Durham	364,036,713	266,189	31,709	\$132,167,295
6	Union	220,723,532	196,359	39,085	\$125,181,864
7	Orange	175,313,920	132,306	18,748	\$101,744,386
8	Cumberland	313,389,461	321,121	51,638	\$95,719,139
9	Buncombe	252,882,435	230,450	29,323	\$85,851,831
10	New Hanover	253,919,849	194,099	24,231	\$84,530,771
12	Cabarrus	194,613,599	174,294	31,222	\$82,318,788
13	Iredell	150,307,275	157,039	26,653	\$66,462,153
14	Gaston	217,480,334	207,270	31,256	\$60,988,017
15	Catawba	161,100,845	157,034	24,405	\$54,422,323
19	Davidson	119,981,684	159,987	25,780	\$44,417,912
28	Lincoln	87,164,001	75,718	11,753	\$30,622,315
46	Robeson	114,705,951	131,102	23,268	\$17,228,941
52	Stanly	53,671,168	60,093	9,053	\$14,002,164



# Total School Funding per Capita

## North Carolina Association of County Commissioners Budget & Tax Survey 2010-11

	County	2010-11 Budgeted Expenditures	July 2009 Estimated Population	2010-11 1st Month ADM	Total School Allocation	Total School Resources/Per Capita
1	Dare	92,598,959	34,253	4,838	\$31,307,302	\$914
2	Orange	175,313,920	132,306	18,748	\$101,744,386	\$769
3	Union	220,723,532	196,359	39,085	\$125,181,864	\$638
4	Currituck	45,172,654	23,502	3,913	\$13,052,298	\$555
5	Wake	951,220,000	892,607	141,638	\$488,111,201	\$547
6	Chatham	84,401,967	62,492	7,776	\$31,798,191	\$509
7	Johnston	164,111,704	168,253	32,121	\$84,205,839	\$500
8	Durham	364,036,713	266,189	31,709	\$132,167,295	\$497
9	Mecklenburg	1,349,491,014	894,445	134,489	\$435,402,086	\$487
10	Guilford	569,740,000	476,038	71,033	\$227,176,461	\$477
11	Cabarrus	194,613,599	174,294	33,696	\$82,318,788	\$472
12	New Hanover	253,919,849	194,099	24,231	\$84,530,771	\$436
13	Iredell	150,307,275	157,039	26,653	\$66,462,153	\$423
17	Lincoln	87,164,001	75,718	11,753	\$30,622,315	\$404
24	Forsyth	395,336,978	355,640	52,059	\$133,339,646	\$375
31	Catawba	161,100,845	157,034	24,405	\$54,422,323	\$347
47	Gaston	217,480,334	207,270	31,256	\$60,988,017	\$294
54	Davidson	119,981,684	159,987	25,780	\$44,417,912	\$278
66	Stanly	53,671,168	60,093	9,053	\$14,002,164	\$233
96	Robeson	114,705,951	131,102	23,268	\$17,228,941	\$131

Union County  
Capital Improvement Plan  
2011-2012

Project Name	General Services Fleet Mgmt.		
Project Description	Construction of an additional, larger bay at the Patton Avenue Garage to accommodate larger vans being purchased by Transportation and to accommodate larger Public Works trucks that cannot be serviced currently.		
Project Highlights	A larger bay will allow for vehicles to be serviced in-house saving the County significant costs for services that are currently outsourced and accommodate the larger Transportation vans that are being purchased both now and in the future.		
Project Budget	\$267,438		
Project History	NA		
Project Status	NA		
Timeline	From	To	# Months
Design	Jul-11	Sep-11	2
Bid/Award	Oct-11	Dec-11	2
Construction	Jan-12	Apr-12	4
Annual Debt Service			
Annual O&M	\$2,000		
Fiscal Impact (Tax Rate)			
Next Steps			

<b>Land Costs</b>	<b>\$0</b>
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<b>Construction Costs</b>	
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Site Improvements	1,250	\$14	\$17,500
Building Cost	1,250	\$141	\$176,250
<b>Subtotal</b>			<b>\$193,750</b>
	Mon/Yr.	Ann. Esc.	
Escalation to Midpoint of Construction			
Construction Contingency		10%	\$19,375
<b>Total Construction Cost</b>			<b>\$213,125</b>

<b>Furniture Fixtures and Equipment</b>	
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Furnishings		LS	\$30,000
<b>Subtotal</b>			<b>\$30,000</b>
	Mon/Yr.	Ann. Esc.	
Escalation to Midpoint of Construction			
<b>Total FF&amp;E</b>			<b>\$30,000</b>

<b>Specialized Equipment</b>	
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<b>Subtotal</b>			<b>\$0</b>
	Mon/Yr.	Ann. Esc.	
Escalation to Midpoint of Construction			
<b>Total Specialized FF&amp;E</b>			

<b>Miscellaneous Project Costs</b>	
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AES Fees	Const/FFE	10%	\$24,313
Total Miscellaneous Project Expenses			\$24,313
<b>TOTAL ESTIMATED PROJECT COST</b>			<b>\$267,438</b>

Union County  
Capital Improvement Plan  
2011-2012

Project Name                    Historic Post Office Roof Replacement

Project Description            Replacement of approximately 10,050 SF of roof of the Historic Post Office. The existing roof is a mechanically attached flat membrane that is over 10 years old and is no longer warranted. Numerous leaks have been repaired over the past year and will continue to increase in frequency. The replacement will be a modified bitumen roofing system that carries a 20 year warranty.

Project Highlights            NA

Project Budget                \$150,000

Project History                NA

Project Status

Timeline	From	To	# Months
Bidding Documents	Jul-11	Aug-11	2
Award & Contracting	Sep-11	Sep-11	1
Construction	Oct-11	Nov-11	2

Annual Debt Service            \$0

Annual O&M                    \$0

Fiscal Impact (Tax Rate)        \$0.000

Next Steps                      Select AES firm

## Outside Agency Funding

	<u>FY2011 Provided</u>	<u>FY2012 Requested</u>	<u>% of Budget</u>	<u>FY2012 Proposed</u>	<u>% FY2011</u>
Clerk of Court Office	\$9,049	\$9,049		\$4,089	45.19%
District Attorney's Office	\$79,000	\$72,500		\$68,908	87.23%
Union County Magistrates Office	\$900	\$900		\$900	100.00%
Juvenile Justice	\$1,386	\$1,386		\$1,386	100.00%
District Court Judges Office	\$6,500	\$6,500		\$2,650	40.77%
Superior Court Judges Office	\$3,825	\$4,250		\$2,000	52.29%
Safer Communities	\$67,260	\$67,260	100.00%	\$63,897	95.00%
Red Cross	\$4,500	\$10,000	1.50%	\$4,275	95.00%
Partnership for Progress	\$679,000	\$716,000		\$583,200	85.89%
Forest Resources	\$68,909	\$70,208	42.70%	\$70,208	101.89%
New Ventures	\$9,000	\$25,000	15.20%	\$8,550	95.00%
Mental Health	\$679,400	\$679,400		\$679,400	100.00%
HealthQuest	\$22,500	\$22,500	3.80%	\$21,375	95.00%
United Family Services	\$22,500	\$22,500	2.40%	\$21,375	95.00%
Turning Point	\$22,500	\$22,500	5.70%	\$21,375	95.00%
UDI	\$21,000	\$21,000	1.60%	\$19,950	95.00%
Community Shelter	\$11,250	\$11,250	3.70%	\$10,668	94.83%
Community Action	\$68,704	\$68,704	0.90%	\$65,269	95.00%
Council on Aging	\$35,695	\$35,695	5.40%	\$33,910	95.00%
Literacy Council	\$2,250	\$2,250	1.00%	\$2,138	95.02%
Arts Council	\$49,500	\$49,500	21.50%	\$47,025	95.00%
Historic Preservation	\$8,100	\$13,200	47.70%	\$7,695	95.00%
Andrew Jackson Foundation	\$4,500	\$7,500	8.00%	\$4,275	95.00%

