

Budget Message

The *Adopted FY 2017 Operating and Capital Budget* reflects the actions taken by the Board of County Commissioners on June 10, 2016, and the recommendations approved as included in the County Manager's *Proposed FY 2017 Operating and Capital Budget*.

Union County is experiencing limited, but steady growth. This growth continues to strain the existing resources and stretch the ability of County staff to deliver quality services. In addition to growing demand, the changing mandates from the federal and State governments in the human services area and the growing demand for law enforcement, has necessitated the need for additional staffing. The *Adopted FY 2017 Operating and Capital Budget* works to prudently meet those demands by strategically adding personnel throughout the organization.

The adopted budget for County services is balanced with a lower tax rate than in previous years. The adopted County Services tax rate is .2782 per \$100 of valuation, a decrease from the prior year's .2882 per \$100 of valuation. This rate provides for the residents' service needs while ensuring long-term fiscal sustainability. The adopted School's tax rate of .4572 per \$100 of valuation is the same as the prior year's rate. Both rates were set based on a thorough analysis funding needs based on estimated costs of service.

In addition to the County Services tax rate and the School's tax rate, the adopted countywide Fire tax rate is .0048 and EMS tax rate is .0263 per \$100 of valuation. These rates have historically been embedded in the County services tax rate. Breaking this rate out separately provides an additional level of transparency for the tax payers and residents. This funding is provided to the Fire Departments and the County's contracted EMS provider.

As with the FY 2016 Operating and Capital Budget, the process for this year remained focused on several core concepts:

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

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

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

Budget Focus Areas

During the budget process, the Board of County Commissioners chooses to focus on several specific issues, versus working across the whole of County services. This process allows a focus on specific, timely issues, working deeply on single topics. For the FY 2017 process, the BOCC has chosen to focus on three specific areas.

- Sustainable Fire Department Funding
- Revenue, Expenditure, and Capital Funding Overview
- Solid Waste Business Plan

These areas were specifically discussed during public work sessions and additional information provided in the



Strategic Planning, Focus Areas, & Projections portion of this document.

Focus Area: Sustainable Fire Department Funding

The BOCC, during the April 20, 2015 work session, determined that it would move forward with a group of 18-21 community members to study this issue and by January 15, 2016 make a recommendation to the BOCC concerning the appropriate funding model. This group included Commissioners, fire tax districts, fire fee districts, municipalities, the agriculture community, business community, and residents.

Many issues were discussed in the Fire Stakeholders Group during the summer of 2015 and ultimately resulted in four funding model options being recommended. The options were:

- "Subsidy & Tax Districts" – Funding fire protection through providing up to a \$250,000 subsidy through a countywide fire tax, and then funding above the subsidy level, funded through localized tax districts.
- "Countywide Rate Hybrid" – Funding fire protection through a countywide fire tax, while maintaining the existing five fire service tax districts to provide higher levels of service to the more densely populated areas of the County.
- "Countywide Plus Districts" – Funding fire protection in the non-fire service tax districts through a countywide fire tax, while the existing five fire service tax districts fully fund their local fire service, in addition to the countywide fire services tax.
- "One Fire Tax District with Exclusions" – Funding fire protection through a single fire service tax district, excluding Monroe and Weddington.

During a work session on April 18, 2016, the Board of County Commissioners heard a presentation reviewing the recommended funding options from the Fire Stakeholders Group and provided estimated impacts on various tax rates.

At the conclusion of the work session, the BOCC requested analysis of an additional option, creating a single fire services tax district from the original fee districts.

During the April 25th, 2016 work session, the BOCC received revised analysis and the information regarding the additional funding model. Following a lengthy discussion, the BOCC voted to move forward with the "Countywide Rate Hybrid" model for inclusion in the proposed FY 2017 Operating and Capital Budget.

Addendum to the County Manager's Proposed FY 2017 Operating and Capital Budget:

The County Manager's original funding recommendation included an overhaul to the structure of funding fire protection and suppression in Union County.

During the Board of County Commissioner's meeting on May 16, 2016, the Board provided tentative approval in a 5-0 vote to the Manager's *Proposed FY 2017 Operating and Capital Budget*, with one notable exception.

The Board directed, as part of its tentative approval, that the fire funding structure remain as in prior years and that, excluding emergency needs, fire funding would be frozen to the FY 2016 levels.

What are emergency needs? Emergency needs for the purposes of fire funding were determined based on the budget meetings with the individual Fire Departments. Funding necessary to maintain current service levels, maintain emergency preparedness, and ensure continued ratings was included in the proposed funding.

On June 1st, 2016, in accordance with North Carolina General Statute §159-11, an addendum was presented to the Board of County Commissioners and this addendum completed the County Manager's *Proposed FY 2017 Operating and Capital Budget*.

This addendum served to provide the final components of the *Proposed FY 2017 Operating and Capital Budget*. The addendum incorporated direction from the Board of County Commissioners through its May 16, 2016 meeting.

Tax Rate Recommendations:

The County Manager's *Proposed FY 2017 Operating and Capital Budget* included initial tax rate recommendations concerning the rates for County operations, Emergency



Medical Services, and Fire Services, however, excluded from that recommendation was the Schools tax.

In the addendum, there were no tax rate increases from FY 2016 recommended for any of the countywide tax rates (as of June 1st, 2016).

	FY 2016 Adopted	FY 2017 Proposed
General County Tax	0.2882	0.2882
Schools Tax	0.4572	0.4572
Emergency Medical Services Tax	0.0263	0.0263
County-Wide Fire Tax	0.0048	0.0048

The two significant changes in the tax rate recommendations from the original County Manager's *Proposed FY 2017 Operating and Capital Budget* are the inclusion of the Schools Tax Rate and revision to the County-Wide Fire Tax.

As these were the changes to the original proposed budget, the addendum provided revisions and recommendations related to these areas. Otherwise the remainder of the County Manager's *Proposed FY 2017 Operating and Capital Budget* remains as proposed and tentatively approved by the Board of County Commissioners on May 16, 2016.

With the adoption of FY 2017 Operating and Capital Budget, the Fire funding model for the County remained unchanged from prior years. This is discussed in detail on the following pages.

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Fire Department	Countywide Fire Tax	Localized Fire Tax Rate	Fire Fee	FY 2016 Appropriation	FY 2017 Additional Funding	FD Rev	Countywide Fire Tax Revenue	Localized Fire Tax or Fee Revenue	Sales Tax	Station Subsidy	Fund Balance
Allens Crossroads	0.0048	-	100.00	\$ 147,290	10,000	(10,100)	(19,400)	(106,190)	-	(21,600)	-
Bakers	0.0048	-	86.78	566,200	1,800	-	-	(546,400)	-	(21,600)	-
Beaver Lane	0.0048	-	100.00	441,400	40,000	(38,000)	(172,400)	(249,400)	-	(21,600)	-
Fairview	0.0048	-	100.00	260,565	-	(38,000)	(29,925)	(171,040)	-	(21,600)	-
Griffith Road	0.0048	-	71.91	106,040	-	(33,940)	-	(50,500)	-	(21,600)	-
Hemby Bridge	0.0048	0.0485	-	1,430,154	273,315	-	-	(1,185,342)	(244,812)	-	(273,315)
Jackson	0.0048	-	63.34	135,039	-	(28,920)	-	(84,519)	-	(21,600)	-
Lanes Creek	0.0048	-	100.00	290,120	-	-	(152,392)	(116,128)	-	(21,600)	-
New Salem	0.0048	-	89.00	311,152	10,000	(26,773)	-	(225,979)	-	(68,400)	-
Providence (WC)	0.0048	-	100.00	39,275	-	-	(24,165)	(15,110)	-	-	-
Sandy Ridge	0.0048	-	100.00	180,331	-	(300)	(4,691)	(153,740)	-	(21,600)	-
Springs	0.0048	0.0437	-	599,508	118,087	(20,000)	-	(496,831)	(108,728)	-	(92,036)
Stack Road	0.0048	-	100.00	231,250	33,600	(28,200)	(86,131)	(128,919)	-	(21,600)	-
Stallings	0.0048	0.0503	-	1,316,928	114,783	-	-	(1,124,314)	(192,614)	-	(114,783)
Unionville	0.0048	-	100.00	518,620	-	(115)	(129,935)	(351,370)	-	(37,200)	-
Waxhaw	0.0048	0.0357	-	900,416	158,081	-	-	(737,687)	(162,729)	-	(158,081)
Wesley Chapel	0.0048	0.0293	-	1,776,258	216,256	(37,000)	-	(1,453,992)	(285,266)	-	(216,256)
Wingate	0.0048	-	100.00	299,211	1,160	(21,600)	(72,971)	(184,200)	-	(21,600)	-
Countywide Radio	0.0048	-	-	181,000	610	-	(130,724)	-	-	-	(50,886)
Total				\$ 9,730,757	977,692	(282,948)	(822,734)	(7,381,661)	(994,149)	(321,600)	(905,357)

*Collections Costs will be funded through prior years revenue.

Revised Fire Funding:

During the May 16, 2016, Board of County Commissioners meeting, the BOCC directed staff to revise the fire funding and methodology. The revision was to return to the funding method as in prior years, and freeze the funding at the FY 2016 levels, with the exception, based on the County Manager's assessment, of emergency items.

In addition to the "emergency" items, each of the tax districts was provided their fund balances from prior years to provide for one-time expenses and capital. The fund balance funding is one-time in nature and should not be used to fund operations or ongoing expenses.

The Countywide Fire Tax was approved to remain at .0048.

The following emergency items are approved:

- \$10,000 for an emergency generator for Allens Crossroads;
- \$1,800 for increased Taxes on New Station at Bakers;
- \$40,000 for additional staffing to make up for lost volunteers at Beaver Lane;
- \$10,000 to provide incentive pay for volunteers at New Salem to ensure needed staffing levels;
- \$26,051 to true up personnel cost at Springs;
- \$33,600 to provide full-year cost of additional staffing inadvertently excluded in prior years at Stack Road;
- \$1,160 to provide maintenance on the VHF radio system and communications at Wingate; and



- \$610 to support Countywide Radio Program.

The following table provides the adopted fee and tax rates, and their related year over year changes. In the districts that are increasing or decreasing, this is due to changes in other revenues and sales tax revenues, or reflective of the “emergency funding” provided within the district.

<i>Fire Fee Based Funding</i>			
Fire Department	FY 2016 Fees/Tax	FY 2017 Fees/Tax	Fee/Tax Inc (Dec)
Allens Crossroads	100.00	100.00	-
Bakers	86.49	86.78	0.29
Beaver Lane	100.00	100.00	-
Fairview	100.00	100.00	-
Griffith Road	62.01	71.91	9.90
Hemby Bridge	0.0512	0.0485	(0.0027)
Jackson	63.34	63.34	-
Lanes Creek	100.00	100.00	-
New Salem	85.60	89.00	3.40
Providence (WC)	100.00	100.00	-
Sandy Ridge	100.00	100.00	-
Springs	0.0474	0.0437	(0.0037)
Stack Road	100.00	100.00	-
Stallings	0.0509	0.0503	(0.0006)
Unionville	100.00	100.00	-
Waxhaw	0.0380	0.0357	(0.0023)
Wesley Chapel	0.0282	0.0293	0.0011
Wingate	100.00	100.00	-
Countywide Radio	0.0048	0.0048	-

**Excludes Countwide Fire Tax of .0048 except For Countywide Radio*

During the request process, several fire departments requested funding for land acquisition, design, and construction of new stations or significant remodels and additions to existing stations. The current plan does not include funding for these projects. However, during the next several budget cycles, a long-term sustainable plan will be developed to address these needs.

Fire Services Contracts

As part of the discussion during the FY 2016 budget process, the Board directed staff to prepare and work with the Fire Departments to come to an agreement concerning a fire services contract. These contracts will replace the outdated current contracts. As of the writing of this document, this process is still ongoing.

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Focus Area: Revenues, Expenditures, and Capital Funding

In recent years, the focus areas have worked to identify specific areas of policy concern for the Board of County Commissioners. Ranging from Sustainable School Funding to Economic Development, these discussions have served to provide in depth dialogue and policy direction.

As part of the FY 2017 process, staff recommended taking a focus area session and providing a primer of revenue, expenditures, and capital funding. This session provided a high level review of revenue, expenditures, full-time equivalent positions, and the general capital program.

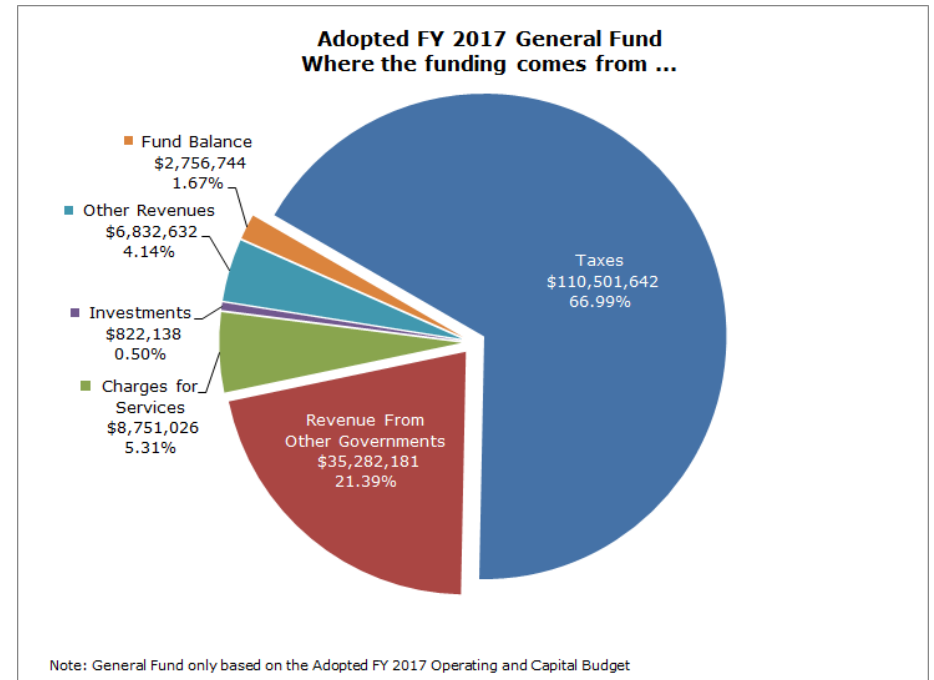
During the April 25, 2016 work session, the BOCC received a presentation from staff that outlined where the County's funding comes from, where it goes, historical staffing levels, and a preview of the recommended capital funding for FY 2017.

Revenue

The General Fund is the primary operating fund of Union County. As the name would indicate, the General Fund provides for the operations of various County services, ranging from public safety, to cultural activities.

The primary funding source for the General Fund is taxes. In FY 2017 the County anticipates, at the adopted general county operating tax rate of .2782 per \$100 of valuation, receiving approximately \$110.5 million from various tax sources, making up about 67 percent of the total funding. The following breakdown provides a more detailed look:

- \$59,891,837 from Ad Valorem Taxes on property. This includes the taxes collected based on the value of residential property, business and personal property, and state assessed property.
- \$6,169,530 from Ad Valorem Taxes on motor vehicles.
- \$1,485,500 from other Ad Valorem taxes, such as prior years taxes, garnishments, foreclosures, etc.



- \$40,481,775 from local option sales taxes. It is important to note that in 2016, the North Carolina General Assembly adopted a new Article 44 Local Option Sales Tax (G.S. 105-524), which expanded the sales tax base, creating an anticipated \$84.8 million that will be distributed to 79 counties according to allocation percentages (G.S. 105-524 (c)). The County's share of the \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the Proposed FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.
- \$2,473,000 from other taxes such as the property transfer tax, cable TV franchise fees, and gross receipts taxes.

Beyond taxes, the General Fund receives the next highest portion, more than 21 percent, of funding through revenues from other governments. This type of revenue comes from the federal government, the State, and other local governments. Generally, funding from other governments comes as part of a grant program, contractual relationships, such as the



law enforcement contracts, or mandated programs, such as public assistance. The key aspect of this revenue is that the funding received through intergovernmental sources is restricted to a specific use and cannot be reallocated to other governmental functions.

Other services that the County provides are partially funded through Charges for Services. These charges make up about 5 percent of the total or \$8.8 million. Charges for services are items such as permitting fees, inspection fees, library fees and recreation program fees, or other services that are pay as you use. This distinction becomes clearer based on the service areas that receive charges for services, such as follows:

- \$3,419,359 in Human Services
- \$2,774,300 in Growth Management
- \$1,206,000 in Register of Deeds
- \$666,547 in Community Services
- \$613,650 in the Sheriff's Office
- \$71,169 in all the other General Fund Service Areas

Beyond this level of funding, the remainder of the funding, as shown previously comes through Investment Income, Other Revenues, including rents and sale assets, and Fund Balance. These combine to make more than 6 percent of the total funding or about \$10.4 million.

The County uses other funds for specific activities. These other activities are funded through specific taxes or restricted revenues. These include the following:

- Schools Budgetary Fund supported through Ad Valorem Taxes and Interest Earnings.
- Schools Radios Budgetary Fund supported by contract with UCPS, \$167,000 annually.
- Fire Budgetary Fund and Fire District Funds supported through fire taxes and allocated sales taxes.
- EMS Budgetary Fund supported through Ad Valorem Taxes, Medicaid Service Charges, and other revenues.
- Water and Wastewater Operating Fund is 98.85 percent funded through user charges.
 - 1.15 percent funded through investment income and other revenues.

- Solid Waste Operating Fund is 91.59 percent funded through user charges.
 - 7.40 percent funded through scrap tire disposal tax, white goods disposal tax, and solid waste disposal tax.
 - Remaining 1.01 percent funded through investment income.
- Internal Service Funds are supported primarily through internal service fund charges based on usage. The County's internal service funds are the Information Technology Fund, Facilities Management Fund, Fleet Management Fund, Workers' Compensation Fund, Health Benefits Funds, Dental Benefits Fund, and the Property and Casualty Fund.
- Pension Trust Funds are also supported primarily through internal service fund charges based on usage. The County has two pension trust funds: the Retiree Healthcare Benefit (RHCB, OPEB) Fund and the Separation Allowance (OPEB) Fund.
- Other funds are supported through revenues for various purposes and include the Emergency Telephone System Fund and the Automation Enhancement Fund.

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Expenditures

The revenue provides a source of funding to pay for the services provided to the residents of Union County. To better understand the cost of providing service, it is useful to review where the funding goes.

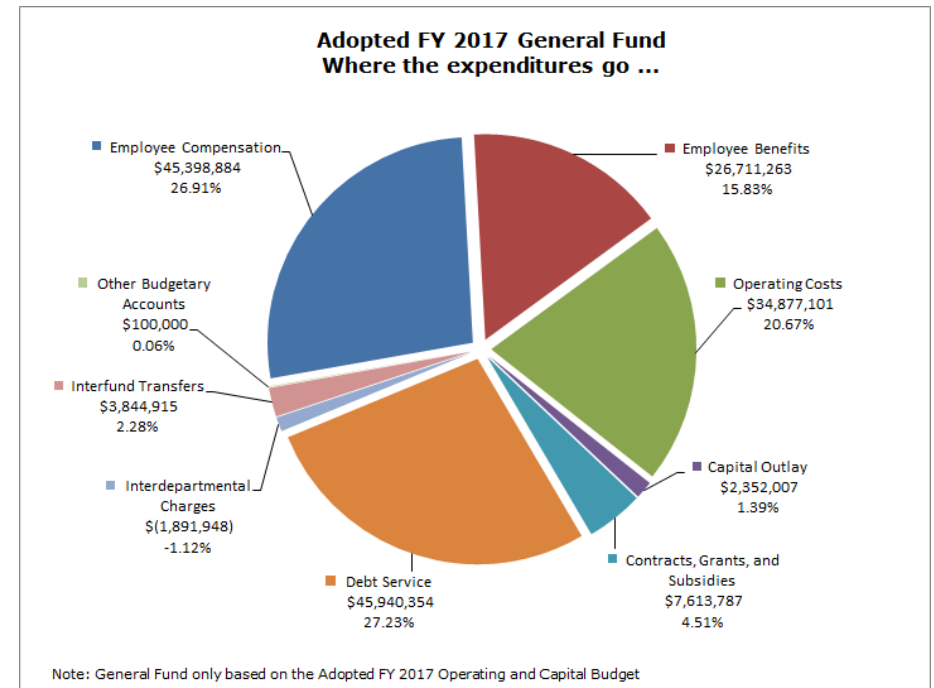
The largest expense in the General Fund for FY 2017, amounting to almost 28 percent of the total is the \$45.9 million used to fund Debt Service. The annual debt service is 93 percent or about \$42.7 million related to Union County Public Schools debt service, the remaining \$3.2 million or 7 percent is related to South Piedmont Community College facilities and other County facilities such as the Judicial Center (courts) and the Agricultural Center.

Beyond debt, employee compensation makes up about 27.5 percent of the total funding, or about \$45.4 million. Of that funding the majority or about 68.0 percent is comprised of the Sheriff's Office at 33.10 percent and Human Services at about 34.9 percent. The remainder or 32.0 percent is made up of the other service areas in the General Fund.

Employee benefits, which include payroll taxes, health benefits, and retirement benefits, among others, make up about 16.2 percent of the total expenditures. Much like the compensation, the majority of this funding goes to two specific service areas. The Sheriff's Office at 33.6 percent or \$9.0 million and Human Services at 36.8 percent or \$9.8 million, make up more than 70 percent of the total. The remaining 29.6 percent is made up of other service areas.

The total cost for employees with benefits represents about 43.7 percent of the total expenditures. While at first glance the percentage appears significant, however for an organization that is primarily staff driven, less than half of the expenditures go to personnel. It is not uncommon for similar organizations to be more than 60 percent in staffing costs.

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Operating costs, which includes supplies, service contracts, internal services, professional services, and other expenditures make up about 21.1 percent or \$34.9 million. About 52 percent of the total operating expenses, or \$18.1, million are in Human Services, with 17 percent or about \$5.9 million in the Sheriff's Office. The remaining 31 percent funds the operating costs in the other General Fund service areas.

Contracts and subsidies, which includes the funding for the outside agencies, South Piedmont Community College, Monroe-Union County Economic Development, incentive grants, Cardinal Innovations, and other community partners, make up about 4.6 percent or \$7.6 million.

Interfund transfers, in this case represent the PayGo funding for capital projects. The specific detail of the \$3.8 million will be discussed later in this section.

About 1.4 percent or \$2.4 million is used for capital outlay, including \$1.5 million to replace vehicles, building repairs, and other equipment at the Sheriff's Office. The



remaining funding, about \$876,000 for capital outlay, provides for vehicles and capital purchases throughout other General Fund service areas.

There is also \$100,000 for contingency to fund unforeseen operating needs throughout the year.

Full-Time Equivalents

As mentioned earlier, employee costs are one of the largest drivers of expenses in the organization. Union County has been very judicious in managing the additional staff preferring to add to front line service personnel and public safety.

This commitment to public safety is reflected in the 26 percent growth in Sheriff's Office FTE from FY 2008, a growth of about 62 FTE. During this same period, the non-law enforcement staffing grew by 0.65 FTE, or about 0.08 percent.

General Fund Capital Funding

The funding for General Capital projects in FY 2017 is to come from PayGo funding. As the following table indicates, the majority of the adopted FY 2017 funding for capital is for SPCC at 47.6 percent or \$1.83 million and a new tax system for the Tax office at \$1.2 million or 31.2 percent. These two groups make up almost 79 percent of the funding. The remaining projects are primarily replacement and renewal projects.

A portion of the funding for capital, \$2,756,744 is one-time funding from the General Fund's fund balance, while the remaining \$1,088,171 is funded through current revenues.

This capital funding strategy, the use of current revenues mixed with fund balance allows the County to provide for its capital needs without increased debt burden on the residents. This strategy is consistent throughout the Adopted FY 2017 Operating and Capital Budget.

General Fund Capital

Ag Center Display Sign	\$ 100,000
Emergency Mgmt. Facility Study	(80,000)
Library Carpet Replacement	360,000
Parks Paving Project	104,500
Sheriff's Office Space Analysis	80,000
Tax Office Software	1,200,000
SPCC Technology (2yrs)	868,315
SPCC HVAC and Security	150,000
SPCC Resurfacing Parking Lot	467,100
SPCC Parking @ OCH	345,000
Facilities Renewal	125,000
Community Services Renewal	125,000
Total FY 2017 Capital	\$ 3,844,915

Focus Area: Solid Waste Business Plan

The last focus area, the Solid Waste Business Plan, was presented at the May 9, Board of County Commissioners' work session.

Focus Areas Summary

These specific focus areas were part of the public budget dialogue and were specific items addressed during the budget development process. The direction given during this process has been included in the *Adopted FY 2017 Operating and Capital Budget*.

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Additional Opportunities

While the budget focus areas encompass the key issues facing the County during the budget development, there are a couple of other issues or opportunities that are impacting the development of the *Proposed FY 2017 Operating and Capital Budget*. These opportunities will have a lasting impact on the sustainability of the organization and possibly the final adoption of the budget.

Strategic Planning

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

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

Through the development of the FY 2017 budget process various components of these projects were included.

While the staff continues to work on the remaining projects from the Plan of Work, a strategic planning initiative has been

undertaken. During multiple sessions, the management team established several key concepts that it believed should guide the vision statement.

- Consensus of the Community
- Continuity of Leadership and Direction
- Sustainability, both Economically and Institutionally, of Key Programs and Services
- Balance of Programs and Services that Address the Diverse Interests of our Residents

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

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

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

From that the adopted vision statement and the key concepts, the countywide management team set out to develop strategic objectives. During the November 3, 2014, Board of County Commissioners' meeting the BOCC received an update concerning the strategic objectives and approved the objectives allowing the staff to move forward with planning.

The approved objectives were as follows:

Public Safety - In concert with our community partners provide those essential services that protect the public's health, safety, and welfare.

Community Consensus - By developing relationships based upon mutual trust and understanding, engage



appropriate stakeholders to identify and successfully implement programs and initiatives that reflect community priorities.

Economic Development - Through common vision and direction become a more business friendly, economically vibrant and sustainable community by fostering development of a qualified workforce and infrastructure capacity to support future and current economic sustainability and growth.

Sustainability - Through collaboration with community partners, foster an environment that promotes affordability of services, conservation of resources, and preservation of a high quality of life to support and enrich a diverse and productive population.

Organizational Strengthening - Develop and maintain a highly engaged workforce through shared values and clarity of purpose, with the tools, training and resources that support skills development, knowledge sharing and retention, and employee advancement.

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

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

The Adopted FY 2017 Operating and Capital Budget includes these objectives as guiding principles and the budget is reflective of the resources necessary to achieve these objectives.

UCPS Funding

As of the delivery of this initial *Proposed FY 2017 Operating and Capital Budget* the County has not formally received the Board of Education's FY 2017 Current Expense and Capital Request.

During the last two years the County and Union County Public Schools have experienced growing pains and at times have been at odds concerning funding. The FY 2017 process presents an opportunity to move forward in strengthening the relationship between the two organizations.

The relationship between the Board of Education and the Board of County Commissioners is, to some degree, unique. While the Board of Education (BOE) is responsible for providing a free basic education, the Board of County Commissioners is responsible for providing sufficient funding for a sound basic education.

The Board of Education has very limited revenue raising abilities. As such, they are subject to appropriations from the State, the federal government, and the Board of County Commissioners. While the BOE and BOCC are often mentioned as "co-equal" boards, the fact is that the BOCC maintains, within certain limitations, the power of the purse related to local funding and debt issuances.

The BOCC's discretionary authority over tax rates places the responsibility on the BOCC to represent the tax payer in the determination of tax rates and local school funding. This process of checks and balances is well established in the NC General Statutes, and when the two boards cannot agree the judicial system is the arbiter.

The BOCC is responsible for providing funding, through tax rates and other sources for a full spectrum of services, ranging from public safety, human services, and parks and recreation. Education is only one of those services. The notion that any single service area has the "right" to all other funding sources or that any other service area should be reduced in favor of that single service is a disservice to the residents of Union County.

The Board of County Commissioners has the responsibility to allocate resources across the spectrum of services, including education. If this were not the case, then the General Assembly would have provided direct taxing authority to the Board of Education.

Understanding the appropriate roles for each organization, it is incumbent on the two organizations to work together to develop a sustainable funding plan that maintains the schools, but also protects the tax payer from growing tax rates.

The Board of Education provided their FY 2017 Current Expense and Capital Request on May 13, 2016. Following the submission, the two Boards met to discuss UCPS'



needs and the corresponding tax impact. During the meetings, the two Boards discussed the needed funding levels.

Budget Highlights

The Adopted Budget reflects the tireless work of countless staff and management to review thousands of lines of expenditures. The FY 2017 development process was a modified-zero-base, which means that divisions built the budget from the ground up, justifying each line item of expenditure. Those divisions, in turn, combine to become the Service Areas.

Countywide revenue, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 5.64 percent or about \$19.78 million.

- Ad valorem taxes are estimated to increase by 2.32 percent or \$4.29 million above the FY 2016 revised budget.
 - The adopted FY 2017, current ad valorem tax rates (per \$100 valuation) are .2782 for County services, a decrease of .0100, as well as, .0263 for EMS, .0048 for countywide Fire, and .4572 for Union County Public Schools (UCPS) current expense and capital programs.
- Local option sales taxes are estimated to grow by 17.01 percent or \$6.03 million over the FY 2016 revised budget. The estimated increase over FY 2016 year end estimate is about 13.01 percent or \$4.77 million.
 - In 2016, the North Carolina General Assembly adopted a new Article 44 Local Option Sales Tax (G.S. 105-524), which expanded the sales tax base, creating an anticipated \$84.8 million that will be distributed to 79 counties according to allocation percentages (G.S. 105-524 (c)). The County's share of the \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the Proposed FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.
- Enterprise charges are estimated to increase by 13.80 percent or \$5.80 million. This is primarily due to rate increases proposed for the Water and Wastewater Operating Fund.

- Non-enterprise charges for services are estimated to increase by 1.05 percent or \$124,347.
- Investment income is estimated to increase by 16.62 percent or \$408,810. This is primarily due to improving market conditions.
- Internal service funds' internal charges, are estimated to grow by 4.47 percent or \$1.04 million. This is primarily due to increases in the following funds:
 - The Information Technology Fund internal service charges are estimated to increase by 8.29 percent or \$221,476. This is due to the additional Audio Visual Coordinator and the addition of the storage area network replacement program.
 - The Facilities Management Fund internal service charges are estimated to increase by 0.64 percent or \$30,764. This is due to the increased maintenance costs.
 - The Fleet Management Fund internal service charges are estimated to increase by 1.21 percent or \$10,149. This is due to the increasing vehicle maintenance costs.
 - The Workers Compensation internal service charges are estimated to increase by 4.77 percent or \$26,204. This is due to the increases in payroll.
 - The Health Benefits Fund's internal service fund charges are estimated to increase by 5.95 percent or \$781,799, from \$13.13 million to \$13.91 million in FY 2017. This is primarily due to additional positions in FY 2017.
 - The Dental Benefits Fund internal service fund charges are estimated to increase by 0.89 percent or \$5,688, from \$639,435 to \$645,123 in FY 2017. This is primarily due to additional positions in FY 2017.
 - The Property and Casualty Fund internal service fund charges are estimated to decrease by 4.63 percent or \$33,318, from \$720,046 to \$686,728 in FY 2017.
- Pension trust funds internal charges are estimated to grow by 25.79 percent or \$1.25 million. This is due to increases in the following funds:
 - The Retiree Healthcare Benefit (RHCB, OPEB) Fund internal service charges are estimated to increase by 30.84 percent or \$896,232, from \$2.91 million to \$3.80 million in FY 2017 due to higher contributions for other post-employment benefits for retirees.
 - The Separation Allowance (OPEB) Fund internal service fund charges are estimated to increase by



18.18 percent or \$350,274, from \$1.93 million to \$2.28 million in FY 2017. This is due to the increases in payroll and higher separation allowance contribution rates.

- Other funding sources are made up of the various uses of fund balance. The FY 2016 revised budget included \$12.96 million of fund balance usage across all funds. For FY 2017, the adopted budget usage is \$7,799,026.
 - The General Fund FY 2016 revised budget includes fund balance usage of \$1,428,989. For FY 2017, the adopted budget usage is \$2,756,744 for one-time capital.
 - The Schools Budgetary Fund FY 2016 revised budget includes fund balance usage of \$3,198,873. For FY 2017, the adopted budget usage is \$2,944,204 for one-time capital and additional classroom teacher supplements.
 - The Schools Radios Budgetary Fund FY 2016 revised budget includes fund balance usage of \$639,158. For FY 2017, the adopted budget usage is \$0.
 - The Fire Budgetary Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$50,886.
 - The EMS Budgetary Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$34,086.
 - The Information Technology Fund FY 2016 revised budget includes fund balance usage of \$25,661. For FY 2017, the adopted budget usage is \$0.
 - The Solid Waste Capital Reserve Fund FY 2016 revised budget includes fund balance usage of \$45,000. For FY 2017, the adopted budget usage is \$0.
 - The Facilities Management Fund FY 2016 revised budget includes fund balance usage of \$25,269. For FY 2017, the adopted budget usage is \$35,500.
 - The Fleet Management Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$25,500.
 - The Springs Fire District Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$92,036.
 - The Emergency Telephone System Fund FY 2016 revised budget includes fund balance usage of \$597,711. For FY 2017, the adopted budget usage is \$6,845.

- The Waxhaw Fire District Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$158,081.
- The Wesley Chapel Fire District Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$216,256.
- The Hemby Bridge Fire District Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$273,315.
- The Stallings Bridge Fire District Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$114,783.
- The Water and Wastewater Operating Fund FY 2016 revised budget includes fund balance usage of \$6,267,525. For FY 2017, the adopted budget usage is \$0.
- The Solid Waste Operating Fund FY 2016 revised budget includes fund balance usage of \$505,398. For FY 2017, the adopted budget usage is \$0.
- The Stormwater Fund FY 2016 revised budget includes fund balance usage of \$5,110. This fund will be closing as of the end of FY 2016. Therefore, for FY 2017, the adopted budget usage is \$0.
- The Workers' Compensation Fund FY 2016 revised budget includes fund balance usage of \$20,830. For FY 2017, the adopted budget usage is \$0.
- The Health Benefits Fund FY 2016 revised budget includes fund balance usage of \$0. For FY 2017, the adopted budget usage is \$927,868.
- The Dental Benefits Fund FY 2016 revised budget includes fund balance usage of \$42,065. For FY 2017, the adopted budget usage is \$44,026.
- The Property and Casualty Fund FY 2016 revised budget includes fund balance usage of \$161,411. For FY 2017, the adopted budget usage is \$118,896.

Countywide expenditures, adjusted for refunding debt expenditures, are estimated to increase by 5.59 percent or about \$20.04 million.

- Contracts, grants and subsidies are estimated to increase by 4.79 percent or \$5.60 million. This is due to the following:
 - The General Fund contracts, grants and subsidies are estimated to increase by 21.22 percent or \$1.33 million. This is primarily due to an increase



of \$1.13 million in economic development incentive grants. However, there is also an increase of \$562,500 in State grant revenue to cover a portion of this increase in economic development incentive grants program.

- The Schools Budgetary Fund contracts, grants and subsidies are estimated to increase by 3.08 percent or \$2.84 million. This is due to an increase of \$2.62 million for current expense from this fund, as well as a \$213,066 increase in NC MVTS tax collections costs.
- The EMS Budgetary Fund contracts, grants and subsidies are estimated to increase by 3.82 percent or \$254,599 to provide additional operation funding to the County's EMS service provider.
- Contracts, grants and subsidies are estimated to increase by 12.72 percent or \$1.16 million for the combined seven funds involved in funding the fire departments. Details are as follows:
 - The Fire Budgetary Fund contracts, grants and subsidies are estimated to increase by 9.91 percent, from \$922,220 to \$1,013,610 in FY 2017.
 - The Springs Fire District Fund contracts, grants and subsidies are estimated to increase by 20.43 percent, from \$579,258 to \$697,595 in FY 2017.
 - The Waxhaw Fire District Fund contracts, grants and subsidies are estimated to increase by 18.15 percent, from \$895,916 to \$1,058,497 in FY 2017.
 - The Fee Supported Fire Districts Fund contracts, grants and subsidies are estimated to increase by 0.74 percent from \$2,366,098 to \$2,383,495 in FY 2017.
 - The Wesley Chapel Fire District Fund contracts, grants and subsidies are estimated to increase by 21.73 percent, from \$1,606,474 to \$1,955,514 in FY 2017.
 - The Hemby Bridge Fire District Fund contracts, grants and subsidies are estimated to increase by 18.78 percent, from \$1,434,154 to \$1,703,469 in FY 2017.
 - The Stallings Bridge Fire District Fund contracts, grants and subsidies are estimated to increase by 11.55 percent, from \$1,283,428 to \$1,431,711 in FY 2017.
- Employee compensation and benefits is estimated to increase by 8.71 percent or \$6.77 million. This is due primarily to the following:
 - An additional \$1.85 million, compensation and benefits, for a performance based pay increase program that will be

allocated based on performance reviews. The program funding is estimated at 3 percent of compensation.

- An additional \$488,193, compensation and benefits, for law enforcement pay plan adjustment.
- An additional \$200,000 to study pay classification and compensation.
- The remaining additional \$4.33 million is for 52.73 additional FTEs and benefits' cost increases primarily in OBEB contribution, separation allowance costs, retirement contribution, and health benefit costs increases. There are 47.25 in additional general government service areas' positions, and 5.48 additional positions in the Public Works service area. These positions throughout the organization will provide additional capacity to serve County residents.
- Operating expenditures are anticipated to increase by 0.67 percent or \$507,549, from \$76,127,838 to \$76,635,387.
- Interfund transfers are anticipated to increase by 16.04 percent or \$3.95 million (net) in FY 2017. This is primarily due to the following:
 - The General Fund interfund transfers are estimated to increase by \$3.59 million, from \$250,000 to \$3,844,915 in FY 2017. This amount is the PayGo funding for the following projects in FY 2017:
 - \$100,000 for an Ag Center sign project
 - \$125,000 for the Community Services annual allocation
 - \$125,000 for the Facilities Management annual allocation
 - \$360,000 for the Library carpeting project
 - \$104,500 for the Parks & Recreation paving project
 - \$80,000 for the Sheriff's Office facility assessment project
 - \$150,000 for SPCC HVAC & Security project
 - \$345,000 for SPCC parking project
 - \$467,100 for SPCC resurfacing of existing parking lot project
 - \$868,315 for SPCC technology projects
 - \$1,200,000 for the Tax Administration software project
 - Net of the elimination of \$80,000 for an Emergency Management Facility Study
 - The Schools Budgetary Fund interfund transfers are estimated to increase by 6.75 percent or \$1,122,573, from \$16,626,627 to \$17,749,200 in



FY 2017. This amount is the PayGo funding for the UCPS capital program and can be found in the CIP section of this document (Section R).

- The Solid Waste Capital Reserve Fund interfund transfers are estimated to decrease from \$45,000 to \$0 in FY 2017.
- The Facilities Management Fund interfund transfers are estimated to decrease from \$45,560 to \$0 in FY 2017.
- The Water and Wastewater Fund interfund transfers are estimated to decrease by 8.84 percent or \$676,648 million, from \$7,657,148 to \$6,980,500 in FY 2017. This amount is the PayGo funding for the Water and Wastewater CIP program and can be found in the CIP section of this document (Section R).
- Other budgetary accounts are anticipated to increase by 102.01% percent or \$5.65 million (net) in FY 2017. This is primarily due to the following:
 - The General Fund other budgetary accounts are estimated to decrease by 75.42 percent or \$306,800, from \$406,800 to \$100,000 in FY 2017. This is due to the reduction in Contingency appropriation.
 - The EMS Budgetary Fund other budgetary accounts are estimated to decrease from \$2,979 to \$0 in FY 2017.
 - The Information Technology Fund other budgetary accounts are estimated to decrease by 39.93 percent or \$3,528, from \$8,835 to \$5,307 in FY 2017.
 - The Facilities Management Fund other budgetary accounts are estimated to decrease by 99.25 percent or \$49,357, from \$49,732 to \$375 in FY 2017.
 - The Fleet Management Fund other budgetary accounts are estimated to decrease from \$1,449 to \$0 in FY 2017.
 - The Automation Enhancement Fund other budgetary accounts are estimated to increase from \$0 to \$14,800 in FY 2017.
 - The Water and Wastewater Fund other budgetary accounts are estimated to increase from \$0 to \$4,311,620 in FY 2017. This contribution to fund balance will be used for future capital and as a rate smoothing mechanism.
 - The Solid Waste Fund other budgetary accounts are estimated to increase from \$0 to \$438,200 in FY 2017. This contribution to fund balance will be used for future capital and as a rate smoothing mechanism.
 - The Workers' Compensation Fund other budgetary accounts are estimated to increase from \$0 to \$9,924 in FY 2017.

- The Pension Trust RHCBC Plan (OPEB) Fund other budgetary accounts are estimated to increase by 20.34 percent or \$896,232, from \$4,405,732 to \$5,301,964 in FY 2017.
- The Pension Trust Separation Allowance (OPEB) Fund other budgetary accounts are estimated to increase by 51.70 percent or \$342,275, from \$662,099 to \$1,004,374 in FY 2017.
- Capital outlay is anticipated to decline by 22.70 percent or \$1.20 million due primarily to one-time FY 2016 capital expenditures in the Schools Radios Budgetary Fund, a decline of \$639,158; the Emergency Telephone System Fund, a decline of \$313,002; and the Solid Waste Fund, a decline of \$214,769.
- Debt service, excluding FY 2016 refunding and redemption debt expenditures, is anticipated to decline by 2.48 percent or \$1,335,646 due to a \$1.36 million decline in General Fund debt service net of an increase of \$26,278 increase in Water and Wastewater Fund debt service.

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

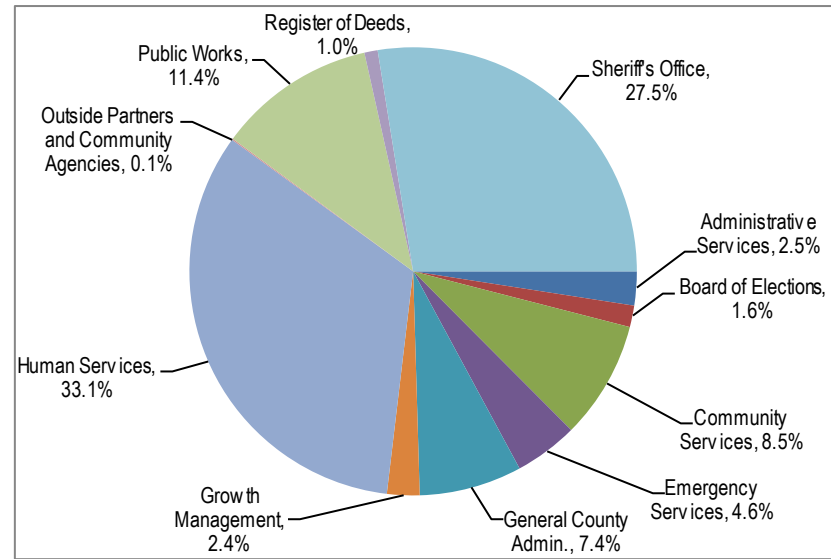
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Union County, NC	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2017 Percent
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Personnel FTE Summary

Administrative Services	24.00	25.00	27.00	2.5%
Board of Elections	12.79	18.10	17.14	1.6%
Community Services	91.43	92.96	94.07	8.5%
Emergency Services	47.91	48.91	50.66	4.6%
General County Admin.	68.89	67.89	81.89	7.4%
Growth Management	24.10	24.10	26.00	2.4%
Human Services	329.02	346.50	365.57	33.1%
Outside Partners and Community Agencies	1.00	1.00	1.00	0.1%
Public Works	114.36	120.60	126.08	11.4%
Register of Deeds	10.48	10.48	10.63	1.0%
Sheriff's Office	284.84	295.89	304.12	27.5%
Total FTE's	1,008.82	1,051.43	1,104.16	100.0%



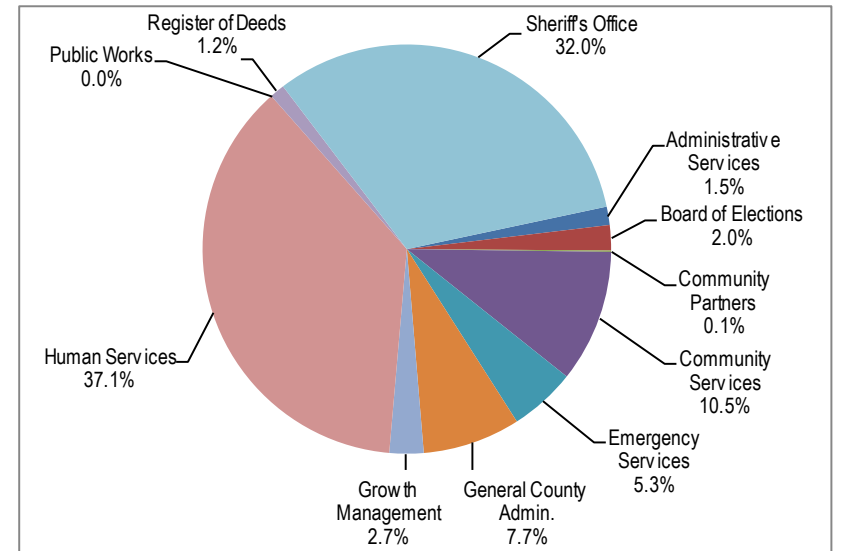
General Fund Summary

Personnel FTE Summary

General Fund	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2017 Percent
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Personnel FTE Summary

Administrative Services	12.90	13.90	14.90	1.6%
Board of Elections	12.79	18.10	17.14	1.8%
Community Services	91.43	92.96	94.07	9.8%
Emergency Services	46.76	47.91	50.66	5.3%
General County Admin.	68.89	67.89	81.89	8.5%
Growth Management	24.10	24.10	26.00	2.7%
Human Services	325.01	342.49	361.56	37.6%
Outside Partners and Community Agencies	1.00	1.00	1.00	0.1%
Public Works	-	-	-	0.0%
Register of Deeds	10.48	10.48	10.63	1.1%
Sheriff's Office	282.84	295.89	304.12	31.6%
Total FTE's	876.20	914.72	961.97	100.0%



- Administrative Services experienced an increase of 1.00 FTE, due to the addition of a Financial Analyst position to work on taxes, grants, and related tax and grant reporting.
- Board of Elections experienced a decrease of .96 FTE, as a result of fewer primaries and elections in the coming year.
- Community Services increased by 1.11 FTE. The breakdown is as follows:
 - Local Foods Market Sales Associate (0.11 FTE) to assist with implementation of the Electronic Benefits Transfer program, WIC, and daily operations of the Farmers Market, which is a part of the Cooperative Extension division.
 - Outdoor Recreation Specialist (1.0 FTE) to expand programming opportunities that are offered to the public. This position is a part of the Parks and Recreation Division.
- Emergency Services experienced an increase of 2.75 FTE. The breakdown is as follows:
 - 911 Communications has an increase of two Telecommunicator positions (2.0 FTE) due to increased demand for service in the 911 Center, coupled with increased activity associated with the Union EMS deployment model, as well as the elimination of part-time Quality Assurance Technicians (0.25 FTE) positions.
 - The Schools Radios Budgetary Fund Radio Technician position (1.0 FTE) is relocated from the Schools Radios Budgetary Fund to the General Fund in FY 2017. An allocated billing will be charged to the Schools Radios Budgetary Fund for radio services in FY 2017.
- General County Administration has an increase of 14.00 FTE. The breakdown is as follows:
 - Human Resources has an increase due to the addition of a Human Resource Assistant (1.0 FTE) to assist with the additional responsibilities related to the Affordable Care Act, pre-audit requirements, onboarding initiative, and the overall increase in workload.
 - Non-Departmental has Income Maintenance Caseworker (10.0 FTE) positions and an Income Maintenance Supervisor (1.00 FTE) position in reserve for the Human Services, Division of Social Services. The division received sixteen (net) additional positions for the full year to help manage caseloads. These additional eleven positions are held in

reserve with funding for half of FY 2017. As staffing needs are analyzed during the fiscal year, some or all of these eleven positions may be transferred to the division. Included in Non-Departmental is the anticipation that there will be a reduction in contract costs (for 10.0 FTE), along with additional federal and State revenue (for 11.0 FTE) to cover a portion of these positions' costs.

- Tax Administration has an increase due to the addition of two Real Estate Appraiser Technicians (2.0 FTE). These positions will assist with quality assurance of existing data, as well as, working with the N. C. General Assembly's implementation of the new builders' inventory program which will go into effect in 2016. The NCGA initiative will significantly increase the workload for the appraisal unit.
- Growth Management has an increase of 1.90 FTE. The breakdown is as follows:
 - Building Code Enforcement will add 50 percent a Permit Clerk (0.50 FTE, a position to be shared with Environmental Health). Having a front counter staff member that is cross-trained to be familiar with both Environmental Health and Building Code Enforcement procedures will greatly improve customer service by not requiring a staff member to redirect an applicant to another clerk more familiar with a particular process and will provide the opportunity to continue on the path of having a true one-stop location for permitting and plan submittal.
 - Building Code Enforcement will add a Commercial Electrical Plan Reviewer (0.40 FTE). This position will be responsible for first time reviews of all commercial electrical projects, enabling field inspectors to remain in their assigned areas.
 - Planning will receive a full time (1.00 FTE) Stormwater Engineer from the Stormwater Division of Public Works. The Stormwater Division is being reassigned to other divisions as of the start of FY 2017.
- Human Services has an increase of 19.07 FTE. The breakdown is as follows:
 - Public Health will be adding the following positions:
 - Patient Relations Representative (1.00 FTE): This position will help with moving customers through the process of checking in and out, verifying demographics, taking insurance and payment



information, and documenting medical encounters.

- Increase the hours of the part-time Public Health Nurse (from 0.5 FTE to 0.8 FTE): This position serves both Child Health and Women's Health Clinics. The increase in hours will accommodate the workload.
- Environmental Health Specialist (1.00 FTE): Due to continued growth in the County, the division's site evaluations or new systems are now above the levels experienced in 2006. The position will be cross-trained between Food Lodging and Institution (FLI) and On Site Waste Water (OSWW).
- Permit Clerk (0.50 FTE, a position to be shared with Building Code Enforcement): Having a front counter staff member that is cross-trained to be familiar with both Environmental Health and Building Code Enforcement procedures will greatly improve customer service by not requiring a staff member to redirect an applicant to another clerk more familiar with a particular process and will provide the opportunity to continue on the path of having a true one-stop location for permitting and plan submittal.
- Social Services will have the following position changes:
 - Income Maintenance Caseworkers (10.00 FTE positions to be converted from contract staff to County positions): These will be divided between Food and Nutrition Services (FNS), and Medicaid programs to meet the federal regulations and sustain the workforce. It is anticipated that there will be a reduction in contract costs, along with additional federal and State revenue to cover a portion of these positions' costs.
 - Income Maintenance Supervisor (1.00 FTE): A new position for FNS and Medicaid programs. This will be an essential part of service delivery to ensure that program requirements are met and that the increasing staff is performing at the requisite level. It is anticipated that there will be additional federal and State revenue to cover a portion of this position's costs.
 - Income Maintenance Technician (1.00 FTE): The position will enter all transportation trips into NC FAST and ensure that the division meets strict deadlines for revenue reimbursement. It is anticipated that there will be additional federal and State revenue to cover a portion of this position's costs.

- Income Maintenance Caseworkers (2.00 FTE): This Training Unit position is vital to implementing quality education and training for Family and Children's Medicaid program to new and current staff. This position will interpret federal, State and County guidelines that will affect Medicaid eligibility operations, as well as, communicate compliance initiatives including written materials to managers, supervisors and staff. It is anticipated that there will be additional federal and State revenue to cover a portion of these positions' costs.
- Social Worker Investigative/Assessment/Treatment (2.00 FTE): These positions will be assigned the ongoing overflow of child protective services and in-home cases from management and will ensure meeting State case size standards. It is anticipated that there will be a reduction in contract costs and additional federal and State revenue to cover a portion of these positions' costs.
- Social Worker (1.00 FTE): This position will be a Coordinator/Lead Facilitator for the Parenting Support and Nurturing Parent (PSNP) program and will support the increased client caseload. 100% funded by Smart Start. It is anticipated that there will be a reduction in contract costs, along with additional intergovernmental revenue to cover a portion of this position's costs.
- Grants & Communication Specialist (decrease 1.00 FTE): This vacant position is being removed to allow increases in other positions.
- Transportation will have the following position change:
 - Safety Officer (reclassify Office Support 0.48 FTE to 0.75 FTE Safety Officer): Increase the hours to meet the responsibility of overseeing the Safety and Security Program as required by NCDOT.
- The Register of Deeds has a temporary increase in the FTE amount (0.15 FTE) due to a temporary position being hired to cover for an employee taking FMLA leave.



The Sheriff's Office has an increase of 8.23 FTE due to the following:

- Two additional Deputies for Patrol (2.00 FTE)
- Four additional Deputy positions for Indian Trail to include a Lieutenant, two Sergeants, and a Deputy (4.00 FTE)
- An off-duty coordinator position moving from part time to full time (.73 FTE net increase)
- Part-time Deputy to assist with procurement and evidence management (.50 FTE)
- Administrative Assistant for Criminal Investigation Bureau and Narcotics Bureau (1.00 FTE)

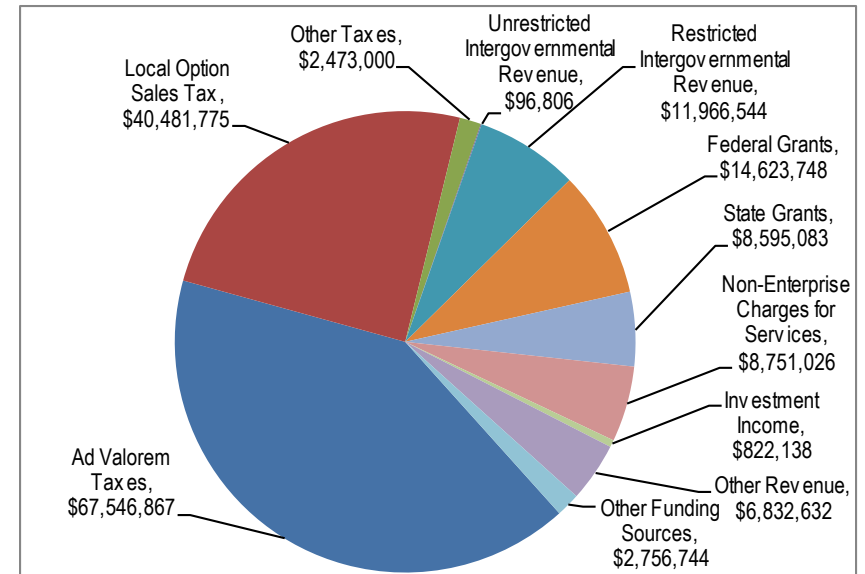
The overall impact of the above changes is a 47.25 FTE increase in the General Fund.

Revenue Highlights

Total estimated General Fund revenue, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 4.74 percent or about \$7.33 million, from \$154,855,949 to \$162,189,612 in FY 2017.

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General Fund	FY 2017 Proposed	FY 2017 Percent
REVENUE		
Ad Valorem Taxes	\$ 67,546,867	41.0%
Local Option Sales Tax	40,481,775	24.5%
Other Taxes	2,473,000	1.5%
Unrestricted Intergovernmental Revenue	96,806	0.1%
Restricted Intergovernmental Revenue	11,966,544	7.3%
Federal Grants	14,623,748	8.9%
State Grants	8,595,083	5.2%
Non-Enterprise Charges for Services	8,751,026	5.3%
Investment Income	822,138	0.5%
Other Revenue	6,832,632	4.1%
Other Funding Sources	2,756,744	1.7%
Total Revenue	\$ 164,946,363	100.0%



- Ad valorem taxes make up the largest portion of the General Fund revenue, at 41.0 percent.
- The assessed value of real, personal, motor vehicle, and public utility property will be approximately



\$24,054,994,339 for FY 2017. At the tax rate of 27.82 cents for County government, a 1.00 cent decrease from FY 2016 to FY 2017, and with 98.6% collection rate (100.0% for motor vehicle property only), the current ad valorem property tax is estimated to generate \$66,061,367 for FY 2017. This is decrease of 0.90 percent over the FY 2016 amount of \$66,660,023, and is mitigated by a modest year over year tax base increase due to current market conditions.

- Prior year's ad valorem collections are anticipated to increase by \$320,000, from \$575,000 to \$895,000. This increase reflects current trends primarily for delinquent real and personal property collections.
- Current and prior years' ad valorem interest is also expected to increase by \$17,000, from \$402,000 to \$419,000 due to current trends primarily for interest on real and personal property collections.
- Unrestricted local option sales tax receipts are estimated to increase by \$2,234,240 or 8.44 percent, from \$26,483,895 to \$28,718,135 for FY 2017. The FY 2017 budget amount reflects a 1.97 percent growth over the estimated actual for FY 2016 of \$28,163,751.
- Restricted local option sales tax receipts are estimated to increase by \$3,729,012 or 46.41 percent, from \$8,034,628 to \$11,763,640 for FY 2017. The FY 2017 budget amount reflects a 37.79 percent growth over the estimated actual for FY 2016 of \$8,537,207.
- In 2016, the North Carolina General Assembly adopted a new Article 44 Local Option Sales Tax (G.S. 105-524), which expanded the sales tax base, creating an anticipated \$84.8 million that will be distributed to 79 counties according to allocation percentages (G.S. 105-524 (c)). The County's share of the \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the Proposed FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.

- Unrestricted intergovernmental revenue is comprised of ABC profit distribution from the City of Monroe and the Town of Waxhaw. This revenue source is estimated to increase by \$17,606 or 22.23 percent, from \$79,200 to \$96,806 for FY 2017.
- Restricted intergovernmental revenue is primarily comprised of Medicaid Hold Harmless funds and court facility fees, both provided by the State, as well as receipts from other governmental entities. The State estimate for Medicaid Hold Harmless decreased by \$437,000, from \$5,960,000 to \$5,523,000 for FY 2017. Court facilities fees are expected to increase by \$41,000, from \$173,000 to \$214,000 based on current trends in this revenue source. Other governmental receipts increased by \$463,829, from \$2,856,912 to \$3,320,741 primarily due to the higher revenue from the increasing number of the Sheriff's Office deputies placed with the Town of Indian Trail. Lottery proceeds from the State are expected to increase by \$771,648, from \$2,100,150 to \$2,871,798 in FY 2017. Lottery proceeds are used to cover debt service costs related to school facilities.
- Federal grant revenue makes up 8.9 percent of the total revenue. It is anticipated that federal grant revenue will grow by 4.76 percent or \$664,979 going from \$13.96 million to \$14.62 million in FY 2017. In Human Services, federal grants are anticipated to grow by 6.60 percent, or \$852,105, going from \$12.92 million in FY 2016 to \$13.77 million in FY 2017.
- State grant revenue comprises 5.2 percent of the total General Fund revenue. State grant revenue is anticipated to decrease by \$151,354, going from \$8.75 million to \$8.59 million in FY 2017.
 - In Outside Partners and Community Agencies, State grants are anticipated to increase by \$575,005, going from \$294,504 in FY 2016 to \$869,509 in FY 2017. This is due to a State grant tied to an incentive grant in the Economic Development program.
 - In Human Services, State grants are anticipated to decrease by 8.62 percent, or \$710,666, going from \$8.24 million in FY 2016 to \$7.53 million in FY 2017.



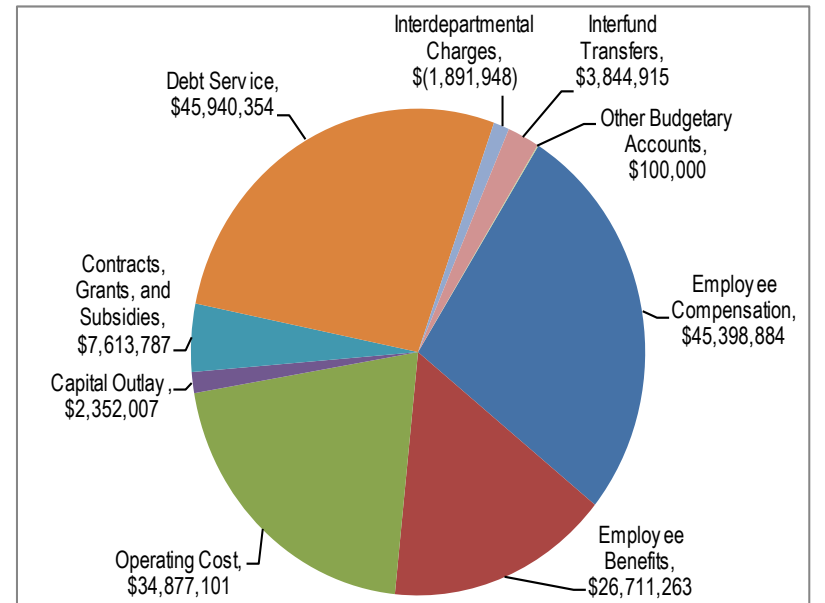
- Non-enterprise charges for services provide 5.3 percent of the total revenue in the General Fund. Charges for services are anticipated to decrease by 0.78 percent, or \$69,145, going from \$8.82 million to \$8.75 million in FY 2017.
- Investment income is expected to increase by \$219,738, from \$602,400 to \$822,138 in FY 2017. This is primarily due to improving market conditions.
- Other revenue includes funds from rent/lease income and procurement card rebate. These two sources are expected to increase by \$94,302, from \$6,738,328 to \$6,832,630 for FY 2017. The majority of the increase is from the CMC Union hospital lease with a fifth year increase occurring in FY 2017 in the amount of \$61,000, going from \$6.10 million in FY 2016 to \$6.16 million in FY 2017.
- Other funding sources are made up of the various uses of fund balance. The General Fund FY 2016 revised budget includes fund balance usage of \$1,428,989. For FY 2017, the recommended usage is \$2,756,744 for one-time capital.

Expenditure Highlights

Total General Fund expenditures, adjusted for refunding debt expenditures, are estimated to increase by 5.54 percent or about \$8.66 million, going from \$156.28 million to \$164.95 million in FY 2017.

- Employee compensation is 27.5 percent of the total General Fund budget. As discussed in the Personnel FTE Summary discussion, there is an increase of 47.25 FTE's in the General Fund. This is due to additions in Human Services (19.07 FTE); Human Services related positions in General County Administration, Non-Departmental funded for half the year (11.00 FTE); Sheriff's Office (8.23 FTE); Emergency Services (2.75 FTE); Growth Management (1.90 FTE); Tax Administration (2.00 FTE); Community Services (1.11 FTE); Administrative Services (1.00 FTE); Human Resources (1.00 FTE); and Register of Deeds (0.15 FTE); net of Board of Elections reductions (0.96 FTE).

General Fund	FY 2017 Proposed	FY 2017 Percent
EXPENDITURES		
Employee Compensation	\$ 45,398,884	27.5%
Employee Benefits	26,711,263	16.2%
Operating Cost	34,877,101	21.1%
Capital Outlay	2,352,007	1.4%
Contracts, Grants, and Subsidies	7,613,787	4.6%
Debt Service	45,940,354	27.9%
Interdepartmental Charges	(1,891,948)	-1.1%
Interfund Transfers	3,844,915	2.3%
Other Budgetary Accounts	100,000	0.1%
Total Expenditures	\$ 164,946,363	100.0%



- Employee benefits make up 16.2 percent of the total General Fund operating budget. Employee benefits costs are anticipated to increase 10.96 percent, or \$2.64 million, going from \$24.1 million to \$26.7 million in FY 2017.



- The largest cost increase in this category is for other post-employment benefits (OPEB) due higher costs per position net FTE changes. The contribution rate was increased from \$2,888 per position to \$3,610 per position, a 25.0 percent increase. The overall anticipated impact, including additional net FTE changes, is an additional \$751,430 to the General Fund, an increase from \$2.54 million to \$3.30 million in FY 2017.
- The second largest cost increase in this category is for health and dental benefits costs for employees and retirees. The overall anticipated impact, due primarily to net FTE changes, is an additional \$670,470 to the General Fund, an increase from \$11.26 million to \$11.93 million in FY 2017.
- The third largest cost increase in this category is for LGERS retirement contribution costs for employees. The overall anticipated impact, due higher State contribution rates and net FTE changes, is an increase of \$557,110 to the General Fund, an increase from \$2.73 million to \$3.28 million in FY 2017.
- The fourth largest cost increase in this category is for separation allowance contribution. The contribution rate was increased from 4.17 percent of wages to 4.49 percent of wages, a 7.67 percent increase. The overall impact, including net FTE changes, merit and pay plan adjustments, is an additional \$286,488 to the General Fund, an increase from \$1.67 million to \$1.96 million in FY 2017.
- The remaining benefit cost increases for retirement, 401-K, FICA, unemployment insurance, workers' compensation, and miscellaneous benefit contributions for the General Fund, including net FTE changes, merit and pay plan adjustments, is an additional \$373,095 to the General Fund, an increase from \$5.87 million to \$6.24 million in FY 2017.
- Operating Costs make up 21.1 percent of the total General Fund operating budget. Operating costs are anticipated to decrease by 2.76 percent, or \$990,563, going from \$35.87 million to \$34.88 million in FY 2017.
 - Professional services declined by \$829,858 or 16.50 percent. This is primarily due to the conversion of contract services to County positions in the Human Services, Division of Social Services. In this division, professional services declined by \$700,523 or 21.42 percent from \$3.27 million in FY 2016 to \$2.57 million in FY 2017.

- Public assistance declined by \$247,854 due declines in Adoption Assistance and Foster Care federal and State revenue sources.
- Capital outlay makes up 1.4 percent of the General Fund budget and totals \$2.35 million. This is comprised primarily of approximately \$1.39 million for the replacement of vehicles, equipment, facility and grounds improvements, as well as \$88,148 new vehicles and related equipment in the Sheriff's Office service area; \$284,000 for vehicle replacements in the Human Services, Transportation Division, as well as \$5,900 for other replacement capital in the Human Services area; \$279,000 for vehicle replacements to be allocated to General Fund service areas; radios and a fit tester for the Emergency Services area; and \$46,700 for replacement public use Library computers; and \$48,000 for replacement equipment in the Parks and Recreation division.
- Contracts, grants, and subsidies make up 4.6 percent of the General Fund budget and total \$7.61 million. Contracts, grants, and subsidies costs are anticipated to increase by 21.22 percent, or \$1.33 million, going from \$6.28 million to \$7.61 million in FY 2017. This increase is primarily due to the following:
 - An additional \$1.13 million proposed for Economic Development incentive program, going from \$714,106 in FY 2016 to \$1.84 million in FY 2017. However, there is also an increase of \$562,500 in State grant revenue to cover a portion of this increase in economic development incentives.
 - FY 2017 includes a proposed one-time \$150,000 contribution to the Community Shelter for a new facility.
 - An additional \$90,203 to South Piedmont Community College primarily for operating needs.
- Debt Services the largest component of the General Fund at 27.9 percent of the budget. The anticipated debt service for FY 2017 is down by 2.88 percent or \$1.36 million, going from \$47.30 million to \$45.94 million in FY 2017. This reduction is primarily due to the refunding of debt and principal debt retirements.
- Interdepartmental charges are used to net the cost of internal services provided to other service areas within



the County. These charges reduce the operating budget by the amount charged to the other service areas for items such as tax collection positions for Public Works revenue collections, procurement position for Public Works procurement goals, indirect cost allocation plan charges to Public Works, Sheriff's deputy charges to Human Services, foster care payments for the Group Home and transportation charges from Human Services to other service areas. The charges decreased by \$92,284, from \$1.98 million to \$1.89 million in FY 2017.

- Interfund transfers increased from \$250,000 to \$3,844,915 in FY 2017. This amount is the PayGo funding in the General Capital Project Fund for the following projects in FY 2017:
 - \$100,000 for an Ag Center sign project
 - \$125,000 for the Community Services annual allocation
 - \$125,000 for the Facilities Management annual allocation
 - \$360,000 for the Library carpeting project
 - \$104,500 for the Parks & Recreation paving project
 - \$80,000 for the Sheriff's Office facility assessment project
 - \$150,000 for SPCC HVAC & Security project
 - \$345,000 for SPCC parking project
 - \$467,100 for SPCC resurfacing of existing parking lot project
 - \$868,315 for SPCC technology projects
 - \$1,200,000 for the Tax Administration software project
 - Net of reduction of \$80,000 for Emergency Management Facility Study
- Other Budgetary Accounts reflect the budgeted contingency of \$100,000.

Changes in Fund Balance

The planned Unassigned Fund Balance at June 30, 2016 is \$4,147,876. With the proposed interfund transfer of \$3,844,915 for PayGo funding mentioned above, this amount would be reduced to \$302,961. At the close of FY 2016, this number will change based on the audit results. At that point the Board of County commissioners may act accordingly within their unassigned fund balance policy.

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Union County Public School Funding

The Board of County Commissioners and the Board of Education jointly reviewed and discussed the Union County Public Schools Proposed Budget 2016-2017 for current expense and capital during a series of public work sessions and hearings. The resulting funding plan dictated the Schools' Tax Rate (Ad Valorem Tax) for FY 2017.

General Fund Support for UCPS

The Schools' Tax Rate will fund the current expense and PayGo capital funding. In addition, through the General Fund, the County funds UCPS related debt service and maintenance on UCPS' offices located in County facilities.

In 2016, the North Carolina General Assembly adopted a new Article 44 Local Option Sales Tax (G.S. 105-524), which expanded the sales tax base, creating an anticipated \$84.8 million that will be distributed to 79 counties according to allocation percentages (G.S. 105-524 (c)). The County's share of the \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the Proposed FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.

In FY 2017, the estimated debt service is \$42,709,587 and the estimated cost of facilities maintenance and related school costs is \$486,655. The total estimated revenue for the dedicated local option sales tax is \$11,763,640 and the estimated lottery proceeds are \$2,871,798. The net General Fund Funding from other sources is \$28,560,804.

Additionally, the County funds the School Resource Officer program, providing a School Resource Officer at each middle school and high school (except within the City of Monroe). The cost of the SRO program is \$1,558,006, which is funded through the General Fund as well.

Addendum to the County Manager's Proposed FY 2017 Operating and Capital Budget:

In accordance with North Carolina General Statute §159-11, the addendum completes the County Manager's *Proposed FY 2017*

Operating and Capital Budget. The Board of County Commissioners received the *Proposed FY 2017 Operating and Capital Budget* for County Services on May 2, 2016. The original document did not include a funding recommendation concerning Union County Public Schools' current expense or capital because the Board of Education budget and capital request was not due until May 15, 2016.

During the Board of County Commissioner's meeting on May 16, 2016, the Board provided tentative approval in a 5-0 vote to the Manager's *Proposed FY 2017 Operating and Capital Budget*, with one notable exception related to fire funding which is discussed in the Emergency Services Section (Section I of this document).

The addendum serves to provide the final components of the *Proposed FY 2017 Operating and Capital Budget*. The addendum incorporates direction from the Board of County Commissioners through its May 16, 2016 meeting and provides the proposed funding for Union County Public Schools' current expense and capital.

Tax Rate Recommendations:

The County Manager's *Proposed FY 2017 Operating and Capital Budget* included initial tax rate recommendations concerning the rates for County operations, Emergency Medical Services, and Fire Services, however, excluded from that recommendation was the Schools tax.

In the addendum, there were no tax rate increases from FY 2016 recommended for any of the countywide tax rates (as of June 1st, 2016).

	FY 2016 Adopted	FY 2017 Proposed
General County Tax	0.2882	0.2882
Schools Tax	0.4572	0.4572
Emergency Medical Services Tax	0.0263	0.0263
County-Wide Fire Tax	0.0048	0.0048

The two significant changes in the tax rate recommendations from the original County Manager's *Proposed FY 2017 Operating and Capital Budget* are the inclusion of the Schools Tax Rate and revision to the County-Wide Fire Tax.

As these were the changes to the original proposed budget, the addendum provided revisions and



recommendations related to these areas. Otherwise the remainder of the County Manager's *Proposed FY 2017 Operating and Capital Budget* remained as proposed and tentatively approved by the Board of County Commissioners on May 16, 2016.

Union County Public Schools Funding

On May 13, 2016, the Board of County Commissioners received the FY 2017 Board of Education's request for funding. During joint work sessions on May 16 and May 24, with the Board of Education, the BOCC and staff heard presentations and held discussions related to the needs of the school system. The adopted budget reflects the exhaustive consideration of the information provided as well as other pertinent, related information.

Board of Education Request

The Board of Education provided their budget request on May 13, 2016. During two subsequent work sessions the BOE and their staff presented their budget request and the reasoning behind their specific request.

The following table outlines the BOE specific current expense request. The requested supplements are above and beyond the pay scale as established by the Department of Public Instruction, which is used state-wide to establish the minimum funding level for teachers. Included in the FY 2016 appropriation, based on the information provided by the BOE, is approximately \$13.27 million for optional teacher supplements, or about 14.4 percent of the current expense funding.

In addition to the proposed \$11.2 million increase in various salaries, there is an increase of \$2.9 million requested for Charter School Funding, \$593,000 for utility cost increases, and \$642,670 for maintenance and curriculum.

The total requested increase in current expense funding beyond the FY 2016 level is \$15.36 million or 16.7 percent. Additionally, the Board of Education is requesting \$257.76 million of capital funding.

Board of Education Funding Request

	FY 2017 Requested
FY 2016 Appropriation*	\$ 91,922,668
Increased Charter School Funding	2,900,000
Utility Cost Increases	593,000
Increase in Local Teacher Supplements	4,397,743
Local Cost of State Increases to Teacher Salary and Compensation	223,078
Increases in State Retirement Contributions	68,937
Increase to "High Priority" Teacher Supplements	1,943,852
Increase to Local Principal's Supplements	526,881
3.5% Bonus for Locally Paid School Based Administrators, per Governor's Budget	177,362
Local Cost of Moving Assistant Principals to the next step on the N.C. Public School Salary Schedule	49,495
Increase to local assistant principals supplements	1,219,680
3% average bonus for locally paid employees	1,450,519
Local market compensation adjustments for non-certified LEA and school based employees	967,010
Increase local coaching supplements	202,030
Maintenance, safety inspections, painting, custodial supplies and repair cost increases	327,670
Digital/Traditional Content and Curriculum	315,000
Total Current Expense Request	\$ 107,284,925

*Includes \$13.27 million for supplements from FY 2016, as of 03/31/2016 (object 180 & 181)

The following table details how the \$257.76 million is broken down between the annual capital items and the request for a possible bond election in the fall of 2016.

Board of Education Capital Funding Request

	FY 2017 Requested
Annual Capital Request	\$ 22,097,461
Information Technology Equipment	1,552,181
Maintenance Vehicles and GPS Replacement	250,000
Furniture and Furnishings	300,000
Scope and Market Driven Increases in Projects	600,000
Undesignated Capital Funding	2,000,000
Brick and Mortar Bond Referendum Projects	230,962,322
Total Current Expense Request	\$ 257,761,964



A detailed listing of the annual capital projects and other information was included as part of the Board of Education's submission.

For the consideration of the FY 2017 funding levels, the funding for the Brick and Mortar Bond Referendum Projects will be considered as part of a November 2016 G.O. Bond Referendum. See the Debt Management Section for an update regarding a bond referendum (Section H of this document).

Adopted FY 2017 UCPS Local Funding

Funding Priorities

The adopted funding level is based on the following priorities:

- Funding what is necessary to maintain a system of free public schools.
- Fiscally sustainable funding, while creating a plan that establishes a level of funding sufficient to fund the opportunity for a sound, basic education, while establishing sustainable tax rates.

- Providing maintenance and ensuring a safe and secure environment within the UCPS facilities.
- Funding shortfalls in federal and/or State funding only when necessary to provide a sound, basic education or to maintain a safe and secure school environment.
- Prioritizing the various requests while balancing the fiscal constraints.
- Ensuring that all funding is specifically assigned, allowing contingent funding to be reprioritized to higher priority items.

Current Expense Funding

The adopted \$94,544,835 of local current expense funding for FY 2017 is as follows:

- Continuation of the \$91,922,668 of County funding from FY 2016, including the \$5 million from the increased supplements and other locally funded optional positions and other costs.
- \$223,078 local cost of State increases to teacher salaries.
- \$68,937 Increases in State retirement contributions.
 - \$177,362 for 3.5% bonus to locally paid school administrators.
 - \$49,495 to increase the Assistant Principals to the next step in the N.C. Public School Salary Schedule.
 - \$1,450,519 for a 3% compensation increase to locally funded employees.
 - \$1,000,000 for additional classroom teacher supplements.
 - \$3,100,000 use of unspent appropriated prior year current expense funds, UCPS Fund Balance, to replace computers for Teachers.

The approved increase is \$2,969,391 or 3.11% more than the Revised Local Current Expense Fund budget FY 2017.

Union County, NC FY 2017 Adopted Operating and Capital Budget

	FY 2016 Revised	FY 2017 Requested	FY 2017 Adopted	FY 2016-17 \$ Change	FY 2016-17 % Change
Sources					
Ad Valorem Taxes	\$ 105,542,922	137,944,567	108,997,806	3,454,884	3.27%
Use of Appropriable Fund Balance	3,198,873	-	2,944,204	(254,669)	-7.96%
Estimated Non-Rate Ad Valorem	-	-	757,591	757,591	0.00%
Other Schools Funding Source*	3,512,776	3,860,000	3,860,000	-	
Total Sources	\$ 112,254,571	137,944,567	116,559,601	4,305,030	3.84%
Uses					
Current Expense Funding	\$ 95,435,444	111,144,925	98,404,835	2,969,391	3.11%
Capital Funding	16,626,627	26,799,642	17,749,200	1,122,573	6.75%
NCMVTs Collection Costs	192,500	-	405,566	213,066	110.68%
Total Uses	\$ 112,254,571	137,944,567	116,559,601	4,305,030	3.84%
Sources Over/(Under) Uses	\$ -	-	-	-	

Note: Includes UCPS Fund Balance and Other UCPS Revenue as Presented by BOE.



In addition to the approved funding for FY 2017, it is strongly encouraged that the Board of Education apply the estimated utility savings of \$576,785 from FY 2016 to purchase the requested \$315,000 for Digital/Traditional Content and Curriculum and \$65,000 for vehicle replacements numbers 7035, 7076, and 7106. The remaining savings of \$196,785 can be used to fund minor capital maintenance.

Currently the State is working through the implementation of the final State budget. The estimated impact to the County and the School system, of the Governor's proposed budget, is reflected in the recommended funding. If the adopted State budget requires less local funding than proposed, it is expected that the overage will be used to provide additional supplements to classroom teachers at the schools, not reallocated or used for supplements in other non-classroom positions.

The remaining items that were requested are not approved for increased County current expense funding in FY 2017. However, the Board of Education is encouraged to reprioritize funding within the various function codes to address the remaining items.

Capital Funding

As mentioned earlier, the Board of Education capital funding request contains two components. The "Brick and Mortar" bond referendum projects and the other annual capital projects.

For the purposes of the adopted FY 2017 Budget, the "Brick and Mortar" projects have been set aside. At the time of the preparation of this document, there is not a recommendation concerning these projects. The remaining \$26.8 million request has been reviewed and analyzed.

During the joint meeting held on May 24, 2016, the BOE and the Board of County Commissioners had extensive dialogue concerning the capital funding and other items. During this meeting it was clearly stated that the priorities for funding the capital request were the safety and security projects, the American's with Disabilities Act (ADA) projects, and the building envelope.

Staff agrees with these priorities, and would include the building systems and HVAC projects. In addition to these priorities, there were various furniture, vehicle, and information technology requests included.

The prioritization of the funding was ranked in order as follows:

1. Safety and Security Projects
2. ADA Projects
3. Primary HVAC; Roofing; Building Systems; and Structure
4. Expansions and Renovations

The adopted local funding for capital is \$17.75 million, an increase of \$1.12 million or 6.75 percent. The funding is summarized by priority area as reflected in the following table and to be funded by project, as in years past (as reflected in the attachments).

The additional projects that were not funded should be evaluated in light of the following year's projects and prioritized in next year's request.

A detailed listing of the approved projects is attached, as well as the listing of projects not approved in this year.

It should be noted, the Board of Education has the ability to come

<i>Union County Public Schools Capital Funding Summary</i>		
Program Name	Description	Adopted
ADA	Americans with Disability Act Projects	\$ 5,351,394
Building Systems	Projects include HVAC; Building System Automation; DDC Controls	2,996,200
Expansion Renovations	Major renovation projects	2,109,872
Information Technology/Other	Projects include Vehicles; GPS System; Information Technology Improvements	2,309,681
Roofing	Roofing repairs	3,255,195
Safety and Security	Projects include emergency lighting; fire alarms; strategic fencing; HID doors	98,500
Structural	Projects include windows; doors; flooring; site improvements; etc	1,628,358
Total Proposed Capital Funding		\$ 17,749,200



to the Board of County Commissioners during emergency situations for projects.

Emergencies, as defined by NCGS §115C-433(d), are “emergencies unforeseen and unforeseeable at the time the budget resolution was adopted.” In addition, should the BOE need to request “emergency” funding from the BOCC, the request should include:

- Why the emergency was not foreseen or foreseeable at the time the budget resolution was adopted;
- What specific objects of expenditure will be added or increased; and
- What objects or expenditure will be eliminated or reduced.

Fire Departments

Fire Stakeholders Group Discussion:

The BOCC, during the April 20, 2015 work session last year, determined that it would move forward with a group of 18-21 community members to study this issue and by January 15, 2016 make a recommendation to the BOCC concerning the appropriate funding model. This group included Commissioners, fire tax districts, fire fee districts, municipalities, the agriculture community, business community, the Fire Marshal, and residents.

Many issues were discussed in the Fire Stakeholders Group during the summer of 2015 and ultimately resulted in four funding model options being recommended. The options were:

- “Subsidy & Tax Districts” – Funding fire protection through providing up to a \$250,000 subsidy through a countywide fire tax, and then funding above the subsidy level, funded through localized tax districts.
- “Countywide Rate Hybrid” – Funding fire protection through a countywide fire tax, while maintaining the existing five fire service tax districts to provide higher levels of service to the more densely populated areas of the County.
- “Countywide Plus Districts” – Funding fire protection in the non-fire service tax districts through a countywide fire tax, while the existing five fire service tax districts fully fund their local fire service, in addition to the countywide fire services tax.

- “One Fire Tax District with Exclusions” – Funding fire protection through a single fire service tax district, excluding Monroe and Weddington.

During a work session on April 18, 2016, the Board of County Commissioners heard a presentation reviewing the recommended funding options from the Fire Stakeholders Group and provided estimated impacts on various tax rates.

At the conclusion of the work session, the BOCC requested analysis of an additional option, creating a single fire services tax district from the original fee districts.

During the April 25th, 2016 work session, the BOCC received revised analysis and the information regarding the additional funding model. Following a lengthy discussion, the BOCC voted to move forward with the “Countywide Rate Hybrid” model for inclusion in the adopted FY 2017 Operating and Capital Budget.

During the request process, several fire departments requested funding for land acquisition, design, and construction of new stations or significant remodels and additions to existing stations. The current plan does not include funding for these projects. However, during the next several budget cycles, a long-term sustainable plan will be developed to address these needs.

Addendum to the County Manager’s Proposed FY 2017 Operating and Capital Budget:

The County Manager’s original funding recommendation included an overhaul to the structure of funding fire protection and suppression in Union County.

During the Board of County Commissioner’s meeting on May 16, 2016, the Board provided tentative approval in a 5-0 vote to the Manager’s *Proposed FY 2017 Operating and Capital Budget*, with one notable exception.

The Board directed, as part of its tentative approval, that the fire funding structure remain as in prior years and that, excluding emergency needs, fire funding would be frozen to the FY 2016 levels.



What are emergency needs? Emergency needs for the purposes of fire funding were determined based on the budget meetings with the individual Fire Departments. Funding necessary to maintain current service levels, maintain emergency preparedness, and ensure continued ratings was included in the proposed funding.

On June 1st, 2016, in accordance with North Carolina General Statute §159-11, an addendum was presented to the Board of County Commissioners and this addendum completed the County Manager’s *Proposed FY 2017 Operating and Capital Budget*.

This addendum served to provide the final components of the *Proposed FY 2017 Operating and Capital Budget*. The addendum incorporated direction from the Board of County Commissioners through its May 16, 2016 meeting.

Tax Rate Recommendations:

The County Manager’s *Proposed FY 2017 Operating and Capital Budget* included initial tax rate recommendations concerning the rates for County operations, Emergency Medical Services, and Fire Services, however, excluded from that recommendation was the Schools tax.

In the addendum, there were no tax rate increases from FY 2016 recommended for any of the countywide tax rates (as of June 1st, 2016).

	FY 2016 Adopted	FY 2017 Proposed
General County Tax	0.2882	0.2882
Schools Tax	0.4572	0.4572
Emergency Medical Services Tax	0.0263	0.0263
County-Wide Fire Tax	0.0048	0.0048

The two significant changes in the tax rate recommendations from the original County Manager’s *Proposed FY 2017 Operating and Capital Budget* are the inclusion of the Schools Tax Rate and revision to the County-Wide Fire Tax.

As these were the changes to the original proposed budget, the addendum provided revisions and recommendations related to these areas. Otherwise the remainder of the County Manager’s

Proposed FY 2017 Operating and Capital Budget remains as proposed and tentatively approved by the Board of County Commissioners on May 16, 2016.

With the adoption of FY 2017 Operating and Capital Budget, the fire funding model for the County remained unchanged from prior years. This is discussed in detail on the following pages.

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Fire Department	Countywide Fire Tax	Localized Fire Tax Rate	Fire Fee	FY 2016 Appropriation	FY 2017 Additional Funding	FD Rev	Countywide Fire Tax Revenue	Localized Fire Tax or Fee Revenue	Sales Tax	Station Subsidy	Fund Balance
Allens Crossroads	0.0048	-	100.00	\$ 147,290	10,000	(10,100)	(19,400)	(106,190)	-	(21,600)	-
Bakers	0.0048	-	86.78	566,200	1,800	-	-	(546,400)	-	(21,600)	-
Beaver Lane	0.0048	-	100.00	441,400	40,000	(38,000)	(172,400)	(249,400)	-	(21,600)	-
Fairview	0.0048	-	100.00	260,565	-	(38,000)	(29,925)	(171,040)	-	(21,600)	-
Griffith Road	0.0048	-	71.91	106,040	-	(33,940)	-	(50,500)	-	(21,600)	-
Hemby Bridge	0.0048	0.0485	-	1,430,154	273,315	-	-	(1,185,342)	(244,812)	-	(273,315)
Jackson	0.0048	-	63.34	135,039	-	(28,920)	-	(84,519)	-	(21,600)	-
Lanes Creek	0.0048	-	100.00	290,120	-	-	(152,392)	(116,128)	-	(21,600)	-
New Salem	0.0048	-	89.00	311,152	10,000	(26,773)	-	(225,979)	-	(68,400)	-
Providence (WC)	0.0048	-	100.00	39,275	-	-	(24,165)	(15,110)	-	-	-
Sandy Ridge	0.0048	-	100.00	180,331	-	(300)	(4,691)	(153,740)	-	(21,600)	-
Springs	0.0048	0.0437	-	599,508	118,087	(20,000)	-	(496,831)	(108,728)	-	(92,036)
Stack Road	0.0048	-	100.00	231,250	33,600	(28,200)	(86,131)	(128,919)	-	(21,600)	-
Stallings	0.0048	0.0503	-	1,316,928	114,783	-	-	(1,124,314)	(192,614)	-	(114,783)
Unionville	0.0048	-	100.00	518,620	-	(115)	(129,935)	(351,370)	-	(37,200)	-
Waxhaw	0.0048	0.0357	-	900,416	158,081	-	-	(737,687)	(162,729)	-	(158,081)
Wesley Chapel	0.0048	0.0293	-	1,776,258	216,256	(37,000)	-	(1,453,992)	(285,266)	-	(216,256)
Wingate	0.0048	-	100.00	299,211	1,160	(21,600)	(72,971)	(184,200)	-	(21,600)	-
Countywide Radio	0.0048	-	-	181,000	610	-	(130,724)	-	-	-	(50,886)
Total				\$ 9,730,757	977,692	(282,948)	(822,734)	(7,381,661)	(994,149)	(321,600)	(905,357)

*Collections Costs will be funded through prior years revenue.

Revised Fire Funding:

During the May 16, 2016, Board of County Commissioners meeting, the BOCC directed staff to revise the fire funding and methodology. The revision was to return to the funding method as in prior years, and freeze the funding at the FY 2016 levels, with the exception, based on the County Manager's assessment, of emergency items.

In addition to the "emergency" items, each of the tax districts was provided their fund balances from prior years to provide for one-time expenses and capital. The fund balance funding is one-time in nature and should not be used to fund operations or ongoing expenses.

The Countywide Fire Tax was approved to remain at .0048.

The following emergency items are approved:

- \$10,000 for an emergency generator for Allens Crossroads;
- \$1,800 for increased Taxes on New Station at Bakers;
- \$40,000 for additional staffing to make up for lost volunteers at Beaver Lane;
- \$10,000 to provide incentive pay for volunteers at New Salem to ensure needed staffing levels;
- \$26,051 to true up personnel cost at Springs;
- \$33,600 to provide full-year cost of additional staffing inadvertently excluded in prior years at Stack Road;
- \$1,160 to provide maintenance on the VHF radio system and communications at Wingate; and
- \$610 to support Countywide Radio Program.



The following table provides the adopted fee and tax rates, and their related year over year changes. In the districts that are increasing or decreasing, this is due to changes in other revenues and sales tax revenues, or reflective of the “emergency funding” provided within the district.

Fire Fee Based Funding

Fire Department	FY 2016 Fees/Tax	FY 2017 Fees/Tax	Fee/Tax Inc (Dec)
Allens Crossroads	100.00	100.00	-
Bakers	86.49	86.78	0.29
Beaver Lane	100.00	100.00	-
Fairview	100.00	100.00	-
Griffith Road	62.01	71.91	9.90
Hemby Bridge	0.0512	0.0485	(0.0027)
Jackson	63.34	63.34	-
Lanes Creek	100.00	100.00	-
New Salem	85.60	89.00	3.40
Providence (WC)	100.00	100.00	-
Sandy Ridge	100.00	100.00	-
Springs	0.0474	0.0437	(0.0037)
Stack Road	100.00	100.00	-
Stallings	0.0509	0.0503	(0.0006)
Unionville	100.00	100.00	-
Waxhaw	0.0380	0.0357	(0.0023)
Wesley Chapel	0.0282	0.0293	0.0011
Wingate	100.00	100.00	-
Countywide Radio	0.0048	0.0048	-

**Excludes Countwide Fire Tax of .0048 except For Countywide Radio*

Service Summary

Union County is protected by 17 private corporations operating as Fire Departments comprising 25 stations. Some of these departments are staffed by paid employees and some are staffed solely with volunteers. These stations are placed throughout the County in order to provide optimal response times and optimal insurance ratings for residents. The County is covered by 19 Response Districts where the department located in the district is the primary responder for fire and rescue incidents. Additionally, all departments serve as medical first responders for medical

emergencies. All departments respond to mutual aid calls in support of other departments.

The majority of funds for the 17 Fire Departments come from funding districts that collect either fees or property taxes. The Hemby Bridge and Stallings Fire Departments are funded by Rural Fire Protection Tax Districts. The Wesley Chapel, Springs, and Waxhaw Fire Departments are funded by Fire Service Districts. The Board of County Commissioners annually assesses property taxes for each of these five districts, and taxes collected are remitted to the department servicing the district. Remaining departments are funded by Fire Fee Districts where fees are annually established by the Board of County Commissioners, and the collected fees are also remitted to the department servicing the district.

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

Municipal Districts have also been established by the City of Monroe and the Town of Weddington, where the costs of fire services are covered by the municipalities’ General Fund budgets. The Town of Marshville has a municipal fire district that is funded by a County fee district. The Town of Wingate has a municipal fire district and provides budget subsidies through the municipality’s General Fund, as well as providing some capital assets.

The County has established insurance districts within unincorporated territories, and many municipalities have insurance districts as well. The primary purpose of these districts is to delineate the fire protection coverage afforded to particular properties for the purpose of determining whether properties can be covered by fire insurance, and at what cost. These districts are rated by the North Carolina Commissioner of Insurance – Office of the State Fire Marshal (OSFM).

In each community, OSFM analyzes the relevant data using the Insurance Service Organization’s (ISO) Fire Suppression Rating Schedule (FSRS). Following the analysis a Public Protection Classification from 1 to 10 is assigned. Class 1 generally represents superior property fire protection, and



Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.

By classifying communities' ability to suppress fires, the ISO rating helps the communities evaluate their public fire-protection services. The program provides an objective, countrywide standard that helps fire departments in planning and budgeting for facilities, equipment, and training. By securing lower fire insurance premiums for communities with better public protection, the program provides incentives and rewards for communities that choose to improve their firefighting services. In general, the price of insurance in a community with a good ISO rating is substantially lower than in a community with a poor ISO rating, assuming all other factors are equal.

A community's ISO rating depends on:

- Fire alarm and communication systems, including telephone systems, telephone lines, staffing, and dispatching systems.
- The fire department, including equipment, staffing, training, and geographic distribution of fire companies.
- The water-supply system, including the condition and maintenance of hydrants, and a careful evaluation of the amount of available water compared with the amount needed to suppress fires.
- Community Risk Reduction, which includes a combination of activities provided primarily by the Union County Fire Marshal's Office working with individual fire departments.

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Water and Wastewater Operating Fund

Service Summary

The Public Works Department consists of the following primary functions:

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

Goals and Objectives

- **Engineering:** Ensure timely implementation of water and wastewater CIP to meet projected service demands, to assure that new developer-contributed infrastructure is in conformance with County standards and master plan objectives.
- **Operations:** Safely and efficiently operate and maintain current infrastructure to reliably meet performance and regulatory standards while maximizing the useful life of assets

and facilities, and meet and/or exceed local, State and federal regulations for potable water and wastewater discharge.

- **Business Operations:** Maintain affordable, equitable water and wastewater rates, as well as provide professional and courteous service to all customers.
- **Planning & Resource Management:** Develop Asset Management Program for water and wastewater infrastructure, as well as plan and coordinate technology and other infrastructure needs.

Personnel FTE Summary

The Water and Wastewater Operating Fund proposed FY 2017 budget includes 99.41 FTEs. This is an increase of 5.48 FTE, or 5.83 percent, from 93.93 FTE in FY 2016. There are five new positions which include an Applications and Systems Analyst, Construction Inspector, Utility Crew Leader, Administrative Assistant, and a part-time Customer Service Specialist (0.48 FTE). Other personnel changes are due to the reallocation of positions within the Public Works service area.

Rate Increases

The County is entering the third year of an adopted three year rate ordinance that includes a 6.5 percent increase for water and wastewater charges for service for FY 2017, which will take effect in July 2016.

Revenue Highlights

Estimated Water and Wastewater Changes for Service will increase by 13.07 percent or \$4.97 million, from \$38.08 million to \$43.05 million in FY 2017.

- In 2014, the Board of County Commissioners adopted its second consecutive three-year water and wastewater rate ordinance. The FY 2017 rates established in the ordinance are projected to produce a 6.5 percent increase in rate revenue from both water and wastewater services.
- The typical single-family residential household will notice a minimal increase in monthly base charges for both water and wastewater (\$0.85 and \$0.65, respectively). Volumetric rates, or cost per 1,000 gallons, will



increase by an average of \$0.14 for residential water usage, an average of \$0.18 for irrigation water usage and \$0.30 for wastewater services.

- These rate increases will help facilitate the current operating and long-term capital plan needs.
- PayGo capital and debt service for capital are the largest drivers of the water and wastewater operating budget. Debt funding, paid primarily by future users of the system, is used to fund expansion and long-term improvements to the system. PayGo funding is used for renewal and replacement of existing infrastructure. Current users carry these costs.

Expenditure Highlights

Total Water and Wastewater Operating Fund expenditures, adjusted for refunding debt expenditures, are estimated to increase by 10.78 percent or about \$4.24 million, going from \$39.32 million in FY 2016 to \$43.55 million in FY 2017.

- Compensation for employees is increasing by 10.23 percent or \$459,381, from \$4,490,040 to \$4,949,421 for FY 2017. This net increase is comprised of an additional 4.48 FTE and reallocations of positions within the Public Works service area.
- Benefits for employees are increasing by 7.27 percent or \$195,424, from \$2,687,876 to \$2,883,300 for FY 2017. This is comprised of an additional 4.48 FTE and reallocations of positions within the Public Works service area, as well as benefit cost increases.
- Operating costs are decreasing by 4.01 percent or \$585,076, from \$14.60 million to \$14.02 million for FY 2017. This is primarily due to a decline in professional services of \$481,540, going from \$1,472,497 to \$990,957, due to one-time costs in FY 2016, as well as a decline of \$171,189 in cost allocation plan charges.
- Capital outlay expenditures are decreasing by 5.90 percent or \$64,524, from \$1,093,559 to \$1,029,035 for FY 2017.
- Contracts, grants, and subsidies are increasing by \$23,275, from \$2.69 million to \$2.72 million in FY 2017.
- Debt service, adjusted for refunding debt expenditures, requirements are increasing by 9.46 percent from \$6.09 million to \$6.67 million for FY 2017 due to restructuring the outstanding debt as a result of recent debt refundings and the issuance of new revenue bond debt in FY 2016.

- Interfund transfers are decreasing by 8.84 percent or \$676,648, from \$7.66 million to \$6.98 million in FY 2017. The FY 2017 amount is comprised of the transfer to the Water and Wastewater Capital Projects Fund for PayGo funding of projects.

Changes in Fund Balance

The anticipated Water and Wastewater Fund balance as of June 30, 2016 is anticipated to be \$32.3 million.

The anticipated available cash position of the Water and Wastewater Operating Fund is \$47.1 million. The cash position of \$47.1 million covers the anticipated working capital policy requirement of \$37.5 million.

The Fund Balance assumption is based on budgeted revenues and expenditures. Actual will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are estimated for FY 2016 and are unaudited.

Anticipated Water & Wastewater Oper. Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$ 33,150,548
FY 2016 Estimated Addition / (Use)	(852,525)
Estimated June 30, 2015 Unrestricted Fund Bal.	\$ 32,298,023
FY 2017 Adopted Addition / (Use)	4,311,620
Projected June 30, 2017 Unrestricted Fund Bal.	<u>\$ 36,609,643</u>
Cash and Investments	\$ 47,098,339
* Cash and Investments - Available in Capital Fund	-
Working Capital Requirement (365 days)	37,450,774
Amount in Excess Working Capital Requirement	9,647,565

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



Capital Program

The Public Works Capital Program reflects a significant investment, \$554.4 million, in the Water and Wastewater System.

It is anticipated that the Proposed FY 2017-2022 Union County Capital Improvement Program will be approved with the adoption of the budget. The water and wastewater master plan was approved in December 2011.

Public Works has a number of Capital Projects in progress and in the near future. Below is an overview of the projects that fall into the Six-Year CIP window. Additional Information is available in the CIP portion of this document.

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PWCP Six-Year Program	Program Total
System Improvements and Expansion Programs	
762 Zone Improvements	\$ 5,382,700
853 South Zone Improvements	412,000
853 West Zone Improvements	33,074,000
Crooked Creek Basin Improvements	31,233,800
CRWTP Improvements	35,598,522
Developer Funded Projects	38,412,000
Eastside Wastewater Improvements	14,837,957
New 880 Pressure Zone	10,900,245
Short Line Extensions	6,386,000
Town Center Sewer Development	2,107,440
Twelve Mile Creek WWTP System Improvements	64,081,615
UCPW Buildings and Improvements	10,915,376
Yadkin Basin WRF	80,377,000
Yadkin Water Supply	179,270,900
Total System I & E Programs	\$ 512,989,555
System Rehabilitation and Renewal	
Wastewater Pump Station Improvements	\$ 6,771,000
Wastewater Rehabilitation and Replacement	14,077,460
Water & Wastewater Master Plan	698,000
Water Rehabilitation and Replacement	18,190,979
Water Tank Rehabilitation	1,707,000
Total System R & R Programs	\$ 41,444,439
Total PWCP Six Year Program	\$ 554,433,994



Other Funds Estimated Changes in Fund Balance

The Fund Balance assumption is based on budgeted revenue and expenditures. Actual will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are planned for FY 2016 and are unaudited.

Solid Waste Capital Reserve Fund

Anticipated Solid Waste Capital Reserve Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	1,947,687
FY 2016 Estimated Addition / (Use)		(45,000)
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	1,902,687
FY 2017 Adopted Addition / (Use)		-
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>1,902,687</u>

Solid Waste Operating Fund

Anticipated Solid Waste Operating Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	2,549,727
FY 2016 Estimated Addition / (Use)		(852,975)
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	1,696,752
FY 2017 Adopted Addition / (Use)		438,200
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>2,134,952</u>
Cash and Investments	\$	2,352,920
Working Capital Requirement (2 months)		801,000
Amount in Excess Working Capital Requirement		1,551,920

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Stormwater Operating Fund

Anticipated Stormwater Operating Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	310,621
FY 2016 Estimated Addition / (Use)		(5,110)
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	305,511
FY 2017 Adopted Addition / (Use)		-
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>305,511</u>
Cash and Investments	\$	285,402
Working Capital Requirement (1 month)		-
Amount in Excess Working Capital Requirement		285,402

Automation Enhancement Fund

Anticipated Automation Enhancement Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	2,553
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	2,553
FY 2017 Adopted Addition / (Use)		14,800
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>17,353</u>

Emergency Telephone System Fund

Anticipated Emergency Telephone System Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	2,056,612
FY 2016 Estimated Addition / (Use)		(597,711)
Estimated June 30, 2016 Restricted Fund Balance	\$	1,458,901
FY 2017 Proposed Addition / (Use)		(6,845)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>1,452,056</u>



Fire Budgetary Fund

Anticipated Fire Budgetary Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	-
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	-
FY 2017 Adopted Addition / (Use)		(50,886)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>(50,886)</u>

Springs Fire District Fund

Anticipated Springs Fire District Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	92,036
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	92,036
FY 2017 Adopted Addition / (Use)		(92,036)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>-</u>

Waxhaw Fire District Fund

Anticipated Waxhaw Fire District Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	158,081
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	158,081
FY 2017 Adopted Addition / (Use)		(158,081)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>-</u>

Fee Supported Fire Districts Fund

Anticipated Fee Supported Fire Districts Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	109,158
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	109,158
FY 2017 Adopted Addition / (Use)		-
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>109,158</u>

Wesley Chapel Fire District Fund

Anticipated Wesley Chapel Fire District Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	216,256
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	216,256
FY 2017 Adopted Addition / (Use)		(216,256)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>-</u>

Hemby Bridge Fire District Fund

Anticipated Hemby Bridge Fire District Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	273,315
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	273,315
FY 2017 Adopted Addition / (Use)		(273,315)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>-</u>

Stallings Fire District Fund

Anticipated Stallings Fire District Fund, Fund Balance

June 30, 2015 Restricted Fund Balance	\$	114,783
FY 2016 Estimated Addition / (Use)		-
Estimated June 30, 2016 Restricted Fund Balance	\$	114,783
FY 2017 Adopted Addition / (Use)		(114,783)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>-</u>

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Information Technology Fund

Anticipated Information Technology Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	312,419
FY 2016 Estimated Addition / (Use)		(16,826)
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	295,593
FY 2017 Adopted Addition / (Use)		5,307
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>300,900</u>

Facilities Management Fund

Anticipated Facility Management Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	185,124
FY 2016 Estimated Addition / (Use)		24,463
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	209,587
FY 2017 Adopted Addition / (Use)		(35,125)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>174,462</u>

Fleet Management Fund

Anticipated Fleet Management Fund, Fund Balance

June 30, 2015 Unrestricted Fund Balance	\$	48,850
FY 2016 Estimated Addition / (Use)		1,449
Estimated June 30, 2016 Unrestricted Fund Bal.	\$	50,299
FY 2017 Adopted Addition / (Use)		(25,500)
Projected June 30, 2017 Unrestricted Fund Bal.	\$	<u>24,799</u>

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All Funds

Gross Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-160,909,287	-162,147,450	-169,710,101	-194,255,775	-185,393,478	-189,686,864	-4,293,386	2.32%
Local Option Sales Tax	-26,373,178	-27,595,032	-30,284,691	-33,023,307	-35,447,634	-41,475,924	-6,028,290	17.01%
Other Taxes	-3,119,333	-3,431,659	-3,873,270	-3,593,732	-3,407,175	-3,692,455	-285,280	8.37%
Unrestricted Intergovernmental Revenue	-86,716	-81,981	-75,773	-82,050	-79,200	-96,806	-17,606	22.23%
Restricted Intergovernmental Revenue	-10,487,001	-10,990,062	-11,934,386	-11,549,677	-11,286,162	-12,133,544	-847,382	7.51%
Federal Grants	-15,537,525	-15,859,113	-14,965,362	-15,832,246	-13,958,768	-14,623,748	-664,980	4.76%
State Grants	-4,543,751	-3,900,615	-4,194,340	-4,102,589	-8,746,434	-8,595,083	151,351	-1.73%
Non-Enterprise Charges For Services	-10,366,301	-10,494,512	-11,931,695	-12,026,011	-11,796,701	-11,921,049	-124,348	1.05%
Enterprise Charges for Services	-33,354,292	-33,939,760	-42,760,866	-42,949,639	-42,040,588	-47,840,223	-5,799,635	13.80%
Debt Proceeds - Restricted Revenue	-112,861,125	-80,474,253	-5	0	-49,105,017	0	49,105,017	-100.00%
Investment Income	-1,520,136	-615,635	-2,388,224	-1,326,998	-2,459,832	-2,868,642	-408,810	16.62%
Other Revenue	-62,883,332	-7,246,730	-7,338,741	-7,519,243	-6,942,985	-6,929,412	13,573	-0.20%
Internal Service Fund Charges	-16,615,911	-15,412,656	-16,526,301	-25,754,666	-28,183,747	-30,473,015	-2,289,268	8.12%
Interfund Transfers	-1,708,581	-20,318,413	-1,145,198	-563,278	-259,829	0	259,829	-100.00%
Other Funding Sources	0	0	0	0	-12,963,000	-7,799,026	5,163,974	-39.84%
Total REVENUE	-460,366,469	-392,507,871	-317,128,953	-352,579,211	-412,070,550	-378,135,791	33,934,759	-8.24%
EXPENDITURES								
Employee Compensation	38,246,724	38,740,326	41,269,114	43,645,768	48,481,220	52,430,591	3,949,371	8.15%
Employee Benefits	23,434,766	22,245,371	24,112,672	26,395,323	29,247,380	32,066,395	2,819,015	9.64%
Operating Cost	52,972,458	55,530,008	60,619,391	64,273,379	76,127,838	76,635,386	507,548	0.67%
Capital Outlay	1,730,845	1,684,395	2,994,076	2,831,860	5,280,821	4,082,042	-1,198,779	-22.70%
Contracts, Grants, and Subsidies	95,631,484	97,679,960	101,720,484	110,294,624	116,839,889	122,442,136	5,602,247	4.79%
Debt Service	175,405,861	157,365,039	53,461,113	54,340,884	107,915,673	52,610,010	-55,305,663	-51.25%
Interdepartmental Charges	-2,437,803	-2,454,469	-6,034,481	-1,691,290	-1,984,232	-1,891,948	92,284	-4.65%
Interfund Transfers	62,895,026	7,946,605	23,442,546	37,617,885	24,624,335	28,574,615	3,950,280	16.04%
Other Budgetary Accounts	0	0	0	0	5,537,626	11,186,564	5,648,938	102.01%
Total EXPENDITURES	447,879,361	378,737,235	301,584,915	337,708,433	412,070,550	378,135,791	-33,934,759	-8.24%
Total All Funds	-12,487,108	-13,770,636	-15,544,038	-14,870,778	0	0		

GENERAL FUND**Fund Summary Report**

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-156,545,800	-157,703,452	-165,029,950	-77,627,772	-67,814,063	-67,546,867	267,196	-0.39%
Local Option Sales Tax	-25,665,903	-26,834,776	-29,449,465	-32,108,083	-34,518,523	-40,481,775	-5,963,252	17.28%
Other Taxes	-1,742,153	-2,093,213	-2,410,251	-2,433,979	-2,458,900	-2,473,000	-14,100	0.57%
Unrestricted Intergovernmental Revenue	-86,716	-81,981	-75,773	-82,050	-79,200	-96,806	-17,606	22.23%
Restricted Intergovernmental Revenue	-10,487,001	-10,990,062	-10,195,143	-11,549,677	-11,119,162	-11,966,544	-847,382	7.62%
Federal Grants	-15,537,525	-15,859,113	-14,965,362	-15,832,246	-13,958,768	-14,623,748	-664,980	4.76%
State Grants	-4,543,751	-3,900,615	-4,194,340	-4,102,589	-8,746,434	-8,595,083	151,351	-1.73%
Non-Enterprise Charges For Services	-8,281,086	-8,447,233	-9,428,437	-9,407,835	-8,820,171	-8,751,026	69,145	-0.78%
Debt Proceeds - Restricted Revenue	-76,440,701	-80,474,253	-5	0	-48,555,017	0	48,555,017	-100.00%
Investment Income	-1,057,509	-116,819	-391,543	-140,529	-602,400	-822,138	-219,738	36.48%
Other Revenue	-62,693,727	-7,062,545	-7,075,905	-7,273,116	-6,738,328	-6,832,630	-94,302	1.40%
Interfund Transfers	-1,510,656	-20,023,787	-1,576	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-1,428,989	-2,756,744	-1,327,755	92.92%
Total REVENUE	-364,592,528	-333,587,849	-243,217,750	-160,557,876	-204,839,955	-164,946,361	39,893,594	-19.48%
EXPENDITURES								
Employee Compensation	33,679,431	34,027,342	36,290,622	37,889,016	41,792,200	45,398,884	3,606,684	8.63%
Employee Benefits	19,831,076	18,628,024	20,176,153	21,785,058	24,072,670	26,711,264	2,638,594	10.96%
Operating Cost	27,729,639	27,620,876	31,944,341	30,331,207	35,867,664	34,877,098	-990,566	-2.76%
Capital Outlay	883,602	946,690	1,847,330	1,433,946	2,296,568	2,352,007	55,439	2.41%
Contracts, Grants, and Subsidies	88,363,788	90,496,489	93,222,207	12,293,689	6,280,990	7,613,787	1,332,797	21.22%
Debt Service	128,037,823	150,595,387	47,348,878	48,336,997	95,857,295	45,940,354	-49,916,941	-52.07%
Interdepartmental Charges	-2,437,803	-2,454,469	-6,034,481	-1,691,290	-1,984,232	-1,891,948	92,284	-4.65%
Interfund Transfers	57,005,745	51,979	17,943,931	13,097,887	250,000	3,844,915	3,594,915	1437.97%
Other Budgetary Accounts	0	0	0	0	406,800	100,000	-306,800	-75.42%
Total EXPENDITURES	353,093,301	319,912,318	242,738,981	163,476,510	204,839,955	164,946,361	-39,893,594	-19.48%
Total GENERAL FUND	-11,499,227	-13,675,531	-478,769	2,918,634	0	0		

DEBT SERVICE RESERVE FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Other Funding Sources	0	0	0	0	0	0	0	0.00%
Total REVENUE	0	0	0	0	0	0	0	0.00%
EXPENDITURES								
Interfund Transfers	1,510,656	0	0	0	0	0	0	0.00%
Total EXPENDITURES	1,510,656	0	0	0	0	0	0	0.00%
Total DEBT SERVICE RESERVE FUND	1,510,656	0	0	0	0	0	0	

SCHOOLS BUDGETARY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	-111,536,100	-105,542,922	-109,751,439	-4,208,517	3.99%
Investment Income	0	0	0	-315,838	0	-3,958	-3,958	0.00%
Other Funding Sources	0	0	0	0	-3,198,873	-2,944,204	254,669	-7.96%
Total REVENUE	0	0	0	-111,851,938	-108,741,795	-112,699,601	-3,957,806	3.64%
EXPENDITURES								
Contracts, Grants, and Subsidies	0	0	0	87,307,706	92,115,168	94,950,401	2,835,233	3.08%
Interfund Transfers	0	0	0	19,531,582	16,626,627	17,749,200	1,122,573	6.75%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	0	0	0	106,839,288	108,741,795	112,699,601	3,957,806	3.64%
Total SCHOOLS BUDGETARY FUND	0	0	0	-5,012,650	0	0		

SCHOOLS RADIOS BUDGETARY FUND Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Restricted Intergovernmental Revenue	0	0	0	0	-167,000	-167,000	0	0.00%
Debt Proceeds - Restricted Revenue	0	0	0	0	0	0	0	0.00%
Investment Income	0	0	0	-3,763	0	-1,873	-1,873	0.00%
Other Funding Sources	0	0	0	0	-639,158	0	639,158	-100.00%
Total REVENUE	0	0	0	-3,763	-806,158	-168,873	637,285	-79.05%
EXPENDITURES								
Operating Cost	0	0	0	0	167,000	168,873	1,873	1.12%
Capital Outlay	0	0	0	159,790	639,158	0	-639,158	-100.00%
Total EXPENDITURES	0	0	0	159,790	806,158	168,873	-637,285	-79.05%
Total SCHOOLS RADIOS BUDGETARY FUND	0	0	0	156,027	0	0		

FIRE BUDGETARY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	0	-1,103,220	-1,144,334	-41,114	3.73%
Other Funding Sources	0	0	0	0	0	-50,886	-50,886	0.00%
Total REVENUE	0	0	0	0	-1,103,220	-1,195,220	-92,000	8.34%
EXPENDITURES								
Employee Compensation	0	0	0	0	41,066	0	-41,066	-100.00%
Employee Benefits	0	0	0	0	23,936	0	-23,936	-100.00%
Operating Cost	0	0	0	0	115,998	181,610	65,612	56.56%
Contracts, Grants, and Subsidies	0	0	0	0	922,220	1,013,610	91,390	9.91%
Total EXPENDITURES	0	0	0	0	1,103,220	1,195,220	92,000	8.34%
Total FIRE BUDGETARY FUND	0	0	0	0	0	0		

EMS BUDGETARY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	0	-6,063,154	-6,246,058	-182,904	3.02%
Non-Enterprise Charges For Services	0	0	0	0	-454,432	-586,775	-132,343	29.12%
Other Revenue	0	0	0	0	-167,000	-79,500	87,500	-52.40%
Other Funding Sources	0	0	0	0	0	-34,086	-34,086	0.00%
Total REVENUE	0	0	0	0	-6,684,586	-6,946,419	-261,833	3.92%
EXPENDITURES								
Operating Cost	0	0	0	0	17,785	27,998	10,213	57.42%
Contracts, Grants, and Subsidies	0	0	0	0	6,663,822	6,918,421	254,599	3.82%
Other Budgetary Accounts	0	0	0	0	2,979	0	-2,979	-100.00%
Total EXPENDITURES	0	0	0	0	6,684,586	6,946,419	261,833	3.92%
Total EMS BUDGETARY FUND	0	0	0	0	0	0		

INFORMATION TECHNOLOGY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	0	0	0	-173	0	-59,305	-59,305	0.00%
Investment Income	0	0	0	-3,391	0	-1,688	-1,688	0.00%
Other Revenue	0	0	0	-760	0	0	0	0.00%
Internal Service Fund Charges	0	0	0	-2,131,280	-2,672,700	-2,894,176	-221,476	8.29%
Interfund Transfers	0	0	0	-144,216	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-25,661	0	25,661	-100.00%
Total REVENUE	0	0	0	-2,279,820	-2,698,361	-2,955,169	-256,808	9.52%
EXPENDITURES								
Employee Compensation	0	0	0	584,857	670,720	727,214	56,494	8.42%
Employee Benefits	0	0	0	285,873	335,079	372,074	36,995	11.04%
Operating Cost	0	0	0	1,006,879	1,683,727	1,750,575	66,848	3.97%
Capital Outlay	0	0	0	62,956	0	100,000	100,000	0.00%
Other Budgetary Accounts	0	0	0	0	8,835	5,307	-3,528	-39.93%
Total EXPENDITURES	0	0	0	1,940,565	2,698,361	2,955,169	256,808	9.52%
Total INFORMATION TECHNOLOGY FUND	0	0	0	-339,255	0	0		

SOLID WASTE CAPITAL RESERVE

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Interfund Transfers	0	-85,682	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-45,000	0	45,000	-100.00%
Total REVENUE	0	-85,682	0	0	-45,000	0	45,000	-100.00%
EXPENDITURES								
Interfund Transfers	33,770	0	816,252	0	45,000	0	-45,000	-100.00%
Total EXPENDITURES	33,770	0	816,252	0	45,000	0	-45,000	-100.00%
Total SOLID WASTE CAPITAL RESERVE	33,770	-85,682	816,252	0	0	0		

FACILITIES MANAGEMENT FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	0	0	0	-692	0	0	0	0.00%
Investment Income	0	0	0	-4,213	0	-2,098	-2,098	0.00%
Other Revenue	0	0	0	-1,345	0	0	0	0.00%
Internal Service Fund Charges	0	0	0	-4,252,431	-4,800,933	-4,831,697	-30,764	0.64%
Interfund Transfers	0	0	0	-13,301	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-25,269	-35,500	-10,231	40.49%
Total REVENUE	0	0	0	-4,271,982	-4,826,202	-4,869,295	-43,093	0.89%
EXPENDITURES								
Employee Compensation	0	0	0	251,441	327,453	342,136	14,683	4.48%
Employee Benefits	0	0	0	141,887	189,991	195,315	5,324	2.80%
Operating Cost	0	0	0	3,558,349	3,931,466	4,170,969	239,503	6.09%
Capital Outlay	0	0	0	0	282,000	160,500	-121,500	-43.09%
Interfund Transfers	0	0	0	125,000	45,560	0	-45,560	-100.00%
Other Budgetary Accounts	0	0	0	0	49,732	375	-49,357	-99.25%
Total EXPENDITURES	0	0	0	4,076,677	4,826,202	4,869,295	43,093	0.89%
Total FACILITIES MANAGEMENT FUND	0	0	0	-195,305	0	0		

FLEET MANAGEMENT FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	0	0	0	-598	0	-298	-298	0.00%
Other Revenue	0	0	0	-678	0	0	0	0.00%
Internal Service Fund Charges	0	0	0	-870,630	-836,766	-846,915	-10,149	1.21%
Other Funding Sources	0	0	0	0	0	-25,500	-25,500	0.00%
Total REVENUE	0	0	0	-871,906	-836,766	-872,713	-35,947	4.30%
EXPENDITURES								
Employee Compensation	0	0	0	185,500	199,022	206,196	7,174	3.60%
Employee Benefits	0	0	0	114,952	122,105	126,809	4,704	3.85%
Operating Cost	0	0	0	501,254	508,176	514,208	6,032	1.19%
Capital Outlay	0	0	0	0	6,014	25,500	19,486	324.01%
Other Budgetary Accounts	0	0	0	0	1,449	0	-1,449	-100.00%
Total EXPENDITURES	0	0	0	801,706	836,766	872,713	35,947	4.30%
Total FLEET MANAGEMENT FUND	0	0	0	-70,200	0	0		

AUTOMATION ENHANCEMENT FUND Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	-111,838	-136,329	-114,478	-117,553	-106,000	-106,800	-800	0.75%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
Total REVENUE	-111,838	-136,329	-114,478	-117,553	-106,000	-106,800	-800	0.75%
EXPENDITURES								
Operating Cost	102,000	111,838	148,807	115,000	106,000	92,000	-14,000	-13.21%
Other Budgetary Accounts	0	0	0	0	0	14,800	14,800	0.00%
Total EXPENDITURES	102,000	111,838	148,807	115,000	106,000	106,800	800	0.75%
Total AUTOMATION ENHANCEMENT FUND	-9,838	-24,491	34,329	-2,553	0	0		

SPRINGS FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-347,103	-397,110	-410,404	-561,218	-477,643	-496,831	-19,188	4.02%
Local Option Sales Tax	-54,466	-60,930	-74,069	-79,744	-101,615	-108,728	-7,113	7.00%
Investment Income	0	0	0	-45	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-92,036	-92,036	0.00%
Total REVENUE	-401,569	-458,040	-484,473	-641,007	-579,258	-697,595	-118,337	20.43%
EXPENDITURES								
Contracts, Grants, and Subsidies	387,091	426,088	508,412	598,154	579,258	697,595	118,337	20.43%
Total EXPENDITURES	387,091	426,088	508,412	598,154	579,258	697,595	118,337	20.43%
Total SPRINGS FIRE DISTRICT	-14,478	-31,952	23,939	-42,853	0	0		

EMERGENCY TELEPHONE SYSTEM

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Other Taxes	-1,004,522	-975,743	-1,081,898	-767,714	-572,940	-832,555	-259,615	45.31%
Investment Income	-9,374	-4,034	-4,770	-5,642	0	0	0	0.00%
Interfund Transfers	-5,745	0	-7,477	-49,579	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-597,711	-6,845	590,866	-98.85%
Total REVENUE	-1,019,641	-979,777	-1,094,145	-822,935	-1,170,651	-839,400	331,251	-28.30%
EXPENDITURES								
Employee Compensation	45,511	46,708	39,011	50,526	51,095	0	-51,095	-100.00%
Employee Benefits	29,411	26,937	23,387	30,966	27,229	0	-27,229	-100.00%
Operating Cost	482,736	570,704	534,411	495,355	674,325	734,400	60,075	8.91%
Capital Outlay	686,940	164,555	69,285	385,000	418,002	105,000	-313,002	-74.88%
Debt Service	1,114,007	0	0	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	2,358,605	808,904	666,094	961,847	1,170,651	839,400	-331,251	-28.30%
Total EMERGENCY TELEPHONE SYSTEM	1,338,964	-170,873	-428,051	138,912	0	0		

WAXHAW FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-690,931	-733,550	-791,186	-811,650	-743,833	-737,687	6,146	-0.83%
Local Option Sales Tax	-109,801	-119,834	-138,383	-154,741	-152,083	-162,729	-10,646	7.00%
Investment Income	0	0	0	-78	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-158,081	-158,081	0.00%
Total REVENUE	-800,732	-853,384	-929,569	-966,469	-895,916	-1,058,497	-162,581	18.15%
EXPENDITURES								
Contracts, Grants, and Subsidies	775,515	787,577	964,583	925,915	895,916	1,058,497	162,581	18.15%
Total EXPENDITURES	775,515	787,577	964,583	925,915	895,916	1,058,497	162,581	18.15%
Total WAXHAW FIRE DISTRICT	-25,217	-65,807	35,014	-40,554	0	0		

FEE SUPPORTED FIRE DISTRICTS

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	-1,973,377	-1,898,228	-2,336,176	-2,416,987	-2,366,098	-2,383,495	-17,397	0.74%
Total REVENUE	-1,973,377	-1,898,228	-2,336,176	-2,416,987	-2,366,098	-2,383,495	-17,397	0.74%
EXPENDITURES								
Contracts, Grants, and Subsidies	2,057,967	1,874,157	2,284,633	2,386,018	2,366,098	2,383,495	17,397	0.74%
Total EXPENDITURES	2,057,967	1,874,157	2,284,633	2,386,018	2,366,098	2,383,495	17,397	0.74%
Total FEE SUPPORTED FIRE DISTRICTS	84,590	-24,071	-51,543	-30,969	0	0		

WESLEY CHAPEL FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-1,282,935	-1,161,874	-1,214,921	-1,440,704	-1,339,870	-1,453,992	-114,122	8.52%
Local Option Sales Tax	-209,358	-216,565	-218,896	-239,389	-266,604	-285,266	-18,662	7.00%
Investment Income	0	0	0	-36	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-216,256	-216,256	0.00%
Total REVENUE	-1,492,293	-1,378,439	-1,433,817	-1,680,129	-1,606,474	-1,955,514	-349,040	21.73%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,427,808	1,306,801	1,533,123	1,597,266	1,606,474	1,955,514	349,040	21.73%
Total EXPENDITURES	1,427,808	1,306,801	1,533,123	1,597,266	1,606,474	1,955,514	349,040	21.73%
Total WESLEY CHAPEL FIRE DISTRICT	-64,485	-71,638	99,306	-82,863	0	0		

HEMBY BRIDGE FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-1,095,609	-1,198,592	-1,271,738	-1,290,836	-1,205,358	-1,185,342	20,016	-1.66%
Local Option Sales Tax	-179,054	-192,353	-219,868	-252,772	-228,796	-244,812	-16,016	7.00%
Investment Income	0	0	0	-47	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-273,315	-273,315	0.00%
Total REVENUE	-1,274,663	-1,390,945	-1,491,606	-1,543,655	-1,434,154	-1,703,469	-269,315	18.78%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,264,433	1,297,852	1,534,963	1,431,549	1,434,154	1,703,469	269,315	18.78%
Total EXPENDITURES	1,264,433	1,297,852	1,534,963	1,431,549	1,434,154	1,703,469	269,315	18.78%
Total HEMBY BRIDGE FIRE DISTRICT	-10,230	-93,093	43,357	-112,106	0	0		

STALLINGS FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-946,909	-952,872	-991,902	-987,495	-1,103,415	-1,124,314	-20,899	1.89%
Local Option Sales Tax	-154,596	-170,574	-184,010	-188,578	-180,013	-192,614	-12,601	7.00%
Investment Income	0	0	0	-29	0	0	0	0.00%
Interfund Transfers	0	0	0	-68,900	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-114,783	-114,783	0.00%
Total REVENUE	-1,101,505	-1,123,446	-1,175,912	-1,245,002	-1,283,428	-1,431,711	-148,283	11.55%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,099,024	1,109,655	1,183,537	1,212,213	1,283,428	1,431,711	148,283	11.55%
Total EXPENDITURES	1,099,024	1,109,655	1,183,537	1,212,213	1,283,428	1,431,711	148,283	11.55%
Total STALLINGS FIRE DISTRICT	-2,481	-13,791	7,625	-32,789	0	0		

WATER & WASTEWATER FUND**Fund Summary Report**

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Restricted Intergovernmental Revenue	0	0	-1,739,243	0	0	0	0	0.00%
Non-Enterprise Charges For Services	0	-12,722	-36,504	-54,077	-35,000	-33,648	1,352	-3.86%
Enterprise Charges for Services	-29,564,935	-29,554,075	-38,121,756	-38,799,398	-38,077,141	-43,052,139	-4,974,998	13.07%
Debt Proceeds - Restricted Revenue	-36,420,424	0	0	0	-550,000	0	550,000	-100.00%
Investment Income	-347,512	135,667	-168,066	-119,450	-312,932	-451,916	-138,984	44.41%
Other Revenue	-112,171	-90,369	-196,460	-195,919	-37,657	-17,282	20,375	-54.11%
Other Funding Sources	0	0	0	0	-6,267,525	0	6,267,525	-100.00%
Total REVENUE	-66,445,042	-29,521,499	-40,262,029	-39,168,844	-45,280,255	-43,554,985	1,725,270	-3.81%
EXPENDITURES								
Employee Compensation	3,782,497	3,909,853	4,175,545	3,883,984	4,490,040	4,949,421	459,381	10.23%
Employee Benefits	2,139,500	2,123,314	2,343,199	2,363,815	2,687,876	2,883,299	195,423	7.27%
Operating Cost	9,632,479	12,290,722	12,059,129	12,066,277	14,580,142	14,015,817	-564,325	-3.87%
Capital Outlay	136,101	371,359	647,149	304,730	1,114,310	1,029,035	-85,275	-7.65%
Contracts, Grants, and Subsidies	255,858	381,341	489,026	2,542,114	2,692,361	2,715,636	23,275	0.86%
Debt Service	46,254,031	6,769,652	6,112,235	6,003,887	12,058,378	6,669,656	-5,388,722	-44.69%
Interfund Transfers	4,344,855	7,808,944	4,682,363	4,863,416	7,657,148	6,980,500	-676,648	-8.84%
Other Budgetary Accounts	0	0	0	0	0	4,311,620	4,311,620	0.00%
Total EXPENDITURES	66,545,321	33,655,185	30,508,646	32,028,223	45,280,255	43,554,985	-1,725,270	-3.81%
Total WATER & WASTEWATER FUND	100,279	4,133,686	-9,753,383	-7,140,621	0	0		

SOLID WASTE OPERATING FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Other Taxes	-372,658	-362,703	-381,121	-392,039	-375,335	-386,900	-11,565	3.08%
Enterprise Charges for Services	-3,789,357	-4,385,685	-4,639,110	-4,150,241	-3,963,447	-4,788,084	-824,637	20.81%
Investment Income	-44,923	8,348	-26,670	-20,738	-35,000	-52,692	-17,692	50.55%
Other Revenue	-984	-883	-60,512	-40,794	0	0	0	0.00%
Interfund Transfers	-33,770	0	-816,252	0	-45,000	0	45,000	-100.00%
Other Funding Sources	0	0	0	0	-505,398	0	505,398	-100.00%
Total REVENUE	-4,241,692	-4,740,923	-5,923,665	-4,603,812	-4,924,180	-5,227,676	-303,496	6.16%
EXPENDITURES								
Employee Compensation	650,564	620,150	604,645	694,958	793,259	806,740	13,481	1.70%
Employee Benefits	368,627	329,581	342,522	425,520	474,639	498,752	24,113	5.08%
Operating Cost	3,154,738	3,312,491	3,069,315	2,834,039	3,131,513	3,173,983	42,470	1.36%
Capital Outlay	24,202	201,791	423,728	485,438	524,769	310,000	-214,769	-40.93%
Interfund Transfers	0	85,682	0	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	438,200	438,200	0.00%
Total EXPENDITURES	4,198,131	4,549,695	4,440,210	4,439,955	4,924,180	5,227,676	303,496	6.16%
Total SOLID WASTE OPERATING FUND	-43,561	-191,228	-1,483,455	-163,857	0	0		

STORMWATER FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	0	0	-16,100	-28,694	-15,000	0	15,000	-100.00%
Interfund Transfers	-158,410	-208,944	-319,893	-287,282	-214,829	0	214,829	-100.00%
Other Funding Sources	0	0	0	0	-5,110	0	5,110	-100.00%
Total REVENUE	-158,410	-208,944	-335,993	-315,976	-234,939	0	234,939	-100.00%
EXPENDITURES								
Employee Compensation	88,721	136,273	159,291	105,486	116,365	0	-116,365	-100.00%
Employee Benefits	35,960	50,176	56,832	40,987	47,891	0	-47,891	-100.00%
Operating Cost	20,638	14,888	18,367	9,219	70,683	0	-70,683	-100.00%
Capital Outlay	0	0	6,584	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	145,319	201,337	241,074	155,692	234,939	0	-234,939	-100.00%
Total STORMWATER FUND	-13,091	-7,607	-94,919	-160,284	0	0		

WORKERS' COMPENSATION FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	7,248	2,105	-6,280	-4,506	-1,800	-6,350	-4,550	252.78%
Other Revenue	-22,843	-5,363	-5,864	-6,631	0	0	0	0.00%
Internal Service Fund Charges	-388,398	-406,770	-449,666	-567,601	-548,980	-575,184	-26,204	4.77%
Other Funding Sources	0	0	0	0	-20,830	0	20,830	-100.00%
Total REVENUE	-403,993	-410,028	-461,810	-578,738	-571,610	-581,534	-9,924	1.74%
EXPENDITURES								
Operating Cost	263,758	297,168	241,484	345,615	571,610	571,610	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	9,924	9,924	0.00%
Total EXPENDITURES	263,758	297,168	241,484	345,615	571,610	581,534	9,924	1.74%
Total WORKERS' COMPENSATION FUND	-140,235	-112,860	-220,326	-233,123	0	0		

PENSION TRUST-RHCB PLAN (OPEB) Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	-58,397	-637,803	-1,774,163	-689,346	-1,500,000	-1,500,000	0	0.00%
Internal Service Fund Charges	-4,132,943	-2,187,782	-1,482,989	-2,149,030	-2,905,732	-3,801,964	-896,232	30.84%
Total REVENUE	-4,191,340	-2,825,585	-3,257,152	-2,838,376	-4,405,732	-5,301,964	-896,232	20.34%
EXPENDITURES								
Other Budgetary Accounts	0	0	0	0	4,405,732	5,301,964	896,232	20.34%
Total EXPENDITURES	0	0	0	0	4,405,732	5,301,964	896,232	20.34%
Total PENSION TRUST-RHCB PLAN (OPEB)	-4,191,340	-2,825,585	-3,257,152	-2,838,376	0	0		

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

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	-8,779	1,840	-688	-7,196	-1,000	-5,919	-4,919	491.90%
Internal Service Fund Charges	-723,890	-1,092,962	-1,207,462	-1,766,810	-1,927,063	-2,277,337	-350,274	18.18%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
Total REVENUE	-732,669	-1,091,122	-1,208,150	-1,774,006	-1,928,063	-2,283,256	-355,193	18.42%
EXPENDITURES								
Employee Benefits	1,030,192	1,087,339	1,170,579	1,206,265	1,265,964	1,278,882	12,918	1.02%
Other Budgetary Accounts	0	0	0	0	662,099	1,004,374	342,275	51.70%
Total EXPENDITURES	1,030,192	1,087,339	1,170,579	1,206,265	1,928,063	2,283,256	355,193	18.42%
Total PENSION TRUST-SEP.ALLOW.(OPEB)	297,523	-3,783	-37,571	-567,741	0	0		

HEALTH BENEFITS FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	2,328	-5,773	-12,005	-10,970	-5,000	-15,635	-10,635	212.70%
Other Revenue	-53,607	-87,570	0	0	0	0	0	0.00%
Internal Service Fund Charges	-10,222,066	-10,345,603	-12,209,458	-12,721,961	-13,132,092	-13,913,891	-781,799	5.95%
Other Funding Sources	0	0	0	0	0	-927,868	-927,868	0.00%
Total REVENUE	-10,273,345	-10,438,946	-12,221,463	-12,732,931	-13,137,092	-14,857,394	-1,720,302	13.09%
EXPENDITURES								
Operating Cost	10,390,766	10,157,042	11,382,341	11,592,893	13,137,092	14,857,394	1,720,302	13.09%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	10,390,766	10,157,042	11,382,341	11,592,893	13,137,092	14,857,394	1,720,302	13.09%
Total HEALTH BENEFITS FUND	117,421	-281,904	-839,122	-1,140,038	0	0		

DENTAL BENEFITS FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	-1,464	593	-409	405	-500	-851	-351	70.20%
Internal Service Fund Charges	-491,787	-517,142	-559,527	-591,060	-639,435	-645,123	-5,688	0.89%
Other Funding Sources	0	0	0	0	-42,065	-44,026	-1,961	4.66%
Total REVENUE	-493,251	-516,549	-559,936	-590,655	-682,000	-690,000	-8,000	1.17%
EXPENDITURES								
Operating Cost	538,877	513,282	566,759	659,765	682,000	690,000	8,000	1.17%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	538,877	513,282	566,759	659,765	682,000	690,000	8,000	1.17%
Total DENTAL BENEFITS FUND	45,626	-3,267	6,823	69,110	0	0		

PROPERTY AND CASUALTY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Investment Income	-1,754	241	-3,630	-988	-1,200	-3,226	-2,026	168.83%
Internal Service Fund Charges	-656,827	-862,397	-617,199	-703,863	-720,046	-686,728	33,318	-4.63%
Other Funding Sources	0	0	0	0	-161,411	-118,896	42,515	-26.34%
Total REVENUE	-658,581	-862,156	-620,829	-704,851	-882,657	-808,850	73,807	-8.36%
EXPENDITURES								
Operating Cost	656,827	640,997	654,437	757,527	882,657	808,850	-73,807	-8.36%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	656,827	640,997	654,437	757,527	882,657	808,850	-73,807	-8.36%
Total PROPERTY AND CASUALTY FUND	-1,754	-221,159	33,608	52,676	0	0		

FY 2017 Operating and Capital Budget Ordinance as Adopted June 10, 2016

WHEREAS, the County Budget Officer (County Manager) has heretofore submitted an annual budget for the County for the fiscal year beginning July 1, 2016, and ending June 30, 2017, and it is necessary to cover said budget; and

WHEREAS, the County Finance Officer has heretofore submitted the necessary Debt Service requirements for the County for the fiscal year beginning July 1, 2016, and ending June 30, 2017; and

WHEREAS, the Union County Board of County Commissioners has duly considered the submitted annual budget and the requests from the Union County Board of Education;

NOW, THEREFORE BE IT ORDAINED BY THE UNION COUNTY NORTH CAROLINA BOARD OF COUNTY COMMISSIONERS THAT:

Section I. The amounts aggregating \$378,135,791 for operations, debt service, and transfers are hereby appropriated subject to the conditions hereinafter set forth for the use of service areas, and designated funding of the County government, and for the purposes hereinafter mentioned, as set forth in the Proposed FY 2017 Operating and Capital Budget; in the County Manager's Addendum to the Proposed FY 2017 Operating and Capital Budget as revised, which are hereby incorporated by reference, for the fiscal year beginning July 1, 2016 and ending June 30, 2017, a summary of which is attached to this ordinance as "Attachment A – Fund Summary Report".

Section II. In accordance with the General Statutes of the State of North Carolina Chapter 159, the estimated revenue in support of appropriations is set forth in said Proposed FY 2017 Operating and Capital Budget; in the County Manager's Addendum to the Proposed FY 2017 Operating and Capital Budget as revised, with a summary of estimated revenue in support of appropriations attached to this ordinance as "Attachment A – Fund Summary Report".

Section III(A). That there is hereby levied for the fiscal year beginning July 1, 2016, and ending June 30, 2017, for County Tax, the county-wide rate of .2782 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2016, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing county appropriations. The County Tax rate shall be listed separately on the tax statements.

Section III(B). That there is hereby levied for the fiscal year beginning July 1, 2016, and ending June 30, 2017, Emergency Medical Services Tax, the county-wide rate of .0263 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2016, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing EMS Operations. The Emergency Medical Services Tax rate shall be listed separately on the tax statements.

Section III(C). That there is hereby levied for the fiscal year beginning July 1, 2016, and ending June 30, 2017, for County-Wide Fire Tax, the county-wide rate of .0048 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2016, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide

estimates of revenue, and in order to finance the foregoing Fire Operations. The County-Wide Fire Tax rate shall be listed separately on the tax statements.

Section III(D). There is hereby levied for the fiscal year beginning July 1, 2016, and ending June 30, 2017, for Schools' Tax, the county-wide rate of .4572 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2016, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing UCPS current expense appropriations and capital funding. The Schools' Tax rate shall be listed separately on the tax statements and accounted for in a separate fund of the County.

Section IV. That there is hereby levied for the fiscal year beginning July 1, 2016, and ending June 30, 2017, the following Special Fire Districts' tax rates, as reflected in "Attachment B – Tax Rate and Fee Schedule" on each one hundred dollars (\$100) valuation of taxable property situated in the Special Fire Districts, as listed for taxes as of January 1, 2016, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing Districts' estimates of revenue, and in order to finance the foregoing Districts' appropriations. Remittance may not exceed the budgeted amount for any given service district

Section V. That those taxes and fees, as reflected in "Attachment B – Tax Rate and Fee Schedule", will be collected by the County Tax Administrator's Office and remitted to the various Special Fire Districts by the Administrative Services on a monthly basis. Remittance may not exceed the budgeted amount for any given Special Fire District. In the event that revenues exceed expenditures, those funds shall be withheld and used in the appropriate district for fire services in future years.

Section VI. That the tax rates and fees reflected in "Attachment B – Tax Rate and Fee Schedule" are approved and effective July 1st, 2016.

Section VII. Fees for Copies, Maps, Books, Other Media, Etc. The County Manager is authorized to establish fees within the various service areas and agencies for miscellaneous services and items such as copies, maps, books, other media, etc., according to guidelines that may be administratively determined or that may be established by the Board of County Commissioners, in accordance with applicable law.

Section VIII. The amounts aggregating \$326,629,977, composed of \$283,683,116 previously appropriated funding and \$42,946,861 of additional funding, for capital projects in the Capital Budget for the 2017 fiscal year, as set forth in the Proposed FY 2017 Operating and Capital Budget; in the County Manager's Addendum to the Proposed FY 2017 Operating and Capital Budget as revised, are hereby appropriated, by appropriation unit as defined in Section XVI of this ordinance and subject to the conditions and scope set forth herein. The amount of funding by individual appropriation unit is set forth in "Attachment C – Capital Projects Ordinance" and in Section XXIV(A) and shall be effective upon adoption of this ordinance.

Section IX. That additional capital appropriations and the addition of capital programs or projects shall not be initiated except with the consent and approval of the Commission first being obtained, and an appropriation for a program in the Capital Improvement Program shall continue in force until the purpose for which it was made has been accomplished or abandoned.

Section X(A). That in accordance with the General Statutes of the State of North Carolina Chapter 153A-92(c), "Attachment D – Position Classification and Pay Plan" for the fiscal year beginning July 1, 2016 and ending June 30, 2017 is approved.

Section X(B). That in accordance with the General Statutes of the State of North Carolina Chapter 153A-92(c), "Attachment E – Pay Plan Grades and Ranges" is effective on July 1, 2016 as approved.

Section XI(A). The total number of full-time permanent positions shall be the maximum number of positions authorized for the various service areas of the County during the fiscal year, except for changes or additions authorized by the Commission or as hereinafter provided. The County Manager may from time to time increase or decrease the number of part-time or temporary positions provided the aggregate amount expended for such services shall not exceed the respective appropriations. The County Manager is further authorized to make such rearrangements of positions within and between appropriation units as may best meet the needs and interests of the County.

Section XI(B). That full-time permanent positions held in reserve may be released upon authorization by the Commission.

Section XII. All balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, or are encumbered at the close of business for the fiscal year ending June 30, 2016, are hereby declared re-appropriated into the fiscal year beginning July 1, 2016, and estimated revenues adjusted accordingly.

Section XIII. The General Fund unassigned fund balance policy level is hereby established as twenty-percent (20%) of the aggregate total of the FY 2017 Adopted General Fund budget, the Schools Budgetary Fund budget, the Radio Budgetary Fund budget, the Fire Budgetary Fund budget, and the EMS Budgetary Fund budget. The unassigned fund balance will be reported to the Board of County Commissioners as part of the Comprehensive Annual Financial Report. It is the policy of the Board of County Commissioners that the General Fund unassigned fund balance above the policy level may be appropriated for one-time expenditures or to reduce long-term liabilities.

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

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

Section XVI. The capital improvement budget appropriation unit is defined as the program and is as outlined in "Attachment C – Capital Projects Ordinance", except as outlined in Section XXIV(A).

Section XVII. No service area or agency for which appropriations are made under the provisions of this ordinance shall exceed the amount of such appropriations except with the consent and approval of the Commission first being obtained.

Section XVIII. The County Manager is hereby authorized to approve transfers of appropriations in an amount up to \$100,000 between appropriation units included in this ordinance. In addition, the County Manager may transfer, in amounts necessary, appropriations from all Reserves for Contingencies, within funds, except the General Fund Reserve for Contingencies, within the intent of the reserve as approved by the Commission. In accordance with the General Statutes of the State of North Carolina Chapter 159-15, a report of such transfers will be provided to the Commission at its next regular meeting.

Section XIX(A). The County Manager is authorized to approve contracts in an amount not to exceed \$100,000, whether such contracts entail the expenditure or receipt of funds. The County Manager may also approve the lease of County-owned real property, provided that the

duration of such lease is one year or less and that such lease does not exceed \$100,000. A report of such contracts will be provided to the Commission quarterly.

Section XIX(B). Notwithstanding any provision in the Union County Procurement Policy to the contrary, the County Manager is authorized to delegate contract signature authority, up to \$30,000, to her designee.

Section XX. The County Manager is authorized to approve settlement of legal issues up to \$20,000. A report of such settlements will be provided to the Commission quarterly.

Section XXI. The County Manager is authorized to approve insurance agreements, regardless of amount, provided sufficient funds have been appropriated. The County Manager is further authorized to appropriate insurance refunds and reimbursements to the purpose of the refunds and reimbursements.

Section XXII. The County Manager is authorized to approve grant agreements, regardless of amount, for which the Commission has previously approved application, unless otherwise required by the grantor organization. For those grants for which the Commission has previously approved application, the County Manager is further authorized to appropriate grant revenue to the purpose of the grant funds.

Section XXIII(A). The Union County Board of County Commissioners hereby appropriates \$94,544,835 to the Union County Public Schools for Current Expense as follows and further appropriated by function code and further detailed in "Attachment F – Local Current Expense Appropriation by Function Code". As specifically a part of the purpose and function appropriation, these amounts are included for:

- (a) Continuation of the \$91,922,668 of County funding from FY 2016, including the \$5 million from the increased supplements and other locally funded optional positions and other costs.
- (b) \$223,078 increase for local cost of State increases to teacher salaries.
- (c) \$68,937 increases for State retirement contributions.
- (d) \$177,362 increase for 3.5% bonus to locally paid school administrators.
- (e) \$49,495 increase for the Assistant Principals to the next step in the N.C. Public School Salary Schedule.
- (f) \$1,450,519 increase for a 3% compensation increase to locally funded employees.
- (g) \$1,000,000 increase for additional Classroom Teachers' Supplements
- (h) \$576,785 decrease in utilities based on decreased usage in FY 2016 as presented by UCPS.
- (i) \$576,785 increase with the recommendation that these funds be used to acquire vehicles that were unfunded in prior years, to acquire digital content, and to provide for other capital maintenance items.
- (j) \$347,224 decrease due to increases in Other Schools Funding Sources from \$3,512,776 in FY 2016 to \$3,860,000 in FY 2017 as presented by UCPS.

Section XXIII(B). In accordance with the General Statutes of the State of North Carolina Chapter 115C-433(b), the Union County Board of Education may make maximum cumulative transfers totaling up to ten percent (10%) of the amounts appropriated by function code as reflected in "Attachment F – Local Current Expense Appropriation by Function Code" to another function code. The appropriation by function code as detailed in "Attachment F – Local Current Expense Appropriation by Function Code" is in force until the funding is exhausted for its stated function code, regardless of the fiscal year the actual expenditure takes place and as such is restricted for the specific function code use. Transfers exceeding ten percent (10%) must be authorized by the Board of County Commissioners.

Section XXIV(A). The Union County Board of County Commissioners hereby appropriates \$17,749,200 to the Union County Public Schools for Capital as follows and further detailed in "Attachment C – Capital Projects Ordinance".

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

Section XXV. In accordance with the General Statutes of the State of North Carolina Chapter 115C-429(c), the Board of County Commissioners requests, for FY 2017 the following books, records, audit reports, and other information bearing on the financial operation of UCPS:

- (a) A monthly report of monthly and cumulative revenues and expenditures, by function code, for all funds by fund. In addition, the original adopted budget and revised or amended budget for revenues and expenditures, by function code. This information is requested within ten business days of the close of each month, beginning with the close of September 2016.
- (b) A monthly report of monthly expenditures, by project for each of the categories outlined in section XXIV(A) and "Attachment C – Capital Projects Ordinance ", including a brief summary of the status of the project.
- (c) A monthly report of monthly expenditures, by project for all other capital projects, including a brief summary of the status of the project.
- (d) A monthly report of transfers between function codes for all funds by fund.
- (e) A monthly personnel count of locally funded employees and state funded employees broken down by function code from which they are paid, furthermore, the Board of County Commissioners requests not to receive the payroll records in response to this request.
- (f) A monthly ADM count.

In addition to the information requested, the Board of Education is requested to provide this information in an electronically readable and searchable format, or other medium as agreed upon by the County Manager, to the County Manager for provision to the Board of County Commissioners.

Section XXVI. The Union County Board of County Commissioners determines that the \$112,294,035 provided for local funding for Union County Public Schools is greater than the amount necessary in order to maintain a system of free public schools as defined by State law and the State Board of Education policy in order to provide an opportunity for a sound, basic education; however, in its discretion the Board of County Commissioners has determined it appropriate, as a matter of local policy, to fund more than such amount.

Section XXVII. Both the County Manager and the Executive Director of Administrative Services/CFO are hereby authorized to establish and administer budgeting within appropriation units consistent with best management practices, reporting requirements, and the programs and services adopted by the Commission.

Section XXVIII. If the estimated revenue in support of an operating appropriation unit declines, the County Manager is hereby authorized to limit, subject to any other provisions of the law, the expenditure of appropriations to equal the decline in estimated revenue.

The County Manager shall give prior notice to the Commission of any limitation to total appropriations exceeding \$100,000. The notice to the Commission shall identify the basis and amount of the limitation and the appropriation units affected. The accounting records of the County will be maintained in accordance with the adopted and revised budget, as approved by the Commission.

Section XXIX. Both the County Manager and the Executive Director of Administrative Services/CFO are hereby authorized to transfer excess appropriations, within a fund, to the Reserve for Contingencies after all anticipated expenditures for which those funds were appropriated have been incurred or it is determined the expenditure is not going to occur. Nothing in this section shall be construed as authorizing any reduction made in the amount appropriated in this ordinance for the payment of interest or principal on the bonded debt of the County government.

Section XXX. In the event of an emergency and under emergency circumstances where the Commission cannot reasonably hold a meeting, the County Manager is authorized to transfer and expend appropriated sums from any budget account to ensure that the emergency is handled as efficiently and expeditiously as possible. Immediately following the expenditure of funds in this provision, and as soon as the Commission can reasonably meet under existing circumstances, the County Manager shall notify the Commission the reason for such action, how funds were expended, and present to the Commission for ratification an emergency appropriation that sets forth what measures are required to ensure that funds are forthwith restored to the appropriate accounts and that the budget is balanced at the end of the fiscal year in which the emergency expenditures occurred.

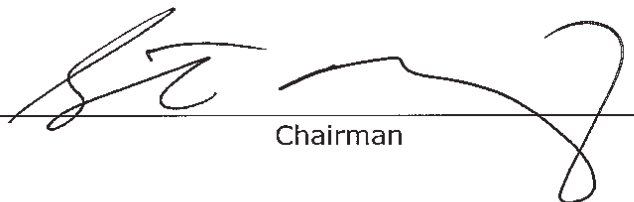
An emergency is defined for the purposes of this provision as an event that could not have been reasonably foreseen at the time of the adoption of the budget, and in which (i) an immediate threat to the public health, safety or welfare is involved and/or (ii) immediate action is required to protect or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

Section XXXI. If any part of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remaining parts of this ordinance. Union County reserves the right to challenge the constitutionality of any law on which this budget is based, and to such end, if elected, the appropriations made pursuant to such challenged law shall be deemed to be made under protest.

Section XXXII. All attachments referred to in this ordinance are incorporated herein by reference including the Proposed FY 2017 Operating and Capital Budget document; the County Manager's Addendum to the Proposed FY 2017 Operating and Capital Budget as revised.

Section XXXIII. This ordinance is adopted on June 10th, 2016, and, unless otherwise specified herein, shall be effective on July 1st, 2016.

Board of County Commissioners
County of Union, North Carolina

By:  _____
Chairman

All Funds Summary

Fund Summary Report

Category

FY 2017
Adopted**REVENUE**

Ad Valorem Taxes	-189,686,864
Local Option Sales Tax	-41,475,924
Other Taxes	-3,692,455
Unrestricted Intergovernmental Revenue	-96,806
Restricted Intergovernmental Revenue	-12,133,544
Federal Grants	-14,623,748
State Grants	-8,595,083
Non-Enterprise Charges For Services	-11,921,049
Enterprise Charges for Services	-47,840,223
Debt Proceeds - Restrtricted Revenue	0
Investment Income	-2,868,642
Other Revenue	-6,929,412
Internal Service Fund Charges	-30,473,015
Interfund Transfers	0
Other Funding Sources	-7,799,026
Total REVENUE	-378,135,791

Service Area

Administrative Services	4,590,710
Board of Elections	1,260,190
Community Partners	9,004,668
Community Services	8,935,491
Emergency Services	24,576,665
General County Administration	39,292,975
Growth Management	3,032,190
Human Services	45,468,848
Public Works	53,300,691
Register of Deeds	1,319,082
Sheriff's Office	31,458,439
Union County Public Schools	155,895,843
Total Expenditures	378,135,791

GENERAL FUND**Fund Summary Report**

Category

FY 2017
Adopted**REVENUE**

Ad Valorem Taxes	-67,546,867
Local Option Sales Tax	-40,481,775
Other Taxes	-2,473,000
Unrestricted Intergovernmental Revenue	-96,806
Restricted Intergovernmental Revenue	-11,966,544
Federal Grants	-14,623,748
State Grants	-8,595,083
Non-Enterprise Charges For Services	-8,751,026
Investment Income	-822,138
Other Revenue	-6,832,630
Other Funding Sources	-2,756,744
Total Revenue	-164,946,361

Service Area

Administrative Services	1,635,541
Board of Elections	1,260,190
Community Partners	9,004,668
Community Services	8,935,491
Emergency Services	6,196,472
General County Administration	14,769,977
Growth Management	3,032,190
Human Services	44,596,135
Public Works	-351,265
Register of Deeds	1,212,282
Sheriff's Office	31,458,439
Union County Public Schools	43,196,242
Total Expenditures	164,946,361

SCHOOLS BUDGETARY FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-109,751,439
Investment Income	-3,958
Other Funding Sources	-2,944,204
Total Revenue	-112,699,601

Service Area

Union County Public Schools	112,699,601
Total Expenditures	112,699,601

SCHOOLS RADIOS BUDGETARY FUND Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Restricted Intergovernmental Revenue	-167,000
Investment Income	-1,873
Other Funding Sources	0
Total Revenue	-168,873

Service Area

Emergency Services	168,873
Total Expenditures	168,873

FIRE BUDGETARY FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-1,144,334
Other Funding Sources	-50,886
Total Revenue	-1,195,220

Service Area

Emergency Services	1,195,220
Total Expenditures	1,195,220

EMS BUDGETARY FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-6,246,058
Non-Enterprise Charges For Services	-586,775
Other Revenue	-79,500
Other Funding Sources	-34,086
Total Revenue	-6,946,419

Service Area

Emergency Services	6,946,419
Total Expenditures	6,946,419

INFORMATION TECHNOLOGY FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Non-Enterprise Charges For Services	-59,305
Investment Income	-1,688
Internal Service Fund Charges	-2,894,176
Other Funding Sources	0
Total Revenue	-2,955,169

Service Area

Administrative Services	2,955,169
Total Expenditures	2,955,169

SOLID WASTE CAPITAL RESERVE

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Other Funding Sources	0
Total Revenue	0

Service Area

Public Works	0
Total Expenditures	0

FACILITIES MANAGEMENT FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-2,098
Internal Service Fund Charges	-4,831,697
Other Funding Sources	-35,500
Total Revenue	-4,869,295

Service Area

Public Works	4,869,295
Total Expenditures	4,869,295

FLEET MANAGEMENT FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-298
Internal Service Fund Charges	-846,915
Other Funding Sources	-25,500
Total Revenue	-872,713

Service Area

Human Services	872,713
Total Expenditures	872,713

AUTOMATION ENHANCEMENT FUND Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Non-Enterprise Charges For Services	-106,800
Total Revenue	-106,800

Service Area

Register of Deeds	106,800
Total Expenditures	106,800

SPRINGS FIRE DISTRICT

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-496,831
Local Option Sales Tax	-108,728
Other Funding Sources	-92,036
Total Revenue	-697,595

Service Area

Emergency Services	697,595
Total Expenditures	697,595

EMERGENCY TELEPHONE SYSTEM

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Other Taxes	-832,555
Other Funding Sources	-6,845
Total Revenue	-839,400

Service Area

Emergency Services	839,400
Total Expenditures	839,400

WAXHAW FIRE DISTRICT

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-737,687
Local Option Sales Tax	-162,729
Other Funding Sources	-158,081
Total Revenue	-1,058,497

Service Area

Emergency Services	1,058,497
Total Expenditures	1,058,497

FEE SUPPORTED FIRE DISTRICTS

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Non-Enterprise Charges For Services	-2,383,495
Total Revenue	-2,383,495

Service Area

Emergency Services	2,383,495
Total Expenditures	2,383,495

WESLEY CHAPEL FIRE DISTRICT

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-1,453,992
Local Option Sales Tax	-285,266
Other Funding Sources	-216,256
Total Revenue	-1,955,514

Service Area

Emergency Services	1,955,514
Total Expenditures	1,955,514

HEMBY BRIDGE FIRE DISTRICT

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-1,185,342
Local Option Sales Tax	-244,812
Other Funding Sources	-273,315
Total Revenue	-1,703,469

Service Area

Emergency Services	1,703,469
Total Expenditures	1,703,469

STALLINGS FIRE DISTRICT

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Ad Valorem Taxes	-1,124,314
Local Option Sales Tax	-192,614
Other Funding Sources	-114,783
Total Revenue	-1,431,711

Service Area

Emergency Services	1,431,711
Total Expenditures	1,431,711

WATER & WASTEWATER FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Non-Enterprise Charges For Services	-33,648
Enterprise Charges for Services	-43,052,139
Debt Proceeds - Restrtricted Revenue	0
Investment Income	-451,916
Other Revenue	-17,282
Other Funding Sources	0
Total Revenue	-43,554,985
Service Area	
Public Works	43,554,985
Total Expenditures	43,554,985

SOLID WASTE OPERATING FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Other Taxes	-386,900
Enterprise Charges for Services	-4,788,084
Investment Income	-52,692
Total Revenue	-5,227,676

Service Area

Public Works	5,227,676
Sheriff's Office	0
Total Expenditures	5,227,676

STORMWATER FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Other Funding Sources	0
Total Revenue	0

Service Area

Public Works	0
Total Expenditures	0

WORKERS' COMPENSATION FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-6,350
Internal Service Fund Charges	-575,184
Total Revenue	-581,534

Service Area

General County Administration	581,534
Total Expenditures	581,534

PENSION TRUST-RHCB PLAN (OPEB) Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-1,500,000
Internal Service Fund Charges	-3,801,964
Total Revenue	-5,301,964

Service Area

General County Administration	5,301,964
Total Expenditures	5,301,964

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

Category

FY 2017
Adopted

REVENUE

Investment Income	-5,919
Internal Service Fund Charges	-2,277,337
Total Revenue	-2,283,256

Service Area

General County Administration	2,283,256
Total Expenditures	2,283,256

HEALTH BENEFITS FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-15,635
Internal Service Fund Charges	-13,913,891
Other Funding Sources	-927,868
Total Revenue	-14,857,394

Service Area

General County Administration	14,857,394
Total Expenditures	14,857,394

DENTAL BENEFITS FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-851
Internal Service Fund Charges	-645,123
Other Funding Sources	-44,026
Total Revenue	-690,000

Service Area

General County Administration	690,000
Total Expenditures	690,000

PROPERTY AND CASUALTY FUND

Fund Summary Report

Category

FY 2017
Adopted

REVENUE

Investment Income	-3,226
Internal Service Fund Charges	-686,728
Other Funding Sources	-118,896
Total Revenue	-808,850

Service Area

General County Administration	808,850
Total Expenditures	808,850

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	Actual FY 2015	Actual FY 2016	Adopted FY 2017	Incr. / (Decr.)
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General County Administration

Ad Valorem Tax Rates

County Services Tax Rate	.3064	.2882	.2782	(0.0100)
Schools Ad Valorem Tax Rate	.4550	.4572	.4572	-
County-wide EMS Tax Rate	(Note 1)	.0263	.0263	-
County-wide Fire Tax Rate	(Note 1)	.0048	.0048	-
Total Ad Valorem Tax Rate	.7614	.7765	.7665	(0.0100)

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

Emergency Services

Fire Tax District Fire Tax

Hemby Bridge Fire Protection District	.0526	.0512	.0485	(0.0027)
Springs Fire Protection District	.0483	.0474	.0437	(0.0037)
Stallings Fire Protection District	.0428	.0509	.0503	(0.0006)
Waxhaw Fire Protection District	.0386	.0380	.0357	(0.0023)
Wesley Chapel Fire Protection District	.0281	.0282	.0293	0.0011

Fire Fee Districts & Fees	Allens Cross- roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem	Provi- dence	Sandy Ridge	Stack Road	Union- ville	Wingate
Percentage per request of maximum	100.00%	86.78%	100.00%	100.00%	71.91%	63.34%	100.00%	89.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$100)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Unimproved Land-per acre	0.04	0.03	0.04	0.04	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04
-minimum (10% of fee)	10.00	8.68	10.00	10.00	7.19	6.33	10.00	8.90	10.00	10.00	10.00	10.00	10.00
Animal/Horticulture (20% of fee)	20.00	17.36	20.00	20.00	14.38	12.67	20.00	17.80	20.00	20.00	20.00	20.00	20.00
Commercial < or = 5000 sq ft (100% of fee)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Commercial > 5000 sq ft (200% of fee)	200.00	173.56	200.00	200.00	143.82	126.68	200.00	178.00	200.00	200.00	200.00	200.00	200.00
Mobile Home (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Duplex (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Triplex (150% of fee)	150.00	130.17	150.00	150.00	107.87	95.01	150.00	133.50	150.00	150.00	150.00	150.00	150.00
Other Family Dwellings (200% of fee)	200.00	173.56	200.00	200.00	143.82	126.68	200.00	178.00	200.00	200.00	200.00	200.00	200.00
Cultural Facilities (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Educational Facilities (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Governmental Facilities (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Religious Facilities (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00
Fire Protection Facilities (same as SFD)	100.00	86.78	100.00	100.00	71.91	63.34	100.00	89.00	100.00	100.00	100.00	100.00	100.00

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / I/(D) (Decrease) Percent		
	Rate	Basis	Rate	Basis	Rate	Basis			
Emergency Services (continued)									
Fire Marshal's Office (continued)									
Required Construction Permits & NC Fire Code Reference									
105.7.1	Automatic fire extinguishing systems	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.2	Battery systems more than 50 gal liquid	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.3	Compressed gases	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.4	Fire alarm & detection systems & related equipment	75.00	per permit	75.00	per permit	75.00	per permit	-	0.00%
105.7.5	Fire pumps & related equipment	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.7.6	Flammable & combustible liquids	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.7	Hazardous materials (quantities requiring a permit)	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.7.8	Industrial ovens	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.10	Private fire hydrants	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.11	Spraying or dipping	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.12	Standpipe systems	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.13	Temporary membrane structures, tents and canopies	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
Required Operational Permits & NC Fire Code Reference *									
105.6.2	Amusement buildings	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.4	Carnivals & fairs	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.6	Combustible dust-producing operations	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.9	Covered mall buildings	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.13	Exhibits & trade shows	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.14	Explosives	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16	Flammable & combustible liquids	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.16A	Operation of fuel dispensing facility	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.16B	Temporarily place out of service a flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16C	Change contents of flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16D	Manufacture, process, blend or refine flammable/combustible liquids	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.19	Fumigation & thermal insecticidal fogging	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.26	Liquid or gas fueled vehicles/equipment in assembly buildings	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.35	Private fire hydrants	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.36	Pyrotechnic special effects	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.6.41	Spraying & dipping	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.43	Temporary membrane structure, tents & canopies	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
	On Site Fireworks Operational Assistants	100.00	per assistant	100.00	per assistant	100.00	per assistant	-	0.00%
* A maximum of \$300.00 will be charged for ALL "Required Operational Permits" when multiple permits are issued at the same address (effective October 7, 2013).									

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / I/(D) (Decrease) Percent
	Rate	Basis	Rate	Basis	Rate	Basis	
Emergency Services (continued)							
Fire Marshal's Office (continued)							
Starting Work without a Permit	Double Permit Fee		Double Permit Fee		Double Permit Fee		- n/a
Plan Review Fees							
• Building - less than or equal to 12,000 SF * **	0.020	per SF *	0.020	per SF *	0.020	per SF *	- 0.00%
• Building - greater than 12,000 SF **	0.015	per SF	0.015	per SF	0.015	per SF	- 0.00%
• Plan Review Fee for the public exhibition of pyrotechnics **	100.00	per event	100.00	per event	100.00	per event	- 0.00%
* Minimum Plan Review Fee	30.00	per plan	30.00	per plan	30.00	per plan	- 0.00%
** Plan Review Fees are due at the time of submittal and are non-refundable							
Fire Inspection Fees							
Foster Home, Day Care, Therapeutic, & Group Home	60.00	per inspection	60.00	per inspection	60.00	per inspection	- 0.00%
ABC Inspection	60.00	per inspection	60.00	per inspection	60.00	per inspection	- 0.00%
Re-Inspection Fees							
<ul style="list-style-type: none"> Additional inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designed "Re-inspections." For each such "Re-inspection", the following fee schedule shall apply for each offense. This shall apply to all Inspections unless otherwise noted. 							
- Initial Inspection	No Charge		No Charge		No Charge		- n/a
- Re-inspection Fee	75.00	per inspection	75.00	per inspection	75.00	per inspection	- 0.00%
Expiring Permits							
A permit issued pursuant to G.S. 153-A-357 expires six months, or any lesser time fixed by ordinance of the county, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefor immediately expires. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. (G.S. 153A-358). Therefore, the following fees will be charged for permits that are allowed to expire:							
1) Permit expiring six months after issuance:							
A) A new, second, permit will be issued within six months of the expiration date of the first permit for a fee of ...	50.00	per permit	50.00	per permit	50.00	per permit	- 0.00%
B) Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged.							
2) Permit expiring after a year with no work being done:							
A) A new, second, permit will be issued with the full amount of fees being charged.							

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	Rate	Basis	FY 2016		FY 2017		Increase / 1/(D)	
			Rate	Basis	Rate	Basis	(Decrease)	Percent
Growth Management								
Building and Code Enforcement								
Residential Dwelling Units								
<ul style="list-style-type: none"> Permits/new and additions, (attached, heated or unheated): Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area (under roof) by a cost per SF. * 	0.513	per SF	0.513	per SF	0.513	per SF	-	0.00%
<ul style="list-style-type: none"> Permits/new and additions, (detached, unheated): Permit fees for building and electrical permits shall be determined by multiplying the total gross building floor area by a cost per SF. * 	0.146	per SF	0.146	per SF	0.146	per SF	-	0.00%
* These permits will be affected by a \$10.00 surcharge effective October 1, 1991 as mandated by House Bill 37 – “Homeowners Recovery Fund” (G.S. 87-15.6).	10.00	per permit	10.00	per permit	10.00	per permit	-	0.00%
Commercial Construction								
<ul style="list-style-type: none"> Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - 12,000 SF and less: 								
Assembly	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Business	0.280	per SF	0.280	per SF	0.280	per SF	-	0.00%
Educational	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Factory/Industrial	0.220	per SF	0.220	per SF	0.220	per SF	-	0.00%
Hazardous	0.180	per SF	0.180	per SF	0.180	per SF	-	0.00%
Institutional	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Mercantile	0.190	per SF	0.190	per SF	0.190	per SF	-	0.00%
Residential	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Storage	0.310	per SF	0.310	per SF	0.310	per SF	-	0.00%
Utility	0.150	per SF	0.150	per SF	0.150	per SF	-	0.00%
Plan Review Fee	0.030	per SF	0.030	per SF	0.030	per SF	-	0.00%
<ul style="list-style-type: none"> Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - greater than 12,000 SF. 								
Assembly	0.370	per SF	0.370	per SF	0.370	per SF	-	0.00%
Business	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Educational	0.370	per SF	0.370	per SF	0.370	per SF	-	0.00%
Factory/Industrial	0.180	per SF	0.180	per SF	0.180	per SF	-	0.00%
Hazardous	0.140	per SF	0.140	per SF	0.140	per SF	-	0.00%
Institutional	0.380	per SF	0.380	per SF	0.380	per SF	-	0.00%
Mercantile	0.160	per SF	0.160	per SF	0.160	per SF	-	0.00%
Residential	0.220	per SF	0.220	per SF	0.220	per SF	-	0.00%
Storage	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Utility	0.120	per SF	0.120	per SF	0.120	per SF	-	0.00%
Plan Review Fee	0.020	per SF	0.020	per SF	0.020	per SF	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	1/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (continued)								
Building and Code Enforcement (continued)								
Electrical Schedule								
• Commercial by Power Service or Sub-Panel:								
	0 - 100 AMPS	82.50 per unit	82.50 per unit	82.50 per unit	82.50 per unit	-	0.00%	
	101 - 200 AMPS	125.00 per unit	125.00 per unit	125.00 per unit	125.00 per unit	-	0.00%	
	201 - 400 AMPS	165.00 per unit	165.00 per unit	165.00 per unit	165.00 per unit	-	0.00%	
	401 - 600 AMPS	210.00 per unit	210.00 per unit	210.00 per unit	210.00 per unit	-	0.00%	
	601 - 1000 AMPS	250.00 per unit	250.00 per unit	250.00 per unit	250.00 per unit	-	0.00%	
	1001 - 2000 AMPS	330.00 per unit	330.00 per unit	330.00 per unit	330.00 per unit	-	0.00%	
	2001 - ABOVE AMPS	370.00 per unit	370.00 per unit	370.00 per unit	370.00 per unit	-	0.00%	
• Residential by Power Service or Sub-Panel:								
	0 - 100 AMPS	82.50 per unit	82.50 per unit	82.50 per unit	82.50 per unit	-	0.00%	
	101 - 200 AMPS	125.00 per unit	125.00 per unit	125.00 per unit	125.00 per unit	-	0.00%	
	201 - 400 AMPS	165.00 per unit	165.00 per unit	165.00 per unit	165.00 per unit	-	0.00%	
	401 - 600 AMPS	210.00 per unit	210.00 per unit	210.00 per unit	210.00 per unit	-	0.00%	
	601 - 1000 AMPS	250.00 per unit	250.00 per unit	250.00 per unit	250.00 per unit	-	0.00%	
	1001 - 2000 AMPS	330.00 per unit	330.00 per unit	330.00 per unit	330.00 per unit	-	0.00%	
	2001 - ABOVE AMPS	370.00 per unit	370.00 per unit	370.00 per unit	370.00 per unit	-	0.00%	
• Low Voltage Wiring (Less than 120 Volts) *								
	Power Service or Sub Panel (only, no additional electrical wiring) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Wiring for Mechanical or Plumbing Change Out *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	Temporary Saw Pole (existing buildings and farm buildings) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Replacement of electrical service for existing mobile homes *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Load Control Devices (per dwelling unit) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Sign Service -Based on Power Service Size (if over 100 AMPS refer to chart above) *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above) - Commercial *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above) - Residential *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Identical Replacement of Equipment *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	Fees for All Other Installations *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	* Each additional unit, same trip	16.50 per unit	16.50 per unit	n/a	n/a	(16.50)	-100.0%	
	* New or upgrade of electrical service will be charged the above fee plus any associated trade fee.	applicable as of FY 2014 and after	applicable as of FY 2014 and after	applicable as of FY 2014 and after	applicable as of FY 2014 and after	-	n/a	
• Solar Farms								
	Per megawatt up to 5 MW	1000.00 per MW	1000.00 per MW	1000.00 per MW	1000.00 per MW	-	0.00%	
	Per megawatt up to 5 less than 10 MW	850.00 per MW	850.00 per MW	850.00 per MW	850.00 per MW	-	0.00%	
	Per megawatt over 10 MW	775.00 per MW	775.00 per MW	775.00 per MW	775.00 per MW	-	0.00%	

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
Growth Management (continued)								
Building and Code Enforcement (continued)								
Mechanical Schedule								
Heat Pump, Gas Pack, Furnace with or without AC, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Gas Water Heater, Light, Line, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Fee for ALL Other Installations *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
* Each additional unit, same trip	16.50	per unit	16.50	per unit	n/a		(16.50)	-100.0%
Plumbing Schedule								
Water heater *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Miscellaneous Fixtures *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Fee for All Other Installations *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
* Each additional fixture, same trip	16.50	per unit	16.50	per unit	n/a		(16.50)	-100.0%
Permit Fees Schedule								
Change of Contractor	60.00	per change	60.00	per change	60.00	per change	-	0.00%
Mobile Home Setup - Single Wide	240.00	per unit	240.00	per unit	240.00	per unit	-	0.00%
Mobile Home Setup - Double Wide	270.00	per unit	270.00	per unit	270.00	per unit	-	0.00%
In Ground Pools - Commercial	210.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
In Ground Pools - Residential	210.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
Above Ground Pools	70.00	per unit	70.00	per unit	70.00	per unit	-	0.00%
Modular Home - Residential	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	-	0.00%
Move-In Residence	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	-	0.00%
Residential Renovations (SF of the existing residence x rate x 50%)	0.51	per SF x 50%	0.51	per SF x 50%	0.51	per SF x 50%	-	0.00%
Modular Units - Commercial (SF x fee of occupancy determined, as per Commercial Table Fee Schedule x 70%).		SF x Fee of Occupancy x 70%		SF x Fee of Occupancy x 70%		SF x Fee of Occupancy x 70%	-	n/a
Construction Trailer	60.00	per trade	60.00	per trade	60.00	per trade	-	0.00%
Shell Building (initial permit, SF x fee of ____ Occupancy, as per Commercial Table Fee Schedule)		SF x Fee of Utility Occupancy		SF x Fee of Utility Occupancy		SF x Fee of Utility Occupancy	-	n/a
Upfit of Shell Building (SF x fee of occupancy determined)		SF x Fee of Occupancy		SF x Fee of Occupancy		SF x Fee of Occupancy	-	n/a
Renovations (SF of renovated area x fee of occupancy determined, as per Commercial Table Fee Schedule x 75%)		SF x Occupancy Fee x 75%		SF x Occupancy Fee x 75%		SF x Occupancy Fee x 75%	-	n/a
Day Care, Therapeutic Home & Group Home Inspections	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Occupancy Permit (tenant change only)	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Change of Occupancy Permit (change of use)	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Conditional Power - Commercial and Residential	60.00	per trade	60.00	per trade	60.00	per trade	-	0.00%
Demolition Permit - Commercial and Residential	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Signs	120.00	per unit	120.00	per unit	120.00	per unit	-	0.00%
Minimum Fee - Commercial and Residential	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Starting Work Without Permit		Double Permit Fee		Double Permit Fee		Double Permit Fee	-	n/a
Re-Inspection Fee - Commercial	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%
Re-Inspection Fee - Residential	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Building and Code Enforcement (Continued)								
Permit Fees Schedule (continued)								
Zoning Permit	40.00	per unit	40.00	per unit	40.00	per unit	-	0.00%
Building Permit Sign Card - Commercial	10.00	per card	10.00	per card	10.00	per card	-	0.00%
Building Permit Sign Card - Residential	10.00	per card	10.00	per card	10.00	per card	-	0.00%
Archive Research - Commercial	25.00	per unit	25.00	per unit	25.00	per unit	-	0.00%
Archive Research - Residential	25.00	per unit	25.00	per unit	25.00	per unit	-	0.00%
Refunds on Permits (no refunds after first inspection)	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	-	0.00%
State Recovery Fund Charged to Contractors	10.00	per unit	10.00	per unit	10.00	per unit	-	0.00%
Additional Fees								
<ul style="list-style-type: none"> Before permit is issued for any work, contractor shall pay the amount due for the permit unless the contractor provided a minimum of \$1,000 bond required in order to be billed monthly. 	effective this fiscal year		effective until December 31st, 2015, then no longer applicable		n/a		Note	n/a
<ul style="list-style-type: none"> Additional inspections trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designated "Extra Inspections." For each such "Extra Inspection", a fee shall be imposed for each offense - Commercial 	80.00	per offense	80.00	per offense	80.00	per offense	-	0.00%
<ul style="list-style-type: none"> Additional inspections trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designated "Extra Inspections." For each such "Extra Inspection", a fee shall be imposed for each offense - Residential 	80.00	per offense	80.00	per offense	80.00	per offense	-	0.00%
<ul style="list-style-type: none"> A permit issued pursuant to G.S. 153-A-357 expires six months, or any lesser time fixed by ordinance of the county, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefor immediately expires. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. (G.S. 153A-358). Therefore, the following fees will be charged for permits that are allowed to expire: 							-	n/a
> 1) Permit expiring six months after issuance:								
A) A new, second, permit will be issued within six months of the expiration date of the first permit for a fee of ...	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
B) Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		-	n/a
2) Permit expiring after a year with no work being done:								
A) A new, second, permit will be issued with the full amount of fees being charged.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		-	n/a

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Planning								
Application Fee Board of Adjustments	800.00	per applic.	800.00	per applic.	800.00	per applic.	-	0.00%
Major Subdivision (SD)								
• Preliminary Plan Review - 0 to 10 acres	500.00	plus ...	-		-		-	n/a
• Preliminary Plan Review - 0 to 10 acres (continued)	75.00	per acre (or portion thereof)	-		-		-	n/a
• Preliminary Plan Review - 10+ acres	1000.00	plus ...	-		-		-	n/a
• Preliminary Plan Review - 10+ acres (continued)	75.00	per acre (or portion thereof)	-		-		-	n/a
• Preliminary Plan Review	n/a		100.00	plus ...	100.00	plus ...	-	0.00%
• Preliminary Plan Review (continued)	n/a		10.00	per lot	10.00	per lot	-	0.00%
• Surcharge for traffic impact analysis	5.00	per AM & PM peak trips generated by the site	TBD	actual cost passed on to development	TBD	actual cost passed on to development	-	n/a
• Review	100.00	per SD review +	-		-		-	n/a
• Review (continued)	10.00	per lot within SD	-		-		-	n/a
• Planned Unit Development (PUD)	100.00	per PUD review plus ...	100.00	per PUD review plus ...	100.00	per PUD review plus ...	-	0.00%
• Planned Unit Development (PUD, continued)	10.00	per lot w/in PUD	10.00	per lot w/in PUD	10.00	per lot w/in PUD	-	0.00%
• Final Plat	10.00	per lot	10.00	per lot	10.00	per lot	-	0.00%
Minor Subdivision (SD)								
• Review	25.00	per lot	25.00		25.00		-	0.00%
• Final Plat	50.00		-		-		-	n/a
Revisions to Approved Subdivision Plans								
• Insignificant	n/a		Free		Free		-	n/a
• Minor	n/a		25.00		25.00		-	0.00%
• Major	n/a		100.00	plus ...	100.00	plus ...	-	0.00%
• Major (continued)	n/a		10.00	per lot	10.00	per lot	-	0.00%
• Planned Unit Development (PUD)	n/a		100.00	plus ...	100.00	plus ...	-	0.00%
• Planned Unit Development (PUD, continued)	n/a		10.00	per lot	10.00	per lot	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Planning (Continued)								
Non-Residential Review Fees								
• Review - less than 1 acre	500.00		300.00		300.00		-	0.00%
• Review - 1+ acres	500.00	plus ...	300.00	plus ...	300.00	plus ...	-	0.00%
• Review - 1+ acres (continued)	100.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	-	0.00%
• Surcharge for traffic impact analysis	5.00	per AM & PM peak trips generated by the site	TBD	actual cost passed on to development	TBD	actual cost passed on to development	-	n/a
Revisions to Approved Non-Residential Plans								
• Insignificant	n/a		Free		Free		-	n/a
• Minor	n/a		25.00	per revision	25.00	per revision	-	0.00%
• Major	n/a		300.00	plus ...	300.00	plus ...	-	0.00%
• Major (continued)	n/a		50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	-	0.00%
Text Amendment	300.00	per amend.	300.00	per amend.	300.00	per amend.	-	0.00%
Rezoning								
• Rezoning	400.00	per rezoning +	400.00	per rezoning	400.00	per rezoning	-	0.00%
• Rezoning (continued)	12.22	per adj. lot	-		-		-	n/a
Rezoning Conditional								
• Rezoning Conditional	500.00	per rezoning	500.00	per rezoning	500.00	per rezoning	-	0.00%
• Rezoning Conditional (continued)	12.22	per adj. lot	-		-		-	n/a
Revisions								
• Insignificant	Free		n/a		n/a		-	n/a
• Minor	25.00	per revision	n/a		n/a		-	n/a
• Significant	100.00	per revision	n/a		n/a		-	n/a
• Planned Unit Development (PUD)	100.00	per revision	n/a		n/a		-	n/a
Copies of Plans	15.00	per plan	20.00	per plan	20.00	per plan	-	0.00%
Ordinance	20.00	per ordinance	20.00	per ordinance	20.00	per ordinance	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	1/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Planning (Continued)								
Stormwater Plan Reviews - Residential								
• General Drainage	200.000	per site +	200.000	per site +	200.000	per site +	-	0.00%
General Drainage (continued)	10.000	per acre	10.000	per acre	10.000	per acre	-	0.00%
• General Drainage with Detention	200.000	per site +	200.000	per site +	200.000	per site +	-	0.00%
General Drainage with Detention (continued)	10.000	per acre +	10.000	per acre +	10.000	per acre +	-	0.00%
General Drainage with Detention (continued, SMF: stormwater management facility)	300.000	per SMF	300.000	per SMF	300.000	per SMF	-	0.00%
• Revisions to Approved Plans - Minor	100.000	per plan	100.000	per plan	100.000	per plan	-	0.00%
Revisions to Approved Plans - Major (revisions that necessitate a re-examination of calculations)	350.000	per plan	350.000	per plan	350.000	per plan	-	0.00%
Stormwater Plan Reviews - Non-Residential								
• General Drainage	250.000	per disturbed acre (1 acre minimum)	250.000	per disturbed acre (1 acre minimum)	250.000	per disturbed acre (1 acre minimum)	-	0.00%
• General Drainage with Detention	250.000	per disturbed acre +	250.000	per disturbed acre +	250.000	per disturbed acre +	-	0.00%
General Drainage with Detention (continued, SMF: stormwater management facility)	300.000	per SMF	300.000	per SMF	300.000	per SMF	-	0.00%
Floodplain Reviews								
• Minor	100.000	per review	100.000	per review	100.000	per review	-	0.00%
• Flood Study (No-Rise)	200.000	per review +	200.000	per review +	200.000	per review +	-	0.00%
Flood Study (No-Rise, continued, length of reach prorated)	150.000	per 1000 ft of study reach +	150.000	per 1000 ft of study reach +	150.000	per 1000 ft of study reach +	-	0.00%
Flood Study (No-Rise, continued, new or modified crossings)	200.000	per crossing	200.000	per crossing	200.000	per crossing	-	0.00%
• Major Encroachment Impact (per each CLOMR & LOMR)	200.000	per review +	200.000	per review +	200.000	per review +	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR, continued, length of reach prorated)	250.000	per 1000 ft of study reach +	250.000	per 1000 ft of study reach +	250.000	per 1000 ft of study reach +	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR, continued, new or modified crossings)	200.000	per crossing	200.000	per crossing	200.000	per crossing	-	0.00%
Review Revisions								
• Revisions (first review and resubmittal included in above fees)								
• Next Revision - half the initial plan review fee								
• Each Revision thereafter - full plan review fee								
Final Plats								
• Minor	25.000	per plat	25.000	per plat	25.000	per plat	-	0.00%
• Major - if less than 15 lots with common area, roads, etc.	150.000	per plat	150.000	per plat	150.000	per plat	-	0.00%
Major - if 15 lots or greater	10.000	per lot within plat	10.000	per lot within plat	10.000	per lot within plat	-	0.00%
• Surety Review (renewals, reductions, releases)	150.000	per survey	150.000	per survey	150.000	per survey	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	1/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Human Services								
Public Health								
Environmental Health								
• Well Permit	480.00	per permit	480.00	per permit	480.00	per permit	-	0.00%
• Septic Permit (construction authorization permit plus permit fee based on acreage size):								
- Construction Authorization	180.00	per permit	180.00	per permit	180.00	per permit	-	0.00%
0 - 1.99 acres	300.00	per permit	300.00	per permit	300.00	per permit	-	0.00%
2.00 - 4.99 acres	360.00	per permit	360.00	per permit	360.00	per permit	-	0.00%
greater than 5.00	420.00	per permit	420.00	per permit	420.00	per permit	-	0.00%
Public Works								
Solid Waste Operating Fund								
Household Bagged Garbage								
• Small garbage bag (up to 13 gallons)	0.75	per bag	0.75	per bag	0.75	per bag	-	0.00%
• Large garbage bag (14 to 33 gallons)	1.25	per bag	1.25	per bag	1.25	per bag	-	0.00%
• Extra-large garbage bag (34 to a maximum of 55 gallons)	5.00	per bag	5.00	per bag	5.00	per bag	-	0.00%
Tipping Fees								
• Municipal solid waste tipping fee (1)	42.00	per ton	42.00	per ton	42.00	per ton	-	0.00%
• Construction and demolition materials tipping fee (2)								
- 0-100 tons per month	36.00	per ton	36.00	per ton	36.00	per ton	-	0.00%
- 100-300 tons per month	36.00	per ton	36.00	per ton	34.00	per ton	(2.00)	-5.56%
- 301-400 tons per month	36.00	per ton	36.00	per ton	32.00	per ton	(4.00)	-11.11%
- 401 or greater tons per month	36.00	per ton	36.00	per ton	30.00	per ton	(6.00)	-16.67%
• Yard Waste	35.00	per ton	35.00	per ton	35.00	per ton	-	0.00%
• Wood pallet tipping fee	35.00	per ton	35.00	per ton	35.00	per ton	-	0.00%
• Scrap tires not eligible for free disposal (3)	82.00	per ton	82.00	per ton	82.00	per ton	-	0.00%
(1) Minimum fee for Municipal Solid Waste (MSW) is \$5.00 per vehicle, effective July 1, 2013.		applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after	-	n/a
(2) The fee includes the NC Solid Waste Disposal Tax imposed pursuant to NCGS 105-187.61.								
(3) Five or fewer tires are eligible for free disposal.								
Purchase of Finished Compost	n/a		n/a		20.00	per cubic yard	20.00	100.0%
Flat Rate Trailer Fees @ Solid Waste Management Facility								
• MSW (Municipal Solid Waste)								
Single Axle Trailer	n/a		n/a		10.00	per load	10.00	100.0%
Dual Axle Trailer	n/a		n/a		20.00	per load	20.00	100.0%
Pick-up Truck	n/a		n/a		10.00	per load	10.00	100.0%
• C&D (Construction & Demolition)								
Single Axle Trailer	n/a		n/a		15.00	per load	15.00	100.0%
Dual Axle Trailer	n/a		n/a		30.00	per load	30.00	100.0%
Pick-up Truck	n/a		n/a		10.00	per load	10.00	100.0%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2015		FY 2016		FY 2017		Increase / (Decrease)	1/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Public Works (continued)								
Solid Waste Operating Fund (continued)								
Flat Rate Trailer Fees @ Solid Waste Management Facility (continued)								
• Yard Waste								
Single Axle Trailer	n/a		n/a		10.00	per load	10.00	100.0%
Dual Axle Trailer	n/a		n/a		20.00	per load	20.00	100.0%
Pick-up Truck	n/a		n/a		5.00	per load	5.00	100.0%
Solid Waste Management Facility Commercial Truck Permit	n/a		n/a		25.00	annually	25.00	100.0%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	-	0.00%
Late Fee – Union County will assess late fees on credit accounts not paid by the statement due date. The minimum late fee will be \$5.00 or 1.5% of late balance whichever is greater. Late fees will be compounded if account balance and late fees are not paid in full by following billing statement date. Effective July 1, 2013.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		-	n/a
Recyclables and Hazardous Household Waste Information								
• Union County offers free disposal of Recyclables and Hazardous Household Waste to County residents.								
• Businesses are eligible for free disposal of recyclables only.								
• Union County no longer offers credits for recyclables.								
• Businesses are eligible for free disposal of recyclables only.								

GENERAL CPO FUND

Attachment C

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
REVENUE			
General Pay Go	\$ (64,592,870)	(3,844,915)	(68,437,785)
Go Bonds	(992,500)	-	(992,500)
Grant Funding	(628,455)	-	(628,455)
Other Activities	(913,874)	-	(913,874)
Utility Fund Balance	(327,500)	-	(327,500)
Total Sources	\$ (67,455,199)	(3,844,915)	(71,300,114)
EXPENDITURES			
Agriculture Center Facility Expansion and Improvements	\$ 80,000	100,000	180,000
Emergency Management	80,000	(80,000)	-
Facilities Maintenance and Renewal	7,304,299	610,000	7,914,299
Firearms Training and Qualifications Range	8,555,665	-	8,555,665
Growth Management	123,400	-	123,400
Human Services Automation and Record Management	1,199,410	-	1,199,410
Human Services Campus	42,150,000	-	42,150,000
IT Infrastructure and Efficiency Enhancements	2,420,238	-	2,420,238
Jail and Sheriff's Office Replacement and Expansion Program	1,895,045	-	1,895,045
Jesse Helms Park Development	1,519,442	-	1,519,442
Law Enforcement Facilities Expansion & Renovations	277,700	80,000	357,700
Library Expansion and Development	-	-	-
Park Development and Renewal	100,000	104,500	204,500
South Piedmont Community College	1,750,000	1,830,415	3,580,415
Tax Assessment and Administration Software Replacement	-	1,200,000	1,200,000
Total Projects	\$ 67,455,199	3,844,915	71,300,114

WATER & WASTEWATER CAPITAL PROJECTS FUND

Attachment C

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
REVENUE			
Developer Funded	\$ (3,558,304)	-	(3,558,304)
Water and Wastewater Rev Bonds	(65,807,561)	(14,372,246)	(80,179,807)
FY 2016 Revenue Bonds	(24,588,532)	-	(24,588,532)
Grant Funding	(1,961,300)	-	(1,961,300)
Utility Pay Go	(70,542,691)	(6,980,500)	(77,523,191)
Total Sources	\$ (166,458,388)	(21,352,746)	(187,811,134)
EXPENDITURES			
762 Zone Improvements	\$ 2,467,700	2,915,000	5,382,700
853 South Zone Improvements	412,000	-	412,000
853 West Zone Improvements	1,695,000	-	1,695,000
935 Zone Improvements	-	-	-
Crooked Creek Basin Improvements	14,662,800	2,226,000	16,888,800
CRWTP Improvements	29,670,806	5,927,716	35,598,522
Developer Funded Projects	-	-	-
Eastside Wastewater Improvements	14,837,957	-	14,837,957
New 880 Pressure Zone	10,900,245	-	10,900,245
New Lake Twitty Sewer Shed	-	-	-
Short Line Extensions	2,636,000	580,000	3,216,000
Town Center Sewer Development	2,107,440	-	2,107,440
Twelve Mile Creek WWTP System Improvements	53,616,615	2,849,000	56,465,615
UCPW Buildings & Improvements	10,915,376	-	10,915,376
Wastewater Pump Station Improvements	2,542,000	812,000	3,354,000
Wastewater Rehabilitation and Replacement	7,122,960	1,137,500	8,260,460
Water & Wastewater Master Planning	318,000	-	318,000
Water Rehabilitation and Replacement	7,226,979	1,602,000	8,828,979
Water Tank Rehabilitation	957,000	-	957,000
Yadkin Basin Water Reclamation Facility	-	1,500,000	1,500,000
Yadkin River Water Supply	4,369,510	1,803,530	6,173,040
Total Projects	\$ 166,458,388	21,352,746	187,811,134

GENERAL CPO FUND - SCHOOLS*Attachment C*

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
REVENUE			
General Pay Go	\$ (49,769,529)	(17,749,200)	(67,518,729)
Total Sources	\$ (49,769,529)	(17,749,200)	(67,518,729)
EXPENDITURES			
Capital Outlay FY 2014 Additional	\$ 5,357,859	-	5,357,859
Benton Heights Roof Repair	928,750	-	928,750
East Union Middle Roof Repair	326,700	-	326,700
Forest Hills High Roof Repair	451,326	-	451,326
Indian Trail Elementary Roof Repair	355,000	-	355,000
Marshville Elementary Roof Repair	393,900	-	393,900
New Salem Elementary Roof Repair	181,600	-	181,600
Piedmont Middle Roof Repair	34,500	-	34,500
Piedmont High Roof Repair	144,260	-	144,260
Parkwood High Roof Repair	551,503	-	551,503
Parkwood Middle Roof Repair	1,264,350	-	1,264,350
Sun Valley Middle Roof Repair	928,500	-	928,500
South Providence Roof Repair	393,500	-	393,500
Technical Services Roof Repair	153,870	-	153,870
Unionville Elementary Roof Repair	26,236	-	26,236
Walter Bickett Education Center Roof	651,950	-	651,950
Wesley Chapel Elementary Roof	4,000	-	4,000
Weddington Middle/Elementary Roof	260,300	-	260,300
Wingate Elementary Roof Repair	620,267	-	620,267
Western Union Elementary Roof	285,708	-	285,708
Roofing Audits	72,000	-	72,000
Capital Outlay FY 2015	19,069,779	-	19,069,779
Technology	377,359	-	377,359
FY 2016 Capital Outlay			
Capital Outlay FY 2016	2,457,649	-	2,457,649
Benton Heights Renovations	1,891,623	-	1,891,623
IP Security Cameras	1,307,250	-	1,307,250
Technology and Transportation	1,000,000	-	1,000,000

GENERAL CPO FUND - SCHOOLS

Attachment C

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
<i>FY 2016 Roofing Projects</i>			
Antioch Roof Repair FY 2016	324,220	-	324,220
CATA Roof Repair FY 2016	277,650	-	277,650
Fairview Roof Repair FY 2016	596,700	-	596,700
Forest Hills Roof Repair FY 2016	12,200	-	12,200
Kensington Roof Repair FY 2016	350,000	-	350,000
Marvin Elementary Roof Repair FY 2016	661,800	-	661,800
New Salem Roof Repair FY 2016	140,890	-	140,890
New Town Roof Repair FY 2016	400,000	-	400,000
Piedmont High Roof Repair FY 2016	326,625	-	326,625
Porter Ridge Elementary Roof Repair FY 2016	510,650	-	510,650
Porter Ridge High Roof Repair FY 2016	1,782,965	-	1,782,965
Prospect Roof Repair FY 2016	666,285	-	666,285
Rea View Roof Repair FY 2016	350,000	-	350,000
Rock Rest Roof Repair FY 2016	350,000	-	350,000
Sandy Ridge Roof Repair FY 2016	350,000	-	350,000
Unionville Roof Repair FY 2016	849,789	-	849,789
Walter Bickett Education Roof Repair FY 2016	307,650	-	307,650
Walter Bickett Elementary Roof Repair FY 2016	350,000	-	350,000
Weddington High Roof Repair FY 2016	687,100	-	687,100
Wesley Chapel Roof Repair FY 2016	116,000	-	116,000
East Elementary Roof Repair FY 2016	412,266	-	412,266
Wingate Roof Repair FY 2016	257,000	-	257,000
Wolfe Roof Repair FY 2016	200,000	-	200,000
<i>FY 2017 ADA Projects</i>			
Benton Heights Elementary - Upgrade Door Hardware	-	16,720	16,720
Benton Heights Elementary - Upgrade Restrooms	-	491,906	491,906
CATA - Accessible Restrooms	-	50,000	50,000
East Elementary- Upgrade Restrooms	-	291,200	291,200
Forest Hills High - Access at cafeteria and greenhouse	-	38,500	38,500
Forest Hills High - Upgrade to ball fields	-	97,680	97,680
Hemby Bridge Elementary - Restroom for EC Classroom	-	12,672	12,672
Indian Trail Elementary - Toilet Rooms Issues	-	153,393	153,393

GENERAL CPO FUND - SCHOOLS**Attachment C**

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
<i>FY 2017 ADA Projects (continued)</i>			
Marshville Elementary - Upgrade Restrooms	-	403,750	403,750
New Salem Elementary - Group Restrooms	-	92,092	92,092
Parkwood High - Fieldhouse	-	175,000	175,000
Parkwood High - Restroom Issues	-	510,874	510,874
Parkwood Middle - Restroom Issues	-	288,470	288,470
Piedmont High - Toilet Rooms Accessibility Evaluation	-	361,998	361,998
Piedmont Middle - Interior Accessibility Evaluation	-	41,530	41,530
Piedmont Middle - Toilet Rooms Accessibility Evaluation	-	279,734	279,734
Piedmont Middle - Address issues in boys and girls locker rooms	-	322,264	322,264
Prospect Elementary - Toilet Rooms	-	86,781	86,781
Prospect Elementary - Access to MCRs	-	152,781	152,781
Sun Valley Middle - Add accessible restroom in self contained classroom	-	12,672	12,672
Union Elementary - Update Restrooms	-	187,824	187,824
Unionville Elementary - EC Classrooms need H/C Accessible Restrooms	-	19,219	19,219
Unionville Elementary - Upgrade Restrooms	-	26,208	26,208
Various- Issues OCR compliance - Unspecified Locations	-	218,480	218,480
Walter Bickett - Additional staff accessible toilets	-	25,344	25,344
Walter Bickett - Toilet rooms accessibility evaluations	-	203,768	203,768
Waxhaw Elementary - Toilet Rooms	-	273,546	273,546
Wesley Chapel Elementary-Restroom Issue	-	168,704	168,704
Western Union Elementary-Toilet Rooms Accessibility Evaluation	-	145,000	145,000
Western Union Elementary-Restrooms	-	203,284	203,284
<i>FY 2017 Building Systems Projects</i>			
Monroe High School-Add separate A/C for kitchen	-	35,750	35,750
Monroe High School-Replace lighting in auxiliary gym	-	45,000	45,000
Parkwood High-Establish outside air in areas	-	275,000	275,000
Sun Valley Middle-HVAC/Chiller Replacement	-	1,100,750	1,100,750
Sun Valley Middle-Dedicated A/C for Kitchen	-	35,200	35,200
Unionville Elementary-Replace existing chiller	-	52,500	52,500
Unionville Elementary-Provide outside air to classrooms	-	220,000	220,000
Unionville Elementary-Provide new DDC Building Management System	-	220,000	220,000
Various-Building Automation System Completion	-	275,000	275,000

GENERAL CPO FUND - SCHOOLS

Attachment C

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
<i>FY 2017 Building Systems Projects (continued)</i>			
Weddington Elementary-New DDC control system	-	192,500	192,500
Weddington Middle -Upgrade building automation system to DDC control system	-	300,000	300,000
Wesley Chapel Elementary-Provide outside air to original building	-	170,500	170,500
Western Union Elementary-Upgrade Lighting	-	74,000	74,000
<i>FY 2017 Expansion Renovation Projects</i>			
Benton Heights Elementary-Renovations to auditorium	-	1,600,000	1,600,000
Monroe High School-Auditorium A/R; Upgrade auditorium	-	509,872	509,872
<i>FY 2017 Information Technology/Other Projects</i>			
Data Center-Blue Cost SSL/Shaping 5GB, Blue Coat N5, PowerEdge R630 Servers, PowerEdge R730 Services, Equal Logic PS6610X, Equal Logic PS6210XV	-	779,281	779,281
East Union Middle-Juniper Upgrade	-	50,000	50,000
Facilities-Vehicle Replacement	-	109,354	109,354
Facilities-GPS System Update	-	140,646	140,646
Hemby Bridge Elementary-Juniper Upgrade	-	38,000	38,000
Indian Trail Elementary-Juniper upgrade	-	48,000	48,000
Marshville-Juniper Upgrade	-	44,100	44,100
Monroe Middle-Juniper Upgrade	-	52,500	52,500
Piedmont High-Lighting	-	357,500	357,500
Piedmont Middle-Juniper Upgrade	-	45,250	45,250
Shiloh Elementary-Juniper Upgrade	-	45,000	45,000
Sun Valley Middle-Juniper upgrade	-	46,500	46,500
Various-APC Smart UPS and Network Management Cards, Power Supplies for 4200 Switches	-	140,550	140,550
Various-Acquisition or replacement of furniture and furnishing, instructional apparatus, equipment, and similar items of furnishings and equipment as per 115C-426(F)	-	300,000	300,000
Weddington High School-Juniper Upgrade	-	75,000	75,000
Wesley Chapel Elementary-Juniper upgrade	-	38,000	38,000
<i>FY 2017 Roofing Projects</i>			
Various-Roofing maintenance and repairs/replacements	-	3,000,000	3,000,000
Warehouse-Re-roofing	-	255,195	255,195

GENERAL CPO FUND - SCHOOLS

Attachment C

Program Sources & Uses	Appropriation -to-Date	Adopted FY 2017	Total Appropriation
<i>FY 2017 Safety and Security Projects</i>			
Forest Hills High School-Additional emergency lighting at stadium	-	16,500	16,500
Marvin Elementary -Upgrade Fire Alarm Panel	-	35,000	35,000
Parkwood High-Strategic Fencing & HID at 1 door	-	11,000	11,000
Prospect Elementary-Fire Alarm	-	17,500	17,500
Western Union Elementary-Fire Alarm	-	18,500	18,500
<i>FY 2017 Structural Projects</i>			
Benton Heights Elementary -Site Improvements	-	489,720	489,720
Indian Trail Elementary-Electrical (MDP) replacement	-	51,230	51,230
Indian Trail Elementary-Site improvements	-	280,709	280,709
Monroe High School-Windows/Doors	-	415,000	415,000
Warehouse-Demolition of Gym	-	65,000	65,000
Wesley Chapel Elementary-Courtyard Storm Drainage	-	85,000	85,000
Western Union Elementary-Replace flooring	-	241,699	241,699
Total Projects	\$ 49,769,529	17,749,200	67,518,729

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
4-H Program Assistant	58	\$ 28,132	\$ 35,165	\$ 42,198	4201	N	2
911 Operations Manager	73	\$ 54,826	\$ 68,533	\$ 82,240	1318	E	6
Absentee Ballot Coordinator - RPT	62	\$ 33,610	\$ 42,013	\$ 50,415	1107	N	6
Accounting Specialist II/PW	69	\$ 45,919	\$ 57,399	\$ 68,879	2868	N	6
Accounting Technician I/Elections - RPT	61	\$ 32,135	\$ 40,169	\$ 48,203	1109	N	6
Accounting Technician I/Health	61	\$ 32,135	\$ 40,169	\$ 48,203	4142	N	6
Accounting Technician I/Social Services	61	\$ 32,135	\$ 40,169	\$ 48,203	4049	N	6
Accounting Technician II/Finance	63	\$ 35,145	\$ 43,932	\$ 52,717	1817	N	6
Accounting Technician II/Sheriff	63	\$ 35,145	\$ 43,932	\$ 52,717	3107	N	6
Accounting Technician II/Social Services	63	\$ 35,145	\$ 43,932	\$ 52,717	4040	N	6
Accounting Technician III/Health	65	\$ 38,425	\$ 48,031	\$ 57,637	4171	N	6
Accounting Technician III/Public Works	65	\$ 38,425	\$ 48,031	\$ 57,637	2863	N	6
Accounting Technician III/Sheriff	65	\$ 38,425	\$ 48,031	\$ 57,637	3120	N	6
Accounting Technician III/Social Services	65	\$ 38,425	\$ 48,031	\$ 57,637	4020	N	6
Accounting Technician IV/Health/Billing	67	\$ 41,975	\$ 52,469	\$ 62,963	4175	N	6
Accounting Technician IV/Social Services	67	\$ 41,975	\$ 52,469	\$ 62,963	4051	N	6
Administrative Assistant II/Finance	64	\$ 36,741	\$ 45,926	\$ 55,111	1806	N	6
Administrative Assistant II/Planning	64	\$ 36,741	\$ 45,926	\$ 55,111	2715	N	6
Administrative Assistant II/Tax Administration	64	\$ 36,741	\$ 45,926	\$ 55,111	1013	N	6
Administrative Assistant/Facilities Management	62	\$ 33,610	\$ 42,013	\$ 50,415	2887	N	6
Administrative Assistant/Fire Services	62	\$ 33,610	\$ 42,013	\$ 50,415	1902	N	6
Administrative Assistant/Parks & Recreation	62	\$ 33,610	\$ 42,013	\$ 50,415	2502	N	6
Administrative Assistant/Public Works/Business Operations	62	\$ 33,610	\$ 42,013	\$ 50,415	2855	N	6
Administrative Assistant/Public Works/Operations Center	62	\$ 33,610	\$ 42,013	\$ 50,415	2807	N	6
Administrative Assistant/Sheriff	62	\$ 33,610	\$ 42,013	\$ 50,415	3104	N	6
Administrative Assistant/Transportation	62	\$ 33,610	\$ 42,013	\$ 50,415	3513	N	6
Administrative Officer I/Health	66	\$ 40,170	\$ 50,213	\$ 60,255	4146	N	6
Administrative Officer II/Sheriff	69	\$ 45,919	\$ 57,399	\$ 68,879	3112	N	6
Administrative Secretary/Central Administration	60	\$ 30,720	\$ 38,400	\$ 46,081	3903	N	6
Administrative Secretary/Elections	60	\$ 30,720	\$ 38,400	\$ 46,081	1102	N	6
Administrative Secretary/Fleet Management	60	\$ 30,720	\$ 38,400	\$ 46,081	2005	N	6
Administrative Secretary/Procurement	60	\$ 30,720	\$ 38,400	\$ 46,081	1604	N	6
Administrative Secretary/Veterans	60	\$ 30,720	\$ 38,400	\$ 46,081	3402	N	6
Animal Care Specialist	61	\$ 32,135	\$ 40,169	\$ 48,203	3168	N	3

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Applications & Systems Analyst	68	\$ 43,902	\$ 54,877	\$ 65,853	2914	N	2
Applications & Systems Manager	70	\$ 47,996	\$ 59,994	\$ 71,993	1524	E	2
Assessment Administration Supervisor	71	\$ 50,161	\$ 62,701	\$ 75,242	1015	E	1
Assistant Branch Manager I	64	\$ 36,741	\$ 45,926	\$ 55,111	2321	N	1
Assistant Branch Manager II	65	\$ 38,425	\$ 48,031	\$ 57,637	2336	N	1
Assistant County Manager	88	\$ 106,467	\$ 133,084	\$ 159,701	1208	E	1
Assistant Division Director, Library	75	\$ 59,942	\$ 74,927	\$ 89,913	2302	E	1
Assistant Division Director, Transportation & Nutrition	70	\$ 47,996	\$ 59,994	\$ 71,993	3514	E	1
Assistant Fire Marshal I	66	\$ 40,170	\$ 50,213	\$ 60,255	1904	N	4
Assistant Fire Marshal II	67	\$ 41,975	\$ 52,469	\$ 62,963	1907	N	4
Assistant Fire Marshal III	68	\$ 43,902	\$ 54,877	\$ 65,853	1908	N	4
Assistant Human Resources Director	78	\$ 68,428	\$ 85,535	\$ 102,642	2602	E	1
Assistant Park Superintendent	69	\$ 45,919	\$ 57,399	\$ 68,879	2518	N	1
Assistant Register of Deeds - PT	65	\$ 38,425	\$ 48,031	\$ 57,637	3096	N	6
Assistant Register of Deeds I	61	\$ 32,135	\$ 40,169	\$ 48,203	3007	N	6
Assistant Register of Deeds II	63	\$ 35,145	\$ 43,932	\$ 52,717	3008	N	6
Assistant Register of Deeds III	65	\$ 38,425	\$ 48,031	\$ 57,637	3009	N	6
Assistant Shift Supervisor Telecommunicator	64	\$ 36,741	\$ 45,926	\$ 55,111	1320	N	3
Assistant to the Manager	79	\$ 71,529	\$ 89,411	\$ 107,293	1210	E	1
Audio Visual Coordinator	70	\$ 47,996	\$ 59,994	\$ 71,993	1527	E	2
Auditor	66	\$ 40,170	\$ 50,213	\$ 60,255	1004	N	2
Automotive Mechanic	69	\$ 45,919	\$ 57,399	\$ 68,879	2001	N	7
Benefits Specialist	70	\$ 47,996	\$ 59,994	\$ 71,993	2611	N	2
Billing Coordinator	63	\$ 35,145	\$ 43,932	\$ 52,717	2908	N	6
Billing Representative - PT	61	\$ 32,135	\$ 40,169	\$ 48,203	3596	N	6
Branch Manager I	66	\$ 40,170	\$ 50,213	\$ 60,255	2334	E	1
Branch Manager II	67	\$ 41,975	\$ 52,469	\$ 62,963	2335	E	1
Building Permit Supervisor	64	\$ 36,741	\$ 45,926	\$ 55,111	2127	N	6
Building, Plumbing, & Mechanical Inspector	69	\$ 45,919	\$ 57,399	\$ 68,879	2120	N	1
CAD Technician	66	\$ 40,170	\$ 50,213	\$ 60,255	1326	N	3
Captain	78	\$ 68,428	\$ 85,535	\$ 102,642	3141	E	4
Captain - PT	78	\$ 68,428	\$ 85,535	\$ 102,642	3193	N	4
Cash & Investment Analyst	69	\$ 45,919	\$ 57,399	\$ 68,879	1820	E	2
Chief Deputy Sheriff	83	\$ 85,373	\$ 106,716	\$ 128,059	3102	E	1

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
CIP Construction Manager	76	\$ 62,651	\$ 78,314	\$ 93,977	2843	E	1
CIP Program Manager	78	\$ 68,428	\$ 85,535	\$ 102,642	2874	E	1
Circulation Assistant Manager	63	\$ 35,145	\$ 43,932	\$ 52,717	2331	N	1
Circulation Manager	65	\$ 38,425	\$ 48,031	\$ 57,637	2348	E	1
Civilian Evidence Technician	61	\$ 32,135	\$ 40,169	\$ 48,203	3134	N	6
Classification and Compensation Analyst	72	\$ 52,449	\$ 65,562	\$ 78,674	2607	N	2
Clerk	56	\$ 25,725	\$ 32,157	\$ 38,588	2503	N	6
Clerk to the Board	NG				3901	N/A	1
Clinical Social Worker	71	\$ 50,161	\$ 62,701	\$ 75,242	4030	E	2
Code Compliance Officer	69	\$ 45,919	\$ 57,399	\$ 68,879	2714	N	1
Collection Specialist	60	\$ 30,720	\$ 38,400	\$ 46,081	3314	N	6
Collection Technician	58	\$ 28,132	\$ 35,165	\$ 42,198	3313	N	6
Commercial Building Inspector	70	\$ 47,996	\$ 59,994	\$ 71,993	2116	N	1
Commercial Electrical Plan Reviewer - PT	69	\$ 45,919	\$ 57,399	\$ 68,879	2196	N	1
Communications Officer	72	\$ 52,449	\$ 65,562	\$ 78,674	1206	E	1
Community Health Asst/Breast Feeding Counselor	55	\$ 24,581	\$ 30,726	\$ 36,871	4152	N	2
Community Relations Manager	72	\$ 52,449	\$ 65,562	\$ 78,674	2909	E	1
Community Social Services Assistant/Adult - PT	55	\$ 24,581	\$ 30,726	\$ 36,871	4096	N	8
Community Social Services Assistant/Children - PT	55	\$ 24,581	\$ 30,726	\$ 36,871	4087	N	8
Community Social Services Assistant/Children's Svcs.	55	\$ 24,581	\$ 30,726	\$ 36,871	4003	N	8
Computing Consultant I	69	\$ 45,919	\$ 57,399	\$ 68,879	4026	N	2
Conservation Education Specialist	63	\$ 35,145	\$ 43,932	\$ 52,717	3206	N	2
Construction Inspector II	63	\$ 35,145	\$ 43,932	\$ 52,717	2820	N	1
Construction Inspector II - PT	63	\$ 35,145	\$ 43,932	\$ 52,717	2820	N	1
Construction Inspector III	65	\$ 38,425	\$ 48,031	\$ 57,637	2819	N	1
Construction Inspector Supervisor	68	\$ 43,902	\$ 54,877	\$ 65,853	2891	N	1
Contract Specialist	67	\$ 41,975	\$ 52,469	\$ 62,963	1603	N	6
Controller	78	\$ 68,428	\$ 85,535	\$ 102,642	1819	E	1
Corporal I	69	\$ 45,919	\$ 57,399	\$ 68,879	3147	N	4
Corporal II	70	\$ 47,996	\$ 59,994	\$ 71,993	3116	N	4
County Manager	NG				1201	N/A	1
Crime Analyst	68	\$ 43,902	\$ 54,877	\$ 65,853	3121	N	2
Crime Scene Investigator I	66	\$ 40,170	\$ 50,213	\$ 60,255	3135	N	3
Crime Scene Investigator II	67	\$ 41,975	\$ 52,469	\$ 62,963	3114	N	3

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Crime Scene Investigator Master	68	\$ 43,902	\$ 54,877	\$ 65,853	3115	N	3
Customer Service Manager	70	\$ 47,996	\$ 59,994	\$ 71,993	2901	E	6
Customer Service Representative	56	\$ 25,725	\$ 32,157	\$ 38,588	3182	N	6
Customer Service Specialist	61	\$ 32,135	\$ 40,169	\$ 48,203	2809	N	6
Customer Service Specialist - PT	61	\$ 32,135	\$ 40,169	\$ 48,203	2899	N	6
Customer Service Supervisor	66	\$ 40,170	\$ 50,213	\$ 60,255	2815	E	6
Data Entry Operator II	58	\$ 28,132	\$ 35,165	\$ 42,198	4011	N	6
Dental Assistant - RPT	60	\$ 30,720	\$ 38,400	\$ 46,081	4172	N	5
Deputy Clerk to the Board	67	\$ 41,975	\$ 52,469	\$ 62,963	3902	N	6
Deputy Elections Director	64	\$ 36,741	\$ 45,926	\$ 55,111	1114	N	6
Deputy Fire Marshal	70	\$ 47,996	\$ 59,994	\$ 71,993	1903	N	4
Deputy Register of Deeds I	57	\$ 26,899	\$ 33,624	\$ 40,349	3004	N	6
Deputy Register of Deeds I - PT	57	\$ 26,899	\$ 33,624	\$ 40,349	3095	N	6
Deputy Register of Deeds II	58	\$ 28,132	\$ 35,165	\$ 42,198	3005	N	6
Deputy Register of Deeds III	60	\$ 30,720	\$ 38,400	\$ 46,081	3006	N	6
Deputy Sheriff I	66	\$ 40,170	\$ 50,213	\$ 60,255	3150	N	4
Deputy Sheriff I - Alcohol Enforcement Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3187	N	4
Deputy Sheriff I - PT	66	\$ 40,170	\$ 50,213	\$ 60,255	3196	N	4
Deputy Sheriff I/Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3148	N	4
Deputy Sheriff I/Drug Investigator	68	\$ 43,902	\$ 54,877	\$ 65,853	3125	N	4
Deputy Sheriff I/K-9	68	\$ 43,902	\$ 54,877	\$ 65,853	3127	N	4
Deputy Sheriff II	67	\$ 41,975	\$ 52,469	\$ 62,963	3152	N	4
Deputy Sheriff II - Alcohol Enforcement Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3188	N	4
Deputy Sheriff II/Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3172	N	4
Deputy Sheriff II/Drug Investigator	68	\$ 43,902	\$ 54,877	\$ 65,853	3117	N	4
Deputy Sheriff II/K-9	68	\$ 43,902	\$ 54,877	\$ 65,853	3126	N	4
Deputy Sheriff Master	68	\$ 43,902	\$ 54,877	\$ 65,853	3154	N	4
Deputy Sheriff Master - Alcohol Enforcement Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3189	N	4
Deputy Sheriff Master/Detective	68	\$ 43,902	\$ 54,877	\$ 65,853	3119	N	4
Deputy Sheriff Master/Drug Investigator	68	\$ 43,902	\$ 54,877	\$ 65,853	3149	N	4
Deputy Sheriff Master/K-9	68	\$ 43,902	\$ 54,877	\$ 65,853	3155	N	4
Deputy Tax Collector Supervisor I	68	\$ 43,902	\$ 54,877	\$ 65,853	3315	E	1
Deputy Tax Collector Supervisor II	69	\$ 45,919	\$ 57,399	\$ 68,879	3309	E	1
Detention Officer I	66	\$ 40,170	\$ 50,213	\$ 60,255	3156	N	4

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Detention Officer II	67	\$ 41,975	\$ 52,469	\$ 62,963	3157	N	4
Detention Officer Master	68	\$ 43,902	\$ 54,877	\$ 65,853	3170	N	4
Director, Elections	74	\$ 57,323	\$ 71,654	\$ 85,985	1101	E	1
Dispatch Supervisor	65	\$ 38,425	\$ 48,031	\$ 57,637	3113	N	3
Dispatcher I/Sheriff	61	\$ 32,135	\$ 40,169	\$ 48,203	3132	N	6
Dispatcher II/Sheriff	62	\$ 33,610	\$ 42,013	\$ 50,415	3176	N	6
Dispatcher Master/Sheriff	63	\$ 35,145	\$ 43,932	\$ 52,717	3177	N	6
Dispatcher/Transportation	59	\$ 29,395	\$ 36,743	\$ 44,092	3502	N	6
District Director, Soil & Water Conservation	69	\$ 45,919	\$ 57,399	\$ 68,879	3204	E	1
District Manager, Soil & Water Conservation	66	\$ 40,170	\$ 50,213	\$ 60,255	3205	E	1
Division Director, Assessment	76	\$ 62,651	\$ 78,314	\$ 93,977	1049	E	1
Division Director, Budget	78	\$ 68,428	\$ 85,535	\$ 102,642	1818	E	1
Division Director, Building Code Enforcement	79	\$ 71,529	\$ 89,411	\$ 107,293	2101	E	1
Division Director, Business Operations/Human Services	77	\$ 65,479	\$ 81,849	\$ 98,219	4064	E	1
Division Director, Business Operations/Public Works	77	\$ 65,479	\$ 81,849	\$ 98,219	2862	E	1
Division Director, Communications	78	\$ 68,428	\$ 85,535	\$ 102,642	1301	E	1
Division Director, Engineering	83	\$ 85,373	\$ 106,716	\$ 128,059	2811	E	1
Division Director, Environmental Management & Facilities	81	\$ 78,149	\$ 97,686	\$ 117,223	2918	E	1
Division Director, Information Systems	81	\$ 78,149	\$ 97,686	\$ 117,223	1501	E	1
Division Director, Library	80	\$ 74,779	\$ 93,474	\$ 112,168	2301	E	1
Division Director, Parks & Recreation	77	\$ 65,479	\$ 81,849	\$ 98,219	2501	E	1
Division Director, Planning	81	\$ 78,149	\$ 97,686	\$ 117,223	2706	E	1
Division Director, Procurement	78	\$ 68,428	\$ 85,535	\$ 102,642	1601	E	1
Division Director, Public Health	85	\$ 93,286	\$ 116,607	\$ 139,929	4124	E	1
Division Director, Public Works Planning & Resource Management	81	\$ 78,149	\$ 97,686	\$ 117,223	2915	E	1
Division Director, Real Property Appraisal	76	\$ 62,651	\$ 78,314	\$ 93,977	1050	E	1
Division Director, Revenue	75	\$ 59,942	\$ 74,927	\$ 89,913	3305	E	1
Division Director, Social Services	85	\$ 93,286	\$ 116,607	\$ 139,929	4039	E	1
Division Director, Transportation & Nutrition	77	\$ 65,479	\$ 81,849	\$ 98,219	2408	E	1
Division Director, Veteran's Services	69	\$ 45,919	\$ 57,399	\$ 68,879	3401	E	1
Division Director, Water & Wastewater	83	\$ 85,373	\$ 106,716	\$ 128,059	2912	E	1
Division Manager, Nursing	80	\$ 74,779	\$ 93,474	\$ 112,168	4176	E	1
Division Manager, Public Health Operations	72	\$ 52,449	\$ 65,562	\$ 78,674	4177	E	1
Document Imaging Coordinator	70	\$ 47,996	\$ 59,994	\$ 71,993	1523	E	2

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Driver	55	\$ 24,581	\$ 30,726	\$ 36,871	3503	N	8
Driver - PT	55	\$ 24,581	\$ 30,726	\$ 36,871	3599	N	8
Driver - RPT	55	\$ 24,581	\$ 30,726	\$ 36,871	3510	N	8
DWI Treatment Court Coordinator	66	\$ 40,170	\$ 50,213	\$ 60,255	3802	N	2
E-911 Database Coordinator	65	\$ 38,425	\$ 48,031	\$ 57,637	1322	N	2
Elections Database Specialist	61	\$ 32,135	\$ 40,169	\$ 48,203	1115	N	6
Electrical Inspector	69	\$ 45,919	\$ 57,399	\$ 68,879	2123	N	1
Emergency Management Coordinator	74	\$ 57,323	\$ 71,654	\$ 85,985	3607	E	4
Emergency Management Education Specialist	70	\$ 47,996	\$ 59,994	\$ 71,993	3608	N	2
Emergency Services Analyst	68	\$ 43,902	\$ 54,877	\$ 65,853	1327	E	2
Employment Coordinator	69	\$ 45,919	\$ 57,399	\$ 68,879	2609	N	2
Engineering Assistant	70	\$ 47,996	\$ 59,994	\$ 71,993	2822	N	3
Engineering Technician	64	\$ 36,741	\$ 45,926	\$ 55,111	2806	N	3
Environmental Health Manager	77	\$ 65,479	\$ 81,849	\$ 98,219	4121	E	1
Environmental Health Program Specialist	70	\$ 47,996	\$ 59,994	\$ 71,993	4116	E	2
Environmental Health Specialist/Food & Lodging	68	\$ 43,902	\$ 54,877	\$ 65,853	4114	N	3
Environmental Health Specialist/Onsite W/W	68	\$ 43,902	\$ 54,877	\$ 65,853	4102	N	3
Environmental Health Supervisor I	71	\$ 50,161	\$ 62,701	\$ 75,242	4122	E	2
Environmental Patrol Officer I	66	\$ 40,170	\$ 50,213	\$ 60,255	3122	N	4
Environmental Patrol Officer II	67	\$ 41,975	\$ 52,469	\$ 62,963	3123	N	4
Environmental Patrol Officer Master	68	\$ 43,902	\$ 54,877	\$ 65,853	3124	N	4
Equipment Operator I	61	\$ 32,135	\$ 40,169	\$ 48,203	2845	N	8
Equipment Operator II	63	\$ 35,145	\$ 43,932	\$ 52,717	2846	N	8
Event Coordinator	59	\$ 29,395	\$ 36,743	\$ 44,092	4205	N	8
Event Coordinator - PT	59	\$ 29,395	\$ 36,743	\$ 44,092	4299	N	8
Executive Assistant/Central Administration	64	\$ 36,741	\$ 45,926	\$ 55,111	1203	N	6
Executive Assistant/Human Services	64	\$ 36,741	\$ 45,926	\$ 55,111	4013	N	6
Executive Assistant/PW	64	\$ 36,741	\$ 45,926	\$ 55,111	2888	N	6
Executive Attorney	88	\$ 106,467	\$ 133,084	\$ 159,701	2206	E	1
Executive Director, Administrative Services/CFO	88	\$ 106,467	\$ 133,084	\$ 159,701	1811	E	1
Executive Director, Community Services	83	\$ 85,373	\$ 106,716	\$ 128,059	2307	E	1
Executive Director, Emergency Services	83	\$ 85,373	\$ 106,716	\$ 128,059	3606	E	1
Executive Director, Growth Management	83	\$ 85,373	\$ 106,716	\$ 128,059	2129	E	1
Executive Director, Human Resources	83	\$ 85,373	\$ 106,716	\$ 128,059	2601	E	1

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Executive Director, Human Services	88	\$ 106,467	\$ 133,084	\$ 159,701	4100	E	1
Executive Director, Public Works	88	\$ 106,467	\$ 133,084	\$ 159,701	2801	E	1
Executive Director, Tax Administration	83	\$ 85,373	\$ 106,716	\$ 128,059	1024	E	1
Facilities Coordinator	65	\$ 38,425	\$ 48,031	\$ 57,637	2344	E	8
Facilities Manager	76	\$ 62,651	\$ 78,314	\$ 93,977	2917	E	1
Facilities Project Manager	76	\$ 62,651	\$ 78,314	\$ 93,977	2907	E	1
Finance Specialist	62	\$ 33,610	\$ 42,013	\$ 50,415	2343	N	6
Financial Analyst	67	\$ 41,975	\$ 52,469	\$ 62,963	1821	E	2
Financial Analyst/Payroll	67	\$ 41,975	\$ 52,469	\$ 62,963	1823	E	2
Fire Marshal	76	\$ 62,651	\$ 78,314	\$ 93,977	1901	E	4
Fleet Manager	72	\$ 52,449	\$ 65,562	\$ 78,674	2000	N	7
Fleet Service - PT	55	\$ 24,581	\$ 30,726	\$ 36,871	3598	N	8
Foreign Language Interpreter II/Health	63	\$ 35,145	\$ 43,932	\$ 52,717	4170	N	2
Foreign Language Interpreter II/Social Services	63	\$ 35,145	\$ 43,932	\$ 52,717	4057	N	2
Foreign Language Interpreter/Health	60	\$ 30,720	\$ 38,400	\$ 46,081	4133	N	2
Foreign Language Interpreter/Social Services	60	\$ 30,720	\$ 38,400	\$ 46,081	4050	N	2
Genealogy/Local History Librarian	66	\$ 40,170	\$ 50,213	\$ 60,255	2337	N	2
General Utility Worker/Elections - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	1193	N	6
General Utility Worker/Public Works	53	\$ 22,475	\$ 28,094	\$ 33,713	2903	N	6
General Utility Worker/Social Services	53	\$ 22,475	\$ 28,094	\$ 33,713	4007	N	8
General Utility Worker/Tax Assessor - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	1096	N	6
GIS Analyst	68	\$ 43,902	\$ 54,877	\$ 65,853	1511	N	3
GIS Project Coordinator/Information Systems	70	\$ 47,996	\$ 59,994	\$ 71,993	1510	E	2
GIS Project Coordinator/PW	70	\$ 47,996	\$ 59,994	\$ 71,993	2875	N	2
GIS Project Coordinator/Tax Administration	70	\$ 47,996	\$ 59,994	\$ 71,993	1051	N	2
GIS Senior Specialist	68	\$ 43,902	\$ 54,877	\$ 65,853	1048	N	3
GIS Specialist	67	\$ 41,975	\$ 52,469	\$ 62,963	1029	N	3
GIS Technician/Information Systems	66	\$ 40,170	\$ 50,213	\$ 60,255	1519	N	3
GIS Technician/Tax Administration	66	\$ 40,170	\$ 50,213	\$ 60,255	1022	N	3
Health and Safety Program Manager	72	\$ 52,449	\$ 65,562	\$ 78,674	2865	E	6
Human Resources Administrator	66	\$ 40,170	\$ 50,213	\$ 60,255	3159	N	6
Human Resources Assistant	60	\$ 30,720	\$ 38,400	\$ 46,081	2610	N	6
Human Resources Program Assistant	62	\$ 33,610	\$ 42,013	\$ 50,415	2613	N	6
Human Services Evaluator I	68	\$ 43,902	\$ 54,877	\$ 65,853	4059	E	2

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Human Services Evaluator II	70	\$ 47,996	\$ 59,994	\$ 71,993	4068	E	2
Income Maintenance Administrator I	72	\$ 52,449	\$ 65,562	\$ 78,674	4037	E	1
Income Maintenance Caseworker I	61	\$ 32,135	\$ 40,169	\$ 48,203	4017	N	2
Income Maintenance Caseworker II	63	\$ 35,145	\$ 43,932	\$ 52,717	4023	N	2
Income Maintenance Caseworker II - PT	63	\$ 35,145	\$ 43,932	\$ 52,717	4091	N	2
Income Maintenance Caseworker III	65	\$ 38,425	\$ 48,031	\$ 57,637	4027	N	2
Income Maintenance Investigator II	65	\$ 38,425	\$ 48,031	\$ 57,637	4042	N	2
Income Maintenance Supervisor II	67	\$ 41,975	\$ 52,469	\$ 62,963	4031	E	1
Income Maintenance Technician	59	\$ 29,395	\$ 36,743	\$ 44,092	4044	N	2
Income Maintenance Technician - PT	59	\$ 29,395	\$ 36,743	\$ 44,092	4090	N	2
Information Systems Liaison	67	\$ 41,975	\$ 52,469	\$ 62,963	4173	N	3
Information Systems Security Officer	73	\$ 54,826	\$ 68,533	\$ 82,240	1527	E	1
Inmate Health Charge Nurse	72	\$ 52,449	\$ 65,562	\$ 78,674	4179	N	2
Inmate Health Nurse	70	\$ 47,996	\$ 59,994	\$ 71,993	4178	N	2
Internal Deputy Tax Collector	65	\$ 38,425	\$ 48,031	\$ 57,637	3307	N	1
Juvenile Services Coordinator	67	\$ 41,975	\$ 52,469	\$ 62,963	2318	E	2
Landfill Crewleader	65	\$ 38,425	\$ 48,031	\$ 57,637	2847	N	8
Landfill Operations Superintendent	75	\$ 59,942	\$ 74,927	\$ 89,913	2859	E	1
Law Enforcement Information Systems Manager	68	\$ 43,902	\$ 54,877	\$ 65,853	3110	N	6
Law Enforcement Information Systems Tech	66	\$ 40,170	\$ 50,213	\$ 60,255	3111	N	6
Lead Meter Technician	63	\$ 35,145	\$ 43,932	\$ 52,717	2867	N	6
Legal Assistant	62	\$ 33,610	\$ 42,013	\$ 50,415	2202	N	6
Legal Counsel	75	\$ 59,942	\$ 74,927	\$ 89,913	3108	E	2
Library Assistant I/Courier - PT	57	\$ 26,899	\$ 33,624	\$ 40,349	2397	N	5
Library Assistant I/Technical	57	\$ 26,899	\$ 33,624	\$ 40,349	2312	N	5
Library Assistant II/Administration	60	\$ 30,720	\$ 38,400	\$ 46,081	2324	N	5
Library Assistant II/Children's	60	\$ 30,720	\$ 38,400	\$ 46,081	2323	N	5
Library Assistant II/Children's - PT	60	\$ 30,720	\$ 38,400	\$ 46,081	2392	N	5
Library Assistant II/Circulation	60	\$ 30,720	\$ 38,400	\$ 46,081	2325	N	5
Library Assistant II/Circulation - PT	60	\$ 30,720	\$ 38,400	\$ 46,081	2393	N	5
Library Assistant II/Circulation - RPT	60	\$ 30,720	\$ 38,400	\$ 46,081	2339	N	5
Library Assistant II/Public Service	60	\$ 30,720	\$ 38,400	\$ 46,081	2322	N	5
Library Assistant II/Public Service - PT	60	\$ 30,720	\$ 38,400	\$ 46,081	2394	N	5
Library Assistant II/Technical	60	\$ 30,720	\$ 38,400	\$ 46,081	2310	N	5

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Library Assistant III/Genealogy - PT	64	\$ 36,741	\$ 45,926	\$ 55,111	2390	N	5
Library Assistant III/Hispanic Services	64	\$ 36,741	\$ 45,926	\$ 55,111	2350	N	5
Library Assistant III/Reference	64	\$ 36,741	\$ 45,926	\$ 55,111	2326	N	5
Library Assistant III/Reference - PT	64	\$ 36,741	\$ 45,926	\$ 55,111	2391	N	5
Library Assistant III/Reference - RPT	64	\$ 36,741	\$ 45,926	\$ 55,111	2349	N	5
Library Clerk I - PT	50	\$ 19,647	\$ 24,558	\$ 29,470	2398	N	5
Licensed Practical Nurse II/Inmate Health Services	62	\$ 33,610	\$ 42,013	\$ 50,415	4162	N	3
Lieutenant I	74	\$ 57,323	\$ 71,654	\$ 85,985	3142	N	4
Lieutenant II	75	\$ 59,942	\$ 74,927	\$ 89,913	3130	N	4
Local Food Market Sales Associate - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	4207	N	6
Local Foods Market Coordinator - RPT	61	\$ 32,135	\$ 40,169	\$ 48,203	4206	N	2
Maintenance Mechanic/Jail Facilities	61	\$ 32,135	\$ 40,169	\$ 48,203	3105	N	7
Maintenance Supervisor	63	\$ 35,145	\$ 43,932	\$ 52,717	3164	N	8
Medical Laboratory Technician I	61	\$ 32,135	\$ 40,169	\$ 48,203	4109	N	3
Medical Laboratory Technologist II	69	\$ 45,919	\$ 57,399	\$ 68,879	4117	E	3
Medical Office Assistant/Health	58	\$ 28,132	\$ 35,165	\$ 42,198	4103	N	6
Meter Services Supervisor	64	\$ 36,741	\$ 45,926	\$ 55,111	2873	N	6
Meter Technician	61	\$ 32,135	\$ 40,169	\$ 48,203	2870	N	6
Meter Technician - PT	61	\$ 32,135	\$ 40,169	\$ 48,203	2892	N	6
Network Manager	70	\$ 47,996	\$ 59,994	\$ 71,993	1521	E	2
New Development Program Manager	78	\$ 68,428	\$ 85,535	\$ 102,642	2910	E	1
Nutrition Assistant - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	2498	N	8
Nutrition Coordinator	61	\$ 32,135	\$ 40,169	\$ 48,203	2402	N	8
Nutritionist I	63	\$ 35,145	\$ 43,932	\$ 52,717	4110	N	2
Nutritionist II	66	\$ 40,170	\$ 50,213	\$ 60,255	4128	N	2
Off-Duty Coordinator	62	\$ 33,610	\$ 42,013	\$ 50,415	3179	N	6
Office Aide/Assessor - PT	51	\$ 20,549	\$ 25,686	\$ 30,823	1099	N	6
Office Aide/Collections - PT	51	\$ 20,549	\$ 25,686	\$ 30,823	3399	N	6
Office Support II/Elections - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	1195	N	6
Office Support II/Nutrition - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	2499	N	8
Office Support II/Parks & Recreation - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	2587	N	6
Office Support III/Central Administration - PT	56	\$ 25,725	\$ 32,157	\$ 38,588	3999	N	6
Office Support III/Sheriff - PT	56	\$ 25,725	\$ 32,157	\$ 38,588	3194	N	6
Office Support III/Transportation	56	\$ 25,725	\$ 32,157	\$ 38,588	3504	N	6

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
One Stop Office Support II - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	1112	N	6
Outdoor Recreation Coordinator	65	\$ 38,425	\$ 48,031	\$ 57,637	2517	N	5
Park Attendant	61	\$ 32,135	\$ 40,169	\$ 48,203	2512	N	8
Park Maintenance Mechanic	61	\$ 32,135	\$ 40,169	\$ 48,203	2504	N	7
Park Maintenance Mechanic/Crewleader	62	\$ 33,610	\$ 42,013	\$ 50,415	2511	N	7
Park Maintenance Supervisor	65	\$ 38,425	\$ 48,031	\$ 57,637	2505	N	8
Park Operations Manager	74	\$ 57,323	\$ 71,654	\$ 85,985	2516	E	1
Park Ranger I	63	\$ 35,145	\$ 43,932	\$ 52,717	2507	N	4
Park Ranger II	65	\$ 38,425	\$ 48,031	\$ 57,637	2508	N	4
Park Superintendent	71	\$ 50,161	\$ 62,701	\$ 75,242	2509	E	1
Patient Relations Representative IV	58	\$ 28,132	\$ 35,165	\$ 42,198	4134	N	6
Permit Clerk	58	\$ 28,132	\$ 35,165	\$ 42,198	2119	N	6
Personal Property Senior Specialist	63	\$ 35,145	\$ 43,932	\$ 52,717	1053	N	6
Personal Property Specialist	60	\$ 30,720	\$ 38,400	\$ 46,081	1025	N	6
Personal Property Technician	58	\$ 28,132	\$ 35,165	\$ 42,198	1054	N	6
Physician Extender II - RPT	81	\$ 78,149	\$ 97,686	\$ 117,223	4129	E	2
Physician III - RPT	96	\$ 151,637	\$ 189,547	\$ 227,456	4169	E	2
Precinct Coordinator	58	\$ 28,132	\$ 35,165	\$ 42,198	1113	N	6
Processing Assistant III/Health	56	\$ 25,725	\$ 32,157	\$ 38,588	4137	N	6
Processing Assistant III/Health - RPT	56	\$ 25,725	\$ 32,157	\$ 38,588	4154	N	6
Processing Assistant III/Receptionist/Social Services - PT	56	\$ 25,725	\$ 32,157	\$ 38,588	4092	N	6
Processing Assistant III/Social Services	56	\$ 25,725	\$ 32,157	\$ 38,588	4009	N	6
Processing Assistant IV/Health	58	\$ 28,132	\$ 35,165	\$ 42,198	4138	N	6
Processing Assistant IV/Social Services	58	\$ 28,132	\$ 35,165	\$ 42,198	4015	N	6
Processing Unit Coordinator	64	\$ 36,741	\$ 45,926	\$ 55,111	4067	E	6
Procurement Specialist	73	\$ 54,826	\$ 68,533	\$ 82,240	1602	E	1
Program Assistant V	60	\$ 30,720	\$ 38,400	\$ 46,081	4016	N	6
Program Assistant V/Health	60	\$ 30,720	\$ 38,400	\$ 46,081	4180	N	6
Project Manager	76	\$ 62,651	\$ 78,314	\$ 93,977	2877	E	1
Public Health Nurse I/Health	70	\$ 47,996	\$ 59,994	\$ 71,993	4115	E	2
Public Health Nurse I/Health - RPT	70	\$ 47,996	\$ 59,994	\$ 71,993	4156	N	2
Public Health Nurse II/Health	72	\$ 52,449	\$ 65,562	\$ 78,674	4118	E	2
Public Health Nurse II/Health - PT	72	\$ 52,449	\$ 65,562	\$ 78,674	4197	E	2
Public Health Nurse III/Health	73	\$ 54,826	\$ 68,533	\$ 82,240	4119	E	2

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Public Health Nurse Supervisor I	74	\$ 57,323	\$ 71,654	\$ 85,985	4120	E	1
Public Health Preparedness Coordinator	62	\$ 33,610	\$ 42,013	\$ 50,415	4181	N	2
Public Service Senior Specialist	63	\$ 35,145	\$ 43,932	\$ 52,717	3312	N	6
Public Service Specialist	60	\$ 30,720	\$ 38,400	\$ 46,081	3311	N	6
Public Service Technician	58	\$ 28,132	\$ 35,165	\$ 42,198	1041	N	6
Radio Technician/Emergency Communications	67	\$ 41,975	\$ 52,469	\$ 62,963	1321	N	3
Reader's Services Assistant - PT	64	\$ 36,741	\$ 45,926	\$ 55,111	2385	N	5
Reader's Services Librarian	67	\$ 41,975	\$ 52,469	\$ 62,963	2340	E	2
Real Estate Appraisal Coordinator	69	\$ 45,919	\$ 57,399	\$ 68,879	1009	N	1
Real Estate Appraisal Supervisor	71	\$ 50,161	\$ 62,701	\$ 75,242	1014	E	1
Real Estate Appraiser Specialist	66	\$ 40,170	\$ 50,213	\$ 60,255	1031	N	6
Real Estate Appraiser Technician	64	\$ 36,741	\$ 45,926	\$ 55,111	1032	N	6
Real Property Senior Specialist	63	\$ 35,145	\$ 43,932	\$ 52,717	1036	N	6
Real Property Specialist	60	\$ 30,720	\$ 38,400	\$ 46,081	1033	N	6
Real Property Technician	58	\$ 28,132	\$ 35,165	\$ 42,198	1005	N	6
Records Clerk	58	\$ 28,132	\$ 35,165	\$ 42,198	4065	N	6
Recycling Coordinator	62	\$ 33,610	\$ 42,013	\$ 50,415	2841	N	8
Reference Services Librarian	67	\$ 41,975	\$ 52,469	\$ 62,963	2333	E	2
Register of Deeds	NG				3001	N/A	1
Residential Building Code Enforcement Supervisor	72	\$ 52,449	\$ 65,562	\$ 78,674	2115	E	1
Risk Manager	77	\$ 65,479	\$ 81,849	\$ 98,219	2604	E	1
Safety Officer	66	\$ 40,170	\$ 50,213	\$ 60,255	3515	N	6
Scale Operator	56	\$ 25,725	\$ 32,157	\$ 38,588	2826	N	6
Scheduler Clerk	57	\$ 26,899	\$ 33,624	\$ 40,349	3505	N	6
Senior Auditor	67	\$ 41,975	\$ 52,469	\$ 62,963	1042	N	2
Senior Collection Specialist	63	\$ 35,145	\$ 43,932	\$ 52,717	3316	N	6
Senior Financial Analyst	69	\$ 45,919	\$ 57,399	\$ 68,879	1822	E	2
Senior Planner, Land Use	73	\$ 54,826	\$ 68,533	\$ 82,240	2709	E	2
Senior Revaluation RE Appraiser	68	\$ 43,902	\$ 54,877	\$ 65,853	1044	N	1
Senior Staff Attorney	82	\$ 81,670	\$ 102,087	\$ 122,505	2203	E	1
Senior Telecommunicator	63	\$ 35,145	\$ 43,932	\$ 52,717	1324	N	6
Senior Utility Technician	67	\$ 41,975	\$ 52,469	\$ 62,963	2881	N	7
Sergeant I	71	\$ 50,161	\$ 62,701	\$ 75,242	3145	N	3
Sergeant I - Immigration Customs Enforcement	71	\$ 50,161	\$ 62,701	\$ 75,242	3186	N	4

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Sergeant II	72	\$ 52,449	\$ 65,562	\$ 78,674	3131	N	3
Sergeant II - Immigration Customs Enforcement	72	\$ 52,449	\$ 65,562	\$ 78,674	3139	N	4
Sheriff	NG				3101	N/A	1
Shift Supervisor Telecommunicator	65	\$ 38,425	\$ 48,031	\$ 57,637	1303	N	3
Sign Technician	61	\$ 32,135	\$ 40,169	\$ 48,203	1708	N	7
Site Manager - PT	56	\$ 25,725	\$ 32,157	\$ 38,588	2497	N	8
Site Manager - RPT	56	\$ 25,725	\$ 32,157	\$ 38,588	2403	N	8
Social Work Program Administrator I	74	\$ 57,323	\$ 71,654	\$ 85,985	4038	E	1
Social Work Program Manager	73	\$ 54,826	\$ 68,533	\$ 82,240	4045	E	1
Social Work Supervisor II	69	\$ 45,919	\$ 57,399	\$ 68,879	4035	E	1
Social Work Supervisor III	72	\$ 52,449	\$ 65,562	\$ 78,674	4036	E	1
Social Worker II/Health	66	\$ 40,170	\$ 50,213	\$ 60,255	4130	N	2
Social Worker II/Social Services	66	\$ 40,170	\$ 50,213	\$ 60,255	4029	N	2
Social Worker II/Social Services - PT	66	\$ 40,170	\$ 50,213	\$ 60,255	4097	N	2
Social Worker III Investigative/Assessment/Treatment	69	\$ 45,919	\$ 57,399	\$ 68,879	4002	N	2
Social Worker III/Social Services	68	\$ 43,902	\$ 54,877	\$ 65,853	4032	N	2
Solid Waste Collections Coordinator	64	\$ 36,741	\$ 45,926	\$ 55,111	2880	E	1
Staff Attorney	75	\$ 59,942	\$ 74,927	\$ 89,913	2205	E	2
Storm Water Engineer	73	\$ 54,826	\$ 68,533	\$ 82,240	2707	N	2
Switchboard Operator	56	\$ 25,725	\$ 32,157	\$ 38,588	4069	N	6
Switchboard Operator - PT	56	\$ 25,725	\$ 32,157	\$ 38,588	2698	N	6
Systems Support/Information Systems	66	\$ 40,170	\$ 50,213	\$ 60,255	1509	N	3
Systems Support/Library	66	\$ 40,170	\$ 50,213	\$ 60,255	2353	N	3
Technical Services Coordinator	67	\$ 41,975	\$ 52,469	\$ 62,963	2305	E	2
Technology & Performance Manager	76	\$ 62,651	\$ 78,314	\$ 93,977	2913	E	2
Telecommunicator I	60	\$ 30,720	\$ 38,400	\$ 46,081	1315	N	6
Telecommunicator I - PT	60	\$ 30,720	\$ 38,400	\$ 46,081	1399	N	6
Telecommunicator II	61	\$ 32,135	\$ 40,169	\$ 48,203	1316	N	6
Telecommunicator II - PT	61	\$ 32,135	\$ 40,169	\$ 48,203	1398	N	6
Telecommunicator III	62	\$ 33,610	\$ 42,013	\$ 50,415	1317	N	6
Telecommunicator III - PT	62	\$ 33,610	\$ 42,013	\$ 50,415	1395	N	6
Training & Development Coordinator	68	\$ 43,902	\$ 54,877	\$ 65,853	2612	N	2
Training & Technology Coordinator	68	\$ 43,902	\$ 54,877	\$ 65,853	2338	N	2
Training & Technology Specialist	66	\$ 40,170	\$ 50,213	\$ 60,255	2346	N	2

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Transportation Planner	73	\$ 54,826	\$ 68,533	\$ 82,240	2712	E	2
Urban Forester	69	\$ 45,919	\$ 57,399	\$ 68,879	4203	E	2
Utility Compliance Administrator	68	\$ 43,902	\$ 54,877	\$ 65,853	2906	N	7
Utility Crewleader	65	\$ 38,425	\$ 48,031	\$ 57,637	2828	N	7
Utility Field Services Superintendent	76	\$ 62,651	\$ 78,314	\$ 93,977	2860	E	1
Utility Mechanic I	61	\$ 32,135	\$ 40,169	\$ 48,203	2832	N	7
Utility Mechanic I - PT	61	\$ 32,135	\$ 40,169	\$ 48,203	2898	N	7
Utility Mechanic II	63	\$ 35,145	\$ 43,932	\$ 52,717	2831	N	7
Utility Services Supervisor	69	\$ 45,919	\$ 57,399	\$ 68,879	2871	E	7
Utility Site Attendant	52	\$ 21,483	\$ 26,853	\$ 32,224	2916	N	8
Utility Site Attendant/Solid Waste/PW - PT	52	\$ 21,483	\$ 26,853	\$ 32,224	2854	N	8
Utility Site Attendant/Water/PW - PT	52	\$ 21,483	\$ 26,853	\$ 32,224	2895	N	6
Veteran's Services Officer	66	\$ 40,170	\$ 50,213	\$ 60,255	3403	N	6
Voice Communications Manager	70	\$ 47,996	\$ 59,994	\$ 71,993	1526	E	2
Volunteer Services Coordinator/Sheriff	62	\$ 33,610	\$ 42,013	\$ 50,415	3169	N	3
Volunteer Services Coordinator/Social Services	62	\$ 33,610	\$ 42,013	\$ 50,415	4024	N	2
Voter Registration Database Coordinator	63	\$ 35,145	\$ 43,932	\$ 52,717	1106	N	6
Voting Machine Technician - PT	53	\$ 22,475	\$ 28,094	\$ 33,713	1199	N	6
Warehouse Supervisor	63	\$ 35,145	\$ 43,932	\$ 52,717	2890	N	7
Water Resources Engineer	73	\$ 54,826	\$ 68,533	\$ 82,240	2876	N	2
Water Superintendent	76	\$ 62,651	\$ 78,314	\$ 93,977	2817	E	1
Webmaster	70	\$ 47,996	\$ 59,994	\$ 71,993	1525	E	2
WIC Nutritionist Manager	69	\$ 45,919	\$ 57,399	\$ 68,879	4113	E	1
Youth Program Assistant II	62	\$ 33,610	\$ 42,013	\$ 50,415	4055	N	8
Zoning Administrator	73	\$ 54,826	\$ 68,533	\$ 82,240	2713	E	2

Pay Plan Grades and Ranges

Attachment E

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 19,647	\$ 9.45	\$ 24,558	\$ 11.81	\$ 29,470	\$ 14.17
51	\$ 20,549	\$ 9.88	\$ 25,686	\$ 12.35	\$ 30,823	\$ 14.82
52	\$ 21,483	\$ 10.33	\$ 26,853	\$ 12.91	\$ 32,224	\$ 15.49
53	\$ 22,475	\$ 10.81	\$ 28,094	\$ 13.51	\$ 33,713	\$ 16.21
54	\$ 23,499	\$ 11.30	\$ 29,374	\$ 14.12	\$ 35,248	\$ 16.95
55	\$ 24,581	\$ 11.82	\$ 30,726	\$ 14.77	\$ 36,871	\$ 17.73
56	\$ 25,725	\$ 12.37	\$ 32,157	\$ 15.46	\$ 38,588	\$ 18.55
57	\$ 26,899	\$ 12.93	\$ 33,624	\$ 16.17	\$ 40,349	\$ 19.40
58	\$ 28,132	\$ 13.53	\$ 35,165	\$ 16.91	\$ 42,198	\$ 20.29
59	\$ 29,395	\$ 14.13	\$ 36,743	\$ 17.66	\$ 44,092	\$ 21.20
60	\$ 30,720	\$ 14.77	\$ 38,400	\$ 18.46	\$ 46,081	\$ 22.15
61	\$ 32,135	\$ 15.45	\$ 40,169	\$ 19.31	\$ 48,203	\$ 23.17
62	\$ 33,610	\$ 16.16	\$ 42,013	\$ 20.20	\$ 50,415	\$ 24.24
63	\$ 35,145	\$ 16.90	\$ 43,932	\$ 21.12	\$ 52,717	\$ 25.34
64	\$ 36,741	\$ 17.66	\$ 45,926	\$ 22.08	\$ 55,111	\$ 26.50
65	\$ 38,425	\$ 18.47	\$ 48,031	\$ 23.09	\$ 57,637	\$ 27.71
66	\$ 40,170	\$ 19.31	\$ 50,213	\$ 24.14	\$ 60,255	\$ 28.97
67	\$ 41,975	\$ 20.18	\$ 52,469	\$ 25.23	\$ 62,963	\$ 30.27
68	\$ 43,902	\$ 21.11	\$ 54,877	\$ 26.38	\$ 65,853	\$ 31.66
69	\$ 45,919	\$ 22.08	\$ 57,399	\$ 27.60	\$ 68,879	\$ 33.11
70	\$ 47,996	\$ 23.08	\$ 59,994	\$ 28.84	\$ 71,993	\$ 34.61
71	\$ 50,161	\$ 24.12	\$ 62,701	\$ 30.14	\$ 75,242	\$ 36.17
72	\$ 52,449	\$ 25.22	\$ 65,562	\$ 31.52	\$ 78,674	\$ 37.82
73	\$ 54,826	\$ 26.36	\$ 68,533	\$ 32.95	\$ 82,240	\$ 39.54
74	\$ 57,323	\$ 27.56	\$ 71,654	\$ 34.45	\$ 85,985	\$ 41.34
75	\$ 59,942	\$ 28.82	\$ 74,927	\$ 36.02	\$ 89,913	\$ 43.23

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
76	\$ 62,651	\$ 30.12	\$ 78,314	\$ 37.65	\$ 93,977	\$ 45.18
77	\$ 65,479	\$ 31.48	\$ 81,849	\$ 39.35	\$ 98,219	\$ 47.22
78	\$ 68,428	\$ 32.90	\$ 85,535	\$ 41.12	\$ 102,642	\$ 49.35
79	\$ 71,529	\$ 34.39	\$ 89,411	\$ 42.99	\$ 107,293	\$ 51.58
80	\$ 74,779	\$ 35.95	\$ 93,474	\$ 44.94	\$ 112,168	\$ 53.93
81	\$ 78,149	\$ 37.57	\$ 97,686	\$ 46.96	\$ 117,223	\$ 56.36
82	\$ 81,670	\$ 39.26	\$ 102,087	\$ 49.08	\$ 122,505	\$ 58.90
83	\$ 85,373	\$ 41.04	\$ 106,716	\$ 51.31	\$ 128,059	\$ 61.57
84	\$ 89,254	\$ 42.91	\$ 111,568	\$ 53.64	\$ 133,881	\$ 64.37
85	\$ 93,286	\$ 44.85	\$ 116,607	\$ 56.06	\$ 139,929	\$ 67.27
86	\$ 97,500	\$ 46.88	\$ 121,875	\$ 58.59	\$ 146,250	\$ 70.31
87	\$ 101,893	\$ 48.99	\$ 127,367	\$ 61.23	\$ 152,840	\$ 73.48
88	\$ 106,467	\$ 51.19	\$ 133,084	\$ 63.98	\$ 159,701	\$ 76.78
89	\$ 111,283	\$ 53.50	\$ 139,104	\$ 66.88	\$ 166,924	\$ 80.25
90	\$ 116,337	\$ 55.93	\$ 145,422	\$ 69.91	\$ 174,506	\$ 83.90
91	\$ 121,605	\$ 58.46	\$ 152,006	\$ 73.08	\$ 182,408	\$ 87.70
92	\$ 127,081	\$ 61.10	\$ 158,852	\$ 76.37	\$ 190,622	\$ 91.65
93	\$ 132,830	\$ 63.86	\$ 166,037	\$ 79.83	\$ 199,244	\$ 95.79
94	\$ 138,817	\$ 66.74	\$ 173,521	\$ 83.42	\$ 208,225	\$ 100.11
95	\$ 145,078	\$ 69.75	\$ 181,347	\$ 87.19	\$ 217,616	\$ 104.62
96	\$ 151,637	\$ 72.90	\$ 189,547	\$ 91.13	\$ 227,456	\$ 109.35
97	\$ 158,471	\$ 76.19	\$ 198,089	\$ 95.23	\$ 237,706	\$ 114.28
98	\$ 165,631	\$ 79.63	\$ 207,039	\$ 99.54	\$ 248,447	\$ 119.45
99	\$ 173,065	\$ 83.20	\$ 216,331	\$ 104.01	\$ 259,597	\$ 124.81

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

Effective July 01, 2016.

Pay Plan Grades and Ranges

Attachment E

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 19,647	\$ 9.00	\$ 24,558	\$ 11.24	\$ 29,470	\$ 13.49
51	\$ 20,549	\$ 9.41	\$ 25,686	\$ 11.76	\$ 30,823	\$ 14.11
52	\$ 21,483	\$ 9.84	\$ 26,853	\$ 12.30	\$ 32,224	\$ 14.75
53	\$ 22,475	\$ 10.29	\$ 28,094	\$ 12.86	\$ 33,713	\$ 15.44
54	\$ 23,499	\$ 10.76	\$ 29,374	\$ 13.45	\$ 35,248	\$ 16.14
55	\$ 24,581	\$ 11.26	\$ 30,726	\$ 14.07	\$ 36,871	\$ 16.88
56	\$ 25,725	\$ 11.78	\$ 32,157	\$ 14.72	\$ 38,588	\$ 17.67
57	\$ 26,899	\$ 12.32	\$ 33,624	\$ 15.40	\$ 40,349	\$ 18.47
58	\$ 28,132	\$ 12.88	\$ 35,165	\$ 16.10	\$ 42,198	\$ 19.32
59	\$ 29,395	\$ 13.46	\$ 36,743	\$ 16.82	\$ 44,092	\$ 20.19
60	\$ 30,720	\$ 14.07	\$ 38,400	\$ 17.58	\$ 46,081	\$ 21.10
61	\$ 32,135	\$ 14.71	\$ 40,169	\$ 18.39	\$ 48,203	\$ 22.07
62	\$ 33,610	\$ 15.39	\$ 42,013	\$ 19.24	\$ 50,415	\$ 23.08
63	\$ 35,145	\$ 16.09	\$ 43,932	\$ 20.12	\$ 52,717	\$ 24.14
64	\$ 36,741	\$ 16.82	\$ 45,926	\$ 21.03	\$ 55,111	\$ 25.23
65	\$ 38,425	\$ 17.59	\$ 48,031	\$ 21.99	\$ 57,637	\$ 26.39
66	\$ 40,170	\$ 18.39	\$ 50,213	\$ 22.99	\$ 60,255	\$ 27.59
67	\$ 41,975	\$ 19.22	\$ 52,469	\$ 24.02	\$ 62,963	\$ 28.83
68	\$ 43,902	\$ 20.10	\$ 54,877	\$ 25.13	\$ 65,853	\$ 30.15
69	\$ 45,919	\$ 21.03	\$ 57,399	\$ 26.28	\$ 68,879	\$ 31.54
70	\$ 47,996	\$ 21.98	\$ 59,994	\$ 27.47	\$ 71,993	\$ 32.96
71	\$ 50,161	\$ 22.97	\$ 62,701	\$ 28.71	\$ 75,242	\$ 34.45
72	\$ 52,449	\$ 24.02	\$ 65,562	\$ 30.02	\$ 78,674	\$ 36.02
73	\$ 54,826	\$ 25.10	\$ 68,533	\$ 31.38	\$ 82,240	\$ 37.66
74	\$ 57,323	\$ 26.25	\$ 71,654	\$ 32.81	\$ 85,985	\$ 39.37
75	\$ 59,942	\$ 27.45	\$ 74,927	\$ 34.31	\$ 89,913	\$ 41.17

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
76	\$ 62,651	\$ 28.69	\$ 78,314	\$ 35.86	\$ 93,977	\$ 43.03
77	\$ 65,479	\$ 29.98	\$ 81,849	\$ 37.48	\$ 98,219	\$ 44.97
78	\$ 68,428	\$ 31.33	\$ 85,535	\$ 39.16	\$ 102,642	\$ 47.00
79	\$ 71,529	\$ 32.75	\$ 89,411	\$ 40.94	\$ 107,293	\$ 49.13
80	\$ 74,779	\$ 34.24	\$ 93,474	\$ 42.80	\$ 112,168	\$ 51.36
81	\$ 78,149	\$ 35.78	\$ 97,686	\$ 44.73	\$ 117,223	\$ 53.67
82	\$ 81,670	\$ 37.39	\$ 102,087	\$ 46.74	\$ 122,505	\$ 56.09
83	\$ 85,373	\$ 39.09	\$ 106,716	\$ 48.86	\$ 128,059	\$ 58.64
84	\$ 89,254	\$ 40.87	\$ 111,568	\$ 51.08	\$ 133,881	\$ 61.30
85	\$ 93,286	\$ 42.71	\$ 116,607	\$ 53.39	\$ 139,929	\$ 64.07
86	\$ 97,500	\$ 44.64	\$ 121,875	\$ 55.80	\$ 146,250	\$ 66.96
87	\$ 101,893	\$ 46.65	\$ 127,367	\$ 58.32	\$ 152,840	\$ 69.98
88	\$ 106,467	\$ 48.75	\$ 133,084	\$ 60.94	\$ 159,701	\$ 73.12
89	\$ 111,283	\$ 50.95	\$ 139,104	\$ 63.69	\$ 166,924	\$ 76.43
90	\$ 116,337	\$ 53.27	\$ 145,422	\$ 66.58	\$ 174,506	\$ 79.90
91	\$ 121,605	\$ 55.68	\$ 152,006	\$ 69.60	\$ 182,408	\$ 83.52
92	\$ 127,081	\$ 58.19	\$ 158,852	\$ 72.73	\$ 190,622	\$ 87.28
93	\$ 132,830	\$ 60.82	\$ 166,037	\$ 76.02	\$ 199,244	\$ 91.23
94	\$ 138,817	\$ 63.56	\$ 173,521	\$ 79.45	\$ 208,225	\$ 95.34
95	\$ 145,078	\$ 66.43	\$ 181,347	\$ 83.03	\$ 217,616	\$ 99.64
96	\$ 151,637	\$ 69.43	\$ 189,547	\$ 86.79	\$ 227,456	\$ 104.15
97	\$ 158,471	\$ 72.56	\$ 198,089	\$ 90.70	\$ 237,706	\$ 108.84
98	\$ 165,631	\$ 75.84	\$ 207,039	\$ 94.80	\$ 248,447	\$ 113.76
99	\$ 173,065	\$ 79.24	\$ 216,331	\$ 99.05	\$ 259,597	\$ 118.86

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

Effective July 01, 2016.

Local Current Expense Appropriation by Function Code **Attachment F**

Function Code	Description	FY 2016 Revised	FY 2017 Adopted	% Increase
Sources				
Local Sources:				
4100	Union County Appropriation	\$ 91,922,668	94,544,835	2.85%
4400	Local Sources Unrestricted - Other Schools Funding Sources	760,000	760,000	0.00%
	Fund Balance - Other Schools Funding Sources	2,752,776	3,100,000	12.61%
	Total Funding Sources	\$ 95,435,444	98,404,835	3.11%
Uses				
5000 Instructional Programs				
5100	Regular Instructional Services	\$ 28,553,170	28,690,892	0.48%
5200	Special Populations Services	2,456,828	2,959,625	20.47%
5300	Alternative Programs and Services	1,645,582	1,747,733	6.21%
5400	School Leadership Services	9,096,900	9,616,870	5.72%
5500	Co-Curricular Services	1,434,189	1,474,336	2.80%
5800	School Based Support Services	6,514,073	6,696,553	2.80%
	Total 5000 Instructional Programs	\$ 49,700,741	51,186,009	2.99%
6000 Supporting Services				
6100	Support & Development Services	\$ 1,753,783	1,936,442	10.42%
6200	Special Population Support & Development Services	312,017	344,514	10.42%
6300	Alternative Programs and Services Support	190,372	210,199	10.42%
6400	Technology Support Services	4,363,793	4,818,286	10.42%
6500	Operational Support Services	27,820,989	27,843,563	0.08%
6600	Financial and H.R. Support Services	4,250,480	4,693,171	10.42%
6700	Accountability Services	474,295	523,693	10.42%
6800	System-wide Pupil Support Services	470,095	519,056	10.42%
6900	Policy, Leadership and Public Relations	2,218,154	2,449,177	10.42%
	Total 6000 Supporting Services	\$ 41,853,978	43,338,101	3.55%
7000 Community Services				
7100	Community Services	\$ 775	775	0.00%
7200	Nutrition Services	95,135	95,135	0.00%
	Total 7000 Community Services	\$ 95,910	95,910	0.00%
8000 Non-Programmed Charges				
8100	Payments to Charter Schools	\$ 3,784,815	3,784,815	0.00%
	Total 8000 Programmed Services	\$ 3,784,815	3,784,815	0.00%
	Total Local Current Expense Appropriation	\$ 95,435,444	98,404,835	3.11%

Note 1: Cumulative Transfers of up to 10% between function codes are authorized before Board of County Commissioners Approval is needed.

Note 2: FY 2016 Revised Budget is per UCPS monthly reporting to Union County as of April 15, 2016 for month the ending March 31, 2016.