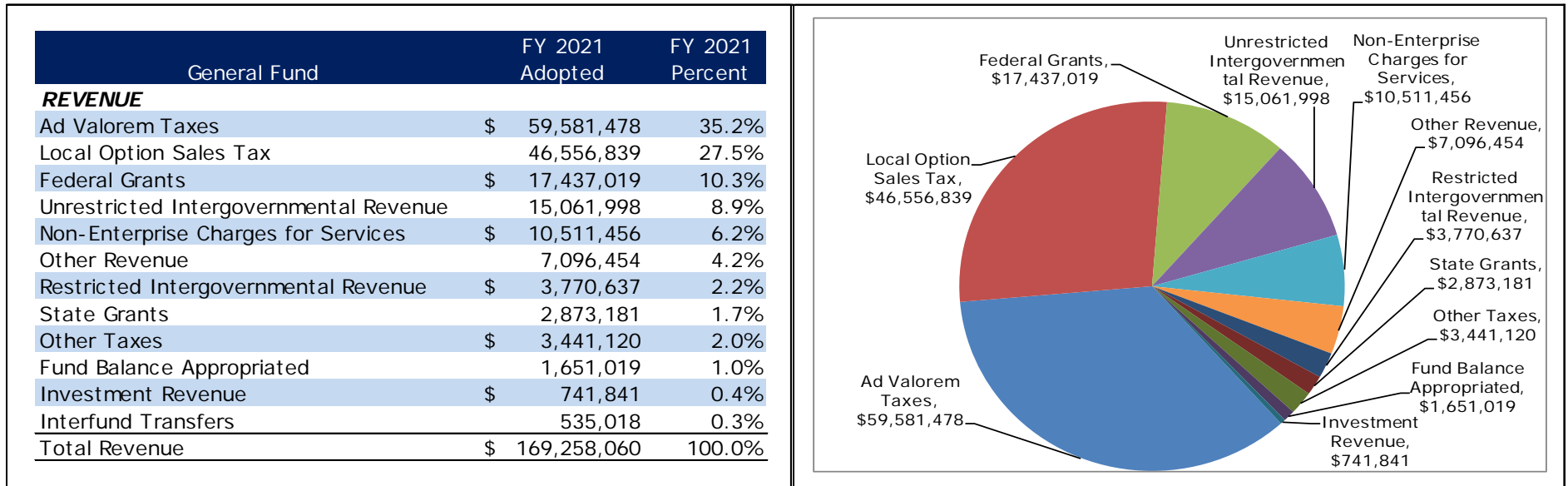


## Revenue Highlights

Total estimated General Fund revenues, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 1.0 percent or about \$1.64 million, from \$167,617,769 in FY 2020 to \$169,258,060 for FY 2021.



- Ad valorem taxes make up the largest portion of the General Fund revenue, at 35.2 percent.
- The assessed value of real, personal, motor vehicle, and public utility property is approximately \$28,021,738 for FY 2021. At the tax rate of 21.63 cents for County government and with 99.62% collection rate (100.0% for motor vehicle property only), and the current ad valorem property tax is estimated to generate \$59,581,478 for FY 2021. This is an increase of 3.1 percent over the FY 2020 amount of \$57,763,211.
- Prior year's ad valorem collections are anticipated to remain flat at \$542,388. This consistency reflects current trends primarily for delinquent real and personal property collections.
- Current and prior years' ad valorem interest is also expected to increase by \$10,091, or 3.0% from \$336,342 to \$346,433 due to current trends primarily for interest on real and personal property collections.
- Local option sales tax receipts are budgeted at \$2.19 million less, from \$48.75 million in FY 2020 to \$46.56 million (-4.5%) in FY 2021. This expected decrease is in response to the COVID-19 economic recession and contraction in statewide economic activity. When combined with the pre-COVID-19 *expected* growth of +4.5%, the resulting compounded loss of sales tax revenue is \$4.38 million or a total of 9 percent.
- FY 2020 end of year local option sales tax collections are expected to fall short of the budgeted amount by 7%, or \$3.38 million. This is better than the 9% loss expected statewide, and indicates that Union County is likely to outperform the state average sales tax loss. The

## Revenue Highlights (continued)

projection is also a signal of the less elastic nature of the local economy based in agriculture, manufacturing and industry as compared with many areas of the state that serve as tourist destinations and rely heavily on discretionary travel to generate local sales tax.

- Restricted intergovernmental revenue is received from other governmental entities that mandate it for specific purpose. State Lottery proceeds, used to fund debt service costs related to school facilities, are expected to increase to \$3,350,000 in FY 2021. Court facilities fees are expected to remain flat at \$235,000 based on current trends in this revenue source. Per bottle ABC funds from local municipalities are also included in this category and are expected to increase modestly in FY 2021.
- Unrestricted intergovernmental revenue is, both, provided by the State and received from other governmental entities. The State estimate for Medicaid Hold Harmless increased by \$1,500,000 from \$9,500,000 to \$11,000,000 for FY 2021. Other Governmental Receipts are expected to increase by \$284,943, from \$3,242,055 to \$3,526,998 and ABC profit distribution from the cities of Monroe and Waxhaw are estimated to remain flat at \$535,000 for FY 2021. ABC funds collected by the County are dedicated to rehabilitative and addiction recovery services.
- Federal grant revenue makes up 10.30 percent of the total revenue. It is anticipated that federal grant revenue will increase by 6.1 percent or \$1,006,805 going from \$16.43 million to \$17.44 million in FY 2021. In Human Services, federal grants are anticipated to grow by 7.4 percent, or \$1,153,805 million, going from \$15.63 million in FY 2020 to \$16.79 million in FY 2021.
- State grant revenue comprises 1.7 percent of the total General Fund revenue. State grant revenue is anticipated to decrease by \$718,225, going from \$3.59 million to \$2.87 million in FY 2021.
- In Human Services, State grants are anticipated to decrease by 26.8 percent, or \$653,723, going from \$2.43 million in FY 2020 to \$1.78 million in FY 2021, mostly as a result of the state diverting child day care subsidy funds directly to service providers.
- Non-enterprise charges for services provide 6.2 percent of the total revenue in the General Fund. Charges for services are anticipated to increase by 10.3 percent, or \$983,428, going from \$9.52 million to \$10.51 million in FY 2021.
- Investment income is expected to decrease by \$783,159, from \$1,525,000 to \$741,841 in FY 2021. This 51.4 percent decrease is based on COVID-19 impacts to capital markets.
- Other revenue includes funds from rent/lease income and procurement card rebates. These two sources are expected to increase by \$83,652 from \$7,012,802 to \$7,096,454 for FY 2021.
- Other funding sources are made up of the various uses of fund balance. The General Fund FY 2020 adopted budget includes fund balance usage of \$2,665,965. For FY2021, the recommended usage is \$1,651,019 for one-time capital, CPO Fund Capital Projects.
- Interfund Transfers into the County General Fund include one from the Union County School System (UCPS) in the amount of \$535,018 for a repayment for a previously approved school capital project, which was paid for twice during FY 2020.

## Financial Forecast

During the December 9<sup>th</sup>, 2019 County Commissioners' budget retreat, the Board of County Commissioners (BOCC) developed its "Guiding Principles." These principles were used to build the FY 2021 Adopted County Budget. As part of this process, the board discussed each major revenue category in detail, and set expectations for managing county expense. The board instructed the County Manager to develop a tax rate neutral budget.

On March 31<sup>st</sup>, 2020, the board received a preliminary FY 2021 financial forecast. The forecast identified potential funding challenges, and estimated the County's ability to reach its long-term financial and strategic goals. The forecast also provided a preliminary multi-year revenue projection for the FY2021 budget process.

## From Forecast to Adopted Budget

At the conclusion of the BOCC budget retreat, the Division of Budget Management worked closely with each County department to develop revenue estimates and expense requests. Budget requests were based in the departments' line of business and expected changes to service demand. The budget management staff also worked with departments to review and refine revenue estimates.

These estimates are influenced by past trends and known changes to impact FY 2021. The aggregation of these individual changes across the County provide the basis of the County's overall revenue and expense outlook. The most significant unforeseen impact to County revenue is the COVID-19 virus. The resulting contraction of economic activity across North Carolina will continue to decrease local option sales tax collections to all Counties throughout the coming recovery.

## Forecast Revenues

Major revenue assumptions indicate continued positive growth to the tax base, which is supported by observable trends. For the period of FY2022 - FY2024, the major General Fund revenue growth rates are forecasted as follows:

- 3.0%<sup>1</sup> Annual property tax growth (3.0%, 3.0%, and 3.0%)
- 2.5% Annual sales tax growth (2.0%, 2.5%, and 3.0%) *\*revised down from 4.5% per COVID-19*
- 1.0% Intergovernmental Revenue (1.0%, 1.0% and 1.0%)
- 1.5%<sup>2</sup> Fees/Annual other revenue growth (1.0%, 1.5%, and 2.0%)

<sup>1</sup>Based on value of Penny

<sup>2</sup>Adjusted to exclude fund balance appropriation

In FY 2021, the local tax base grew at an estimated 3.2% over the previous period, from \$27.1 billion to \$28.0 billion. However, this marginal growth factor decreased from 3.6% in the prior year, which influences the more modest starting growth factor of 3.2% in FY 2021.

## Forecast Expense

The points below are expected to add pressure to the County's expenditure budget over the next three fiscal years:

- Maintaining current levels of service
- Average of 3% merit increase for employee salaries per year
- Adequately funding debt service for County facilities and Union County Public Schools
- Accounting for the annual operating costs of new capital facilities and assets
- Adequately supporting needs of public safety agencies such as the Sherriff's Office, 911 Communications, EMS and Fire Marshal
- Maintaining operating standards through the pandemic economic recovery in the new revenue limited environment

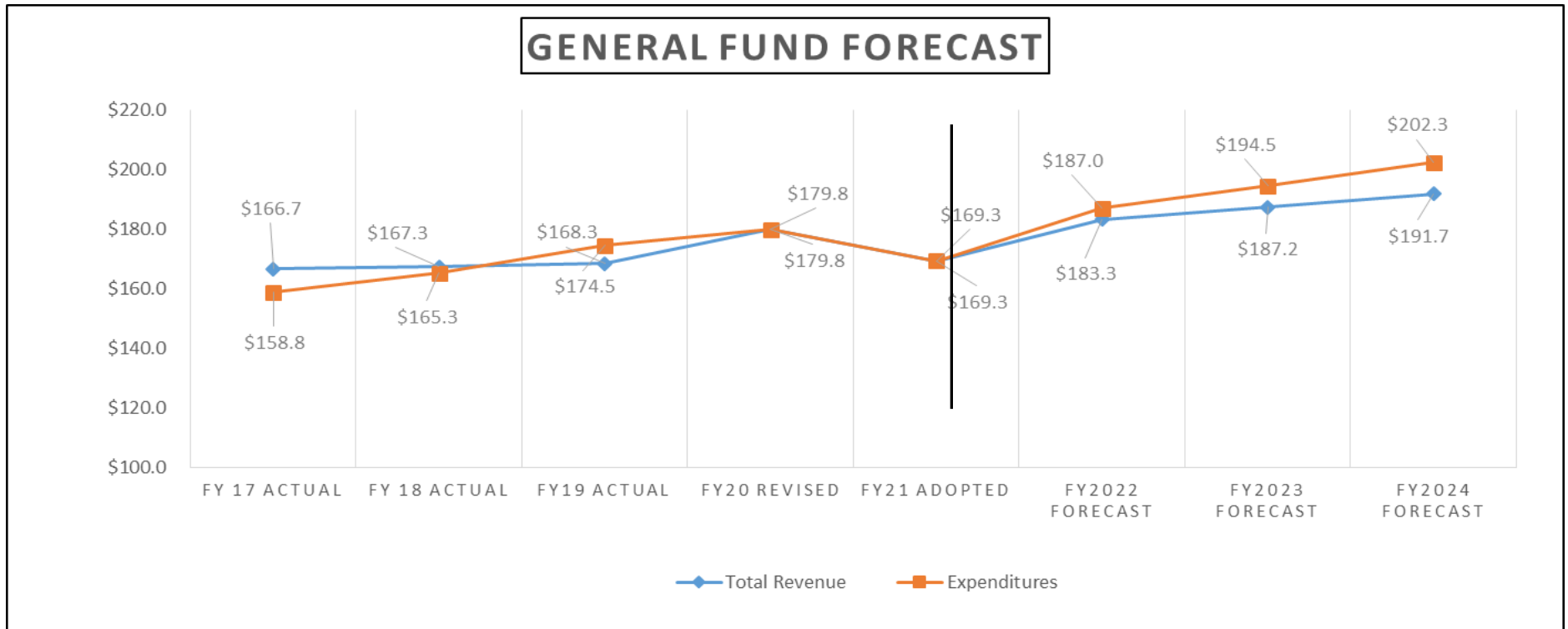
## Forecast Charts

The Following tables show the forecasted revenues and expenses for the general fund through

General Fund								
Rev/Exp by Category	FY 17 Actual	FY 18 Actual	FY19 Actual	FY20 Revised	FY21 Adopted	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Ad Valorem Taxes & Fees	69.7	69.2	58.4	57.8	59.6	59.5	61.3	63.1
Local Option Sales Tax	41.9	43.1	45.8	48.7	46.6	49.7	51.0	52.5
Intergovernmental Revenue	36.2	33.8	34.4	37.8	39.1	38.2	38.5	38.9
Fees/Other Revenue	18.8	21.1	29.7	35.6	24.0	35.9	36.4	37.2
Debt Proceeds - Restricted	-	-	-	1.0	1.0	-	-	-
<b>Total Revenue</b>	<b>\$ 166.7</b>	<b>\$ 167.3</b>	<b>\$ 168.3</b>	<b>\$ 179.8</b>	<b>\$ 169.3</b>	<b>\$ 183.3</b>	<b>\$ 187.2</b>	<b>\$ 191.7</b>
<b>Expenditures</b>	<b>\$ 158.8</b>	<b>\$ 165.3</b>	<b>\$ 174.5</b>	<b>\$ 179.8</b>	<b>\$ 169.3</b>	<b>\$ 187.0</b>	<b>\$ 194.5</b>	<b>\$ 202.3</b>
<b>Net Change in Fund Balance</b>	<b>7.89</b>	<b>2.01</b>	<b>-6.18</b>	<b>0.00</b>	<b>0.00</b>	<b>-3.75</b>	<b>-7.29</b>	<b>-10.58</b>

<sup>1</sup> Totals may not match due to rounding

<sup>2</sup> Numbers in table represented in millions



# Adopted Budget Summary

## FY 2021 Total Expenditures by Division and Fund

Division/Department	General Funds	Gen Funds - Schools	Debt Service Reserve	SR - Automation & Enhancement	SR - Emergency Telephones	Spec Rev - FIRE DISTRICTS	Water & Sewer	Solid Waste Disposal	Interdept Charges	Total Budget
Agricultural Services	\$ 1,303,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,894
Board of County Commissioners	596,879	-	-	-	-	-	-	-	-	596,879
Board of Elections	1,611,862	-	324,438	-	-	-	-	-	-	1,936,300
Budget	498,390	-	-	-	-	-	-	-	-	498,390
Building Code Enforcement	3,038,496	-	-	-	-	-	-	-	-	3,038,496
Centralized Rev & Exp	10,140,407	-	-	-	-	-	-	-	-	10,140,407
Community Partners	233,741	-	-	-	-	-	-	-	-	233,741
Community Support & Outreach	4,515,537	-	-	-	-	-	-	-	-	4,515,537
County Manager's Office	717,743	-	-	-	-	-	-	-	-	717,743
Economic Development	4,632,934	-	-	-	-	-	-	-	-	4,632,934
Emergency Communications	4,381,045	-	1,283,820	-	833,241	-	-	-	-	6,498,106
Emergency Management	292,404	-	-	-	-	-	-	-	-	292,404
Environmental Health	2,652,043	-	-	-	-	-	-	-	-	2,652,043
Facilities Management	5,607,452	-	-	-	-	-	-	-	-	5,607,452
Finance	916,254	-	-	-	-	-	-	-	-	916,254
Fire Departments <sup>1</sup>	4,374,727	-	-	-	-	12,474,592	-	-	-	16,849,319
Fire Marshal's Office	780,114	-	-	-	-	-	-	-	-	780,114
Fleet	942,021	-	-	-	-	-	-	-	-	942,021
Human Resources Administration	6,389,249	-	-	-	-	-	-	-	24,899,167	31,288,416
Human Services Administration	4,619,442	-	-	-	-	-	-	-	-	4,619,442
Information Technology	3,739,294	-	-	-	-	-	-	-	-	3,739,294
Legal Department	782,262	-	-	-	-	-	-	-	-	782,262
Library Services	4,686,382	-	893,088	-	-	-	-	-	-	5,579,470
Outside Agencies	3,170,518	-	-	-	-	-	-	-	-	3,170,518
Parks & Recreation Services	2,038,633	-	-	-	-	-	-	-	-	2,038,633
Planning & Zoning Services	517,000	-	-	-	-	-	-	-	-	517,000
Procurement	404,664	-	-	-	-	-	-	-	-	404,664
Public Communications	883,829	-	-	-	-	-	-	-	-	883,829
Public Health	7,694,647	-	-	-	-	-	-	-	-	7,694,647
Public Schools (UCPS)	29,287,980	125,337,105	9,516,750	-	-	-	-	-	-	164,141,835
Public Works/Water & Sewer Enterprise	-	-	-	-	-	-	77,961,460	-	-	77,961,460
Register of Deeds	1,183,439	-	-	120,000	-	-	-	-	-	1,303,439
Social Services	22,666,681	-	-	-	-	-	-	-	-	22,666,681
Soil & Water Conservation	199,041	-	-	-	-	-	-	-	-	199,041
Solid Waste Enterprise	-	-	-	-	-	-	-	9,046,623	-	9,046,623
South Piedmont Comm College (SPCC)	2,969,697	-	3,153,025	-	-	-	-	-	-	6,122,722
Tax Administration	5,401,290	-	26,617	-	-	-	-	-	-	5,427,907
Transportation	2,281,653	-	-	-	-	-	-	-	-	2,281,653
Union County Sheriff's Office	34,418,128	-	2,481,335	-	-	-	-	-	-	36,899,463
Union Emergency Medical Svc	8,306,934	-	-	-	-	-	-	-	-	8,306,934
Veterans Services	500,424	-	-	-	-	-	-	-	-	500,424
<b>Total</b>	<b>\$ 189,377,130</b>	<b>\$ 125,337,105</b>	<b>\$ 17,679,073</b>	<b>\$ 120,000</b>	<b>\$ 833,241</b>	<b>\$ 12,474,592</b>	<b>\$ 77,961,460</b>	<b>\$ 9,046,623</b>	<b>\$ 24,899,167</b>	<b>\$ 457,728,391</b>

<sup>1</sup> Fire Department funding consists of general funds generated from county tax rate, plus special revenue funds generated through supplemental assessments made by individual fire districts

# Adopted Budget Summary

<b>TOTAL REVENUES BY SOURCE AND DIVISION</b>									
<b>FINANCIAL SOURCES</b>	<b>TOTAL GOVERNMENT FUNDS</b>			<b>GENERAL FUNDS</b>			<b>SPECIAL REVENUE FUNDS<sup>1</sup></b>		
	<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Ad Valorem Taxes and Fees	\$ (198,853,626)	\$ (206,107,716)	\$ (216,714,316)	\$ (192,231,911)	\$ (199,346,600)	\$ (206,254,947)	\$ (6,621,715)	\$ (6,761,116)	\$ (10,459,369)
Debt Proceeds - Restricted Revenue	-	(423,861)	-	-	(423,861)	-	-	-	-
Enterprise Charges for Services	(53,481,241)	(56,711,234)	(71,665,132)	-	-	-	(53,481,241)	(56,711,234)	(71,665,132)
Fund Balance Appropriated	(12,685,234)	(6,508,730)	(20,330,012)	(11,859,994)	(6,408,790)	(17,395,895)	(825,240)	(99,940)	(2,934,117)
Interfund Transfers	(12,186,726)	(18,085,590)	(14,450,024)	(1,164,713)	(2,244,272)	(3,409,749)	(11,022,013)	(15,841,318)	(11,040,275)
Intergovernmental Revenue, Federal Grants	(15,738,388)	(16,430,214)	(17,437,019)	(15,738,388)	(16,430,214)	(17,437,019)	-	-	-
Intergovernmental Revenue, Restricted	(3,849,141)	(3,919,332)	(3,770,637)	(3,849,141)	(3,919,332)	(3,770,637)	-	-	-
Intergovernmental Revenue, State Grants	(6,865,478)	(3,607,406)	(2,873,181)	(6,865,478)	(3,591,406)	(2,873,181)	-	(16,000)	-
Intergovernmental Revenue, Unrestricted	(12,175,946)	(13,277,055)	(15,061,998)	(12,175,946)	(13,277,055)	(15,061,998)	-	-	-
Internal Service Fund Charges	(4,928,480)	(4,542,313)	(4,508,814)	(4,928,480)	(4,542,313)	(4,508,814)	-	-	-
Investment Revenue	(5,202,298)	(5,168,067)	(2,656,418)	(4,054,975)	(3,338,800)	(1,743,686)	(1,147,323)	(1,829,267)	(912,732)
Local Option Sales Tax	(49,850,228)	(49,850,270)	(48,429,339)	(48,745,636)	(48,745,636)	(46,556,839)	(1,104,592)	(1,104,634)	(1,872,500)
Non-Enterprise Charges for Services	(12,945,013)	(13,079,310)	(11,590,662)	(10,191,885)	(10,384,254)	(11,420,662)	(2,753,128)	(2,695,056)	(170,000)
Other Revenue	(39,707,654)	(41,682,828)	(23,556,961)	(39,614,341)	(41,543,795)	(23,417,928)	(93,313)	(139,033)	(139,033)
Other Taxes	(4,121,929)	(4,549,360)	(4,683,878)	(2,992,485)	(3,326,120)	(3,441,120)	(1,129,444)	(1,223,240)	(1,242,758)
<b>TOTAL REVENUE</b>	<b>\$ (432,591,382)</b>	<b>\$ (443,943,286)</b>	<b>\$ (457,728,391)</b>	<b>\$ (354,413,373)</b>	<b>\$ (357,522,448)</b>	<b>\$ (357,292,475)</b>	<b>\$ (78,178,009)</b>	<b>\$ (86,420,838)</b>	<b>\$ (100,435,916)</b>

<sup>1</sup>Special Revenue funds include enterprise funds (Public Works/Water & Sewer, Solid Waste); fire district special revenue funds; PSAP state reimbursements; and technology enhancement allocations.

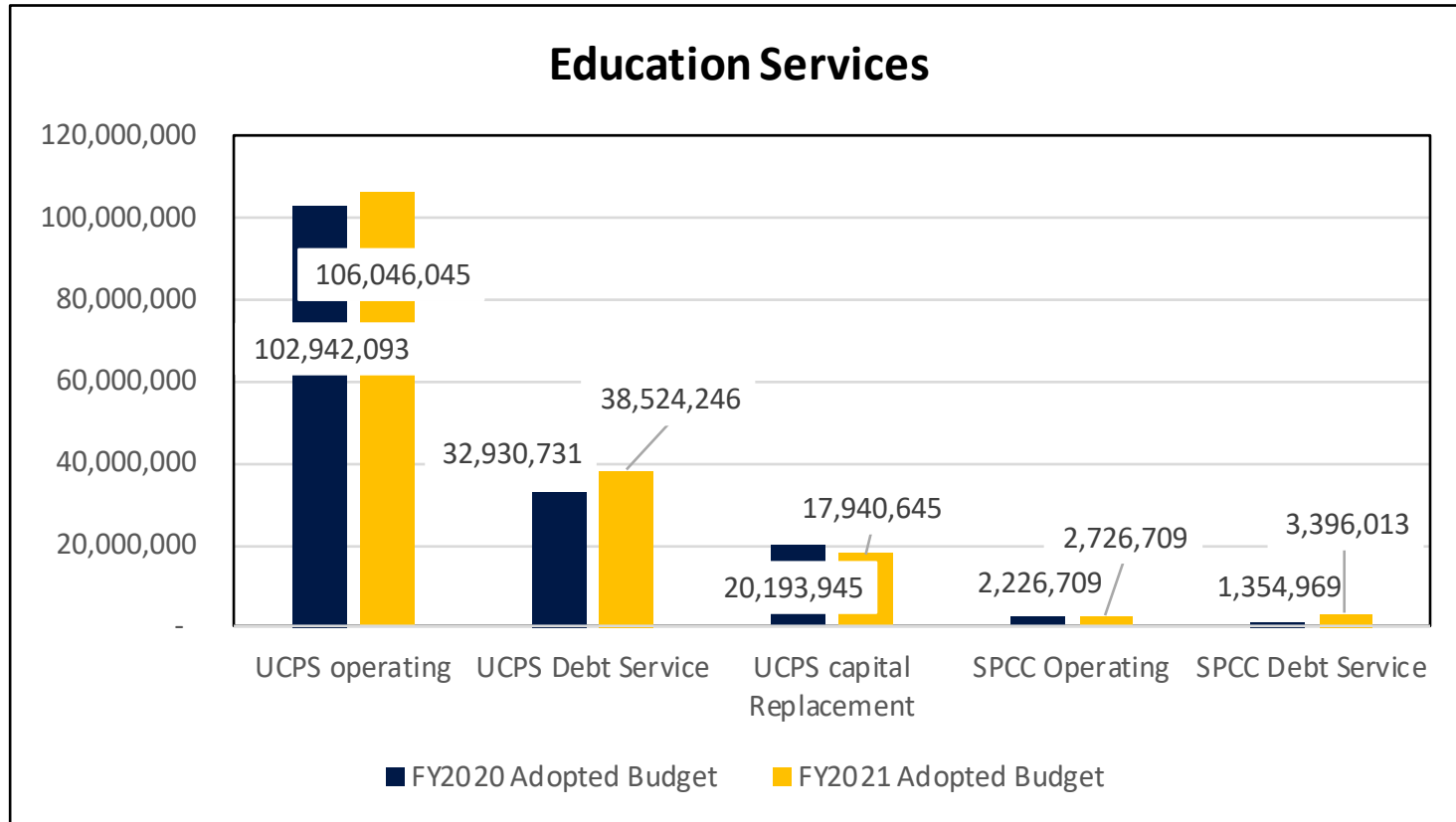
<b>TOTAL EXPENDITURES BY SOURCE AND DIVISION</b>									
<b>EXPENDITURES</b>	<b>TOTAL GOVERNMENT FUNDS</b>			<b>GENERAL FUNDS</b>			<b>SPECIAL REVENUE FUNDS<sup>1</sup></b>		
	<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Agricultural Services	\$ 1,941,027	\$ 1,916,512	\$ 1,303,894	\$ 1,941,027	\$ 1,916,512	\$ 1,303,894	\$ -	\$ -	\$ -
Board of County Commissioners	737,122	726,278	596,879	737,122	726,278	596,879	-	-	-
Board of Elections	1,477,637	2,112,648	1,936,300	1,477,637	2,112,648	1,936,300	-	-	-
Budget	559,544	638,749	498,390	559,544	638,749	498,390	-	-	-
Building Code Enforcement	2,853,014	3,284,562	3,038,496	2,853,014	3,284,562	3,038,496	-	-	-
Centralized Rev & Exp	4,787,868	8,654,298	10,140,407	4,787,868	8,654,298	10,140,407	-	-	-
Community Partners	213,029	213,029	233,741	213,029	213,029	233,741	-	-	-
Community Support & Outreach	4,401,828	4,546,816	4,515,537	4,401,828	4,546,816	4,515,537	-	-	-
County Manager's Office	894,562	671,945	717,743	894,562	671,945	717,743	-	-	-
Economic Development	2,127,200	4,788,008	4,632,934	2,127,200	4,788,008	4,632,934	-	-	-
Emergency Communications	6,828,348	6,017,266	6,498,106	6,108,404	5,244,426	5,664,865	719,944	772,840	833,241
Emergency Management	300,348	367,891	292,404	300,348	367,891	292,404	-	-	-
Environmental Health	2,557,566	2,834,168	2,652,043	2,557,566	2,834,168	2,652,043	-	-	-
Facilities Management	4,750,657	4,698,482	5,607,452	4,750,657	4,698,482	5,607,452	-	-	-
Finance	868,737	1,112,275	916,254	868,737	1,112,275	916,254	-	-	-
Fire Departments	13,566,930	16,543,065	16,849,319	3,094,488	5,981,784	4,374,727	10,472,442	10,561,281	12,474,592
Fire Marshal's Office	1,016,703	992,713	780,114	1,016,703	992,713	780,114	-	-	-
Fleet	983,528	979,047	942,021	983,528	979,047	942,021	-	-	-
Human Resources Administration	31,376,732	31,663,723	31,288,416	31,376,732	31,663,723	31,288,416	-	-	-
Human Services Administration	-	-	4,619,442	-	-	4,619,442	-	-	-

# Adopted Budget Summary

<b>TOTAL EXPENDITURES BY SOURCE AND DIVISION (cont d)</b>									
<b>EXPENDITURES</b>	<b>TOTAL GOVERNMENT FUNDS</b>			<b>GENERAL FUNDS</b>			<b>SPECIAL REVENUE FUNDS<sup>1</sup></b>		
	<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>			<b>ADOPTED BUDGET</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Information Technology	3,344,475	3,796,107	3,739,294	3,344,475	3,796,107	3,739,294	-	-	-
Legal Department	631,846	659,535	782,262	631,846	659,535	782,262	-	-	-
Library Services	5,756,644	5,865,160	5,579,470	5,756,644	5,865,160	5,579,470	-	-	-
Outside Agencies	5,050,723	4,918,871	3,170,518	5,050,723	4,918,871	3,170,518	-	-	-
Parks & Recreation Services	2,304,924	2,315,317	2,038,633	2,304,924	2,315,317	2,038,633	-	-	-
Planning & Zoning Services	741,265	998,404	517,000	741,265	998,404	517,000	-	-	-
Procurement	486,831	611,582	404,664	486,831	611,582	404,664	-	-	-
Public Communications	-	480,365	883,829	-	480,365	883,829	-	-	-
Public Health	9,197,311	10,087,631	7,694,647	9,197,311	10,087,631	7,694,647	-	-	-
Public Schools (UCPS)	164,351,517	157,002,675	164,141,835	164,351,517	157,002,675	164,141,835	-	-	-
Public Works/Water & Sewer Enterprise	61,219,292	69,385,649	77,961,460	-	-	-	61,219,292	69,385,649	77,961,460
Register of Deeds	1,463,643	1,496,687	1,303,439	1,343,071	1,396,687	1,183,439	120,572	100,000	120,000
Social Services	31,068,598	27,842,866	22,666,681	31,068,598	27,842,866	22,666,681	-	-	-
Soil & Water Conservation	167,785	175,402	199,041	167,785	175,402	199,041	-	-	-
Solid Waste Enterprise	5,645,759	5,601,068	9,046,623	-	-	-	5,645,759	5,601,068	9,046,623
South Piedmont Comm College (SPCC)	6,312,700	5,854,307	6,122,722	6,312,700	5,854,307	6,122,722	-	-	-
Tax Administration	5,888,557	6,014,340	5,427,907	5,888,557	6,014,340	5,427,907	-	-	-
Transportation	2,433,710	2,544,069	2,281,653	2,433,710	2,544,069	2,281,653	-	-	-
Union County Sheriff's Office	36,195,352	37,625,875	36,899,463	36,195,352	37,625,875	36,899,463	-	-	-
Union Emergency Medical Svc	7,566,187	7,326,654	8,306,934	7,566,187	7,326,654	8,306,934	-	-	-
Veterans Services	521,884	579,247	500,424	521,884	579,247	500,424	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 432,593,401</b>	<b>\$ 443,945,306</b>	<b>\$ 457,730,412</b>	<b>\$ 354,415,392</b>	<b>\$ 357,524,468</b>	<b>\$ 357,294,496</b>	<b>\$ 78,180,028</b>	<b>\$ 86,422,858</b>	<b>\$ 100,437,937</b>

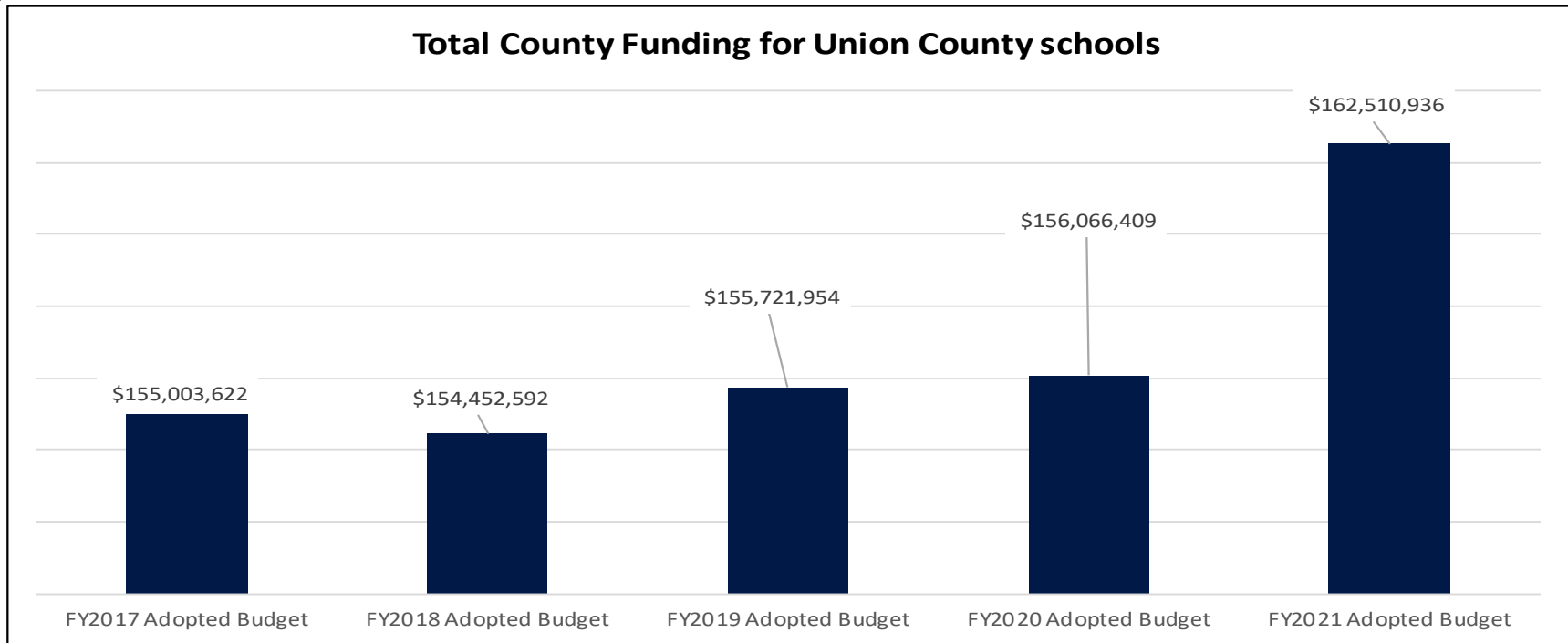
<sup>1</sup>Special Revenue funds include enterprise funds (Public Works/Water & Sewer, Solid Waste); fire district special revenue funds; PSAP state reimbursements; and technology enhancement allocations.

Education Services (County Funds)				
	FY2020 Adopted Budget	FY2021 Adopted Budget	Dollar Change	Percent Change
UCPS operating	102,942,093	106,046,045	3,103,952	3.0%
UCPS Debt Service	32,930,731	38,524,246	5,593,515	17.0%
UCPS capital Replacement	20,193,945	17,940,645	(2,253,300)	-11.2%
SPCC Operating	2,226,709	2,726,709	500,000	22.5%
SPCC Debt Service	1,354,969	3,396,013	2,041,044	150.6%
<b>Education Services</b>	<b>159,648,447</b>	<b>168,633,658</b>	<b>8,985,211</b>	<b>5.6%</b>



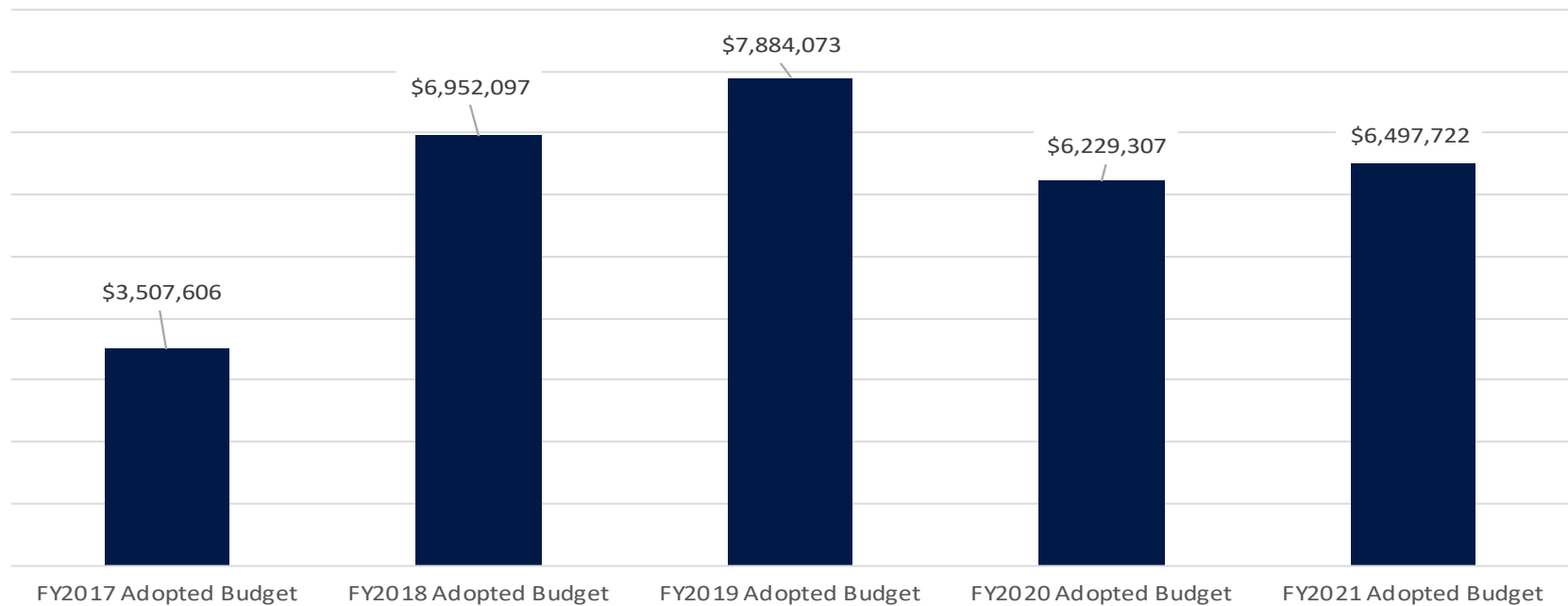


UCPS Funding					
	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Adopted Budget	FY2020 Adopted Budget	FY2021 Adopted Budget
<b>Current Expense</b>	94,544,835	96,916,459	100,273,768	102,942,093	106,046,045
<b>Operating Total</b>	<b>\$ 94,544,835</b>	<b>\$ 96,916,459</b>	<b>\$ 100,273,768</b>	<b>\$ 102,942,093</b>	<b>\$ 106,046,045</b>
<b>Capital Replacement</b>	17,749,200	15,515,188	11,426,075	20,193,945	17,940,645
<b>Debt Service County</b>	42,709,587	42,020,945	44,022,111	32,930,371	38,524,246
<b>Capital Total</b>	<b>\$ 60,458,787</b>	<b>\$ 57,536,133</b>	<b>\$ 55,448,186</b>	<b>\$ 53,124,316</b>	<b>\$ 56,464,891</b>
<b>% Change</b>	-0.38%	-4.83%	-3.63%	-4.19%	6.29%
<b>Total</b>	<b>\$ 155,003,622</b>	<b>\$ 154,452,592</b>	<b>\$ 155,721,954</b>	<b>\$ 156,066,409</b>	<b>\$ 162,510,936</b>
<b>% Change</b>	42.8%	-0.4%	0.8%	0.2%	4.1%
<b>UCPS Enrollment</b>	41,349	41,202	41,149	41,394	41,974
<b>Charter Enrollment</b>	3,029	3,434	3,100	3,834	4,000
<b>Combined Enrollment</b>	<b>44,378</b>	<b>44,636</b>	<b>44,249</b>	<b>45,228</b>	<b>45,974</b>
<b>% Change in Enrollment</b>	1.32%	0.58%	-0.87%	2.21%	1.65%
<b>Operating Cost Per Pupil</b>	<b>\$ 2,130</b>	<b>\$ 2,171</b>	<b>\$ 2,266</b>	<b>\$ 2,276</b>	<b>\$ 2,307</b>



SPCC Funding					
	FY2017 Adopted Budget	FY2018 Adopted Budget	Adopted Budget	FY2020 Adopted Budget	FY2021 Adopted Budget
Current Expense	1,846,163	1,978,269	2,074,386	2,226,709	2,726,709
Fund Balance Contribution	-	3,058,206	3,807,455	2,272,629	-
<b>Operating Total</b>	<b>\$ 1,846,163</b>	<b>\$ 5,036,475</b>	<b>\$ 5,881,841</b>	<b>\$ 4,499,338</b>	<b>\$ 2,726,709</b>
Capital Replacement	1,338,463	1,603,787	1,571,373	375,000	375,000
Debt Service County	322,980	311,835	430,859	1,354,969	3,396,013
<b>Capital Total</b>	<b>\$ 1,661,443</b>	<b>\$ 1,915,622</b>	<b>\$ 2,002,232</b>	<b>\$ 1,729,969</b>	<b>\$ 3,771,013</b>
% Change	-17%	15%	5%	-14%	118%
<b>Total</b>	<b>\$ 3,507,606</b>	<b>\$ 6,952,097</b>	<b>\$ 7,884,073</b>	<b>\$ 6,229,307</b>	<b>\$ 6,497,722</b>
% Change	21.3%	98.2%	13.4%	-21.0%	4.3%
Annual FTE Enrollment	9718	9665	9719	9673	9721
% Change in Enrollment	-4.01%	-0.55%	0.56%	-0.47%	0.50%

**Total County Funding for South Piedmont Community College**



## Explanation of Staff Changes by Department

### **Agricultural Services**

The following positions were added in the FY 2021 Adopted Budget:

- Two (2) PT Event Assistants (0.96 FTE) to support operations at Jesse Helms Park Special Event Center.
- One (1) Events Manager (1.00 FTE) to oversee operations at Jesse Helms Park Special Event Center.

The following position was converted in the FY 2021 Adopted Budget:

- One (1) Local Foods Market Coordinator from PT to FT (0.40 FTE) to manage the growth in the Farmer's Market program due to satellite locations.

### **Board of Elections**

The following position was added in FY 2020:

- One (1) Administrative Support Specialist I (0.36 FTE) to provide general clerical work

The following position was transferred in FY 2020:

- One (1) Communications Officer from Public Communications (1.00 FTE) as part of a strategic organizational realignment.

The following PT positions have fluctuating FTE counts due to the hours required to meet the needs of the department for that election year:

- One-Stop Chief Judge
- One-Stop Office Support

### **Building Code Enforcement**

The following position was added in the FY 2021 Adopted Budget:

- One (1) Code Compliance Officer (1.00 FTE) to handle complaints and related field inspections.

### **County Manager's Office**

General reallocations within the Management Team resulted in adjustments across several departments. Refer to pages 1-3 of Staff Composition Report for more detail.

### **Emergency Communications**

The following position was reallocated from two other divisions and reclassified in FY 2020:

- One (1) 911 Operations Manager (1.00 FTE) from Emergency Services Analyst (0.33 FTE) in Emergency Communications, (0.34 FTE) in Emergency Management and (0.33 FTE) in Fire Marshal's Office to coincide with the restructuring of the department.

### **Emergency Management**

The following position was transferred in FY 2020:

- One (1) Emergency Services Analyst (0.34 FTE) to Emergency Communications to coincide with the restructuring of the department.

### **Environmental Health**

The following position was added in FY 2020:

- One (1) PT Environmental Health Specialist (0.40 FTE) to assist with protecting the public's health by conducting inspections.

## Explanation of Staff Changes by Department

### Facilities Management

The following position was transferred in FY 2020:

- One (1) Facilities Project Manager (1.00 FTE) from Information Technology to meet immediate organizational need. Reclassified from Database Administrator.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) HVAC Technician (1.00 FTE) to improve work order response time and reduce backlog.
- One (1) Maintenance Technician (1.00 FTE) to maintain current service levels with the addition of the Jesse Helms Park Special Event Center.

### Fire Marshal's Office

The following position was transferred in FY 2020:

- One (1) Emergency Services Analyst (0.33 FTE) to Emergency Communications to coincide with restructuring of the department.

### Human Services

The following positions were updated between the FT and PT\* position type categories in FY 2020:

- Administrative Support Specialist II
- Administrative Support Specialist III
- Driver
- Interpreter
- Site Manager

The following positions were added in FY 2020:

- Two (2) Management Consultants (0.96 FTE) to assist with Human Services operations.
- One (1) Physician (0.48 FTE) to support the Public Health division.
- Two (2) Public Health Nurses (2.00 FTE) to support and coordinate the communicable disease control efforts and enhanced contact tracing efforts.

The following position was reallocated, in part, to Union County Sheriff's Office in FY 2020:

- One (1) Public Health Director (0.02 FTE) to align with the management of Inmate Health operations.

The following positions were converted in the FY 2021 Adopted Budget:

- Two (2) PT to One (1) FT Administrative Support Specialist III (0.04 FTE) to expand language services provided in Human Services.
- One (1) PT to FT Billing Services Representative (0.50 FTE) to assist with the increase in Transportation billing and reporting.
- One (1) PT to FT Community Engagement Specialist (0.52 FTE) to increase outreach activity to address health disparities.
- Four (4) PT Drivers to Two (2) FT Drivers (0.32 FTE) to meet current Transportation service demands.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Adult Services Guardianship Supervisor (1.00 FTE) to support Guardianship Social Workers.
- Two (2) Human Services Assistants (2.00 FTE) to assist the Child Welfare program by transporting children to appointments and completing home visits.
- One (1) Records Manager (1.00 FTE) to manage information systems and records management in Human Services.

## Explanation of Staff Changes by Department

- One (1) Senior Social Worker Supervisor (1.00 FTE) to assist in the supervision of cases in the Child Welfare programs.
- Four (4) Senior Social Workers (4.00 FTE) to enable Child Welfare programs to adjust case load averages.

The following positions were eliminated in the FY 2021 Adopted Budget as the Group Home will be leased by the NC Department of Juvenile Justice beginning in FY 2021:

- One (1) Group Home Manager (1.00 FTE)
- Five (5) FT Group Home Human Services Assistants (5.00 FTE)
- Eight (8) PT Group Home Human Services Assistants (2.88 FTE)

### Information Technology

The following positions were transferred to other divisions in FY 2020:

- One (1) Audio Visual Coordinator (1.00 FTE) to Public Communications as part of a strategic organizational realignment.
- One (1) Database Administrator (1.00 FTE) to Facilities Management to meet immediate organizational need.

The following position was added in the FY 2021 Adopted Budget:

- One (1) Database Administrator (1.00 FTE) to replace position transferred in FY 2020.

### Legal

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Paralegal (1.00 FTE) to assist with the triage of routine matters for immediate feedback.
- Two (2) Staff Attorneys (2.00 FTE) to increase speed and efficiency of legal reviews.

### Library Services

The following positions were added in the FY 2021 Adopted Budget to provide strong public programming and services:

- One (1) conversion from PT to FT Library Associate (0.20 FTE).
- Two (2) PT and two (2) FT Library Associates (2.96 FTE).

### Parks & Recreation Services

The following positions were added in FY 2020:

- Two (2) Seasonal Park Attendants (0.54 FTE) to assist with Outdoor Recreation Program.

### Public Communications

The following position was transferred in FY 2020:

- One (1) Audio Visual Coordinator (1.00 FTE) from Information Technology as part of a strategic organizational realignment.

The following position was transferred out in FY 2020:

- One (1) Communications Officer (1.00 FTE) to Board of Elections as part of a strategic organizational realignment.

The following position was added in the FY 2021 Adopted Budget:

- One (1) Communications Officer (1.00 FTE) to replace position transferred to Board of Elections.

## Explanation of Staff Changes by Department

### Public Works

The following position was converted in the FY 2021 Adopted Budget:

- One (1) PT Customer Service Specialist (0.47 FTE) to a FT Data Entry Operator (1.00 FTE) to align with assigned duties and handle workload.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Business Analyst (1.00 FTE) to improve analytical capacity to evaluate the effectiveness of programs and asset management.
- One (1) Engineer (1.00 FTE) in order to achieve staffing levels commensurate with the size of the programmed Capital Improvement Plan.
- One (1) Hydrant Utility Technician (0.48 FTE) to eliminate overtime and improve efficiency.
- One (1) Senior Budget Analyst (1.00 FTE) to allow for distribution of duties, knowledge management and succession planning.
- Two (2) Utility Technicians (2.00 FTE) to reduce diverting personnel that prevents delay in service to customers.
- Three (3) Wastewater Treatment Plant Operators (3.00 FTE) to exceed minimum staffing requirements and improve operational effectiveness.

### Register of Deeds

The following position was added in the FY 2021 Adopted Budget:

- One (1) Deputy Register of Deeds I (1.00 FTE) to process real estate recordings and passport applications.

### Sheriff's Office

The following position was transferred, in part, from Public Health in FY 2020:

- One (1) Public Health Director (0.02 FTE) to align with the management of Inmate Health Operations.

The following positions were added in FY 2020:

- One (1) Administrative Support Specialist III (0.48 FTE) to provide general clerical work.
- One (1) PT Inmate Health Nurse (0.24 FTE) to support Inmate Health Operations.

The following positions were added in the FY 2021 Adopted Budget:

- Two (2) Deputy Sheriffs (2.00 FTE) funded through town contracts with Indian Trail and Marvin.

### Soil & Water Conservation

The following position was added in the FY 2021 Adopted Budget:

- One (1) Natural Resource Conservationist (1.00 FTE) to perform technical field duties.

### Solid Waste

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Senior Accounting Specialist (1.00 FTE) to handle financial administrative responsibilities.
- Three (3) Utility Site Attendants (3.00 FTE) to provide service and site monitoring at waste collection sites.

*This report highlights significant changes in staffing; some minor allocation changes may not be specifically addressed within this report.*

## Explanation of Staff Changes by Department

FY2021 Staff Composition Changes by Department										
Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
<b>Agricultural Services†</b>	5.00	1.08					2.00	0.36	7.00	1.44
Event Assistant								0.96		
Events Manager							1.00			
Local Foods Market Coordinator							1.00	-0.60		
<b>Board of County Commissioners</b>	2.00	0.05						0.01	2.00	0.06
Administrative Support Specialist III								0.01		
<b>Board of Elections</b>	8.00	10.81		-1.03	1.00			2.38	9.00	12.16
Administrative Support Specialist I				0.36						
Communications Officer					1.00					
One-Stop Chief Judge				-0.71						
One-Stop Office Support				-0.68				2.38		
<b>Building Code Enforcement</b>	27.62						0.78		28.40	
Assistant County Manager							-0.22			
Code Compliance Officer							1.00			
<b>County Manager's Office</b>	2.75						0.65		3.40	
Assistant County Manager							0.50			
County Manager							-0.10			
Deputy County Manager							0.25			
<b>Emergency Communications</b>	49.87	1.84			0.67		-0.10		50.44	1.84
911 Operations Manager					1.00					
Assistant County Manager							-0.10			
Emergency Services Analyst					-0.33					
<b>Emergency Management</b>	2.72				-0.34		-0.10		2.28	
Assistant County Manager							-0.10			
Emergency Services Analyst					-0.34					
<b>Environmental Health</b>	26.10	0.96		0.40					26.10	1.36
Environmental Health Specialist				0.40						
<b>Facilities Management</b>	17.49				1.00		2.00		20.49	
Facilities Project Manager					1.00					
HVAC Technician							1.00			
Maintenance Technician							1.00			
<b>Financial Services</b>	19.10						-0.10		19.00	
Deputy County Manager							-0.10			
<b>Fire Marshal's Office</b>	7.71					-0.33	-0.10		7.28	
Assistant County Manager							-0.10			
Emergency Services Analyst						-0.33				
<b>Fleet Management</b>	5.01								5.01	
<b>Human Resources Administration</b>	10.00	0.29							10.00	0.29

## Explanation of Staff Changes by Department

Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
<b>Human Services††</b>	<b>402.55</b>	<b>41.46</b>	<b>-2.43</b>	<b>5.87</b>	<b>-0.02</b>		<b>8.00</b>	<b>-6.52</b>	<b>408.10</b>	<b>40.81</b>
Administrative Support Specialist II			0.68	-0.68						
Administrative Support Specialist III			0.34	-0.34			1	-0.96		
Adult Services Guardianship Supervisor							1			
Billing Services Representative							1	-0.50		
Community Engagement Specialist							1	-0.48		
Director, Public Health					-0.02					
Driver			-4.25	4.25			2	-1.68		
Group Home Manager							-1			
Group Home Human Services Assistant							-5	-2.88		
Human Services Assistant							2			
Interpreter			0.80	-0.80						
Management Consultant				0.96						
Medical Office Assistant								-0.02		
Physician				0.48						
Public Health Nurse			2.00							
Records Manager							1			
Senior Social Worker Supervisor							1			
Senior Social Worker							4			
Site Manager			-2.00	2.00						
<b>Information Technology</b>	<b>15.10</b>	<b>1.20</b>			<b>-2.00</b>		<b>0.90</b>		<b>14.00</b>	<b>1.20</b>
Audio Visual Coordinator					-1.00					
Deputy County Manager							-0.10			
Database Administrator					-1.00		1.00			
<b>Legal</b>	<b>4.00</b>						<b>3.00</b>		<b>7.00</b>	
Paralegal							1.00			
Staff Attorney							2.00			
<b>Library Services</b>	<b>42.10</b>	<b>11.76</b>					<b>2.90</b>	<b>0.16</b>	<b>45.00</b>	<b>11.92</b>
Assistant County Manager							-0.10			
Library Associate							3.00	0.16		
<b>Outside Agencies</b>	<b>1.00</b>								<b>1.00</b>	
<b>Parks &amp; Recreation Services†††</b>	<b>20.10</b>	<b>7.64</b>		<b>0.54</b>			<b>-0.10</b>		<b>20.00</b>	<b>8.18</b>
Assistant County Manager							-0.10			
Park Attendant				0.54						
<b>Planning Services</b>	<b>4.21</b>						<b>-0.21</b>		<b>4.00</b>	
Assistant County Manager							-0.21			



## Explanation of Staff Changes by Department

Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
<b>Public Communications</b>	<b>5.00</b>				<b>0.00</b>		<b>1.00</b>		<b>6.00</b>	
Audio Visual Coordinator					1.00					
Communications Officer					-1.00		<b>1.00</b>			
<b>Public Works</b>	<b>142.42</b>	<b>1.33</b>					<b>9.43</b>	<b>0.01</b>	<b>151.85</b>	<b>1.34</b>
Assistant County Manager							0.33			
Business Analyst							<b>1.00</b>			
County Manager							0.10			
Customer Service Specialist/Data Entry Operator							<b>1.00</b>	<b>-0.47</b>		
Engineer							<b>1.00</b>			
Hydrant Utility Technician								<b>0.48</b>		
Senior Budget Analyst							<b>1.00</b>			
Utility Technicians							<b>2.00</b>			
Wastewater Treatment Plant Operator							<b>3.00</b>			
<b>Register of Deeds</b>	<b>11.00</b>	<b>0.41</b>					<b>1.00</b>		<b>12.00</b>	<b>0.41</b>
Deputy Register of Deeds I							<b>1.00</b>			
<b>Sheriff's Office</b>	<b>321.28</b>	<b>6.77</b>		<b>0.72</b>	<b>0.02</b>		<b>2.00</b>		<b>323.30</b>	<b>7.49</b>
Administrative Support Specialist III				0.48						
Deputy Sheriff							<b>2.00</b>			
Director of Public Health					0.02					
Inmate Health Nurse				0.24						
<b>Soil &amp; Water Conservation</b>	<b>2.00</b>						<b>1.00</b>		<b>3.00</b>	
Natural Resource Conservationist							<b>1.00</b>			
<b>Solid Waste</b>	<b>20.25</b>	<b>7.63</b>					<b>4.10</b>		<b>24.35</b>	<b>7.63</b>
Assistant County Manager							0.10			
Senior Accounting Specialist							<b>1.00</b>			
Utility Site Attendant							<b>3.00</b>			
<b>Tax Administration</b>	<b>53.05</b>	<b>1.39</b>					<b>-0.05</b>		<b>53.00</b>	<b>1.39</b>
Deputy County Manager							-0.05			
<b>TOTAL †††</b>	<b>1,227.43</b>	<b>94.62</b>	<b>-2.43</b>	<b>6.50</b>	<b>0.00</b>	<b>0.00</b>	<b>38.00</b>	<b>-3.60</b>	<b>1,263.00</b>	<b>97.52</b>

\* PT indicates all Part-Time Employees (including Benefited Part-Time, Non-Benefited Part-Time, and Seasonal).

† Total FTE listed does not include (9) positions contracted with NCSU and NC A&T.

†† Includes Community Support & Outreach, Public Health, Social Services, Transportation, Veterans Services, and the newly created, Human Services Administration.

The newly created Human Services Administration Division resulted from the reallocation of 54.9 FTEs already existing within Human Services divisions.

††† FY2020 Adopted TPT FTE count had previously been under reported by 0.90.

Position expansions approved by the Board of County Commissioners as part of the FY2021 Adopted Budget.



## Appropriated Funds

The General Fund is the primary operating fund for 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 County uses other funds for specific activities. These other activities are funded through specific taxes or restricted revenues. These include the following:

- General Funds, that include Schools Budgetary Fund which is supported through Ad Valorem Taxes and Interest Earnings; Schools, Fire Service Budgetary Fund and Fire District Funds that are supported through fire taxes and allocated sales taxes; Emergency Medical Service Budgetary Fund supported through Ad Valorem Taxes, Medicaid Service Charges, and other revenues; and Debt Budgetary Fund.
- Enterprise Funds are Water and Wastewater Operating Fund, Water and Wastewater Utility Capital Project Fund, Water and Sewer District Fund, Solid Waste Operating Fund, Solid Waste Utility Capital Project Reserve Fund, Water and Wastewater Utility Capital Reserve Fund, Stormwater Utility Operating Fund.
- Internal Service Funds are supported primarily through internal service fund charges based on usage. The County's internal service funds are the 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 several Special Revenue Funds: Fire Fee Special Revenue Fund, Hemby Bridge Rural Fire Protection District Special Revenue Fund, Springs Fire Service District Special Revenue Fund, Stallings Rural Fire Protection District Special Revenue Fund, Waxhaw Fire Service District Special Revenue Fund, Wesley Chapel Fire Service District Special Revenue Fund, Emergency Telephone System Fund and the Automation Enhancement Fund. In FY 2021, thirteen new funds resulted from the change in fire district funding. These funds do

not have projected additions or use of fund balance for FY 2021. The newly created districts are: Allens Crossroads Fire District Special Revenue Fund, Bakers Fire District Special Revenue Fund, Beaver Lane Fire District Special Revenue Fund, Fairview Fire District Special Revenue Fund, Griffith Road Fire District Special Revenue Fund, Jackson Fire District Special Revenue Fund, Lanes Creek Fire District Special Revenue Fund, New Salem Fire District Special Revenue Fund, Providence Fire District Special Revenue Fund, Sandy Ridge Fire District Special Revenue Fund, Stack Road Fire District Special Revenue Fund, Unionville Fire District Special Revenue Fund, and Wingate Fire District Special Revenue Fund.

## Estimated Changes in Fund Balances

The Fund Balance assumption is based on budgeted revenue and expenditures. Fund Balance is made up of funds accumulated through the under expenditure of appropriation and/or the act of exceeding anticipated revenue. Actual fund balance amounts will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are planned for FY 2021 and are unaudited.

## General Fund

### Anticipated General Fund, Fund Balance

June 30, 2019 General Fund Fund Balance	\$	90,939,949
Less: Non-Spendable Fund Balance		(11,836)
Less: Restricted Fund Balance		(38,125,845)
Less: Committed Fund Balance		(60,998,762)
Less: Assigned Fund Balance		-
June 30, 2020 Anticipated Unassigned Fund Balance, Available for Appropriation	\$	(8,196,494)
FY 2021 Adopted Addition / (Use)		(1,651,019)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>(9,847,513)</u>

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## Health Benefits Fund

### Anticipated Health Benefits Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	3,125,445
FY 2020 Estimated Addition / (Use)		1,124,731
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	4,250,176
FY 2021 Adopted Addition / (Use)		5,674
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>4,255,850</u>

## Dental Benefits Fund

### Anticipated Dental Benefits Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	161,256
FY 2020 Estimated Addition / (Use)		(75,000)
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	86,256
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>86,256</u>

## Workers Compensation Fund

### Anticipated Workers Compensation Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	1,483,189
FY 2020 Estimated Addition / (Use)		(656,338)
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	826,851
FY 2021 Adopted Addition / (Use)		4,507
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>831,358</u>

## Property & Casualty Fund

### Anticipated Property and Casualty Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	435,808
FY 2020 Estimated Addition / (Use)		50,000
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	485,808
FY 2021 Adopted Addition / (Use)		4,185
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>489,993</u>

## Pension Trust RHC Plan (OPEB) Fund

### Anticipated Pension Trust RHC Plan (OPEB) Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	41,888,120
FY 2020 Estimated Addition / (Use)		(5,672,459)
Estimated June 30, 2020 Restricted Fund Bal.	\$	36,215,661
FY 2021 Adopted Addition / (Use)		500,000
Projected June 30, 2021 Restricted Fund Bal.	\$	<u>36,715,661</u>

## Pension Trust Separation Allowance Fund

### Anticipated Pension Trust Separation Allowance Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	3,700,495
FY 2020 Estimated Addition / (Use)		284,834
Estimated June 30, 2020 Restricted Fund Bal.	\$	3,985,329
FY 2021 Adopted Addition / (Use)		189,662
Projected June 30, 2021 Restricted Fund Bal.	\$	<u>4,174,991</u>

## Automation Enhancement Fund

### Anticipated Automation Enhancement Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	164,777
FY 2020 Estimated Addition / (Use)		-
Estimated June 30, 2020 Restricted Fund Balance	\$	164,777
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>164,777</u>

## Emergency Telephone System Fund

### Anticipated Emergency Telephone System Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	1,944,042
FY 2020 Estimated Addition / (Use)		11,155
Estimated June 30, 2020 Restricted Fund Balance	\$	1,955,197
FY 2021 Adopted Addition / (Use)		(16,583)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>1,938,614</u>

### Emergency Medical Service Budgetary Fund

#### Anticipated EMS Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	1,547,822
Less: Non-Spendable Fund Balance		-
Less: Restricted Fund Balance		(198,292)
Estimated June 30, 2020 Restricted Fund Balance		1,349,530
FY 2021 Adopted Addition / (Use)		(1,313,100)
Projected June 30, 2021 Restricted Fund Balance	\$	<u>36,430</u>

### Fire Budgetary Fund

#### Anticipated Fire Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	191,132
Less: Restricted Fund Balance		(30,083)
Less: Assigned Fund Balance		(111,291)
Estimated June 30, 2020 Restricted Fund Balance	\$	49,758
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Restricted Fund Balance	\$	<u>49,758</u>

### Fee Supported Districts Fund

#### Anticipated Fee Supported Fire Districts Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	25,176
FY 2020 Estimated Addition / (Use)		(12,878)
Estimated June 30, 2020 Restricted Fund Balance	\$	12,298
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>12,298</u>

### Hemby Bridge Fire District Fund

#### Anticipated Hemby Bridge Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	8,848
FY 2020 Estimated Addition / (Use)		31,341
Estimated June 30, 2020 Restricted Fund Balance	\$	40,189
FY 2021 Adopted Addition / (Use)		8,850
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>49,039</u>

### Springs Fire District Fund

#### Anticipated Springs Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	12,821
FY 2020 Estimated Addition / (Use)		41,639
Estimated June 30, 2020 Restricted Fund Balance	\$	54,460
FY 2021 Adopted Addition / (Use)		(12,821)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>41,639</u>

### Stallings Fire District Fund

#### Anticipated Stallings Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	45,425
FY 2020 Estimated Addition / (Use)		4,017
Estimated June 30, 2020 Restricted Fund Balance	\$	49,442
FY 2021 Adopted Addition / (Use)		(58,246)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>(8,804)</u>

### Waxhaw Fire District Fund

#### Anticipated Waxhaw Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	42,348
FY 2020 Estimated Addition / (Use)		108,937
Estimated June 30, 2020 Restricted Fund Balance	\$	151,285
FY 2021 Adopted Addition / (Use)		(29,069)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>122,216</u>

### Wesley Chapel Fire District Fund

#### Anticipated Wesley Chapel Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	46,558
FY 2020 Estimated Addition / (Use)		102,149
Estimated June 30, 2020 Restricted Fund Balance	\$	148,707
FY 2021 Adopted Addition / (Use)		(46,558)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>102,149</u>

# Operating Budget Summary All Funds

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 21	% Change FY 2020 21
<b>Revenue</b>								
██████████	-233,369,037	-242,197,380	-253,912,838	-251,557,401	-260,507,346	-269,827,533	-9,320,187	3.58%
██████████	-12,561,319	-14,190,709	-15,020,170	-16,421,172	-17,216,387	-18,832,635	-1,616,248	9.39%
██████████	-17,025,083	-17,917,394	-16,203,387	-15,729,414	-16,917,170	-17,437,019	-519,849	3.07%
██████████	-4,132,950	-4,278,944	-2,791,681	-2,445,498	-3,824,048	-2,873,181	950,867	-24.87%
██████████	-63,970,541	-65,570,467	-69,856,573	-69,317,270	-70,572,053	-83,255,794	-12,683,741	17.97%
██████████	-24,145,377	-213,882	60,995,944	77,363,336	-19,337,415	0	19,337,415	-100.00%
██████████	-8,551,420	-8,458,119	-10,663,955	-16,015,472	-12,502,083	-10,066,905	2,435,178	-19.48%
██████████	-30,483,559	-37,088,567	-50,391,698	-59,558,052	-69,286,733	-35,105,312	34,181,421	-49.33%
██████████	0	0	0	0	-60,613,823	-20,330,012	40,283,811	-66.46%
██████████	-394,239,287	-389,915,462	-357,844,358	-353,680,943	-530,777,058	-457,728,391	73,048,667	-13.76%
<b>Expenditures</b>								
██████████	75,745,228	92,091,093	89,797,414	100,618,154	113,473,217	110,669,371	-2,803,846	-2.47%
██████████	70,526,312	79,560,757	104,477,014	106,853,045	120,465,097	113,051,918	-7,413,179	-6.15%
██████████	3,549,370	3,997,787	3,917,758	4,902,280	7,974,451	3,480,018	-4,494,433	-56.36%
██████████	116,091,974	120,689,859	125,969,564	128,873,554	136,450,053	139,714,748	3,264,695	2.39%
██████████	98,434,371	48,119,795	50,710,059	62,879,167	108,425,609	60,295,809	-48,129,800	-44.39%
██████████	24,225,989	26,292,172	21,345,922	9,919,090	16,424,275	20,218,425	3,794,150	23.10%
██████████	0	0	0	0	27,564,356	10,298,102	-17,266,254	-62.64%
██████████	388,573,243	370,751,462	396,217,732	414,045,289	530,777,058	457,728,391	-73,048,667	-13.76%
██████████	-5,666,043	-19,164,000	38,373,374	60,364,346	0	0		
██████████	965.00	1,010.00	1,071.25	1,148.34	1,225.00	1,263.00	76.66	6.68%
██████████	16.15	16.45	43.45	49.11	13.85	11.95	-35.26	-71.80%
██████████	62.11	63.97	30.26	30.46	87.27	85.57	56.81	186.55%
██████████	1,043.26	1,090.42	1,144.96	1,227.91	1,326.12	1,360.52	98.21	8.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# General Government Fund

101

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
	-109,750,509	-114,424,094	-115,185,636	-107,382,263	-109,834,967	-109,579,437	255,530	-0.23%	
	-12,394,319	-14,023,709	-14,853,170	-16,254,172	-17,049,387	-18,832,635	-1,783,248	10.46%	
	-17,025,083	-17,917,394	-16,203,387	-15,729,414	-16,917,170	-17,437,019	-519,849	3.07%	
	-4,132,950	-4,278,944	-2,791,681	-2,445,498	-3,808,048	-2,873,181	934,867	-24.55%	
	-9,638,995	-8,677,230	-10,310,022	-10,201,320	-9,528,028	-10,511,456	-983,428	10.32%	
	-48,555,017	0	0	0	-18,555,798	0	18,555,798	-100.00%	
	-7,679,439	-7,350,405	-7,900,620	-9,311,874	-8,564,170	-7,838,295	725,875	-8.48%	
	0	0	-14,445	-6,993,613	-5,497,958	-535,018	4,962,940	-90.27%	
	0	0	0	0	-8,629,453	-1,651,019	6,978,434	-80.87%	
	-209,176,312	-166,671,777	-167,258,961	-168,318,155	-198,384,979	-169,258,060	29,126,919	-14.68%	
<b>Expenditures</b>									
	64,395,508	70,300,257	75,546,877	83,905,448	95,352,258	94,108,161	-1,244,097	-1.30%	
	31,454,465	30,817,555	28,956,229	28,583,381	32,543,435	28,037,263	-4,506,172	-13.85%	
	1,869,748	2,072,189	2,121,393	2,198,806	3,931,991	2,495,871	-1,436,120	-36.52%	
	5,586,702	5,926,130	6,323,678	6,707,809	8,383,194	9,056,396	673,202	8.03%	
	96,029,459	45,859,529	44,754,827	52,790,977	49,847,096	30,628,182	-19,218,914	-38.56%	
	-148,346	3,803,149	7,549,395	309,306	5,226,680	-293,325	-5,520,005	-105.61%	
	0	0	0	0	3,100,325	5,225,512	2,125,187	68.55%	
	199,187,537	158,778,809	165,252,399	174,495,727	198,384,979	169,258,060	-29,126,919	-14.68%	
	-9,988,775	-7,892,968	-2,006,562	6,177,572	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
	834.89	874.89	908.34	967.77	1,031.54	1,056.40	24.86	2.41%
	16.15	16.45	36.86	41.41	13.40	11.50	-1.90	-14.18%
	55.51	55.93	28.95	29.15	77.66	75.48	-2.18	-2.81%
	906.54	947.26	974.15	1,038.33	1,122.60	1,143.38	20.78	1.85%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.



# Radio Budgetary Fund

102

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Transfer from R	-167,000	-167,000	-167,000	-167,000	-167,000	0	167,000	-100.00%	
D	0	0	0	0	0	0	0	0.00%	
M	-183	-1,772	-2,594	-9,072	-4,400	0	4,400	-100.00%	
Transfer from R	0	0	-835,000	0	0	0	0	0.00%	
Other	0	0	0	0	-251,300	-275,000	-23,700	9.43%	
<b>Total Revenue</b>	<b>-167,183</b>	<b>-168,772</b>	<b>-1,004,594</b>	<b>-176,072</b>	<b>-422,700</b>	<b>-275,000</b>	<b>147,700</b>	<b>-34.94%</b>	
<b>Expenditures</b>									
Transfer to R	982	59,241	73,603	52,587	54,556	0	-54,556	-100.00%	
Other	559,263	79,895	0	0	116,844	0	-116,844	-100.00%	
Transfer to R	0	0	0	0	251,300	275,000	23,700	9.43%	
Other	0	0	0	0	0	0	0	0.00%	
<b>Total Expenditures</b>	<b>560,245</b>	<b>139,136</b>	<b>73,603</b>	<b>52,587</b>	<b>422,700</b>	<b>275,000</b>	<b>-147,700</b>	<b>-34.94%</b>	
<b>Revenue - Expenditures</b>	<b>393,062</b>	<b>-29,636</b>	<b>-930,991</b>	<b>-123,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	

# Fire Service Budgetary Fund

103

	2019	2020	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
<b>Revenue</b>									
Other Revenue	-1,147,173	-1,179,473	-2,630,752	-2,711,404	-3,599,021	-4,356,541	-757,520	21.05%	
Capital Revenue	0	0	0	0	0	0	0	0.00%	
Miscellaneous Revenue	-2,379	-552	-19,703	-48,083	-27,200	-18,186	9,014	-33.14%	
Interest Revenue	0	0	-995,505	0	-2,244,272	0	2,244,272	-100.00%	
Other Revenue	0	0	0	0	-163,279	0	163,279	-100.00%	
<b>Total Revenue</b>	<b>-1,149,552</b>	<b>-1,180,026</b>	<b>-3,645,960</b>	<b>-2,759,487</b>	<b>-6,033,772</b>	<b>-4,374,727</b>	<b>1,659,045</b>	<b>-27.50%</b>	
<b>Expenditures</b>									
Personnel	36,939	0	0	0	0	0	0	0.00%	
Travel	111,527	177,168	406,867	297,836	140,306	50,328	-89,978	-64.13%	
Other Personnel	0	0	0	0	0	0	0	0.00%	
Materials and Supplies	923,532	1,017,053	2,995,840	2,577,131	5,844,466	4,324,399	-1,520,067	-26.01%	
Other Expenditures	0	0	0	0	49,000	0	-49,000	-100.00%	
Other Expenditures	0	0	0	0	0	0	0	0.00%	
<b>Total Expenditures</b>	<b>1,071,998</b>	<b>1,194,221</b>	<b>3,402,708</b>	<b>2,874,967</b>	<b>6,033,772</b>	<b>4,374,727</b>	<b>-1,659,045</b>	<b>-27.50%</b>	
Other Expenditures	-77,554	14,195	-243,253	115,480	0	0	0	0.00%	

**FTE Summary**

	2019	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
Full-time	1.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%
Part-time	1.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Emergency Medical Svc Bud Fund

104

	2020	2020	2020	2020	Revised 2020	Revised 2020	2020 2	2020 2
<b>Revenue</b>								
	-6,285,226	-6,462,848	-6,673,978	-6,930,254	-6,305,054	-5,894,573	410,481	-6.51%
	-557,194	-657,209	-795,116	-1,027,939	-800,000	-909,206	-109,206	13.65%
<b>M</b>	-92,524	-130,148	-233,693	-138,798	-221,600	-190,055	31,545	-14.24%
	0	0	0	0	-336,430	-1,313,100	-976,670	290.30%
<b>R</b>	-6,934,944	-7,250,205	-7,702,787	-8,096,991	-7,663,084	-8,306,934	-643,850	8.40%
<b>Expenditures</b>								
	22,271	32,302	36,119	22,225	79,319	65,564	-13,755	-17.34%
	0	0	0	105,600	19,120	0	-19,120	-100.00%
	6,672,568	6,913,964	7,101,739	7,530,317	6,926,873	6,928,270	1,397	0.02%
	0	0	0	0	300,000	1,313,100	1,013,100	337.70%
	0	0	0	0	337,772	0	-337,772	-100.00%
	6,694,839	6,946,266	7,137,858	7,658,142	7,663,084	8,306,934	643,850	8.40%
	-240,105	-303,939	-564,929	-438,850	0	0	0	0.00%

# Schools Budgetary Fund

105

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Other	-109,151,583	-112,678,243	-113,675,029	-117,355,203	-120,718,424	-125,082,105	-4,363,681		3.61%
Miscellaneous Revenue	-154,481	-25,906	-335,776	-860,544	-510,000	-255,000	255,000		-50.00%
Other	0	0	0	0	-3,905,777	0	3,905,777		-100.00%
Revenue	-109,306,064	-112,704,149	-114,010,805	-118,215,746	-125,134,201	-125,337,105	-202,904		0.16%
<b>Expenditures</b>									
Other	0	0	0	0	405,163	438,936	33,773		8.34%
Other	92,207,454	94,873,298	97,235,280	100,634,974	103,297,093	106,422,506	3,125,413		3.03%
Other	16,626,627	17,749,200	15,515,188	19,125,969	21,431,945	18,475,663	-2,956,282		-13.79%
Other	0	0	0	0	0	0	0		0.00%
Expenditures	108,834,081	112,622,498	112,750,468	119,760,943	125,134,201	125,337,105	202,904		0.16%
Other	-471,983	-81,650	-1,260,337	1,545,197	0	0	0		0.00%

# Debt Budgetary Fund

106

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Interest	0	0	-7,637,348	-8,121,842	-8,931,366	-9,245,759	-314,393		3.52%
Debt Retirement	0	0	-270,800	0	-711,617	0	711,617		-100.00%
Miscellaneous Revenue	0	0	-17,193	-80,236	-24,600	-26,000	-1,400		5.69%
Interest on Debt	0	0	0	0	-8,979,231	0	8,979,231		-100.00%
Other	0	0	0	0	0	-8,407,314	-8,407,314		0.00%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>-7,925,341</b>	<b>-8,202,078</b>	<b>-18,646,814</b>	<b>-17,679,073</b>	<b>967,741</b>		<b>-5.19%</b>
<b>Expenditures</b>									
Interest	0	0	17,278	25,066	25,100	26,617	1,517		6.04%
Debt Retirement	0	0	801,978	4,404,375	7,228,043	17,652,456	10,424,413		144.22%
Other	0	0	0	0	11,393,671	0	-11,393,671		-100.00%
Interest on Debt	0	0	819,257	4,429,441	18,646,814	17,679,073	-967,741		-5.19%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>-7,106,084</b>	<b>-3,772,637</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00%</b>

# EDC Budgetary Fund

107

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2	
<b>Revenue</b>										
Other	0	0	0	0	-2,029,524	-2,094,491	-64,967		3.20%	
Donor	0	0	0	0	-70,000	0	70,000		-100.00%	
Miscellaneous	0	0	0	0	0	-50,250	-50,250		0.00%	
Other	0	0	0	0	-445,044	0	445,044		-100.00%	
Other	0	0	0	0	-2,544,568	-2,144,741	399,827		-15.71%	
<b>Expenditures</b>										
Other	0	0	0	0	0	0	0		0.00%	
Donor	0	0	0	0	469,989	1,654,171	1,184,182		251.96%	
Other	0	0	0	0	1,475,073	0	-1,475,073		-100.00%	
Other	0	0	0	0	599,506	490,570	-108,936		-18.17%	
Other	0	0	0	0	2,544,568	2,144,741	-399,827		-15.71%	
Other	0	0	0	0	0	0	0		0.00%	

# Automation Enhancement SR Fund

302

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Transfer from other funds	-119,538	-127,670	-121,028	-125,806	-100,000	-120,000	-20,000	20.00%	
Other revenue	0	0	0	0	0	0	0	0.00%	
<b>Total Revenue</b>	<b>-119,538</b>	<b>-127,670</b>	<b>-121,028</b>	<b>-125,806</b>	<b>-100,000</b>	<b>-120,000</b>	<b>-20,000</b>	<b>20.00%</b>	
<b>Expenditures</b>									
Transfer to other funds	43,445	60,572	85,596	142,206	100,000	120,000	20,000	20.00%	
Other expenditures	0	0	0	0	0	0	0	0.00%	
<b>Total Expenditures</b>	<b>43,445</b>	<b>60,572</b>	<b>85,596</b>	<b>142,206</b>	<b>100,000</b>	<b>120,000</b>	<b>20,000</b>	<b>20.00%</b>	
Revenue less expenditures	-76,093	-67,098	-35,433	16,400	0	0	0	0.00%	

# Emergency Telephone System FD

303

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Operating Revenue	-513,741	-830,578	-873,066	-790,714	-772,840	-816,658	-43,818	5.67%	
Capital Revenue	0	0	0	0	0	0	0	0.00%	
Other Revenue	0	0	0	0	0	0	0	0.00%	
Major Projects Revenue	-3,819	-5,339	-5,345	-5,598	0	0	0	0.00%	
Transfer Revenue	-10,083	0	-35,682	-35,332	0	0	0	0.00%	
Other Revenue	0	0	0	0	-692,314	-16,583	675,731	-97.60%	
<b>Total Revenue</b>	<b>-527,643</b>	<b>-835,917</b>	<b>-914,093</b>	<b>-831,644</b>	<b>-1,465,154</b>	<b>-833,241</b>	<b>631,913</b>	<b>-43.13%</b>	
<b>Expenditures</b>									
Operating Expenditures	78,776	0	0	0	0	0	0	0.00%	
Capital Expenditures	553,513	705,171	696,651	564,319	747,772	729,910	-17,862	-2.39%	
Other Expenditures	118,250	163,836	15,408	325,942	717,382	103,331	-614,051	-85.60%	
Depreciation	0	0	0	0	0	0	0	0.00%	
Transfer Expenditures	0	0	0	0	0	0	0	0.00%	
Other Expenditures	0	0	0	0	0	0	0	0.00%	
<b>Total Expenditures</b>	<b>750,539</b>	<b>869,008</b>	<b>712,059</b>	<b>890,261</b>	<b>1,465,154</b>	<b>833,241</b>	<b>-631,913</b>	<b>-43.13%</b>	
Net Change	222,896	33,091	-202,033	58,617	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Full-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Part-time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.



# Fire Fee Special Revenue Fund

330

	2019	2020	2021	2022	2023	Revised 2020	Adopted 2021	2020-21	2020-21
<b>Revenue</b>									
	-2,353,288	-2,362,608	-2,545,343	-2,564,293	-2,595,056		0	2,595,056	-100.00%
	-2,353,288	-2,362,608	-2,545,343	-2,564,293	-2,595,056		0	2,595,056	-100.00%
<b>Expenditures</b>									
	2,350,034	2,383,495	2,580,930	2,595,056	2,595,056		0	-2,595,056	-100.00%
	2,350,034	2,383,495	2,580,930	2,595,056	2,595,056		0	-2,595,056	-100.00%
	-3,254	20,887	35,587	30,763	0		0	0	0.00%

# Hemby Bridge District SR Fund

331

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>								
	-1,513,620	-1,478,038	-1,569,293	-1,624,899	-1,642,715	-1,703,222	-60,507	3.68%
	0	0	0	0	0	0	0	0.00%
M	-70	-102	-139	-217	-140	0	140	-100.00%
	0	0	0	0	-3,887	-8,850	-4,963	127.68%
R	-1,513,690	-1,478,140	-1,569,432	-1,625,116	-1,646,742	-1,712,072	-65,330	3.97%
<b>Expenditures</b>								
	1,435,215	1,707,975	1,644,470	1,663,186	1,646,742	1,712,072	65,330	3.97%
	0	0	0	0	0	0	0	0.00%
	1,435,215	1,707,975	1,644,470	1,663,186	1,646,742	1,712,072	65,330	3.97%
	-78,475	229,835	75,038	38,070	0	0	0	0.00%

# Springs Fire District SR Fund

332

	2020	2020	2020	2020	Revised 2020	Revised 2020	2020 2	2020 2
<b>Revenue</b>								
	-621,504	-589,673	-779,340	-824,878	-818,903	-670,319	148,584	-18.14%
M	-29	-41	-68	-112	-70	0	70	-100.00%
	0	0	0	0	0	-12,821	-12,821	0.00%
R	-621,533	-589,714	-779,408	-824,990	-818,973	-683,140	135,833	-16.59%
<b>Expenditures</b>								
	579,229	699,382	807,388	808,861	818,973	683,140	-135,833	-16.59%
	579,229	699,382	807,388	808,861	818,973	683,140	-135,833	-16.59%
	-42,303	109,668	27,980	-16,129	0	0	0	0.00%

# Stallings Fire District SR FD

333

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Property Tax	-1,353,239	-1,398,786	-1,427,328	-1,498,796	-1,491,917	-1,658,028	-166,111	11.13%	
State Grants	0	0	0	0	0	0	0	0.00%	
Miscellaneous Revenue	-50	-77	-101	-161	-100	0	100	-100.00%	
Interest Revenue	0	0	0	0	0	0	0	0.00%	
Other Revenue	0	0	0	0	-59,484	-45,425	14,059	-23.63%	
<b>Total Revenue</b>	<b>-1,353,289</b>	<b>-1,398,863</b>	<b>-1,427,429</b>	<b>-1,498,958</b>	<b>-1,551,501</b>	<b>-1,703,453</b>	<b>-151,952</b>	<b>9.79%</b>	
<b>Expenditures</b>									
Personnel	1,270,371	1,447,094	1,453,000	1,577,431	1,551,501	1,703,453	151,952	9.79%	
Materials and Supplies	0	0	0	0	0	0	0	0.00%	
Other Expenditures	1,270,371	1,447,094	1,453,000	1,577,431	1,551,501	1,703,453	151,952	9.79%	
Debt Service	-82,918	48,231	25,571	78,473	0	0	0	0.00%	

# Waxhaw Fire District SR Fund

334

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
Other Revenue	-944,952	-930,047	-1,105,461	-1,549,589	-1,588,588	-1,692,218	-103,630	6.52%	
Miscellaneous Revenue	-36	-53	-82	-177	-100	0	100	-100.00%	
Other Revenue	0	0	0	0	-13,279	-29,069	-15,790	118.91%	
<b>Other Revenue</b>	<b>-944,989</b>	<b>-930,101</b>	<b>-1,105,544</b>	<b>-1,549,766</b>	<b>-1,601,967</b>	<b>-1,721,287</b>	<b>-119,320</b>	<b>7.45%</b>	
<b>Expenditures</b>									
Other Expenditures	877,587	1,079,385	1,159,663	1,529,493	1,601,967	1,721,287	119,320	7.45%	
Other Expenditures	877,587	1,079,385	1,159,663	1,529,493	1,601,967	1,721,287	119,320	7.45%	
Other Expenditures	-67,401	149,284	54,120	-20,273	0	0	0	0.00%	

# Wesley Chapel District SR Fund

335

	2020	2020	2020	2020	Revised 2020	2020	2020-21	2020-21	
<b>Revenue</b>									
Other	-1,670,966	-1,783,466	-1,851,499	-2,286,649	-2,323,627	-2,667,296	-343,669	14.79%	
Miscellaneous Revenue	-57	-89	-120	-228	-125	0	125	-100.00%	
Other	0	0	0	0	-23,290	-46,558	-23,268	99.91%	
Revenue	-1,671,022	-1,783,555	-1,851,619	-2,286,877	-2,347,042	-2,713,854	-366,812	15.63%	
<b>Expenditures</b>									
Other	1,600,971	1,965,103	1,898,284	2,298,415	2,347,042	2,713,854	366,812	15.63%	
Other	1,600,971	1,965,103	1,898,284	2,298,415	2,347,042	2,713,854	366,812	15.63%	
Other	-70,051	181,548	46,664	11,538	0	0	0	0.00%	

# Allens Crossroad District SR F

340

	2020	2020	2020	2020	Revised 2020	2020	2020	2020	2020
<b>Revenue</b>									
	0	0	0	0	0	-175,914	-175,914	0.00%	
M	0	0	0	0	0	0	0	0.00%	
R	0	0	0	0	0	-175,914	-175,914	0.00%	
<b>Expenditures</b>									
	0	0	0	0	0	175,914	175,914	0.00%	
	0	0	0	0	0	175,914	175,914	0.00%	
	0	0	0	0	0	0	0	0.00%	

# Bakers Fire District SR Fund

341

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
	0	0	0	0	0	-934,400	-934,400	0.00%	
M	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	0	0	0	0.00%	
R	0	0	0	0	0	-934,400	-934,400	0.00%	
<b>Expenditures</b>									
	0	0	0	0	0	934,400	934,400	0.00%	
	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	0	934,400	934,400	0.00%	
R	0	0	0	0	0	0	0	0.00%	



# Beaver Lane District SR Fund

342

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
	0	0	0	0	0	-467,137	-467,137		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-467,137	-467,137		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	467,137	467,137		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	467,137	467,137		0.00%
D	0	0	0	0	0	0	0		0.00%

# Fairview District SR Fund

343

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2	
<b>Revenue</b>										
Other	0	0	0	0	0	-287,730	-287,730		0.00%	
Miscellaneous Revenue	0	0	0	0	0	0	0		0.00%	
Other	0	0	0	0	0	0	0		0.00%	
Revenue	0	0	0	0	0	-287,730	-287,730		0.00%	
<b>Expenditures</b>										
Other	0	0	0	0	0	287,730	287,730		0.00%	
Other	0	0	0	0	0	0	0		0.00%	
Other	0	0	0	0	0	287,730	287,730		0.00%	
Other	0	0	0	0	0	0	0		0.00%	

# Griffith Road District SR Fund

344

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
Other	0	0	0	0	0	-76,627	-76,627		0.00%
Miscellaneous	0	0	0	0	0	0	0		0.00%
Other	0	0	0	0	0	0	0		0.00%
Other	0	0	0	0	0	-76,627	-76,627		0.00%
<b>Expenditures</b>									
Other	0	0	0	0	0	76,627	76,627		0.00%
Other	0	0	0	0	0	0	0		0.00%
Other	0	0	0	0	0	76,627	76,627		0.00%
Other	0	0	0	0	0	0	0		0.00%

# Jackson District SR Fund

346

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
	0	0	0	0	0	-153,960	-153,960		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-153,960	-153,960		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	153,960	153,960		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	153,960	153,960		0.00%
D	0	0	0	0	0	0	0		0.00%

# Lanes Creek District SR Fund

347

	2020	2020	2020	2020	Record 2020	Actual 2020	2020-21	2020-21	
<b>Revenue</b>									
Other	0	0	0	0	0	-178,662	-178,662	0.00%	
Miscellaneous Revenue	0	0	0	0	0	0	0	0.00%	
Other	0	0	0	0	0	0	0	0.00%	
Other Revenue	0	0	0	0	0	-178,662	-178,662	0.00%	
<b>Expenditures</b>									
Other	0	0	0	0	0	178,662	178,662	0.00%	
Other	0	0	0	0	0	0	0	0.00%	
Other	0	0	0	0	0	178,662	178,662	0.00%	
Other	0	0	0	0	0	0	0	0.00%	

# New Salem District SR Fund

348

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
	0	0	0	0	0	-370,223	-370,223		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-370,223	-370,223		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	370,223	370,223		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	370,223	370,223		0.00%
D	0	0	0	0	0	0	0		0.00%

# Providence District SR Fund

349

	2020	2020	2020	2020	Revised 2020	2020	2020	2020	2020
<b>Revenue</b>									
	0	0	0	0	0	-50,906	-50,906		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-50,906	-50,906		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	50,906	50,906		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	50,906	50,906		0.00%
D	0	0	0	0	0	0	0		0.00%

# Sandy Ridge District SR Fund

350

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
	0	0	0	0	0	-186,390	-186,390		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-186,390	-186,390		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	186,390	186,390		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	186,390	186,390		0.00%
R d	0	0	0	0	0	0	0		0.00%





# Unionville District SR Fund

354

	2020	2020	2020	2020	Record 2020	Actual 2020	2020-21	2020-21	
<b>Revenue</b>									
	0	0	0	0	0	-488,640	-488,640	0.00%	
M	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	0	0	0	0.00%	
R	0	0	0	0	0	-488,640	-488,640	0.00%	
<b>Expenditures</b>									
	0	0	0	0	0	488,640	488,640	0.00%	
	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	0	488,640	488,640	0.00%	
D	0	0	0	0	0	0	0	0.00%	

# Wingate Fire District SR Fund

357

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
	0	0	0	0	0	-404,580	-404,580		0.00%
M	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	0	0		0.00%
R	0	0	0	0	0	-404,580	-404,580		0.00%
<b>Expenditures</b>									
	0	0	0	0	0	404,580	404,580		0.00%
	0	0	0	0	0	0	0		0.00%
	0	0	0	0	0	404,580	404,580		0.00%
D	0	0	0	0	0	0	0		0.00%

# Water and Wastewater Oper Fund

600

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Interest Revenue	0	0	0	0	0	0	0	0	0.00%
Dividend Revenue	0	0	0	0	0	0	0	0	0.00%
Other Revenue	0	0	0	0	0	0	0	0	0.00%
Transfer In	-46,476,666	-37,288,945	-1,147,362	-923,269	0	0	0	0	0.00%
Debt Proceeds	24,409,640	-213,882	61,266,744	77,363,336	0	0	0	0	0.00%
Miscellaneous Revenue	-698,332	742,579	-907,301	-2,509,300	-1,757,732	-882,732	875,000	-49.78%	
Transfer Out	0	-4,082,274	-8,122,555	-10,849,581	-17,394,666	-11,040,275	6,354,391	-36.53%	
Other	0	0	0	0	-38,183,463	0	38,183,463	-100.00%	
<b>Total Revenue</b>	<b>-22,765,357</b>	<b>-40,842,522</b>	<b>51,089,526</b>	<b>63,081,185</b>	<b>-57,335,861</b>	<b>-11,923,007</b>	<b>45,412,854</b>	<b>-79.20%</b>	
<b>Expenditures</b>									
Personnel	6,802,698	14,724,580	8,422,369	10,475,097	12,441,365	12,829,359	387,994	3.12%	
Travel	13,664,385	13,827,964	15,625,738	16,758,281	22,174,256	22,176,527	2,271	0.01%	
Contractual	392,488	1,101,420	650,564	1,163,813	1,822,838	679,275	-1,143,563	-62.74%	
Capital Expenditures	2,588,310	2,676,979	2,752,014	925,814	1,412,046	481,968	-930,078	-65.87%	
Debt Service	2,404,912	2,260,266	5,153,254	5,683,816	50,880,481	10,361,000	-40,519,481	-79.64%	
Transfer Out	7,657,148	520,340	-26,590,287	-26,569,866	-34,706,205	-35,477,343	-771,138	2.22%	
Other	0	0	0	0	3,311,080	872,221	-2,438,859	-73.66%	
<b>Total Expenditures</b>	<b>33,509,942</b>	<b>35,111,549</b>	<b>6,013,652</b>	<b>8,436,955</b>	<b>57,335,861</b>	<b>11,923,007</b>	<b>-45,412,854</b>	<b>-79.20%</b>	
<b>Net Change</b>	<b>10,744,584</b>	<b>-5,730,973</b>	<b>57,103,179</b>	<b>71,518,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	

**FTE Summary**

	2019	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Full Time	93.10	98.10	114.10	128.27	141.02	150.95	9.93	7.04%
Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Temp Part Time	0.83	2.27	1.31	1.31	1.33	1.34	0.01	0.75%
<b>Total FTE</b>	<b>93.93</b>	<b>100.37</b>	<b>115.41</b>	<b>129.58</b>	<b>142.35</b>	<b>152.29</b>	<b>9.94</b>	<b>6.98%</b>

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Water and Wastewater District

602

	2019	2020	2020	2020	2020	Revised 2020	2020	2020-21	2020-21
<b>Revenue</b>									
Other Revenue	0	-11,265,959	-49,946,728	-48,687,854	-51,717,566	-65,969,420	-14,251,854		27.56%
Miscellaneous Revenue	0	-9,338	-91,878	-60,159	-69,033	-69,033	0		0.00%
Other Revenue	0	0	0	0	0	0	0		0.00%
<b>Other Revenue</b>	0	<b>-11,275,297</b>	<b>-50,038,606</b>	<b>-48,748,014</b>	<b>-51,786,599</b>	<b>-66,038,453</b>	<b>-14,251,854</b>		<b>27.52%</b>
<b>Expenditures</b>									
Other Expenditures	0	6,832,333	26,824,157	27,793,764	34,706,205	35,487,854	781,649		2.25%
Other Expenditures	0	3,679,965	24,812,198	16,119,781	17,080,394	30,550,599	13,470,205		78.86%
Other Expenditures	0	0	0	0	0	0	0		0.00%
<b>Other Expenditures</b>	0	<b>10,512,298</b>	<b>51,636,355</b>	<b>43,913,545</b>	<b>51,786,599</b>	<b>66,038,453</b>	<b>14,251,854</b>		<b>27.52%</b>
Other Expenditures	0	-762,999	1,597,749	-4,834,469	0	0	0		0.00%

# Solid Waste Operating Fund

610

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
	-416,524	-442,132	-504,107	-480,909	-450,400	-426,100	24,300	-5.40%	
	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	-16,000	0	16,000	-100.00%	
	-4,778,362	-5,133,135	-4,930,520	-5,735,686	-5,793,668	-5,745,712	47,956	-0.83%	
<b>M</b>	-52,499	-39,952	-85,568	-259,612	-141,000	-100,000	41,000	-29.08%	
	-45,000	0	0	0	0	0	0	0.00%	
	0	0	0	0	-1,193,200	-2,774,811	-1,581,611	132.55%	
	-5,292,385	-5,615,219	-5,520,195	-6,476,207	-7,594,268	-9,046,623	-1,452,355	19.12%	
<b>Expenditures</b>									
	1,212,477	2,325,831	1,295,701	1,398,559	1,717,641	2,002,474	284,833	16.58%	
	2,953,138	3,044,399	3,077,767	3,447,180	4,537,944	4,211,568	-326,376	-7.19%	
	548,699	283,813	349,803	436,631	1,149,875	201,541	-948,334	-82.47%	
	0	58,761	44,982	830,000	159,300	2,500,000	2,340,700	1469.37%	
	0	0	0	0	29,508	131,040	101,532	344.08%	
	4,714,314	5,712,804	4,768,254	6,112,370	7,594,268	9,046,623	1,452,355	19.12%	
	-578,071	97,585	-751,941	-363,837	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
	14.85	15.85	15.80	15.85	18.25	20.35	2.10	11.51%	
	0.00	0.00	6.59	6.59	0.00	0.00	0.00	0.00%	
	5.77	5.77	0.00	0.00	7.63	7.63	0.00	0.00%	
	20.62	21.62	22.39	22.44	25.88	27.98	2.10	8.11%	

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Stormwater Operating Fund

694

	2019	2020	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
<b>Revenue</b>									
Transfer from other funds	-46,312	0	0	0	0	0	0	0	0.00%
Miscellaneous Revenue	-74	0	0	0	0	0	0	0	0.00%
Transfer from other funds	-214,829	0	0	0	0	0	0	0	0.00%
Interest on bonds	0	0	0	0	0	0	0	0	0.00%
Transfer from other funds	-261,214	0	0	0	0	0	0	0	0.00%
<b>Expenditures</b>									
Transfer to other funds	160,133	-45,331	0	0	0	0	0	0	0.00%
Transfer to other funds	7,269	0	0	0	0	0	0	0	0.00%
Interest on bonds	0	0	0	0	0	0	0	0	0.00%
Transfer from other funds	0	402,310	0	0	0	0	0	0	0.00%
Transfer from other funds	0	0	0	0	0	0	0	0	0.00%
Transfer from other funds	167,402	356,978	0	0	0	0	0	0	0.00%
Transfer from other funds	-93,812	356,978	0	0	0	0	0	0	0.00%

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
Full-time	1.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00%
Part-time	1.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Pension Trust-RHCB Plan (OPEB)

700

	2020	2020	2020	2020	Record 2020	Record 2020	2020-21	2020-21	
<b>Revenue</b>									
M	212,701	-1,584,508	-945,206	-2,400,822	-1,000,000	-500,000	500,000	-50.00%	
	-2,939,839	-3,738,601	-9,465,987	-11,006,979	-7,547,190	0	7,547,190	-100.00%	
	0	0	0	0	0	-2,874,731	-2,874,731	0.00%	
	-2,727,138	-5,323,109	-10,411,193	-13,407,801	-8,547,190	-3,374,731	5,172,459	-60.52%	
<b>Expenditures</b>									
	0	0	3,816,691	3,459,789	0	0	0	0.00%	
	0	0	0	0	0	0	0	0.00%	
	0	0	0	0	0	2,874,731	2,874,731	0.00%	
	0	0	0	0	8,547,190	500,000	-8,047,190	-94.15%	
	0	0	3,816,691	3,459,789	8,547,190	3,374,731	-5,172,459	-60.52%	
	-2,727,138	-5,323,109	-6,594,502	-9,948,012	0	0	0	0.00%	



# Pension Trust-Sep.Allow.(OPEB)

701

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	
<b>Revenue</b>									
M	-12,263	-1,688	-30,250	-68,146	-85,000	-42,500	42,500	-50.00%	
r	-1,947,863	-2,250,437	-1,546,479	-1,613,579	-1,613,579	-1,600,437	13,142	-0.81%	
d	0	0	0	0	0	0	0	0.00%	
R	-1,960,126	-2,252,125	-1,576,729	-1,681,725	-1,698,579	-1,642,937	55,642	-3.28%	
<b>Expenditures</b>									
r	1,207,343	1,187,163	1,260,324	1,333,976	1,453,275	1,453,275	0	0.00%	
r	5,000	0	0	0	0	0	0	0.00%	
d	0	0	0	0	245,304	189,662	-55,642	-22.68%	
d	1,212,343	1,187,163	1,260,324	1,333,976	1,698,579	1,642,937	-55,642	-3.28%	
r	-747,783	-1,064,963	-316,405	-347,749	0	0	0	0.00%	

# Information Systems ISF

800

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
	-187	-57,711	-60,454	-49,543	-37,735	0	37,735	-100.00%	
M	-8,361	-7,625	-14,950	-49,009	4,197	0	-4,197	-100.00%	
	-2,696,876	-2,894,176	-3,211,119	-3,296,674	-2,478,144	0	2,478,144	-100.00%	
	0	0	0	0	-2,215,253	0	2,215,253	-100.00%	
R	-2,705,424	-2,959,512	-3,286,523	-3,395,226	-4,726,935	0	4,726,935	-100.00%	
<b>Expenditures</b>									
	992,220	2,043,006	1,187,020	1,393,331	950,723	0	-950,723	-100.00%	
	1,070,333	1,377,465	1,507,658	1,450,787	957,698	0	-957,698	-100.00%	
	25,564	104,615	74,900	381,531	0	0	0	0.00%	
	0	44,185	0	75,000	2,818,514	0	-2,818,514	-100.00%	
	0	0	0	0	0	0	0	0.00%	
	2,088,117	3,569,271	2,769,577	3,300,650	4,726,935	0	-4,726,935	-100.00%	
	-617,307	609,759	-516,946	-94,576	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
	11.10	12.10	13.10	14.10	0.00	0.00	0.00	0.00%	
	0.00	0.00	0.00	1.11	0.00	0.00	0.00	0.00%	
00	11.10	12.10	13.10	15.21	0.00	0.00	0.00	0.00%	

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Fleet Management ISF

801

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Miscellaneous Revenue	-4,390	-358	-2,278	-5,654	316	0	-316	-100.00%	
Transfer-in Revenue	-885,737	-1,107,339	-919,626	-1,138,054	-447,943	0	447,943	-100.00%	
Capital Asset Depreciation	0	0	0	0	-455,744	0	455,744	-100.00%	
Other Revenue	-890,126	-1,107,697	-921,904	-1,143,709	-903,371	0	903,371	-100.00%	
<b>Expenditures</b>									
Personnel	340,583	645,650	311,725	344,063	277,156	0	-277,156	-100.00%	
Travel	510,827	633,458	543,522	590,584	283,803	0	-283,803	-100.00%	
Contractual Services	6,887	22,731	46,391	5,501	80,430	0	-80,430	-100.00%	
Transfer-out	0	15,165	0	0	261,982	0	-261,982	-100.00%	
Capital Asset Depreciation	0	0	0	0	0	0	0	0.00%	
Other Expenditures	858,297	1,317,005	901,638	940,148	903,371	0	-903,371	-100.00%	
Net Change in M	-31,829	209,307	-20,266	-203,561	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Positions	4.01	4.01	4.01	4.01	0.00	0.00	0.00	0.00%	
Positions 0	4.01	4.01	4.01	4.01	0.00	0.00	0.00	0.00%	

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Facilities Management ISF

802

	2019	2020	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
<b>Revenue</b>									
	0	0	0	-1,560	0	0	0	0.00%	
M	-9,837	-15,471	-11,091	-36,056	-3,126	0	3,126	-100.00%	
	-4,810,486	-4,887,793	-5,240,037	-5,661,327	-3,902,769	0	3,902,769	-100.00%	
	0	0	0	0	-1,511,288	0	1,511,288	-100.00%	
R	-4,820,323	-4,903,264	-5,251,128	-5,698,943	-5,417,183	0	5,417,183	-100.00%	
<b>Expenditures</b>									
	518,549	909,938	1,288,428	1,503,499	996,025	0	-996,025	-100.00%	
	3,746,759	3,909,829	3,906,367	3,824,437	2,211,561	0	-2,211,561	-100.00%	
	28,470	169,288	659,299	284,455	135,971	0	-135,971	-100.00%	
	45,560	19,098	0	0	2,073,626	0	-2,073,626	-100.00%	
	0	0	0	0	0	0	0	0.00%	
	4,339,338	5,008,153	5,854,094	5,612,391	5,417,183	0	-5,417,183	-100.00%	
M	-480,985	104,889	602,966	-86,552	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	2020	Revised 2020	2021	2020-21	2020-21
	5.05	5.05	13.05	15.04	0.00	0.00	0.00	0.00%	
02	5.05	5.05	13.05	15.04	0.00	0.00	0.00	0.00%	

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Health Benefits ISF

810

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Miscellaneous Revenue	-25,704	-13,465	-38,359	-110,265	-63,000	-61,054	1,946		-3.09%
Interest Revenue	-14,864,228	-16,234,267	-17,872,779	-16,770,506	-17,362,377	-19,330,319	-1,967,942		11.33%
Capital Assets Revenue	0	0	0	0	-1,750,000	-2,874,731	-1,124,731		64.27%
Other Revenue	-14,889,932	-16,247,732	-17,911,138	-16,880,772	-19,175,377	-22,266,104	-3,090,727		16.12%
<b>Expenditures</b>									
Personnel Expenditures	0	0	186,449	92,671	104,295	101,477	-2,818		-2.70%
Contract Expenditures	14,744,698	16,554,538	16,990,063	17,369,118	19,071,082	19,284,222	213,140		1.12%
Capital Expenditures	0	0	0	0	0	2,880,405	2,880,405		0.00%
Other Expenditures	14,744,698	16,554,538	17,176,512	17,461,788	19,175,377	22,266,104	3,090,727		16.12%
Net Change	-145,233	306,806	-734,626	581,017	0	0	0		0.00%

## FTE Summary

	2019	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Full-time	0.00	0.00	0.70	0.95	0.95	0.95	0.00	0.00%
Part-time	0.00	0.00	0.70	0.95	0.95	0.95	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Dental Benefits ISR

811

	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2	2020 2
<b>Revenue</b>									
Miscellaneous Revenue	-1,337	-982	-2,115	-5,707	-3,500	-3,200	300		-8.57%
Interest Revenue	-646,800	-645,772	-662,290	-713,282	-701,500	-729,963	-28,463		4.06%
Capital Assets Revenue	0	0	0	0	-75,000	0	75,000		-100.00%
Other Revenue	-648,136	-646,754	-664,405	-718,989	-780,000	-733,163	46,837		-6.00%
<b>Expenditures</b>									
Personnel Expenditures	0	0	0	0	0	0	0		0.00%
Capital Expenditures	593,913	652,208	681,663	765,018	780,000	733,163	-46,837		-6.00%
Debt Expenditures	0	0	0	0	0	0	0		0.00%
Other Expenditures	593,913	652,208	681,663	765,018	780,000	733,163	-46,837		-6.00%
Debt Expenditures	-54,223	5,455	17,258	46,029	0	0	0		0.00%

# Workers Compensation ISF

812

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Miscellaneous Revenue	-14,322	-9,228	-15,069	-41,939	-24,000	-23,000	1,000	-4.17%	
Transfer-in Revenue	-556,174	-594,839	-622,403	-504,426	0	-619,795	-619,795	0.00%	
Capital Asset Depreciation Revenue	0	0	0	0	-656,338	0	656,338	-100.00%	
Other Revenue	-570,496	-604,067	-637,472	-546,366	-680,338	-642,795	37,543	-5.52%	
<b>Expenditures</b>									
Compensation	0	0	151,902	88,416	91,996	88,929	-3,067	-3.33%	
Other Personnel	67,681	254,280	351,578	684,521	588,342	549,359	-38,983	-6.63%	
Travel	0	0	0	0	0	0	0	0.00%	
Capital Asset Depreciation	0	0	0	0	0	4,507	4,507	0.00%	
Other	67,681	254,280	503,480	772,936	680,338	642,795	-37,543	-5.52%	
Total	-502,815	-349,788	-133,992	226,571	0	0	0	0.00%	

**FTE Summary**

	2019	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Part-Time	0.00	0.00	0.55	0.70	0.70	0.70	0.00	0.00%
Temp-Part-Time	0.00	0.00	0.55	0.70	0.70	0.70	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

# Property and Casualty ISF

813

	2019	2020	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
<b>Revenue</b>									
Miscellaneous Revenue	-3,938	-3,597	-4,456	-13,701	-7,700	-7,600	100	-1.30%	
Interest Revenue	-865,645	-653,069	-847,792	-974,698	-1,117,104	-1,249,505	-132,401	11.85%	
Dividend Revenue	0	0	0	0	-50,000	0	50,000	-100.00%	
Rent Revenue	-869,582	-656,666	-852,248	-988,400	-1,174,804	-1,257,105	-82,301	7.01%	
<b>Expenditures</b>									
Travel	0	0	146,619	83,094	88,483	85,696	-2,787	-3.15%	
Contractual	929,761	561,423	811,398	940,823	1,083,655	1,167,224	83,569	7.71%	
Interest	0	0	14,445	28,900	2,666	0	-2,666	-100.00%	
Dividend	0	0	0	0	0	4,185	4,185	0.00%	
Other	929,761	561,423	972,461	1,052,817	1,174,804	1,257,105	82,301	7.01%	
Capital	60,179	-95,243	120,213	64,417	0	0	0	0.00%	

## FTE Summary

	2019	2020	2020	2020	Revised 2020	2020	2020 2	2020 2
Part-Time	0.00	0.00	0.55	0.65	0.65	0.65	0.00	0.00%
Temp-Part-Time	0.00	0.00	0.55	0.65	0.65	0.65	0.00	0.00%

\*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.