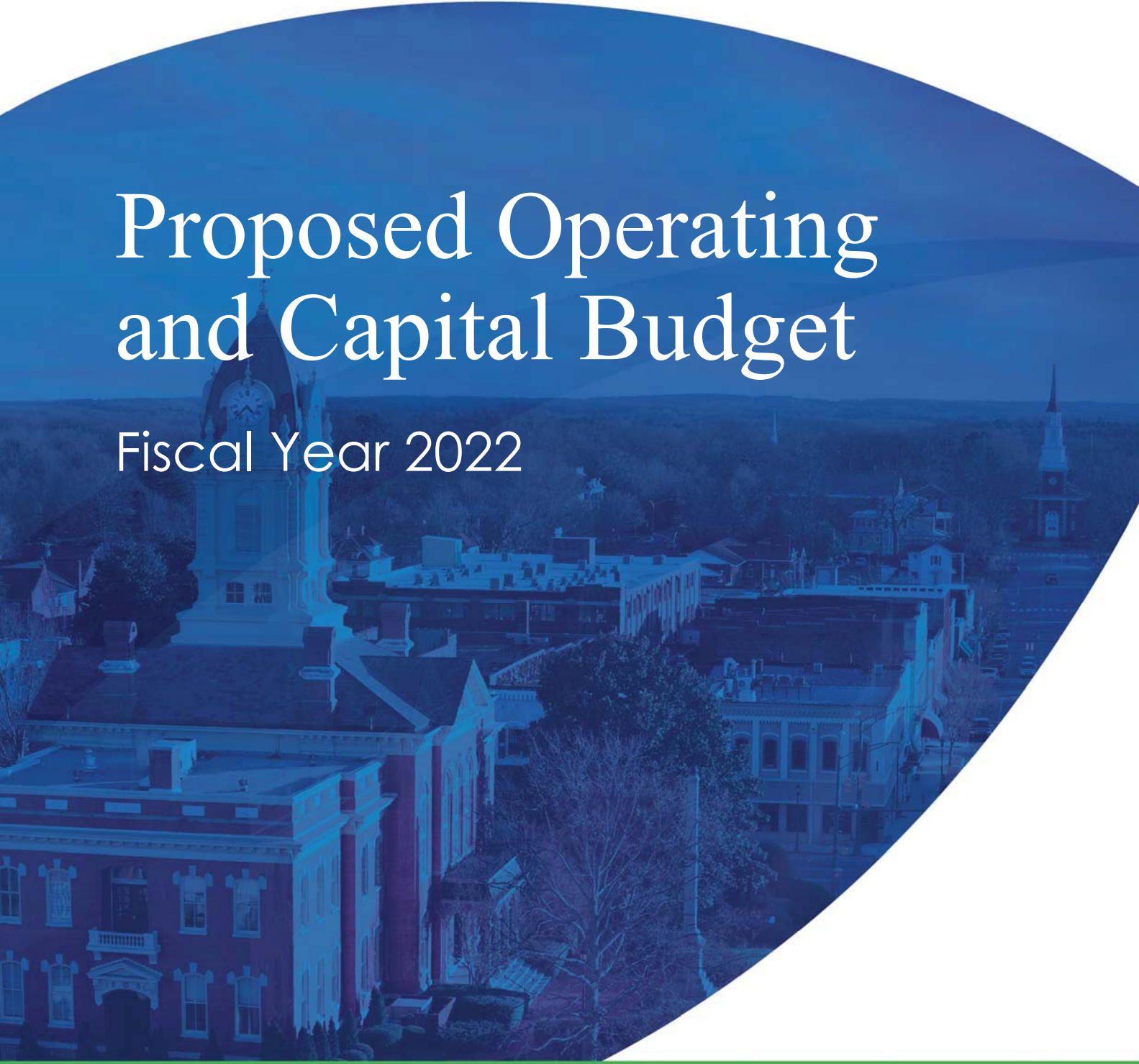




UNIONCOUNTY
north carolina

Proposed Operating and Capital Budget

Fiscal Year 2022





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Union County
North Carolina**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation award to Union County, North Carolina for its annual budget for the fiscal year beginning July 1, 2020.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Proposed FY 2022 Operating and Capital Budget

Union County, North Carolina

Board of County Commissioners

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Chairman

Dennis Rape
Vice Chairman

Stony Rushing
Commissioner

Jerry Simpson
Commissioner

David Williams
Commissioner

County Staff

Mark Watson
County Manager

Michelle Lancaster
Deputy County Manager

Brian Matthews
Assistant County Manager

Patrick Niland
Assistant County Manager

Financial Services Staff

Blake Hart
Director of Budget Management

Beverly Liles
Finance Director

Mary Namala
Sr. Budget Analyst

Greg Artman
Sr. Budget Analyst

Adrienne Rorie
Budget Analyst

Laura Gardner
Budget Analyst

Amy Hollingsworth
Assistant Finance Director

Daniel Purser
Accountant



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Budget Message

FY 2022 Proposed Operating & Capital Budget

Budget Message

Board of Commissioners,

I am pleased to formally present to you my recommended budget for Fiscal Year 2022. Last year's budget message had a theme of MOVING FORWARD and I am happy to report that we have done just that. This organization has been resilient in a time when many have languished. We operated in a way that allowed customers to receive services and employees to continue working – I am proud of our team and extremely proud of the support that the Board of Commissioners has shown over the past year. Many things were different by necessity over the past 12 months, however we also completed normal work – one of the most important, normal things staff accomplished was the 2021 Property Revaluation. Revaluation is a task that is difficult under the most normal of circumstances and completing it during a pandemic was nothing short of remarkable – Tax Administrator Vann Harrell and his team completed 33 community engagement events – working to inform and educate the public. This work paid off and I am pleased with the effort and result of the revaluation.

Tax Rate

The budget for Fiscal Year 2022 reflects the impact of the 2021 Property Revaluation. In total, real property values increased by 30.6%. For Fiscal Year 2022, the revenue neutral tax rate is 57.80 cents per \$100 of assessed valuation. The proposed tax rate for the Adopted Budget is 58.80 cents per \$100 of assessed valuation; reflecting a proposed property tax rate of 1.00 cents above revenue neutral.

Assessed Valuation

The County's largest source of operating revenue is the ad valorem property tax. Real property, automobiles, boats, trailers, and income-producing personal property are subject to property tax unless specifically exempted by North Carolina statutes. The assessed value of property is subject to the property tax rate levied by the Board of Commissioners per \$100 in value.

The estimated assessed valuation for FY2022 is \$36.19 billion, an \$8.47 billion (30.6 percent) increase over the FY2021 actual valuation. Growth from the FY2021 budgeted assessed valuation is slightly less at 29.1 percent.

Assessed Valuation			
Category	FY 2020 Budgeted	FY 2021 Budgeted	FY 2022 Budgeted
Real Property	22,391,421	23,017,914	31,261,389
Personal Property	1,540,478	1,599,814	1,443,672
Vehicles	2,777,116	2,969,729	3,002,176
State Certifications	434,282	434,282	479,014
Total	27,143,297	28,021,738	36,186,251
Percent Change	3.2%	3.2%	29.1%
Net Yield of One Cent	2,706,032	2,792,654	3,602,863
Tax Rate	73.09¢	73.09¢	58.8¢
Collection Rate*	99.7%	99.6%	99.5%
*Collection rate is based on prior year collection rate per statutory requirement			
**Property valuations represented in thousands of dollars			

Budget Message

FY 2022 Proposed Operating & Capital Budget

FY 2022 Property Tax

Based on a 99.5 percent collection rate and an adopted tax rate of 58.80 cents, the property tax is projected to generate approximately \$212.66 million in revenue, including prior year taxes.

Property Tax Revenue				
Category	FY 2021 Adopted	FY 2022 Adopted	Dollar Change	Percent Change
Net Property Taxes - Current	204,115,086	211,866,309	\$ 7,751,223	3.80%
Net Property Taxes - Prior	1,646,267	790,964	(855,303)	-51.95%
Total Property Taxes Revenue	205,761,353	212,657,273	6,895,920	3.35%

Revenue Neutral

Revenue neutral tax rate refers to a calculated rate that would generate the same revenue accounting for growth. The rate is presented for comparison purposes. The methodology for calculating revenue neutral is defined by the North Carolina General Statutes as follows:

To calculate the revenue-neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for any annexation, deannexation, merger, or similar event. (N.C.G.S 159 - 11(e) The table below shows the revenue neutral calculation for the County.

The table below shows the revenue neutral calculation for the County.

Calculation Step	Result
FY 2021 Tax Rate	73.09¢
FY 2021 Projected Revenue at a Tax Rate of 73.09	204,810,884
FY 2022 Assessed Property Value	36,186,250,866
Tax Rate that would produce revenue equal to FY 2021	55.98¢
Average annual percentage increase in the tax base due to improvements since the last revaluation	3.24%
FY 2022 Revenue Neutral Tax Rate	57.80¢

Investing in Core Services

The work that we do as Union County employees is important to all of our community. I cannot emphasize enough the pride I have in all of our employees. Each one of them work hard every day to ensure that the residents of Union County receive the highest level of service in a competent and professional manner.

Budget Message

FY 2022 Proposed Operating & Capital Budget

The recommended budget includes several items that I believe are critical to our continued success as an employer and service provider.

Employee Compensation & Benefits

In FY 2017 we began a comprehensive classification and compensation study, this study was supported by the Board of Commissioners and implemented in FY 2018 with funding provided to make the recommended adjustments. As part of this implementation it was indicated that a review of our compensation would be completed every three years to ensure that we maintain our competitiveness with the market. These adjustments will help to retain and recruit employees to serve the residents in Union County. This strategic approach to employee retention and recruitment provides an objective basis for pay plan management.

Funding for these adjustments is recommended for a January 2022 implementation. Based on a review of market data, we anticipate a 9% range increase of market rates that would affect 918 employees.

Class & Comp Adjustment Cost by Fund

- General County Fund - \$1,200,177
 - Public Works Fund - \$ 223,132
 - Solid Waste Fund - \$ 436,640
 - Internal Service Funds - \$ 2,741
- Total - \$1,460,690

Public Health and Safety

We have continued to prioritize public health and safety as significant core services of Union County. The recommended budget includes additional funding for EMS:

- Increase in operational funding of \$616,439 to strengthen operations by investing in employees and increasing competitiveness.
- Approving the use of \$810,000 in existing EMS fund balance for the replacement/replenishment of ambulances and other vehicles.

Emergency Management

- Assistant Emergency Management Coordinator – Planning (this position will be added with no County funding – ARA funding will be utilized)

Fire Funding

FY 2022 will be the second year of the County funding volunteer fire departments (VFD's) with either an 80%/20% or 60%/40% County split. The methodology has been well received in the community and has put more emphasis on local district dollars funding local fire protection.

In the recommended budget, the county general fund will contribute \$5.36 million in tax funding for fire departments, fire district tax funding is \$11.81 million, combined sales tax collections are projected at \$2.36 million. The total fire budget is \$19.93 million, an increase of \$3.60 million, or 22% percent over FY 2021.

In general, funding increases to VFD's were targeted to address the following reoccurring challenges faced by multiple local fire departments:

- The decreasing available pool of volunteer firefighters
- The need to progress into full-time staffing models, to meet growing service demand

Budget Message

FY 2022 Proposed Operating & Capital Budget

- The need to replace dilapidated buildings and end of life apparatus and gear

Each fire department is working to find creative methods to solve these issues. In the FY 2022 budget, we have established an SCBA replenishment fund to the county's ongoing Capital Improvement Plan (CIP), in the amount of \$1.28 million. This will be reviewed and adjusted as needed going forward to ensure a steady funding stream for this important purpose. The county will also purchase a breathing air compressor to be located centrally and available for use by all VFD's.

The county is also investing funding to construct and replace old fire stations throughout the county that are approaching fifty years old and are too small to accommodate modern fire equipment. This recommended budget also includes increased funding in several departments to convert current part-time staff to full-time and hire additional full-time staff to meet the needs in our growing county.

Also, a significant change to the funding partnership with Unionville VFD will be established in this budget as well. The assessed valuation in the Unionville fire district has exceeded a total valuation of \$1 billion. As a result, the funding ratio will convert to an 80%/20% majority local district funding. This is further evidence that Union County is growing in all areas.

Sheriff's Office

The Proposed Budget for FY 2022 recommends an 11.8% increase in net costs over the Adopted Budget for FY 2021. This includes compensation and benefit cost increases associated with changes in allocation methodologies in FY 2022 and the use of fund balance compared to FY 2021. This includes the recommended approval of over \$1.58 million in enhancements (5.6% above its base budget) related to new positions, supplies, and equipment necessary to accomplish the department's mission. The Sheriff's Office elected not to request any enhancements in FY 2021 to help offset potential revenue reductions associated with the COVID-19 pandemic; therefore, these enhancement recommendations represent two years of needs required to help ensure the safety of both the general public and the officers themselves.

Public Health

Mid-year investments have been made to strengthen the Communicable Disease team in Public Health. Additional organizational enhancements will be recommended utilizing state and federal funding. A County Veterinarian position is included in the recommended budget with funding for six months. It is anticipated that this position would support the Animal Shelter, Agriculture Services and broader community needs related to animals and livestock.

Facilities and Capital Investments

Part of my commitment to the Board and our organization is improved business processes. One of the areas that I am very proud of is our Facilities Department and the work they have done to be proactive and thoughtful in the management of our physical assets. My recommendation includes funding for additional staff in Facilities that will allow for better staff utilization in servicing our facilities. This funding includes over \$1.2 million in added costs to open and operate new facilities in FY 2022. This is a cost that must be covered within existing budget and reduces the counties ability to fund additional service growth.

Additionally, the capital funding recommended allows us to continue to move forward in a responsible way, both fiscally and organizationally aligned manner to ensure that our facilities are well-maintained and cared for.

Education Partners

The County is fortunate to have two education partners in South Piedmont Community College and Union County Public Schools. Over the past year we have worked closely with these organizations to ensure information sharing and understanding of fiscal needs. Both SPCC and UCPS have organizational needs that are significant and I wish I was in a

Budget Message

FY 2022 Proposed Operating & Capital Budget

position to recommend funding the total request each organization made, however in working to maintain fiscal discipline and balance the overall needs of our organization and our partner agencies I am not able to do that. I have provided recommendations for funding that I believe are appropriate and in line with community expectations.

SPCC

South Piedmont requested \$412,000 to match state salary increases, rent, utilities, maintenance, information technology, landscaping, surveying and master planning. I am recommending \$350,000 in additional funding for SPCC. Additionally, it should be noted that debt service for SPCC has increased \$2,000,000 since FY2020. When you combine the debt and operational expenses for SPCC the total is \$6,373,694.

UCPS

Union County Public Schools had a total request of \$8,088,671 to provide for operational needs. The majority of the request is tied to investment in UCPS employees and anticipated increases in salaries and benefit increases from the state. I am recommending \$5,500,000 in additional funding for UCPS or 68% of their requested funding. This recommendation allows for strategically funding needs such as facilities maintenance, complete state mandated salary increases for certified & non-certified staff, an increase to supplement increases for classroom teachers, school nurses, psychologists and social workers. Additionally, this funding would allow for an increase in the hourly rate for bus drivers, compensation market adjustments for transportation and support staff. As this recommendation is not the full amount of the UCPS request it is anticipated that the supplement increases would be implemented at January 2022. The operational capital budget for UCPS is recommended at the FY 2021 level of \$18,475,663. This does not provide funding for all of their operational capital requests. I am recommending that UCPS use prior year CIPS project savings in the amount of \$600,000 for requests that are not covered in my recommended budget.

Community Partners

For the second year staff in the Budget Department facilitated an open application process for community partners. Staff reviewed applications and provided recommendations on agency funding. My recommendation maintains funding for our current community partners and provides for two new agencies. Ground 40 and Bridge to Recovery are recommended at \$25,000 each.

I want to thank the Board for your support over the past year. We have been able to accomplish a great deal and this is not possible without your support. I want to thank the Management Team, department directors and specifically our Budget and Finance teams for working over the past few months to develop this recommendation.

FY 2022 Proposed Position Expansions

FY 2022 Proposed Operating & Capital Budget

Agricultural Services

- One (1) Increase in PT FM Sales Associate (0.12 FTE)

Board of Elections

- One (1) Conversion from PT to FT Administrative Support Specialist I (0.64 FTE)

Emergency Communications

- One (1) Emergency Vehicle Equipment Installer (1.00 FTE)
- One (1) Conversion from Temporary to Permanent Emergency Vehicle Equipment Installer (1.00 FTE)

Emergency Management

- One (1) Assistant Emergency Management Coordinator (1.00 FTE)

Facilities Management

- Five (5) Maintenance Technicians (5.00 FTE)
- One (1) Facility Maintenance Supervisor (1.00 FTE)
- One (1) Project Manager (1.00 FTE)

Finance

- One (1) Administrative Assistant (1.00 FTE)

Library

- Three (3) PT Library Associates (1.44 FTE)
- One (1) Senior Librarian (1.00 FTE)

Parks & Recreation

- One (1) Outdoor Recreation Specialist (1.00 FTE)

Procurement

- One (1) Senior Procurement Specialist (1.00 FTE)

Public Health

- One (1) Veterinarian (1.00 FTE)

Public Works

- One (1) Data Analyst (1.00 FTE)
- One (1) Billing Service Supervisor (1.00 FTE)
- One (1) Construction Manager (1.00 FTE)
- One (1) Water Treatment Plant Supervisor (1.00 FTE)
- One (1) Utility Technician I (1.00 FTE)
- One (1) Engineer (1.00 FTE)

Sheriff's Office

- Two (2) Administrative Support Specialist III (2.00 FTE)
- One (1) Communications Officer (1.00 FTE)
- One (1) Crime Investigator (1.00 FTE)
- Two (2) Deputy Sheriff I (2.00 FTE)

FY 2022 Proposed Position Expansions

FY 2022 Proposed Operating & Capital Budget

- Two (2) Sergeant I (2.00 FTE)
- One (1) Inmate Health Nurse (1.00 FTE)

Social Services

- One (1) Eligibility Supervisor (1.00 FTE)
- One (1) Staff Attorney (1.00 FTE)

Tax

- One (1) Conversion from (2) PT to (1) FT Field Data Collector (0.28 FTE)
- One (1) Accounting Technician (1.00 FTE)

Transportation

- One (1) Conversion from (8) PT to (4) FT Drivers (0.64 FTE)

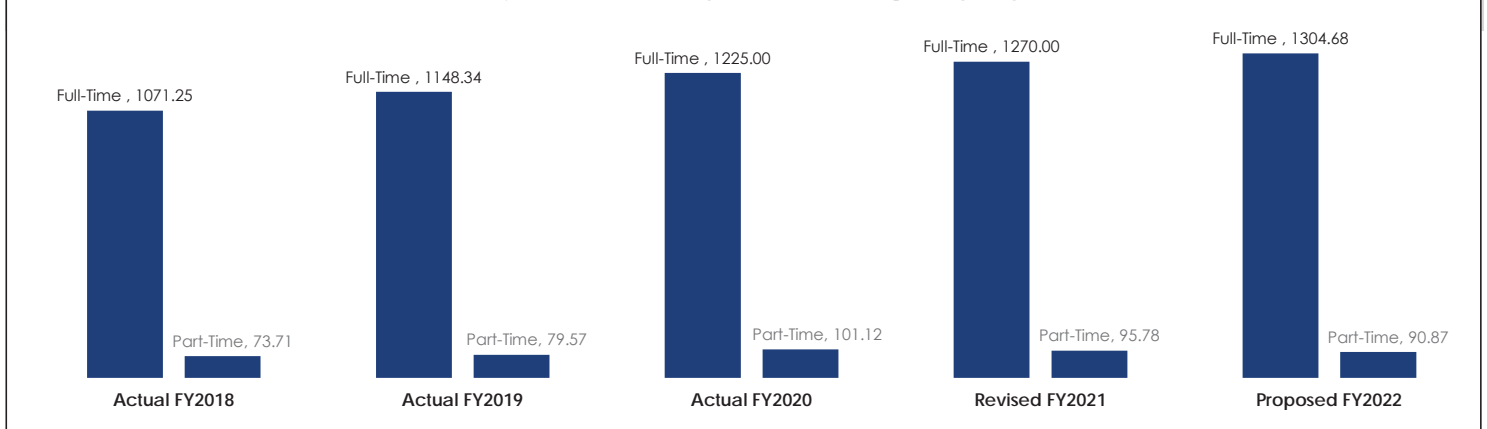
FTE Summary by Department - All Operating Budget Funds

FY 2022 Proposed Operating & Capital Budget

Operating Budget Funds

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments *	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Agricultural Services **	5.00	1.36	5.00	1.36	5.00	1.08	7.00	1.44	7.00	1.56	-	0.12	-	8.33%
Board of County Commissioners	2.00	0.05	2.00	0.05	2.00	0.05	1.00	0.06	1.00	0.06	-	-	-	-
Board of Elections	7.00	6.05	8.00	7.50	9.00	9.78	9.00	11.65	10.00	10.06	1.00	(1.59)	11.11%	-13.65%
Budget Management	3.50	0.00	4.55	0.00	5.65	0.00	5.00	0.00	5.00	0.00	-	-	-	n/a
Building Code Enforcement	19.25	0.50	25.62	0.40	27.62	0.00	28.40	0.70	28.40	0.70	-	-	-	-
Business Partners	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-	-	n/a
Community Support & Outreach	25.52	1.84	30.75	2.12	30.31	5.18	34.80	5.18	34.80	5.18	-	-	-	-
County Manager's Office	4.50	0.00	3.75	0.00	2.75	0.00	4.40	0.07	4.40	0.07	-	-	-	-
Emergency Communications	52.33	1.67	50.87	1.10	50.54	1.84	51.44	1.84	52.44	1.84	1.00	-	1.94%	-
Emergency Management	1.34	0.00	1.72	0.00	2.38	0.00	2.28	0.00	3.28	0.00	1.00	-	43.86%	n/a
Environmental Health	0.00	0.00	24.00	1.71	26.10	1.36	26.10	1.36	26.10	1.36	-	-	-	-
Facilities Management	13.05	0.00	15.09	0.00	18.49	0.00	21.49	0.00	27.49	0.00	6.00	-	27.92%	n/a
Finance	6.25	0.00	6.30	0.00	8.30	0.00	9.00	0.00	10.00	0.00	1.00	-	11.11%	n/a
Fire Marshal's Office	5.33	0.00	7.71	0.00	7.38	0.00	7.28	0.00	7.28	0.00	-	-	-	n/a
Fleet	0.00	0.00	4.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	-	-	-	n/a
Human Resources Administration	8.80	0.11	9.00	0.11	10.00	0.29	10.00	0.29	10.00	0.29	-	-	-	-
Human Services Administration	0.00	0.00	0.00	0.00	0.00	0.00	53.50	1.40	53.50	1.40	-	-	-	-
Information Technology	13.10	0.00	14.10	1.11	13.10	1.20	18.00	1.20	18.00	1.20	-	-	-	-
Legal Department	4.00	0.00	4.00	0.00	4.00	0.00	7.00	0.00	7.00	0.00	-	-	-	n/a
Library Services	43.50	11.54	42.20	11.53	42.10	11.76	45.00	11.97	46.00	13.41	1.00	1.44	2.22%	12.03%
Parks & Recreation	18.50	8.28	19.00	8.28	20.10	8.18	20.00	8.25	21.00	8.25	1.00	-	5.00%	-
Planning & Zoning Services	6.25	0.00	3.21	0.00	4.21	0.00	4.00	0.00	4.00	0.00	-	-	-	n/a
Procurement	5.15	0.00	5.15	0.00	5.15	0.00	5.00	0.40	6.00	0.40	1.00	-	20.00%	-
Public Communication	0.00	0.00	1.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	-	-	-	n/a
Public Health	81.90	11.47	66.26	6.58	79.38	9.66	61.80	8.46	62.80	7.66	1.00	(0.80)	1.62%	-9.46%
Public Works	114.15	1.31	128.12	1.31	142.42	1.33	151.95	1.44	157.95	1.44	6.00	-	3.95%	-
Register of Deeds	10.00	0.48	10.00	1.44	11.00	0.41	12.00	0.41	12.00	0.41	-	-	-	-
Sheriff's Office	304.10	4.75	318.30	6.86	321.30	7.49	325.30	7.49	334.30	7.49	9.00	-	2.77%	-
Social Services	221.60	4.25	244.67	7.97	269.29	12.20	235.00	5.04	237.00	5.04	2.00	-	0.85%	-
Soil & Water Conservation	2.00	0.00	2.00	0.00	2.00	0.00	3.00	0.00	3.00	0.00	-	-	-	n/a
Solid Waste	15.80	6.59	15.95	6.59	20.25	7.63	24.25	7.63	24.25	7.63	-	-	-	-
Tax Administration	51.00	1.90	51.00	1.90	53.05	1.39	53.00	1.39	55.00	0.67	2.00	(0.72)	3.77%	-51.80%
Transportation	21.31	11.56	19.99	11.65	16.06	20.29	17.00	18.11	18.68	14.75	1.68	(3.36)	9.88%	-18.55%
Veterans Services	4.02	0.00	4.02	0.00	5.06	0.00	5.00	0.00	5.00	0.00	-	-	-	n/a
Total	1,071.25	73.71	1,148.34	79.57	1,225.00	101.12	1,270.00	95.78	1,304.68	90.87	34.68	(4.91)	2.73%	-5.13%

Union County Position Count Changes over Time - All Operating Budget Funds



* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

** Total FTE listed does not include (9) positions contracted with NC State University and NC Agricultural & Technical State University.

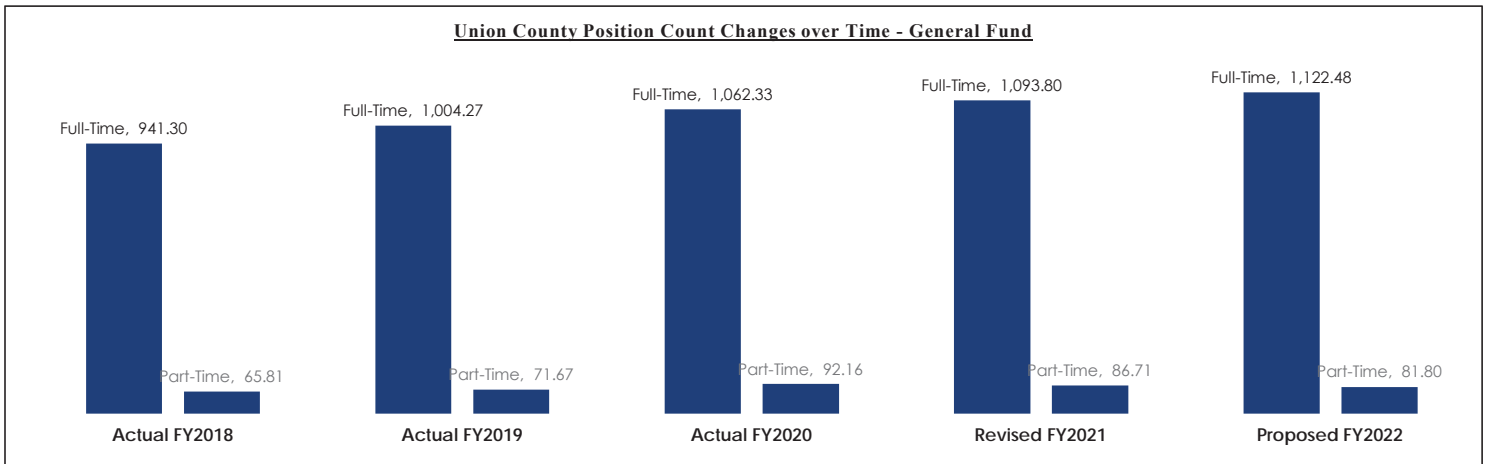
FTE Summary by Department - General Fund

FY 2022 Proposed Operating & Capital Budget

General Fund

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments *	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Agricultural Services **	5.00	1.36	5.00	1.36	5.00	1.08	7.00	1.44	7.00	1.56	-	0.12	-	8.33%
Board of County Commissioners	2.00	0.05	2.00	0.05	2.00	0.05	1.00	0.06	1.00	0.06	-	-	-	-
Board of Elections	7.00	6.05	8.00	7.50	9.00	9.78	9.00	11.65	10.00	10.06	1.00	(1.59)	11.11%	-13.65%
Budget Management	3.50	0.00	4.55	0.00	5.65	0.00	5.00	0.00	5.00	0.00	-	-	-	n/a
Building Code Enforcement	19.25	0.50	25.62	0.40	27.62	0.00	28.40	0.70	28.40	0.70	-	-	-	-
Business Partners	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-	-	n/a
Community Support & Outreach	25.52	1.84	30.75	2.12	30.31	5.18	34.80	5.18	34.80	5.18	-	-	-	-
County Manager's Office	4.50	0.00	3.75	0.00	2.75	0.00	4.40	0.07	4.40	0.07	-	-	-	-
Emergency Communications	52.33	1.67	50.87	1.10	50.54	1.84	51.44	1.84	52.44	1.84	1.00	-	1.94%	-
Emergency Management	1.34	0.00	1.72	0.00	2.38	0.00	2.28	0.00	3.28	0.00	1.00	-	43.86%	n/a
Environmental Health	0.00	0.00	24.00	1.71	26.10	1.36	26.10	1.36	26.10	1.36	-	-	-	-
Facilities Management	13.05	0.00	15.09	0.00	18.49	0.00	21.49	0.00	27.49	0.00	6.00	-	27.92%	n/a
Finance	6.25	0.00	6.30	0.00	8.30	0.00	9.00	0.00	10.00	0.00	1.00	-	11.11%	n/a
Fire Marshal's Office	5.33	0.00	7.71	0.00	7.38	0.00	7.28	0.00	7.28	0.00	-	-	-	n/a
Fleet	0.00	0.00	4.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	-	-	-	n/a
Human Resources Administration	8.80	0.11	9.00	0.11	10.00	0.29	10.00	0.29	10.00	0.29	-	-	-	-
Human Services Administration	0.00	0.00	0.00	0.00	0.00	0.00	53.50	1.40	53.50	1.40	-	-	-	-
Information Technology	13.10	0.00	14.10	1.11	13.10	1.20	18.00	1.20	18.00	1.20	-	-	-	-
Legal Department	4.00	0.00	4.00	0.00	4.00	0.00	7.00	0.00	7.00	0.00	-	-	-	n/a
Library Services	43.50	11.54	42.20	11.53	42.10	11.76	45.00	11.97	46.00	13.41	1.00	1.44	2.22%	12.03%
Parks & Recreation	18.50	8.28	19.00	8.28	20.10	8.18	20.00	8.25	21.00	8.25	1.00	-	5.00%	-
Planning & Zoning Services	6.25	0.00	3.21	0.00	4.21	0.00	4.00	0.00	4.00	0.00	-	-	-	n/a
Procurement	5.15	0.00	5.15	0.00	5.15	0.00	5.00	0.40	6.00	0.40	1.00	-	20.00%	-
Public Communication	0.00	0.00	1.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	-	-	-	n/a
Public Health	81.90	11.47	66.26	6.58	79.38	9.66	61.80	8.46	62.80	7.66	1.00	(0.80)	1.62%	-9.46%
Register of Deeds	10.00	0.48	10.00	1.44	11.00	0.41	12.00	0.41	12.00	0.41	-	-	-	-
Sheriff's Office	304.10	4.75	318.30	6.86	321.30	7.49	325.30	7.49	334.30	7.49	9.00	-	2.77%	-
Social Services	221.60	4.25	244.67	7.97	269.29	12.20	235.00	5.04	237.00	5.04	2.00	-	0.85%	-
Soil & Water Conservation	2.00	0.00	2.00	0.00	2.00	0.00	3.00	0.00	3.00	0.00	-	-	-	n/a
Tax Administration	51.00	1.90	51.00	1.90	53.05	1.39	53.00	1.39	55.00	0.67	2.00	(0.72)	3.77%	-51.80%
Transportation	21.31	11.56	19.99	11.65	16.06	20.29	17.00	18.11	18.68	14.75	1.68	(3.36)	9.88%	-18.55%
Veterans Services	4.02	0.00	4.02	0.00	5.06	0.00	5.00	0.00	5.00	0.00	-	-	-	n/a
Total	941.30	65.81	1,004.27	71.67	1,062.33	92.16	1,093.80	86.71	1,122.48	81.80	28.68	(4.91)	2.62%	-5.66%

Union County Position Count Changes over Time - General Fund



* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

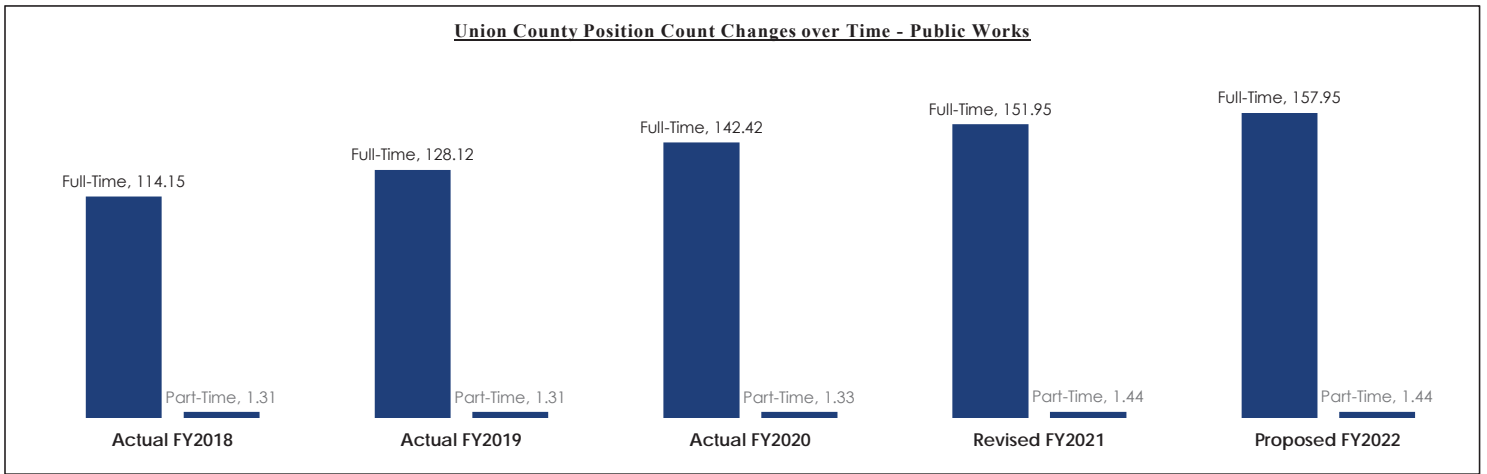
** Total FTE listed does not include (9) positions contracted with NC State University and NC Agricultural & Technical State University.

FTE Summary by Department - Enterprise Funds

FY 2022 Proposed Operating & Capital Budget

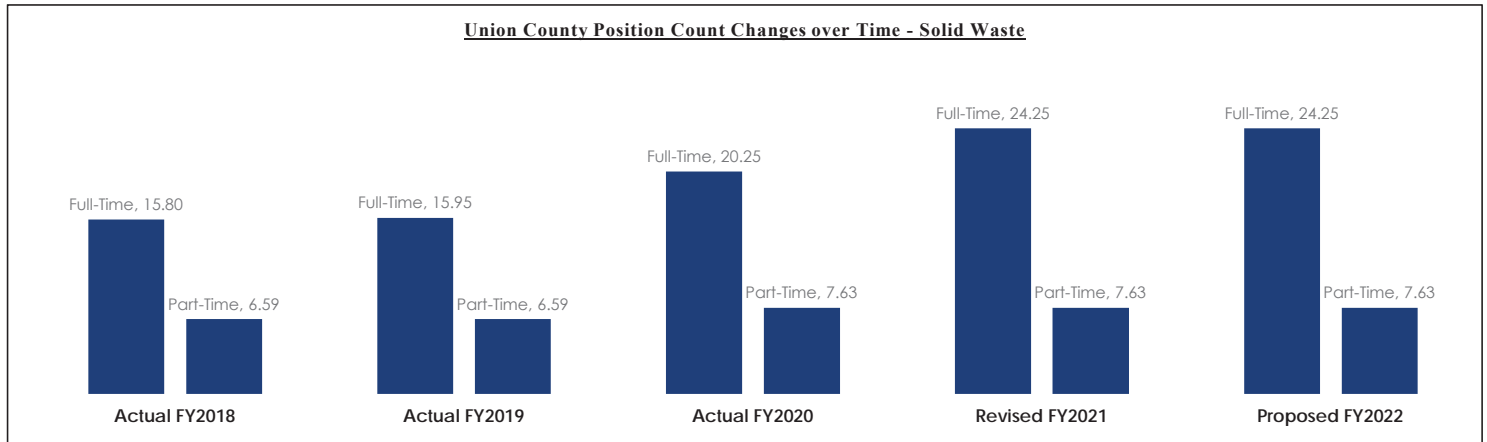
Public Works

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Public Works	114.15	1.31	128.12	1.31	142.42	1.33	151.95	1.44	157.95	1.44	6.00	-	3.95%	-
Total	114.15	1.31	128.12	1.31	142.42	1.33	151.95	1.44	157.95	1.44	6.00	-	3.95%	-



Solid Waste

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department*														
Solid Waste	15.80	6.59	15.95	6.59	20.25	7.63	24.25	7.63	24.25	7.63	-	-	-	-
Total	15.80	6.59	15.95	6.59	20.25	7.63	24.25	7.63	24.25	7.63	-	-	-	-



* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

FTE Summary by Department - Multi-Year & Capital Projects

FY 2022 Proposed Operating & Capital Budget

Multi-Year Fund **

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments *														
Community Support & Outreach	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	-	-	-	n/a
Public Health	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00	0.00	-	-	-	n/a
Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.32	0.00	2.32	-	n/a	n/a
Total	-	-	-	-	-	-	5.00	-	7.32	-	2.32	-	46.40%	n/a

Union County Position Count Changes over Time - Multi-Year Fund



Capital Projects Fund **

Category	Actual FY2018		Actual FY2019		Actual FY2020		Revised FY2021		Proposed FY2022		FTE Change FY 2021-22		% Change FY 2021-22	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Facilities Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	-	n/a	n/a
Total	-	-	-	-	-	-	-	-	1.00	-	1.00	-	n/a	n/a

Union County Position Count Changes over Time - Capital Projects Fund



* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

** These FTEs are not included in the Operating Budget. In addition, prior years did not include FTEs in these funds.

Fund Appropriation Unit Summary

Attachment A

FY 2022 Proposed Operating & Capital Budget

Total Budget All Funds

Revenue by Category

Expand All	FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees	224,910,743
▶ Enterprise Charges	79,241,211
▶ Local Option Sales Tax	55,896,865
▶ Fund Balance Appropriated	33,278,342
▶ Interfund Charges	29,971,333
▶ Interfund Transfers	18,203,356
▶ Federal Grants	18,073,689
▶ Intergov, Unrestricted	15,458,383
▶ Non-Enterprise Charges	12,347,989
▶ Other Revenue	7,704,191
▶ Other Taxes	4,820,271
▶ Intergov, Restricted	3,992,565
▶ Investment Revenue	3,573,858
▶ State Grants	2,816,749
Total	510,289,544

Expenditures by Function (Appropriation Units)

	FY22 Proposed Budget
Education	173,652,685
Utilities	94,834,657
Public Safety	80,359,564
Human Services	50,642,801
General Government	48,710,635
Benefit Funds Related	31,906,203
Cultural & Recreational	8,424,367
Economic & Physical Development	7,957,597
Environmental Protection	7,920,040
Budgetary - Non-Departmental	5,880,995
Total	510,289,544

General Government Fund - Fund 101

Revenue by Category

Expand All	FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees	176,091,195
▶ Local Option Sales Tax	53,540,365
▶ Federal Grants	18,073,689
▶ Intergov, Unrestricted	15,458,383
▶ Fund Balance Appropriated	14,669,250
▶ Non-Enterprise Charges	12,227,989
▶ Other Revenue	7,567,496
▶ Other Taxes	3,604,000
▶ State Grants	2,816,749
▶ Investment Revenue	1,200,000
▶ Intergov, Restricted	642,565
Total	305,891,680

Expenditures by Function (Appropriation Units)

	FY22 Proposed Budget
Education	133,104,743
Public Safety	55,888,483
Human Services	50,642,801
General Government	46,888,335
Cultural & Recreational	7,413,030
Economic & Physical Development	6,073,293
Budgetary - Non-Departmental	5,880,995
Total	305,891,680

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Debt Budgetary Fund - Fund 106

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		35,380,271
▶ Fund Balance Appropriated		8,486,211
▶ Intergov, Restricted		3,350,000
▶ Investment Revenue		72,780
Total		47,289,262

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Education		40,547,942
Public Safety		3,773,673
General Government		1,702,300
Cultural & Recreational		1,011,337
Economic & Physical Development		254,010
Total		47,289,262

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Economic Development Budgetary Fund - Fund 107

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		1,627,054
▶ Investment Revenue		3,240
Total		1,630,294

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Economic & Physical Development		1,630,294
Total		1,630,294

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Automation Enhancement Special Revenue Fund - Fund 302

Revenues by Category

		FY22
		Proposed Budget
Expand All		
▶ Non-Enterprise Charges		120,000
Total		120,000

Expenditures by Function (Appropriation Units)

		FY22
		Proposed Budget
General Government		120,000
Total		120,000

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Emergency Telephone System Fund - Fund 303

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Other Taxes		754,071
▶ Fund Balance Appropriated		16,583
Total		770,654

Expenditures by Function - Appropriation Units

		FY22 Proposed Budget
Public Safety		770,654
Total		770,654

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Hemby Bridge District Special Revenue Fund - Fund 331

Revenue by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		1,721,937
▶ Interfund Transfers		528,032
▶ Local Option Sales Tax		350,000
▶ Fund Balance Appropriated		40,190
Total		2,640,159

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		2,640,159
Total		2,640,159

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Revenue by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		764,576
▶ Interfund Transfers		252,384
▶ Local Option Sales Tax		175,000
▶ Fund Balance Appropriated		54,459
Total		1,246,419

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		1,246,419
Total		1,246,419

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Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		1,576,285
▶ Interfund Transfers		483,923
▶ Local Option Sales Tax		310,000
▶ Fund Balance Appropriated		49,442
Total		2,419,650

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		2,419,650
Total		2,419,650

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Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		1,488,794
▶ Interfund Transfers		642,126
▶ Local Option Sales Tax		320,000
▶ Fund Balance Appropriated		151,286
Total		2,602,206

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		2,602,206
Total		2,602,206

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Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		2,595,357
▶ Interfund Transfers		800,413
▶ Local Option Sales Tax		475,000
▶ Fund Balance Appropriated		100,000
Total		3,970,770

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		3,970,770
Total		3,970,770

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Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		155,932
▶ Interfund Transfers		127,288
▶ Local Option Sales Tax		35,000
Total		318,220

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		318,220
Total		318,220

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Revenue by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		715,375
▶ Interfund Transfers		561,250
▶ Local Option Sales Tax		126,500
Total		1,403,125

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		1,403,125
Total		1,403,125

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Revenue by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		383,920
▶ Interfund Transfers		343,813
▶ Local Option Sales Tax		90,000
Total		817,733

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		817,733
Total		817,733

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Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		365,754
▶ Interfund Transfers		283,836
▶ Local Option Sales Tax		60,000
Total		709,590

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		709,590
Total		709,590

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Griffith Road District Special Revenue Fund - Fund 344

Revenue by Category

Expand All		FY22 Proposed Budget
▶ Interfund Transfers		58,099
▶ Ad Valorem Taxes & Fees		40,308
▶ Local Option Sales Tax		15,000
Total		113,407

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		113,407
Total		113,407

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Jackson District Special Revenue Fund - Fund 346

Revenue by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		130,278
▶ Interfund Transfers		106,852
▶ Local Option Sales Tax		30,000
Total		267,130

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		267,130
Total		267,130

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Lanes Creek District Special Revenue Fund - Fund 347

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		143,661
▶ Interfund Transfers		122,441
▶ Local Option Sales Tax		40,000
Total		306,102

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		306,102
Total		306,102

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New Salem District Special Revenue Fund - Fund 348

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		317,882
▶ Interfund Transfers		261,921
▶ Local Option Sales Tax		75,000
Total		654,803

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		654,803
Total		654,803

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Providence District Special Revenue Fund - Fund 349

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		31,541
▶ Interfund Transfers		27,694
▶ Local Option Sales Tax		10,000
Total		69,235

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Public Safety		69,235
Total		69,235

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Sandy Ridge District Special Revenue Fund - Fund 350

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		146,770
▶ Interfund Transfers		124,513
▶ Local Option Sales Tax		40,000
Total		311,283

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		311,283
Total		311,283

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Stack Road District Special Revenue Fund - Fund 352

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		143,778
▶ Interfund Transfers		120,052
▶ Local Option Sales Tax		35,000
Total		298,830

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		298,830
Total		298,830

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Unionville District Special Revenue Fund - Fund 354

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		702,678
▶ Interfund Transfers		199,419
▶ Local Option Sales Tax		95,000
Total		997,097

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		997,097
Total		997,097

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Wingate Fire District Special Revenue Fund - Fund 357

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Ad Valorem Taxes & Fees		387,397
▶ Interfund Transfers		318,598
▶ Local Option Sales Tax		75,000
Total		780,995

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Public Safety		780,995
Total		780,995

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Department of Social Services Representative Payee Special Revenue Fund - Fund 370

Revenue by Category

Expand All		FY 22 Proposed Budget
▶ Other Revenue		
Total		

Expenditures by Function (Appropriation Units)

		FY 22 Proposed Budget
Human Services		
Total		

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Civil Fee Special Revenue Fund - Fund 371

Revenue by Category

Expand All		FY 22 Proposed Budget
▶ Other Revenue		
Total		

Expenditures by Function (Appropriation Units)

		FY 22 Proposed Budget
Public Safety		
Total		

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Fines & Forfeitures Special Revenue Fund - Fund 372

Revenues by Category

		FY 22
		Proposed Budget
Expand All		
▶ Other Revenue		
Total		

Expenditures by Function (Appropriation Unit)

		FY 22
		Proposed Budget
Education		
Total		

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Water & Wastewater Operating Fund - Fund 600

Revenue by Category

Expand All		FY22 Proposed Budget
▶ Interfund Transfers		12,647,786
▶ Fund Balance Appropriated		9,358,271
▶ Investment Revenue		676,980
▶ Other Revenue		70,000
Total		22,753,037

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Utilities		22,753,037
Total		22,753,037

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Water & Wastewater District - Fund 602

Revenue by Category

Expand All		FY22 Proposed Budget
▶ Enterprise Charges		72,014,925
▶ Other Revenue		66,695
Total		72,081,620

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Utilities		72,081,620
Total		72,081,620

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Solid Waste Operating Fund - Fund 610

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Enterprise Charges		7,226,286
▶ Other Taxes		462,200
▶ Fund Balance Appropriated		159,734
▶ Investment Revenue		71,820
Total		7,920,040

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Environmental Protection		7,920,040
Total		7,920,040

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Pension Trust - Retiree Healthcare Benefits Plan (OPEB) - Fund 700

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		3,602,047
▶ Investment Revenue		1,500,000
Total		5,102,047

Expenditures by Function (Appropriation Units)

Expand All		FY22 Proposed Budget
▶ Fund Balance Contribution		5,102,047
Total		5,102,047

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Pension Trust - Separation Allowance (OPEB) - Fund 701

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		1,747,191
▶ Investment Revenue		2,500
Total		1,749,691

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Benefit Funds Related		1,749,691
Total		1,749,691

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Internal Service Fund - Health Benefits - Fund 810

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		21,795,090
▶ Fund Balance Appropriated		192,916
▶ Investment Revenue		29,880
Total		22,017,886

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Benefit Funds Related		22,017,886
Total		22,017,886

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Internal Service Fund - Dental Benefits - Fund 811

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		746,460
▶ Interfund Transfers		192,916
▶ Investment Revenue		540
Total		939,916

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Benefit Funds Related		939,916
Total		939,916

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Internal Service Fund - Workers Compensation - Fund 812

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		633,525
▶ Investment Revenue		10,474
Total		643,999

Expenditures by Function (Appropriation Units)

		FY22 Proposed Budget
Benefit Funds Related		643,999
Total		643,999

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Internal Service Fund - Property and Casualty - Fund 813

Revenues by Category

Expand All		FY22 Proposed Budget
▶ Interfund Charges		1,447,020
▶ Investment Revenue		5,644
Total		1,452,664

Expenditures by Function (Appropriation Unit)

		FY22 Proposed Budget
Benefit Funds Related		1,452,664
Total		1,452,664

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Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

General County Administration	Adopted FY 2019	Adopted FY 2020	Adopted FY 2021	Proposed FY 2022*	Increase / (Decrease)	I/(D) Percent
Ad Valorem Tax Rates**						
General Government Fund	0.2085	0.2065	0.2056	0.4855	0.2799	136.1%
Debt Budgetary Fund	0.0309	0.0330	0.0330	0.1025	0.0695	210.6%
Schools Budgetary Fund	0.4549	0.4548	0.4557	-	(0.4557)	-100.0%
Emergency Medical Services Budgetary Fund	0.0263	0.0233	0.0210	-	(0.0210)	-100.0%
Countywide Fire Service Budgetary Fund	0.0103	0.0133	0.0156	-	(0.0156)	-100.0%
Total Ad Valorem Tax Rate	0.7309	0.7309	0.7309	0.5880	(0.1429)	-19.6%

Emergency Services

Fire Tax District Tax Rates

Allens Crossroads Fire Protection District	-	-	.0838	.0700	-0.0138	-16.5%
Bakers Fire Protection District	-	-	.0531	.0335	-0.0196	-36.9%
Beaver Lane Fire Protection District	-	-	.0843	.0644	-0.0199	-23.6%
Fairview Fire Protection District	-	-	.0517	.0510	-0.0007	-1.4%
Griffith Road Fire Protection District	-	-	.0507	.0215	-0.0292	-57.6%
Hemby Bridge Fire Protection District	.0488	.0488	.0487	.0441	-0.0046	-9.4%
Jackson Fire Protection District	-	-	.0404	.0288	-0.0116	-28.7%
Lanes Creek Fire Protection District	-	-	.0792	.0568	-0.0224	-28.3%
New Salem Fire Protection District	-	-	.0569	.0396	-0.0173	-30.4%
Providence Fire Protection District	-	-	.0392	.0361	-0.0031	-7.9%
Sandy Ridge Fire Protection District	-	-	.0584	.0385	-0.0199	-34.1%
Springs Fire Protection District	.0552	.0552	.0403	.0422	0.0019	4.7%
Stack Road Fire Protection District	-	-	.0611	.0455	-0.0156	-25.5%
Stallings Fire Protection District	.0502	.0502	.0548	.0472	-0.0076	-13.9%
Unionville Fire Protection District	-	-	.0451	.0616	0.0165	36.6%
Waxhaw Fire Protection District	.0545	.0545	.0526	.0403	-0.0123	-23.4%
Wesley Chapel Fire Protection District	.0354	.0354	.0392	.0361	-0.0031	-7.9%
Wingate Fire Protection District	-	-	.0817	.0663	-0.0154	-18.8%

*The revenue neutral rate for the FY 2022 Budget is 0.5780.

**The Emergency Medical Services (EMS) Budgetary Fund, the Countywide Fire Service Budgetary Fund and the Schools (UCPS) Budgetary Fund were consolidated into the County General Government Fund in FY 2022.

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Agricultural Services Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*
Agricultural Center Rental Rates										
Weekday Half Day License†										
<i>A four-hour block between 7:00 am - 11:00 pm, Monday through Thursday. Up to two additional hours may be purchased between the hours of 7:00 am - 11:00 pm for \$50/hour.</i>										
One Hall	500.00	400.00	500.00	400.00	500.00	400.00	0.00	0.00	0%	0%
Two Halls	750.00	600.00	750.00	600.00	750.00	600.00	0.00	0.00	0%	0%
All Three Halls	1,000.00	800.00	1,000.00	800.00	1,000.00	800.00	0.00	0.00	0%	0%
Weekday Full Day License†										
<i>An eight-hour block between 7:00 am - 11:00 pm, Monday through Thursday. Up to seven additional hours may be purchased between the hours of 7:00 am - 11:00 pm for \$50/hour.</i>										
One Hall	750.00	600.00	750.00	600.00	750.00	600.00	0.00	0.00	0%	0%
Two Halls	1,125.00	900.00	1,125.00	900.00	1,125.00	900.00	0.00	0.00	0%	0%
All Three Halls	1,500.00	1,200.00	1,500.00	1,200.00	1,500.00	1,200.00	0.00	0.00	0%	0%
Weekend Daily License†										
<i>A license between 10:00 am - 11:00 pm, Friday through Sunday. Additional hours from 8:00 am - 10:00 am & 11:00 pm - 1:00 am may be purchased for \$100/hour.</i>										
One Hall	1,125.00	900.00	1,125.00	900.00	1,125.00	900.00	0.00	0.00	0%	0%
Two Halls	1,750.00	1,350.00	1,750.00	1,350.00	1,750.00	1,350.00	0.00	0.00	0%	0%
All Three Halls	2,250.00	1,800.00	2,250.00	1,800.00	2,250.00	1,800.00	0.00	0.00	0%	0%
<i>†Rates are all-inclusive, covering rental, set-up & tear-down of your event layout.</i>										
<i>* In order to qualify for non-profit rates, an organization must provide a copy of its 501(c)(3) tax-exempt status from the IRS. Without such documentation, standard rates shall apply.</i>										
Other Fees										
Safe Plate Class	150.00 per person		150.00 per person		150.00 per person		0.00	0.00	0%	0%
Farmers Market Vendor Rental Fees	100.00 per year or 5.00 weekly		100.00 per year or 5.00 weekly		100.00 per year or 5.00 weekly		0.00	0.00	0%	0%
Master Gardener Training Program Fees	125.00 per person		125.00 per person		125.00 per person		0.00	0.00	0%	0%
Extension Gardening Classes	10.00 per person		10.00 per person		10.00 per person		0.00	0.00	0%	0%
Pesticide Manuals	30.00 per manual		30.00 per manual		30.00 per manual		0.00	0.00	0%	0%
Storm Damage Tree Workshop	20.00 per person		20.00 per person		20.00 per person		0.00	0.00	0%	0%
Chainsaw Safety Workshop	20.00 per person		20.00 per person		20.00 per person		0.00	0.00	0%	0%
Food Preservation Classes	25.00 per person		25.00 per person		25.00 per person		0.00	0.00	0%	0%
Farmers Market Craft Fair Vendor Fee	10.00 per person		10.00 per person		10.00 per person		0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Building Code Enforcement Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Residential Dwelling Units								
Permits/new and additions, (attached, heated or unheated): Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area (under roof) by a cost per SF. ***	0.513	per SF	0.513	per SF	0.513	per SF	0.00	0%
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	0%
***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	0%
Commercial Construction								
Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per 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	0%
Business	0.280	per SF	0.280	per SF	0.280	per SF	0.00	0%
Educational	0.410	per SF	0.410	per SF	0.410	per SF	0.00	0%
Factory/Industrial	0.220	per SF	0.220	per SF	0.220	per SF	0.00	0%
Hazardous	0.180	per SF	0.180	per SF	0.180	per SF	0.00	0%
Institutional	0.410	per SF	0.410	per SF	0.410	per SF	0.00	0%
Mercantile	0.190	per SF	0.190	per SF	0.190	per SF	0.00	0%
Residential	0.240	per SF	0.240	per SF	0.240	per SF	0.00	0%
Storage	0.310	per SF	0.310	per SF	0.310	per SF	0.00	0%
Utility	0.150	per SF	0.150	per SF	0.150	per SF	0.00	0%
Plan Review Fee	0.030	per SF	0.030	per SF	0.030	per SF	0.00	0%
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	0%
Business	0.240	per SF	0.240	per SF	0.240	per SF	0.00	0%
Educational	0.370	per SF	0.370	per SF	0.370	per SF	0.00	0%
Factory/Industrial	0.180	per SF	0.180	per SF	0.180	per SF	0.00	0%
Hazardous	0.140	per SF	0.140	per SF	0.140	per SF	0.00	0%
Institutional	0.380	per SF	0.380	per SF	0.380	per SF	0.00	0%
Mercantile	0.160	per SF	0.160	per SF	0.160	per SF	0.00	0%
Residential	0.220	per SF	0.220	per SF	0.220	per SF	0.00	0%
Storage	0.240	per SF	0.240	per SF	0.240	per SF	0.00	0%
Utility	0.120	per SF	0.120	per SF	0.120	per SF	0.00	0%
Plan Review Fee	0.020	per SF	0.020	per SF	0.020	per SF	0.00	0%
Electrical Schedule								
Power Service or Sub-Panel:								
0 - 100 AMPS	82.50	per unit	82.50	per unit	82.50	per unit	0.00	0%
101 - 200 AMPS	125.00	per unit	125.00	per unit	125.00	per unit	0.00	0%
201 - 400 AMPS	165.00	per unit	165.00	per unit	165.00	per unit	0.00	0%
401 - 600 AMPS	210.00	per unit	210.00	per unit	210.00	per unit	0.00	0%
601 - 1000 AMPS	250.00	per unit	250.00	per unit	250.00	per unit	0.00	0%
1001 - 2000 AMPS	330.00	per unit	330.00	per unit	330.00	per unit	0.00	0%
2001 - ABOVE AMPS	370.00	per unit	370.00	per unit	370.00	per unit	0.00	0%
Wiring for Mechanical or Plumbing Change Out	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Identical Replacement of Equipment	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Fees for All Other Installations	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Solar Farms								
Per megawatt up to 5 MW	1000.00	per MW	1000.00	per MW	1000.00	per MW	0.00	0%
Per megawatt up to 5 less than 10 MW	850.00	per MW	850.00	per MW	850.00	per MW	0.00	0%
Per megawatt over 10 MW	775.00	per MW	775.00	per MW	775.00	per MW	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Building Code Enforcement Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
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	0%
Gas Water Heater, Light, Line, etc.	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Fee for ALL Other Installations	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Plumbing Schedule								
Water heater	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Miscellaneous Fixtures	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Fee for All Other Installations	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Permit Fees Schedule								
Change of Contractor	60.00	per change	60.00	per change	60.00	per change	0.00	0%
Mobile Home Setup - Single Wide	240.00	per unit	240.00	per unit	240.00	per unit	0.00	0%
Mobile Home Setup - Double Wide	270.00	per unit	270.00	per unit	270.00	per unit	0.00	0%
In Ground Pools	210.00	per unit	210.00	per unit	210.00	per unit	0.00	0%
Above Ground Pools	210.00	per unit	210.00	per unit	210.00	per unit	0.00	0%
Modular Home - Residential	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	0.00	0%
Move-In Residence	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	0.00	0%
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	0%
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%		0.00	0%
Construction Trailer	60.00	per trade	60.00	per trade	60.00	per trade	0.00	0%
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		0.00	0%
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		0.00	0%
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%		0.00	0%
Day Care, Therapeutic Home & Group Home Inspections	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Change of Occupancy Permit (change of use)	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Conditional Power	60.00	per utility	60.00	per utility	60.00	per utility	0.00	0%
Demolition Permit	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Signs	120.00	per unit	120.00	per unit	120.00	per unit	0.00	0%
Minimum Permit Fee	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Starting Work Without Permit	Double Permit Fee		Double Permit Fee		Double Permit Fee		0.00	0%
Re-Inspection Fee	80.00	per unit	80.00	per unit	80.00	per unit	0.00	0%
Archive Research	25.00	per unit	25.00	per unit	25.00	per unit	0.00	0%
Refunds on Permits (no refunds after first inspection)	60.00	per unit	60.00	per unit	60.00	per unit	0.00	0%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	0.00	0%
State Recovery Fund Charged to Contractors	10.00	per unit	10.00	per unit	10.00	per unit	0.00	0%
Renewal for Expired Permit	60.00	per permit	60.00	per permit	60.00	per permit	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Environmental Health Fee Schedule	FY2020		FY2021		FY2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
On-Site Water Protection Program Fees								
Improvement Permit Application ** (Site evaluation for septic system approval)								
Residential	300.00		300.00		300.00		0.00	0%
Commercial	450.00		450.00		450.00		0.00	0%
Construction Authorization Permit(By system type)								
Type II c	200.00	per permit	200.00	per permit	200.00	per permit	0.00	0%
Type III b	300.00	per permit	300.00	per permit	300.00	per permit	0.00	0%
Type IV A	450.00	per permit	450.00	per permit	450.00	per permit	0.00	0%
Type V	600.00	per permit	600.00	per permit	600.00	per permit	0.00	0%
Type VI	1,200.00	per	1,200.00	per	1,200.00	per	0.00	0%
Septic System Repair Permit (Construction Authorization)	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
Septic Permit Re-Design Fee	125.00		125.00		125.00		0.00	0%
Inspection of Existing Septic System (Waiver)	75.00		75.00		75.00		0.00	0%
Septic System Re-Visit Fee	75.00		75.00		75.00		0.00	0%
Engineered Option Permit: Per NC General Statute 130A-336.1 (n): 30% of the cumulative total fees to obtain an Improvement, Construction Authorization and Operation Permit for the type of on-site wastewater system designed.								
<i>*The maximum lot size evaluated per Improvement Permit (site evaluation) application is limited to 3 acres.</i>								
<i>**Property owner or applicant must provide a back hoe (minimum 2' wide bucket) with trained operator for new system soil/site evaluations. A back hoe is not required when soil/site evaluations are conducted to evaluate an existing on-site wastewater disposal system for repair or expansion.</i>								
Re-flagging Fee (for septic system)	75.00		75.00		75.00		0.00	0%
Water Sample and Well Fees								
Well Permit	480.00	per permit	480.00	per permit	480.00	per permit	0.00	0%
Well Repair Permit	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
Well water sample Anion Analysis (fluoride, chloride, sulfate)	35.00		35.00		35.00		0.00	0%
Well water sample Fluoride Analysis with Physician/Dentist written referral	10.00		10.00		10.00		0.00	0%
Fee to research and provide copies of on-site wastewater disposal system and/or well permit records	10.00		10.00		10.00		0.00	0%
Well water analysis for Hexavalent Chromium	100.00		100.00		100.00		0.00	0%
Well Re-Visit Fee	50.00		50.00		50.00		0.00	0%
Bacterial Water Sample	70.00		70.00		70.00		0.00	0%
Petroleum Sample	105.00		105.00		105.00		0.00	0%
Pesticide Sample	110.00		110.00		110.00		0.00	0%
Herbicide Sample	110.00		110.00		110.00		0.00	0%
Nitrate/Nitrite Testing	75.00		75.00		75.00		0.00	0%
Inorganic Test Kit (owner collected)	75.00		-		-		0.00	0%
Inorganic Water Sample	130.00		130.00		130.00		0.00	0%
Iron Bacteria/Arsenic Speciation	80.00		80.00		80.00		0.00	0%
Sulfur Bacteria	80.00		80.00		80.00		0.00	0%
<i>*Extra visits include but are not limited to the following: Chlorine is present in the water, the contractor is not on site at the scheduled time, well grouting inspection not approved, well head not approved or not completed, the contractor is on site but not ready at the scheduled time.</i>								
Food Program Fees								
Food Establishment Plan Review	250.00		250.00		250.00		0.00	0%
Mobile Food Unit/Push Cart Plan Review	150.00		150.00		150.00		0.00	0%
Temporary / Limited Food Establishment Application	75.00		75.00		75.00		0.00	0%
Swimming Pool Fees								
Public Swimming Pool Operation Permit	275.00		275.00		275.00		0.00	0%
Public Swimming Pool Plan Review	250.00		250.00		250.00		0.00	0%
Re-visit Fee	75.00		75.00		75.00		0.00	0%
Other Fees								
Mass Gathering	375.00		375.00		375.00		0.00	0%
Tattoo Permit	200.00		200.00		200.00		0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Fire Marshal's Office		FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
		Rate	Basis	Rate	Basis	Rate	Basis		
Required Construction Permits & NC Fire Code Reference									
105.7.1	Automatic fire extinguishing systems	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.2	Battery systems more than 50 gal liquid	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.3	Compressed gases	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.4	Cryogenic liquids	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.5	Emergency responder radio coverage	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.6	Fire alarm & detection systems & related equipment	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.7	Fire pumps & related equipment	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.8	Flammable & combustible liquids	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.9	Gates and barricades across fire apparatus access roads	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.10	Hazardous materials (quantities requiring a permit)	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.11	Industrial ovens	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.13	Private fire hydrants	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.14	Smoke control or smoke exhaust systems	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.15	Solar photovoltaic power systems	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.16	Spraying or dipping	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.17	Standpipe systems	150.00	per permit	150.00	per permit	150.00	per permit	0.00	0%
105.7.18	Temporary membrane structure, tents & canopies**	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
	Retest fee for performance testing failed inspection	100.00	per inspect	100.00	per inspect	100.00	per inspect	0.00	0%
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	0%
105.6.5	Carnivals & fairs	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.7	Combustible dust-producing operations	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.10	Covered mall buildings	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.14	Exhibits & trade shows	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.15	Explosives	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.17	Flammable & combustible liquids	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.17	Operation of fuel dispensing facility	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.17	Temporarily place out of service a flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.17	Change contents of flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.17	Manufacture, process, blend or refine flammable/combustible liquids	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.20	Fumigation & thermal insecticidal fogging	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.27	Liquid or gas fueled vehicles/equipment in assembly	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.37	Private fire hydrants	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
105.6.38	Pyrotechnic special effects	200.00	per permit	200.00	per permit	200.00	per permit	0.00	0%
105.6.43	Spraying & dipping	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
105.6.45	Temporary membrane structure, tents & canopies**	50.00	per permit	50.00	per permit	50.00	per permit	0.00	0%
	On Site Fireworks Operational Assistants	100.00	per assistant	100.00	per assistant	100.00	per assistant	0.00	0%
* 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).									
** Permits for Temporary membrane structures and tents apply to tents greater than 800 square feet in size or an aggregate of tents combined to that exceeds 800 square feet. Membrane structures such as inflatable bouncing houses must exceed 400 square feet in size measured at the ground contact of the base of the structure shall require permit issuance and inspection to comply with Section 105.6.45 of 2018 NC Fire Code.									

Tax Rate and Fee Schedule

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Fire Marshal's Office	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Other Permits/Fees								
Starting Work without a Permit	Double Permit Fee		Double Permit Fee		Double Permit Fee		<i>n/a</i>	<i>n/a</i>
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	0%
Building - greater than 12,000 SF **	0.015	per SF	0.015	per SF	0.015	per SF	0.00	0%
Plan Review Fee for the public exhibition of pyrotechnics **	100.00	per event	100.00	per event	100.00	per event	0.00	0%
* Minimum Plan Review Fee	30.00	per plan	30.00	per plan	30.00	per plan	0.00	0%
** Plan Review Fees are due at the time of submittal and are non-refundable								
Resubmittal of revisions review fee (beginning with third revision and every one after that)	50.00	per revision	50.00	per revision	50.00	per revision	0.00	0%
Environmental site assessment research (one hour minimum)	25.00	per hour	25.00	per hour	25.00	per hour	0.00	0%
After hours inspection - special request (two hour minimum)	35.00	per hour	35.00	per hour	35.00	per hour	0.00	0%
Mass gathering / Assembly permit review	25.00	per permit	25.00	per permit	25.00	per permit	0.00	0%
Subdivision sketch plan								
Less than 2 acres	100.00	per plan	100.00	per plan	100.00	per plan	0.00	0%
Between 2 and 10 acres	200.00	per plan	200.00	per plan	200.00	per plan	0.00	0%
Between 10 and 25 acres	300.00	per plan	300.00	per plan	300.00	per plan	0.00	0%
Over 25 acres	400.00	per plan	400.00	per plan	400.00	per plan	0.00	0%
Fire Inspection Fees								
Foster Home, Day Care, Therapeutic, & Group Home	60.00	per inspect	60.00	per inspect	60.00	per inspect	0.00	0%
ABC Inspection	60.00	per inspect	60.00	per inspect	60.00	per inspect	0.00	0%
Re-Inspection Fees								
Additional inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designed "Re-inspections." For each such "Re-inspection", the following fee schedule shall apply for each offense. This shall apply to all Inspections unless otherwise noted.								
- Initial Inspection	No Charge		No Charge		No Charge		<i>n/a</i>	<i>n/a</i>
- Re-inspection Fee	75.00	per inspect	75.00	per inspect	75.00	per inspect	0.00	0%
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	0%
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.								
Civil Penalties and Fines by Violation								
Open Burning Violation - Residential * **								
Second Offense	50.00	per offense	50.00	per offense	50.00	per offense	0.00	0%
Third Offense	100.00	per offense	100.00	per offense	100.00	per offense	0.00	0%
* Written notice for first offense								
** Violation of air quality or burn ban								
Chapter 10 Fire Code Violation								
* May be issued without notice after 75 days and three written notices.	250.00	per day	250.00	per day	250.00	per day	0.00	0%
* May be issued at first offense for overcrowding.								
Locked Exit / Exit Obstruction								
First Offense	500.00	per offense	500.00	per offense	500.00	per offense	0.00	0%
Second Offense (may be issued without notice)	1,000.00	per offense	1,000.00	per offense	1,000.00	per offense	0.00	0%
Fire Detection / Protection								
First Offense	250.00	per offense	250.00	per offense	250.00	per offense	0.00	0%
Recurring Violations	500.00	per day	500.00	per day	500.00	per day	0.00	0%

Tax Rate and Fee Schedule

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FY 2022 Proposed Operating & Capital Budget

Library Services Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Late Fees								
Library Materials	0.25	per day	0.25	per day	0.25	per day	0.00	0%
Tracer Projector	1.00	per day	1.00	per day	1.00	per day	0.00	0%
LCD Projector	10.00	per day	10.00	per day	10.00	per day	0.00	0%
Hotspots	10.00	per day	10.00	per day	10.00	per day	0.00	0%
ReaderPen	N/A		10.00	per day	10.00	per day	0.00	0%
Book Sale Prices								
All Hardcovers	1.00		1.00		1.00		0.00	0%
All Paperbacks	0.50		0.50		0.50		0.00	0%
CDs	1.00		1.00		1.00		0.00	0%
DVDS & Audiobooks	3.00		3.00		3.00		0.00	0%
Library Card Replacement	1.00		1.00		1.00		0.00	0%
Costs for Lost or Terminally Damaged Materials if Price is not in the Record								
DVDs	20.00		20.00		20.00		0.00	0%
DVDs with 3 or more discs	30.00		30.00		30.00		0.00	0%
Children read-alongs	20.00		20.00		20.00		0.00	0%
Books on Disc-Juv	15.00		15.00		15.00		0.00	0%
Books on Disc-Adult and Teen fiction	30.00		30.00		30.00		0.00	0%
Books, Hardcover-Juvenile and Teen	18.00		18.00		18.00		0.00	0%
Books, Hardcover- Adult fiction and nonfiction	25.00		25.00		25.00		0.00	0%
Large Print book	30.00		30.00		30.00		0.00	0%
Trade Paperbacks-Adult and Teen nonfiction	20.00		20.00		20.00		0.00	0%
Trade Paperbacks-Adult and Teen fiction	15.00		15.00		15.00		0.00	0%
Paperbacks of any size - Juvenile	10.00		10.00		10.00		0.00	0%
Board books	10.00		10.00		10.00		0.00	0%
Hotspot – Total Replacement	125.00		125.00		125.00		0.00	0%
Hotspot – Wireless Hotspot Unit	100.00		100.00		100.00		0.00	0%
Hotspot – Power adapter	10.00		10.00		10.00		0.00	0%
Hotspot-Case	10.00		10.00		10.00		0.00	0%
ReaderPen	N/A		250.00		250.00		0.00	0%
ReaderPen - Case	N/A		10.00		10.00		0.00	0%
Hotspot- Power Cord	5.00		5.00		5.00		0.00	0%
LCD Projector Kit Replacement Costs Due to Loss or Damage								
Projector	300.00		300.00		300.00		0.00	0%
Projector Bag	39.00		39.00		39.00		0.00	0%
Remote Control	25.00		25.00		25.00		0.00	0%
Computer Cord	12.00		12.00		12.00		0.00	0%
Power Cord	12.00		12.00		12.00		0.00	0%
Improper Return Charge	50.00		50.00		50.00		0.00	0%
HDMI Cord	12.00		12.00		12.00		0.00	0%
Total Kit	400.00		400.00		400.00		0.00	0%
Type of Damage Costs Associated with Repairable Damage								
Barcodes	1.00		1.00		1.00		0.00	0%
Media Cases	3.00		3.00		3.00		0.00	0%
Spine Labels	0.25		0.25		0.25		0.00	0%
Book Club Kit – Bag	10.00		10.00		10.00		0.00	0%
Genealogy Fees								
Obituary look-up and copy	5.00		5.00		5.00		0.00	0%
Printing/Copying/Faxing								
Print/Copies – Black and White – 8 ½ x 11	0.25	per page	0.25	per page	0.25	per page	0.00	0%
Print/Copies – Black and White – 8 ½ x 14 or 11 x 17	0.50	per page	0.50	per page	0.50	per page	0.00	0%
Print/Copies – Color – 8 ½ x 11	0.50	per page	0.50	per page	0.50	per page	0.00	0%
Print/Copies – Color – 8 ½ x 14 or 11 x 17	1.00	per page	1.00	per page	1.00	per page	0.00	0%
Faxing*	1.00	per page	1.00	per page	1.00	per page	0.00	0%
* Capped at \$10.00								

Tax Rate and Fee Schedule

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FY 2022 Proposed Operating & Capital Budget

Library Services Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Hardware								
Ear Buds	2.00		1.00		1.00		0.00	0%
Flash Drives	7.00		5.00		5.00		0.00	0%
Computers								
Guest Internet passes	2.00 for 3 hours		2.00 for 3 hours		2.00 for 3 hours		0.00	0%
Optical Mouse	10.00		10.00		10.00		0.00	0%
Mouse Pad	5.00		5.00		5.00		0.00	0%
Keyboard	15.00		15.00		15.00		0.00	0%
Monitor (20 in.)	150.00		150.00		150.00		0.00	0%
CPU		Fair Market Value		Fair Market Value		Fair Market Value	0.00	0%

Tax Rate and Fee Schedule

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FY 2022 Proposed Operating & Capital Budget

Parks & Recreation Services Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.
Cane Creek Park Day Use Area (March-October)										
Entrance										
Vehicle	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0%	0%
Trailer (Boat or Horse)	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0%	0%
Bus	20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
Permits										
Annual Entrance For Vehicle Only	40.00	60.00	40.00	60.00	40.00	60.00	0.00	0.00	0%	0%
Annual Entrance for Vehicle w/Trailer	80.00	120.00	80.00	120.00	80.00	120.00	0.00	0.00	0%	0%
Senior Permit (Ages 65 and Up)	5.00	N/A	5.00	N/A	5.00	N/A	0.00	0.00	0%	0%
Replacement Permit	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0%	0%
Activities										
Fishing and Biking	Free	Free	Free	Free	Free	Free	0.00	0.00	0%	0%
Swimming (Ages 2 and Up)	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0%	0%
Miniature Golf	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0%	0%
Pedal boats (Per Person-30 Min. Ride)	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0%	0%
Jon Boat/Canoe/ Kayak Rental (Deposit Required) (Per Hour)	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0%	0%
Pontoon Boat Ride By Reservation Only (Holds 12 Passengers)	25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
Day Pass (Ages 2 and Up) Unlimited Swimming, Golf, Pedal Boats	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0%	0%
Paddleboard Rental (Must be 18) (Per Hour)	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
Miscellaneous Fees										
Late Departure Fee	40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
Administrative/Reservation Fee	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0%	0%
Copies (Black and White / Colored)	0.25/0.50	0.25/0.50	0.25/0.50	0.25/0.50	0.25/0.50	0.25/0.50	0.00	0.00	0%	0%
Shelter/Field Rentals										
Small- Canopies and Gazebo- Hold up to 30 People Max.	30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
Medium- Shelter #5 and #6- Hold up to 75 People Max.	50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
Large- Shelters #1 thru #4- Hold up to 150 People Max.	100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%
Softball/Baseball Field Rental- Half Day Reservation w/Shelter Only	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
Soccer Field Rental- Half Day Reservation w/Shelter Only	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%

Discount of 50% given to Veteran's with Honorable Status on all Day Use Area activities, not to include field rentals, with proper identification. Accepted Documentation is Military I.D. Card, DD-214, Office Veteran's Card, or letter from Office of Veteran's Affairs.

Tax Rate and Fee Schedule

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FY 2022 Proposed Operating & Capital Budget

Parks & Recreation Services Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent		
	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.	Resident	Non-Res.	
Cane Creek Park Year-Round Campground											
Lakeside Lodge Rentals											
Lakeside Lodge (Per Hour; 4 hours min, 8 hours maximum)	37.50	50.00	37.50	50.00	37.50	50.00	0.00	0.00	0%	0%	
Additional Lakeside Lodge hour requests	45.00	60.00	45.00	60.00	45.00	60.00	0.00	0.00	0%	0%	
Lakeside Lodge Damage deposit*	100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%	
*Deposits are required from all organizations and are due at the time of the reservation. Deposits are refundable after the events.											
<i>Discounts: Union County Residents will receive a 25% discount with State Issued I.D. or Current Car Registration. No charge for Union County Government Agencies/Departments.</i>											
Year-Round Campground Fees											
Water/Electric/Sewer	Daily	26.25	35.00	26.25	35.00	26.25	35.00	0.00	0.00	0%	0%
Water/Electric	Daily	22.50	30.00	22.50	30.00	22.50	30.00	0.00	0.00	0%	0%
Wilderness	Daily	15.00	20.00	15.00	20.00	15.00	20.00	0.00	0.00	0%	0%
Horse Camping	Daily	15.00	20.00	15.00	20.00	15.00	20.00	0.00	0.00	0%	0%
Group Camping	Large	30.00	40.00	30.00	40.00	30.00	40.00	0.00	0.00	0%	0%
	Small	22.50	30.00	22.50	30.00	22.50	30.00	0.00	0.00	0%	0%
Cabins (Maximum 6 people)	Friday-Sunday	48.75	65.00	48.75	65.00	48.75	65.00	0.00	0.00	0%	0%
	Monday-Thursday	37.50	50.00	37.50	50.00	37.50	50.00	0.00	0.00	0%	0%
	December-February	30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
Key Deposit	Cash/Check Only	40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
<i>Discounts: Union County Residents will receive a 25% discount with State Issued I.D. or Current Car Registration.</i>											
<i>Weekly rate must be paid in advance for 7 nights. No Refunds.</i>											
Visitor /Guest Fee Per Car (Does not include swimming.)		4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0%	0%
Annual Waterfront (Per Year)		2000.00	2500.00	-	-	-	-	0.00	0.00	0%	0%
Annual Non-Waterfront (Per Year)		1750.00	2250.00	1750.00	2250.00	1750.00	2250.00	0.00	0.00	0%	0%
Key Deposit		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
Fred Kirby and Jesse Helms Parks											
Athletic Fees											
2-hour Practice Session		15.00	30.00	15.00	30.00	15.00	30.00	0.00	0.00	0%	0%
1 Game*		50.00	100.00	50.00	100.00	50.00	100.00	0.00	0.00	0%	0%
2 Games*		80.00	160.00	80.00	160.00	80.00	160.00	0.00	0.00	0%	0%
3 Games*		110.00	220.00	110.00	220.00	110.00	220.00	0.00	0.00	0%	0%
4 Games or 9 hours max.		120.00	240.00	120.00	240.00	120.00	240.00	0.00	0.00	0%	0%
Lights		15.00	30.00	15.00	30.00	15.00	30.00	0.00	0.00	0%	0%
*Games must be same day rental. A maximum of four games are allowed for "non-tournament play" and must be on the same field.											
Additional Service Requests for Use of Athletic Fields											
Non-Standard Prep Fees for Non-Tournament Play (Game or Practice)											
Additional Lining of Soccer Field		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
Additional Dragging and Lining of Baseball Field		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
Lining of Field for Football		125.00	125.00	125.00	125.00	125.00	125.00	0.00	0.00	0%	0%
Lining of Field for Lacrosse		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
Mowing		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
Special Prep Fees (less than 3 days advance notice)		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
<i>Other services rendered not listed above shall be charged the hourly fee as per the approved BOCC Park Fee Schedule and shall be rounded up to the nearest hour (not prorated).</i>											
<i>Explanation of Fees: The painting of the soccer/baseball fields for the week's scheduled games is normally completed once a week (Thursday or Friday). There would be no charge for this normally scheduled painting of the fields. For special painting, the above fees would apply.</i>											
Charge for Authorizing Renting Organization to Collect Gate Fees											
Per Game/Single Field		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
Multiple Games/Single Field		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
Concession Fees for Non-Tournament Play											
One Game		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
Full Day		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

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Planning Department Fee Schedule	FY 2020		FY 2021		FY 2022		Increase/ (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Board of Adjustments								
Special Use Permit & Variance	800.00	per application	800.00	per application	800.00	per application	0.00	0%
Appeal of Administrative Decision	350.00	per application	350.00	per application	350.00	per application	0.00	0%
(If the appeal is successful, the application fee will be refunded to the applicant.)								
Major Subdivision (SD)								
Preliminary Plan Review	100.00	plus ...	100.00	plus ...	100.00	plus ...	0.00	0%
Preliminary Plan Review (continued)	10.00	per lot	10.00	per lot	10.00	per lot	0.00	0%
Surcharge for traffic impact analysis	TBD	actual cost passed on to development	TBD	actual cost passed on to development	TBD	actual cost passed on to development	0.00	0%
Planned Unit Development (PUD)	100.00	per PUD review plus ...	100.00	per PUD review plus ...	100.00	per PUD review plus ...	0.00	0%
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	0%
Final Plat	10.00	per lot	10.00	per lot	10.00	per lot	0.00	0%
Minor Subdivision (SD)								
Review	35.00		35.00		35.00		0.00	0%
Revisions to Approved Subdivision Plans								
Insignificant	Free		Free		Free		0.00	0%
Minor	25.00		25.00		25.00		0.00	0%
Major	100.00	plus ...	100.00	plus ...	100.00	plus ...	0.00	0%
Major (continued)	10.00	per lot	10.00	per lot	10.00	per lot	0.00	0%
Planned Unit Development (PUD)	100.00	plus ...	100.00	plus ...	100.00	plus ...	0.00	0%
Planned Unit Development (PUD, continued)	10.00	per lot	10.00	per lot	10.00	per lot	0.00	0%
Non-Residential Review Fees								
Commercial Site Plan - less than 1 acre	300.00		300.00		300.00		0.00	0%
Commercial Site Plan - 1+ acres	300.00	plus ...	300.00	plus ...	300.00	plus ...	0.00	0%
Commercial Site Plan - 1+ acres (continued)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	0.00	0%
Surcharge for traffic impact analysis	TBD	actual cost passed on to development	TBD	actual cost passed on to development	TBD	actual cost passed on to development	0.00	0%
Revisions to Approved Non-Residential Plans								
Insignificant	Free		Free		Free		0.00	0%
Minor	25.00	per revision	25.00	per revision	25.00	per revision	0.00	0%
Major	300.00	plus ...	300.00	plus ...	300.00	plus ...	0.00	0%
Major (continued)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	0.00	0%
Text Amendment	300.00	per amend.	300.00	per amend.	300.00	per amend.	0.00	0%
Rezoning	400.00	per rezoning	400.00	per rezoning	400.00	per rezoning	0.00	0%
Rezoning Conditional	500.00	per rezoning	500.00	per rezoning	500.00	per rezoning	0.00	0%
Copies of Plans	20.00	per plan	20.00	per plan	20.00	per plan	0.00	0%
Ordinance	20.00	per ordinance	20.00	per ordinance	20.00	per ordinance	0.00	0%
Zoning Review								
Zoning Permit - Residential***	40.00	per unit	40.00	per unit	40.00	per unit	0.00	0%
Zoning Permit - Non-Residential	80.00	per unit	80.00	per unit	80.00	per unit	0.00	0%
Zoning Verification Letter	25.00	per request	25.00	per request	25.00	per request	0.00	0%
Final Zoning Re-Inspection	80.00	per request	80.00	per request	80.00	per request	0.00	0%

*** Through FY19 this fee was collected by Building Code Enforcement, for FY20 it has been moved to Planning.

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FY 2022 Proposed Operating & Capital Budget

Planning Department Fee Schedule	FY 2020		FY 2021		FY 2022		Increase/ (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Stormwater Plan Reviews - Residential								
General Drainage	350.00	per site +	350.00	per site +	350.00	per site +	0.00	0%
General Drainage (continued)	10.00	per acre	10.00	per acre	10.00	per acre	0.00	0%
General Drainage with Detention	350.00	per site +	350.00	per site +	350.00	per site +	0.00	0%
General Drainage with Detention (continued)	10.00	per acre +	10.00	per acre +	10.00	per acre +	0.00	0%
General Drainage with Detention (continued, SMF: stormwater management facility)	200.00	per SMF	200.00	per SMF	200.00	per SMF	0.00	0%
Revisions to Approved Plans - Minor	250.00	per plan	250.00	per plan	250.00	per plan	0.00	0%
Revisions to Approved Plans - Major (revisions that necessitate a re-examination of calculations)	500.00	per plan	500.00	per plan	500.00	per plan	0.00	0%
Stormwater Plan Reviews - Non-Residential								
General Drainage	250.00	per disturbed acre (1 acre minimum)	250.00	per disturbed acre (1 acre minimum)	250.00	per disturbed acre (1 acre minimum)	0.00	0%
General Drainage with Detention	250.00	per disturbed acre +	250.00	per disturbed acre +	250.00	per disturbed acre +	0.00	0%
General Drainage with Detention (continued, SMF: stormwater management facility)	300.00	per SMF (1 acre minimum, 250.00+300.00 per SMF)	300.00	per SMF (1 acre minimum, 250.00+300.00 per SMF)	300.00	per SMF (1 acre minimum, 250.00+300.00 per SMF)	0.00	0%
Floodplain Reviews								
Minor	100.00	per review	100.00	per review	100.00	per review	0.00	0%
Flood Study (No-Rise)	200.00	per review +	200.00	per review +	200.00	per review +	0.00	0%
Flood Study (No-Rise, continued, length of reach prorated)	150.00	per 1000 ft of study reach +	150.00	per 1000 ft of study reach +	150.00	per 1000 ft of study reach +	0.00	0%
Flood Study (No-Rise, continued, new or modified crossings)	200.00	per crossing	200.00	per crossing	200.00	per crossing	0.00	0%
Major Encroachment Impact (per each CLOMR & LOMR)	200.00	per review +	200.00	per review +	200.00	per review +	0.00	0%
Major Encroachment Impact (per each CLOMR & LOMR, continued, length of reach prorated)	250.00	per 1000 ft of study reach +	250.00	per 1000 ft of study reach +	250.00	per 1000 ft of study reach +	0.00	0%
Major Encroachment Impact (per each CLOMR & LOMR, continued, new or modified crossings)	200.00	per crossing	200.00	per crossing	200.00	per crossing	0.00	0%
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	25.00	per plat	25.00	per plat	25.00	per plat	0.00	0%
Major - if less than 15 lots with common area, roads, etc.	150.00	per plat	150.00	per plat	150.00	per plat	0.00	0%
Major - if 15 lots or greater	10.00	per lot within plat	10.00	per lot within plat	10.00	per lot within plat	0.00	0%
Surety Review (renewals, reductions, releases)	150.00	per survey	150.00	per survey	150.00	per survey	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
CPT	Name	Modifier	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
0001A	COVID Imm Admin - 1st Dose Pfizer		new code in FY21		40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
0002A	COVID Imm Admin - 2nd Dose Pfizer		new code in FY21		40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
0011A	COVID Imm Admin - 1st Dose Moderna		new code in FY21		40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
0012A	COVID Imm Admin - 2nd Dose Moderna		new code in FY21		40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
10060	Drainage of skin abscess		120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%
10061	Drainage of skin abscess		148.14	148.14	148.14	148.14	148.14	148.14	0.00	0.00	0%	0%
10160	Puncture drainage of lesion		99.36	99.36	99.36	99.36	99.36	99.36	0.00	0.00	0%	0%
11000	Debride infected skin		42.49	42.49	42.49	42.49	42.49	42.49	0.00	0.00	0%	0%
11200	Removal of skin tags		63.98	63.98	63.98	63.98	63.98	63.98	0.00	0.00	0%	0%
11201	Remove skin tags add-on		15.21	15.21	15.21	15.21	15.21	15.21	0.00	0.00	0%	0%
11400	Exc tr-ext b9+marg 0.5 < cm		94.50	94.50	94.50	94.50	94.50	94.50	0.00	0.00	0%	0%
11640	Exc face-mm malig+marg 0.5 <		149.77	149.77	149.77	149.77	149.77	149.77	0.00	0.00	0%	0%
11750	Removal of nail bed		166.87	166.87	166.87	166.87	166.87	166.87	0.00	0.00	0%	0%
11765	Excision of nail fold, toe		99.10	99.10	99.10	99.10	99.10	99.10	0.00	0.00	0%	0%
11976	Removal of Norplant		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
11981	Insert drug implant device		120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%
11982	Remove drug implant device		146.00	146.00	146.00	146.00	146.00	146.00	0.00	0.00	0%	0%
11983	Remove/insert drug implant		211.00	211.00	211.00	211.00	211.00	211.00	0.00	0.00	0%	0%
12001	Repair small laceration		175.00	175.00	175.00	175.00	175.00	175.00	0.00	0.00	0%	0%
12002	Repair large laceration		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
16030	Dress/debrid p-thick burn, l		165.36	165.36	165.36	165.36	165.36	165.36	0.00	0.00	0%	0%
17000	Wart removal of one wart		65.00	65.00	65.00	65.00	65.00	65.00	0.00	0.00	0%	0%
17003	Wart removal 2 to 14 warts		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
17250	Chemical cauterization of granulation		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
36415	Routine venipuncture		5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0%	0%
46916	Cryosurgery, anal lesion(s)		168.43	168.43	168.43	168.43	168.43	168.43	0.00	0.00	0%	0%
51701	Insert bladder catheter		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
54050	Chemical wart treatment male		104.78	104.78	104.78	104.78	104.78	104.78	0.00	0.00	0%	0%
54065	Destruction wart male cryotherapy		175.00	175.00	175.00	175.00	175.00	175.00	0.00	0.00	0%	0%
56405	I & D Abscess of vulva/perineum		93.84	93.84	93.84	93.84	93.84	93.84	0.00	0.00	0%	0%
56441	Lysis of labial lesion(s)		128.40	128.40	128.40	128.40	128.40	128.40	0.00	0.00	0%	0%
56501	Destruction of lesion vulva cryotherapy		105.00	105.00	105.00	105.00	105.00	105.00	0.00	0.00	0%	0%
56820	Colposcopy of vulva without biopsy		150.00	150.00	150.00	150.00	150.00	150.00	0.00	0.00	0%	0%
56821	Colposcopy of vulva with biopsy		128.01	128.01	128.01	128.01	128.01	128.01	0.00	0.00	0%	0%
57000	Drainage of pelvic lesion		160.97	160.97	160.97	160.97	160.97	160.97	0.00	0.00	0%	0%
57061	Chemical wart treatment female		95.00	95.00	95.00	95.00	95.00	95.00	0.00	0.00	0%	0%
57065	Destroy vag lesions, complex		155.00	155.00	155.00	155.00	155.00	155.00	0.00	0.00	0%	0%
57170	Fitting of diaphragm/cap		95.00	95.00	95.00	95.00	95.00	95.00	0.00	0.00	0%	0%
57452	Colposcopy of cervix without biopsy		130.00	130.00	130.00	130.00	130.00	130.00	0.00	0.00	0%	0%
57454	Colposcopy of cervix with biopsy		170.00	170.00	170.00	170.00	170.00	170.00	0.00	0.00	0%	0%
57456	Colpo cervical with ECC		0.00	205.00	0.00	205.00	0.00	205.00	0.00	0.00	0%	0%
57505	Endocervical curettage		0.00	151.00	0.00	151.00	0.00	151.00	0.00	0.00	0%	0%
57511	Cryotherapy of cervix		160.00	160.00	160.00	160.00	160.00	160.00	0.00	0.00	0%	0%
58100	Endometrial sampling biopsy		90.00	90.00	90.00	90.00	90.00	90.00	0.00	0.00	0%	0%
58300	IUD insertion		150.00	150.00	150.00	150.00	150.00	150.00	0.00	0.00	0%	0%
58301	IUD removal		120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%
59025	NST		60.00	60.00	60.00	60.00	60.00	60.00	0.00	0.00	0%	0%
59425	4 to 6 Antepartum visits		365.28	365.28	365.28	365.28	365.28	365.28	0.00	0.00	0%	0%
59426	7 or more Antepartum visits		653.12	653.12	653.12	653.12	653.12	653.12	0.00	0.00	0%	0%
59430	Postpartum Care Only		136.00	136.00	136.00	136.00	136.00	136.00	0.00	0.00	0%	0%
65205	Remove foreign body from eye		55.00	55.00	55.00	55.00	55.00	55.00	0.00	0.00	0%	0%
65220	Remove foreign body from eye		55.00	55.00	55.00	55.00	55.00	55.00	0.00	0.00	0%	0%
69200	Remove foreign body from ear		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
69210	Remove impacted ear wax		65.00	65.00	65.00	65.00	65.00	65.00	0.00	0.00	0%	0%
76801	Limited OB Ultrasound less than 14 weeks		125.16	125.16	125.16	125.16	125.16	125.16	0.00	0.00	0%	0%
76815	Limited OB Ultrasound		85.00	85.00	85.00	85.00	85.00	85.00	0.00	0.00	0%	0%
76816	OB Ultrasound for Fetal Biophysical		0.00	71.00	0.00	71.00	0.00	71.00	0.00	0.00	0%	0%
76817	Vaginal OB Ultrasound		100.52	100.52	100.52	100.52	100.52	100.52	0.00	0.00	0%	0%
76818	Fetal biophys profile w/NST		0.00	127.00	0.00	127.00	0.00	127.00	0.00	0.00	0%	0%
76819	Biophysical Profile without NST		125.16	125.16	125.16	125.16	125.16	125.16	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

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Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
76830	Vaginal Ultrasound		100.52	100.52	100.52	100.52	100.52	100.52	0.00	0.00	0%	0%
76856	Pelvic Ultrasound		164.34	164.34	164.34	164.34	164.34	164.34	0.00	0.00	0%	0%
80048	Chem 7 Basic Metabolic Panel		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
80051	Electrolyte panel		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
80053	Chem 13 Complete metabolic panel		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
80061	Lipid panel		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
80074	Acute hepatitis panel		82.00	82.00	82.00	82.00	82.00	82.00	0.00	0.00	0%	0%
80076	Hepatic function panel		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
80156	Assay, carbamazepine, total		23.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0%	0%
80185	Assay of phenytoin, total		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
80186	Assay of phenytoin, free		27.00	27.00	27.00	27.00	27.00	27.00	0.00	0.00	0%	0%
81000	Urinalysis, nonauto w/scope		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
81001	Urinalysis, with micro		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
81002	Urinalysis nonauto w/o scope		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
81003	Urinalysis, automated without micro		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
81015	Microscopic exam of urine		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
81025	Urine pregnancy test		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
81050	Urinalysis, volume measure		0.00	5.00	0.00	5.00	0.00	5.00	0.00	0.00	0%	0%
81243	Fragile X mental retardation gene analysis		new code in FY21		70.86	70.86	70.86	70.86	0.00	0.00	0%	0%
81244	Fragile X mental retardation gene analysis - characterization of alleles		new code in FY21		55.76	55.76	55.76	55.76	0.00	0.00	0%	0%
82120	Amines, vaginal fluid		7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00	0%	0%
82150	Amylase		11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	0%	0%
82239	Bile acids, total		28.00	28.00	28.00	28.00	28.00	28.00	0.00	0.00	0%	0%
82247	Bilirubin, total		13.69	13.69	13.69	13.69	13.69	13.69	0.00	0.00	0%	0%
82248	Bilirubin, direct		13.69	13.69	13.69	13.69	13.69	13.69	0.00	0.00	0%	0%
82270	Fecal Occult Blood X3		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
82306	Vitamin D		45.00	45.00	45.00	45.00	45.00	45.00	0.00	0.00	0%	0%
82465	Assay, bld/serum cholesterol		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
82533	Total cortisol		29.00	29.00	29.00	29.00	29.00	29.00	0.00	0.00	0%	0%
82565	Serum creatinine		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
82575	Urine 24 hour creatinine clearance test		17.00	17.00	17.00	17.00	17.00	17.00	0.00	0.00	0%	0%
82607	Vitamin B-12		23.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0%	0%
82677	Assay of estriol		35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0%	0%
82610	Cystatin C		new code in FY21		23.13	23.13	23.13	23.13	0.00	0.00	0%	0%
82728	Iron Panel Ferritin panel		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
82731	Assay of fetal fibronectin		95.00	95.00	95.00	95.00	95.00	95.00	0.00	0.00	0%	0%
82746	Blood folic acid serum		26.00	26.00	26.00	26.00	26.00	26.00	0.00	0.00	0%	0%
82785	Allergy testing Total IGE		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
82947	Glucose Random Fasting	QW	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
82947	Glucose Random Fasting		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
82948	Reagent strip/blood glucose		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
82950	Glucose Tolerance Test 1 hour	QW	20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
82950	Glucose Tolerance Test 1 hour		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
82951	Glucose tolerance test (GTT) 1st 3	QW	50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
82951	Glucose tolerance test (GTT) 1st 3		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
82952	GTT beyond 3rd sample	QW	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
82952	GTT beyond 3rd sample		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
82960	Test for G6PD enzyme		11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	0%	0%
82977	Assay of GGT		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
83001	Gonadotropin (FSH)		30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
83002	Gonadotropin (LH)		30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
83036	HgB A1C		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
83540	Iron Panel Assay of iron		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
83550	Iron Panel Iron binding test		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
83615	LDH		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
83690	Lipase		11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	0%	0%
83718	Assay of lipoprotein		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
83735	Assay of magnesium		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
84146	Prolactin level		29.00	29.00	29.00	29.00	29.00	29.00	0.00	0.00	0%	0%

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Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
84153	Assay of psc, total		33.00	33.00	33.00	33.00	33.00	33.00	0.00	0.00	0%	0%
84156	Assay of protein, urine		0.00	6.00	0.00	6.00	0.00	6.00	0.00	0.00	0%	0%
84403	Assay of total testosterone		46.00	46.00	46.00	46.00	46.00	46.00	0.00	0.00	0%	0%
84436	Assay of total thyroxine		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
84439	Thyroid Panel Free T4		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
84443	Thyroid Panel TSH		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
84450	Transferase (AST) (SGOT)		8.50	8.50	8.50	8.50	8.50	8.50	0.00	0.00	0%	0%
84460	Alanine amino (ALT) (SGPT)		8.50	8.50	8.50	8.50	8.50	8.50	0.00	0.00	0%	0%
84478	Assay of triglycerides		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
84479	Thyroid Panel T3 or T4		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
84481	Free assay (FT-3)		27.00	27.00	27.00	27.00	27.00	27.00	0.00	0.00	0%	0%
84520	Assay of urea nitrogen		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
84550	Uric acid		9.00	9.00	9.00	9.00	9.00	9.00	0.00	0.00	0%	0%
84702	HCG Titer		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
84703	Chorionic gonadotropin assay		13.00	13.00	13.00	13.00	13.00	13.00	0.00	0.00	0%	0%
85007	Differential		5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0%	0%
85018	Hemoglobin	QW	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
85025	CBC with Differential and Platelet		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
85027	CBC with Platelet without Diff		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
85044	Retic CT		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
85045	Automated reticulocyte count		7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00	0%	0%
85240	Blood clot factor VIII test		21.14	21.14	21.14	21.14	21.14	21.14	0.00	0.00	0%	0%
85245	Blood clot factor VIII test		27.09	27.09	27.09	27.09	27.09	27.09	0.00	0.00	0%	0%
85246	Blood clot factor VIII test		27.09	27.09	27.09	27.09	27.09	27.09	0.00	0.00	0%	0%
85247	Blood clot factor VIII test		27.09	27.09	27.09	27.09	27.09	27.09	0.00	0.00	0%	0%
85597	Lupus Coagulant		27.00	27.00	27.00	27.00	27.00	27.00	0.00	0.00	0%	0%
85610	Prothrombin time		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
85651	Sedimentation rate		6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0%	0%
85652	Rbc sed rate, automated		6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0%	0%
85670	Thrombin time, plasma		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
85730	Thromboplastin time, partial		11.00	11.00	11.00	11.00	11.00	11.00	0.00	0.00	0%	0%
86003	Allergen specific IgE; quantitative or s....		9.00	9.00	9.00	9.00	9.00	9.00	0.00	0.00	0%	0%
86005	qualitative, multiallergen screen (.disk....		0.00	13.00	0.00	13.00	0.00	13.00	0.00	0.00	0%	0%
86038	Antinuclear antibodies		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86060	Antistreptolysin o, titer		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
86147	Anticardiolipin antibodies		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86280	Flu Culture		0.00	9.67	0.00	9.67	0.00	9.67	0.00	0.00	0%	0%
86308	ANA and Monospot		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
86328	Immunossay for infectious antibodies COVID 19 Single Strip	90	new code in FY21	58.80	58.80	58.80	58.80	58.80	0.00	0.00	0%	0%
86359	T cells, total count		67.00	67.00	67.00	67.00	67.00	67.00	0.00	0.00	0%	0%
86360	T cell, absolute count/ratio		83.00	83.00	83.00	83.00	83.00	83.00	0.00	0.00	0%	0%
86361	CD4		82.00	82.00	82.00	82.00	82.00	82.00	0.00	0.00	0%	0%
86382	Rabies Titer		52.00	52.00	52.00	52.00	52.00	52.00	0.00	0.00	0%	0%
86403	Particle agglutination test		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
86430	Rheumatoid factor test		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
86431	Rheumatoid factor		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
86480	Quantiferon TB test		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
86580	PPD low risk only		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
86592	Syphilis test, RPR Qualitative		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
86593	Syphilis test, RPR Titer		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
86606	Aspergillus antibody		23.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0%	0%
86618	Lyme disease antibody		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
86644	CMV antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86645	CMV antibody, IgM		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86663	Epstein-barr antibody test 1		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86664	Epstein-barr antibody test 2		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86665	Epstein-barr antibody test 3		24.00	24.00	24.00	24.00	24.00	24.00	0.00	0.00	0%	0%
86677	Helicobacter Pylori Antibody IGG		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
86687	HIV		58.00	58.00	58.00	58.00	58.00	58.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
86689	HTLV/HIV confirmatory test		34.00	34.00	34.00	34.00	34.00	34.00	0.00	0.00	0%	0%
86694	Herpes simplex test		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86695	Herpes simplex type 1 IGG and IGM		18.89	18.89	18.89	18.89	18.89	18.89	0.00	0.00	0%	0%
86696	Herpes simplex type 2 IGG and IGM		28.00	28.00	28.00	28.00	28.00	28.00	0.00	0.00	0%	0%
86703	Antibody; HIV-1 and HIV-2, single result		21.00	21.00	21.00	21.00	21.00	21.00	0.00	0.00	0%	0%
86704	Hep b core antibody, total		23.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0%	0%
86706	Hep B surface antibody		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
86707	Hep be antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86708	Hep a antibody, total		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
86709	Hep a antibody, igm		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
86735	Mumps antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86747	Parvovirus antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86756	RSV culture		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
86762	Rubella antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86765	Measles Rubeola antibody		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
86769	Antibody; severe acute respiratory syndrome COVID-19 (SARS-CoV-2)	90	new code in FY21		54.77	54.77	54.77	54.77	0.00	0.00	0%	0%
86777	Toxoplasma antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86778	Toxoplasma antibody, igm		17.00	17.00	17.00	17.00	17.00	17.00	0.00	0.00	0%	0%
86787	Varicella-zoster antibody		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
86803	Hepatitis C antibody		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
86804	Hep c ab test, confirm		21.00	21.00	21.00	21.00	21.00	21.00	0.00	0.00	0%	0%
86850	Antibody screening		37.00	37.00	37.00	37.00	37.00	37.00	0.00	0.00	0%	0%
86870	RBC antibody identification		35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0%	0%
86880	Coombs test, direct		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
86900	ABO Grouping		6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0%	0%
86901	Rho (D) typing		6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0%	0%
87015	Specimen concentration		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
87040	Blood culture for bacteria		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
87045	Stool culture salmonella and shigella		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
87046	Stool culture enteric		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
87070	Bacterial culture screening		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
87076	Culture anaerobe ident, each		13.25	13.25	13.25	13.25	13.25	13.25	0.00	0.00	0%	0%
87077	Culture aerobic identify		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
87081	MRSA or Group B Strep or Strep A culture		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
87086	Urine Culture/Routine		17.00	17.00	17.00	17.00	17.00	17.00	0.00	0.00	0%	0%
87088	Urine bacteria culture		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
87102	Fungus isolation culture		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
87110	Chlamydia culture		29.00	29.00	29.00	29.00	29.00	29.00	0.00	0.00	0%	0%
87116	Sputum mycobacteria culture		19.00	19.00	19.00	19.00	19.00	19.00	0.00	0.00	0%	0%
87186	Microbe susceptible, mic		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
87205	Urethral smear		8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0%	0%
87206	Sputum Smear		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
87207	Smear, special stain		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
87209	Smear, complex stain		0.00	22.00	0.00	22.00	0.00	22.00	0.00	0.00	0%	0%
87210	Vaginal Wet Mount		7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00	0%	0%
87230	C Diff		29.00	29.00	29.00	29.00	29.00	29.00	0.00	0.00	0%	0%
87252	Herpes culture		85.00	85.00	85.00	85.00	85.00	85.00	0.00	0.00	0%	0%
87253	Virus inoculate tissue, addl		73.00	73.00	73.00	73.00	73.00	73.00	0.00	0.00	0%	0%
87324	Clostridium ag, eia		19.00	19.00	19.00	19.00	19.00	19.00	0.00	0.00	0%	0%
87340	Hepatitis B surface antigen		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
87350	Hepatitis be ag, eia		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
87389	HIV Screen		42.00	42.00	42.00	42.00	42.00	42.00	0.00	0.00	0%	0%
87400	Flu A and B swab		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
87425	Rotavirus ag, eia		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
87426	CORONAVIRUS Antigen Detect AG IA		new code in FY21		49.57	49.57	49.57	49.57	0.00	0.00	0%	0%
87491	NAAT Chlamydia		43.00	43.00	43.00	43.00	43.00	43.00	0.00	0.00	0%	0%
87502	Influenza A and B		66.72	66.72	66.72	66.72	66.72	66.72	0.00	0.00	0%	0%
87517	Hepatitis b, dna, quant		58.00	58.00	58.00	58.00	58.00	58.00	0.00	0.00	0%	0%
87522	Infectious agent detection by nucleic ac....		58.00	58.00	58.00	58.00	58.00	58.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
87536	Infectious agent detection by nucleic ac....		94.00	94.00	94.00	94.00	94.00	94.00	0.00	0.00	0%	0%
87591	Gonorrhea		34.26	34.26	34.26	34.26	34.26	34.26	0.00	0.00	0%	0%
87624	HPV Co Testing		43.00	43.00	43.00	43.00	43.00	43.00	0.00	0.00	0%	0%
87635	SARS-COV-2 COVID-19 AMP PRB		new code in FY21		66.04	66.04	66.04	66.04	0.00	0.00	0%	0%
87651	Strep A		30.56	30.56	30.56	30.56	30.56	30.56	0.00	0.00	0%	0%
87661	Infectious Agent Detection by nucleic acid; Trichomonas	90	new code in FY21		31.41	31.41	31.41	31.41	0.00	0.00	0%	0%
87798	Detect agent nos, dna, amp		78.62	78.62	78.62	78.62	78.62	78.62	0.00	0.00	0%	0%
87800	Detect agnt mult, dna, direc		71.00	71.00	71.00	71.00	71.00	71.00	0.00	0.00	0%	0%
87880	Old Group A Strep code Do not use	QW	25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
87880	Old Group A Strep code Do not use		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
87901	Infectious agent genotype analysis by		138.00	138.00	138.00	138.00	138.00	138.00	0.00	0.00	0%	0%
87902	Genotype, dna, hepatitis C		586.00	586.00	586.00	586.00	586.00	586.00	0.00	0.00	0%	0%
88141	Cytopath, c/v, interpret		0.00	35.00	0.00	35.00	0.00	35.00	0.00	0.00	0%	0%
88142	Old CLN PAP code		30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
88175	PAP smear		0.00	43.00	0.00	43.00	0.00	43.00	0.00	0.00	0%	0%
88305	Pathology x qty		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
88342	Immunohistochemistry		0.00	71.00	0.00	71.00	0.00	71.00	0.00	0.00	0%	0%
88738	Trans Total Hemoglobin		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
90471	Immunization admin 1st injection	TJ	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90471	Immunization admin 1st injection	EP	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90471	Immunization admin 1st injection		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90472	Immunization admin, each additional	TJ	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90472	Immunization admin, each additional	EP	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90472	Immunization admin, each additional		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90473	Immunization admin oral/nasal only	TJ	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90473	Immunization admin oral/nasal only	EP	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90473	Immunization admin oral/nasal only		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90474	Immunization admin oral/nasal and	TJ	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90474	Immunization admin oral/nasal and	EP	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90474	Immunization admin oral/nasal and		14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00	0%	0%
90620	Menincoccal Group B Vaccine Bexsero		225.00	225.00	225.00	225.00	225.00	225.00	0.00	0.00	0%	0%
90621	Meningococcal Group B Vaccine		162.00	162.00	162.00	162.00	162.00	162.00	0.00	0.00	0%	0%
90632	Hepatitis A vaccine, adult		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
90633	Hepatitis A Pediatric Private		33.00	33.00	33.00	33.00	33.00	33.00	0.00	0.00	0%	0%
90636	Twinrix Private		105.00	105.00	105.00	105.00	105.00	105.00	0.00	0.00	0%	0%
90647	Hib P vax Private		27.17	27.17	27.17	27.17	27.17	27.17	0.00	0.00	0%	0%
90648	HIB Private		27.00	27.00	27.00	27.00	27.00	27.00	0.00	0.00	0%	0%
90649	H papilloma vacc 3 dose im		160.00	160.00	160.00	160.00	160.00	160.00	0.00	0.00	0%	0%
90651	HPV vaccine Gardasil 9 Private		242.00	242.00	242.00	242.00	242.00	242.00	0.00	0.00	0%	0%
90655	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
90656	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
90657	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
90658	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
90670	Prevnar Private		124.00	124.00	124.00	124.00	124.00	124.00	0.00	0.00	0%	0%
90672	Flumist Private		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
90675	Rabies vaccine		252.51	252.51	252.51	252.51	252.51	252.51	0.00	0.00	0%	0%
90680	Rota Virus Private		80.00	80.00	80.00	80.00	80.00	80.00	0.00	0.00	0%	0%
90685	Influenza (Quad) 6 to 35 mths Private		23.23	23.23	23.23	23.23	23.23	23.23	0.00	0.00	0%	0%
90686	Influenza (Quad) PF Private		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
90691	Typhoid vaccine		80.00	80.00	80.00	80.00	80.00	80.00	0.00	0.00	0%	0%
90698	Pentacel Private		92.00	92.00	92.00	92.00	92.00	92.00	0.00	0.00	0%	0%
90700	Dtap Private		24.00	24.00	24.00	24.00	24.00	24.00	0.00	0.00	0%	0%
90702	Dt Pediatric Private		36.23	36.23	36.23	36.23	36.23	36.23	0.00	0.00	0%	0%
90707	MMR Private		87.10	87.10	87.10	87.10	87.10	87.10	0.00	0.00	0%	0%
90713	Polio Private		45.00	45.00	45.00	45.00	45.00	45.00	0.00	0.00	0%	0%
90714	TD(pf) Private		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
90715	Tdap Private		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
90716	Varicella Private		92.00	92.00	92.00	92.00	92.00	92.00	0.00	0.00	0%	0%
90717	Yellow fever vaccine		120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
90723	Pediarix Private		84.12	84.12	84.12	84.12	84.12	84.12	0.00	0.00	0%	0%
90732	Pneumovax 23 Private		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
90733	Meningococcal vaccine, sc		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
90734	Menveo/Menacra Private		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
90736	Zostavax		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
90744	Hepatitis B Pediatric Private		25.10	25.10	25.10	25.10	25.10	25.10	0.00	0.00	0%	0%
90746	Hepatitis B vaccine, adult		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
92551	Audiometry		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
92551	Audiometry	EP	20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
92587	OAE		40.45	40.45	40.45	40.45	40.45	40.45	0.00	0.00	0%	0%
94640	Nebulizer Treatment		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
94760	Measure blood oxygen level		3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0%	0%
96110	Developmental Screening ASQ or MCHAT		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
96127	PSC or Vanderbilt or FP PP Depression		0.00	7.70	0.00	7.70	0.00	7.70	0.00	0.00	0%	0%
96152	Intervene hlth/behav, indiv		19.97	19.97	19.97	19.97	19.97	19.97	0.00	0.00	0%	0%
96160	HEADSSS		0.00	6.77	0.00	6.77	0.00	6.77	0.00	0.00	0%	0%
96161	Maternal Depression Screen completed in		0.00	6.77	0.00	6.77	0.00	6.77	0.00	0.00	0%	0%
96372	Therapeutic, prophylactic, or diagnostic....		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
97803	Med nutrition, individual, subsequent vi....		15.80	15.80	15.80	15.80	15.80	15.80	0.00	0.00	0%	0%
98960	Education Training, 1 pt 30 min		24.11	24.11	24.11	24.11	24.11	24.11	0.00	0.00	0%	0%
98967	Phone assessment or management 15		27.75	27.75	27.75	27.75	27.75	27.75	0.00	0.00	0%	0%
99070	Supplies and materials (except		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
99177	Instrument-based ocular screening (eg,		5.53	5.53	5.53	5.53	5.53	5.53	0.00	0.00	0%	0%
99201	EM Brief visit New patient		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
99202	EM Problem focused New patient		100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%
99203	EM Expanded appt New patient		138.00	138.00	138.00	138.00	138.00	138.00	0.00	0.00	0%	0%
99204	EM Detailed appt New patient		198.00	198.00	198.00	198.00	198.00	198.00	0.00	0.00	0%	0%
99205	EM Comprehensive appt New patient		246.00	246.00	246.00	246.00	246.00	246.00	0.00	0.00	0%	0%
99211	EM Brief visit Established patient	FP	43.00	43.00	43.00	43.00	43.00	43.00	0.00	0.00	0%	0%
99211	EM Brief visit Established patient		43.00	43.00	43.00	43.00	43.00	43.00	0.00	0.00	0%	0%
99212	EM Problem focused appt Established pt		65.00	65.00	65.00	65.00	65.00	65.00	0.00	0.00	0%	0%
99213	EM Expanded appt Established pt		86.00	86.00	86.00	86.00	86.00	86.00	0.00	0.00	0%	0%
99214	EM Detailed appt Established pt		128.00	128.00	128.00	128.00	128.00	128.00	0.00	0.00	0%	0%
99215	EM Comprehensive appt Established pt		186.00	186.00	186.00	186.00	186.00	186.00	0.00	0.00	0%	0%
99241	Office consultation for a new or establi....		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
99242	Office consultation for a new or establi....		170.00	170.00	170.00	170.00	170.00	170.00	0.00	0.00	0%	0%
99243	Office consultation for a new or establi....		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
99244	Office consultation for a new or establi....		245.00	245.00	245.00	245.00	245.00	245.00	0.00	0.00	0%	0%
99245	Office consultation for a new or establi....		308.00	308.00	308.00	308.00	308.00	308.00	0.00	0.00	0%	0%
99367	Medical team conference with		18.75	18.75	18.75	18.75	18.75	18.75	0.00	0.00	0%	0%
99381	Preventative visit, new pt, infant		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
99381	Preventative visit, new pt, infant	EP	110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
99382	Preventative visit, new pt, age 1-4	EP	120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%
99383	Preventative visit, new pt, age 5-11		164.00	164.00	164.00	164.00	164.00	164.00	0.00	0.00	0%	0%
99383	Preventative visit, new pt, age 5-11	EP	164.00	164.00	164.00	164.00	164.00	164.00	0.00	0.00	0%	0%
99384	Preventative visit, new pt, age 12-17		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
99384	Preventative visit, new pt, age 12-17	EP	184.00	184.00	184.00	184.00	184.00	184.00	0.00	0.00	0%	0%
99385	Preventative visit, new pt, age 18-39		183.00	183.00	183.00	183.00	183.00	183.00	0.00	0.00	0%	0%
99385	Preventative visit, new pt, age 18-39	EP	183.00	183.00	183.00	183.00	183.00	183.00	0.00	0.00	0%	0%
99386	Preventative visit, new pt, age 40-64		214.00	214.00	214.00	214.00	214.00	214.00	0.00	0.00	0%	0%
99387	Preventative visit, new pt, age 65 & ove....		230.00	230.00	230.00	230.00	230.00	230.00	0.00	0.00	0%	0%
99391	Preventative visit, established pt, inf.... TJ		100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%
99391	Preventative visit, established pt, inf.... EP		100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%
99391	Preventative visit, established pt, inf....		100.00	100.00	100.00	100.00	100.00	100.00	0.00	0.00	0%	0%
99392	Preventative visit, established pt, age .. TJ		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
99392	Preventative visit, established pt, age .. EP		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
99392	Preventative visit, established pt, age		115.00	115.00	115.00	115.00	115.00	115.00	0.00	0.00	0%	0%
99393	Preventative visit, established pt, age		136.00	136.00	136.00	136.00	136.00	136.00	0.00	0.00	0%	0%
99393	Preventative visit, established pt, age .. EP		136.00	136.00	136.00	136.00	136.00	136.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
99394	Preventative visit, established pt, age		161.00	161.00	161.00	161.00	161.00	161.00	0.00	0.00	0%	0%
99394	Preventative visit, established pt, age ..EP		161.00	161.00	161.00	161.00	161.00	161.00	0.00	0.00	0%	0%
99395	Preventative visit, established pt, age		157.00	157.00	157.00	157.00	157.00	157.00	0.00	0.00	0%	0%
99395	Preventative visit, established pt, age ..EP		157.00	157.00	157.00	157.00	157.00	157.00	0.00	0.00	0%	0%
99396	Preventative visit, established pt, age		173.00	173.00	173.00	173.00	173.00	173.00	0.00	0.00	0%	0%
99397	Preventative visit, established, 65 & ov....		195.00	195.00	195.00	195.00	195.00	195.00	0.00	0.00	0%	0%
99406	Tobacco counsel 3 to 10 minutes		11.93	11.93	11.93	11.93	11.93	11.93	0.00	0.00	0%	0%
99407	Tobacco counsel greater than 10 minutes		23.05	23.05	23.05	23.05	23.05	23.05	0.00	0.00	0%	0%
99408	CRAFFT screening		30.73	30.73	30.73	30.73	30.73	30.73	0.00	0.00	0%	0%
99421	E/M Svc 5 - 10 min		new code in FY21		12.76	12.76	12.76	12.76	0.00	0.00	0%	0%
99422	E/M Svc 11 - 20 min		new code in FY21		25.47	25.47	25.47	25.47	0.00	0.00	0%	0%
99423	E/M Svc 21+ min		new code in FY21		41.16	41.16	41.16	41.16	0.00	0.00	0%	0%
99441	Phone E/M 5-10 min		new code in FY21		11.89	11.89	11.89	11.89	0.00	0.00	0%	0%
99442	Phone E/M 11-20 min		new code in FY21		23.16	23.16	23.16	23.16	0.00	0.00	0%	0%
99443	Phone E/M 21-30 min		new code in FY21		33.95	33.95	33.95	33.95	0.00	0.00	0%	0%
99446	PHI/Internet/EHR 5-10		new code in FY21		15.20	15.20	15.20	15.20	0.00	0.00	0%	0%
99447	PHI/Internet/EHR 11-20		new code in FY21		30.69	30.69	30.69	30.69	0.00	0.00	0%	0%
99448	PHI/Internet/EHR 21-30		new code in FY21		45.89	45.89	45.89	45.89	0.00	0.00	0%	0%
99449	PHI/Internet/EHR 31 +		new code in FY21		61.15	61.15	61.15	61.15	0.00	0.00	0%	0%
99501	Home visit, postpartum		60.00	60.00	60.00	60.00	60.00	60.00	0.00	0.00	0%	0%
99502	Home visit, Newborn assessment		60.00	60.00	60.00	60.00	60.00	60.00	0.00	0.00	0%	0%
D0120	Periodic oral evaluation		35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0%	0%
D0140	Limit oral eval problm focus		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
D0145	Fluoride Oral Evaluation, pt < 3yrs		38.07	38.07	38.07	38.07	38.07	38.07	0.00	0.00	0%	0%
D0150	Comprehensive oral evaluation		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
D0170	Re-eval,est pt,problem focus		32.00	32.00	32.00	32.00	32.00	32.00	0.00	0.00	0%	0%
D0210	intraoral - complete series of radiograp....		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
D0220	intraoral - periapical first radiographi....		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
D0230	intraoral - periapical each additional r....		15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
D0240	intraoral - occlusal radiographic image		18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00	0%	0%
D0270	bitewing - single radiographic image		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
D0272	bitewings - two radiographic images		23.00	23.00	23.00	23.00	23.00	23.00	0.00	0.00	0%	0%
D0273	bitewings - three radiographic images		29.35	29.35	29.35	29.35	29.35	29.35	0.00	0.00	0%	0%
D0274	bitewings - four radiographic images		40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
D0330	panoramic radiographic image		65.00	65.00	65.00	65.00	65.00	65.00	0.00	0.00	0%	0%
D1110	Dental prophylaxis adult		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
D1120	Dental prophylaxis child		35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0%	0%
D1206	Fluoride Topical Application	CH	18.52	18.52	18.52	18.52	18.52	18.52	0.00	0.00	0%	0%
D1206	Fluoride Topical Application		18.52	18.52	18.52	18.52	18.52	18.52	0.00	0.00	0%	0%
D1208	topical application of fluoride		19.00	19.00	19.00	19.00	19.00	19.00	0.00	0.00	0%	0%
D1351	Dental sealant per tooth		35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0%	0%
D1510	Space maintainer fxd unitat		220.00	220.00	220.00	220.00	220.00	220.00	0.00	0.00	0%	0%
D1515	Fixed bilat space maintainer		440.00	440.00	440.00	440.00	440.00	440.00	0.00	0.00	0%	0%
D2140	Amalgam one surface permanen		69.00	69.00	69.00	69.00	69.00	69.00	0.00	0.00	0%	0%
D2150	Amalgam two surfaces permane		87.00	87.00	87.00	87.00	87.00	87.00	0.00	0.00	0%	0%
D2160	Amalgam three surfaces perma		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
D2161	Amalgam-4+ Surface Prim and Perm		124.00	124.00	124.00	124.00	124.00	124.00	0.00	0.00	0%	0%
D2330	Resin one surface-anterior		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
D2331	Resin two surfaces-anterior		87.00	87.00	87.00	87.00	87.00	87.00	0.00	0.00	0%	0%
D2332	Resin three surfaces-anterio		110.00	110.00	110.00	110.00	110.00	110.00	0.00	0.00	0%	0%
D2335	Resin 4/ surf or w incis an		130.00	130.00	130.00	130.00	130.00	130.00	0.00	0.00	0%	0%
D2391	Post 1 srfc resinbased cmpst		85.00	85.00	85.00	85.00	85.00	85.00	0.00	0.00	0%	0%
D2392	Post 2 srfc resinbased cmpst		125.00	125.00	125.00	125.00	125.00	125.00	0.00	0.00	0%	0%
D2393	Post 3 srfc resinbased cmpst		155.00	155.00	155.00	155.00	155.00	155.00	0.00	0.00	0%	0%
D2394	Post =4srfc resinbase cmpst		200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00	0%	0%
D2750	Crown porcelain w/ h noble m		500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00	0%	0%
D2790	Crown full cast high noble m		500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00	0%	0%
D2920	Dental rcement crown		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
D2930	Prefab stnlss steel crwn pri		153.00	153.00	153.00	153.00	153.00	153.00	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

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FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
D2931	Prefab stnlss steel crown pe		165.00	165.00	165.00	165.00	165.00	165.00	0.00	0.00	0%	0%
D2932	Prefabricated resin crown		175.00	175.00	175.00	175.00	175.00	175.00	0.00	0.00	0%	0%
D2940	Dental sedative filling		42.00	42.00	42.00	42.00	42.00	42.00	0.00	0.00	0%	0%
D2950	Core build-up incl any pins		105.00	105.00	105.00	105.00	105.00	105.00	0.00	0.00	0%	0%
D2951	Tooth pin retention		25.00	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0%	0%
D2952	Post and core cast + crown		300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00	0%	0%
D2954	Prefab post/core + crown		250.00	250.00	250.00	250.00	250.00	250.00	0.00	0.00	0%	0%
D3220	Therapeutic pulpotomy		90.00	90.00	90.00	90.00	90.00	90.00	0.00	0.00	0%	0%
D3310	Anterior		310.00	310.00	310.00	310.00	310.00	310.00	0.00	0.00	0%	0%
D3320	Root canal therapy 2 canals		365.00	365.00	365.00	365.00	365.00	365.00	0.00	0.00	0%	0%
D3330	Root canal therapy 3 canals		445.00	445.00	445.00	445.00	445.00	445.00	0.00	0.00	0%	0%
D4341	Periodontal scaling & root		106.00	106.00	106.00	106.00	106.00	106.00	0.00	0.00	0%	0%
D4342	Periodontal scaling 1-3teeth		62.00	62.00	62.00	62.00	62.00	62.00	0.00	0.00	0%	0%
D4355	Full mouth debridement		75.00	75.00	75.00	75.00	75.00	75.00	0.00	0.00	0%	0%
D4910	Periodontal maint procedures		58.50	58.50	58.50	58.50	58.50	58.50	0.00	0.00	0%	0%
D5110	Dentures complete maxillary		615.00	615.00	615.00	615.00	615.00	615.00	0.00	0.00	0%	0%
D5120	Dentures complete mandible		615.00	615.00	615.00	615.00	615.00	615.00	0.00	0.00	0%	0%
D5130	Dentures immediat maxillary		665.00	665.00	665.00	665.00	665.00	665.00	0.00	0.00	0%	0%
D5140	Dentures immediat mandible		665.00	665.00	665.00	665.00	665.00	665.00	0.00	0.00	0%	0%
D5211	Dentures maxill part resin		460.00	460.00	460.00	460.00	460.00	460.00	0.00	0.00	0%	0%
D5212	Dentures mand part resin		460.00	460.00	460.00	460.00	460.00	460.00	0.00	0.00	0%	0%
D5213	Dentures maxill part metal		660.00	660.00	660.00	660.00	660.00	660.00	0.00	0.00	0%	0%
D5214	Dentures mandibl part metal		660.00	660.00	660.00	660.00	660.00	660.00	0.00	0.00	0%	0%
D5281	Removable partial denture		300.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00	0%	0%
D5410	Dentures adjust cmplt maxil		59.00	59.00	59.00	59.00	59.00	59.00	0.00	0.00	0%	0%
D5411	Dentures adjust cmplt mand		59.00	59.00	59.00	59.00	59.00	59.00	0.00	0.00	0%	0%
D5421	Dentures adjust part maxill		59.00	59.00	59.00	59.00	59.00	59.00	0.00	0.00	0%	0%
D5422	Dentures adjust part mandbl		59.00	59.00	59.00	59.00	59.00	59.00	0.00	0.00	0%	0%
D5510	Dentur repr broken compl bas		82.00	82.00	82.00	82.00	82.00	82.00	0.00	0.00	0%	0%
D5520	Replace denture teeth cmplt		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
D5610	Dentures repair resin base		82.00	82.00	82.00	82.00	82.00	82.00	0.00	0.00	0%	0%
D5630	Rep partial denture clasp		156.00	156.00	156.00	156.00	156.00	156.00	0.00	0.00	0%	0%
D5640	Replace part denture teeth		70.00	70.00	70.00	70.00	70.00	70.00	0.00	0.00	0%	0%
D5650	Add tooth to partial denture		85.00	85.00	85.00	85.00	85.00	85.00	0.00	0.00	0%	0%
D5660	Add clasp to partial denture		183.00	183.00	183.00	183.00	183.00	183.00	0.00	0.00	0%	0%
D5730	Denture reln cmplt maxil ch		145.00	145.00	145.00	145.00	145.00	145.00	0.00	0.00	0%	0%
D5731	Denture reln cmplt mand chr		145.00	145.00	145.00	145.00	145.00	145.00	0.00	0.00	0%	0%
D5740	Denture reln part maxil chr		145.00	145.00	145.00	145.00	145.00	145.00	0.00	0.00	0%	0%
D5741	Denture reln part mand chr		140.00	140.00	140.00	140.00	140.00	140.00	0.00	0.00	0%	0%
D5750	Denture reln cmplt max lab		182.00	182.00	182.00	182.00	182.00	182.00	0.00	0.00	0%	0%
D5751	Denture reln cmplt mand lab		182.00	182.00	182.00	182.00	182.00	182.00	0.00	0.00	0%	0%
D5760	Denture reln part maxil lab		177.00	177.00	177.00	177.00	177.00	177.00	0.00	0.00	0%	0%
D5761	Denture reln part mand lab		177.00	177.00	177.00	177.00	177.00	177.00	0.00	0.00	0%	0%
D5810	Denture interm cmplt maxill		275.00	275.00	275.00	275.00	275.00	275.00	0.00	0.00	0%	0%
D5811	Denture interm cmplt mandbl		275.00	275.00	275.00	275.00	275.00	275.00	0.00	0.00	0%	0%
D5820	Denture interm part maxill		275.00	275.00	275.00	275.00	275.00	275.00	0.00	0.00	0%	0%
D5821	Denture interm part mandbl		275.00	275.00	275.00	275.00	275.00	275.00	0.00	0.00	0%	0%
D5999	Maxillofacial prosthesis		250.00	250.00	250.00	250.00	250.00	250.00	0.00	0.00	0%	0%
D6985	Pediatric partial denture fx		365.00	365.00	365.00	365.00	365.00	365.00	0.00	0.00	0%	0%
D7111	Extraction coronal remnants		76.00	76.00	76.00	76.00	76.00	76.00	0.00	0.00	0%	0%
D7140	Extraction erupted tooth/exr		86.00	86.00	86.00	86.00	86.00	86.00	0.00	0.00	0%	0%
D7210	Rem imp tooth w mucoper flap		105.00	105.00	105.00	105.00	105.00	105.00	0.00	0.00	0%	0%
D7510	l&d abscc intraoral soft tiss		175.00	175.00	175.00	175.00	175.00	175.00	0.00	0.00	0%	0%
D7910	Dent sutur recent wnd to 5cm		180.00	180.00	180.00	180.00	180.00	180.00	0.00	0.00	0%	0%
D7960	Frenulectomy/frenulotomy		186.00	186.00	186.00	186.00	186.00	186.00	0.00	0.00	0%	0%
D9110	Tx dental pain minor proc		45.00	45.00	45.00	45.00	45.00	45.00	0.00	0.00	0%	0%
D9230	Analgesia		54.00	54.00	54.00	54.00	54.00	54.00	0.00	0.00	0%	0%
D9940	Dental occlusal guard		225.00	225.00	225.00	225.00	225.00	225.00	0.00	0.00	0%	0%
G0008	Admin influenza vaccine Medicare		17.49	17.49	17.49	17.49	17.49	17.49	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule			FY 2020		FY 2021		FY 2022		Increase / (Decrease)		I/(D) Percent	
Location: (All) Plan: (All) Provider: (All)			Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
CPT	Name	Modifier										
G0009	Admin pneumococcal vaccine		17.49	17.49	17.49	17.49	17.49	17.49	0.00	0.00	0%	0%
G0108	Diab manage trn per indiv		22.00	22.00	22.00	22.00	22.00	22.00	0.00	0.00	0%	0%
G0109	Diab manage frn ind/group		12.00	12.00	12.00	12.00	12.00	12.00	0.00	0.00	0%	0%
G9919	Positive Health Disparity Screening and provision of recommendations	new code in FY21			40.69	40.69	40.69	40.69	0.00	0.00	0%	0%
J0561	Injection, Penicillin, 100,000 units		3.92	3.92	3.92	3.92	3.92	3.92	0.00	0.00	0%	0%
J0570	Penicillin G 1 2 UN		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
J0696	Rocephin injection 250 mg		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
J1050	Depo Provera 1mg		0.17	0.17	0.17	0.17	0.17	0.17	0.00	0.00	0%	0%
J1580	Gentamicin up to 80 mg		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
J1726	17P Injection, Makena, 10 mg		0.79	0.79	0.79	0.79	0.79	0.79	0.00	0.00	0%	0%
J2310	Naloxone		114.00	114.00	114.00	114.00	114.00	114.00	0.00	0.00	0%	0%
J2790	Rhogam injection		120.00	120.00	120.00	120.00	120.00	120.00	0.00	0.00	0%	0%
J3490	17P Injection Compounded Formula		20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00	0%	0%
J7297	Lileta IUD 3 year		0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00	0%	0%
J7298	Mirena IUD 5 year		286.91	286.91	286.91	286.91	286.91	286.91	0.00	0.00	0%	0%
J7300	Paragard IUD 10 year		230.85	230.85	230.85	230.85	230.85	230.85	0.00	0.00	0%	0%
J7301	Skyla IUD		741.36	741.36	741.36	741.36	741.36	741.36	0.00	0.00	0%	0%
J7304	Contraceptive hormone patch		10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00	0%	0%
J7307	Nexplanon Implant		339.38	339.38	339.38	339.38	339.38	339.38	0.00	0.00	0%	0%
LU018	Copy of Medical Records		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0%	0%
LU249	Breast Assessment		43.00	43.00	43.00	43.00	43.00	43.00	0.00	0.00	0%	0%
Q2038	Fluzone Medicare		16.00	16.00	16.00	16.00	16.00	16.00	0.00	0.00	0%	0%
S0280	Medical home program, initial plan		50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
S0281	Medical home program, maintenance of		150.00	150.00	150.00	150.00	150.00	150.00	0.00	0.00	0%	0%
S4993	Contraceptive pills for bc		2.71	2.71	2.71	2.71	2.71	2.71	0.00	0.00	0%	0%
S9443	Lactation class		0.00	65.00	0.00	65.00	0.00	65.00	0.00	0.00	0%	0%
S9465	Diabetic Management Program		60.00	60.00	60.00	60.00	60.00	60.00	0.00	0.00	0%	0%
S9470	Nutritional counseling, diet		60.00	60.00	60.00	60.00	60.00	60.00	0.00	0.00	0%	0%
T1001	Nursing assessment/evaluatn		88.00	88.00	88.00	88.00	88.00	88.00	0.00	0.00	0%	0%
T1002	RN services up to 15 minutes		19.50	19.50	19.50	19.50	19.50	19.50	0.00	0.00	0%	0%
T1016	Case management		21.74	21.74	21.74	21.74	21.74	21.74	0.00	0.00	0%	0%
T1017	Targeted case management		29.30	29.30	29.30	29.30	29.30	29.30	0.00	0.00	0%	0%
U0001	2019 - NCOV Diagnostic	new code in FY21			35.91	35.91	35.91	35.91	0.00	0.00	0%	0%
U0002	COVID - 19 Lab Test NON-CDC	new code in FY21			51.31	51.31	51.31	51.31	0.00	0.00	0%	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule		FY 2020	FY 2021	FY 2022	Increase / (Decrease)	I/(D) Percent
Dental Clinic						
CPT	Service Description					
D0120	Periodic Oral Exam	35.00	35.00	35.00	0.00	0%
D0140	Limited Oral Exam - Emergency	37.00	46.50	46.50	0.00	0%
D0145	Oral Evaluation - 3 and Under	38.07	45.05	45.05	0.00	0%
D0150	Initial Oral Exam	40.00	56.43	56.43	0.00	0%
D0170	Emer. (Re-evaluation only)	new code in FY21	32.00	32.00	0.00	0%
D0210	Intraoral Complete Films Series	75.00	90.81	90.81	0.00	0%
D0220	Intraoral - Periapical, 1st	18.00	18.86	18.86	0.00	0%
D0230	Intraoral - Periapical, each additional	15.00	15.21	15.21	0.00	0%
D0240	Occlusal Periapical	18.00	20.22	20.22	0.00	0%
D0272	Bitewing - Two Film	23.00	23.40	23.40	0.00	0%
D0274	Bitewing - Four Film	40.00	40.58	40.58	0.00	0%
D0330	Panoramic X-Rays	65.00	65.00	65.00	0.00	0%
D1110	Prophylaxis - Adult (13+)	60.00	60.00	60.00	0.00	0%
D1120	Prophylaxis - Child	35.00	35.00	35.00	0.00	0%
D1206	Topical Application Fluoride	18.52	19.88	19.88	0.00	0%
D1208	Topical Fluoride (<20)	19.00	19.88	19.88	0.00	0%
D1351	Sealant - Per Tooth	35.00	35.00	35.00	0.00	0%
D1354	Interim caries arresting medicament, SDF	25.00	25.00	25.00	0.00	0%
D1510	Space Maintainer - fixed - Unilateral	220.00	220.00	220.00	0.00	0%
D2140	Amalgam - 1 Surface Prim and Perm	79.00	89.84	89.84	0.00	0%
D2150	Amalgam - 2 Surface Prim and Perm	100.00	113.82	113.82	0.00	0%
D2160	Amalgam - 3 Surface Prim and Perm	110.00	131.79	131.79	0.00	0%
D2161	Amalgam - 4+ Surface Prim and Perm	124.00	145.08	145.08	0.00	0%
D2330	Resin - 1 Surface, Anterior, Prim and Perm	80.00	83.36	83.36	0.00	0%
D2331	Resin - 2 Surface, Anterior, Prim and Perm	100.00	102.98	102.98	0.00	0%
D2332	Resin - 3 Surface, Anterior, Prim and Perm	126.00	126.00	126.00	0.00	0%
D2335	Resin - 4 Surface, Anterior, Prim and Perm	150.00	154.21	154.21	0.00	0%
D2391	Resin - 1 Surface, Post Prim and Perm	105.00	105.00	105.00	0.00	0%
D2392	Resin - 2 Surface, Post Prim and Perm	150.00	150.00	150.00	0.00	0%
D2393	Resin - 3 Surface, Post & Perm Only	171.00	171.00	171.00	0.00	0%
D2394	Resin - 4 Surface, Post Prim and Perm	220.00	220.00	220.00	0.00	0%
D6059	Crown-Porcelain fused to high noble metal Private Pay	new code in FY21	500.00	500.00	0.00	0%
D2920	Dental Recement Crown	25.00	25.00	25.00	0.00	0%
D2930	Prefab Stainless Steel Crown, Prim	153.00	182.51	182.51	0.00	0%
D2931	Prefab Stainless Steel Crown, Perm	165.00	196.28	196.28	0.00	0%
D2940	Sedative Filling	42.00	50.31	50.31	0.00	0%
D3220	Therapeutic Pulpotomy	90.00	95.33	95.33	0.00	0%
D4341	Perio Scale per Quad	106.00	127.18	127.18	0.00	0%
D4342	Perio Scaling / Root Planing - 1 to 3 / Quadrant	62.00	62.00	62.00	0.00	0%
D4346	Dental Scaling of gingival inflammation	75.00	75.00	75.00	0.00	0%
D4355	Full Mouth Debridement	75.00	85.23	85.23	0.00	0%
D4381	Localized Delivery of Antimicrobial Agent (Arestin)	new code in FY21	65.00	65.00	0.00	0%
D4910	Periodontal Maintenance	new code in FY21	61.28	61.28	0.00	0%
D5110	Complete Denture - Maxillary	700.00	739.80	739.80	0.00	0%
D5120	Complete Denture - Mandibular	700.00	739.80	739.80	0.00	0%
D5130	Immediate Maxillary Denture	700.00	700.00	700.00	0.00	0%
D5140	Immediate Mandibular Denture	700.00	700.00	700.00	0.00	0%
D5211	Maxillary Partial Denture - Resin Base	460.00	548.63	548.63	0.00	0%
D5212	Mandibular Partial Denture - Resin Base	460.00	548.63	548.63	0.00	0%
D5213	Maxillary Partial Denture - Cast Metal w/ Resin	710.00	816.50	816.50	0.00	0%
D5214	Mandibular Partial Denture - Cast Metal w/ Resin	710.00	816.50	816.50	0.00	0%
D5281	Unilateral Cast / Partial	300.00	2 codes in FY21	2 codes in FY21	N/A	N/A
D5282	Removable Unilateral Partial Denture-Maxillary	new code in FY21	345.00	345.00	0.00	0%
D5283	Removable Unilateral Partial Denture-Mandibular	new code in FY21	345.00	345.00	0.00	0%
D5225	Flexible Base Maxillary Partial	new code in FY21	725.00	725.00	0.00	0%
D5226	Flexible Base Mandibular Partial	new code in FY21	725.00	725.00	0.00	0%
D5410	Adjust Complete Denture - Maxillary	59.00	59.00	59.00	0.00	0%
D5411	Adjust Complete Denture - Mandibular	59.00	59.00	59.00	0.00	0%
D5421	Adjust Partial Denture - Maxillary	59.00	59.00	59.00	0.00	0%
D5422	Adjust Partial Denture - Mandibular	59.00	59.00	59.00	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Public Health Fee Schedule		FY 2020	FY 2021	FY 2022	Increase / (Decrease)	I/(D) Percent
Dental Clinic						
CPT	Service Description					
D5511	Repair broken complete denture, Mandibular	82.00	97.60	97.60	0.00	0%
D5512	Repair broken complete denture, Maxillary	82.00	97.60	97.60	0.00	0%
D5520	Replace Missing / Broken Teeth - Denture	70.00	82.25	82.25	0.00	0%
D5611	Repair resin partial denture, Mandibular	82.00	97.60	97.60	0.00	0%
D5612	Repair resin partial denture, Maxillary	82.00	97.60	97.60	0.00	0%
D5630	Repair or Replace Broken Clasp	156.00	187.20	187.20	0.00	0%
D5640	Replace Broken Teeth - Per Tooth	70.00	80.37	80.37	0.00	0%
D5650	Add Tooth to Existing Partial Denture	85.00	100.60	100.60	0.00	0%
D5660	Add Clasp to Existing Partial Denture	183.00	183.00	183.00	0.00	0%
D5750	Reline Complete Maxillary Denture (Lab)	182.00	218.38	218.38	0.00	0%
D5751	Reline Mandibular Partial Denture (Lab)	182.00	218.38	218.38	0.00	0%
D5760	Reline Maxillary Partial Denture (Lab)	177.00	213.60	213.60	0.00	0%
D5761	Reline Mandibular Partial Denture (Lab)	177.00	213.60	213.60	0.00	0%
D5810	Interim Complete Denture (Maxillary)	new code in FY21	275.00	275.00	0.00	0%
D5811	Interim Complete Denture (Mandibular)	new code in FY21	275.00	275.00	0.00	0%
D5820	Flipper/Interim Acrylic Partial (Max. Temp)	new code in FY21	275.00	275.00	0.00	0%
D5821	Flipper/Interim Acrylic Partial (Mand. Temp)	new code in FY21	275.00	275.00	0.00	0%
D5824	Flexible Unilateral Removable Partial - Maxillary	new code in FY21	300.00	300.00	0.00	0%
D5826	Flexible Unilateral Removable Partial - Mandibular	new code in FY21	300.00	300.00	0.00	0%
D7111	Extraction, Coronal Remnants - Deciduous Tooth	76.00	76.00	76.00	0.00	0%
D7140	Extraction, Permanent Tooth	92.00	92.00	92.00	0.00	0%
D7210	Surgical Removal - Tooth / Bone	125.00	138.17	138.17	0.00	0%
D7510	Incision / Drain Abscess Intra-Soft	175.00	175.00	175.00	0.00	0%
D9110	Palliative Treat (Min. Proc)	new code in FY21	45.00	45.00	0.00	0%
D9230	Nitrous Oxide Analgesia	new code in FY21	54.00	54.00	0.00	0%
D9944	Hard Night Guard	new code in FY21	225.00	225.00	0.00	0%
D9945	Soft Night Guard	new code in FY21	115.00	115.00	0.00	0%
LU404	Copy of X-Ray Films (Paper or Electronic)	10.00	10.00	10.00	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Register of Deeds	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Land Records								
Instruments in General								
up to 15 pages	26.00	per 15 pgs	26.00	per 15 pgs	26.00	per 15 pgs	0.00	0%
each additional page over 15	4.00	per page	4.00	per page	4.00	per page	0.00	0%
Deeds								
up to 15 pages	26.00	per 15 pgs	26.00	per 15 pgs	26.00	per 15 pgs	0.00	0%
each additional page over 15	4.00	per page	4.00	per page	4.00	per page	0.00	0%
Deeds of Trust and Mortgages								
up to 35 pages	64.00	per 15 pgs	64.00	per 15 pgs	64.00	per 15 pgs	0.00	0%
each additional page over 15	4.00	per page	4.00	per page	4.00	per page	0.00	0%
Excise Tax on Deeds (Per \$1,000 based on purchase price)	2.00	per \$1,000 purch price	2.00	per \$1,000 purch price	2.00	per \$1,000 purch price	0.00	0%
Cancellations or Satisfactions								
Non-Standard Document (EFF 7-1-2002 and Revised 10-01-2011*)	25.00	Document (plus recording fee)	25.00	Document (plus recording fee)	25.00	Document (plus recording fee)	0.00	0%
Subsequent Instrument Reference (Assignments Only) (Per Additional Reference)	10.00	Add'l Ref	10.00	Add'l Ref	10.00	Add'l Ref	0.00	0%
Indexing Parties - All Documents (Per Name Over 20 Names)	2.00	Name (Over 20 names)	2.00	Name (Over 20 names)	2.00	Name (Over 20 names)	0.00	0%
Plats								
Certified Copy	5.00	Copy	5.00	Copy	5.00	Copy	0.00	0%
Uncertified Copy	1.00	Copy	1.00	Copy	1.00	Copy	0.00	0%
By Mail	2.00	Copy	2.00	Copy	2.00	Copy	0.00	0%
Right of Way Plans								
each additional page	5.00	page	5.00	page	5.00	page	0.00	0%
Certified Copies								
for first page	5.00	page	5.00	page	5.00	page	0.00	0%
each additional page	2.00	page	2.00	page	2.00	page	0.00	0%
Uniform Commercial Code (UCC's)								
for one to two pages	38.00	document	38.00	document	38.00	document	0.00	0%
for three to ten pages	45.00	document	45.00	document	45.00	document	0.00	0%
for each page over ten pages	2.00	page > 10	2.00	page > 10	2.00	page > 10	0.00	0%
Uncertified Copies (Per Page)								
By Mail (Per Page)	1.00	page	1.00	page	1.00	page	0.00	0%
<p>*NOTE: Effective 7-1-2002 and revised 10-01-2011, any instrument presented for registration must meet all of the following requirements:</p> <ol style="list-style-type: none"> 1. Presented on 8 ½ " x 11" or 8 ½ " x 14" paper 2. Has a blank margin at top of first page of 3" and ¼ " on remaining sides of the first page and all sides of subsequent pages. 3. Typed or printed in black on white paper in a legible font that is not smaller than 9 pt. in size. 4. Is printed on single-sided pages. 5. Indicates the type of instrument at the top of the first page. 6. The new requirements permit blanks to be filled in and corrections to be made by hand in pen. If a document presented for recording does not meet all of the requirements, the register should first collect the new \$25.00 fee for filing a "non-standard" document. After this fee has been collected, the register may then record the document and collect the applicable recording fees. 								
Vital Records								
Certified Copies (Birth, Death and Marriage Certificates)	10.00	each	10.00	each	10.00	each	0.00	0%
Birth and Death Amendments (Raleigh's Fee is 15.00, Expedite Fee is 45.00)	10.00	each	10.00	each	10.00	each	0.00	0%
Legitimations (Raleigh's Fee is 15.00, Expedite Fee is 45.00)	10.00	each	10.00	each	10.00	each	0.00	0%
Delayed Birth Certificate Application (No Fee to Raleigh)	10.00	each	10.00	each	10.00	each	0.00	0%
Marriage Licenses:								
Issuing a License	60.00	each	60.00	each	60.00	each	0.00	0%
Marriage License Correction	10.00	each	10.00	each	10.00	each	0.00	0%
Notary Authentication								
Uncertified Copies (In Person or By Mail)	1.00	each	1.00	each	1.00	each	0.00	0%
DD-214 (Military Discharge Registration and Copies)	No Fee		No Fee		No Fee			
Passports								
Passport Execution Fee	35.00	each	35.00	each	35.00	each	0.00	0%
Photo Fee	10.00	each	10.00	each	10.00	each	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Sheriff's Office	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Animal Services								
Return fees for strays								
First Occurrence	25.00	per animal	25.00	per animal	25.00	per animal	0.00	0%
							<i>additional 5.00 per day for 10 days</i>	
Second Occurrence	50.00	per animal	50.00	per animal	50.00	per animal	0.00	0%
							<i>additional 5.00 per day for 10 days</i>	
Third Occurrence	75.00	per animal	75.00	per animal	75.00	per animal	0.00	0%
							<i>additional 5.00 per day for 10 days</i>	
Fourth Occurrence	100.00	per animal	100.00	per animal	100.00	per animal	0.00	0%
							<i>additional 5.00 per day for 10 days</i>	
Return fees - quarantined animals (The Animal Shelter quarantines animals that have bitten for 10 days.)								
Retrieval Fee	25.00	per animal	25.00	per animal	25.00	per animal	0.00	0%
							<i>additional 5.00 per day for 10 days</i>	
Adoptions	85.00	each	85.00	each	85.00	each	0.00	0%
Rescues (For approved 501c-3 animal rescue organizations.)	25.00	each	25.00	each	25.00	each	0.00	0%
Medical Charges (One year rabies shot.)	5.00	each	5.00	each	5.00	each	0.00	0%
Sheriff's Office								
Gun Permits (Purchase Permits)	5.00	each	5.00	each	5.00	each	0.00	0%
Concealed Carry Weapons Permit (CCW)								
For initial application	90.00	each	90.00	each	90.00	each	0.00	0%
For renewal	75.00	each	75.00	each	75.00	each	0.00	0%
CCW - Retired law enforcement officer								
For initial application	45.00	each	45.00	each	45.00	each	0.00	0%
For renewal	40.00	each	40.00	each	40.00	each	0.00	0%
Duplicate CCW permit	15.00	each	15.00	each	15.00	each	0.00	0%
Officer Fees (This fee is set by NC Statute and covers the cost of serving civil processes.)								
Process issued in NC	30.00	each	30.00	each	30.00	each	0.00	0%
Process issued out of state	50.00	each	50.00	each	50.00	each	0.00	0%
Criminal subpoena	5.00	each	5.00	each	5.00	each	0.00	0%
Restitution								
							<i>varies by defendant and individual cases</i>	

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Solid Waste	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Household Bagged Garbage								
Small garbage bag (up to 13 gallons)	0.75	per bag	0.75	per bag	0.75	per bag	0.00	0%
Large garbage bag (14 to 33 gallons)	1.25	per bag	1.25	per bag	1.25	per bag	0.00	0%
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	0%
Tipping Fees								
Municipal solid waste tipping fee (1)								
- 0-750 tons per month (secured load)	42.00	per ton	42.00	per ton	42.00	per ton	0.00	0%
- 0-750 tons per month (unsecured load*)	84.00	per ton	84.00	per ton	84.00	per ton	0.00	0%
- 751-1,500 tons per month (secured load)	40.00	per ton	40.00	per ton	40.00	per ton	0.00	0%
- 751-1,500 tons per month (unsecured load*)	80.00	per ton	80.00	per ton	80.00	per ton	0.00	0%
- 1,501-2,500 tons per month (secured load)	38.00	per ton	38.00	per ton	38.00	per ton	0.00	0%
- 1,501-2,500 tons per month (unsecured load*)	76.00	per ton	76.00	per ton	76.00	per ton	0.00	0%
- 2,501-3,000 tons per month (secured load)	36.00	per ton	36.00	per ton	36.00	per ton	0.00	0%
- 2,501-3,000 tons per month (unsecured load*)	72.00	per ton	72.00	per ton	72.00	per ton	0.00	0%
> 3000 tons per month (secured load)	32.00	per ton	32.00	per ton	32.00	per ton	0.00	0%
> 3000 tons per month (unsecured load*)	64.00	per ton	64.00	per ton	64.00	per ton	0.00	0%
Construction and demolition materials tipping fee (2)								
- 0-100 tons per month (secured load)	36.00	per ton	36.00	per ton	36.00	per ton	0.00	0%
- 0-100 tons per month (unsecured load*)	72.00	per ton	72.00	per ton	72.00	per ton	0.00	0%
- 101-300 tons per month (secured load)	34.00	per ton	34.00	per ton	34.00	per ton	0.00	0%
- 101-300 tons per month (unsecured load*)	68.00	per ton	68.00	per ton	68.00	per ton	0.00	0%
- 301-400 tons per month (secured load)	32.00	per ton	32.00	per ton	32.00	per ton	0.00	0%
- 301-400 tons per month (unsecured load*)	64.00	per ton	64.00	per ton	64.00	per ton	0.00	0%
- 401 or greater tons per month (secured load)	30.00	per ton	30.00	per ton	30.00	per ton	0.00	0%
- 401 or greater tons per month (unsecured load*)	60.00	per ton	60.00	per ton	60.00	per ton	0.00	0%
Yard Waste								
- 0-100 tons per month (secured load)	35.00	per ton	35.00	per ton	35.00	per ton	0.00	0%
- 0-100 tons per month (unsecured load*)	70.00	per ton	70.00	per ton	70.00	per ton	0.00	0%
- 100 or greater tons per month (secured load)	18.00	per ton	18.00	per ton	18.00	per ton	0.00	0%
- 100 or greater tons per month (unsecured load*)	36.00	per ton	36.00	per ton	36.00	per ton	0.00	0%
Wood pallet tipping fee	35.00	per ton	35.00	per ton	35.00	per ton	0.00	0%
Scrap tires not eligible for free disposal (3)	82.00	per ton	88.28	per ton	90.05	per ton	1.77	2%

Notes								
(1)	Minimum fee for Municipal Solid Waste (MSW) is \$5.00 per vehicle, effective July 1, 2013.	FY 2014 and after	FY 2014 and after	FY 2014 and after	n/a	n/a	n/a	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.							

Flat Rate Trailer Fees @ Solid Waste Management Facility								
MSW (Municipal Solid Waste)								
Single Axle Trailer (secured load)	10.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Single Axle Trailer (unsecured load*)	20.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Pick-up Truck, Car, SUV, or Van (secured load)	10.00	per load	10.00	per load	10.00	per load	0.00	0%
Pick-up Truck, Car, SUV, or Van (unsecured load*)	20.00	per load	20.00	per load	20.00	per load	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Solid Waste	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - secured load)	10.00	per load	10.00	per load	10.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - unsecured load*)	20.00	per load	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - secured load)	n/a	n/a	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - unsecured load*)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	20.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Trailer (unsecured load*)	40.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - secured load)	20.00	per load	30.00	per load	30.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - unsecured load*)	40.00	per load	60.00	per load	60.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - secured load)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - unsecured load*)	n/a	n/a	80.00	per load	80.00	per load	0.00	0%
Box Truck or Covered Trailer < 16 ft long	20.00	per load	30.00	per load	30.00	per load	0.00	0%
Box Truck or Covered Trailer > 16 ft long	20.00	per load	40.00	per load	40.00	per load	0.00	0%
C&D (Construction & Demolition)								
Single Axle Trailer (secured load)	15.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Single Axle Trailer (unsecured load*)	30.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Pick-up Truck (secured load)	10.00	per load	10.00	per load	10.00	per load	0.00	0%
Pick-up Truck (unsecured load*)	20.00	per load	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - secured load)	15.00	per load	10.00	per load	10.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - unsecured load*)	30.00	per load	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - secured load)	n/a	n/a	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - unsecured load*)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	30.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Trailer (unsecured load*)	60.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - secured load)	30.00	per load	30.00	per load	30.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - unsecured load*)	60.00	per load	60.00	per load	60.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - secured load)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - unsecured load*)	n/a	n/a	80.00	per load	80.00	per load	0.00	0%
Box Truck or Covered Trailer < 16 ft long	30.00	per load	30.00	per load	30.00	per load	0.00	0%
Box Truck or Covered Trailer > 16 ft long	30.00	per load	40.00	per load	40.00	per load	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Solid Waste	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Yard Waste								
Single Axle Trailer (secured load)	10.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Single Axle Trailer (unsecured load*)	20.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Pick-up Truck, Car, SUV, or Van (secured load)	5.00	per load	10.00	per load	10.00	per load	0.00	0%
Pick-up Truck, Car, SUV, or Van (unsecured load*)	10.00	per load	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - secured load)	10.00	per load	10.00	per load	10.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or less - unsecured load*)	20.00	per load	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - secured load)	n/a	n/a	20.00	per load	20.00	per load	0.00	0%
Single Axle Flat Bed Truck or Single Axle Trailer (2 ft. Sides or greater - unsecured load*)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	20.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Trailer (unsecured load*)	40.00	per load	n/a	n/a	n/a	n/a	n/a	n/a
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - secured load)	20.00	per load	30.00	per load	30.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or less - unsecured load*)	40.00	per load	60.00	per load	60.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - secured load)	n/a	n/a	40.00	per load	40.00	per load	0.00	0%
Dual Axle Flat Bed Truck or Dual Axle Trailer (2 ft sides or greater - unsecured load*)	n/a	n/a	80.00	per load	80.00	per load	0.00	0%
Box Truck or Covered Trailer < 16 ft long	20.00	per load	30.00	per load	30.00	per load	0.00	0%
Box Truck or Covered Trailer > 16 ft long	20.00	per load	40.00	per load	40.00	per load	0.00	0%

*A "secured load" as referenced herein is a load which meets the requirements of N.C.G.S. § 20-116(g). Any load which does not meet such requirements shall be considered an "unsecured load".

Other Fees and Services

Purchase of Finished Compost	20.00	per cubic yd (yd ³)	20.00	per cubic yd (yd ³)	20.00	per cubic yd (yd ³)	0.00	0%
Electronics	n/a	n/a	10.00	per TV/CRT	10.00	per TV/CRT	0.00	0%
Solid Waste Management Facility Commercial Truck Permit	50.00	annual per vehicle	250.00	annual per customer	250.00	annual per customer	0.00	0%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	0.00	0%

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.

FY 2014 and after	FY 2014 and after	FY 2014 and after	n/a	n/a
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Recyclables and Hazardous Household Waste Information

- Union County offers free disposal of Recyclables and Hazardous Household Waste to County residents.
- Businesses are eligible for free disposal of recyclables only.
- Union County no longer offers credits for recyclables.

Tax Rate and Fee Schedule

Attachment B

FY 2022 Proposed Operating & Capital Budget

Transportation Fee Schedule	FY 2020		FY 2021		FY 2022		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Passenger Fares								
Transportation provided in rural areas (RGP)	2.00	per trip	2.00	per trip	2.00	per trip	0.00	0%
Transportation provided to work (DOTE2)	2.00	per trip	2.00	per trip	2.00	per trip	0.00	0%
Late Cancellation Fee								
Scheduled trip is canceled after 12:00pm on business day preceding trip	2.00	per trip	2.00	per trip	2.00	per trip	0.00	0%

Reader's Guide to the Budget

FY 2022 Proposed Operating & Capital Budget

Purpose

This budget document summarizes all the Department programs provided by Union County government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2021, to June 30, 2022 ("Fiscal Year 2022").

Summary Format

For FY 2022, the budget reports that are shown for each Department depend on the programmatic levels within the area. The reports are arranged from Department summary level to subprogram detailed level.

The report provides actual figures for FY 2017 through FY 2020; the FY 2021 revised budget, and the proposed budget for FY 2022; scheduled to be approved as of June 21st 2021. For each Department, an Expenditures by Program report and Expenditures by Subprogram report is provided and includes similar information.

Full-time Equivalent Positions

Personnel information includes the authorized number of full-time equivalent (FTE) positions in the Department or Fund. FTE position count calculates staffing levels by the number of hours worked relative to a standard working schedule of 2,080 hours per year. For instance, a part-time position for 20 hours per week, or 1,040 hours per year, is considered 0.50 FTE.

Budget Process

The annual budget process commences in the fall of the preceding year, with the distribution of the Budget Instruction Manual and the development of the Budget Calendar. The calendar establishes the time lines for the process, including the date of submission of Department requests, budget work sessions and public hearings that lead to final adoption of the Operating and Capital Budget Ordinance.

Department requests are based on guidance from the Budget Instruction Manual and annual training for key staff involved in the budget preparation. A target based budget using zero-based budgeting model was used in arriving at the target amount in preparing the budget. This concept consists of building the cost from the ground up. Core concepts for budget development include the following:

- Maintaining fiscal discipline
- Investing in Core Services
- Implementing a strategic framework for internal business processes

Board of Commissioner's Authorization and Appropriations

In compliance with the North Carolina Local Government Budget and Fiscal Control Act (G.S. 159-8) the Board of Commissioners adopts an annual balanced budget ordinance for all governmental and proprietary funds except funds authorized by project ordinances. All budget ordinances are prepared on the modified accrual basis of accounting. The annual budget for governmental funds and proprietary funds must be adopted no later than July 1. Agency funds are not required by State Law to be budgeted. All capital projects funds and certain special revenue funds and expendable trust funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete.

Department Mission

Budget Management provides essential budgeting, planning and forecasting services to support the County in its pursuit of excellence and public service to the residents of Union County through collaboration and engagement.

Department Services Provided

The Budget Management Department focuses on preparing and monitoring the County's operating and capital budgets; reviewing the efficiency of County activities; maintaining long-range financial planning models and providing assistance to the County Manager and other departments in management planning and evaluation. The Budget Office also encourages efficient resource allocation through development of County budgets that are aligned with the priorities of the community and of the Board of County Commissioners.

Department FY 2022 Discussion

The Budget Management Department was established as a separate entity from the County's Financial Services department during the 2020 Fiscal Year. At this time, two additional analysts were approved as budget enhancements to join the two existing budget analysts and the County budget director to help carry forward the strategic vision of the Union County Board of County Commissioners. Since this time, great strides in the team's capacity, subject mastery and motivation has grown to better serve the community. Year one successes include, the successful procurement, design and implementation of a new budget software solution, which has significantly increased the user experience of department partners and the ability for meaningful data analysis and report production. The department has also created and implemented a new process using predictive methodologies that provides monthly budget review and end of year forecasting to departments in a timely manner, making it possible to "act instead of react" to potential areas of concern.

During the FY 2020 budget year, the budget team has also partnered with departments to create and implement a performance measurement framework for the County, allowing departments to set operational performance targets and to report progress back to the County Manager, Board of County Commissioners and taxpayers. This process will also allow the Board of County Commissioners and the County Manager the ability to link the investment of resident tax dollars to departmental accountability and strategic planning.

Recent investment into the County budget function has yielded notable results and the intent is to continue adding value to the organization and community. There are no FY 2022 enhancement requests.

Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 10.9 percent increase over the prior year, a majority of which is related to personnel cost increases. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021 and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. This proposal does not include any department enhancement requests for FY 2022.

Department Analysis highlights the major budgetary changes year over year.

Department Mission, Services Provided and Goals for the Year.

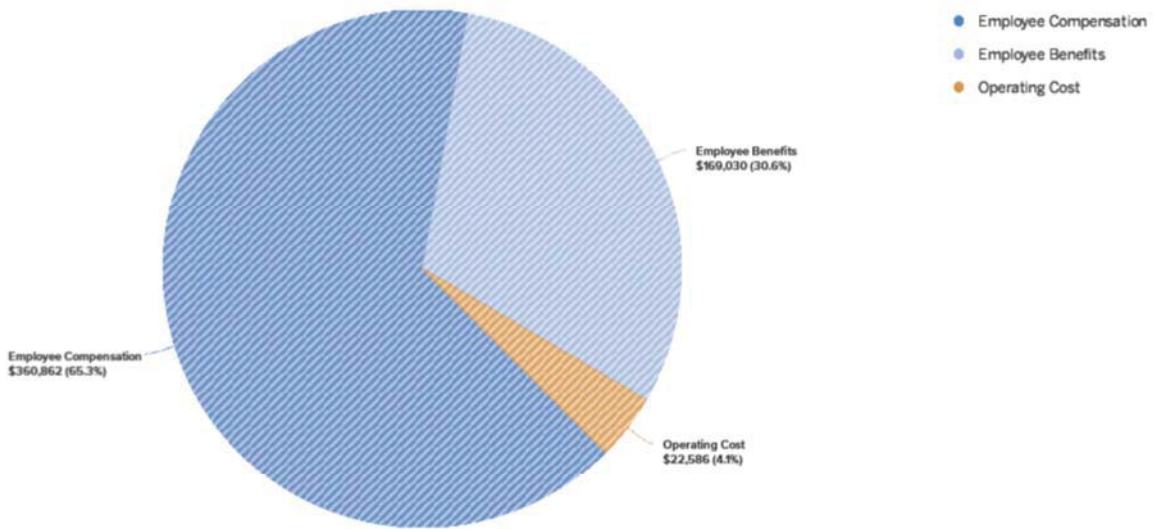
Revenue & Expenditures by Category



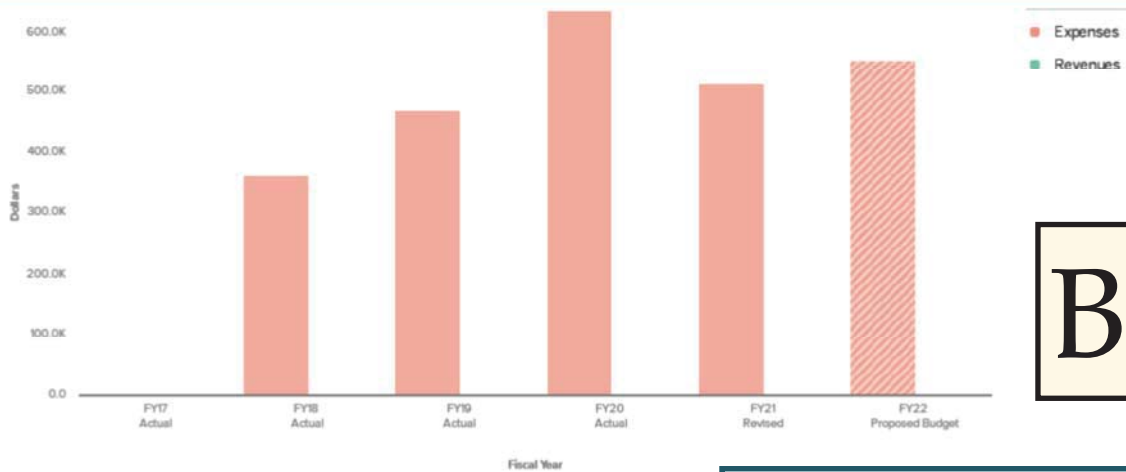
This department is not expected to collect revenue in FY 2021-22.

A – Revenue and Expenditures by Category

The table lists the FY 2022 Proposed projected revenue (if applicable) and expenditure amounts and the percentage weight by category (type).



Revenue & Expenditures Trend by Year



B– Revenue and Expenditure Trend by Year

The bar graph shows the yearly change in Revenue and Expenditures from Actual FY 2017 to Proposed FY 2022.

Net Program Cost

A

A–Program Costs by Department
The table lists the FY 2022 Proposed projected expenditures amount by program.

	FY22 Program Net Costs
Budget	\$ 552,479
Total	\$ 552,479

B

Dollar amount change from FY 2021 to FY 2022

Percentage change from FY 2021 to FY 2022

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
Expenses	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	\$ 552,479	\$ 40,139	7.27%
Employee Benefits	\$ 8,996	\$ 128,181	\$ 181,523	\$ 145,963	\$ 169,030	\$ 169,030	\$ 23,067	13.65%
Employee Compensation	\$ 8,322	\$ 288,169	\$ 406,153	\$ 348,543	\$ 360,862	\$ 360,862	\$ 12,319	3.41%
Operating Cost	\$ 3,758	\$ 52,473	\$ 46,940	\$ 17,834	\$ 22,586	\$ 22,586	\$ 4,752	21.04%
Revenues Less Expenses	\$ 0	\$ -361,077	\$ -468,823	\$ -634,616	\$ -512,340	\$ -552,479	\$ -40,139	-7.27%

C

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	3.50	4.55	5.65	5.65	5.00	5.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	3.50	4.55	5.65	5.65	5.00	5.00	0.00	0.00%

D

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Budget	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	\$ 40,139	7.27%
Total	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	\$ 40,139	7.27%

E

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Budget	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	\$ 40,139	7.27%
Total	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	\$ 40,139	7.27%

B– Net County Cost of Proposed Expansions
Expenditures and Personnel that are proposed as a part of Department Expansions. This section will be removed if there are not any proposed Expansions.

C– Department Revenue & Expenditure Summary
Total Revenue (over)/under Expenditures for the specified fiscal year.

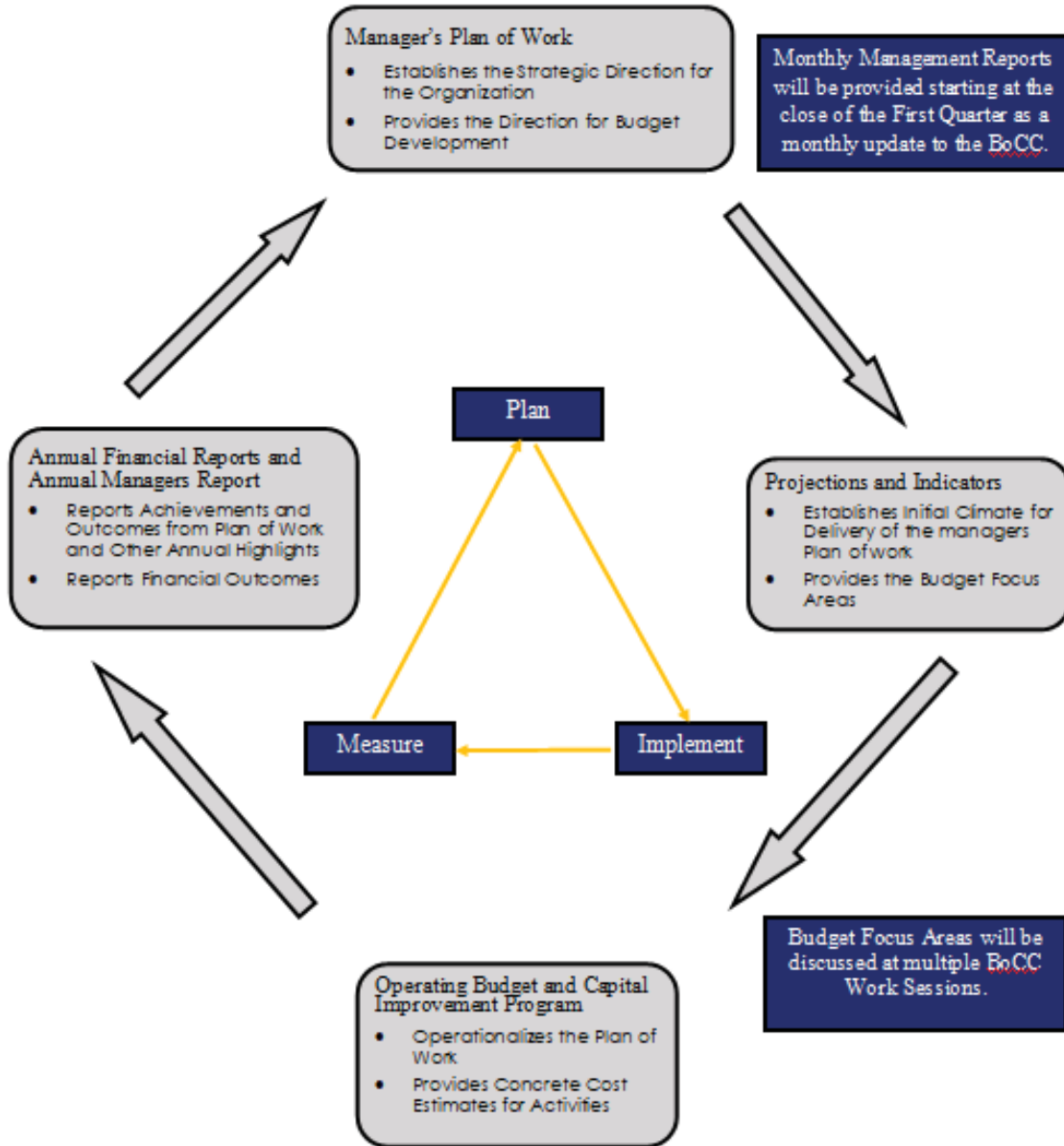
D– Department FTE Summary
Personnel could be allocated across multiple Departments. Portion of Personnel allocated to this particular Department.

E– Expenditures by Program, Subprogram

Budget Process

FY 2022 Proposed Operating & Capital Budget

Union County Annual Budget Planning Cycle



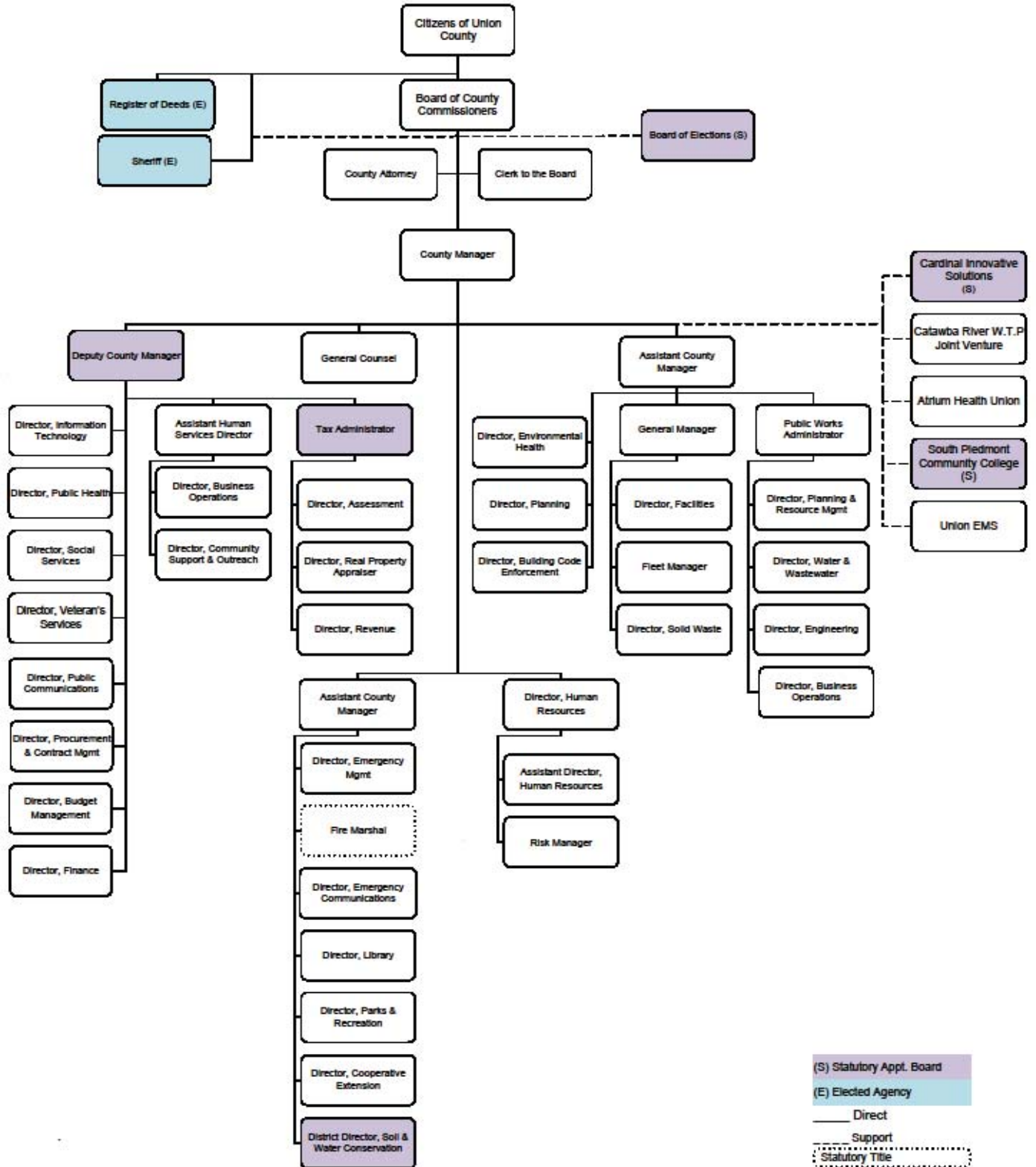
Budget Calendar

FY 2022 Proposed Operating & Capital Budget

Date	Task
December	
December 4, 2020	Budget Management Virtual Kickoff Meeting with Departments
December 21, 2020	Union County Board of Commissioners' Regular Meeting - FY 2021 Sales Tax Update and FY 2022 Economic Overview
January	
January 15, 2021	Community Partner Funding Requests due to Budget Management
February	
February 1, 2021	Department Budget Requests, Expansions, and Narratives due to Budget Management for Review
February 8, 2021	Union County Board of Commissioners' Work Session - FY 2021 Mid-Year Projections
February 26, 2021	Executive Team and Departments provided Manager's Workbook
March	
March 8, 2021	Union County Board of Commissioners' Work Session - FY 2022 Budget Process Update
March 18, 2021	Union County Board of Commissioner's Joint Meeting with Union County Board of Education
April	
April 1-30, 2020	County Department Expansion requests and Capital Improvement Projects considered by County Executive Team.
April 12, 2021	Union County Board of Commissioners' Work Session - FY 2022 Key Performance Indicator Program for Departments
May	
May 3, 2021	Union County Board of Commissioners' Regular Meeting - FY 2021 Year End Projections
May 10, 2020	Union County Board of Commissioners' Work Session - FY 2022 General and UCPS Capital, Debt Budget Planning and other Budget Items
June	
June 3, 2021	Union County Board of Commissioners' Special Meeting - Presentation of the County Manager's Proposed FY 2022 Budget
June 7, 2021	Union County Board of Commissioners' Public Hearing for the County Manager's Proposed FY 2022 Operating and Capital Budget
June 14, 2021	Union County Board of Commissioners' Work Session - Budget Work Session
June 21, 2021	Union County Board of Commissioners' Adoption of the FY 2022 Operating and Capital Budget Ordinance

Organizational Chart

FY 2022 Proposed Operating & Capital Budget



Basis of Budgeting and Basis of Accounting

FY 2022 Proposed Operating & Capital Budget

Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due).

The County maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The operating budget appropriation unit is defined as the function within a given fund. 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 XXV of the FY 2022 Operating and Capital Budget Ordinance (found in the Budget Message).

Any Department or agency appropriation increase must first be approved by the Board of County Commissioners. The County Manager is authorized to approve transfers of appropriations in an amount up to \$50,000 between appropriations units included in the budget ordinance. In addition, the County Manager may transfer, in amounts necessary, appropriation 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 for the State of North Carolina Chapter 159-15, a report of such transfers will be provided to the BOCC at its next regular meeting. Operating budget appropriations lapse at year-end.

Applicable Financial Reporting Framework (Basis of Accounting)

Basis of accounting refers to how revenues and expenditures or expenses and related assets and liabilities are recognized in the accounts and reported in the combined financial statements.

The governmental funds (General Fund, Special Revenue and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statements in the Comprehensive Annual Financial Report (Financial Statements). The accounting records for the County's enterprise and internal service funds are reported on a full accrual basis of accounting. Under this basis of accounting, revenues are recognized in the period earned and expenses are recognized in the period incurred.

The Financial Statements present the status of the County's finances on the basis of generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

- Compensated absences are accrued as earned by employees per GAAP as opposed to being expensed when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expensed on a budget basis.
- Capital Outlay within the Proprietary Funds is recorded as assets on a GAAP basis and expensed on a Budget basis.
- Depreciation expenses are recorded on a GAAP basis only.
- The Financial Statements include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

Financial Policies – Capital Improvement

FY 2022 Proposed Operating & Capital Budget

Objective

The purpose of the Capital Improvement Program (CIP) is to systematically identify, plan, schedule, finance, track, and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies, procedures, and appropriations.

The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase the long-term costs. As such, the County will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the six-year CIP and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure

Policy

- I. The CIP shall consist of all funds appropriated by the Board of County Commissioners for capital improvements either by county departments, external organizations, offices of county government, or outside agencies for which the County provides capital funding.
 - a. Capital improvement projects shall be defined as construction projects, renovation projects, property acquisition, and equipment purchases that cost at least \$100,000 and have a useful life of at least ten years.
 - i. For the purposes of the CIP, information technology projects of at least \$100,000 may be considered as capital improvement projects provided the useful life is at least five years.
 - ii. For the purposes of the CIP, fleet acquisition will be evaluated and recommended in accordance with fleet replacement procedures.
 - b. Minor capital outlay and equipment acquisition (less than \$100,000 or a useful life of less than ten years) shall be included in the operating budget.
- II. The County Manager, as the County's Budget Officer, shall annually submit a financially balanced, six-year Capital Improvement Program for review and approval by the County Commission, pursuant to the timelines established in the annual budget preparation schedule.
 - a. The CIP will be updated annually as part of the annual budget process.
 - b. The first year of the adopted CIP will be the capital budget for that year.
 - c. Submission of the CIP shall be consistent with the requirements established by North Carolina General Statutes Chapter 159.
 - d. The County Manager will develop necessary procedures and internal controls to develop and manage the implementation of the adopted CIP.
- III. The Capital Improvement Program shall include:
 - a. A Capital Improvement Program Message that provides a statement of CIP objectives and clearly demonstrates the program's relationship to the County's operating budget proposal and strategic and master plans.
 - b. Summaries of project request and funding sources that demonstrate the six-year Capital Improvement Program is balanced.
 - c. Detailed capital project descriptions to include the following:
 - i. Scope of the project that defines or describes the project.
 - ii. Justification for the project that clearly states the need and pertinent history.
 - iii. Estimated cost by project phase.
 - iv. Estimated funding by project.
 - v. Estimated operating budget impact by budget category.

Financial Policies – Capital Improvement

FY 2022 Proposed Operating & Capital Budget

- vi. Estimated implementation schedule that provides for the coordination of project timing, construction, and funding.
 - vii. Identification of Managing Department.
 - d. Schedule of proposed and existing debt requirements.
- IV. Staff will monitor projects in progress to ensure their timely completion or identify needed adjustments of the CIP as approved by the Board of County Commissioners.
 - a. The County Manager may make necessary transfers between phases and accounts within a project, however, transfers between projects, regardless of funding source, require Board of County Commissioner approvals.
 - b. Within ninety-days of the completion of a capital project any remaining appropriated funds for the project will revert to the fund balance of the funding source. Expenditure of excess funds may only occur by Board of County Commission action.
 - c. Appropriations for capital projects lapse three years after budget adoption if there is no progress on project implementation, as determined by the County Manger and recommended to Board of County Commissioners. Projects which lapse from a lack of activity may be resubmitted for inclusion in a future capital improvement program.
- V. Project expenditures and related accounting shall be in accordance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) requirements, and other bond and legal requirements.
 - a. Project funding shall be in accordance with the County's Debt Policies and the North Carolina General Statutes Chapter 159.
 - b. The County Finance Officer will evaluate project funding and expenditures to ensure compliance and appropriate accounting in accordance with applicable policies, procedures, principles, and standards.
- VI. It is anticipated that new general obligation debt funded projects shall be voted by referendum.
 - a. It is anticipated that new general obligation debt will be funded through increased tax rate, and that voter approval of general obligation debt represents a tacit approval of the accompanying tax rate.
 - b. It is anticipated that new general obligation debt matures; the associated tax rate will be reduced accordingly.

Adopted By the Board of County Commissioners on November 19, 2012.

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Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Union County's Finance Director is charged with the responsibility for prudently and properly managing any and all debt incurred by Union County, (the "County"). The following policy provides the methods, procedures, policies and practices which, when exercised, ensure the sound fiscal management of the County's debt program.

Scope

This policy applies to all debt issued or incurred by the County. This may include general obligation bonds, certificates of obligation/participation, limited obligation bonds, revenue bonds, capital leases, private placements, installment financings, and letters of credit.

Debt Limits

The net debt of the County, as defined in G.S. 159-55, is statutorily limited to 8% of the assessed valuation of the taxable property within the County. Total General Fund debt service will not exceed any limits imposed by the Local Government Commission (LGC). As a guide, formulas established by the LGC and rating agencies will be monitored and appropriately applied by the County. Debt service as a percentage of the General Fund operating budget should not exceed 15%.

The County evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate, the issuance of self-supporting revenue bonds and other self-supporting obligations are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the County. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions.

Objectives

Legal and Regulatory Compliance

The County's debt policies and procedures are designed to ensure compliance with all State and Federal Law governing debt, including but not limited to, State Law, Federal Law, Internal Revenue Service rules and regulations, Securities and Exchange Commission ("SEC") regulations, Municipal Securities Rulemaking Board ("MSRB") regulations, court rulings, and existing debt covenants.

As a result of the importance of complying with all legal and regulatory requirements, the Finance Director and the County Attorney will coordinate all activities necessary to issue debt, including but not limited to:

- selection of bond counsel;
- review of ordinances and resolutions provided by bond counsel;
- review of all documents necessary to issue debt provided by bond counsel; and
- verify compliance with the North Carolina Local Government Commission (LGC)

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Responsibility and Control

The ultimate responsibility and authority for issuing debt is approval by the County's governing body, the Union County Board of Commissioners. The Finance Director is charged with the responsibility for the appropriate management of the County's debt program. The Cash and Debt Management Analyst executes the day-to-day debt functions of the debt program following the policies and procedures as well as the guidance and recommendations of the Finance Director, the Senior Management, and Commissioners.

Selection of Service Providers

Financial Advisor

The Finance Director provides recommendations to Senior Management and the Board for the selection of a financial advisor for the County's debt program. The financial advisor may perform the following duties including but not limited to: presenting all available financing alternatives, comprehensive analyses for debt refinancing, recommendations for alternative financial structures, development of timing and sale of new issues, coordinating the market timing and pricing of debt securities, issuing and disseminating the bond offering documents and other disclosure requirements, coordinating with the underwriters of the bond issuance, seeking and coordinating ratings from the nationally recognized rating agencies, and providing guidance and advice about debt-related topics and the capital markets.

The recommendations to select a financial advisor will be based on the results of a formal request for proposal process. When the recommendation is made for Senior Management and Board approval, the basis for the recommendation will be submitted for review. The engagement of a financial advisor is implemented through the approval of a contract by the Union County Board of Commissioners that has a term of no more than five years.

Bond Counsel

The Finance Director coordinates with the County Attorney and Senior Management on the selection of bond counsel for any issue. When the bond counsel has been selected, they are responsible for providing an opinion to investors in two specific areas: first, the bond counsel must assure investors that the securities are valid and legally binding obligations of the County. Second, the bond counsel will state whether the interest on the bonds is exempt or not from federal taxation. The bond counsel also prepares or supervises the preparation of all bond documents necessary to execute the bond issuance. The bond counsel is responsible for coordinating with the County Attorney's office, Clerk to the Board and Finance Office as well as the County's financial advisor to ensure that all tasks associated with the bond issuance are completed within prescribed timeframes.

Underwriters

In a negotiated sale (See Methods of Sale), the Finance Director, after review with Senior Management, makes recommendations concerning underwriting firms to include in the underwriting syndicate. A diverse group of securities firms will be chosen based on past performance, demonstrated ability to resell, prior municipal issuance experience and other factors. While past demonstrated performance is the primary criteria for selection, within those criteria, the participation of historically underutilized businesses (HUBs) will be strongly encouraged.

The primary function of the underwriter is to purchase securities from the County and resell them to investors. Underwriters will be selected for each issue based on the particular experience and expertise necessary for that issue. The underwriter's compensation (an "underwriter's discount") is a percentage of the amount of bonds sold and is negotiated for each issuance. When the amount of bonds to be issued exceeds twenty million dollars (\$20 million) the LGC requires a Co-Manager Underwriting firm in addition to the primary Underwriting firm (Senior Managing Underwriter). Underwriter's employ their own Counsel.

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Trustee

The Trustee receives funds from the County and makes payments to bondholders, maintains records of bond ownership and acts as fiduciary agent for the benefit of the bondholders in enforcing the terms of the bond contract.

Local Government Commission

All bonds issued under the authority of the Local Government Bond Act are approved by the Local Government Commission (LGC). Approval of an application as noted in N.C.G.S. 159-51 for a bond issue to the LGC is contingent on criteria established in N.C.G.S. 159-52. Such criteria require resolution of issues such as low tax collection rate (below ninety percent (90%)), receipt of a qualified audit opinion, or violations of the Local Government Budget and Fiscal Control Act.

The County is required to send notice to the Joint Legislative Committee on Local Government at least 45 days before the LGC approves the County's application for all bonds or other debt obligations issued over \$1,000,000 for new projects, with the exception of schools, jails, courthouses, and administrative buildings.

No part of this policy may be construed or interpreted to supplant LGC authority or alleviate the County of any LGC requirements.

Bond Insurers / Liquidity Providers

Credit quality and marketability of securities may be enhanced through the purchase of municipal bond insurance. The County may pay a single premium and in turn the bond insurer unconditionally guarantees the payment of principal and interest to bondholders in the event of default. Prior to purchasing insurance for an issue, the County performs a cost-effectiveness analysis with assistance from the financial advisor and bond counsel. Due to the County's high credit quality, the costs of insurance typically outweigh the benefits the County may derive by insuring an issue, but due consideration will be given to the possibility of insurance.

Methods of Sale

The County typically chooses from three different methods of selling debt securities. The methods and the description of each method are listed below:

- 1. Competitive Sale** - Bonds are awarded in an auction-style of sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery.
- 2. Negotiated Sale** - The County chooses an under-writer or underwriting syndicate that is interested in reoffering a particular series of bonds to investors. The terms of the sale, including the size of the underwriter's discount, date of sale, and other factors are negotiated between the County and the Underwriter(s).

Although the method of sale is termed negotiated, individual components of the sale may be competitively bid. The components are subject to a market analysis and reviewed prior to recommendation by staff. Negotiated sales are more advantageous when there needs to be some flexibility in the sale date and market volatility is a concern. Negotiated sales are also often used when the issue is particularly large, if the sale of the debt issuance would be perceived to be more successful with pre-marketing efforts when a desired debt structure is a necessity and when market timing is a consideration.

- 3. Private Placement** – Debt may be privately placed with a lending institution when private placement will enhance the attractiveness of the offering consistent with the receipt of the lowest true interest cost possible. The Local Government Commission must approve the use of all private placements, in accordance with NC Statute 159-153.

The County considers the following criteria when determining the appropriate method of sale for any debt issuance:

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

(1) Complexity of the Issue – Municipal securities with complex security features require greater marketing and buyer education efforts on the part of the underwriter, to improve the investors' willingness to purchase.

(2) Volatility of Bond Yields – If municipal markets are subject to abrupt changes in interest rates, there may need to be some flexibility in the timing of the sale to take advantage of positive market changes or to delay a sale in the face of negative market changes.

(3) Familiarity of Underwriters with the County's Credit quality – If underwriters are familiar with the County's credit quality, a lower True Interest Cost may be achieved. Awareness of the credit quality of the County has a direct impact on True Interest Cost an underwriter will bid on an issue. Therefore, where additional information in the form of presale marketing benefits the interest rate, a negotiated sale may be recommended.

(4) Size of the Issue – The County may choose to offer sizable issues as negotiated so that pre-marketing and buyer education efforts may be done to promote the bond sale.

(5) Costs of Issuance – Should the County decide to offer a small issue, it may choose a private placement in order to avoid the usual higher costs of issuance generally associated with competitive and negotiated sales.

Bid Verifications

The County awards successful bidders on the basis of the lowest "True Interest Cost".

Allowable Discounts

In most cases, the County requires bidders to purchase bonds at par. When there are no prevailing limitations, a discount is permitted when market conditions indicate a discount provides a more competitive bid and when there is flexibility to increase the par amount of the issue. If there is considerable market activity on the date of the proposed sale or other market-related factor to necessitate improving the marketability of the issue, discounts may be permitted. Bidders are notified in advance of the allowance for discounts.

Term Bonds

Bidders may form term bonds based on the length of the maturity schedule. The resulting term bond structure must completely mirror the serial bond structure and must comply with the LGC requirements for weighted average maturity.

Retention

Prior to pricing a bond issue, the County will select a lead underwriter and co-managing underwriters for the underwriting syndicate. Each member of the syndicate will then be assigned an "account liability" for purposes of determining the amount of the unsold bonds that will be allocated to each member of the syndicate. The total account liabilities will add up to 100 percent and the lead underwriter will typically have a larger liability than the co-managing underwriters.

Management Fee

A management fee may be awarded to compensate the underwriters for providing assistance in structuring of the transaction, review of documents, coordination of the working group, efforts to obtain credit enhancement and other tasks. The management fee is typically allocated in the same allocation as the account liabilities.

Bond Rating Agency Application

Prior to issuing new debt or to issuing refunding debt, the County will submit a rating application to at least two of the nationally recognized rating agencies, which are Moody's Investors Service, Standard & Poor's Rating Service and Fitch Ratings.

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

As part of the application process, County staff may make a bond rating presentation directly to the credit analysts of the selected rating agencies. The County evaluates each time whether the circumstances favor making the presentation at the Bond Rating Agency offices, as a site visit or in some other convenient location. Included in the presentation, staff compiles information relevant to the County's current economic and financial condition as well as County initiatives. When issues occur the rating agency application and offering document will be supplemented by a minimum of a written presentation of updated information about the County since the last rating application.

Annually, the County will distribute the CAFR and the current operating and capital budgets to each of the bond rating agencies that maintain ratings on the County's outstanding debt obligations. Information about the County is also available on the County's website, www.co.union.nc.us.

Disclosure Documents

The financial advisor normally assists the County in the preparation of the Official Statement in conjunction with the sale of bond. The Official Statement contains relevant economic, financial and debt information to prospective purchasers of the new issue. Underwriters are required by SEC Rule 15c2-12 to obtain a copy of the Official Statement that is "deemed final" within 7 business days following the bidding or purchasing a new issue of securities. The senior underwriter files a copy of each Official Statement with the MSRB via its Electronic Municipal Market Access database ("EMMA").

Continuing Disclosure

The County is required under the provisions of SEC Rule 15c2-12 to provide current information annually to update certain information typically required in each Official Statement. The Official Statement provides relevant information in a series of tables. Those tables are updated and provided in the County's Comprehensive Annual Financial Report on an annual basis. This ensures the underwriters and investors have the opportunity to preview current information about the County prior to bidding or purchasing part or all of a County issuance or purchasing outstanding obligations in the secondary market. The CAFRs are filed with EMMA.

Additionally, the County will also provide timely notices of certain events to the MSRB. The County will provide notice of any of the following events with respect to bonds issued within ten business days after the occurrence of an event: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Obligations, or other material events affecting the tax status of the Obligations; (7) modifications to rights of holders of the Obligations, if material; (8) redemption of the Obligations, if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Obligations; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the County; (13) the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and (14) appointment of a successor Paying Agent/Registrar or change in the name of the Paying Agent/Registrar, if material.

Capital Program

One of the County's goals is to maintain the excellent quality of the County's infrastructure. One of the mechanisms to achieve that objective is the maintenance of a Capital Program. The Capital Program is outlined in the County's Capital Improvement Program Management Policy and also recommends a course of action if a new debt issuance is required.

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Bond Type & Structure

Fixed Interest versus Variable Interest

The County primarily issues fixed rate bonds to protect the organization against interest rate risk. The County has the option to issue variable rate bonds, and may if market conditions warrant consideration of such a structure. The County will limit the amount of variable rate bonds to no more than 10% of its total debt portfolio.

Derivatives

A derivative is a financial instrument whose value depends on other, more basic underlying variables. Derivatives may take the form of interest rate swaps; futures and options contracts; options on swaps; and other hedging mechanisms such as caps, floors, collars, and rate locks. Derivatives can provide interest rate savings, alter debt service patterns, and provide a hedge against risk associated with variable interest rate debt. However, derivatives also come with multiple risks that currently outweigh the benefits. The County believes capital objectives can be accomplished with traditional and more conservative financing methods and therefore limits the use of derivatives.

The County will also use an outside financial advisor for the preparation of derivative disclosures in our CAFR.

General Obligation Bonds

The County issues General Obligation Bonds for general purpose capital improvements when benefits accrue to the entire community. General Obligation Bonds are also used when the expectation of the project is that it will not generate significant revenues. The County pledges its "full faith and credit" and levies property tax to repay the debt. In order to issue General Obligation Bonds, the County's voters must authorize the amount to be issued through a referendum. General Obligation Bonds are sold for a term equal to, or less than, the useful life of the project that it is funding. The County may also issue two-thirds bonds of the prior year's general obligation net reduction without voter referendum as defined in N.C. GS 159-49.

As stated in the Union County Capital Improvement Program Management Policy, it is anticipated that new general obligation debt will be funded through increased tax rate, and that voter approval of general obligation debt represents a tacit approval of the accompanying tax rate. It is also anticipated that as new general obligation debt matures; the associated tax rate will be reduced accordingly.

Installment Financings / Certificates of Participation / Limited Obligation Bonds

The County has the opportunity to enter into installment financings under N.C. GS 160A-20, which are basically general obligation debt that do not require voter approval and the debt service obligations are subject to the annual appropriation by the Board of Commissioners. Although voter approval is not required, additional notification requirements do apply. The installment financings are secured by a lien on all or a portion of the property being financed, but otherwise are non-recourse to the County.

The County can enter into an installment financing as a private placement directly with a financial institution or, with the assistance of the Union County Public Facilities Corporation (Corporation), use Certificates of Participation (COPs) or Limited Obligation Bonds (LOBs) as a vehicle to finance the projects in the public markets.

The Corporation is a blended component unit of the County and exists to solely assist the County in financing public facilities. The Corporation is governed by a three-member board, all of whom are appointed by the County Board of Commissioners. The Board can remove any Corporation member with or without cause. The Corporation's transactions are reported within the General and Capital Projects Funds. The Corporation does not issue separate financial statements.

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Revenue Bonds

The County issues Revenue Bonds primarily for Union County's Water and Sewer Enterprise Systems. Revenue Bonds are secured by a specific source of revenue. There is no tax pledge. Revenue Bonds are issued to pay for improvements that benefit the users that repay the debt through user fees. When Revenue Bonds are issued or are outstanding, coverage requirements consistent with the bond covenant will be maintained. In addition to coverage requirements, additional system maintenance and renewal contribution levels may be required.

Conduit Securities

The County acts as a conduit for tax-exempt financing for several entities within the County. Union County Industrial Facilities and Pollution Control Financing Authority (Authority) is a component unit of the County and exists to issue and service revenue bond debt of private business for economic development purposes. The Authority is governed by a seven-member board, all of whom are appointed by the County Board of Commissioners (Board). The Board can remove any Authority member with or without cause. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements. The Authority does not issue separate financial statements.

The County may compel the entity issuing conduit financing to (1) commit to provide the municipal securities market with continuing disclosure information, (2) issue an Official Statement or other disclosure document that clearly describes the lack of direct financial support from the County or (3) obtain an opinion that states that the County will not be liable for the payment of principal and interest in the event of default by the conduit borrower. If the opinion cannot be obtained, the County may ask the conduit borrower to purchase bond insurance or provide a letter of credit in the County's name to protect taxpayers in event of default.

Structure

Bonds are generally issued with an average life of 20 years or less for general obligation bonds or 30 years for revenue bonds. Typically interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued. Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the County. The targeted maximum length to call is 10 years.

When considering structure, issues such as asset life, inter-generational equity, and affordability, among others, will be considered.

Investment of Bond Proceeds

Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest & Sinking funds may be invested longer as they have to be maintained for the life of the issue.

Post-Issuance Compliance

The County will comply with all tax rules on its tax-exempt debt, including arbitrage rebate requirements, spending of bond proceeds, use of financed facilities and record keeping as established by the Internal Revenue Service, and all disclosure requirements established by the Securities and Exchange Commission. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with the tax law and remitting rebatable earnings to the federal government in a timely manner in order to preserve the tax exempt status of the County's outstanding debt issues. The County Finance Director is responsible for such compliance efforts in consultation with the County Attorney and bond counsel.

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

Refunding & Restructuring Options

The County may elect to refund existing debt for any of the following reasons:

- To achieve interest rate savings in a declining interest rate environment, the minimum savings achieved will be in accordance with LGC standards and guidance;
- To update covenants on outstanding debt which impair efficient operations, require burdensome coverage, or prohibit necessary or desirable activities;
- To restructure the pattern of debt service associated with outstanding bond issues; and
- To alter bond characteristics such as call provision or payment dates.

The Tax Reform Act of 1986 limits each issue to one advance refunding for all issues issued after 1986.

When interest rate savings is the principal reason for advance refunding an issue, the County will have as a goal to, but not a requirement to, include issues that contribute three percent or more present value savings. Other factors may also affect the County's decision to advance refund an issue.

Debt Ratios

The County has identified key debt ratios that investors and financial analysts use when reviewing the County's creditworthiness. The County will periodically update for investors and others the values for these ratios. These ratios include:

- Debt as a percentage of assessed value – This ratio indicates the relationship between the County's debt and the taxable value of property in the County or the County's ability to repay the debt.
- Debt per capita is the ratio that indicates the per capita debt burden and is a general indicator of the County's debt burden.
- Debt per capita as a percentage of per capita income is a measure of the capacity of the County of citizens to finance tax-supported debt. A low ratio means that taxes required to pay debt represent a smaller portion of the average residents' income.
- Debt Service as a percent of general governmental expenditures – County's ability to repay debt without hampering other County services.
- Unreserved General Fund Balance as a percent of General Fund Operating Expenses.

Budget and Projections

The annual operating budget will include a detailed debt analysis and discussion to include:

- Debt Service Requirements;
- Debt Ratios;

Financial Policies - Debt

FY 2022 Proposed Operating & Capital Budget

- Projection of Debt Service Payments for future years; and
- Current Credit Ratings.

In addition, during the annual projection process, all projections should include anticipated debt service for new issuances based on the adopted CIP.

Adopted By the Board of County Commissioners on June 17, 2013

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Financial Policies – County Financial

FY 2022 Proposed Operating & Capital Budget

Overview

These “best management practices”, adopted by the Board of County Commissioners on March 15, 2004, are influenced by the North Carolina Local Government Budget and Fiscal Control Act, sound financial principles and credit guidelines advocated by the rating agencies and Local Government Commission. Operating independently of changing circumstances and conditions, these practices guide the Board in policy decision making and provide the Manager with a framework in developing budgetary and financial planning recommendations – both in the short term (the annual budget) and long-term (capital planning and financial forecasting).

The practices were modified November 1, 2004, to include parameters defining the use of derivative products to mitigate the County’s interest rate exposure, October 17, 2005, to include limitations regarding the duration in which independent accounting firms may conduct the annual audit, October 15, 2007, to include parameters regarding the imposition of user fees, September 15, 2008, to reflect refinements in the tax-supported debt capacity limits and March 30, 2010, to reflect debt composition (fixed, variable and derivatives), fiscal impact statements, tax rate increases in connection with bond referendums and the expansion of benchmarking metric definitions.

Operating Budget

1. The County will annually adopt a balanced budget by June 30, which will provide an operational plan for the upcoming fiscal year. A budget is balanced when planned expenditures equal anticipated revenues as required by the State of North Carolina.
2. The Manager will develop a budget which contains detailed budget recommendations for the next succeeding fiscal year (year 1) and financial targets for next budget year (year 2) following the first succeeding year.
3. The County will maintain a system of budgetary controls to ensure adherence to the budget.
4. Current operating revenues will be sufficient to support current operating expenditures. Fund balance appropriated for recurring expenditures will not exceed an amount that the County can reasonably expect to save during the fiscal year.
5. The County will maintain an appropriated contingency account. The contingency account will not exceed 5 percent of all other appropriations within the same fund.
6. Debt proceeds or non-recurring revenues will not be used to finance recurring operating and recurring capital expenditures.

Accounting

7. The County will establish and maintain an accounting system in accordance with the North Carolina Local Budget and Fiscal Control Act.
8. An annual audit will be performed by an independent accounting firm in accordance with generally accepted accounting principles.

Financial Policies – County Financial

FY 2022 Proposed Operating & Capital Budget

9. Auditing independence is enhanced by requiring that the independent accounting firm be replaced at the end of the audit contract period – a period of at least five years.
10. Financial systems will be maintained to monitor revenues and expenditures on a continual basis.

Debt – Tax Supported

11. Tax supported debt to be issued over a 5-year capital planning period will be managed to a projected ratio of no more than 3 percent of the assessed valuation of taxable property of the County, may exceed the 3 percent ratio in any single year during the 5-year capital planning period, with the 5-year capital planning trend at or below 3 percent.
12. Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.
13. Capital projects will be financed for a period not to exceed the expected useful life of the project.
14. The County will maintain its financial condition in order to maintain a minimum bond rating in the "AA" category for outstanding G.O. debt and "A" category for outstanding installment financing agreements from at least one nationally recognized municipal debt rating service.
15. Bond referendum and voted and non-voted debt issuance shall be considered only after inclusion of the financed projects in the County's Capital Improvement Plan and Financial Feasibility Plan.
16. Bond referendum initiatives shall be placed on the ballot in connection with countywide or municipal elections.
17. Tax supported bond referendum initiatives shall be placed on the election ballot only after the development of a comprehensive debt service management plan that provides for the:
 - Establishment of cash flow projections which provide an indication of fund requirements and the timing of bond sales
 - Development of principal and interest repayment schedules associated with bond sales
 - Development of annual operating costs associated with capital projects
 - Allocation of General Fund unrestricted revenues to support the repayment of issued bonds.
18. Projected bond cash flow deficits (the difference between projected bond repayment schedules and available revenues) shall be funded through increased taxes or reduction in General Fund services and programs.
19. A debt service management plan and fiscal impact statement shall be developed in connection with each bond referendum initiative and shall be disseminated to the general public.
20. Bond referendum initiatives that pass which contain debt service management plans providing for increased taxes shall be imposed in the first fiscal year immediately following the passage of the referendum. Fiscal impact statements that contain property tax rate increases shall be limited to \$0.04 per \$100 in any one fiscal year. By way of illustration, a fiscal impact statement contains a \$0.07 per \$100 property tax rate increase. A property tax rate increase of \$0.04 shall be imposed in the first fiscal year immediately following the passage of the referendum with the balance of \$0.03 occurring the second year following the referendum passage.
- 20a. A comprehensive debt service management plan, repayment plan and fiscal impact statement shall be developed prior to the issuance of non-voted debt.

Financial Policies – County Financial

FY 2022 Proposed Operating & Capital Budget

21. General Fund resources (taxes) required to service debt service expenditures shall be calculated and communicated to the general public with the annual tax bill or annual report.

Debt – Utility Revenue Supported

22. Utility debt service coverage ratios shall be maintained at a level of 1.25 to 1.5 times coverage or greater (as measured by net revenues, excluding capital contributions, available for debt service divided by total debt service requirements).
23. Utility system debt to equity shall not exceed 70% - 75% (as measured by total long-term debt divided by total net assets).
 - 23a. Combined water and wastewater rates shall not exceed 1.5% of median household income.
 - 23b. Payout of aggregate principal outstanding shall be no less than 40% repaid within 10 years and 80% repaid within 20 years.
 - 23c. Capital contributions shall be used to fund non-recurring asset additions contained in the capital improvement plan thereby reducing the requirement to issue utility system debt.
24. Utility capital projects will be financed for a period not to exceed the expected useful life of the project.
25. Utility capital projects shall be consistent and conform with other master plans such as Land Use, Economic Development and Transportation.
26. Utility capital projects shall satisfy area wide benefits relating to production, treatment, transmission and distribution, as well as being economically viable.
27. The County will maintain its enterprise financial condition in order to maintain a minimum bond rating in the "A" category for outstanding Revenue debt from at least one nationally recognized municipal debt rating service.
28. Utility debt issuance shall be considered only after inclusion of the financed projects in the County's Capital Improvement Plan and Financial Feasibility Plan.
29. Debt issuance shall be considered only after the:
 - Establishment of cash flow projections which provide an indication of fund requirements and the timing of bond sales;
 - Development of principal and interest repayment schedules associated with bond sales;
 - Development of annual operating costs associated with capital projects;
 - Development of a financial feasibility plan to support the repayment of issued bonds.

Investments

30. The County will monitor the receipt and disbursement of all funds to ensure the maximum investment of idle cash.
31. The County will invest only in instruments which comply with the North Carolina Budget and Fiscal Control Act.

Financial Policies – County Financial

FY 2022 Proposed Operating & Capital Budget

Capital Planning

32. The County will develop, and annually update, a comprehensive 5-year capital improvement plan for the General Fund (in collaboration with and to include the Union County Public Schools) which identifies and balances both sources (where the money comes from) and uses (where the money goes).
33. The County will develop, and update semi-annually, a comprehensive 5-year capital improvement plan for the Enterprise Funds which identifies and balances both sources (where the money comes from) and uses (where the money goes).

Fund Balance Targets

34. The maintenance of adequate fund balance is necessary to provide working capital, funds for unanticipated expenditures, and funds for capital expenditures in advance of their reimbursement from debt proceeds and tax rate stabilization.
35. General Fund target unreserved fund balances are estimated at 20% as measured by unrestricted cash and investments minus liabilities divided by expenditures plus recurring interfund transfers.
36. Water and Sewer Operating Fund target fund balances are estimated at 365 days cash on hand (as measured by unrestricted cash and investments minus non-GAAP liabilities divided by operating expenses to include depreciation).

Excess Fund Balance

37. General and Enterprise Fund balances in excess and Enterprise Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan or will be used to redeem outstanding debt.

Swap Agreements

38. Authorized to achieve a reduction and/or limit the financial exposure of debt service payments.
39. Must receive an opinion of bond counsel law firm that agreement is legal and binding.
40. Must receive Local Government Commission approval.
41. Must retain independent certification from financial advisor that swap agreement provides fair market value and that the associated risks are prudent risk appropriate for the County.
42. Counterparty must have two long-term, unsecured credit ratings in at least double A category.
43. Swap agreements may be procured either through negotiation or competitive. If negotiated, County must receive fair market opinion from financial advisor.
- 43a. Swap agreements which synthetically fix variable rate debt, combined with unhedged variable rate debt, will not exceed 20% to 30% of all long-term debt outstanding; this metric will be applied separately to tax supported and enterprise debt.

Financial Policies – County Financial

FY 2022 Proposed Operating & Capital Budget

User Fees

44. County encourages the establishment of fees at a level that maximizes revenues.
45. Regulatory fees shall be set at a level that strives to recover full costs (direct and indirect costs, such as depreciation or usage costs associated with capital assets) of providing the service, unless statutory restrictions limit the fee amount.
46. Non-regulatory fees are charged for a wide variety of services with the primary purpose for non-regulatory fees being to: 1) influence the use of the service and 2) increase equity.
47. Non-regulatory goods or services provided to specific, identifiable recipients shall be self-sustaining and therefore, shall be financed through user fees.
48. Non-regulatory user fees shall be set at a level that is competitive in the marketplace and strives to recover full costs (direct and indirect costs, such as depreciation or usage costs associated with capital assets) except when:
 - free or subsidized service provides a significant public benefit;
 - the County has determined that it should influence personal choice to achieve community-wide public benefits;
 - full cost recovery would result in reduced use of the service or limit access to intended users thereby not achieving community-wide public benefits;
 - the cost of collecting the user fees would be excessively high;
 - Ensuring the users pay the fees would require extreme measures.

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Financial Policies – Not Supplanting

FY 2022 Proposed Operating & Capital Budget

Objective

Supplanting, for the purposes of this policy, refers to the substituting of local funds for reductions in State, federal, or private funding.

The residents of Union County receive important, beneficial services from a wide variety of State, federal, and private agencies, as well as County programs which rely on funding from these agencies. These agencies are critical partners with the County and Union County Public Schools (UCPS) in the provision of programs to the community. When these agencies terminate programming, reduce services, or curtail funding, it cannot be assumed that the County will maintain these programs. The County's ability to assume the financial responsibility for these services without significantly impacting other service areas which are solely the responsibility of the County or without having to increase tax rates is limited.

The purpose of this policy is to formalize a Board of County Commissioners policy of not automatically supplanting funds from State, federal, or private agencies with local funds when those agencies reduce or eliminate funding to County or UCPS programs.

Policy

1. It is the policy of the Board of County Commissioners to prevent, to the extent possible, the shifting of financial responsibility for State, federal, or privately funded programs to the residents of Union County by not supplanting those funds with local funds when those agencies reduce funding to the various community programs that rely on that funding.
2. The County Manager will provide information, on a periodic basis, to the Board of County Commissioners concerning any reductions in funding from State, federal, or private sources that are expected to adversely affect services to the residents of Union County. When services are severely affected by such reductions, the County Manager will determine what actions, if any, may be necessary to mitigate the impact on local services.
3. The Board of County Commissioners may from time to time express concerns, via resolution, to the County's legislative delegation, concerning possible impacts of reduced funding or increased/unfunded mandates.

Adopted By the Board of County Commissioners on February 4, 2013.

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Financial Policies – School Funding (Suspended)

FY 2022 Proposed Operating & Capital Budget

Purpose Statements

The purpose of the funding formula policy is to establish a procedure for allocating funding to the Union County Public Schools (UCPS) from Union County (the County). This policy reflects the collaborative effort and shared responsibility to serve the residents of Union County. This policy also reflects the shared, continued commitment to education.

This policy is established to provide transparent, fair, sustainable, and predictable means of sharing local ad valorem revenue and to establish a balance between UCPS needs and the wide range of other services provided to the residents of the County. This policy will provide both UCPS and the County the necessary revenue sustainability and predictability necessary for long-term planning.

Revenues allocated under this policy, by the County to UCPS, represent a portion of the County's direct and indirect contributions to UCPS.

The policy is established to provide an objective framework to review, amend, and modify various components of the funding relationship between UCPS and the County.

Formula

The UCPS will receive an allocation of 35.36 cents annually of the current Ad Valorem Tax revenue for current operating expense. For planning purposes the contribution will be estimated at 98 percent of the estimated valuation. At the end of each fiscal year, the contribution will be "trued up" to reflect actual collections. Actual collections in excess of the estimate will be contributed to UCPS and if actual collections fall below estimates, the difference will be returned to the County as prescribed by G.S. 159-13(b)(9).

In addition to the current Ad Valorem Tax revenue sharing through the formula, the County will continue to contribute 100 percent of the "late list penalties".

The County, at its sole expense, will provide School Resource Officers, in such number as is agreed upon annually.

Funding for UCPS Capital Improvements will be in addition to the funding formula and will be in accordance with the Union County Capital Improvement Program Management Policy. For the purposes of this policy, Capital Improvements include capitalizable costs in Categories I, II, and III projects as defined by the Uniform Budget Format.

Procedures

- The County will provide, on or before December 31, annually, any amendments to County fiscal policies that will impact the development of the UCPS Capital Improvement Project request or other pertinent items.
- The County will provide, on or before January 31, annually, a projected allocation to UCPS for budgetary planning purposes. The penny value and schools allocated rate provides an initial estimate of the total anticipated revenue for the schools current operating expense.
- The County encourages UCPS in conjunction with the County's Five-Year Projections, on or before January 31, annually, to provide to the County, a briefing of previous year financial results and current year financial projections. The County will provide to UCPS a briefing of same. The briefing may occur during a joint meeting.

Financial Policies – School Funding (Suspended)

FY 2022 Proposed Operating & Capital Budget

- The County encourages UCPS to provide to County Management, on or before March 1, annually the UCPS Six-Year Capital Request, pursuant to County financial policy as outlined in the Union County Capital Improvement Program Management Policy. The UCPS Six-Year Capital Request is limited to capitalizable costs in Categories I, II, and III projects as defined by the Uniform Budget Format and pursuant to G.S. 115C-429(c).
- The County encourages UCPS to provide to the County Management, on or before April 15, annually the UCPS operating budget, by purpose code, pursuant to G.S. 115C-429(c). The operating budget, by purpose code and by function, will be in such detail as agreed upon by UCPS and the County and pursuant to G.S.115-429(c).
- The funding formula will be reviewed no more frequently than every two years and no less frequently than every five years, each measured from the time of the last review.
- The funding formula will be reviewed during a revaluation year to establish the allocation based on the new valuation.
- It is anticipated that UCPS and the Union County Board of County Commissioners agree that the funding formula provides sufficient funding to support a system of free public schools. In the event either group feels this is not the case, there will be a joint meetings of the bodies to attempt to resolve the outstanding concerns before entering the dispute resolution procedure as outlined in G.S. 115C-431.
- UCPS may, in the event of emergency, request by resolution a one-time additional contribution, pursuant to G.S. 159-15.

As Adopted By the Board of County Commissioners on March 18, 2013 and SUSPENDED on April 21, 2014.

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Financial Policies – Cash Handling

FY 2022 Proposed Operating & Capital Budget

Purpose

The purpose of this policy is to establish the Cash Handling Policy in accordance with North Carolina General Statutes (N.C.G.S.) §§159-25(a) and §159-32.

Applicability

All employees or County representatives that receive moneys on behalf of the County.

Policy

The Finance Officer, in accordance with N.C.G.S. §159-25(a), will supervise the receipt and deposit of all moneys received by the County.

It is required by N.C.G.S. §159-32 that any officer or employee of local government who collects and receives taxes or other moneys deposit the collection and receipts daily, except as otherwise provided by law.

Pursuant to N.C.G.S. §159-32, the Board of Commissioners does hereby approve requiring daily deposit only when the moneys on hand amount to as much as five hundred dollars (\$500), but in any event a deposit shall be made on the last business day of the month. The five hundred dollar limit is an aggregate total for all County operations on a given day and not a limit for each individual County department or division. The Finance Officer, in such officer's sole discretion, is authorized to apply the five hundred dollar exception when determined necessary and appropriate for business reasons for a given department or division.

Pursuant to N.C.G.S. §159-32, the Finance Officer shall have the authority to audit the records of any officer or employee collecting or receiving taxes or other moneys for the County. The Finance Officer may also prescribe the methods to be used and records necessary to accomplish this review.

The Finance Officer is authorized to establish the necessary system of internal controls, procedures, and training to implement this policy. These controls and procedures shall require the segregation of related duties, proper authorizations, adequate documentation and written procedures.

The County's independent auditor shall review for compliance with the established cash handling policy as part of their annual audit and include any findings in the Management Letter presented to the Board of County Commissioners.

Adopted By the Board of County Commissioners on April 20, 2020.

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Financial Policies - Donations

FY 2022 Proposed Operating & Capital Budget

Purpose

On occasion, the County receives donations to support County projects and programs. Contributions made to the County may be deductible for Federal Income Tax purposes under provisions of the Internal Revenue Code.

The Union County Donations Policy provides general guidelines and authorizes the County Manager and the Finance Director to have certain authority relative to the receipt of donations.

Applicability

This policy applies to donations of personal property received by the County.

Policy

Donation is defined as a gift or a free contribution, something voluntarily transferred by one person or entity to Union County without compensation. The Finance Director shall establish procedures and processes necessary to ensure that donations are managed to their optimum potential and that they are properly accounted for.

For single monetary donations less than or equal to \$15,000, the Finance Director shall estimate the annual operating impact of the donation, if any, and obtain approval from the County Manager prior to acceptance. Such donations may be used for their intended purpose without approval of the Union County Board of Commissioners (the "BOCC"). Monetary donations greater than \$15,000 will require approval and appropriation by the BOCC. The BOCC, in its sole discretion, may decline to accept monetary donations of any value.

(Note: The FY 2022 Operating Budget will contain a reserve for donations that will provide small donation appropriations in accordance with the budget ordinance. The reserve for donations will be funded through anticipated small donations and transferred as donations are received.)

For non-monetary donations the estimated value of which is less than or equal to \$50,000, the Finance Director shall estimate the annual operating impact of the donation, if any, and obtain approval from the County Manager prior to acceptance. Such donations may be used for their intended purpose without approval of the BOCC. If the estimated value of the donation is greater than \$50,000, the Finance Director shall instruct the recipient Department to notify the BOCC in writing by describing the donation, its intended use, and possible operating impacts. The BOCC, in its sole discretion, may decline to accept non-monetary donations of any value.

It shall be the responsibility of the recipient Departments to send letters of appreciation to donors and to ensure that each donation is used only for its intended purpose. It is also the responsibility of the recipient Department to provide the donor with a "Donation Receipt." County staff will not provide tax advice concerning the impact of donations on an individual or business's tax liabilities.

Adopted By the Board of County Commissioners on April 6, 2015.

Financial Policies – Capital Asset

FY 2022 Proposed Operating & Capital Budget

Purpose

It is required by North Carolina General Statute §159-26(b)(8) that local governments, including counties, establish and maintain "a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit or public authority" in its accounting system.

The Capital Asset Policy provides certain guidelines and authorizes the Finance Director to establish procedures and processes necessary to adhere to the North Carolina General Statutes and Generally Accepted Accounting Principles, subject to approval by the County Manager.

Applicability

All capital assets, as defined below.

Policy

Capital assets will be defined as tangible and intangible assets that have initial useful lives that extend beyond a single reporting period and a capitalization threshold of \$5,000.00 or more. Capital assets include land, land improvements, buildings, building improvements, water tanks, water distribution lines, wastewater collection lines, water and wastewater operating plants, software, equipment and vehicles.

Capital assets are recorded at their original cost at the time of acquisition. As a general rule, cost includes the purchase price and other acquisition costs such as installation costs, freight charges, and transportation. Donated assets are recorded at their estimated fair value at the date of donation.

The acquisition, disposal, and transfer of fixed assets is done in accordance with applicable North Carolina General Statutes and with the appropriate procedures and processes not inconsistent with such statutes, as implemented by the Finance Director.

Capital assets are depreciated using the straight-line method over the asset's estimated useful life. Capital assets will be reported in the County's Comprehensive Annual Financial Report.

The Finance Director is authorized to establish procedures and processes to implement this policy in accordance with North Carolina General Statutes, Generally Accepted Accounting Principles, and best practices, subject to approval by the County Manager.

Adopted By the Board of County Commissioners on October 20, 2014.

Financial Policies - Procurement

FY 2022 Proposed Operating & Capital Budget

I. Introduction

The purpose of this Policy is to establish guidelines for the procurement of goods and services by County officials and employees (collectively, "Employees" or "Employee" when used in the singular) for any County office, service area, department, division, board, commission or other organizational unit of Union County (collectively, the "County Departments"). Union County's procurement operations are governed by North Carolina General Statutes ("N.C.G.S.") Chapter 143 (State Departments, Institutions and Commissions), Chapter 153A (Counties), Chapter 159 (Local Government Finance), ordinances approved by the Union County Board of Commissioners, and all other applicable laws, rules, regulations, codes, standards, and orders of governmental bodies, agencies, authorities, and courts having jurisdiction ("Applicable Law"). The procurement of goods and services by Employees shall be in strict accordance with Applicable Law and with the requirements of this Policy. It is the intent of this Policy, where appropriate, to prescribe procurement requirements beyond Applicable Law and to confer on County staff the authority to make certain discretionary decisions, when authorized by Applicable Law. Where there is no prescribed policy for the procurement of goods or services, such as when in an amount for which these policies are not cost effective or administratively feasible, Employees are expected to seek competitive proposals, when practicable, and to utilize such practices as necessary to ensure that County business is not concentrated among a few vendors or service providers.

Union County's procurement practices are based on the principle of open competition in support of the dual goals of securing value and promoting fairness. All Employees involved in the procurement process have a responsibility to provide fiscal stewardship when expending County funds. The taxpayers entrust County government to expend money in the most efficient and effective manner possible. The integrity of the procurement process must be maintained at all times.

II. Purchase of Goods

The following provisions apply to the purchase of apparatus, supplies, materials, and equipment valued greater than or equal to \$5,000.

A. Purchases Greater Than or Equal To \$90,000.

Such purchases shall be subject to formal bidding pursuant to N.C.G.S. §143-129. The contract for any such purchase, if awarded, must be awarded to the lowest responsible, responsive bidder, taking into consideration quality, performance, and the time specified in the bids for the performance of the contract.

B. Purchases Greater Than or Equal To \$30,000 but Less Than \$90,000. Such purchases shall be subject to informal bidding pursuant to N.C.G.S. §143-131. The contract for any such purchase, if awarded, must be awarded to the lowest responsible, responsive bidder, taking into consideration quality, performance, and the time specified in the bids for the performance of the contract.

C. Purchases Greater Than or Equal To \$5,000 but Less Than \$30,000. Such purchases may be made without soliciting either formal or informal bids; provided, however, that Division Directors shall solicit three verbal quotations, and document such quotations in writing, in order to ensure that such purchases are made at the lowest available price. If in the judgment of a Division Director an item is available for purchase from fewer than three vendors or the solicitation of three verbal quotations is otherwise impractical and not in the interest of Union County, then the Division Director may purchase the item after securing the highest number of quotations reasonably practicable and recording the justification for securing fewer than three.

Financial Policies - Procurement

FY 2022 Proposed Operating & Capital Budget

The Procurement Division Director (the "Procurement Director") may exempt a purchase from formal or informal bidding if such exemption is (i) justifiable from a technical perspective (e.g. a bona fide sole source), (ii) expressly authorized by statute, and (iii) delegable by the Board of Commissioners and not expressly reserved by statute to action by the governing body. Examples of exemptions from formal and informal bidding include, but are not limited to: (a) purchases from other units of government, (b) group purchasing programs, (c) sole-source purchases, (d) State contract purchases, and (e) "piggybacking" purchase by another governmental entity.

III. Procurement of Construction or Repair Services

The following provisions apply to contracts for construction or repair services when greater than or equal to \$10,000.

- A. Contracts for Construction or Repair Services Greater Than or Equal To \$500,000. Such services shall be subject to formal bidding pursuant to N.C.G.S. §143-129. The contract for any such service, if awarded, must be awarded to the lowest responsible, responsive bidder, taking into consideration quality, performance, and the time specified in the bids for the performance of the contract.
- B. Contracts for Construction or Repair Services Greater Than or Equal To \$30,000 but Less Than \$500,000. Such services shall be subject to informal bidding pursuant to N.C.G.S. §143-131. The contract for any such service, if awarded, must be awarded to the lowest responsible, responsive bidder, taking into consideration quality, performance, and the time specified in the bids for the performance of the contract. Exempted from informal bidding are construction projects when the work is performed by Employees using force account qualified labor on the permanent payroll of the County, provided that the value of such work does not exceed the limits prescribed by statute.
- C. Contracts for Construction or Repair Services Greater Than or Equal To \$10,000 but Less Than \$30,000. Such construction or repair services may be procured without soliciting either formal or informal bids; provided, however, that Division Directors shall solicit three verbal quotations, and document such quotations in writing, in order to ensure that such services are procured at the lowest available price. If in the judgment of a Division Director a construction or repair service is available from fewer than three contractors or the solicitation of three verbal quotations is otherwise impractical and not in the interest of Union County, then the Division Director may procure the service after securing the highest number of quotations reasonably practicable and recording the justification for securing fewer than three. Exempted from verbal quotations are construction projects when the work is performed by Employees using force account qualified labor on the permanent payroll of the County, provided that the value of such work does not exceed the limits prescribed by statute.

IV. Procurement of other Services

The following provisions apply to contracts for services when greater than or equal to \$10,000, except for architectural, engineering, and surveying services which are addressed separately in Subsection IV(C) below.

- A. Contracts for Services Greater Than or Equal To \$30,000. Unless governed by other County policy, contract, or by State or federal requirements, such services shall be procured by the Procurement Director upon issuance of a Request for Proposal (RFP). The terms of the RFP shall be prepared by the Procurement Director in conjunction with the Division Director requesting the service. The RFP shall include a list of factors to be utilized in evaluating the proposals. The Procurement Director shall secure not fewer than three proposals, when practicable. The award of a service agreement shall be made to the offeror whose proposal is determined to be the most advantageous to the County, taking into consideration the evaluation factors set forth in the RFP. Because there are no statutory requirements applicable to the procurement of such services, the County Manager may exempt a service from the RFP process for good cause and when in the best interests of Union County. The exemption of any such service exceeding \$50,000 shall be reported to the Board of Commissioners at its next regular meeting and shall include the justification for exemption.

Financial Policies - Procurement

FY 2022 Proposed Operating & Capital Budget

- B. Contracts for Services Greater Than or Equal To \$10,000 but Less Than \$30,000. Such services may be procured without utilizing an RFP; provided, however, that Division Directors shall solicit three verbal quotations, and document such quotations in writing, in order to ensure that such services are procured at the lowest available price. If in the judgment of a Division Director a service is available from fewer than three contractors or the solicitation of three verbal quotations is otherwise impractical and not in the interest of Union County, then the Division Director may procure the service after securing the highest number of quotations reasonably practicable and recording the justification for securing fewer than three.
- C. Architectural, Engineering and Surveying Services. Such services shall be procured using the Request for Qualifications (RFQ) process established pursuant to N.C.G.S. § 143-64.31. In accordance with N.C.G.S. § 143-64.32, the County Manager, for good cause and when in the interests of Union County, may exempt particular projects in writing from the RFQ process in the case of proposed projects where an estimated professional fee is in an amount less than \$50,000.

V. Emergency Purchases

The County Manager may exempt the procurement of any goods or service from the requirements of this Policy in cases of special emergency involving the health and safety of the people or their property pursuant to N.C.G.S. § 143-129(e)(2). In order to exercise this emergency exemption, the emergency must be present, immediate, and existing. It cannot be a condition that is merely anticipated and may never actually occur. If the condition can be foreseen in time to take action to prevent harm to the public (or if the required procurement method can be completed before any harm would occur), the emergency exception cannot be invoked. Further, if harm to the public can be averted through temporary measures while the proper procurement method is being conducted, the emergency exception cannot be used. The failure to take proper precautions to prevent the need for an emergency procurement will not be accepted as a justification for exemption from the requirements of this Policy.

VI. Additional Authorization

In order to facilitate the orderly and timely administration of the County's procurement program, the following authorization is hereby given by the Board of Commissioners: (i) the County Manager is authorized to reject formal and informal bids received for the purchase of apparatus, supplies, materials, or equipment, and to re-advertise to receive bids; (ii) the Procurement Director is authorized to advertise bids by publication in a newspaper having general circulation in Union County, or by solely electronic means, or both, in the Director's discretion; (iii) the Procurement Director, pursuant to N.C.G.S. § 133-33, may keep confidential the County's estimate of any public contract prior to bidding and the identity of contractors who have obtained proposals for bid purposes; (iv) the County Manager may delegate contract signature authority for only those repetitive standard agreements for which the terms are fixed and not subject to change (e.g. Parks & Recreation camp site leases, subscriber agreements for electronic filing in the Register of Deeds' office, license agreements for use of the Agricultural Services Center ...); (v) the County Manager may delegate, on a temporary basis, to the Assistant County Manager the ability to exercise such contract approval and appropriation transfer authority as granted to the County Manager pursuant to this Policy or the annually adopted County budget ordinance when the County Manager will be out of the office or otherwise unable to take such action; (vi) the County Manager may authorize the Procurement Director to sign and approve contracts, which would include purchase orders, which are valued at \$30,000 or less, provided that (a) the contract has been pre-audited in accordance with N.C.G.S. § 159-28 (or any successor statute), and (b) the goods or services underlying the contract were procured in accordance with this Policy; (vii) the County Manager is authorized to adopt such processes and procedures as may be necessary and expedient for implementation of this Policy; and (viii) the County Manager, in addition to such other authority granted herein, may exempt from the Policy the procurement of goods and services and may otherwise vary the application of these guidelines upon the County Manager determining one of the following exists: (a) a federal, state or local state of emergency applicable to Union County has been declared, (b) exigent

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circumstances affecting normal government operations, or (c) upon other good and reasonable cause, provided that such exemption or variance does not violate Applicable Law.

VII. Disposal of Personal Property

When apparatus, supplies, materials, or equipment purchased for use by a County Department are no longer suitable for use by that department, such property shall be provided to the Procurement Director for distribution to another department or for disposition as surplus. The Procurement Director shall apprise all County Departments of such property in order to maximize its benefit to Union County. If after a reasonable period of time the Procurement Director determines that such property is not suitable for use by another County Department, the Procurement Director may dispose of such surplus property as outlined below:

- A. Property Valued Greater Than or Equal To \$30,000. Upon authorization by the Board of Commissioners, such property may be disposed of by public auction, sealed bid, negotiated offer and upset bid, or exchange.
- B. Property Valued Greater Than or Equal To \$5,000 but Less Than \$30,000. Upon authorization by the Board of Commissioners, such property may be disposed of by any of the methods described in Subsection VII(A) or by private negotiation.
- C. Property Valued at Less Than \$5,000, Excluding Vehicles. Without authorization by the Board of Commissioners, such property may be disposed of by any of the methods described in Subsection VII(B) or as set out below. Such property may be declared surplus and disposed of by the Procurement Director for fair market value at public or private sale, provided that such sale shall be reported to the County Manager at least biannually. The Procurement Director shall have authority to convey title to any property disposed of pursuant to this Subsection. The Procurement Director's estimate of value for any one item or group of items disposed of pursuant to this Subsection shall be verified by the Chief Financial Officer, or his designee, prior to sale.

In an effort to obtain market value, a current listing of all surplus property shall be posted, and regularly updated, on the Union County web page for the purpose of inviting offers to purchase. The Procurement Director shall keep a record of all property sold under this Subsection, and the record shall generally describe the property sold or exchanged, to whom it was sold, or with whom exchanged, and the amount of money or other consideration received for each sale or exchange.

Regarding the disposition of personal property, the Procurement Director is authorized to use existing private or public electronic auction services and to publish notice of all auctions solely by electronic means. The Procurement Director is authorized to discard any personal property that: (i) is determined to have no value; (ii) remains unsold or unclaimed after the County has exhausted efforts to sell the property using any applicable procedure under this Policy; or (iii) poses a potential threat to the public health or safety.

VIII. Conflicts of Interest; Gifts and Favors

This Policy requires that all business shall be transacted in compliance with Applicable Law and shall be conducted in conformance to the highest ethical standards. The proper operation of government requires that Employees be independent, impartial, responsible to the citizens, and that the public positions not be used for personal gain. The following conduct is required in furtherance of these principles.

Employees shall not undertake or make, pursuant to their public authority, any contracts for their own benefit or contracts in which they are in any manner concerned or interested or from which they receive profits. Employees are prohibited from obtaining a direct benefit from any contract in which they are involved on behalf of Union County. They are further prohibited from influencing or attempting to influence award of contracts, soliciting or receiving gifts or rewards for recommending, and influencing or attempting to influence contract awards. These matters are generally governed by N.C.G.S. § 14-234.

Pursuant to N.C.G.S. § 133-32, no Employee of Union County who is charged with the duty of (i) preparing plans, specifications, or estimates for public contracts; (ii) awarding or administering public contracts; or (iii) inspecting or supervising construction,

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shall accept any gifts or favors from any vendor or service provider who has a contract with a governmental agency, or has performed under such a contract within the past year, or anticipates bidding on such a contract in the future.

This section is not intended to prevent a gift a public servant would be permitted to accept under N.C.G.S. §138A-32, or the gift and receipt of honorariums for participating in meetings, advertising items or souvenirs of nominal value, or meals furnished at banquets. This section is not intended to prevent any contractor, subcontractor, or supplier from making donations to professional organizations to defray meeting expenses where governmental employees are members of such professional organizations, nor is it intended to prevent governmental employees who are members of professional organizations from participation in all scheduled meeting functions available to all members of the professional organization attending the meeting. This section is also not intended to prohibit customary gifts or favors between employees or officers and their friends and relatives or the friends and relatives of their spouses, minor children, or members of their household where it is clear that it is that relationship rather than the business of the individual concerned which is the motivating factor for the gift or favor. However, all such gifts knowingly made or received are required to be reported by the donee to their Department Director if the gifts are made by a contractor, subcontractor, or supplier doing business directly or indirectly with the governmental agency employing the recipient of such a gift.

IX. Federally and State Funded Projects and Programs

All contracts and purchases funded, in whole or in part, with any federal or state grant or loan funds must be procured by all County Services Areas and Divisions in a manner that conforms will all Applicable Law, including, without limitation, all federal laws, policies, and standards, including those under the federal Uniform Guidance (2 C.F.R. Part 200). Further, such regulations shall supersede all local purchasing provisions to the extent of any conflict. Without limiting the generality of the foregoing, purchases made by the Union County Department of Transportation with federal transit funds shall comply with the current version of FTA (Federal Transit Administration) Circular 4220.1. All sub-recipient agencies receiving federal or state funds through the County of Union shall also comply with the federal or state granting agency procurement regulations, which supersede all local purchasing resolution provisions. The procurement of goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects funded in whole or in part with federal financial assistance must also comply with the Uniform Guidance Conflicts of Interest Appendix, attached hereto as Appendix A to this Policy. The Procurement Director may establish procedures consistent with this Policy to ensure compliance with the requirements of this paragraph.

X. General Provisions

In the event of any conflict between this Policy and the North Carolina General Statutes, the General Statutes shall control. Whenever any provision of this Policy refers to or cites a section of the North Carolina General Statutes and that section is later amended or superseded, the Policy shall be deemed amended to refer to the amended section or the section that most nearly corresponds to the superseded section. To the extent any provisions of this Policy exceed the requirements of Applicable Law, such provisions shall confer no rights on vendors or service providers. Without limiting the generality of the foregoing, failure to comply with those portions of the Policy which exceed the requirements of Applicable Law shall not be deemed arbitrary and shall confer no right of appeal or resort to the courts. Pursuant to N.C.G.S. 143-133, no contract shall be divided for the purpose of evading the provisions of this Policy. Failure to comply with the requirements of this Policy shall subject such Employee to disciplinary action in accordance with County personnel policies and may subject such Employee to personal liability when authorized by applicable law.

Combined local and state governments purchase more than one trillion dollars of goods and services each year. Many of these products may contribute to problems in the overall environment, including contamination of the air and water, and depletion of environmental resources. Union County has an opportunity to serve as a community model for environmental leadership. We work proactively to identify and source environmentally friendly options to meet our organizational needs

Financial Policies - Procurement

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without adversely impacting operational budgets or performance requirements. By incorporating environmental consideration into public procurement, Union County can reduce its burden on the local and global environment, remove unnecessary hazards, protect public health, reduce costs and liabilities, and help develop markets for environmentally responsible products.

XI. Effective Date

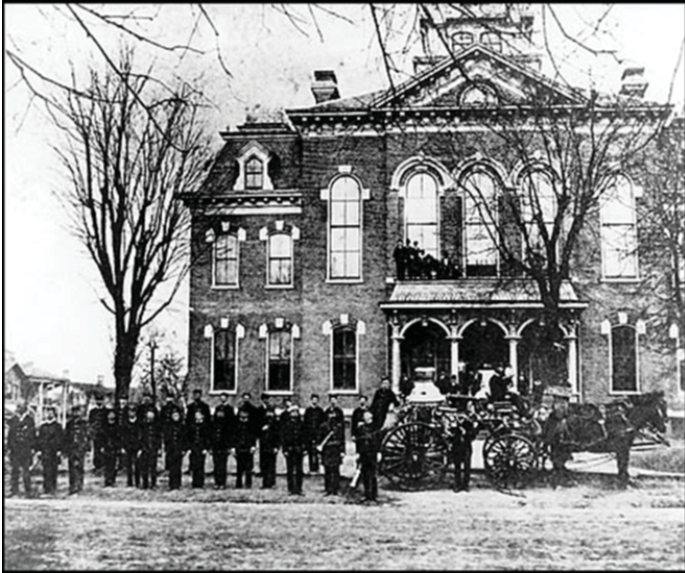
Adopted By the Board of County Commissioners on March 16, 2020.

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Community Profile

FY 2022 Proposed Operating & Capital Budget

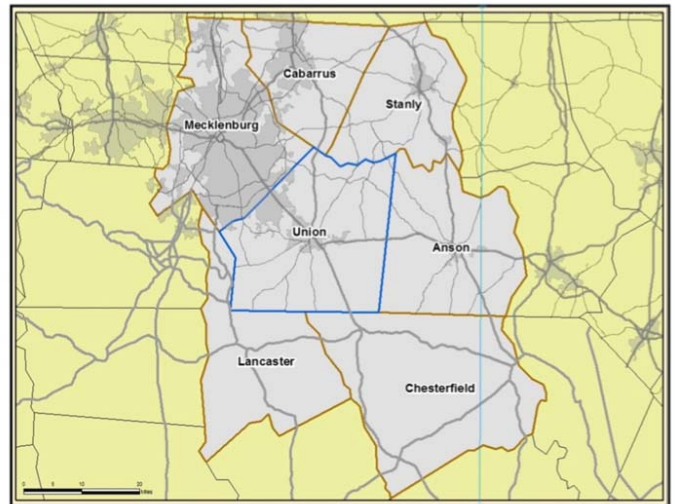




Established in 1842, Union County was formed from parts of Anson County and Mecklenburg County. Its name was a compromise between Whigs, who wanted to name the new county for Henry Clay, and Democrats, who wanted to name it for Andrew Jackson. Situated in the south central Piedmont area of North Carolina, Union County's estimated population is 239,859 (US Census Bureau, American Community Survey), with approximately 643 square miles of land.

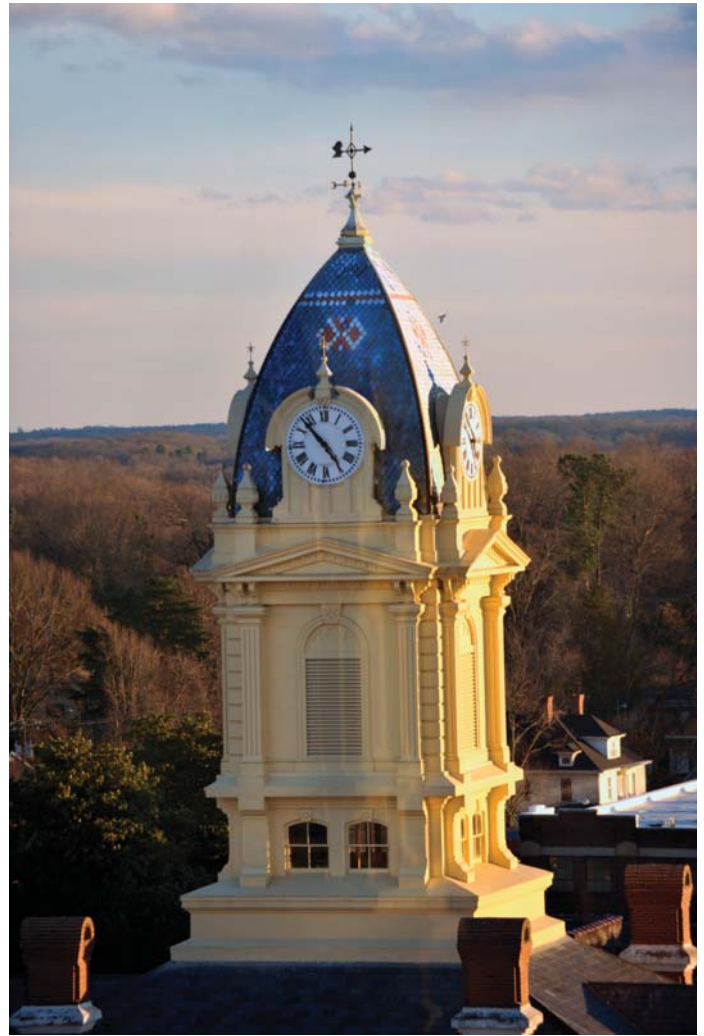
The County provides a wide range of services including public safety, human services (Social Services, Health, Veterans and Transportation), funds for education, cultural and recreational activities, and general administration functions. Additionally, the County owns and operates water, wastewater and solid waste programs.

Between 2000 and 2010, the County experienced rampant growth, driven mainly by residents seeking a higher quality of life through lower tax rates, newer communities, larger lots, better public school test scores, and less congestion. During that period the County grew at a rate of 60.3 percent (75,723), which stressed the infrastructure, namely the school system and public services. This increased the need for additional personnel in schools, law enforcement, and social services, and increased school and public works infrastructure. Union has remained one of the fastest growing counties in the state of North Carolina since July 2010 (11th - 18.6 percent), and is projected to have the third highest growth rate in the state through 2030 (20.2 percent).



Union County provides a unique blend of rural and metropolitan lifestyles. While having vast areas of nature untouched by development, it also has areas flourishing in suburban and industrial growth. The primary factors contributing to Union's economic growth are agriculture, business and industry.

Union County's incorporated municipalities include Fairview, Hemby Bridge, Indian Trail, Lake Park, Marshville, Marvin, Mineral Springs, Mint Hill (part), Monroe (the County seat), Stallings (part), Unionville, Waxhaw, Weddington (part), Wesley Chapel and Wingate. The July 2019 (most recent available) population of these municipalities totaled 159,904, meaning approximately 32 percent of Union County's population lives in un-incorporated areas.

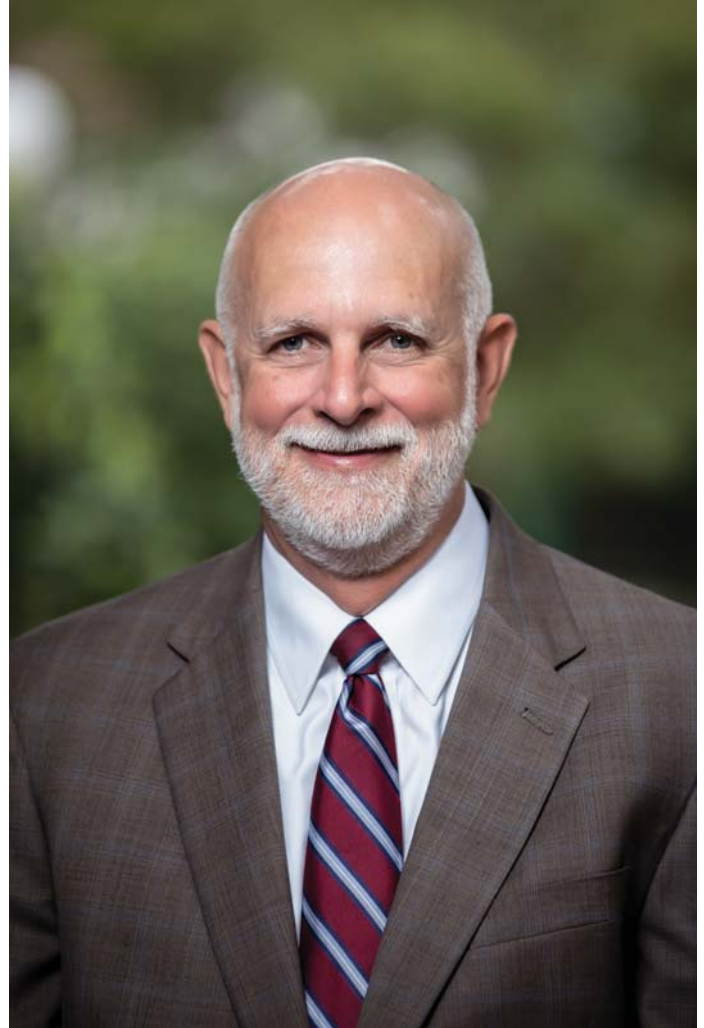


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Board of Commissioners from left to right: Jerry Simpson, Stony Rushing, Richard Helms (Chairman), Dennis Rape (Vice-Chairman), David Williams.



County Manager Mark Watson

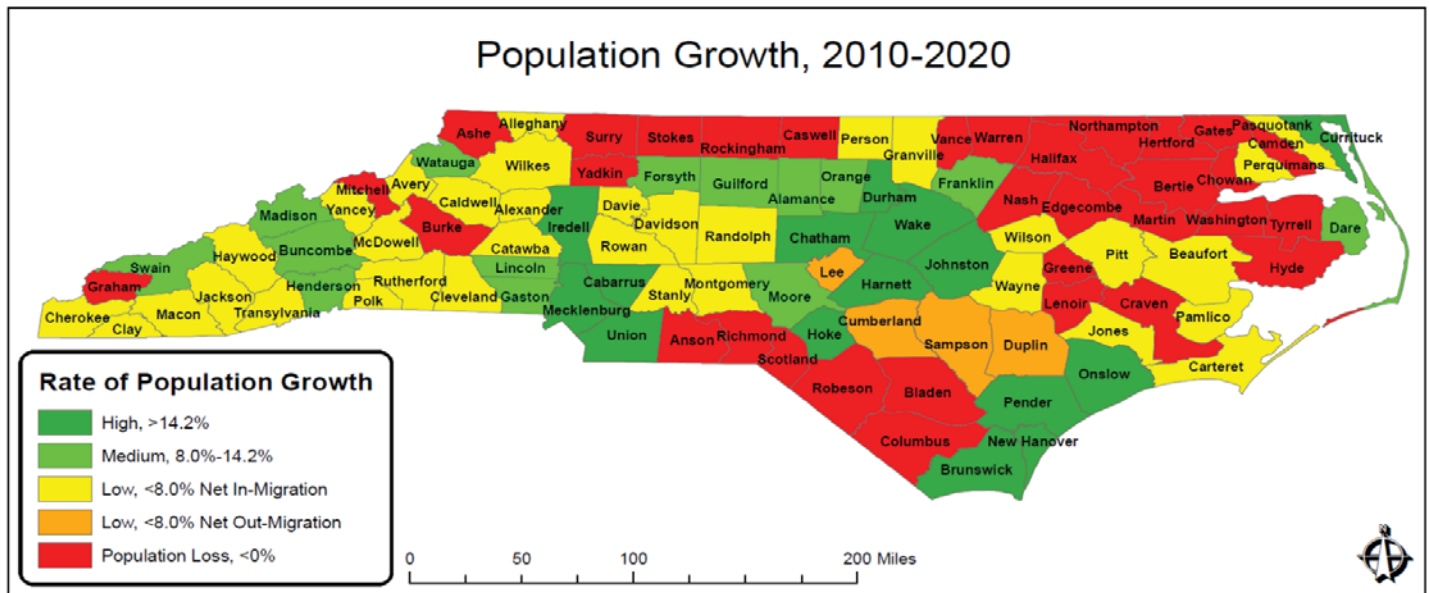


The County has a Commissioner-Manager form of government with five at-large Commissioners comprising the governing body.

The Commissioners are elected on a staggered basis for terms of four years and formulate the policies for the administration of the County. The Board of Commissioners annually adopts a budget and establishes a tax rate for the support of county services.

The County Manager has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Board. The County is responsible for providing public safety, health and human services, public utilities, park and recreation programs and local funding for public education. The commissioners meet the first and third Monday of every month.

Mark Watson was appointed to the position of County Manager in January 2019. The County Manager is appointed by and serves at the pleasure of the Board of Commissioners as the County's Chief Executive Officer.



For the period 2000 to 2010, the United States Department of Commerce, Bureau of the Census (the “U.S. Census Bureau”) ranked Union County as the 16th fastest-growing county in the country, measured by percentage population increase. During this period, the County’s population grew by 60.3 percent, rising to 201,332 from 125,609.

Since 2010, population growth has steadied due to a variety of factors. The US Census Bureau estimates that the County's population will be 244,559 as of July 2021. The North Carolina Office of State Budget and Management (NCOSBM) data reveals that the the County grew at an average annual growth of 1.86 percent since 2010. Their projections also suggest that the County’s annual growth will be approximately 2.02 percent from FY 2020 - FY 2030.

Union County is also expected to continue to grow significantly through 2050. Recently adopted demographic projections for use in the regional travel demand model (Metrolina Model) established a projection of roughly 47,000 additional residents per decade through 2050. If correct, this growth will result in Union County being home to approximately 386,000 people (Mecklenburg County’s population in 1978).

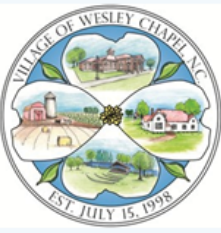
This growth is projected to result in changing demographics for the County as well. For example, the population is aging. In 2018 Union County had over 27,000 residents 65 or older, a 69% increase over ten years. In addition to aging, Union County is becoming more diverse. In 1990 more than 99% of the county’s residents could be classified as white or black. Only 462 residents were of Hispanic origin. In 2018 (according to the 2014-2018 American Community Survey), 93% of the population could still be classified as white or black, but the Hispanic population grew to over 25,000, or 50 times larger. In the same timeframe the Asian population increased from 180 to over 6,000 residents, or over 30 times larger.

While the County is still a rich agricultural hub, it has blossomed into a bedroom community for the Charlotte-Gastonia-Concord Metropolitan Statistical Area (MSA). The added population has brought residents to the western portion of the County, shifting the balance of service needs. This shift has brought on a change in the County demographics from a farming community to a diversified economic residential base.

According to the North Carolina Office of State Budget and Management, the July 2019 estimated population (most recent available) for each of the County's municipalities is as follows:

Union County, NC Municipalities and Population			
Municipality	Population	Municipality	Population
Fairview	3,823	Monroe	35,432
Hemby Bridge	1,617	Stallings (part)	16,137
Indian Trail	39,829	Unionville	7,069
Lake Park	3,755	Waxhaw	14,722
Marshville	2,454	Weddington (part)	11,153
Marvin	7,285	Wesley Chapel	9,321
Mineral Springs	3,092	Wingate	4,153
Mint Hill (part)	62		

Information updated as of July 2019



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Employment

The Federal Reserve Bank of St. Louis has published the percentage of unemployment in the County to be as follows:

Union County, NC - 4-Year Unemployment Rates													
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2017	4.5	4.3	4.1	3.7	4.0	4.2	4.3	4.4	3.8	3.7	3.8	3.6	4.0
2018	3.8	3.8	3.6	3.3	3.5	3.9	3.8	3.8	3.2	3.3	3.4	3.5	3.6
2019	3.9	3.6	3.6	3.1	3.5	3.7	3.8	3.7	3.1	3.1	3.0	2.8	3.4
2020	3.2	3.0	3.6	10.7	11.0	7.1	7.4	5.5	5.8	5.1	5.2	5.1	6.1
2021	4.8	4.5	3.7										

The Federal Reserve Bank of St. Louis estimated the March 2021 Union County unemployment rate at 3.7%, compared to the State and National levels of 5.2% and 6.0% respectively. While the national rate for April 2020 skyrocketed to 14.8 percent and the state rate increased to 13.5 percent due to the impact of the COVID-19 lockdowns, County unemployment data rose to only 10.7 percent. Union County has historically shown a lower unemployment rate than several of the neighboring counties and the state, and this held true during this crisis as well.

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Major Employers of Union County, NC

Company Name	Industry	Range
Union County Public Schools	Educational Services	1000+
County Of Union	Public Administration	1000+
Harris Teeter	Retail Trade	1000+
Tyson Farms Inc	Manufacturing	1000+
Tdy Industries Llc	Manufacturing	1000+
Wal-Mart Associates Inc.	Retail Trade	500-999
Wingate University	Educational Services	500-999
Food Lion	Retail Trade	500-999
Pilgrims Pride Corporation	Manufacturing	500-999
City Of Monroe	Public Administration	500-999
Charlotte Pipe & Foundry Company (A	Manufacturing	500-999
Atrium Health	Health Care and Social Assistance	500-999
Usa 3m	Manufacturing	500-999
Lowes Home Centers Inc	Retail Trade	250-499
Windsor Window Company	Manufacturing	250-499
Mcgee Brothers Company Inc	Construction	250-499
Target Stores Div	Retail Trade	250-499
Greiner Bio-One	Manufacturing	250-499
United Parcel Service Inc	Transportation and Warehousing	250-499
True Homes Llc	Construction	250-499
Chick-Fil-A At Wesley Chapel Weddin	Accommodation and Food Services	250-499
Publix North Carolina Employee Serv	Retail Trade	250-499
Berry Global Films Llc	Manufacturing	250-499
South Piedmont Community College	Educational Services	250-499
Decore-Ative Specialties	Manufacturing	250-499

Source: North Carolina Department of Commerce

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Total local sales and use tax collections for the most recent ten fiscal years are shown in the table below:

Local Option Sales Tax Collections		
Fiscal Year Ended	Total	Change From
<u>30-Jun</u>	<u>Receipts¹</u>	<u>Previous Year</u>
2008	\$37,588,851	— %
2009	36,554,311	-2.75%
2010	30,943,989	-15.35%
2011	30,616,457	-1.06%
2012	36,675,651	19.79%
2013	35,457,649	-3.32%
2014	39,342,956	10.96%
2015	42,967,774	9.21%
2016	46,941,527	9.25%
2017	51,058,846	8.77%
2018	52,365,228	2.56%
2019	55,837,316	6.63%
2020	60,317,472	8.02%

¹Includes sales and use tax collections by the County and all municipalities; excludes Art. 44

Source: North Carolina Department of Revenue, Sales and Use Tax Division

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Regional Business Activity

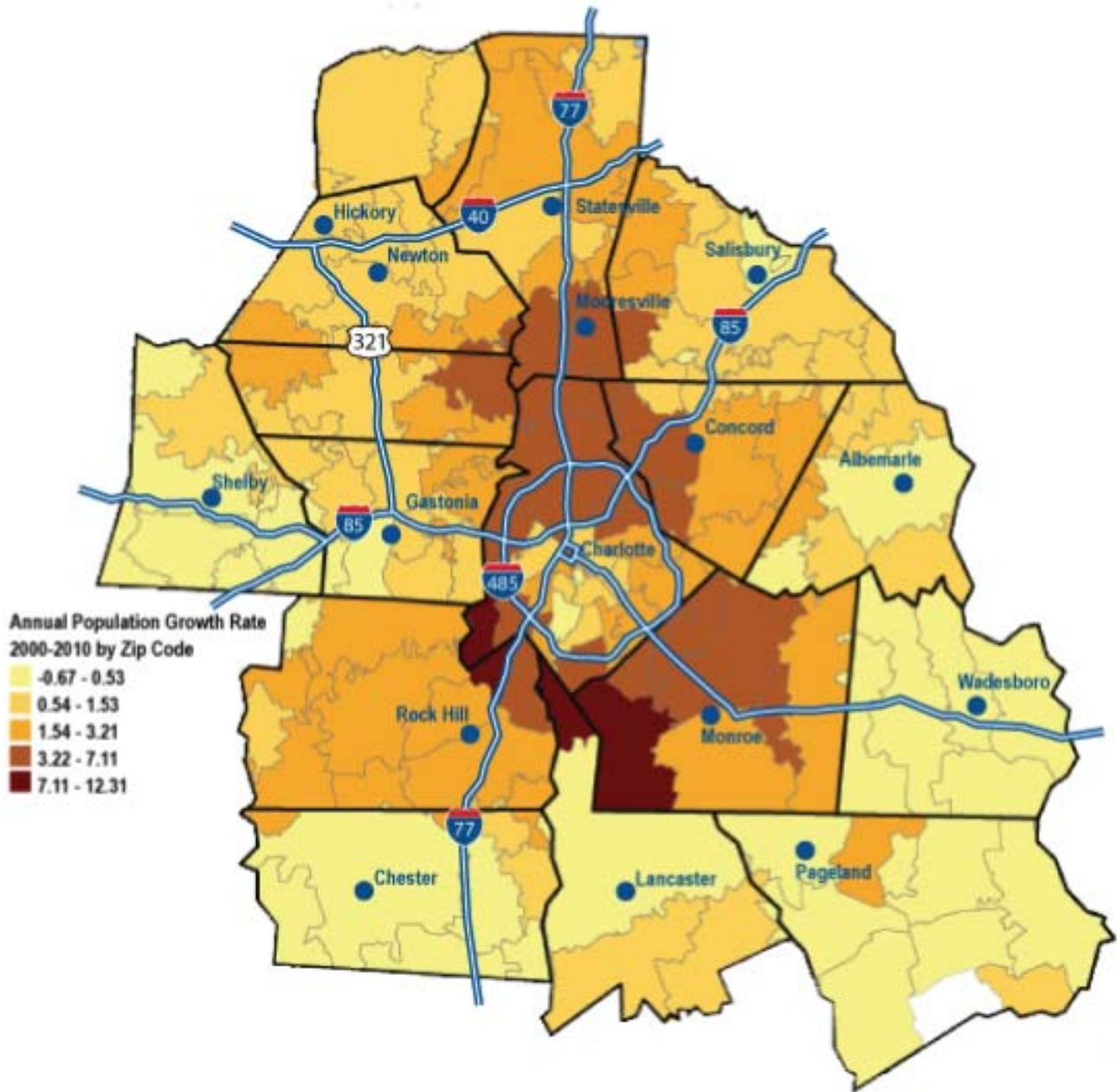
Union County is part of the Charlotte-Concord-Gastonia Metropolitan Statistical Area (MSA), which is the 22nd largest in the nation and the ninth fastest growing since the last census in 2010. It is home to six Fortune 500 Companies, including: Bank of America, Duke Energy, Nucor Steel, and Lowe's Home Improvement. Other large interregional firms include Harris Teeter, Food Lion, Cheerwine, and Sundrop.

In addition, the region is known for its auto racing, being home to over 75 percent of all NASCAR teams, and the home of the Charlotte Motor Speedway (CMS), owned by Speedway Motorsports. Due to these close ties, the City of Charlotte built the NASCAR Hall of Fame in their downtown area. The CMS track hosts three NASCAR events each year.

Major employers in the region include Wells Fargo, Atrium Health, Charlotte-Mecklenburg Schools, City of Charlotte, American Airlines, Presbyterian Healthcare (NOVANT), University of North Carolina at Charlotte, Belk, Family Dollar, IBM and Bank of America. Charlotte has long been known as the second largest banking and finance center in the United States; however, since the 2008 recession, there has been additional diversification.

According to the US Census Bureau's American Community Survey, Union County had a median household income (MHI) of \$75,397 in 2018 (most recent available data), which was the second highest in the State. Additionally, the County MHI is 42.9 percent above the North Carolina average (\$52,752) and 19.3 percent higher than the U.S. National (\$63,197) average.

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Union County Farmlands

Union County is home to over 1,100 farms and ranks high in numerous categories of production. As a state-wide measure, Union County ranked third in the total amount of economic revenue generated from agriculture, exceeding \$492 million as of the 2017 report. A statewide breakdown of those crops and livestock shows Union County ranked first in wheat production, second in chicken (broilers) and egg production (layers), and third in soybeans. The County ranked fourth in turkey production and tenth in cattle production statewide. As a measure of productivity based on solely livestock, the County ranked third. Other crops that brought revenue into the County were grain corn, hay, and cotton (however to a much less extent). Additionally, agriculture provided revenue from nurseries, greenhouses, floriculture, vegetables, fruits and nut production.



Both Tyson Farms Inc. and Pilgrim's Pride Corp. are large employers and taxpayers in the County. In addition, Pilgrim's Pride is a user of the County's water and wastewater system. With over 200,000 acres dedicated to farming, and 71 percent of that dedicated to harvest crops, it becomes easy to see the impact Agriculture has made on the County. Given 49 percent of the County (by acre) is used in some method of agriculture, it is hard to stray off any main road without seeing agriculture impacting the land. In addition to the more typical forms of agriculture, Union County has a burgeoning number of equine stables, forestry projects and vineyards. (The National Agriculture Statistics Service Report is release every five years, and the information is compiled and released approximately 18 month later. The last report was released on Nov 30, 2018.)





Long-Term Financial Planning and Major Initiatives

The NCOSBM expects the County's population to grow by additional 9.3 percent or roughly 22,200 residents between 2020 and 2025, reaching a projected 260,936 residents.

Public school enrollment (ADM) is currently 39,932 students (UCPS 2020-2021 Student Membership - 20-Day ADM). Despite projections of thousands of new residents in Union County over the next decade, UCPS does not project construction of any new schools solely for overcrowding in the next ten years. Several new charter and private schools have been built in the western parts of Union County since 2017, which adds capacity where student enrollment may continue to increase. It is, however, developing plans to upgrade or replace old facilities.

Although it is anticipated that County facilities will experience minimal growth, maintenance of existing buildings and infrastructure will become an even greater challenge. While Union County's current debt load is significant, 45.8% or \$185.5 million of its tax supported debt will be retired during the next five years. Within the next ten years, 79.7 percent or \$322.8 million of the County's tax supported debt will be retired. This maturation of debt sets the stage for the preparation of the next round of infrastructure and maintenance needs.

The tax-supported Capital Improvement Plan (CIP) contains projected capital expenditures for the Union County Public Schools (UCPS), South Piedmont Community College (SPCC) and other county programs and functions such as law enforcement, parks and recreation, emergency management and general government. The CIP is funded through current revenues, capital contributions and long-term debt. The CIP and financial forecast is updated annually to reflect changing priorities and circumstances.

Public Works Capital Planning

Union County Public Works retained a consultant to develop a comprehensive water and wastewater master plan. The plan provides for an assessment of water and wastewater service areas including: water supply, water treatment and distribution, wastewater collection, wastewater treatment and disposal. It also provides an integrated framework for a consolidated method for improving and expanding its water and wastewater systems. The integrated plan provides a comprehensive approach to Union County's water resources development and utilization and serves as a guide for future system development maintenance and investment decisions.

This plan included community outreach, population & demand/flow projections, system performance criteria, water and wastewater system models, future water and wastewater scenarios and a 20-year CIP. Based on the service area projections and system evaluations and assessments, the CIP defines the needed system improvements for the 20-year planning horizon.

Needed capacity and system improvements for existing and future system conditions were identified, prioritized and compiled into a CIP for the 20-year planning horizon.

System improvement projects are categorized as water supply/treatment projects, wastewater treatment/disposal projects, water distribution projects, or wastewater collection projects. A project identification (ID) system defines the project location and type. System improvements and expansions will be funded through a combination of pay-as-you-go funding and revenue bonds supported through utility rates.



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Union County 2050 Comprehensive Plan

In the past 30 years Union County has added over 150,000 residents and is projected to add nearly the same amount in the next 30 years. Based on the impacts and changes over the previous 30 years, Union County has adopted a new comprehensive plan that takes an active position to address issues created or exacerbated by growth, while establishing clear guidance on where and how future growth should occur. This plan makes recommendations to address public health, environmental protection, infrastructure, and economic development in meaningful and reasonable ways.

On April 6, 2021, the Union County Planning Board recommended the Union County 2050 plan to the Board of Commissioners. The County Commissioners heard the plan recommendations at its May 3, 2021 meeting, and scheduled a public hearing to receive feedback on the plan on June 7, 2021. Detailed information about the plan is available [here](#).

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Education

Primary Education

State law provides for and funds the operating costs of a sound, basic educational program which is supplemented by the county and federal governments. The building of public school facilities has been a joint State and County effort. Local financial support is provided by the County for capital and operating expenses. The following table shows the number of schools and average daily membership for Union County Public Schools for the past twelve school years:

Union County Public Schools - ADM Count								
School Year	Elementary Grades (K-5)		Intermediate Grades (6-8)		Secondary Grades (9-12)		Total ADM	% Change, YOY
	Number	ADM	Number	ADM	Number	ADM		
2008-09	29	18,873	8	8,768	10	10,060	37,701	1.59%
2009-10	30	18,734	9	8,936	11	10,612	38,282	1.54%
2010-11	30	18,781	9	9,137	11	11,122	39,040	1.98%
2011-12	30	18,650	9	9,516	11	11,488	39,654	1.57%
2012-13	30	18,481	9	9,914	11	11,853	40,248	1.50%
2013-14	30	18,663	9	10,175	11	12,182	41,020	1.92%
2014-15	30	18,495	9	10,249	11	12,552	41,296	0.67%
2015-16	30	18,568	9	10,096	11	13,209	41,873	1.40%
2016-17	30	17,651	9	10,031	11	13,667	41,349	-1.25%
2017-18	30	17,355	9	9,889	11	13,958	41,202	-0.36%
2018-19	30	17,126	9	10,035	11	13,988	41,149	-0.13%
2019-20	30	17,296	9	10,035	11	14,121	41,452	0.74%

Source: NC DPI; Average Daily Membership, Final ADM

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Charter Schools

In addition to Union County Public Schools, there are three charter school established in Union County.

Union Academy

Union Academy, or UA as it is commonly known, offers 2 campuses located in Monroe, and provides K-12 education split between them. Founded in 2000, the school is run by its own board and receives funding from both the State and the County, operating under a state charter that provides a non-sectarian, deregulated learning environment that is designed to allow greater freedom to parents and leaders to determine the best options to run the school. Union Academy is free for all residents, and admission is granted on a lottery basis irrespective of gender, race, religion, or origin. As such, the school has been positively accepted into the community. According to the North Carolina Department of Public Instruction (NCDPI), the Average Daily Membership (ADM) for the FY 2019-20 school year was 1,953 students encompassing grades K-12.

Union Day School

Union Day is a tuition free public charter school educating students in grades K-7 for the 2020-21 school year. Subsequent grades will be added annually until it fills in as a K-8. According to the NCDPI, the ADM for the FY 2019-20 school year was 442 students encompassing grades K-7.

Union Preparatory Academy at Indian Trail

Union Prep is a tuition free public charter school educating students in grades K-8. According to the NCDPI, the ADM for the FY 2019-20 school year was 961 students encompassing grades K-8.

Higher Education

Wingate University

Wingate University, located on a 400-acre campus in the Town of Wingate, serves approximately 3,200 students and offers 35 undergraduate majors in arts and sciences, business education, fine arts, music and sport sciences. Students can also earn a Doctor of Pharmacy and Doctor of Education as part of their thirteen graduate level programs. It is fully accredited by the Southern Association of Colleges and Schools.





South Piedmont Community College (SPCC)

SPCC, with locations in Monroe and Wadesboro, serves both Union and Anson counties. It offers technical courses designed to meet the skill needs of local employers, including in-plant training. Local financial support is provided by the County for capital and operating expenses.

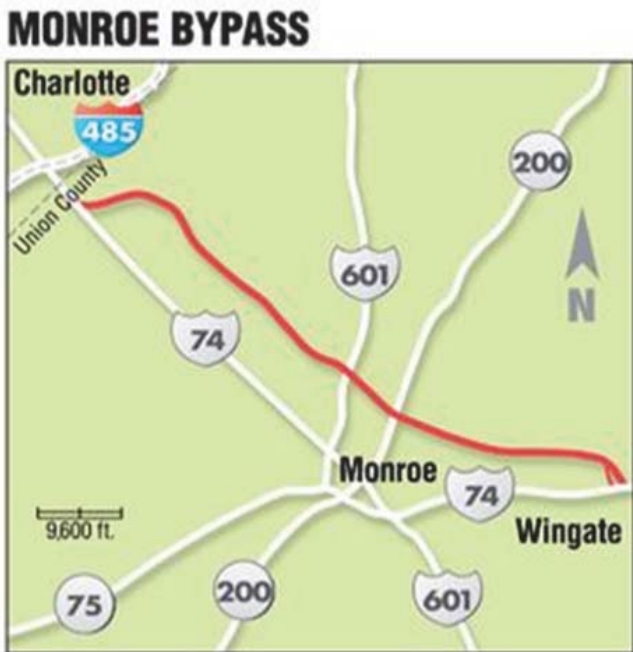
Additionally, the County is located within a one-hour drive of several other colleges and universities. These include Central Piedmont Community College, The University of North Carolina at Charlotte, Queens University, Johnson & Wales, and Johnson C. Smith University.

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The expansion, maintenance and improvement of primary and secondary highways within Union County are primarily the responsibility of the State. Each municipality within the County also bears the primary responsibility for its local street system. The County has limited financial obligation with respect to construction and maintenance of roads.

Union County is served by two U.S. highways (74 and 601) and eight North Carolina highways (16, 75, 84, 200, 205, 207, 218, and 522). The County is within one mile of Interstate 485. In addition, construction on the U.S. Highway 74 Monroe Bypass – Connector toll road was completed in November 2018, and it connects near the Interstate 485 loop. The State of North Carolina in 2008 included “GAP” funding for the project, providing the funding for the difference between the projected toll revenues and the total project cost. A sum of \$24 million per year is committed during the life of the project financing. The project had a total estimated cost of approximately \$800 million.

CSX Transportation provides freight rail service to the County and Greyhound Trailways provides bus service to the County. In addition, Charlotte/Douglas International Airport is approximately 17 miles from the county boundary and is now directly accessible via Interstate 485. The Charlotte-Monroe Executive Airport, an FAA-designated reliever facility to Charlotte/Douglas International Airport, offers general aviation, air freight and charter service as well as hangar and repair facilities for corporate and private aircraft.



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Public Service Enterprises

Union County operates a water and wastewater utility serving approximately 53,100 water connections and 39,800 wastewater connections. The water system serves a significant portion of the County, including all major urbanized areas except the cities of Monroe and Marshville. The primary water supply is the Catawba River Water Treatment Plant (CRWTP), an impoundment and treatment facility jointly owned and operated by Union County and the Lancaster County Water and Sewer District, South Carolina. The County also receives water through a purchase water agreement with Anson County, North Carolina. The two combined water treatment sources provide an average of approximately 14.6 million gallons per day (“MGD”) with a peak capacity of approximately 25 MGD of treated water to the County’s customers. The County is the wholesale water provider to the Town of Wingate and also has an agreement with the City of Monroe to provide up to 1.99 MGD of water capacity.

Additional water capacity will be needed in the 2022 time frame to serve the growing needs of the County. In 2016, the County updated its comprehensive water and wastewater master plan to evaluate alternatives. The master plan update provides for constructing and the development of a new water treatment plant in northeastern Union County in partnership with the Town of Norwood on the Yadkin River. The new 12 MGD Yadkin Regional Water Supply project is scheduled to be completed by 2023. The existing County water main network contains pipes ranging in size from 2 inches up to 42 inches in diameter. The distribution system includes approximately 5,929,440 feet or 1,123 miles of water main, six pump stations and seven elevated tanks.

The water system is composed of asbestos-cement pipe, polyvinyl chloride (PVC) pipe, cast iron and ductile iron. The County currently specifies only PVC pipe and ductile iron pipe for its distribution water main system. The majority of the water main system is less than 25 years old.

Union County’s wastewater collection system piping is comprised of both gravity and force mains with pipe diameters ranging from four inches to 48 inches. The County’s wastewater collection and treatment system currently consists of 647 miles of gravity main, 74 miles of force main, 60 wastewater lift stations and five wastewater treatment facilities. Wastewater pump stations range in size from 2HP to 250HP and pump capacity from 10 gallons per minute (“GPM”) to 3,000+ GPM.

The County has expanded the 12 Mile Creek Water Reclamation Facility from 6.0 to 7.5 MGD in early 2020. Now, the County’s five wastewater treatment plants (WWTP) comprise a combined capacity of 9.65 MGD. The County also contracts for additional 5.65 MGD of treatment capacity with the City of Monroe and the City of Charlotte for a total capacity of 15.3 MGD. Current wastewater flows average 9.4 MGD.

In 2017, Union County created a District to operate the water and wastewater assets of the County.

Solid Waste Facilities

Union County currently provides residents and businesses alike with yard waste processing, municipal solid waste (MSW) disposal, construction and demolition (C&D) waste disposal and recycling opportunities. At the main Solid Waste Management Facility (SWMF), MSW disposal services are provided through a State permitted transfer station. At the transfer station, MSW is properly deposited on the permitted transfer station floor and loaded onto tractor-trailer trucks and transported to a lined landfill for ultimate disposal. For the general public’s convenience, there are five sites strategically located throughout the County that accept “bagged” household garbage and recyclable materials.

At the SWMF, a large C&D debris landfill is located adjacent to the transfer station. There are currently eight C&D cells permitted through the North Carolina Department of Environmental Quality (NCDEQ), that collectively represent approximately 200,000 cubic yards or air-space (about 2 years) for future disposal. These cells are designed for a contiguous vertical/lateral expansion over the previously closed MSW landfill. Solid Waste has applied for a minor permit modification for an additional 1-2 years capacity while simultaneously embarking on a major permit modification to provide long term disposal capacity of 3.5 million cubic yards of airspace.

Additional services provided at the SWMF include a large Type 1 Yard Waste Composting Facility. This facility permit includes the acceptance and processing of commercial and residential yard waste materials that are repurposed into nutrient rich compost. These products are used in an intermediate cover mix to enhance vegetative growth on our C&D Landfill as well as provided for sale to commercial/residential customers.

The County promotes recycling and provides the opportunity for residents to recycle paper, cardboard, plastics, glass, aluminum, scrap metal (including white goods), used motor oil, antifreeze, and used tires free of charge.

The County uses an enterprise fund to account for the operations of its solid waste programs and charges tipping fees for disposing of solid waste. This source generated approximately \$6.4 million for the fiscal year ended June 30, 2020.



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Construction Activity

Both the County's non-residential and residential permits began to steadily trend upward beginning in 2014, coming out of the Great Recession, and in response to overall growth in the region. This continued up through FY 2020, when the total permit value approached a combined \$900M, and residential permit volume was over 4,000.

So far, FY 2021 data seems to reflect the impact of the COVID-19 pandemic. With associated lockdowns and increasing numbers of people now working from home, the volume of non-residential permits has dropped significantly during the first half of the year. Residential permits, on the other hand, are on pace to reach record volumes in both amount and dollar value. This is at least partially attributable to increased renovations undertaken during the pandemic, as people have spent more time at home and have had increased resources available through stimulus funding. What is important to consider is the information below on residential permits is inclusive of remodeling and renovations, and is not a measure of new home growth.

Building Permits and Estimated Values						
	Non-Residential		Residential		Total	
FY Ended	Number	Value²	Number	Value²	Number	Value²
2010	278	51,858	1,759	118,588	2,037	170,446
2011	210	556,050	1,537	134,358	1,747	190,408
2012	232	66,331	1,829	178,838	2,061	245,169
2013	255	150,362	2,385	269,294	2,640	419,656
2014	400	104,010	3,285	320,781	3,685	424,791
2015	519	85,815	3,177	284,674	3,696	370,489
2016	592	189,488	3,733	370,714	4,325	560,202
2017	518	113,835	3,445	366,948	3,963	480,783
2018	636	203,181	3,778	437,898	4,414	641,079
2019	589	244,562	3,348	356,261	3,937	600,823
2020	569	455,379	4,018	440,606	4,587	895,985
2021 ¹	218	114,179	2,931	249,489	3,149	363,668

Source: County Department of Inspections of Union County, City of Waxhaw, and City of Monroe

¹ July through December

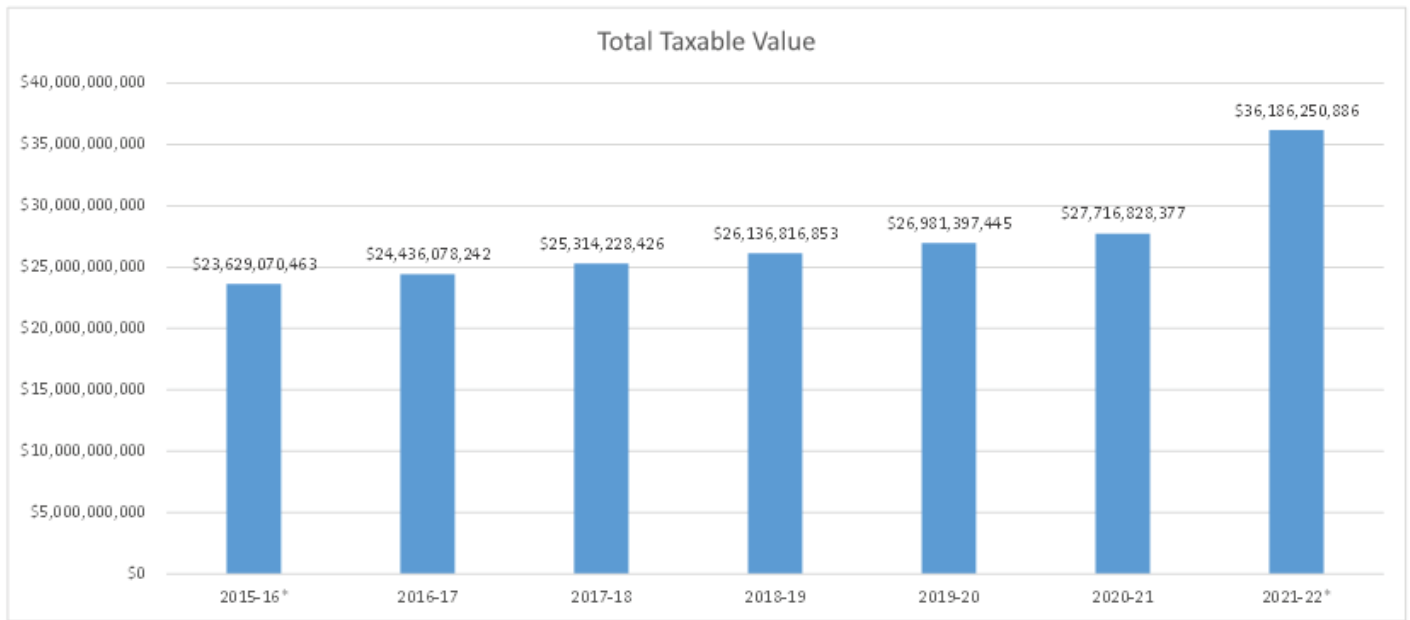
² In Thousands

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Growth and Valuation

The County has continued to grow, even through the economic downturn of 2008, and experienced growth in assessed valuation that has increased by roughly \$900 million each of the last three years (FY 2019 - FY 2021). Total Taxable value in FY 2016 actually decreased from the 2015-16 amount, and this was due to County Property Revaluation. In FY 2016, Union County experienced a resurgence in building activity, which has continued through FY 2021, although at a slower, more stable pace. This slow and dependable growth aids the County for the purposes of planning, education, safety, and water/wastewater utility.

Data for FY 2021-22 is based on the County's latest revaluation, which went into effect in January of 2021. Unlike 2016, however, this recent revaluation has resulted in a significant increase in total taxable value, which is reflective of both the growth experienced in the recent past and anticipated in the near future



* Revaluation years. Revaluations are effective on January 1st of the previous fiscal year.

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County Facilities & Attractions

The County is home to several regional attractions, parks, and recreation facilities that draw crowds. A few are listed below.

- Union County Parks and Recreation Department owns and operates three parks including Cane Creek Park in Waxhaw, Fred Kirby Park in Lake Park, and Jesse Helms Park in Wingate. These parks offer a wide variety of passive and athletic activities and services to the public.
- Extreme Ice Center is a multipurpose winter sports facility with a fitness center for paid public use. It offers open skating and skating lessons, hockey, and figure skating, as well as various camps. In 2016, it hosted the USA Hockey U14 National Championships. Extreme Ice is located in Indian Trail.
- Warbirds over Monroe is an annual event that takes place at Charlotte-Monroe Executive Airport. Started in 2005, it showcases historical planes, and has become one of the largest aviation events in the Southeast honoring those who have served our country. It typically takes place at the beginning of November, and offers excitement and viewing historical war birds in flight.
- The Museum of the Waxhaws is located in Waxhaw, and provides a glimpse of life in the 19th century, with a museum, homestead, garden, and demonstrations providing culture and education.
- The Queen's Cup is a steeplechase offered annually in April and is produced by the Charlotte Steeplechase Association, and takes place in Mineral Springs. The event draws thousands every year to view thoroughbred horses clear obstacles on two-plus mile course galloping at speeds reaching 30 miles per hour.

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Attractions Close to home...

Outside of Union County, there are a number of regional attractions. In neighboring Counties (less than 45 minute commute) there are the following entertainment offerings:

- National Football League: Carolina Panthers
- National Basketball League: Charlotte Hornets
- Triple-A Baseball: Charlotte Knights, affiliate of the Chicago White Sox
- American Hockey League: Charlotte Checkers, affiliated with the Carolina Hurricanes
- United Soccer League: Charlotte Eagles
- Carowinds Amusement Park
- NASCAR Hall of Fame & Charlotte Motor Speedway
- Major League Lacrosse: Charlotte Hounds



Mecklenburg County is home to the U.S. National Whitewater Center, on the Catawba River Basin, which is open to the public and offers bike riding, canoeing, kayaking, and whitewater boating. The Whitewater Center is also a popular gathering spot, offering several events throughout the year with outdoor entertainment.



The PNC Music Pavilion is located in the University City neighborhood, and attracts a wide venue of musical performances throughout the spring and into the fall.

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Atrium Health Union is part of Atrium Health, the largest healthcare system in North Carolina, and one of the largest systems in the nation. It has capacity of 175 beds, and offers outpatient surgery, cancer treatment, long term care, obstetric care, and specialty clinics.

Union County is served by 17 Volunteer Fire Departments and a countywide EMS that provides transportation and emergency care en route to the closest hospital.

Beyond Union County

Outside of Union County there are the following full service hospitals:

- Novant Healthcare (Huntersville, Matthews, Charlotte Orthopedic, Hemby Children's, and Presbyterian Medical Center)
- Atrium Health (CMC- Main, Levine Children's, Mercy, Pineville, University, CMC-NorthEast, Jeff Gordon Children's and Harrisburg)
- Piedmont Medical Center
- Stanly Regional

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Miscellaneous Statistical Data

Miscellaneous Statistical Data		
Population ¹		Demographics
2008	174,000	Living in same house 1 year ago 87.6%
2009	178,000	Language other than English @ home 14.9%
2010	182,360	High School Graduate, % of those age 25+ 89.6%
2011	202,206	Bachelor's degree, % of those age 25+ 35.4%
2012	205,463	Mean Travel time to work (min) 29.8
2013	208,520	Number of Housing Units 83,989
2014	212,756	Persons per household 2.99
2015	218,568	Homeownership Rate 81.3%
2016	222,742	Median Value of owner-occupied units \$241,400
2017	226,606	Per Capita Income \$36,362
2018	231,366	Median Household Income \$80,033
2019	235,908	Persons below Poverty Level, as % 7.3%
2020	239,859	Unemployment Rate 3.7%
2021	244,559	
2022 Projected	249,259	

Population by Race (U.S. Census 2018)

White	81.1%
Black or African American	12.5%
Native American	0.6%
Asian and Pacific Islanders	3.6%
Native Hawaiian	10.0%
Multi-Racial	2.0%
Hispanic or Latino	11.5%

¹ - State of North Carolina Office of State Budget Management

Education		Population, by Age Groups
Primary Schools:		
Elementary	30	(0-19) 29.00%
Middle	9	(20-39) 22.00%
High	13	(40-59) 30.00%
A&T Academy	1	(60+) 18.00%
Early College	1	
Private/Charter Schools	3	

Higher Education:
 Wingate University & SPCC
 Nearby institutions include: UNC-Charlotte,
 Queens University, CPCC, Wake Forest (Satellite)
 and Pfeiffer

Miscellaneous Statistical Data		
		Transportation
Date of Incorporation	1842	Major Highways: Interstate(s) 77 and 85, 485 Beltway and the Monroe Expressway are all within 15 miles of eastern border. US Route 74 runs east/west, and US Route 601 runs north/south splitting the County.
Form of Government	Commissioner- Manager	
Number of Full Time County Positions	1,263	
Number of Full Time School Positions	Over 1,000	Rail: CSX Transportation operates a rail yard/switchyard in Monroe. AMTRAK is available in Charlotte, roughly 20 miles from Monroe.
Land Area	643 Sq. Miles	
Medical Facilities		
Hospital: Atrium HealthCare System Union		Beds: 175
Nursing Homes: Kindred Transitional Care Clare Bridge of Monroe Jesse Helms Nursing Center Smith Nursing Home Elizabethan Gardens Assisted Living Brookdale Union Park Village of Woodridge FruitHealth		
Urgent Care/Outpatient: Fast-Med Atrium HealthCare System - Urgent Care Union West Urgent Care		
	Libraries	
Full Service Branches	4	
Local History and Genealogy	1	
		Utilities Electric Duke Energy, Union Power, City of Monroe Gas Piedmont Natural Gas, City of Monroe Water Union County Public Works, City of Monroe Sewer Union County Public Works, City of Monroe Cable Spectrum Phone Windstream, Bell South

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Department Mission

The NC Cooperative Extension Service is NC State's largest local and statewide outreach provider delivering research-based agricultural, food, and youth programs that create economic, societal, and intellectual prosperity for all North Carolinians.

Department Services Provided

NCSU was established under the auspices of the federal Morrill Act of 1862, which allowed the US government to donate federally owned land to the states for purpose of establishing colleges to teach agriculture and the mechanic arts. The 1914 passage of the Smith-Lever Act created an educational partnership, now North Carolina Cooperative Extension System. The Cooperative Extension connects farmers, agribusinesses, and communities with research-based information and technology. North Carolina State University focuses its efforts on agricultural research to solve the challenges facing today's agribusiness. The Cooperative Extension delivers this research directly into the hands of Union County farmers, helping them find everyday solutions through application. In addition, the Extension provides a wealth of educational programs addressing public health issues, improving economic well-being, and helping people make healthier and better-informed decisions. These range from local foods, food safety, and food preservation to gardening and environmental efforts. The 4-H is the largest youth development organization in North Carolina; each year, hundreds of thousands of young people learn the skills to succeed through educational programs and camps.

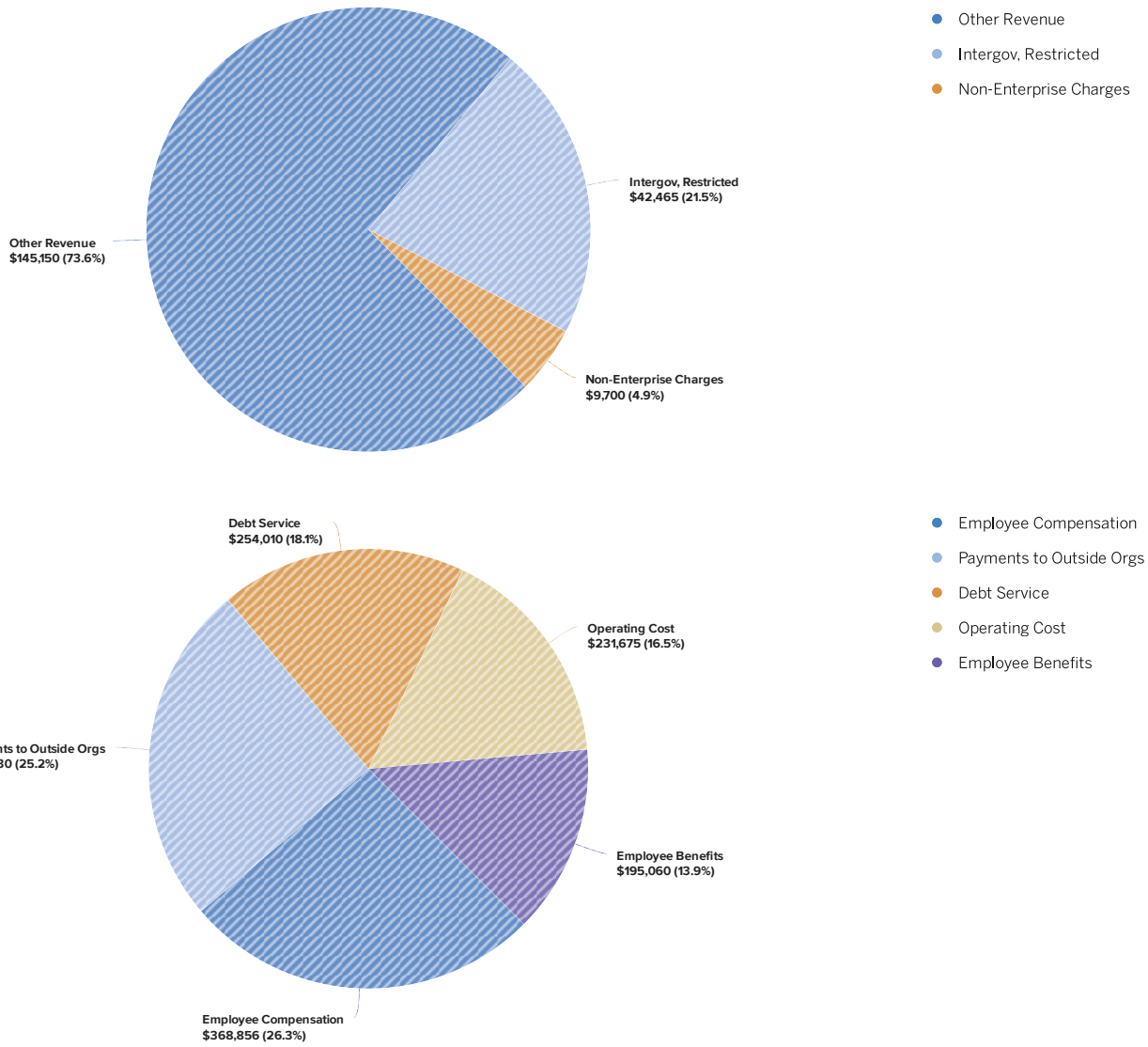
Department FY 2022 Discussion

The Cooperative Extension Division maintains the goal of delivering high quality education programs to the residents of Union County that enhance their livelihood and lives. The power of the programs comes from the staff that serves the community, their ability to identify, with resident input, the needs and, in turn, develop programs to address those issues. Agent and volunteer staff provide face-to-face service to nearly 29,000 individuals annually bringing the land grant university system to the people of Union County. The goal is to continue to serve the residents with well-trained staff that is capable and empowered for the tasks.

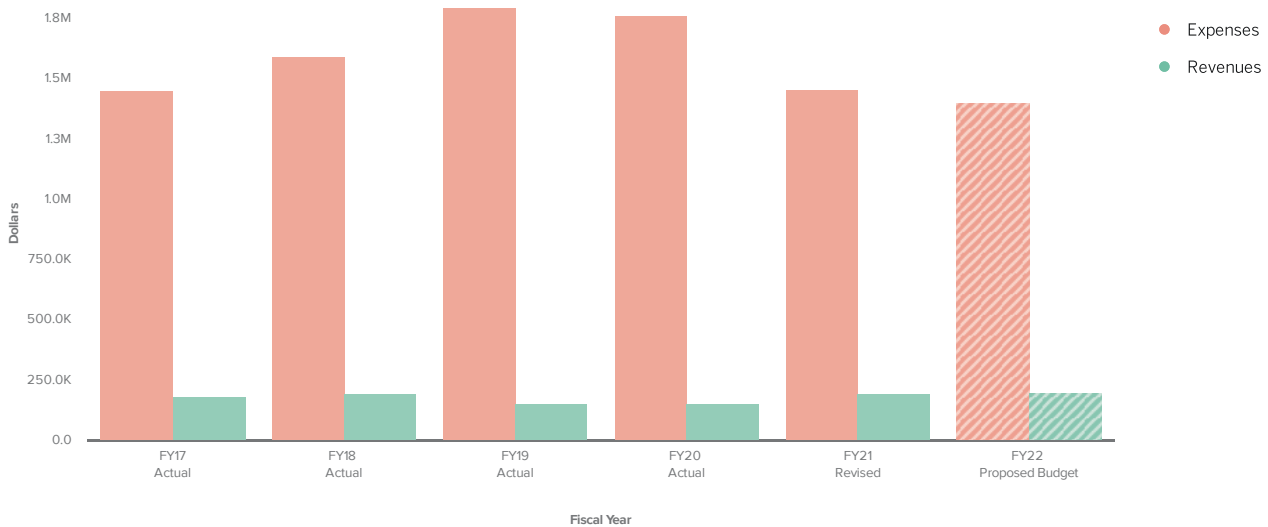
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 7.9 percent net increase in cost over the prior year's adopted budget; much of which is related to personnel costs. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. A proposed expansion to current service level includes increased hours for the part-time Farmers Market Sales Associate to support the expansion of the Local Foods Program into satellite markets (\$3,621).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Agricultural Services	654,939
Cooperative Ext. Cont/Donation	0
Cooperative Extension	550,078
Total	1,205,017

Enhancement Summary

Enhancement	Amount (\$)
Increase Hours for Farmers Market Sales Associate PT (0.12 to 0.24 FTE)	3,621.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	184,890	195,529	153,732	154,703	197,287	197,315	28	0.01%
▶ Intergov, Restricted	33,783	36,047	36,046	40,657	45,037	42,465	-2,572	-6.06%
▶ Non-Enterprise Charges	31,268	21,937	7,636	8,755	9,700	9,700	0	0.00%
▶ Other Revenue	119,839	137,546	110,049	105,291	142,550	145,150	2,600	1.79%
▼ Expenses	1,454,992	1,593,879	1,801,636	1,767,362	1,458,840	1,402,332	-56,508	-4.03%
▶ Capital Outlay	0	35,237	45,425	99,166	81,084	0	-81,084	--
▶ Debt Service	351,025	338,889	469,307	448,924	264,654	254,010	-10,644	-4.19%
▶ Employee Benefits	96,638	138,414	157,434	161,738	137,631	195,060	57,429	29.44%
▶ Employee Compensation	183,240	227,120	240,658	242,574	273,612	368,856	95,244	25.82%
▶ Operating Cost	567,933	666,739	678,072	539,272	357,546	231,675	-125,871	-54.33%
▶ Payments to Outside Orgs	256,157	187,479	210,740	275,689	344,313	352,730	8,417	2.39%
Revenues Less Expenses	-1,270,102	-1,398,349	-1,647,904	-1,612,659	-1,261,553	-1,205,017	56,536	4.69%

Department FTE Summary*

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	4.00	5.00	5.00	5.00	7.00	7.00	0.00	0.00%
Part-Time-Benefited	0.60	0.60	0.60	0.60	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.59	0.76	0.76	0.48	1.44	1.56	0.12	8.33%
Total Full Time Equivalents	5.19	6.36	6.36	6.08	8.44	8.56	0.12	1.42%

*FTE counts listed do not include (9) positions contracted with NC State University and NC Agricultural & Technical State University.

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Agricultural Services	\$ 760,586	\$ 997,350	\$ 1,171,421	\$ 1,025,457	\$ 719,313	\$ 756,039	36,726	4.86%
Cooperative Ext. Cont/Donation	23,833	20,418	27,050	32,881	90,475	44,050	-46,425	-105.39%
Cooperative Extension	670,573	576,111	603,164	709,025	649,052	602,243	-46,809	-7.77%
Total	\$ 1,454,992	\$ 1,593,879	\$ 1,801,636	\$ 1,767,362	\$ 1,458,840	\$ 1,402,332	-56,508	-4.03%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
4H Programs	\$ 19,619	\$ 68,164	\$ 81,289	\$ 79,903	\$ 65,183	\$ 79,230	14,047	17.73%
Cooperative Ext Administration	0	108,754	118,058	80,668	60,733	62,638	1,905	3.04%
Cooperative Ext Operations	620,650	474,751	507,099	618,064	550,944	513,312	-37,632	-7.33%
Cooperative Ext, Adv Council	500	749	0	148	7,961	0	-7,961	--
Cooperative Ext, Farm City	9,437	4,259	13,770	13,981	26,912	15,000	-11,912	-79.41%
Cooperative Ext, Field Crop	5,835	1,043	4,720	9,917	40,976	20,250	-20,726	-102.35%
Cooperative Ext., Poultry	8,061	14,367	8,560	8,835	14,626	8,800	-5,826	-66.20%
Facility Maintenance & Rentals	711,130	825,960	979,253	854,534	590,042	598,299	8,257	1.38%
Farmers Market	49,456	62,636	74,110	90,254	68,538	95,102	26,564	27.93%
Fee Based - Horticulture	0	0	0	2,583	3,065	1,800	-1,265	-70.28%
Fee Based Family & Consumer Sc	1,391	7,232	2,865	3,957	16,276	5,400	-10,876	-201.41%
Fee Based Programs, 4-H	14,473	10,340	728	901	0	0	0	0.00%
Fee Based Programs, Admin	12,510	15,623	8,806	3,385	9,767	0	-9,767	--
Fee Based Programs, Special	1,929	0	2,378	231	3,817	2,500	-1,317	-52.68%
Total	\$ 1,454,992	\$ 1,593,879	\$ 1,801,636	\$ 1,767,362	\$ 1,458,840	\$ 1,402,332	-56,508	-4.03%

Department Mission

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

Department Services Provided

The BOCC provides legislative and policy leadership to the County Manager. It establishes policies for the operation of County government to provide service to the public in a cost effective and efficient manner, while adding value to the community. As the elected board, it communicates regularly with the public to insure County policies reflect the interests of the residents. As part of their role, Commissioners participate in community organizations, representing the County at all levels of the state.

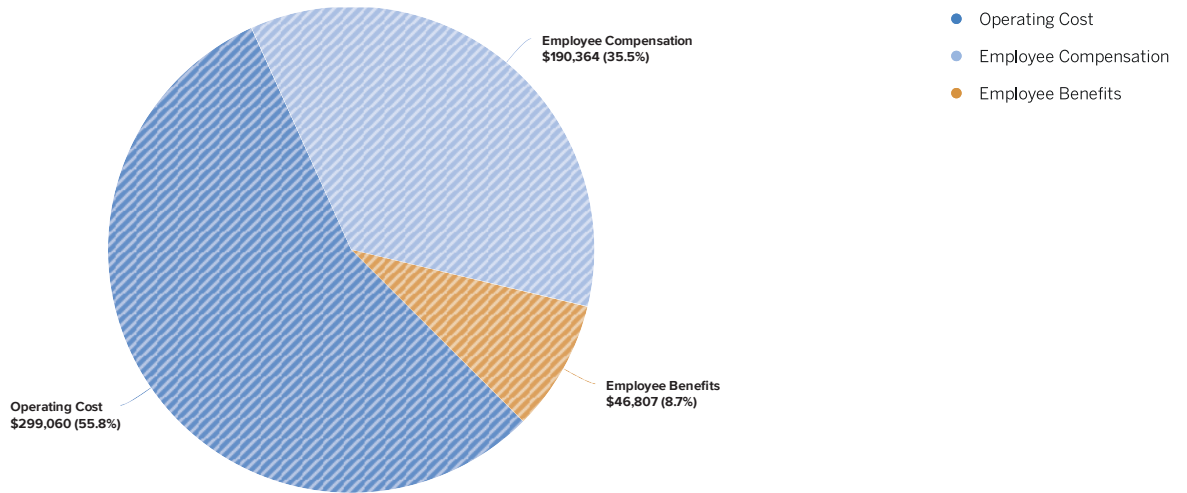
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 10.2 percent net decrease in cost from the prior year's adopted budget. As a result of a position reclassification and transfer to the County Manager's Office, personnel costs have decreased in this department. This proposal does not include any department enhancement requests for FY 2022.

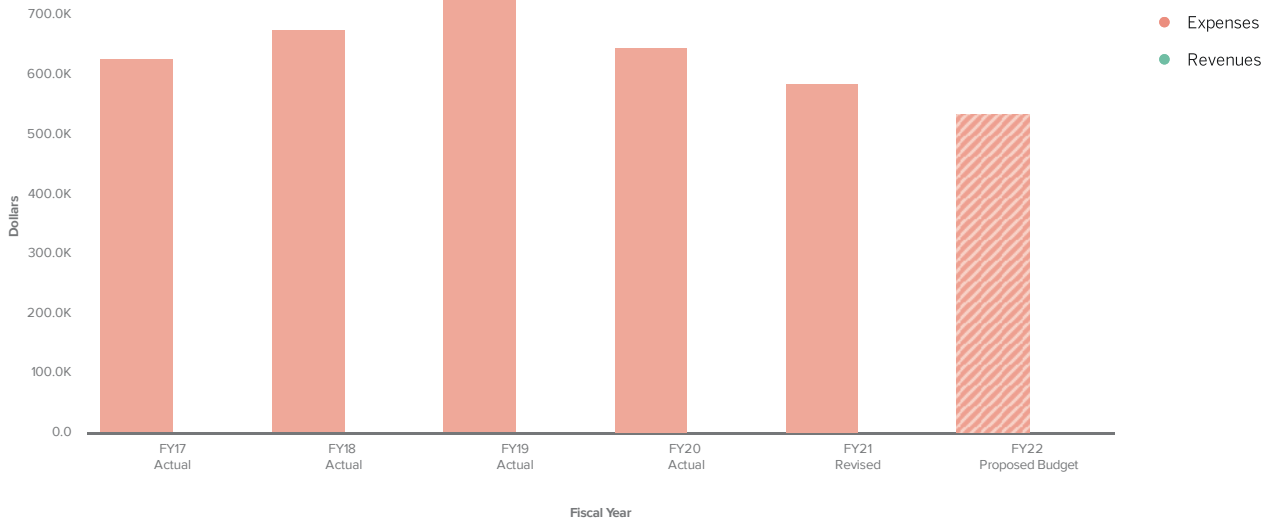
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Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Board of County Commissioners	\$ 536,231
Total	\$ 536,231

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Expenses	\$ 628,021	\$ 676,585	\$ 726,146	\$ 647,451	\$ 585,630	\$ 536,231	-49,399	-9.21%
▶ Employee Benefits	66,694	69,576	75,139	78,823	57,394	46,807	-10,587	-22.62%
▶ Employee Compensation	225,796	224,004	231,937	239,820	209,457	190,364	-19,093	-10.03%
▶ Operating Cost	335,532	383,005	419,070	328,808	318,779	299,060	-19,719	-6.59%
Revenues Less Expenses	\$ -628,021	\$ -676,585	\$ -726,146	\$ -647,451	\$ -585,630	\$ -536,231	49,399	9.21%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	2.00	2.00	2.00	2.00	1.00	1.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.05	0.05	0.05	0.05	0.06	0.06	0.00	0.00%
Total Full Time Equivalents	2.05	2.05	2.05	2.05	1.06	1.06	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Board of County Commissioners	\$ 628,021	\$ 676,585	\$ 726,146	\$ 647,451	\$ 585,630	\$ 536,231	-49,399	-9.21%
Total	\$ 628,021	\$ 676,585	\$ 726,146	\$ 647,451	\$ 585,630	\$ 536,231	-49,399	-9.21%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Board of County Commissioners	\$ 628,021	\$ 676,585	\$ 726,146	\$ 647,451	\$ 585,630	\$ 536,231	-49,399	-9.21%
Total	\$ 628,021	\$ 676,585	\$ 726,146	\$ 647,451	\$ 585,630	\$ 536,231	-49,399	-9.21%

Department Mission

To ensure the integrity of elections by conducting accurate, secure, and transparent processes that are within the guidelines of State and Federal election laws. To maintain a current and accurate voter database and to inspire public trust through voter education and outreach.

Department Services Provided

The Board of Elections (BOE) conducts all elections in Union County, which include federal, state, county, municipal, and special referenda. In addition to conducting the elections, the BOE is responsible for the accurate administration and enforcement of the state and federal election laws. This administration and enforcement includes maintaining voter registration and jurisdictional databases, candidate filings, campaign finance compliance, establishing and operating voting sites, testing and programming voting equipment, recruiting and training election officials, and other elections related responsibilities.

The Board of Elections is overseen by a five-member bi-partisan board, which is appointed by the Governor and State Board of Elections.

Department FY 2022 Discussion

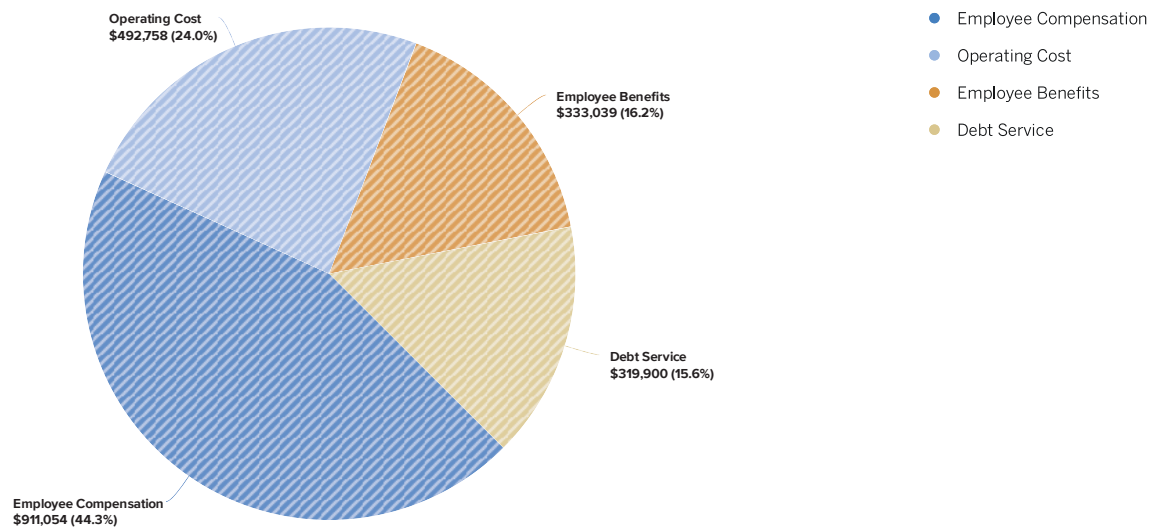
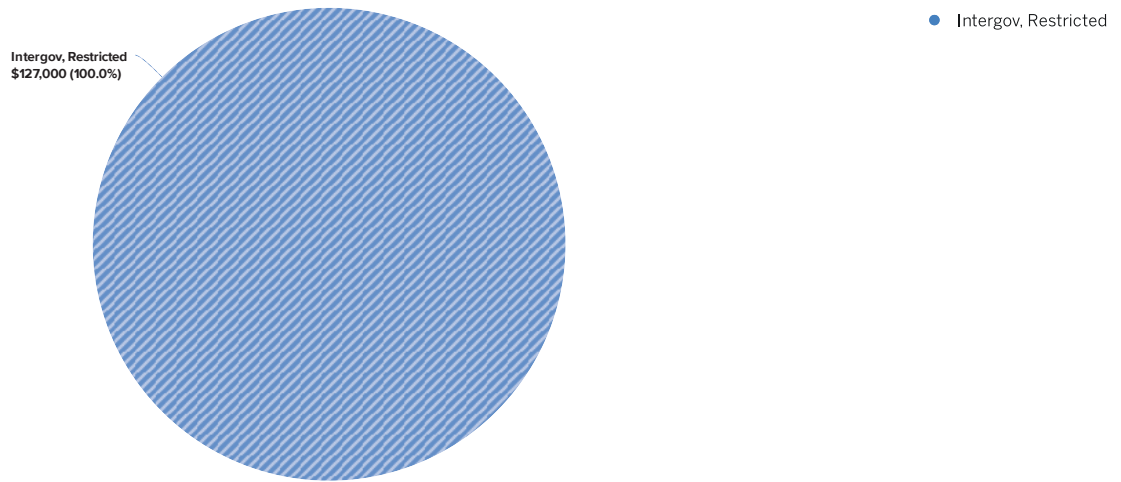
The Board of Elections will hold two elections during this budget year, and possibly a third. Candidate filing for the county municipalities will be held in July with their elections scheduled for November 2, 2021. The mid-term Primary Election for county, state, and federal offices is set for March 8, 2022. A second primary, if applicable, will be held ten weeks after the first primary if the contest is for a federal office, or seven weeks after the primary if no contest for federal office is on the ballot. Photo ID may be implemented for these elections, depending on the outcome of current litigation. Personal protective equipment and cleaning and sanitization of voting sites and equipment will remain a priority. Staff will continue to hold and expand opportunities for virtual learning, trainings, and meetings.

This year, the Board of Elections will be breaking ground on a much needed and anticipated expansion and renovation of existing facilities. Staff will continue to work with the Department of Homeland Security and the State Board of Elections for cybersecurity and physical security enhancements, awareness, and training. The Board of Elections will continue their ongoing commitment to establish and demonstrate open and transparent processes and to increase voter education and outreach to inspire and instill public confidence and trust in the electoral process.

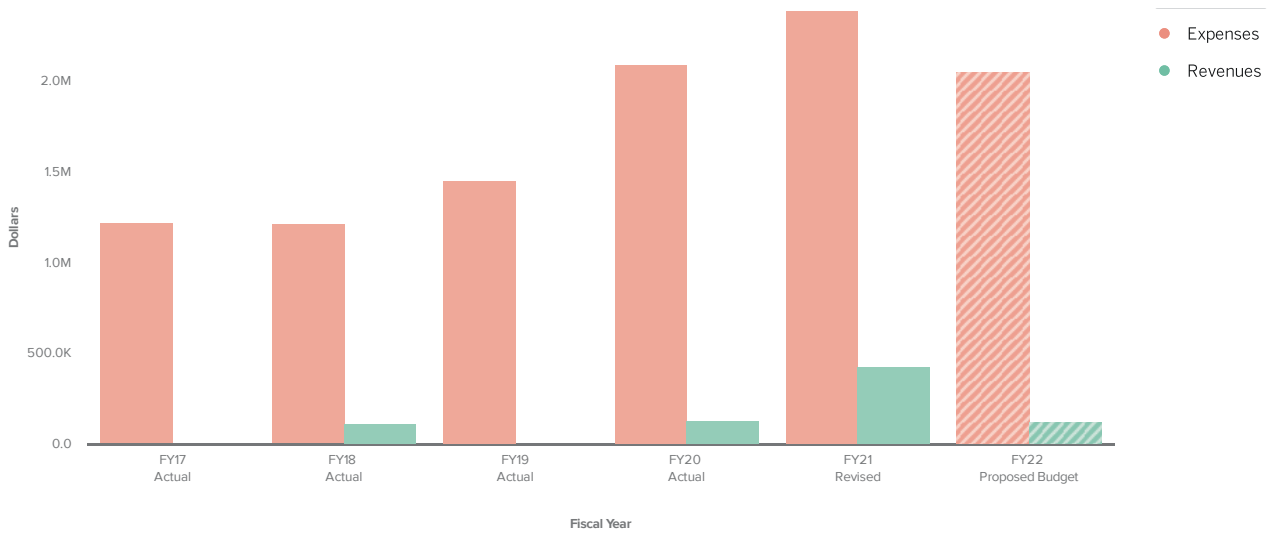
Department Analysis

The Manager's Proposed Budget for FY 2022 represents a very slight decrease of 0.3% from the budget adopted in FY 2021. Revenues from Municipal Elections will offset increases in employee compensation and benefits costs. These increases are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. The proposed budget recommends just over \$61,000 in expansions, most notably converting a part-time Administrative Support Specialist I from part-time (0.36 FTE) to full-time (1.00 FTE) to keep pace with expanding election administration responsibilities and activities.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Elections	\$ 646,345
Elections Administration	1,283,406
Total	\$ 1,929,751

Enhancement Summary

Enhancement	Amount (\$)
Convert Admin Supp Spec I from PT (0.36 FTE) to FT (1.00 FTE)	38,704.00
Postage	15,000.00
Rental of Real Property	7,500.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 483	\$ 121,392	\$ 2,409	\$ 139,444	\$ 431,710	\$ 127,000	-304,710	-239.93%
▶ Debt Proceeds	0	0	0	10,000	0	0	0	0.00%
▶ Federal Grants	0	0	0	0	18,056	0	-18,056	--
▶ Interfund Transfers	0	0	0	0	264,974	0	-264,974	--
▶ Intergov, Restricted	300	114,547	0	126,096	0	127,000	127,000	100.00%
▶ Non-Enterprise Charges	183	6,844	75	2,827	0	0	0	0.00%
▶ Other Revenue	0	1	2,334	521	148,680	0	-148,680	--
▼ Expenses	1,226,283	1,221,450	1,461,665	2,095,994	2,393,371	2,056,751	-336,620	-16.37%
▶ Capital Outlay	0	0	0	23,184	27,202	0	-27,202	--
▶ Debt Service	0	0	0	305,077	324,438	319,900	-4,538	-1.42%
▶ Employee Benefits	210,891	225,616	255,464	296,698	297,873	333,039	35,166	10.56%
▶ Employee Compensation	549,796	471,629	596,029	784,884	1,054,598	911,054	-143,544	-15.76%
▶ Operating Cost	465,596	524,204	610,172	686,151	689,260	492,758	-196,502	-39.88%
Revenues Less Expenses	\$ -1,225,801	\$ -1,100,058	\$ -1,459,257	\$ -1,956,550	\$ -1,961,661	\$ -1,929,751	31,910	1.65%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	6.00	7.00	8.00	9.00	9.00	10.00	1.00	11.11%
Part-Time-Benefited	1.50	1.50	0.98	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	9.64	4.55	6.52	9.78	11.65	10.06	-1.59	-13.65%
Total Full Time Equivalents	17.14	13.05	15.50	18.78	20.65	20.06	-0.59	-2.86%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Elections	\$ 449,443	\$ 380,053	\$ 551,685	\$ 879,725	\$ 1,174,405	\$ 773,345	-401,060	-51.86%
Elections Administration	776,840	841,396	909,980	1,216,269	1,218,966	1,283,406	64,440	5.02%
Total	\$ 1,226,283	\$ 1,221,450	\$ 1,461,665	\$ 2,095,994	\$ 2,393,371	\$ 2,056,751	-336,620	-16.37%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
County-Wide Elections	\$ 449,443	\$ 380,053	\$ 551,685	\$ 879,725	\$ 1,174,405	\$ 773,345	-401,060	-51.86%
Elections Administration	776,840	841,396	909,980	1,216,269	1,218,966	1,283,406	64,440	5.02%
Total	\$ 1,226,283	\$ 1,221,450	\$ 1,461,665	\$ 2,095,994	\$ 2,393,371	\$ 2,056,751	-336,620	-16.37%

Department Mission

Budget Management provides essential budgeting, planning and forecasting services to support the County in its pursuit of excellence and public service to the residents of Union County through collaboration and engagement.

Department Services Provided

The Budget Management Department focuses on preparing and monitoring the County's operating and capital budgets; reviewing the efficiency of County activities; maintaining long-range financial planning models and providing assistance to the County Manager and other departments in management planning and evaluation. The Budget Office also encourages efficient resource allocation through development of County budgets that are aligned with the priorities of the community and of the Board of County Commissioners.

Department FY 2022 Discussion

The Budget Management Department was established as a separate entity from the County's Financial Services department during the 2020 Fiscal Year. At this time, two additional analysts were approved as budget enhancements to join the two existing budget analysts and the County budget director to help carry forward the strategic vision of the Union County Board of County Commissioners. Since this time, great strides in the team's capacity, subject mastery and motivation has grown to better serve the community. Year one successes include, the successful procurement, design and implementation of a new budget software solution, which has significantly increased the user experience of department partners and the ability for meaningful data analysis and report production. The department has also created and implemented a new process using predictive methodologies that provides monthly budget review and end of year forecasting to departments in a timely manner, making it possible to "act instead of react" to potential areas of concern.

During the FY 2020 budget year, the budget team has also partnered with departments to create and implement a performance measurement framework for the County, allowing departments to set operational performance targets and to report progress back to the County Manager, Board of County Commissioners and taxpayers. This process will also allow the Board of County Commissioners and the County Manager the ability to link the investment of resident tax dollars to departmental accountability and strategic planning.

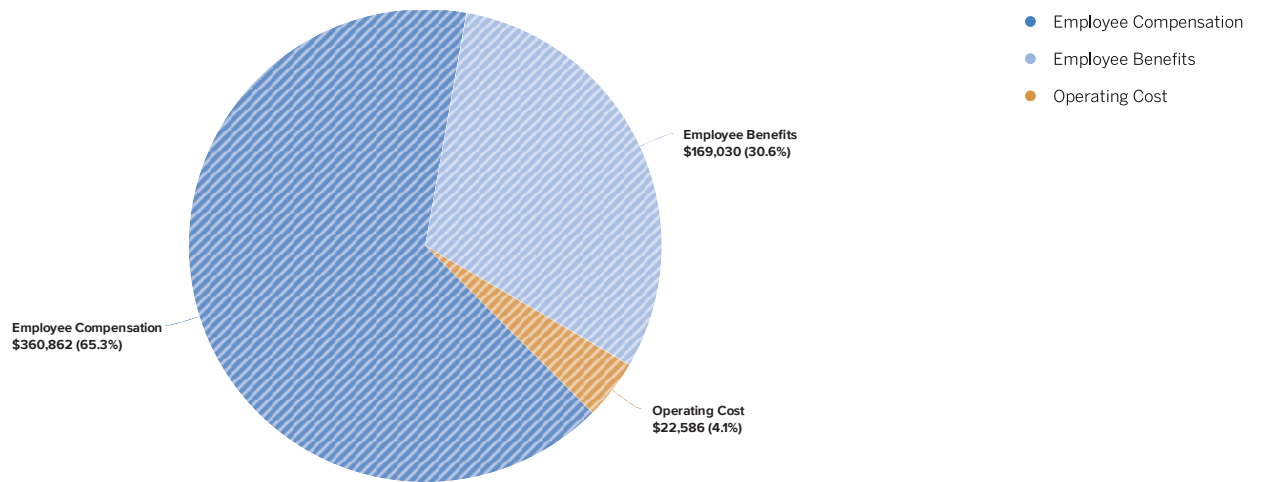
Recent investment into the County budget function has yielded notable results and the intent is to continue adding value to the organization and community.

Department Analysis

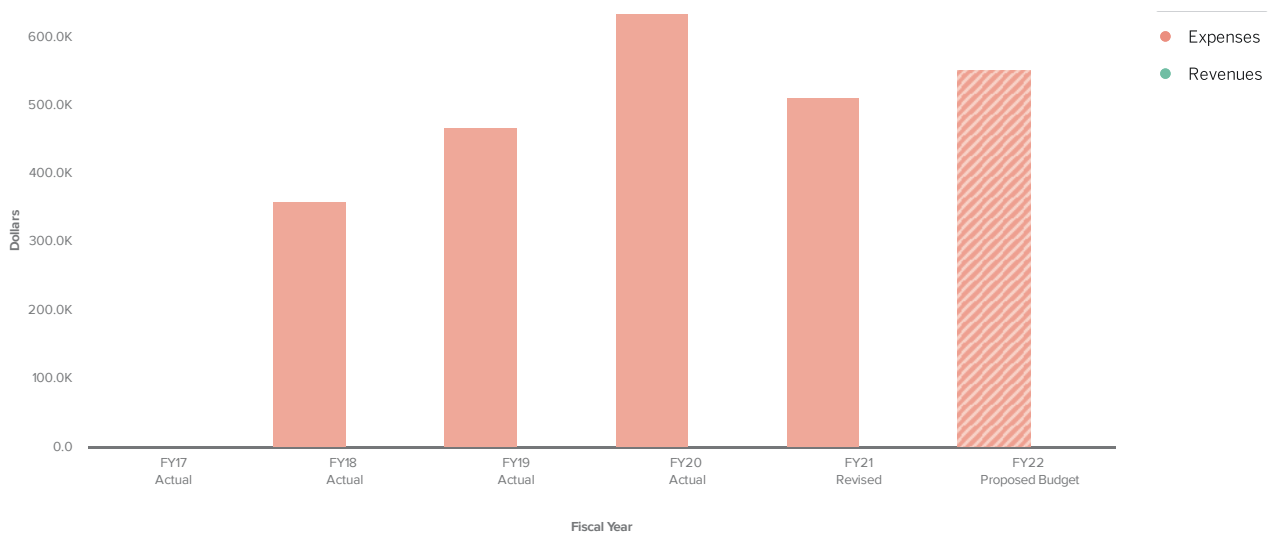
The County Manager's FY 2022 Proposed Budget for this department includes a 10.9 percent net increase in cost over the prior year's adopted budget, a majority of which is related to personnel cost increases. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021 and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. This proposal does not include any department enhancement requests for FY 2022.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Budget	\$ 552,479
Total	\$ 552,479

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	0	361,077	468,823	634,616	512,340	552,479	40,139	7.27%
▶ Employee Benefits	0	98,996	128,181	181,523	145,963	169,030	23,067	13.65%
▶ Employee Compensation	0	208,322	288,169	406,153	348,543	360,862	12,319	3.41%
▶ Operating Cost	0	53,758	52,473	46,940	17,834	22,586	4,752	21.04%
Revenues Less Expenses	\$ 0	\$ -361,077	\$ -468,823	\$ -634,616	\$ -512,340	\$ -552,479	-40,139	-7.27%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	0.00	3.50	4.55	5.65	5.00	5.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	0.00	3.50	4.55	5.65	5.00	5.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Budget	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	40,139	7.27%
Total	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	40,139	7.27%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Budget	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	40,139	7.27%
Total	\$ 0	\$ 361,077	\$ 468,823	\$ 634,616	\$ 512,340	\$ 552,479	40,139	7.27%

Department Mission

To provide for the health, general welfare, and public safety of the citizens of Union County through the enforcement of the NC State Building Code.

Department Services Provided

The Building Code Enforcement Department is responsible for administering the North Carolina State Building Code. The Building Code provides guidance for the construction of buildings including structural, plumbing, mechanical, electrical, accessibility and fire requirements. The implementation of these requirements generally involves the review and approval of plans submitted for construction of commercial buildings and the inspection of residential structures. This office also responds to complaints by citizens regarding construction activities and use of property inconsistent with the above requirements.

Department FY 2022 Discussion

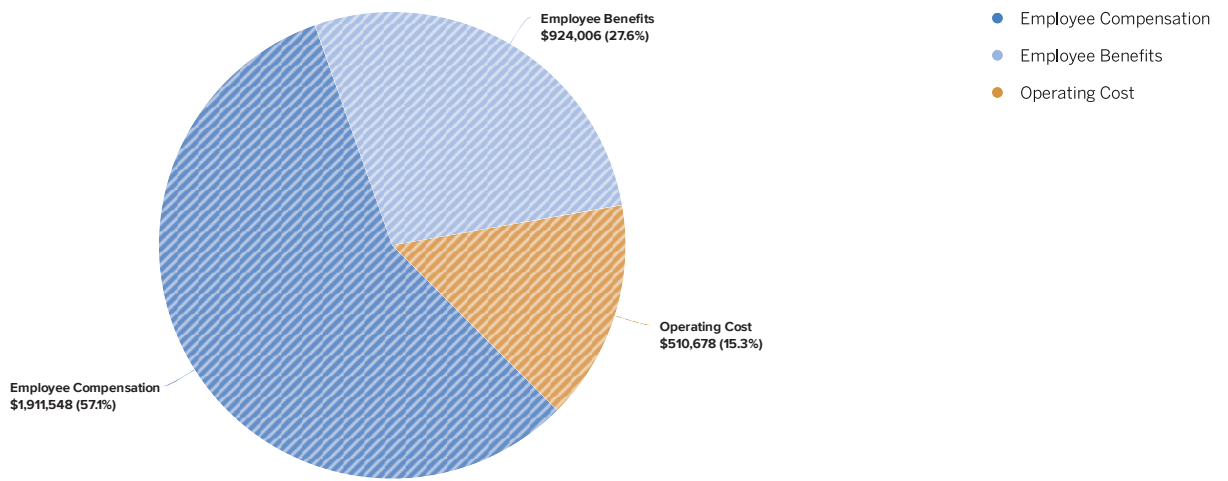
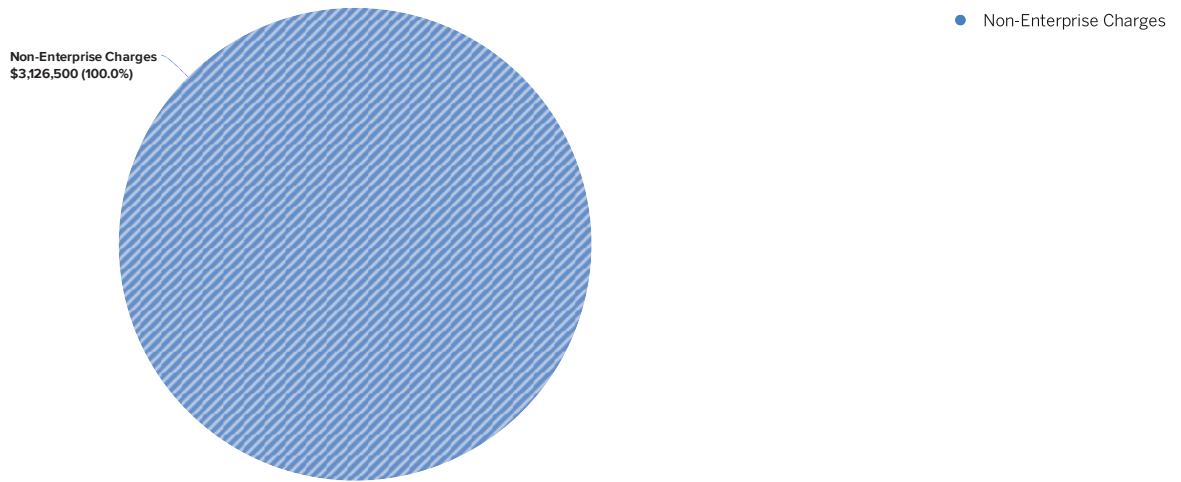
Due to increased development activity and higher than normal rainfall, stormwater plan reviews and complaints have increased. Stormwater staffing is inadequate to handle these reviews and complaints. To help with staffing, the department would like to do an amendment to the existing Labella contract for "On Call Services" or hire a second Stormwater Engineer.

Department Analysis

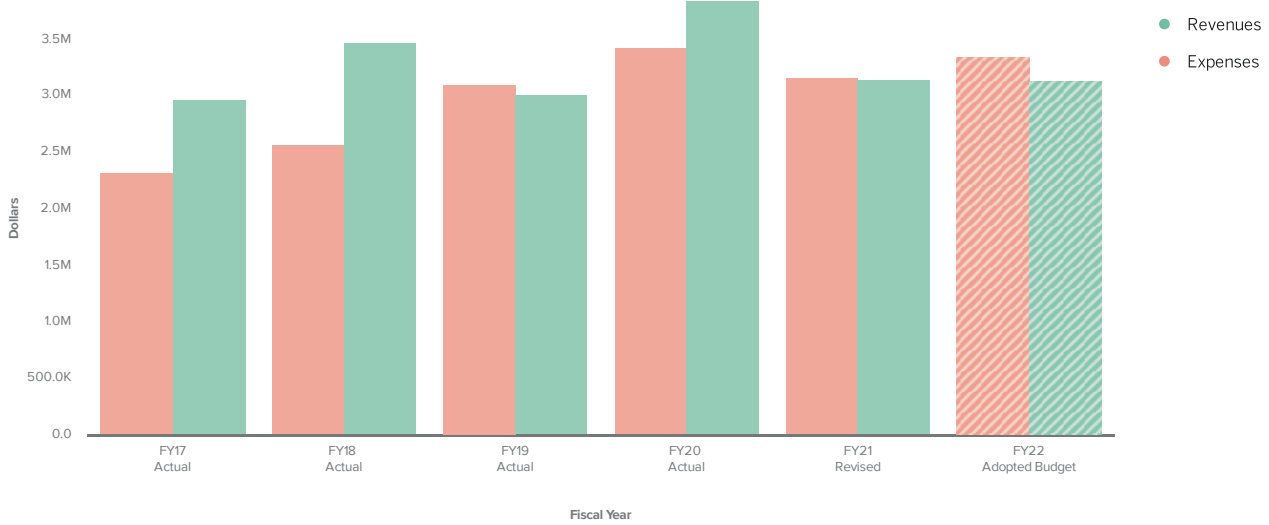
The County Manager's FY 2022 Proposed Budget for this department includes a 10.1 percent increase in expenses over the prior year's adopted budget. The increase, related to employee compensation and benefits, is attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. Included in this proposal is to expand the current contract for on-call stormwater engineering services (\$30,000).

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Building Code Enforcement	\$ 76,401
Planning & Zoning	143,332
Total	\$ 219,733

Enhancement Summary

Enhancement	Amount (\$)
Stormwater Engineering Services On-Call Contract Increase	30,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance	2021-22 Variance %
▼ Revenues	\$ 2,969,494	\$ 3,465,031	\$ 3,009,134	\$ 3,833,940	\$ 3,138,429	\$ 3,126,500	-11,929	-0.38%
▶ Intergov, Restricted	2,063	0	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	2,967,541	3,464,741	3,008,799	3,831,733	3,114,500	3,126,500	12,000	0.38%
▶ Other Revenue	-110	290	335	2,208	23,929	0	-23,929	--
▼ Expenses	2,314,279	2,562,452	3,105,659	3,420,934	3,155,223	3,346,233	191,010	5.71%
▶ Capital Outlay	124,924	31,950	59,976	63,831	51,684	0	-51,684	--
▶ Employee Benefits	719,977	835,411	916,389	945,443	849,503	924,006	74,503	8.06%
▶ Employee Compensation	1,196,433	1,366,047	1,541,895	1,748,687	1,822,576	1,911,548	88,972	4.65%
▶ Operating Cost	272,945	329,044	587,399	662,973	431,460	510,678	79,218	15.51%
Revenues Less Expenses	\$ 655,215	\$ 902,579	\$ -96,525	\$ 413,007	\$ -16,794	\$ -219,733	-202,939	-92.36%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Full-Time	19.25	19.25	25.62	27.62	28.40	28.40	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.50	0.50	0.40	0.00	0.70	0.70	0.00	0.00%
Total Full Time Equivalents	19.75	19.75	26.02	27.62	29.10	29.10	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
Building Code Enforcement	\$ 2,253,109	\$ 2,451,096	\$ 2,986,956	\$ 3,290,999	\$ 3,015,361	\$ 3,182,901	167,540	5.26%
Planning & Zoning	61,170	111,357	118,704	129,935	139,862	163,332	23,470	14.37%
Total	\$ 2,314,279	\$ 2,562,452	\$ 3,105,659	\$ 3,420,934	\$ 3,155,223	\$ 3,346,233	191,010	5.71%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
Building Code Enforcement	\$ 2,251,046	\$ 2,257,244	\$ 2,789,907	\$ 3,074,299	\$ 2,752,328	\$ 2,844,355	92,027	3.24%
Interlocal Services	2,063	0	0	0	0	0	0	0.00%
Stormwater	61,170	111,357	118,704	129,935	139,862	163,332	23,470	14.37%
Zoning	0	193,851	197,049	216,700	263,033	338,545	75,512	22.30%
Total	\$ 2,314,279	\$ 2,562,452	\$ 3,105,659	\$ 3,420,934	\$ 3,155,223	\$ 3,346,233	191,010	5.71%

Department Mission

Business Partners provide County government related services for the community.

Department Services Provided

There are sixteen (16) Business Partners between court support programs (9) and other business partner programs (7):

Court Support Programs: 9

- Adult Probation Support
- District Attorney's Office (Prosecutorial Dist. 20B,ADA)
- DWI Treatment Court Program
- Jury Selection Program
- NC Department of Public Safety, Juvenile Justice
- Judicial Center Support
 - Union County Clerk of Superior Court
 - Union County District Court Judges' Office
 - Union County Magistrates Office
 - Union County Superior Court Judges' Office

Other Business Partner Programs: 7

- Juvenile Detention Program
- Medical Examiner Program
- Council on Aging in Union County
- Mental Health Program, Cardinal Innovations
- NC Department of Public Safety, Juvenile Crime Prevention Council
- NC Forest Resources
- Union County Historic Preservation Commission

Department FY 2022 Discussion

The Court Support programs provide the structure to resolve legal disputes in accordance with local Union County and North Carolina law and are housed in Union County courthouses. This includes supervisory services for juveniles under the supervision of the courts, including transporting children in secure custody to detention centers, courts, and youth development centers.

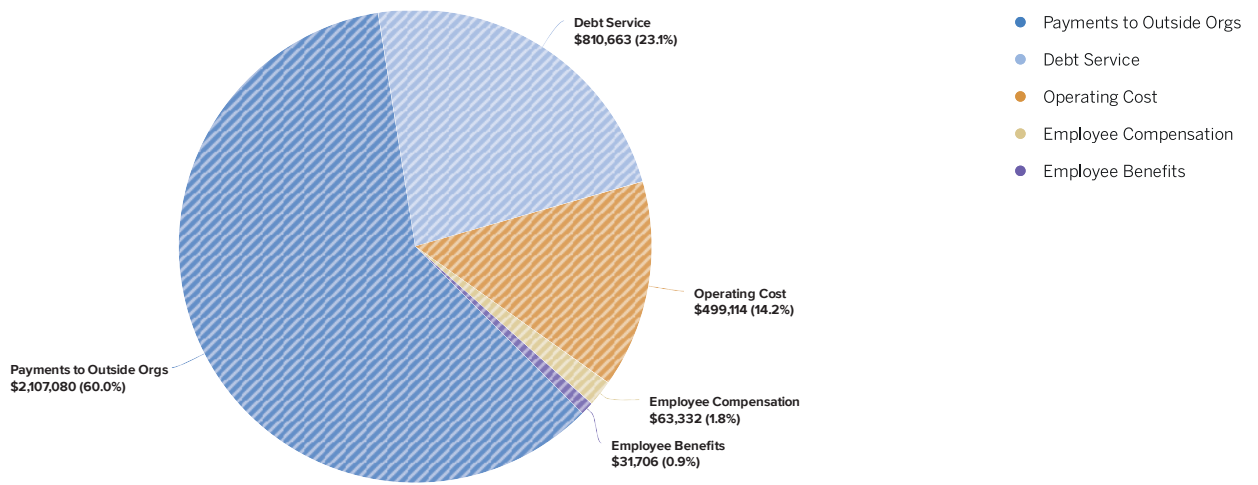
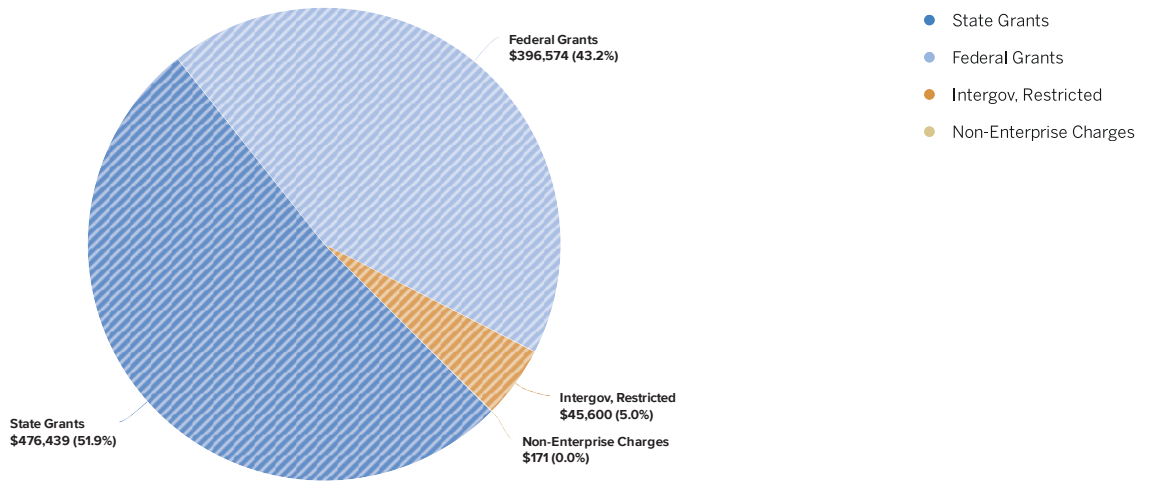
Other Business Partner programs provide a wide range of support to Union County residents. DayMark Recovery has a host of services in Union County that partner with individuals, families, and the community to meet the challenges of mental health, intellectual and development disabilities, and substance use/addiction. The program includes walk-in clinics, outpatient services, medication management, mobile crisis management, intensive in-home services, and facility based crisis care. The Council on Aging program provides direct services for persons age 60 and older to support their effort to remain independent. The Juvenile Detention Program covers the cost associated with housing a juvenile at a detention center. There has been an increase in activity related to this program due to the Raise the Age legislation effective December 2019. This legislation raised the age of juvenile jurisdiction for nonviolent crimes to age 18, previously the age had been 16 years old.

Department Analysis

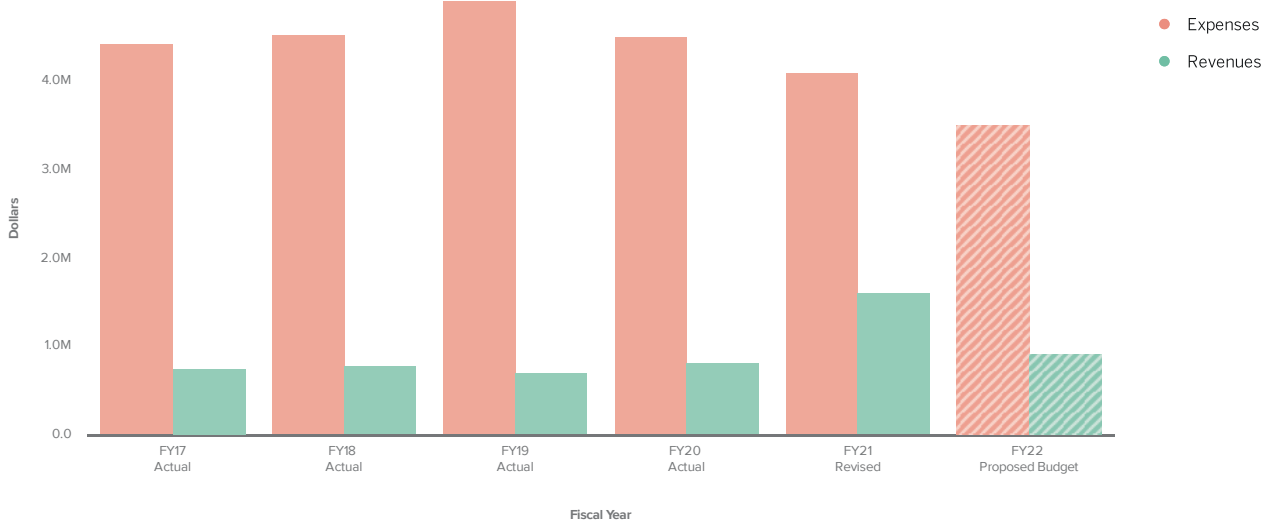
The Manager's Proposed Budget for FY 2022 reflects a 4.5% net increase in total County expense over the budget adopted in FY 2021. The majority of this increase is due to the Juvenile Detention Program which increased \$89,500 related to costs associated with the Raise the Age legislation. While the NC DPS Juvenile Crime Prevention Council budget has fluctuated compared to FY 2021 it does not have an impact on the General Fund. This budget is a "pass through" line item, meaning that the amount approved by the state is received by the County and then used for the JCPC program.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Courts Support	\$ 1,407,007
Other Business Partners	1,186,104
Total	\$ 2,593,111

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 756,583	\$ 777,438	\$ 716,741	\$ 820,021	\$ 1,606,104	\$ 918,784	-687,320	-74.81%
▶ Federal Grants	226,285	287,094	316,989	316,961	378,772	396,574	17,802	4.49%
▶ Intergov, Restricted	39,750	41,448	44,020	50,057	45,600	45,600	0	0.00%
▶ Non-Enterprise Charges	23,461	19,818	219	-2	171	171	0	0.00%
▶ Other Revenue	83,903	83,903	0	0	0	0	0	0.00%
▶ State Grants	383,183	345,175	355,513	453,005	1,181,561	476,439	-705,122	-148.00%
▼ Expenses	4,421,276	4,519,687	4,898,330	4,497,619	4,092,217	3,511,895	-580,322	-16.52%
▶ Capital Outlay	0	0	0	5,210	0	0	0	0.00%
▶ Contingency	0	0	0	0	1,749	0	-1,749	--
▶ Debt Service	1,120,296	1,081,562	1,497,790	1,432,740	844,633	810,663	-33,970	-4.19%
▶ Employee Benefits	26,067	28,497	31,155	32,735	26,012	31,706	5,694	17.96%
▶ Employee Compensation	51,824	53,697	56,138	59,165	61,479	63,332	1,853	2.93%
▶ Operating Cost	1,524,548	1,628,129	1,592,860	1,231,250	465,558	499,114	33,556	6.72%
▶ Payments to Outside Orgs	1,698,540	1,727,802	1,720,386	1,736,519	2,692,786	2,107,080	-585,706	-27.80%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Courts Support	\$ 2,524,248	\$ 2,551,298	\$ 3,053,723	\$ 2,675,931	\$ 1,411,138	\$ 1,407,007	-4,131	-0.29%
Other Business Partners	1,897,028	1,968,389	1,844,607	1,821,688	2,681,079	2,104,888	-576,191	-27.37%
Total	\$ 4,421,276	\$ 4,519,687	\$ 4,898,330	\$ 4,497,619	\$ 4,092,217	\$ 3,511,895	-580,322	-16.52%

Expenditures by Subprogram - Courts Support

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Adult Probation Support	\$ 175,066	\$ 182,496	\$ 183,748	\$ 151,692	\$ 99,124	\$ 102,372	3,248	3.17%
DWI Treatment Court Program	111,875	119,274	115,085	114,444	155,433	163,700	8,267	5.05%
District Attorney's Office	165,702	124,848	104,296	144,422	153,917	163,428	9,511	5.82%
Judicial Center Support	2,028,105	2,076,307	2,529,472	2,119,246	903,480	876,812	-26,668	-3.04%
Jury Selection Program	5,416	6,794	6,041	8,602	15,625	16,273	648	3.98%
NC DPS Juvenile Justice	38,083	41,579	115,081	137,525	83,559	84,422	863	1.02%
Total	\$ 2,524,248	\$ 2,551,298	\$ 3,053,723	\$ 2,675,931	\$ 1,411,138	\$ 1,407,007	-4,131	-0.29%

Expenditures by Subprogram - Other Business Partners

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Council on Aging	\$ 381,915	\$ 384,728	\$ 420,179	\$ 425,842	\$ 433,111	\$ 454,391	21,280	4.68%
Historic Preservation Commiss	24,539	26,220	26,601	34,965	26,957	30,483	3,526	11.57%
Juvenile Detention Program	89,060	113,338	122,610	100,406	138,000	227,500	89,500	39.34%
Medical Examiner Program	100,124	87,475	68,053	109,184	105,000	120,000	15,000	12.50%
Mental Health, Daymark	956,344	972,600	838,878	690,000	714,850	714,850	0	0.00%
NC DPS Juvenile CPC	275,741	294,499	300,263	397,251	1,181,561	476,439	-705,122	-148.00%
NC Forest Resources	69,305	89,529	68,023	64,040	81,600	81,225	-375	-0.46%
Total	\$ 1,897,028	\$ 1,968,389	\$ 1,844,607	\$ 1,821,688	\$ 2,681,079	\$ 2,104,888	-576,191	-27.37%

Department Mission

This department contains centralized revenue and expenditures for the general government fund and the debt budgetary fund.

Department Services Provided

Centralized revenue contains unallocated ad valorem taxes, local option sales taxes, intergovernmental revenue, investment income, other revenue (primarily hospital lease income), and fund balance appropriated. Centralized expenditures contain general governmental unallocated merit funds, vehicle capital, and general pay-go capital project funding.

Department Analysis

Major revenues sources, such as Ad Valorem and Local Option Sales Tax are received into the Centralized Revenue & Expenses division. This budgetary unit includes all non-departmental revenue applied to the general support of County operations and services as part of the County's General Governmental Fund. For over five years, the County functioned with a unique bifurcated tax structure, meaning the County's general fund budget was split into separate funds for specific purposes, with their associated ad valorem tax rates. North Carolina state statute directs Counties to only have one official general fund, resulting in each of these "sister" funds being rolled together for year-end closing and for the creation of the Certified Annual Financial Reports (CAFR).

The FY 2022 budget includes one significant change affecting the budgetary fund structure this area. Three current funds (Countywide Fire, EMS, Education) will be merged into the General County fund.

- Countywide Fire
- Emergency Medical Services (EMS)
- Education

- General County Fund

The County's new fund structure will include three companion funds that will make up the County's general fund:

- General County Fund
- Debt Budgetary Fund
- Economic Development Budgetary Fund

The table below illustrates fund structure both before and after this change and shows the effect to the corresponding ad valorem tax rates of each fund.

Union County, NC FY 2022 Proposed Budget						
Countywide Rate	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022* Proposed	FY21-22 Change
General County	25.89	20.85	20.65	20.56	48.56	28.00
Voter Approved Debt	3.09	3.09	3.30	3.30	9.80	6.50
Economic Development**	-	-	-	-	0.45	0.45
Education***	45.45	45.49	45.48	45.57	-	(45.57)
Emergency Medical Service	2.63	2.63	2.33	2.10	-	(2.10)
Countywide Fire	1.04	1.03	1.33	1.56	-	(1.56)
Total Countywide Tax Rate	78.10	73.09	73.09	73.09	58.80	(14.29)

*FY 2022 is a revaluation year

**Prior to FY 2022 the Economic Development Fund was included in the General County Fund

***Includes UCPS & SPCC Funding

This significant change during the FY 2022 budget process, will make it difficult for direct comparison between revenue collections and expenditure patterns, given that significant portions of debt service along with its corresponding Ad Valorem revenue was also removed from the General Government Fund and placed in the Debt Budgetary Fund. This is also true for Local Option Sales Tax proceeds dedicated to paying school debt service and for annual lottery proceeds.

The Ad Valorem tax revenue category will increase by 3.23 percent, from \$206.25 million in FY 2021 to \$212.92 million in FY 2022, as a result of strong growth in the local real estate market and the proposed tax rate of 58.80, or one penny above the revenue neutral rate of 57.80 pennies.

Budget by Fund	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022* Proposed Budget	\$ Change FY 2021-22	% Change FY 2021-22
Total Sources:						
Countywide Tax Rate	73.09	73.09	73.09	58.80	(14.29)	-19.6%
Uses:						
General County	58,257,401	57,763,211	59,581,478	175,912,764	116,331,286	195.2%
Voter Approved Debt	8,072,490	8,931,366	9,245,759	35,380,271	26,134,512	282.7%
Economic Development**	-	2,029,524	2,094,491	1,627,054	(467,437)	0.0%
Education***	116,340,430	120,718,424	125,082,105	-	(125,082,105)	-100.0%
Emergency Medical Service	6,870,760	6,305,054	5,894,573	-	(5,894,573)	-100.0%
Countywide Fire	2,690,830	3,599,021	4,356,541	-	(4,356,541)	-100.0%
Total Uses	\$ 192,231,911	\$ 199,346,600	\$ 206,254,947	\$ 212,920,089	\$ 6,665,142	3.23%

*FY 2022 is a revaluation year

**Prior to FY 2022 the Economic Development Fund was included in the General County Fund

The county's Local Option Sales Tax allocation is also received into this unit. In preparation for the uncertainty during the first three months of the COVID-19 pandemic, Union County followed guidance from the NC Division of Fiscal Research (NC-DFR), the North Carolina League of Municipalities (NCLM), and the North Carolina State Office of Management and Budget (NC-OMB) and used very conservative estimates for the FY 2021 budget. The county actually decreased its FY 2021 Local Option Sales Tax budget by 4.5 percent from the FY 2020 budgeted amount. This was done intentionally to protect the organization's fiscal integrity from looming economic volatility. Fortunately, Union County, as a whole, has weathered the pandemic better than many organizations and government entities across the country.

The County's sales tax collections have exceeded budget and expectations in every period of FY 2021. This is based on a number of factors including:

- The ability, recently given to the state, to collect sales tax on online purchases
- The increase of people shopping online during quarantine and safer at home orders

- Direct Federal stimulus payments flowing into Union County
- Displaced workers receiving enhanced unemployment benefits
- Displaced workers participating in rental assistance programs
- Union County not being a community with a large vacation/hospitality economy
- The overall number of local workers leaving the workforce was proportionally smaller than other areas

FY 2021 sales tax collections are expected to considerably exceed the conservative budgeted amount. The Board of County Commissioners recently appropriated \$5.44 million in sales tax collected above budget for the benefit of one-time expenses for the Sheriff's Office (\$437,184), one-time contribution to the Other Post Employment Benefit (OPEB) Trust (\$2.5 million) and to provide one-time benefit to the local school district (\$2.5 million). Given the very conservative approach to the estimation of the FY 2021 sales tax budget and the surprising over collection, the county is planning strong growth to this revenue in FY 2022 of 15 percent. This is in line with guidance published by the NC-DFR, NCLM, the NC-OMB, and other peer counties within the state, who have also seen strong collections through eighth period of FY 2021.

The chart below only represents the amount of sales tax revenue the county receives without designation. Roughly 30% of the local option sales tax received by the county must be dedicated to supporting debt issued on behalf of Union County Public Schools (UCPS).

Local Option Sales Tax General Fund*	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Proposed	\$ Change FY 2021-22	% Change FY 2021-22
Sources:						
Article 39 (1 Cent)	19,216,859	19,216,859	18,353,976	21,107,072	2,753,096	15.0%
Article 40 (1/2 Cent)	10,042,443	10,042,443	9,591,513	11,030,240	1,438,727	15.0%
Article 42 (1/2 Cent)	4,511,851	4,511,851	4,309,256	4,955,644	646,388	15.0%
Article 44 (1/2 Cent)	3,499	3,499	3,342	3,843	501	15.0%
Total Uses	\$ 33,774,652	\$ 33,774,652	\$ 32,258,087	\$ 37,096,799	\$ 4,838,712	15.0%

*This table excludes sales tax applied to school debt, roughly 30% of total collections

The FY 2022 budget will increase use of available fund balance to meet organizational needs. Available fund balance is generated by over collection of revenues and/or underspending of expense during previous fiscal years. The amount of fund balance appropriated will increase from \$11.65 million in FY 2021 to \$20.77 million in FY 2022. This includes the fund balance appropriation in the county's general fund, debt service fund, economic development fund, EMS fund and School Radio fund. The general fund only portion was \$1.65 million in FY 2021 and will be \$12.28 million in FY 2022. The FY 2022 targeted use of fund balance will fund the following items:

- General Debt Service Payments - \$8.49 million
- Additional PayGo Capital Funding - \$6.99 million
- One-Time Contribution to Other Post Employment Benefit (OPEB) Trust - \$3.00 million
- Economic Development Business Incentive Grants - \$2.39 million
- Various Department Requested Enhancement Items - \$1.11 million
- Portion of Schools PayGo Capital - \$535,018
- Department Requested Enhancement Vehicles - \$489,262
- General Fund Vehicle Replacement - \$152,898

The FY 2021 budget did not include funding for OPEB obligations; however in may of 2021, the Board of County Commissioners took action to recognize and appropriate additional sales tax collections to fund this liability. County leaders have been diligent in making consistent contributions over many years, and as a result, the OPEB trust has reached the significant level of \$52.85 million that makes these payments possible.

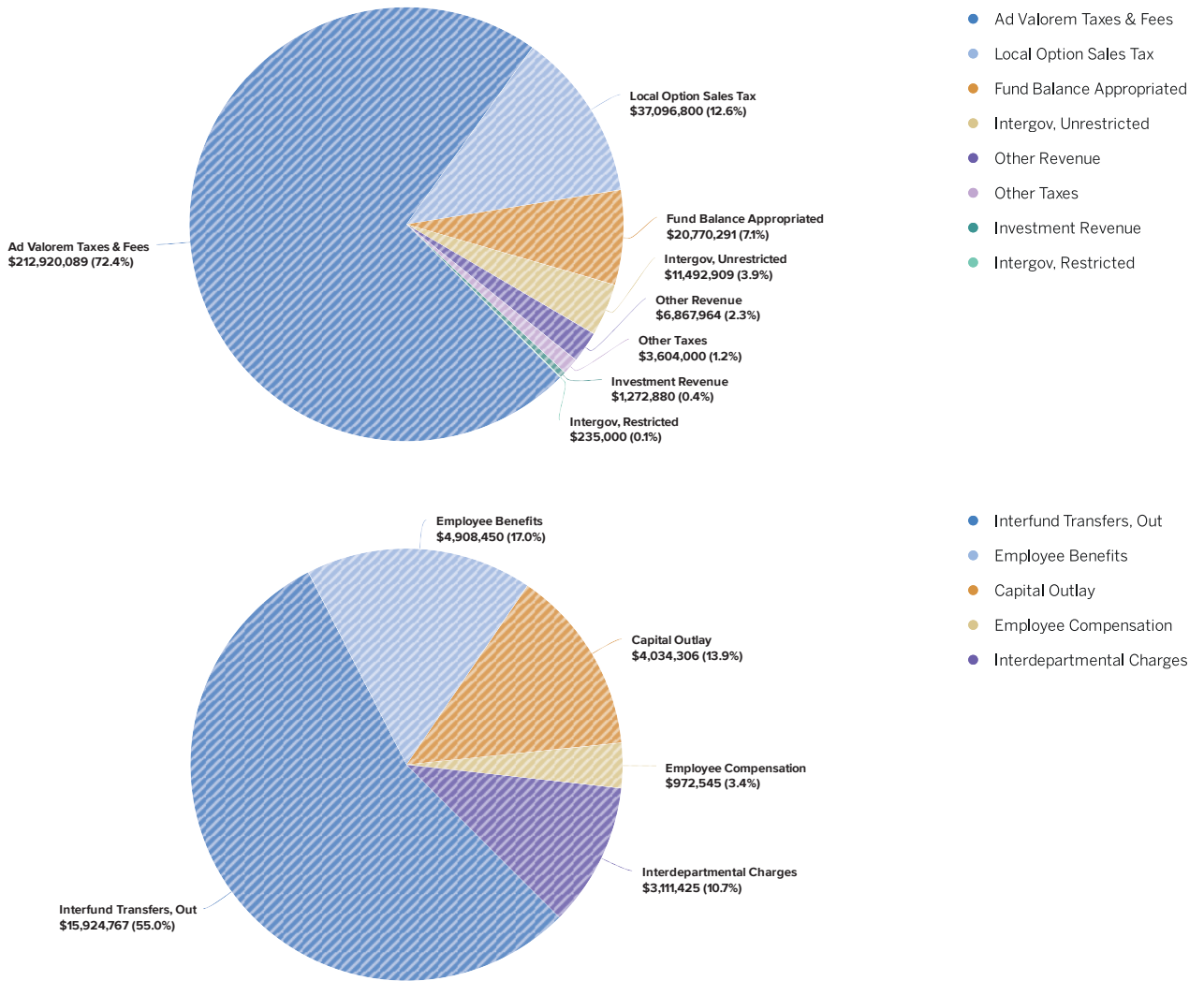
On the expense side, the interfund transfer to the general capital project fund, or PayGo, is recommended to increase by 196.0 percent from \$3.57 million in FY 2021 to \$10.56 million in FY 2022. The increase in funding to the volunteer fire departments (\$987,496) is also included here as a transfer out of the general fund. Examples of the larger capital projects funded through PayGo are below:

- Radio Replacements for County Public Safety Services - \$3.55 million
- Volunteer Fire Department Air Pack Replacement – \$1.28 million
- Government Center Electrical Infrastructure – \$900,000
- County Facilities Repair – \$900,000
- South Piedmont Community College (SPCC) Access Controls – \$845,780
- County Operating Capital Needs – \$550,000
- Agricultural Center Generator and Infrastructure – \$350,000

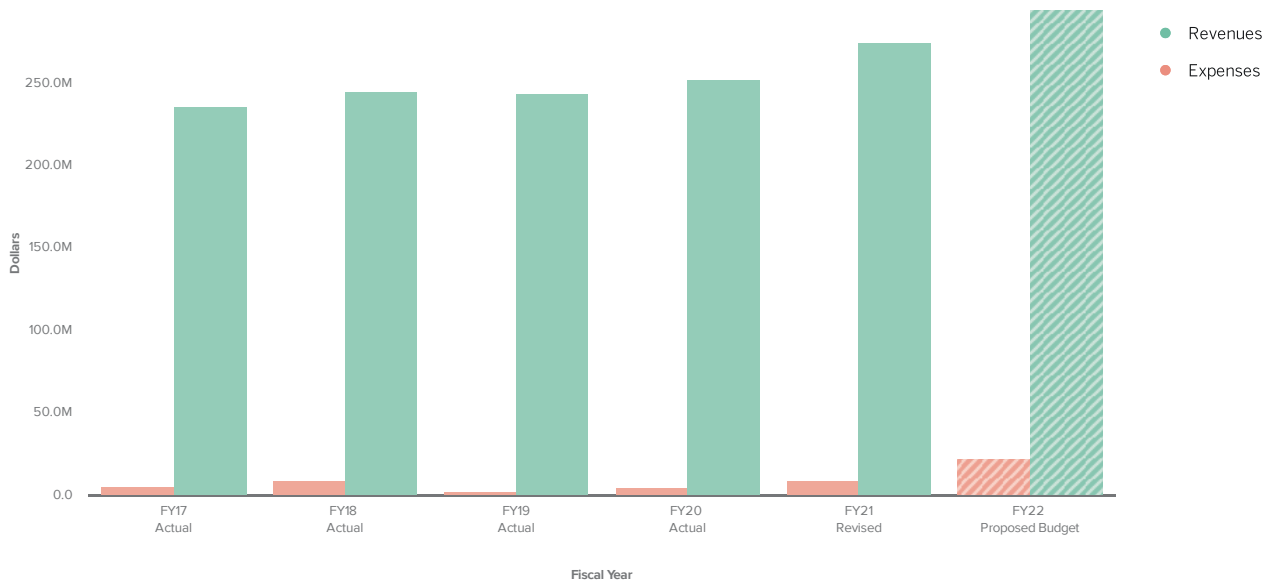
Funding for County and Sheriff's Office annual fleet replacement purchases (\$152,898 and \$1.98 million, respectively) is included in this department.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Costs

	FY 22 Net Program Costs
Centralized Revenues & Exp	\$ -276,857,539
Total	\$ -276,857,539

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▾ Revenues	\$ 236,034,623	\$ 245,717,900	\$ 244,190,552	\$ 252,018,937	\$ 274,867,603	\$ 294,259,933	19,392,330	6.59%
▸ Ad Valorem Taxes & Fees	188,740,074	197,070,373	190,686,593	194,589,388	201,719,975	212,920,089	11,200,114	5.26%
▸ Federal Grants	0	0	21,839	0	0	0	0	0.00%
▸ Fund Balance Appropriated	0	0	0	0	12,675,679	20,770,291	8,094,612	38.97%
▸ Interfund Transfers	0	0	0	600,300	576,847	0	-576,847	--
▸ Intergov, Restricted	224,525	219,600	221,051	184,258	235,000	235,000	0	0.00%
▸ Intergov, Unrestricted	7,577,719	8,462,495	9,641,839	10,462,223	11,535,000	11,492,909	-42,091	-0.37%
▸ Investment Revenue	418,765	905,473	2,601,847	2,255,585	776,282	1,272,880	496,598	39.01%
▸ Local Option Sales Tax	29,837,623	29,681,438	31,597,820	33,646,839	36,695,271	37,096,800	401,529	1.08%
▸ Other Revenue	6,413,746	6,462,222	6,229,595	7,072,533	7,212,429	6,867,964	-344,465	-5.02%
▸ Other Taxes	2,822,173	2,916,298	3,182,688	3,207,810	3,441,120	3,604,000	162,880	4.52%
▸ State Grants	0	0	7,280	0	0	0	0	0.00%
▾ Expenses	5,765,555	9,098,966	2,699,001	5,198,841	9,643,173	22,728,643	13,085,470	57.57%
▸ Capital Outlay	0	0	0	103,928	593,000	4,034,306	3,441,306	85.30%
▸ Contingency	0	0	0	0	200,013	0	-200,013	--
▸ Employee Benefits	164,694	132,945	175,239	27,347	2,500,000	4,908,450	2,408,450	49.07%
▸ Employee Compensation	0	0	80,103	0	97,155	972,545	875,390	90.01%
▸ Fund Balance Contribution	0	0	0	0	5,225,512	0	-5,225,512	--
▸ Interdepartmental Charges	0	0	-184,623	-190,162	-2,715,163	-3,111,425	-396,262	-12.74%
▸ Interfund Transfers, Out	5,600,533	8,964,382	2,572,138	5,057,096	3,733,849	15,924,767	12,190,918	76.55%
▸ Operating Cost	329	1,639	56,144	200,632	8,807	0	-8,807	--
Revenues Less Expenses	\$ 230,269,068	\$ 236,618,934	\$ 241,491,551	\$ 246,820,096	\$ 265,224,430	\$ 271,531,290	6,306,860	2.32%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Centralized Revenues & Exp	\$ 5,765,555	\$ 9,098,966	\$ 2,699,001	\$ 5,198,841	\$ 9,643,173	\$ 22,728,643	13,085,470	57.57%
Total	\$ 5,765,555	\$ 9,098,966	\$ 2,699,001	\$ 5,198,841	\$ 9,643,173	\$ 22,728,643	13,085,470	57.57%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Cash Other Rev & Exp Misc.	\$ 5,765,555	\$ 9,098,966	\$ 2,699,001	\$ 5,198,841	\$ 9,643,173	\$ 22,728,643	13,085,470	57.57%
Total	\$ 5,765,555	\$ 9,098,966	\$ 2,699,001	\$ 5,198,841	\$ 9,643,173	\$ 22,728,643	13,085,470	57.57%

Department Mission

Community Partners contract with the County to receive grants for services provided to the community.

Department Services Provided

There are nine active Community Partners including the American Red Cross, Andrew Jackson Historical Foundation, Common Heart, HealthQuest of Union County, Safer Communities, Turning Point, Union County Community Action Inc., Union County Community Arts Council, and Union County Community Shelter.

Department FY 2022 Discussion

In FY 2021, Union County opened its application process to all local non-profits that offer services to county residents based on increased interest from other organizations. Contracting with these agencies typically fills gaps in services that Union County may not be able to provide to residents. While roughly nine organizations have historically been funded through this process, the County received sixteen applications for FY 2022 funding. A staff-based panel reviewed and scored the applications on a number of categories, including their alignment with Union County's Strategic Objectives.

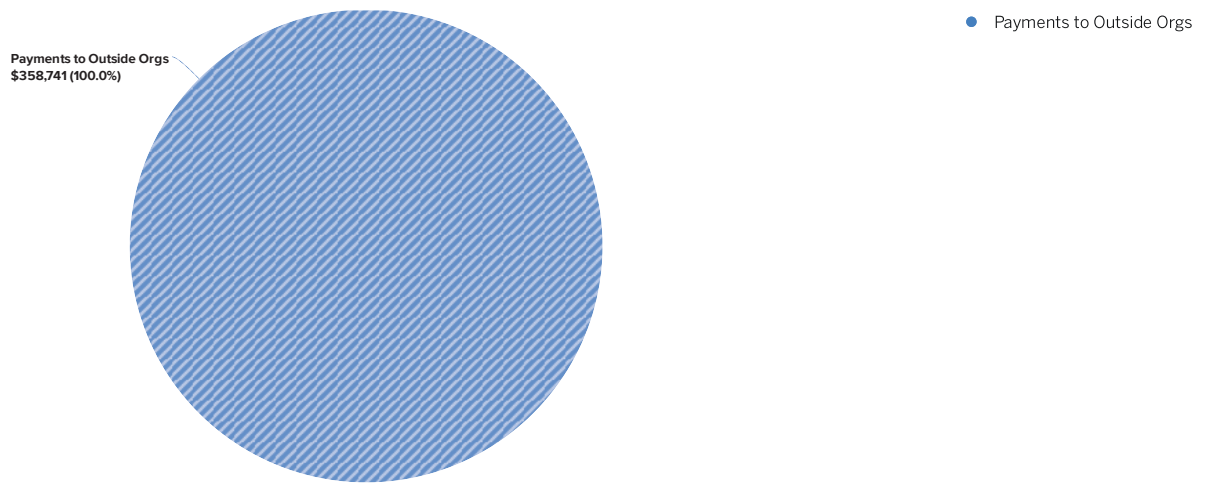
Department Analysis

The County Manager's FY 2022 Proposed Budget for Community Partner funding includes a 14.3 percent increase over the prior year. The proposed budget recommends funding the eight active Community Partners that applied for FY 2022 funding in addition to funding two new organizations. The proposal includes added distributions to Ground 40 (\$25,000) and Bridge to Recovery (\$25,000).

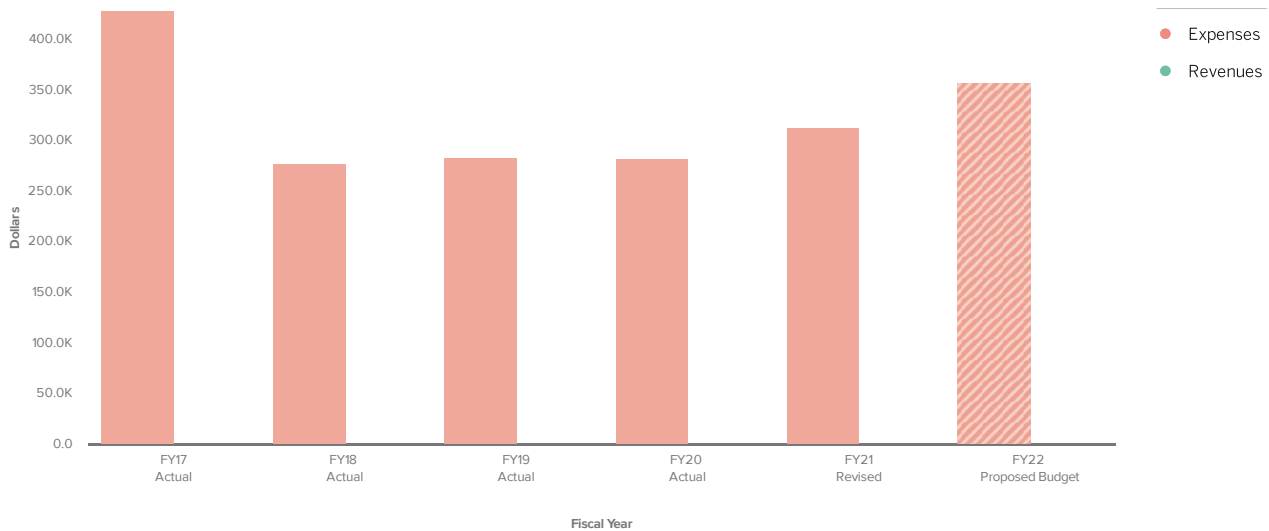
	FY17	FY18	FY19	FY20	FY21	FY22	2021-22 Variance	2021-22 Variance
	Actual	Actual	Actual	Actual	Revised	Proposed Budget		
American Red Cross	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	-5,000	--
Andrew Jackson Historical Fd	0	4,100	4,100	4,100	4,100	4,100	0	0.00%
Bridge to Recovery	0	0	0	0	0	25,000	25,000	100.00%
Common Heart	0	0	0	0	10,000	10,000	0	0.00%
Ground 40	0	0	0	0	0	25,000	25,000	100.00%
HealthQuest of Union County	30,353	22,337	22,784	22,784	22,784	22,784	0	0.00%
Literacy Council	2,289	2,335	2,382	1,191	0	0	0	0.00%
Safer Communities	68,397	69,765	71,160	71,160	80,000	80,000	0	0.00%
Turning Point	44,682	44,682	45,576	45,576	45,576	45,576	0	0.00%
UC Community Arts Council	49,998	50,998	52,018	52,018	52,018	52,018	0	0.00%
Union County Community Action	66,574	67,905	69,263	69,263	69,263	69,263	0	0.00%
Union County Community Shelter	161,444	11,673	11,906	11,906	25,000	25,000	0	0.00%
Total	\$ 428,737	\$ 278,795	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	45,000	12.54%

Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Community Partners	\$ 358,741
Total	\$ 358,741

Enhancement Summary

Enhancement	Amount (\$)
Bridge to Recovery	25,000.00
Ground 40	25,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	428,737	278,795	284,189	282,998	313,741	358,741	45,000	12.54%
▶ Payments to Outside Orgs	428,737	278,795	284,189	282,998	313,741	358,741	45,000	12.54%
Revenues Less Expenses	\$ -428,737	\$ -278,795	\$ -284,189	\$ -282,998	\$ -313,741	\$ -358,741	-45,000	-12.54%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Community Partners	\$ 428,737	\$ 278,795	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	45,000	12.54%
Total	\$ 428,737	\$ 278,795	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	45,000	12.54%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
American Red Cross	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	-5,000	--
Andrew Jackson Historical Fd	0	4,100	4,100	4,100	4,100	4,100	0	0.00%
Bridge to Recovery	0	0	0	0	0	25,000	25,000	100.00%
Common Heart	0	0	0	0	10,000	10,000	0	0.00%
Ground 40	0	0	0	0	0	25,000	25,000	100.00%
HealthQuest of Union County	30,353	22,337	22,784	22,784	22,784	22,784	0	0.00%
Literacy Council	2,289	2,335	2,382	1,191	0	0	0	0.00%
Safer Communities	68,397	69,765	71,160	71,160	80,000	80,000	0	0.00%
Turning Point	44,682	44,682	45,576	45,576	45,576	45,576	0	0.00%
UC Community Arts Council	49,998	50,998	52,018	52,018	52,018	52,018	0	0.00%
Union County Community Action	66,574	67,905	69,263	69,263	69,263	69,263	0	0.00%
Union County Community Shelter	161,444	11,673	11,906	11,906	25,000	25,000	0	0.00%
Total	\$ 428,737	\$ 278,795	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	45,000	12.54%

Department Mission

The mission of Community Support and Outreach (CSO) is to provide services and education that facilitate self-sufficiency, healthy living and chronic disease prevention; and to support families and children.

Department Services Provided

Community Support and Outreach (CSO) programs touch three main areas. The Department manages federal and state economic stability programs, delivers nutrition services to vulnerable populations, and provides community outreach and engagement activities including volunteer coordination, health education, and parenting programs. CSO works to promote a healthy community through training, health education, promotion, and outreach. CSO serves as a convener of local human service providers working to maximize partnerships, collaboratively identify key issues, and build a healthier Union County.

Department FY 2022 Discussion

In FY21, CSO was able to increase service delivery in several of our programs due the addition of CARES funding beyond our normal County and grant funds. In the CSO Senior Nutrition Program, we received over \$117,000 in Families First Funding and \$125,000 in CDBG-CV funds. These dollars enabled us to expand feeding capacity by 57%, thus increasing the number of seniors served by 30% which allowed us to take all clients off of the waiting list. In addition, we utilized CARES funding to hire a much needed social worker for this program. This has increased our ability to provide comprehensive, whole-person services to our Senior Adults, such as making referrals to community agencies, and to meet mandatory program requirements due to the increased client load. We will only have CARES funding in FY22 to cover our social worker's salary for the first 6 months of the fiscal year and \$125,000 in CDBG-CV funds to pay for the meals for the seniors who we took off of our waiting list in FY21, which will not cover increased food expenses. Therefore, we are requesting SL3 funds to pay for our FT Social Worker starting in January 2022 and to cover the costs of the increased meal capacity for all of FY22.

As a result of COVID-19, WIC services experienced an increase in service provision. The caseload assigned to us for FY21 is 2,945 and in the first half of FY21, we have served an average of 3,412 clients per month. The influx of new clients, in addition to maintaining our previous caseload, has led our schedule to be booked full for several weeks into the future, delaying our ability to provide aid to families. Federal guidelines require new clients to be certified within 10 calendar days. To meet that requirement, we are having to reschedule our existing clients, potentially leaving them without benefits. COVID-19 funding was utilized to contract 1 FTE Nutritionist to help meet the increased need, but this funding will run out at the end of FY21. Making this a permanent County position will allow us to better serve our assigned caseload moving forward. Without this position, we will not meet caseload targets and funding will decrease by more than what we will pay this position. As such, we are requesting a FT Nutritionist for FY22.

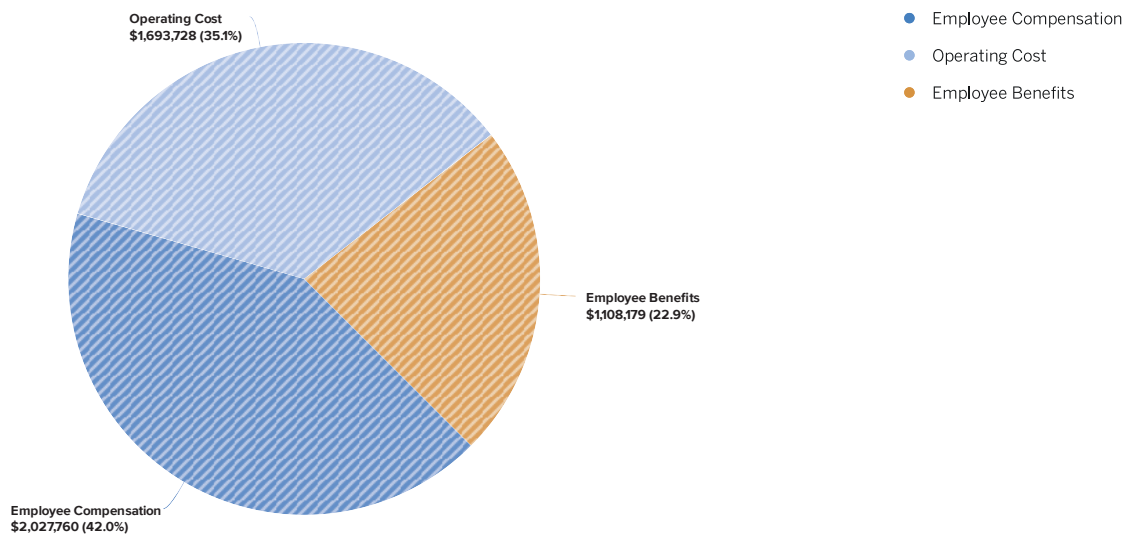
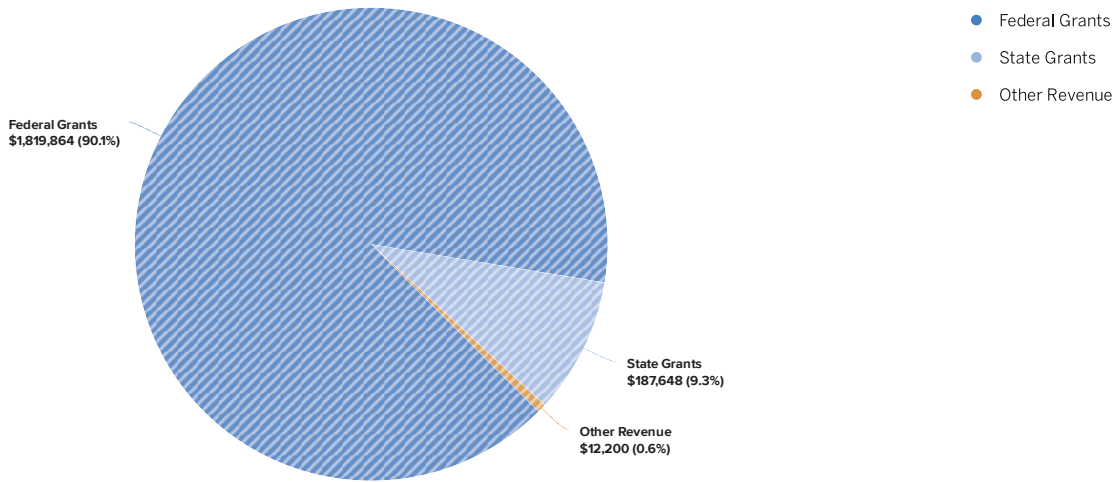
The CSO Parenting Support & Nurturing Parenting Program (NPP) addresses the Agency's need for re-parenting education and intervention for parents who have harmed or neglected their children. This program is completely funded by the Alliance for Children. Due to funding restrictions, the program can only serve families of 0-5 aged children, not yet in kindergarten, thus leaving families with children ages 6+ in need of effective interventions without services to help meet that need. During FY21, the NPP experienced a 59% increase in sessions provided, 85% increase in successful completion of the program, and a 31% increase in unduplicated parents/guardians registered for the program. Given this increase and unmet needs, we are requesting county funds to convert the PT Community Engagement Specialist to a FT position.

Department Analysis

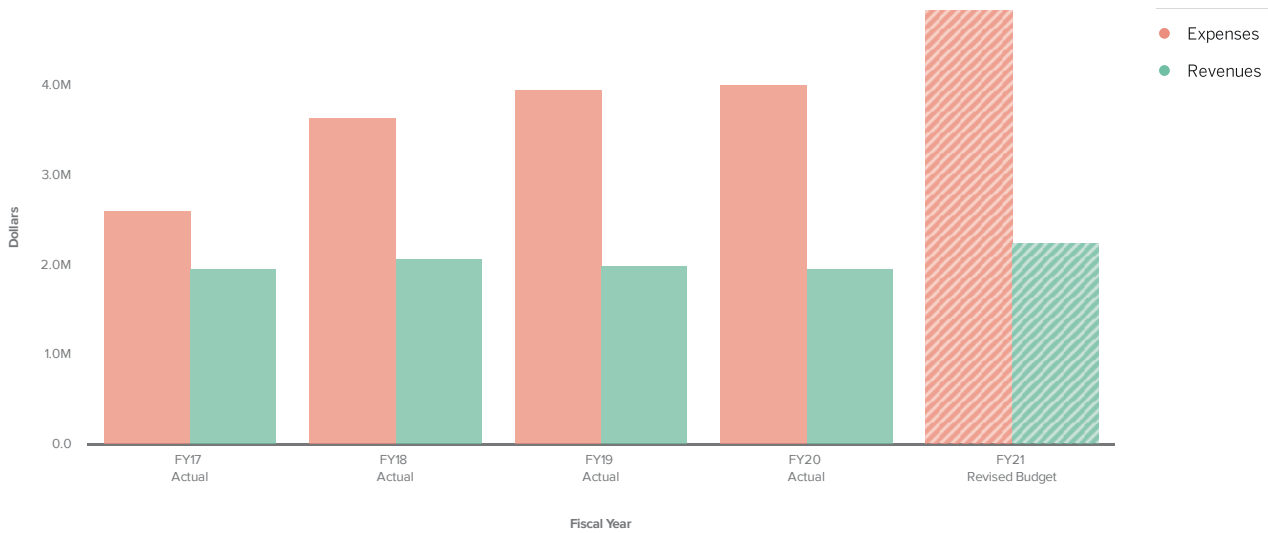
The Manager's Proposed Budget for FY 2022 reflects a 13.7% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increase can be attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. The Manager's Proposed Budget does not include any enhancements for this Department.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Community Health Solutions	81,256
Community Sup & Outreach Adm	420,844
Economic Stability	1,475,968
Nutrition Program for Elderly	471,379
Partnership & Advocacy	19,025
Women Infant and Children (WIC)	341,484
Total	2,809,956

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▶ Revenues	1,974,307	2,076,235	2,007,852	1,975,356	2,260,108	2,019,712	-240,396	-11.90%
▼ Expenses	2,619,574	3,657,465	3,968,979	4,024,136	4,842,402	4,829,668	-12,734	-0.26%
▶ Capital Outlay	0	0	0	21,300	0	0	0	0.00%
▶ Employee Benefits	395,300	692,141	785,214	884,999	882,573	1,108,179	225,606	20.36%
▶ Employee Compensation	682,649	1,191,448	1,336,431	1,512,997	1,983,259	2,027,760	44,501	2.19%
▶ Operating Cost	1,541,624	1,773,875	1,847,334	1,604,840	1,976,570	1,693,728	-282,842	-16.70%
Revenues Less Expenses	-645,267	-1,581,229	-1,961,127	-2,048,780	-2,582,294	-2,809,956	-227,662	-8.10%

Department FTE Summary*

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	0.00	25.52	30.75	30.31	34.80	34.80	0.00	0.00%
Part-Time-Benefited	0.00	0.45	0.97	2.00	2.00	2.00	0.00	0.00%
Part-Time-Non-Benefited	0.00	1.39	1.15	3.18	3.18	3.18	0.00	0.00%
Total Full Time Equivalents	0.00	27.36	32.87	35.49	39.98	39.98	0.00	0.00%

*The Department has an additional 1.00 FTE in the Multi-Year Fund, which is not represented in this FTE Summary. This position is covered by CARES funding for the first 6 months of FY 2022.

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
Community Health Solutions	\$ 358,412	\$ 333,330	\$ 217,989	\$ 182,728	\$ 219,610	\$ 232,344	12,734	5.48%
Community Sup & Outreach Adm	0	0	0	0	390,097	420,844	30,747	7.31%
Economic Stability	916,279	1,935,090	2,146,876	2,233,894	2,496,211	2,464,854	-31,357	-1.27%
Nutrition Program for Elderly	497,275	489,607	638,034	655,140	639,162	665,160	25,998	3.91%
Partnership & Advocacy	11,813	7,118	19,814	10,901	56,241	21,225	-35,016	-164.98%
Women Infant and Children (WIC)	835,794	892,320	946,267	941,473	1,041,081	1,025,241	-15,840	-1.55%
Total	\$ 2,619,574	\$ 3,657,465	\$ 3,968,979	\$ 4,024,136	\$ 4,842,402	\$ 4,829,668	-12,734	-0.26%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
AFDC Emergency Assistance	\$ 91,436	\$ 74,307	\$ 90,592	\$ 53,326	\$ 93,840	\$ 93,840	0	0.00%
Community Sup & Outreach Adm	0	0	0	0	390,097	420,844	30,747	7.31%
Crisis Assessment	0	891,930	741,973	781,903	709,087	825,772	116,685	14.13%
Energy Assistance	8,177	13,503	4,756	5,111	4,756	4,756	0	0.00%
Energy Assistance, CIP	426,466	413,320	389,367	297,470	445,145	445,145	0	0.00%
Energy Assistance, LIEAP	390,200	427,800	372,300	486,468	563,934	445,145	-118,789	-26.69%
Nurturing Parent	120,486	113,441	114,501	123,662	117,693	123,080	5,387	4.38%
Nutrition Program for Elderly	497,275	489,607	638,034	655,140	639,162	665,160	25,998	3.91%
Promotions/Communities	237,927	219,889	103,488	59,066	101,917	109,264	7,347	6.72%
Volunteer Services	11,813	7,118	19,814	10,901	56,241	21,225	-35,016	-164.98%
WIC Administration	835,794	892,320	946,267	941,473	1,041,081	1,025,241	-15,840	-1.55%
Work First	0	114,230	547,889	609,616	679,449	650,196	-29,253	-4.50%
Total	\$ 2,619,574	\$ 3,657,465	\$ 3,968,979	\$ 4,024,136	\$ 4,842,402	\$ 4,829,668	-12,734	-0.26%

Department Mission

The County Manager's Office facilitates the implementation and compliance of all Board of County Commissioners' policies, directives and laws. It coordinates cooperative and professional relations with other local, state and federal governmental and community organizations to secure support for and promote understanding of Board policies and actions. The County Manager serves as the Budget Officer and directs budget development and management, special projects, ensures transparency of county operations, and makes recommendations to the Board.

Department Services Provided

The County Manager's Office is responsible for the general administration of all County departments and agencies; implements Board of County Commissioners' goals and policies; advises the Commissioners on financial matters, county services, and other related issues.

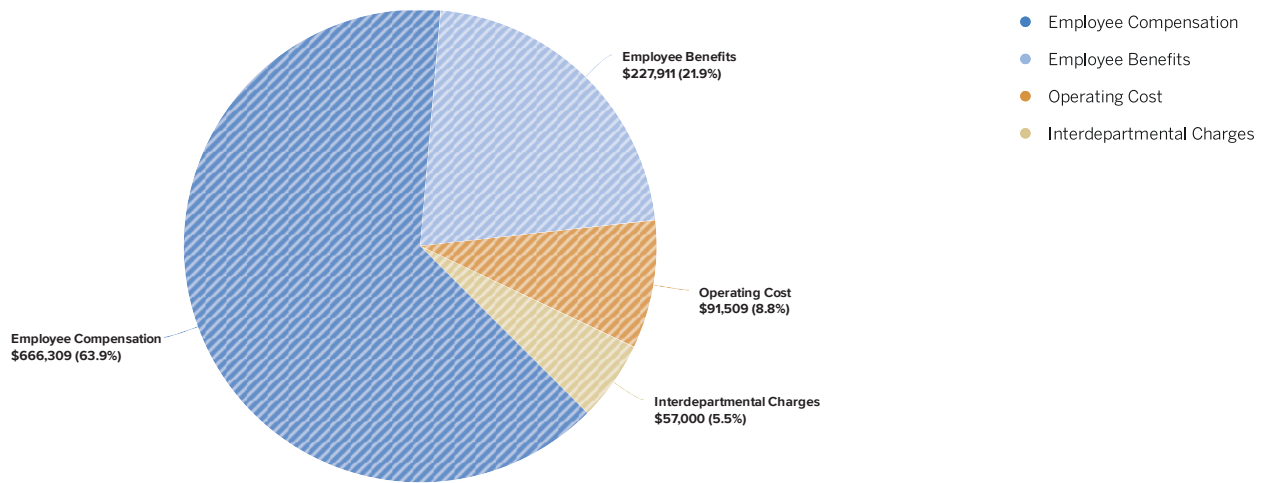
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 29.4 percent net increase in cost over the prior year's adopted budget, a majority of which is related to increased personnel costs. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021 and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. Additionally, the reclassification and transfer of the Director of Strategy and Innovation position has resulted in an increase to this department's personnel expenses. Proposed expansions to current service level include an increase to the county's Caught in the Act and Lifesaver Awards, which recognize employees whose actions go above and beyond or result in saving someone's life (\$4,150).

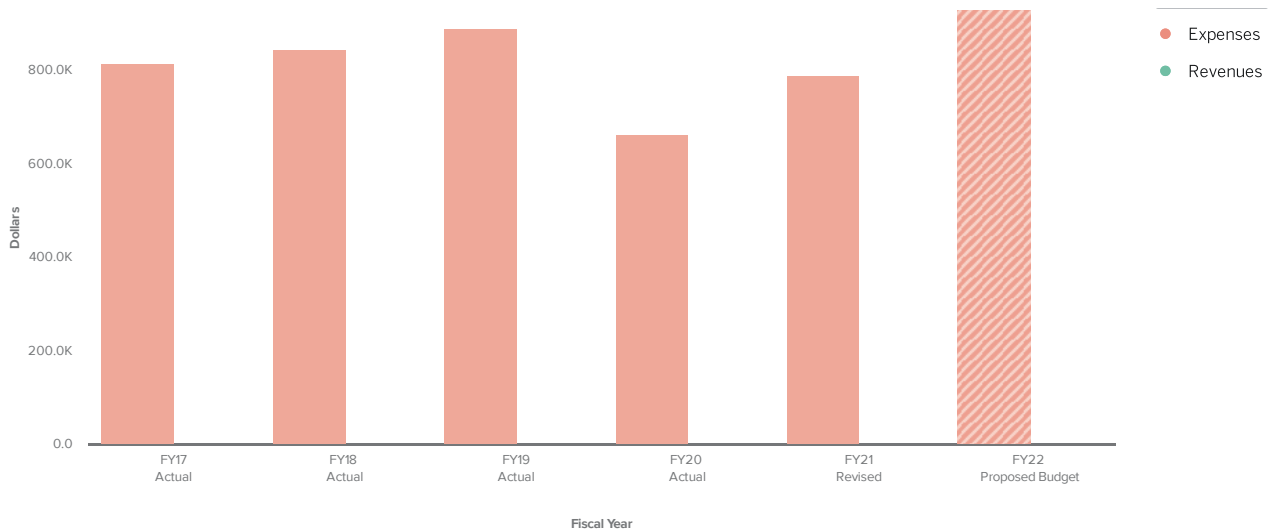
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Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
County Manager's Office	\$ 928,729
Total	\$ 928,729

Enhancement Summary

Enhancement	Amount (\$)
Increase "Caught in the Act" Award Funding	4,150.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▶ Other Revenue	7	0	0	0	0	0	0	0.00%
▼ Expenses	816,581	846,264	890,946	666,463	791,761	928,729	136,968	14.75%
▶ Capital Outlay	0	0	0	0	20,674	0	-20,674	--
▶ Employee Benefits	191,518	178,629	191,585	170,907	162,118	227,911	65,793	28.87%
▶ Employee Compensation	493,995	482,980	506,062	381,249	511,756	666,309	154,553	23.20%
▶ Interdepartmental Charges	0	0	0	0	0	-57,000	-57,000	-100.00%
▶ Operating Cost	131,068	184,655	193,299	114,307	97,213	91,509	-5,704	-6.23%
Revenues Less Expenses	\$ -816,574	\$ -846,264	\$ -890,946	\$ -666,463	\$ -791,761	\$ -928,729	-136,968	-14.75%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	4.50	4.50	3.75	2.75	4.40	4.40	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.07	0.07	0.00	0.00%
Total Full Time Equivalent	4.50	4.50	3.75	2.75	4.47	4.47	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
County Manager's Office	\$ 816,581	\$ 846,264	\$ 890,946	\$ 666,463	\$ 791,761	\$ 928,729	136,968	14.75%
Total	\$ 816,581	\$ 846,264	\$ 890,946	\$ 666,463	\$ 791,761	\$ 928,729	136,968	14.75%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
County Manager's Office	\$ 816,581	\$ 846,264	\$ 890,946	\$ 666,463	\$ 791,761	\$ 928,729	136,968	14.75%
Total	\$ 816,581	\$ 846,264	\$ 890,946	\$ 666,463	\$ 791,761	\$ 928,729	136,968	14.75%

Department Mission

The purpose of the Economic Development Program is to enhance the tax base and employment in the City of Monroe and the County by addressing economic development activities including the recruitment of new and retention of existing manufacturing, distribution and commercial office development.

Department Services Provided

The Board of County Commissioners adopted an Economic Development Incentive Grant Program to provide financial assistance as an incentive for expanding business investments in Union County. \$2,385,170 is recommended in the FY 2022 budget for existing incentive grant agreements. NC Department of Commerce Economic Development Grant(s) in the amount of \$597,500 will roll out of the FY 2022 budget due to the expiration of the related incentive agreement.

In 2013, the City of Monroe and Union County established Monroe-Union County Economic Development as a joint countywide economic development program. The program encompasses economic development activities throughout the County including recruitment of new and retention of existing manufacturing, distribution and commercial office development. These activities will increase the tax base and employment in the city and county. \$424,000 is recommended in the FY 2022 budget for the County's support to the City of Monroe for the joint countywide program. The county will pay \$1.62 million in debt service payments for the County's industrial park and pump station located there.

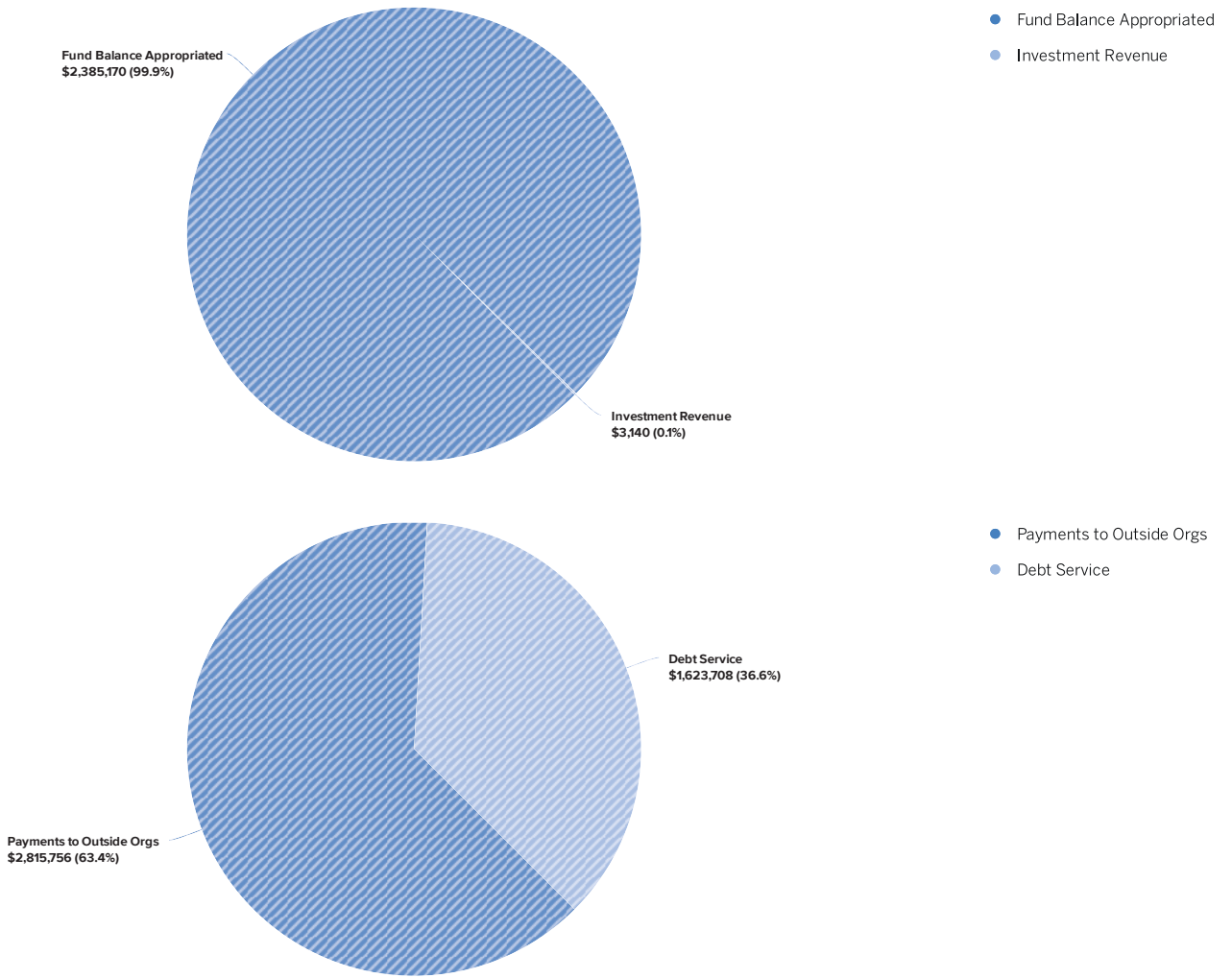
Department FY 2022 Discussion

The FY 2022 proposed budget maintains funding of the Economic Development partnership with the Monroe-Union County Economic Development program. It is expected that this valuable program will continue to attract and retain important industry partners to the thriving Union County business community.

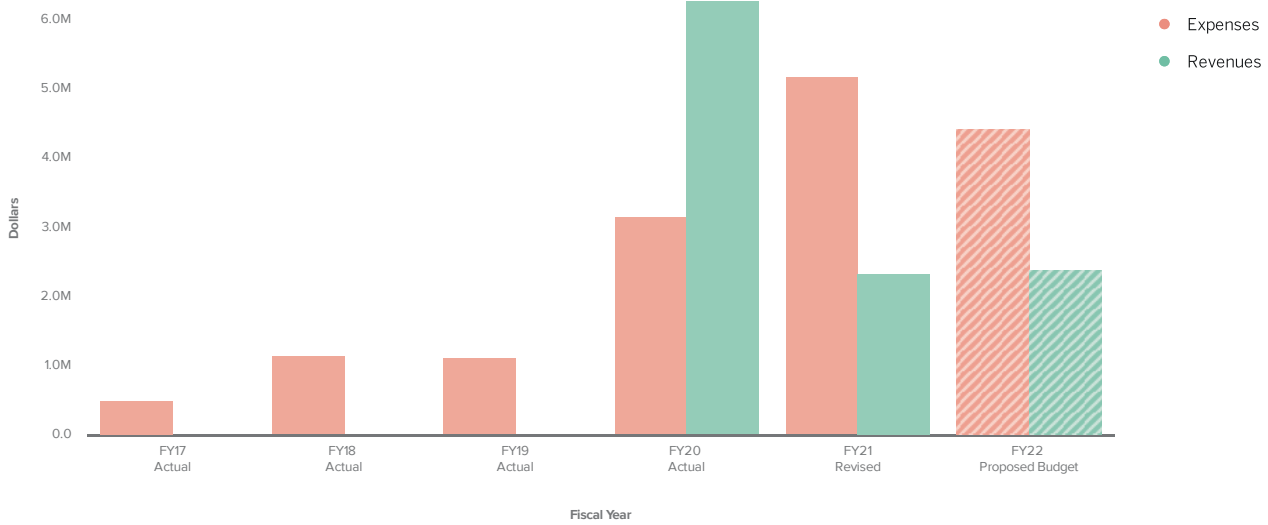
As of June 30, 2021, this partnership has yielded the following results:

- 93 total new and existing economic development projects,
- 2,300 new workers as a result of economic development projects since 2013,
- \$61 million in capital investment in 2021,
- \$860 million in total capital investment since 2013, and
- \$6.3 million in expected growth to tax base from approved projects (project investment x tax rate).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Economic Development	\$ 2,051,154
Total	\$ 2,051,154

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
▾ Revenues	\$ 20,000	\$ 0	\$ 0	\$ 6,267,826	\$ 2,349,519	\$ 2,388,310	38,791	1.62%
▸ Debt Proceeds	0	0	0	6,158,270	0	0	0	0.00%
▸ Fund Balance Appropriated	0	0	0	0	1,151,019	2,385,170	1,234,151	51.74%
▸ Investment Revenue	0	0	0	109,556	50,000	3,140	-46,860	-1,492.36%
▸ Other Revenue	0	0	0	0	551,000	0	-551,000	--
▸ State Grants	20,000	0	0	0	597,500	0	-597,500	--
▾ Expenses	510,651	1,149,700	1,126,050	3,156,997	5,183,934	4,439,464	-744,470	-16.77%
▸ Debt Service	0	0	0	389,583	2,205,171	1,623,708	-581,463	-35.81%
▸ Employee Benefits	3,572	4,024	3,885	4,025	4,133	0	-4,133	--
▸ Fund Balance Contribution	0	0	0	0	490,570	0	-490,570	--
▸ Interfund Transfers, Out	0	250,000	0	1,475,073	0	0	0	0.00%
▸ Operating Cost	3,459	0	0	0	0	0	0	0.00%
▸ Payments to Outside Orgs	503,620	895,676	1,122,165	1,288,316	2,484,060	2,815,756	331,696	11.78%
Revenues Less Expenses	\$ -490,650	\$ -1,149,700	\$ -1,126,050	\$ 3,110,829	\$ -2,834,415	\$ -2,051,154	783,261	38.19%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Economic Development	\$ 510,651	\$ 1,149,700	\$ 1,126,050	\$ 3,156,997	\$ 5,183,934	\$ 4,439,464	-744,470	-16.77%
Total	\$ 510,651	\$ 1,149,700	\$ 1,126,050	\$ 3,156,997	\$ 5,183,934	\$ 4,439,464	-744,470	-16.77%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
CDBG Infrastructure Grants	\$ 3,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
Economic Development	0	0	0	1,871,250	2,695,741	1,630,294	-1,065,447	-65.35%
UC Commercial Infrastruc Grant	507,192	1,149,700	1,126,050	1,285,747	2,488,193	2,809,170	320,977	11.43%
Total	\$ 510,651	\$ 1,149,700	\$ 1,126,050	\$ 3,156,997	\$ 5,183,934	\$ 4,439,464	-744,470	-16.77%

Department Mission

The mission of the Union County Emergency Communications Center is to provide county-wide public safety communications designed to protect life and property by means of the highest professional standards, as well as being prepared to respond to critical incidents..

Department Services Provided

The Union County Emergency Communications Center is the primary 9-1-1 Public Safety Answering Point (PSAP) for Union County. The 911 Center receives all requests for assistance in emergency and non-emergency situations and notifies or dispatches the proper agency/agencies. This department also manages the County's mass-emergency notification system, the 800MHz public safety radio system, and the UCPS 400MHz school bus radio program.

Department FY 2022 Discussion

Emergency Communications' goals for FY 2022 include:

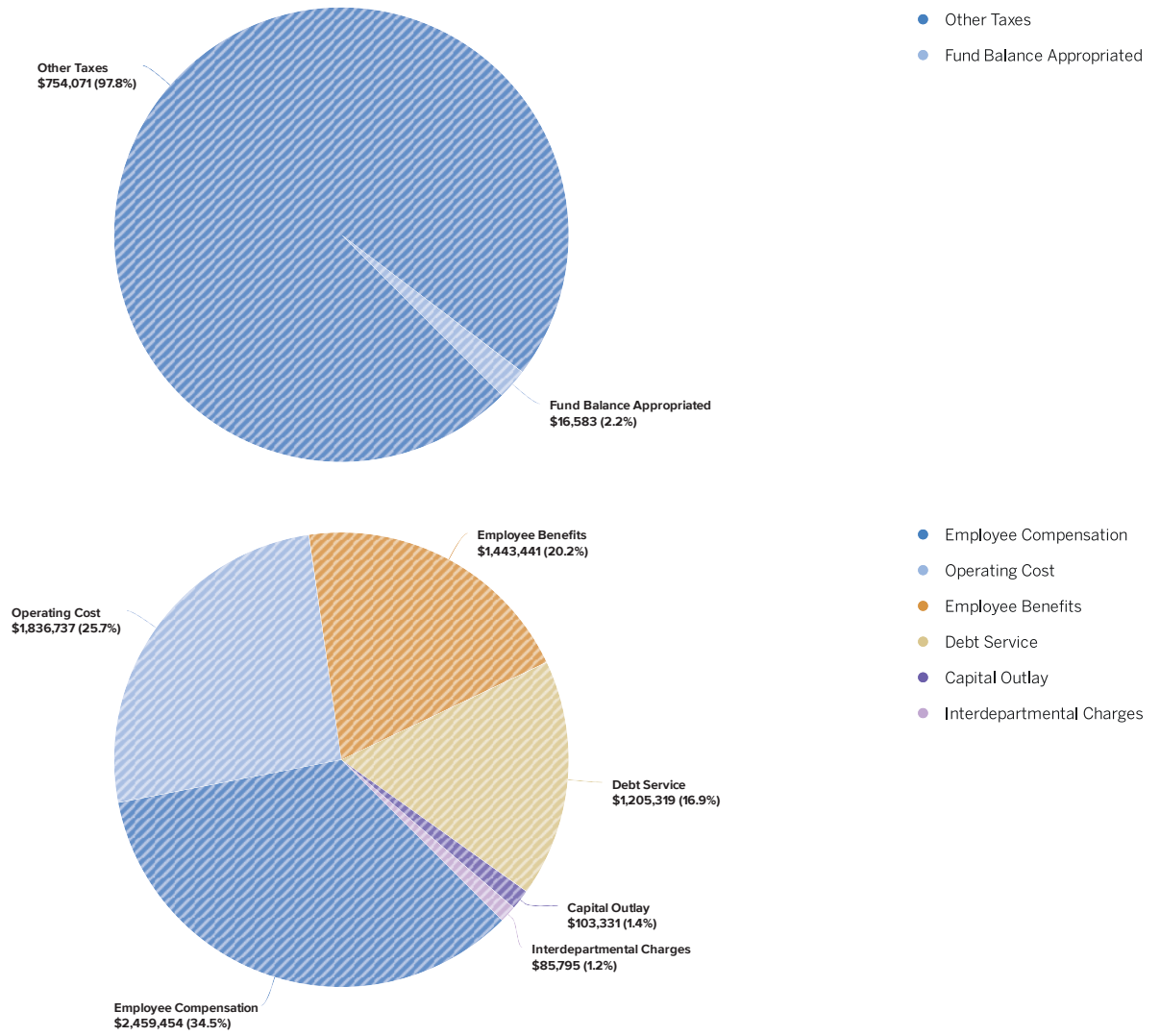
- Answering 90 percent of 911 calls within 10 seconds or less.
- Dispatching 90 percent of fire calls within 60 seconds or less.
- Percentage of EMD (Emergency Medical Dispatch) calls scored compliant or high compliance to exceed 90 percent annually.
- Percentage of EFD (Emergency Fired Dispatch) calls scored compliant or high compliance to exceed 90 percent annually.

In the fourth quarter of 2021 an emergency vehicle equipment installation shop was formed and staffed with one installer utilizing lapsed salaries from vacant Telecommunicator positions. The benefits of this include not only reduced emergency vehicle equipment installation costs, but a much quicker response time in outfitting the vehicles and making them available for service. This has become an increasingly larger issue over the recent past, and the creation and continuation of this shop will significantly alleviate this situation.

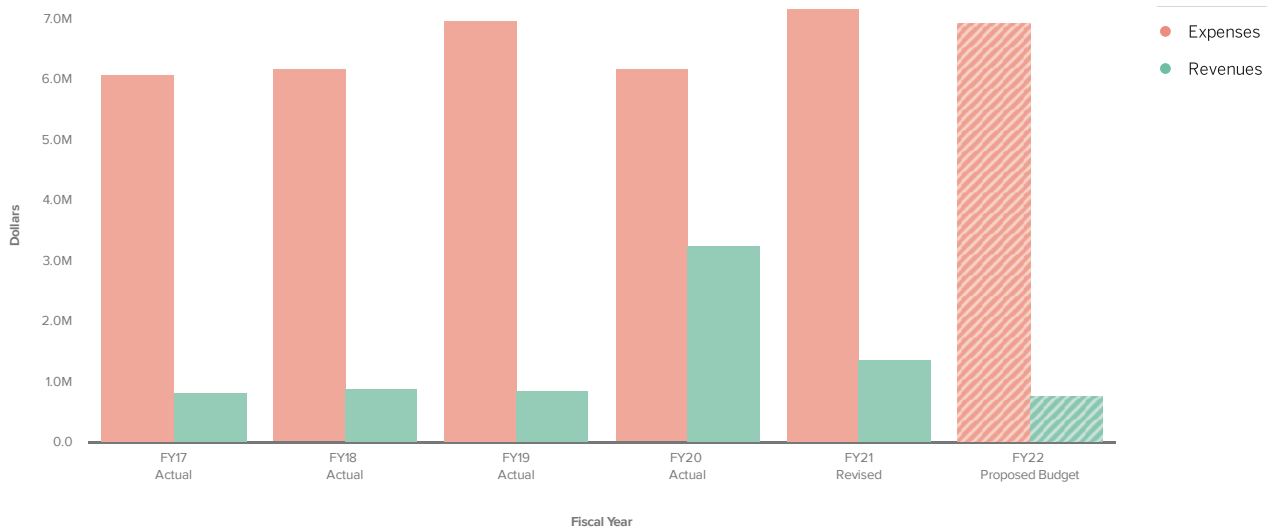
Department Analysis

The Proposed Budget for FY 2022 recommends a 9.3% increase in net expenses due primarily to increases in employee benefit and compensation costs, including funding to make the existing temporary emergency vehicle installation position permanent. The proposed budget also includes just over \$83K in requested enhancements. As highlighted below, these are related to hiring a second emergency vehicle equipment installer; covering increased software maintenance costs related to call records management; and providing funds for the increased cost of the maintenance agreement on the 800mhz radio system.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
911 Communications Center	\$ 4,867,781
Communications Administration	231,322
Radio Management	1,092,729
Total	\$ 6,191,833

Enhancement Summary

Enhancement	Amount (\$)
800mhz Radio System Maintenance Contract Increase	27,279.00
Call Records Management Software Contract Increase (Central Square)	16,937.00
Full-Time Emergency Vehicle Equipment Installer (1.00 FTE)	39,298.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 835,917	\$ 914,093	\$ 872,930	\$ 3,264,385	\$ 1,385,533	\$ 770,654	-614,879	-79.79%
▶ Debt Proceeds	0	0	0	110,595	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	0	22,081	16,583	-5,498	-33.15%
▶ Interfund Transfers	0	35,682	35,332	2,403,616	0	0	0	0.00%
▶ Intergov, Restricted	0	0	0	0	62,773	0	-62,773	--
▶ Investment Revenue	5,339	5,345	5,598	3,576	0	0	0	0.00%
▶ Other Revenue	0	0	41,286	0	0	0	0	0.00%
▶ Other Taxes	830,578	873,066	790,714	746,598	816,658	754,071	-62,587	-8.30%
▶ State Grants	0	0	0	0	484,021	0	-484,021	--
▼ Expenses	6,105,865	6,184,747	6,990,051	6,198,089	7,183,466	6,962,487	-220,979	-3.17%
▶ Capital Outlay	202,939	85,408	635,560	0	565,646	103,331	-462,315	-447.41%
▶ Debt Service	1,141,186	1,141,186	1,141,186	413,028	1,283,820	1,205,319	-78,501	-6.51%
▶ Employee Benefits	1,068,055	1,310,622	1,455,556	1,532,793	1,146,962	1,443,441	296,479	20.54%
▶ Employee Compensation	1,903,851	1,887,531	2,004,026	2,165,766	2,319,877	2,459,454	139,577	5.68%
▶ Interdepartmental Charges	-218,793	-229,493	-218,793	-133,970	-142,482	-85,795	56,687	66.07%
▶ Interfund Transfers, Out	0	35,682	35,332	220,124	0	0	0	0.00%
▶ Operating Cost	2,008,627	1,953,810	1,937,183	2,000,347	2,009,643	1,836,737	-172,906	-9.41%
Revenues Less Expenses	\$ -5,269,948	\$ -5,270,654	\$ -6,117,121	\$ -2,933,704	\$ -5,797,933	\$ -6,191,833	-393,900	-6.36%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	48.33	52.33	50.87	50.54	51.44	52.44	1.00	1.94%
Part-Time-Benefited	0.00	1.10	1.10	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	1.66	0.57	0.00	1.84	1.84	1.84	0.00	0.00%
Total Full Time Equivalents	49.99	54.00	51.97	52.38	53.28	54.28	1.00	1.88%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
911 Communications Center	\$ 6,105,865	\$ 5,902,525	\$ 6,545,967	\$ 5,079,946	\$ 6,021,771	\$ 5,638,435	-383,336	-6.80%
Communications Administration	0	235,102	312,110	264,605	209,989	231,322	21,333	9.22%
Radio Management	0	47,120	131,973	853,539	951,706	1,092,729	141,023	12.91%
Total	\$ 6,105,865	\$ 6,184,747	\$ 6,990,051	\$ 6,198,089	\$ 7,183,466	\$ 6,962,487	-220,979	-3.17%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
911 Center Renovations and Exp	\$ 0	\$ 0	\$ 0	\$ 186,964	\$ 0	\$ 0	0	0.00%
Communications Admin	0	235,102	312,110	264,605	209,989	231,322	21,333	9.22%
Fire	0	-23,969	-34,666	45,832	-6,289	48,349	54,638	113.01%
Operations	5,236,857	5,128,996	5,590,725	4,169,388	4,635,198	4,805,786	170,588	3.55%
Operations	869,008	712,059	890,261	652,662	1,322,760	770,654	-552,106	-71.64%
Operations/Equipment/Training	0	69,167	133,007	762,139	842,655	944,060	101,405	10.74%
Public Safety -Sheriff/EMS/etc	0	33,628	34,667	42,213	37,680	48,349	10,669	22.07%
Training	0	61,470	64,981	70,931	63,813	61,995	-1,818	-2.93%
UCPS	0	-31,706	-1,036	3,355	77,660	51,970	-25,690	-49.43%
Total	\$ 6,105,865	\$ 6,184,747	\$ 6,990,051	\$ 6,198,089	\$ 7,183,466	\$ 6,962,487	-220,979	-3.17%

Department Mission

The mission of Union County Emergency Management (UCEM) is to protect our community by coordinating, managing and integrating activities and resources. This includes our ability to mitigate against, prepare for, respond to, and recover from natural and man-made disasters.

Department Services Provided

UCEM provides a multifaceted level of support to our community and partnering agencies. This includes multi-jurisdictional and regional hazard mitigation planning; response to natural and man-made disasters; preparedness initiatives for individuals, groups, business and industry; and recovery activities in order to restore critical infrastructure, vital services, and facilities. UCEM is responsible for emergency operation plans, continuity of operations planning, management and operation of the emergency operations center, and administration of various local, state and federal grants. Emergency Management is the lead coordinating department for resource requests and emergency operations for large scale incidents.

UCEM serves as a host county for the Catawba Nuclear Power Station with multiple other North Carolina and South Carolina counties, the States of North Carolina and South Carolina, and FEMA. In addition, UCEM serves as a backup host county to Mecklenburg County for the McGuire Nuclear Power Station. UCEM is the primary contact for North Carolina Emergency Management and federal response agencies for matters pertaining to specialized resource requests, response for assistance and deployments, and coordination between agencies within Union County.

Department FY 2022 Discussion

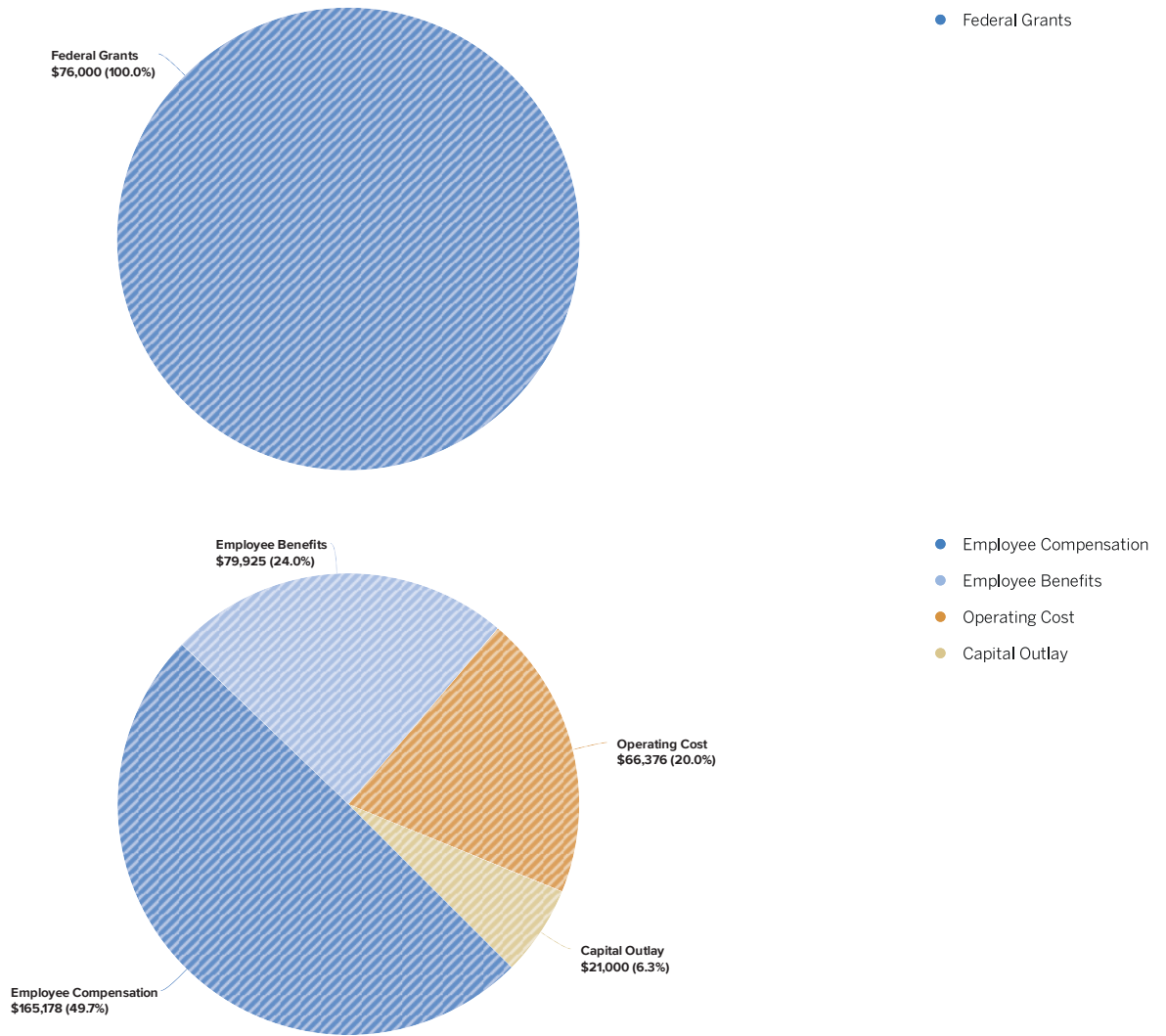
UCEM is the point of contact and facilitator for many local, state and federal grants that provide goods and supplies to Union County. It works closely with North Carolina Emergency Management, FEMA, Duke Energy, Domestic Preparedness Region of the Department of Homeland Security, Metrolina Healthcare Preparedness Coalition, the Charlotte Urban Area Security Initiative (UASI), and many other local, state and federal entities. UCEM houses, maintains and deploys many state and federal assets received from grants.

In carrying out its role and effectively serving the community, UCEM continues to face challenges associated with its numerous responsibilities. Responding to emergencies such as Hurricane Florence through both providing public assistance and documenting incidents for federal agency reimbursements are examples of areas in which the department is challenged in fulfilling its mission. In facing these challenges the department will continue to pursue operational efficiencies where possible, and seek additional resources needed through a variety of funding mechanisms.

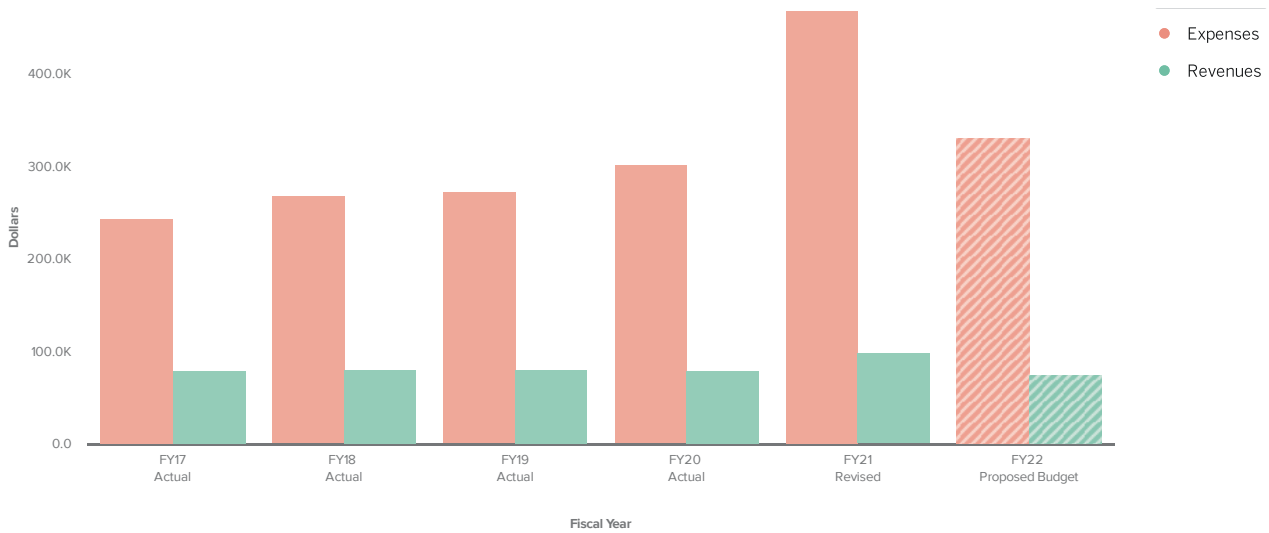
Department Analysis

The Proposed Budget for FY 2022 recommends an increase of 18.6% in net expenses over the FY 2021 Adopted Budget. These are primarily related to funding the one-time equipment costs associated with supporting departmental emergency operations, as illustrated in the recommended enhancements below. County management will also be actively pursuing federal and other funding that may become available during FY 2022 to meet the challenges identified in the discussion above. To that end, approval is also being requested for a new Assistant Emergency Management Coordinator - Planning position, pending funding availability during the year. This FTE is included in both the enhancement requests below (without any funding) and in the Department FTE Summary table.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Emergency Management	\$ 256,479
Total	\$ 256,479

Enhancement Summary

Enhancement	Amount (\$)
Catawba Disaster Preparedness Training	5,000.00
Class A Uniforms for EM Director & Asst EM Coordinator	4,000.00
Equipment Upfit for Replacement Vehicle - Ford Expedition	15,200.00
Replacement Medical Supplies for Disaster Trailer	1,300.00
Required Training	2,000.00
Stream Gauges for Early Flood Detection	21,000.00
Asst EM Coordinator-Planning	0.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 80,459	\$ 81,296	\$ 81,612	\$ 80,779	\$ 99,000	\$ 76,000	-23,000	-30.26%
▶ Federal Grants	80,459	80,296	80,399	80,779	76,000	76,000	0	0.00%
▶ Other Revenue	0	0	1,213	0	23,000	0	-23,000	--
▶ State Grants	0	1,000	0	0	0	0	0	0.00%
▼ Expenses	245,074	268,864	273,476	302,512	469,386	332,479	-136,907	-41.18%
▶ Capital Outlay	0	0	0	0	95,475	21,000	-74,475	-354.64%
▶ Employee Benefits	77,252	85,757	93,302	89,488	81,646	79,925	-1,721	-2.15%
▶ Employee Compensation	98,377	133,708	139,270	164,312	164,689	165,178	489	0.30%
▶ Operating Cost	69,446	49,399	40,904	48,712	92,576	66,376	-26,200	-39.47%
▶ Payments to Outside Orgs	0	0	0	0	35,000	0	-35,000	--
Revenues Less Expenses	\$ -164,616	\$ -187,568	\$ -191,864	\$ -221,733	\$ -370,386	\$ -256,479	113,907	44.41%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	1.34	1.34	1.72	2.38	2.28	3.28	1.00	43.86%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	1.34	1.34	1.72	2.38	2.28	3.28	1.00	43.86%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Emergency Management	\$ 245,074	\$ 268,864	\$ 273,476	\$ 302,512	\$ 469,386	\$ 332,479	-136,907	-41.18%
Total	\$ 245,074	\$ 268,864	\$ 273,476	\$ 302,512	\$ 469,386	\$ 332,479	-136,907	-41.18%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Emergency Mgmt. Administration	\$ 245,074	\$ 268,864	\$ 273,476	\$ 302,512	\$ 469,386	\$ 332,479	-136,907	-41.18%
Total	\$ 245,074	\$ 268,864	\$ 273,476	\$ 302,512	\$ 469,386	\$ 332,479	-136,907	-41.18%

Department Mission

To provide emergency medical care and medically necessary ambulance transportation in Union County, delivered by competent and caring professionals who demonstrate excellence in patient care, customer service, and community education.

Department Services Provided

Through a contract with a private entity, the County provides emergency medical care and medically necessary ambulance transportation. The County's contract with Atrium to provide these services includes standards for response and performance metrics that ensure quality, efficient, and effective medical services for the County's residents.

Department FY 2022 Discussion

The vision of Union County EMS is to be an organization of superior care and customer service; a preferred employer with a family atmosphere; respected by our community and peers, and empowered by a culture of learning, teamwork, and the pursuit of excellence.

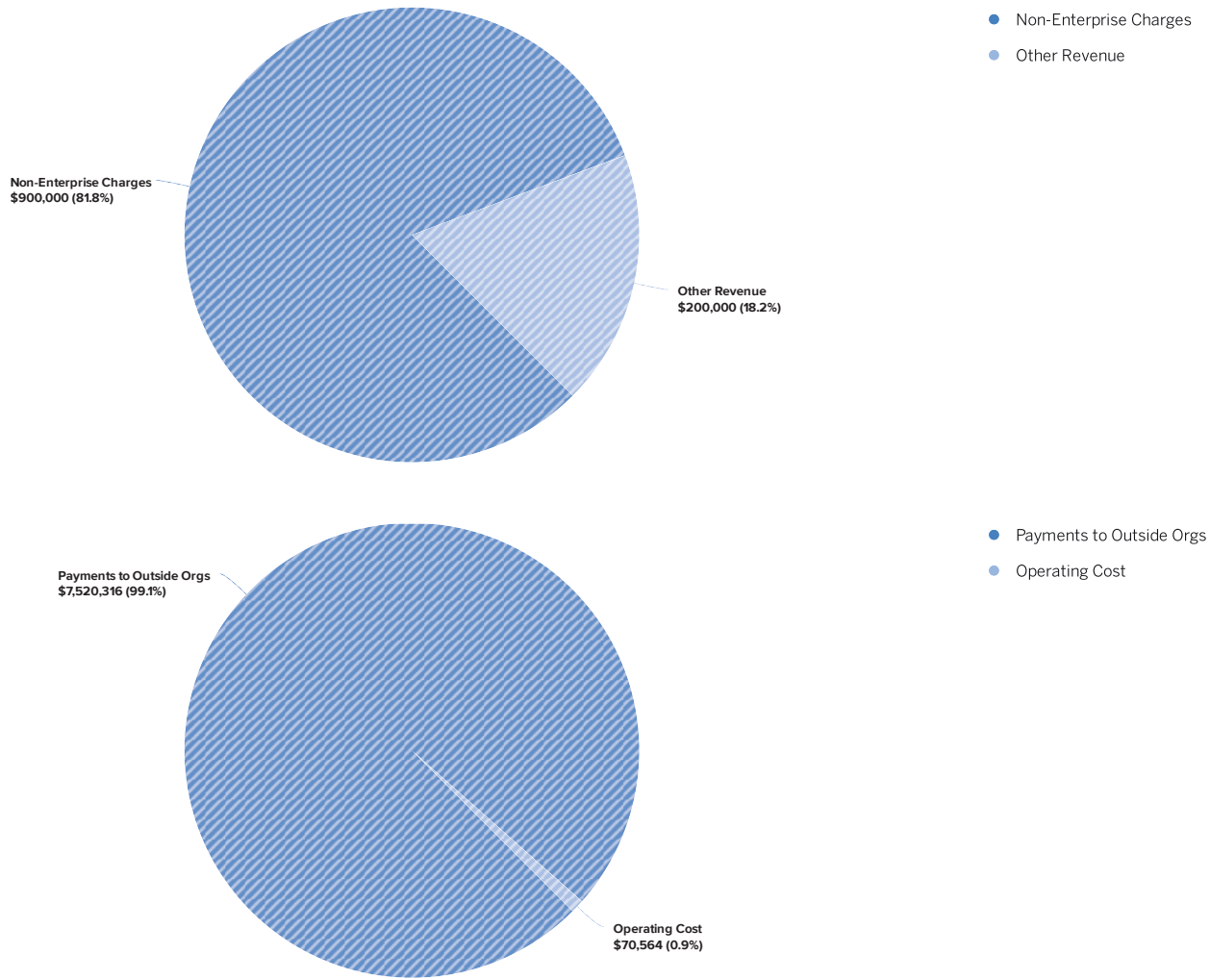
Department Analysis

EMS county funding will increase from \$6,993,834 to \$7,616,005. The increase in funding is driven by an operational increase to be applied to salaries, benefits and other operating needs within the agency. The agency has prioritized higher pay for personnel, as they compete with other higher paying local EMS agencies.

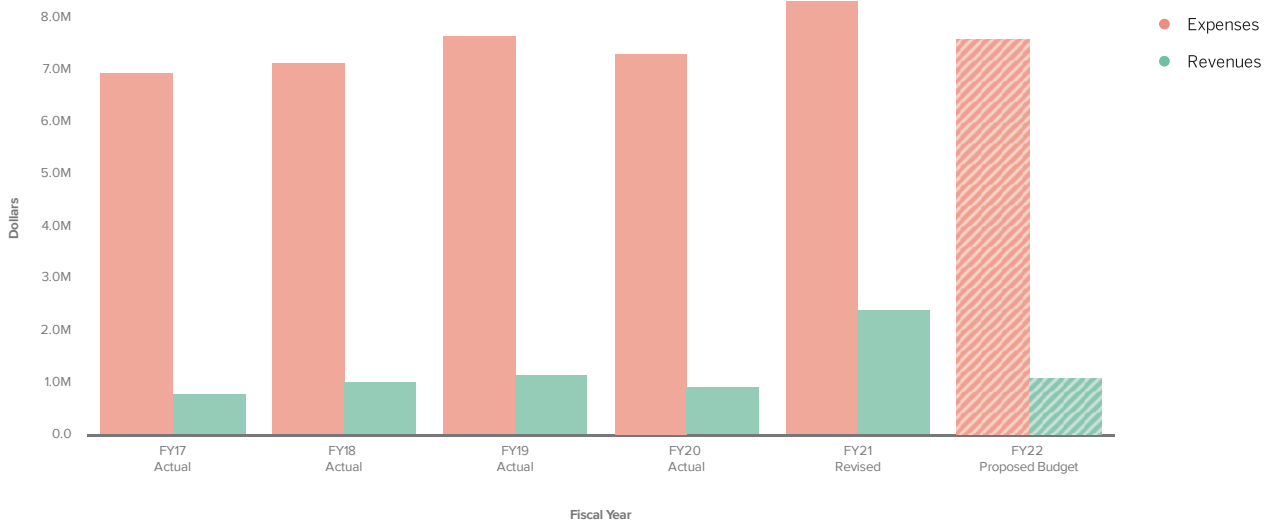
The agency is encouraged to use the \$809,508 available to them in excess cash available that is generated from prior unspent county funding. This funding will be applied to support general ambulance renewal efforts along with other capital needs in FY 2022. These funds are generated through efficiencies and responsible programming resulting in accrual of unassigned fund balance available for use.

The State Medicaid cost settlement revenue is projected to decrease by 1.02 percent, from \$909,206 to \$900,000. Debt-set-off revenue is projected to increase from \$175,000 to \$200,000. These expected changes in revenue are based on an in-depth review of the most recent three-year historical trends analysis, while taking in to consideration the COVID-19 impact over the past year.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Union Emergency Medical Svcs	\$ 6,490,880
Total	\$ 6,490,880

Enhancement Summary

Enhancement	Amount (\$)
EMS Requested Increase (Capital & Personnel)	616,436.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 786,922	\$ 1,028,245	\$ 1,165,793	\$ 935,767	\$ 2,411,670	\$ 1,100,000	-1,311,670	-119.24%
▶ Fund Balance Appropriated	0	0	0	0	1,313,100	0	-1,313,100	--
▶ Investment Revenue	4,760	13,182	40,736	41,386	14,364	0	-14,364	--
▶ Non-Enterprise Charges	657,209	795,116	1,027,939	706,487	909,206	900,000	-9,206	-1.02%
▶ Other Revenue	124,954	219,947	97,118	187,894	175,000	200,000	25,000	12.50%
▼ Expenses	6,946,266	7,137,858	7,658,142	7,312,064	8,306,934	7,590,880	-716,054	-9.43%
▶ Capital Outlay	0	0	105,600	0	0	0	0	0.00%
▶ Interfund Transfers, Out	0	0	0	300,000	1,313,100	0	-1,313,100	--
▶ Operating Cost	32,302	36,119	22,225	87,141	65,564	70,564	5,000	7.09%
▶ Payments to Outside Orgs	6,913,964	7,101,739	7,530,317	6,924,923	6,928,270	7,520,316	592,046	7.87%
Revenues Less Expenses	\$ -6,159,344	\$ -6,109,613	\$ -6,492,349	\$ -6,376,297	\$ -5,895,264	\$ -6,490,880	-595,616	-9.18%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Union Emergency Medical Svcs	\$ 6,946,266	\$ 7,137,858	\$ 7,658,142	\$ 7,312,064	\$ 8,306,934	\$ 7,590,880	-716,054	-9.43%
Total	\$ 6,946,266	\$ 7,137,858	\$ 7,658,142	\$ 7,312,064	\$ 8,306,934	\$ 7,590,880	-716,054	-9.43%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Union Emergency Medical Svcs	\$ 6,946,266	\$ 7,137,858	\$ 7,658,142	\$ 7,312,064	\$ 8,306,934	\$ 7,590,880	-716,054	-9.43%
Total	\$ 6,946,266	\$ 7,137,858	\$ 7,658,142	\$ 7,312,064	\$ 8,306,934	\$ 7,590,880	-716,054	-9.43%

Department Mission

The Environmental Health Division endeavors to promote and protect public health and preserve the environment by conducting activities to prevent disease, educate the public, establish partnerships and enforce regulations. Environmental Health includes programs administered pursuant to Chapter 130A of the General Statutes of North Carolina. The Division is also responsible for the enforcement of the Union County Ordinance for Solid Waste Management, Mass Gathering Ordinance and Public Health Regulations for Irrigation Wells in Union County.

Department Services Provided

Three primary programs operate within Environmental Health:

- Food, Lodging and Institutions Program (FLI)
- Children's Environmental Health Program (CEH)
- On-Site Water Protection Program (OSWP)

The FLI Program conducts plan review, permitting and inspections of businesses that prepare and serve food or operate tattooing establishments, public swimming pools, institutions or lodging facilities. The program is also responsible for enforcement of the Union County Mass Gathering Ordinance. The CEH Program works to protect and improve the health of children by conducting regulatory activities associated with child lead poisoning prevention and by performing plan review, licensing approval and inspection actions for child care facilities, schools and camps. FLI and CEH staff conduct complaint and communicable illness outbreak investigations and provide educational outreach in the community. The OSWP Program serves the community through the protection of surface and ground water supplies. Program staff educates citizens on water quality, contaminant issues and waterborne diseases. Permits are issued for the installation of new drinking and irrigation wells or for the repair of existing wells. Soil/site evaluations are conducted to determine suitability for on-site wastewater disposal systems on both residential and commercial properties. Staff prepare and review wastewater disposal system engineering designs, issue permits and inspect installations. Additionally, the program is responsible for the investigation of complaints and enforcement of the Union County Ordinance for Solid Waste Management.

Department FY 2022 Discussion

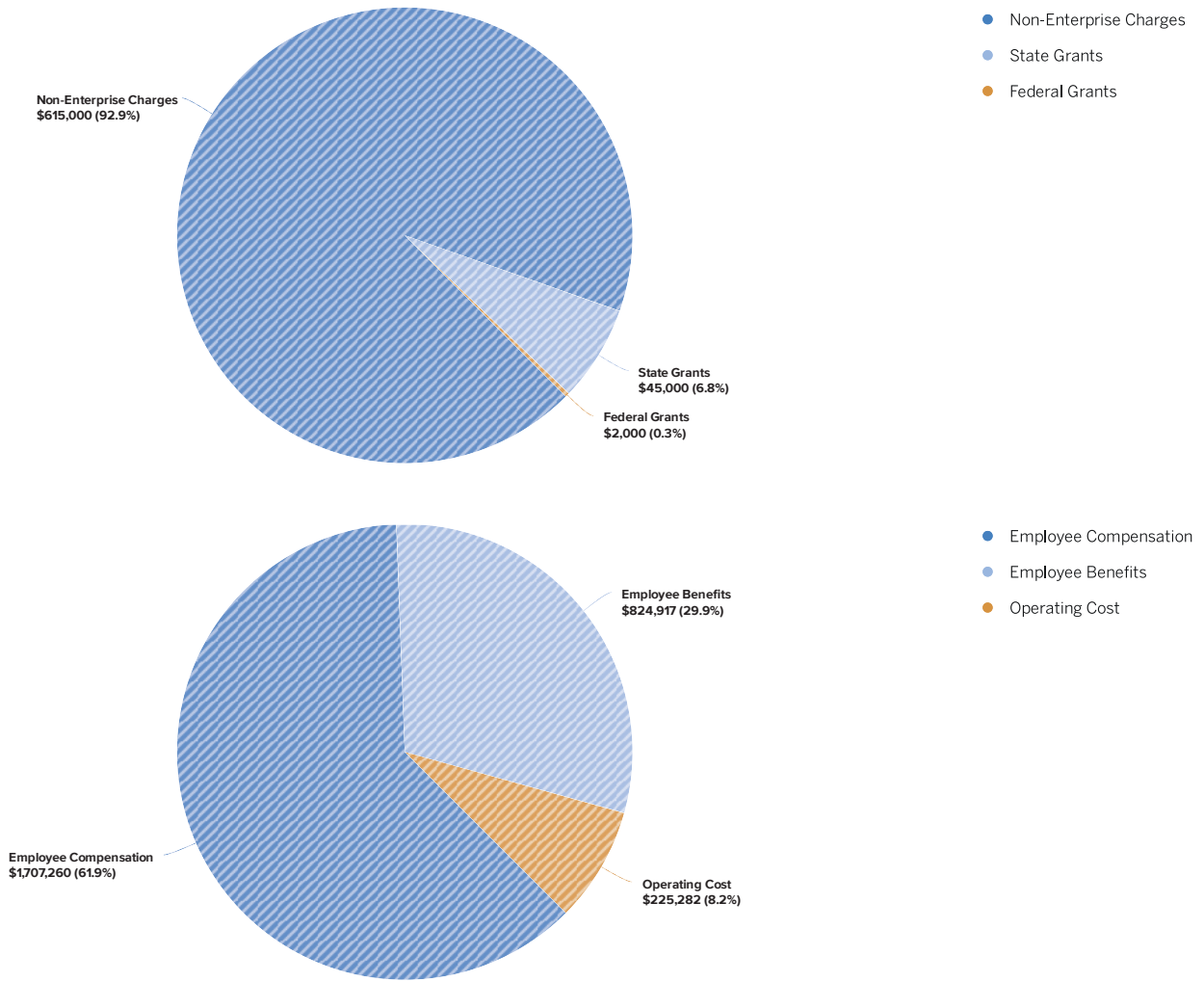
Due to the COVID-19 pandemic, growth in the number of food establishments, child care facilities, schools, and public pools requiring inspections is uncertain. COVID-19 case follow-up, outbreaks and complaints received from the public are continuing. Requests for community outreach and in-service training at facilities have increased but the delivery format has changed. Demand for new on-site wastewater systems and wells associated with residential development remains strong. Environmental Health field staff in all programs successfully met increasing demand for services while training new staff and managing remote work and service delivery challenges. Beyond growth in construction and land development, surface and ground water quality concerns are driving requests for well water sampling. Our partnership with the UNC-Chapel Hill Superfund Research Program will enhance our efforts to provide educational outreach, testing and viable treatment and/or repair solutions for contaminated wells. The County is considering the use of Community Development Block Grant funds to assist qualifying homeowners with the testing, repair and/or replacement of contaminated wells. The pilot project with ESRI using Trimble units was successful and will deploy to the next stage. This accomplishment, combined with the implementation of OSWP permitting software and the use of GIS capabilities will streamline our ability to process permit requests, prepare accurate system designs and capture geodata for mapping and reporting.

Department Analysis

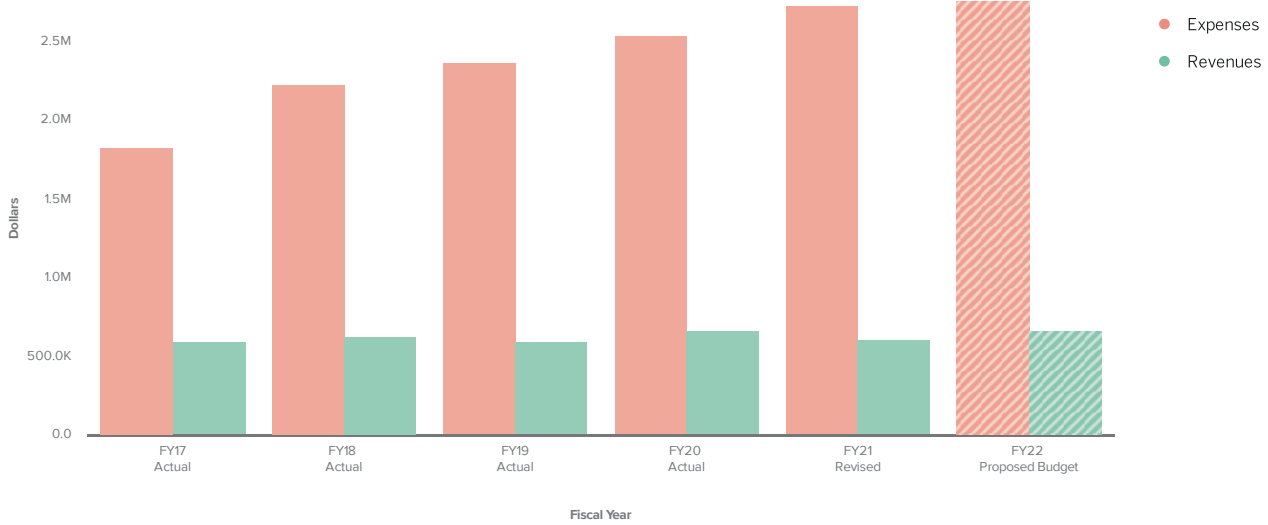
The County Manager's FY 2022 Proposed Budget for this department includes a 2.6 percent net increase in cost over the prior year's adopted budget, a majority of which is related to increased personnel expenses. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. This proposal does not include any department enhancement requests for FY 2022.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Environmental Health	\$ 2,095,459
Total	\$ 2,095,459

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 600,220	\$ 628,448	\$ 597,041	\$ 665,301	\$ 610,000	\$ 662,000	52,000	7.85%
▶ Federal Grants	0	0	4,230	0	0	2,000	2,000	100.00%
▶ Non-Enterprise Charges	547,186	574,207	529,120	618,330	563,000	615,000	52,000	8.46%
▶ Other Revenue	7,154	25	0	0	0	0	0	0.00%
▶ State Grants	45,880	54,216	63,691	46,971	47,000	45,000	-2,000	-4.44%
▼ Expenses	1,833,741	2,231,296	2,371,821	2,537,583	2,732,921	2,757,459	24,538	0.89%
▶ Capital Outlay	37,099	107,560	52,484	38,694	23,434	0	-23,434	--
▶ Employee Benefits	529,327	695,905	767,754	859,163	744,575	824,917	80,342	9.74%
▶ Employee Compensation	1,016,226	1,138,768	1,238,188	1,398,384	1,615,272	1,707,260	91,988	5.39%
▶ Operating Cost	251,088	289,063	313,394	241,342	349,640	225,282	-124,358	-55.20%
Revenues Less Expenses	\$ -1,233,521	\$ -1,602,848	\$ -1,774,780	\$ -1,872,282	\$ -2,122,921	\$ -2,095,459	27,462	1.31%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	0.00	0.00	24.00	26.10	26.10	26.10	0.00	0.00%
Part-Time-Benefited	0.00	0.00	1.44	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.27	1.36	1.36	1.36	0.00	0.00%
Total Full Time Equivalent	0.00	0.00	25.71	27.46	27.46	27.46	0.00	0.00%

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Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Environmental Health	\$ 1,833,741	\$ 2,231,296	\$ 2,371,821	\$ 2,537,583	\$ 2,732,921	\$ 2,757,459	24,538	0.89%
Total	\$ 1,833,741	\$ 2,231,296	\$ 2,371,821	\$ 2,537,583	\$ 2,732,921	\$ 2,757,459	24,538	0.89%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Administration, Environ Health	\$ 1,832,657	\$ 573,157	\$ 609,268	\$ 574,890	\$ 561,096	\$ 381,803	-179,293	-46.96%
Environ Hlth-Onsite Water Prt	0	986,273	1,046,614	1,056,987	1,216,907	1,353,716	136,809	10.11%
Environmental Health-Children	0	98,532	68,502	178,280	262,184	288,136	25,952	9.01%
Environmental Hlth-Food & Lodg	1,084	573,333	647,436	727,426	692,734	733,804	41,070	5.60%
Total	\$ 1,833,741	\$ 2,231,296	\$ 2,371,821	\$ 2,537,583	\$ 2,732,921	\$ 2,757,459	24,538	0.89%

Department Mission

To provide the employees and customers of Union County with a safe and hospitable environment sufficient to meet the service delivery requirements of the various divisions of the County.

Department Services Provided

Facilities Management is comprised of seven major functions: building operations and management, facilities capital planning and construction, space planning and allocation, grounds and landscaping services, janitorial services, security, and County road sign maintenance.

Department FY 2022 Discussion

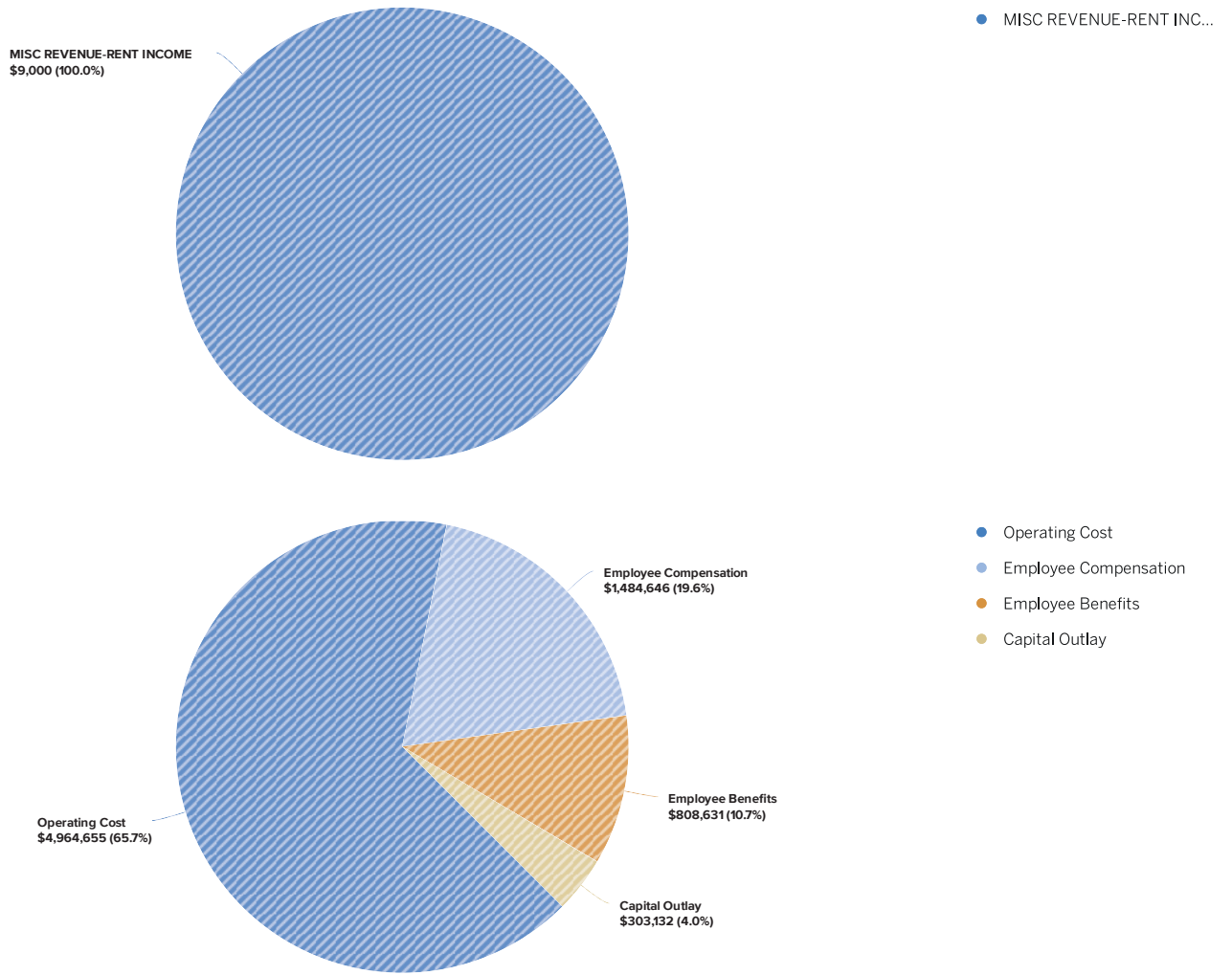
The County's continued growth has resulted in an increase in County-wide staffing which has placed strains on space capacity within existing facilities. Additionally, the unstable economy has led to some increases in various maintenance costs. Recent upgrades to the County's maintenance software will require a significant investment by staff to fully implement the system and to provide improvements to maintenance planning and scheduling. Staffing levels within facilities do not align with industry standards and have resulted in unfavorable metrics such as work order response time and backlog. In addition, five major building projects are underway which will result in a 35% increase in total gross square footage that will require funding for maintenance and operations. In order to provide adequate maintenance and operations of these facilities, a significant investment in staffing and resources is required and reflected in Facilities Management's budget request.

The core service that the department delivers to the community is the maintenance and operation of county owned facilities. Current staffing levels are well below industry averages when looking at the number of technicians per square foot. The department has taken an incremental approach in requesting additional staff to bring levels closer to the average. The addition of 290,000 gross square foot of new buildings that the department will be responsible for requires a significant increase in front line and management staff. This request for increased resources is based on a model that more closely approaches the industry average and includes maintenance technicians and an additional maintenance supervisor.

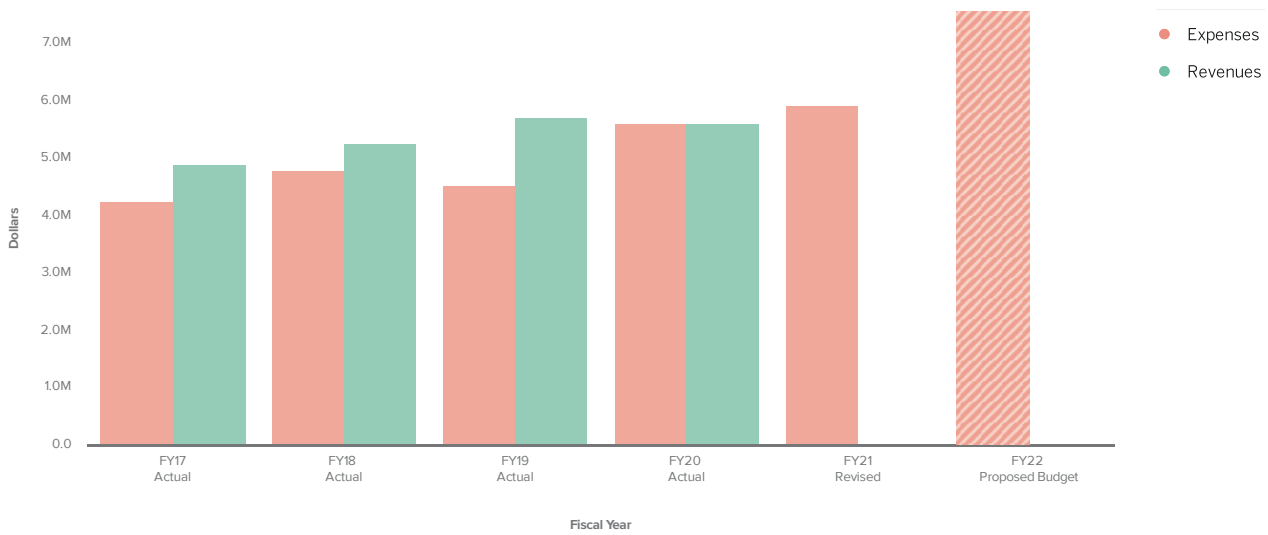
Department Analysis

The Proposed Budget for FY 2022 recommends a 34.7% (roughly \$1.95M) increase for Facilities Management over its FY 2021 Adopted Budget. While part of this increase relates to variations in budgeting compensation and benefits costs and operating expenses in FY 2022 compared to FY 2021, the largest contributing factor is the additional human, operating, and equipment resources associated with the new buildings. Toward that end, as listed below in the *Department Enhancements* section, the manager has proposed approving over \$1.29M in enhancements for the department (including 7.0 new frontline staff/supervisory FTE), and these are almost exclusively (\$1.20M) related to the increased maintenance costs associated with the additional square footage.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Facilities Management	\$ 7,552,063
Total	\$ 7,552,063

Enhancement Summary

Enhancement	Amount (\$)
American Institute of Architects Documents - Annual License	3,700.00
Board Of Elections Warehouse Addition Maint Expenses (New Facility)	16,321.00
Construction Document Review and Collaboration - Blue Beam Revu Software License	5,658.00
Emergency Services Complex Maint Expenses (New Facility)	168,993.00
Generator Load Bank Testing and Monitoring	11,200.00
Jesse Helms Park Special Events Center Maint Expenses (New Facility)	93,366.00
Progress Building Maintenance Expenses (New Facility)	542,411.00
Security Services	40,000.00
Sheriff's Office Expansion and Renovation Maint Expenses (New Facility)	380,975.00
Staff Training & Development - Education and Travel Expenses	28,028.00

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 4,902,464	\$ 5,251,128	\$ 5,698,943	\$ 5,598,056	\$ 0	\$ 9,000	9,000	100.00%
▶ Interfund Charges	4,887,793	5,240,037	5,651,977	3,903,277	0	0	0	0.00%
▶ Interfund Transfers	0	0	9,351	1,688,143	0	0	0	0.00%
▶ Investment Revenue	4,356	10,351	32,639	-2,982	0	0	0	0.00%
▶ Non-Enterprise Charges	0	0	1,560	0	0	0	0	0.00%
▶ Other Revenue	10,315	740	3,417	9,618	0	9,000	9,000	100.00%
▼ Expenses	4,243,835	4,793,372	4,524,807	5,595,845	5,929,886	7,561,063	1,631,177	21.57%
▶ Capital Outlay	169,288	659,299	284,455	128,528	292,653	303,132	10,479	3.46%
▶ Employee Benefits	187,806	339,827	486,085	547,549	552,842	808,631	255,789	31.63%
▶ Employee Compensation	309,132	522,011	845,773	1,020,139	1,237,223	1,484,646	247,423	16.67%
▶ Interdepartmental Charges	-678,300	-925,000	-1,179,935	-1,755,193	-406,163	0	406,163	--
▶ Interfund Transfers, Out	19,098	0	0	1,688,143	0	0	0	0.00%
▶ Operating Cost	4,236,811	4,197,235	4,088,429	3,966,680	4,253,331	4,964,655	711,324	14.33%
Revenues Less Expenses	\$ 658,629	\$ 457,756	\$ 1,174,136	\$ 2,210	\$ -5,929,886	\$ -7,552,063	-1,622,177	-21.48%

Department FTE Summary*

Position Type <input type="checkbox"/>	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	5.05	13.05	15.09	18.49	21.49	27.49	6.00	27.92%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	5.05	13.05	15.09	18.49	21.49	27.49	6.00	27.92%

*The department has an additional 1.00 FTE in the Capital Projects Fund, which is not represented in this FTE Summary.

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance O	2021-22 Variance O
Facilities Management	4,243,835	4,793,372	4,524,807	5,595,845	5,929,886	7,561,063	1,631,177	21.57%
Total	4,243,835	4,793,372	4,524,807	5,595,845	5,929,886	7,561,063	1,631,177	21.57%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance O	2021-22 Variance O
Facilities Management	3,868,721	4,528,053	4,293,946	5,383,931	5,788,031	7,431,755	1,643,724	22.12%
Sign Shop	375,114	265,319	230,861	211,914	141,855	129,308	-12,547	-9.70%
Total	4,243,835	4,793,372	4,524,807	5,595,845	5,929,886	7,561,063	1,631,177	21.57%

Department Mission

The Finance Department provides essential financial services to support the County in its pursuit of excellence and public service to the residents of Union County through collaboration and engagement.

Department Services Provided

Finance is responsible for maintaining accurate and complete financial records for the County in accordance with Generally Accepted Accounting Principles (GAAP), providing excellent customer service; and providing meaningful and timely financial information to the public, county departments and management.

Department FY 2022 Discussion

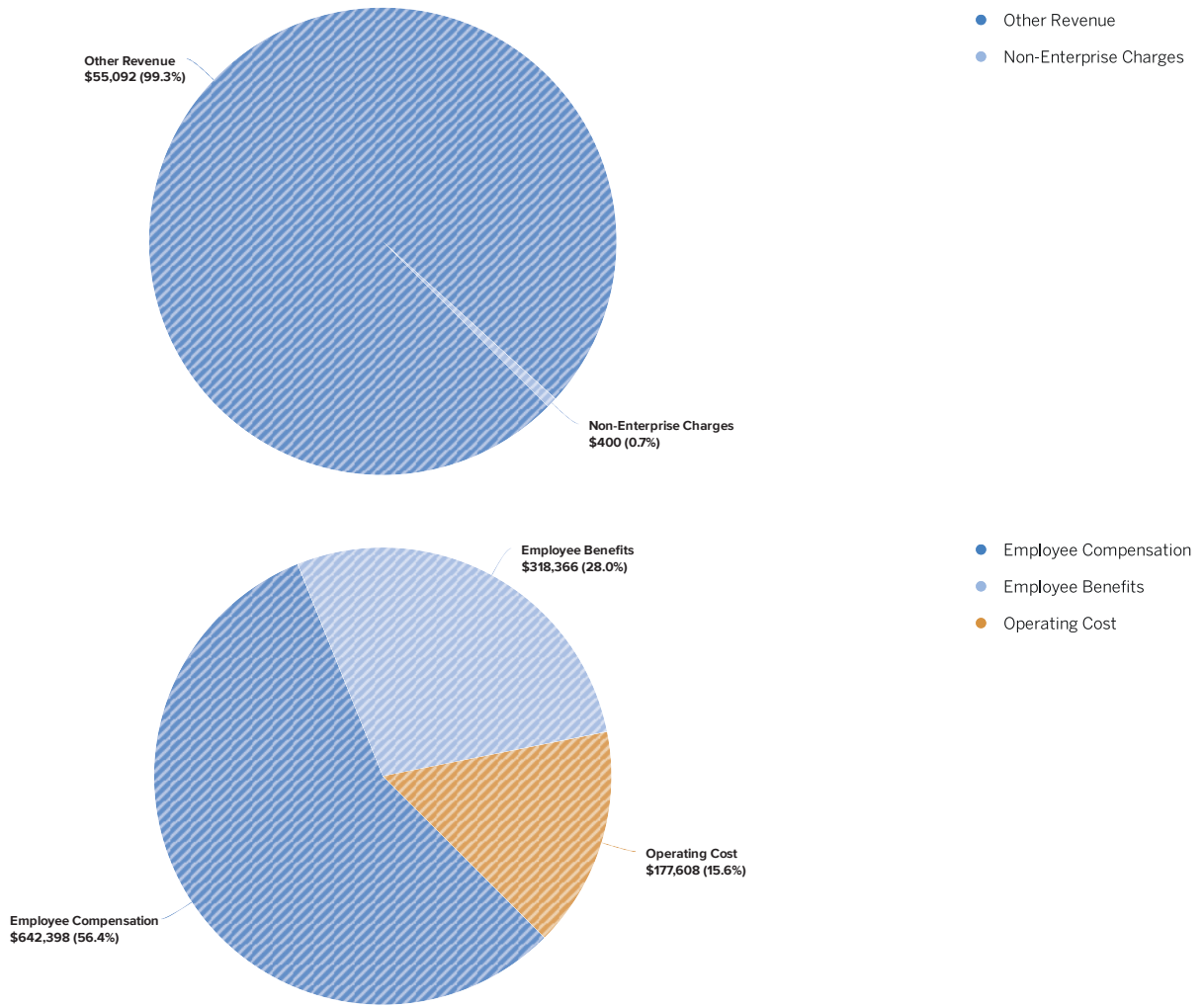
The Finance department is working to develop long-term staffing and succession strategies. These efforts include training, mentoring, and, as recommended in the FY 2022 budget, additional staffing. The regulatory environment that the Finance Department works in is constantly changing, which in many cases will change the operations of the County as a whole. Staff continues to work to find ways to minimize the impact of changes while providing value-added financial services to ensure the financial strength and accountability to the County.

The position request in the finance department will recognize the need for growth in the accounting section as well as strengthening the efficiencies for process improvements.

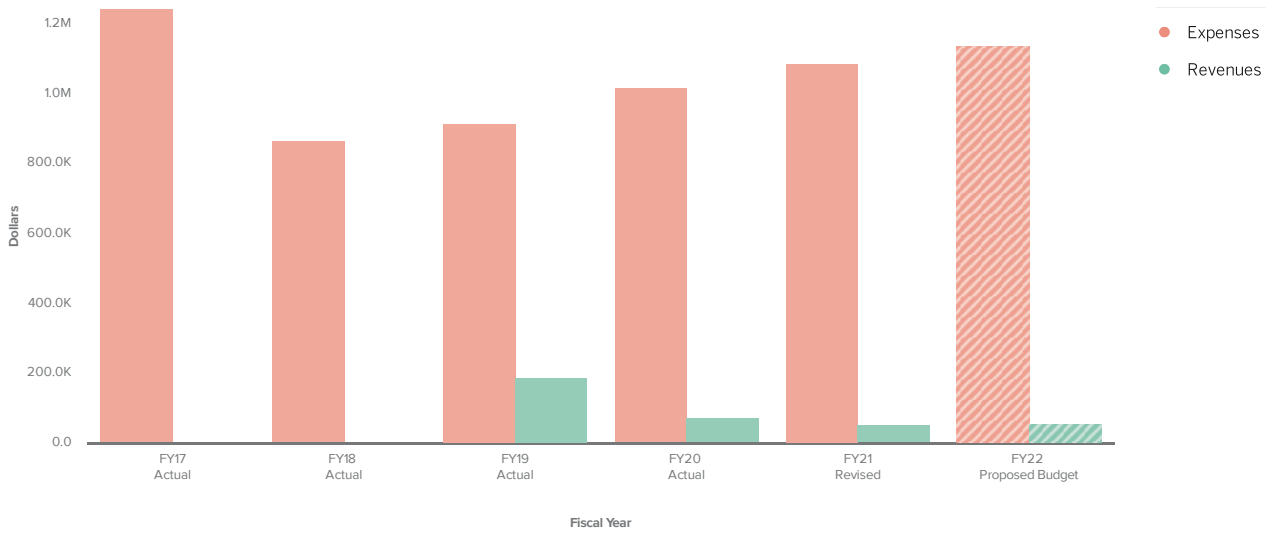
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 25.3 percent net increase in cost over the prior year's adopted budget, a majority of which is related to personnel expenses. Increases in employee compensation and benefits are attributed to the restructuring of Financial Services in FY 2021, annualization of merit increases from FY 2021, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. Proposed expansions to current service level include the addition of an Administrative Assistant to be funded beginning January 1, 2022 (\$49,261) and software for lease tracking (\$5,000).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Finance	\$ 1,082,880
Total	\$ 1,082,880

Enhancement Summary

Enhancement	Amount (\$)
Add Administrative Assistant FT (1.0 FTE)	49,261.00
Add Computer Software for Lease Tracking	5,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 388	\$ 406	\$ 189,302	\$ 72,797	\$ 51,794	\$ 55,492	3,698	6.66%
▶ Non-Enterprise Charges	388	406	355	336	400	400	0	0.00%
▶ Other Revenue	0	0	188,948	72,461	51,394	55,092	3,698	6.71%
▼ Expenses	1,242,125	865,238	916,804	1,018,565	1,087,193	1,138,372	51,179	4.50%
▶ Employee Benefits	324,527	220,328	241,752	286,190	290,338	318,366	28,028	8.80%
▶ Employee Compensation	679,365	385,326	409,147	526,176	604,411	642,398	37,987	5.91%
▶ Operating Cost	238,233	259,584	265,905	206,199	192,444	177,608	-14,836	-8.35%
Revenues Less Expenses	\$ -1,241,737	\$ -864,832	\$ -727,502	\$ -945,767	\$ -1,035,399	\$ -1,082,880	-47,481	-4.38%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	9.80	6.25	6.30	8.30	9.00	10.00	1.00	11.11%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	9.80	6.25	6.30	8.30	9.00	10.00	1.00	11.11%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Finance	\$ 1,242,125	\$ 865,238	\$ 916,804	\$ 1,018,565	\$ 1,087,193	\$ 1,138,372	51,179	4.50%
Total	\$ 1,242,125	\$ 865,238	\$ 916,804	\$ 1,018,565	\$ 1,087,193	\$ 1,138,372	51,179	4.50%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Finance	\$ 1,242,125	\$ 865,238	\$ 916,804	\$ 1,018,565	\$ 1,087,193	\$ 1,138,372	51,179	4.50%
Total	\$ 1,242,125	\$ 865,238	\$ 916,804	\$ 1,018,565	\$ 1,087,193	\$ 1,138,372	51,179	4.50%

Recommended Fire Department Funding for FY 2022												
Fire Department	Revenue Neutral Summary				Revenue by Source				Expenditure by Type			
	Value of One Penny	District Rev. Neutral Rate	Proposed Fire District Rate	Change from Rev. Neutral	County Ad Valorem Revenue	District Ad Valorem Revenue	District Sales Tax Revenue	Fund Balance Appropriation	From County General Fund	From Local District Fund	NCTVS Collections Charge	
Allens Cross	22,287	0.0611	0.0700	0.0089	\$(127,288)	(155,932)	(35,000)	-	\$127,288	190,302	630	
Bakers	213,504	0.0361	0.0335	(0.0026)	(561,250)	(715,375)	(126,500)	-	561,250	839,250	2,625	
Beaver Lane	59,598	0.0630	0.0644	0.0014	(343,813)	(383,920)	(90,000)	-	343,813	472,555	1,365	
Fairview	71,655	0.0360	0.0510	0.0151	(283,836)	(365,754)	(60,000)	-	283,836	424,914	840	
Griffith Road	18,721	0.0325	0.0215	(0.0109)	(58,099)	(40,308)	(15,000)	-	58,099	54,993	315	
Hemby Bridge	390,857	0.0378	0.0441	0.0063	(528,032)	(1,721,937)	(350,000)	(40,190)	528,032	2,106,002	6,125	
Jackson	45,238	0.0268	0.0288	0.0020	(106,852)	(130,278)	(30,000)	-	106,852	159,648	630	
Lanes Creek	25,302	0.0658	0.0568	(0.0090)	(122,441)	(143,662)	(40,000)	-	122,441	182,979	683	
New Salem	80,360	0.0387	0.0396	0.0009	(261,921)	(317,882)	(75,000)	-	261,921	391,517	1,365	
Providence	8,745	0.0345	0.0361	0.0016	(27,694)	(31,541)	(10,000)	-	27,694	41,436	105	
Sandy Ridge	38,141	0.0396	0.0385	(0.0011)	(124,513)	(146,770)	(40,000)	-	124,513	186,087	683	
Springs	181,237	0.0307	0.0422	0.0114	(252,384)	(764,576)	(175,000)	(54,459)	252,384	990,916	3,119	
Stack Road	31,633	0.0425	0.0455	0.0030	(120,052)	(143,778)	(35,000)	-	120,052	178,148	630	
Stallings	333,709	0.0416	0.0472	0.0057	(483,923)	(1,576,285)	(310,000)	(49,442)	483,923	1,931,561	4,166	
Unionville	114,114	0.0314	0.0616	0.0302	(199,419)	(702,678)	(95,000)	-	199,419	796,208	1,470	
Waxhaw	369,084	0.0460	0.0403	(0.0056)	(642,126)	(1,488,795)	(320,000)	(151,286)	642,126	1,955,635	4,445	
Wesley Chapel	718,288	0.0325	0.0361	0.0037	(800,413)	(2,595,357)	(475,000)	(100,000)	800,413	3,164,799	5,558	
Wingate	58,398	0.0550	0.0663	0.0114	(318,598)	(387,397)	(75,000)	-	318,598	460,927	1,470	
Total					(5,362,654)	(11,812,222)	(2,356,500)	(395,377)	5,362,654	14,527,877	36,222	

Department Mission

The County contracts with eighteen different Volunteer Fire Departments to provide fire services throughout the County.

Department Services Provided

Fire Services have historically been funded through localized fees or taxes, sales taxes, and a Countywide Fire Tax. In May of 2020, the Board of County Commissioners (BoCC) approved a resolution creating separate special revenue funds for each of the existing fire districts. This change sets the legal framework to implement the new funding model, also approved by the BoCC beginning in the FY 2021 budget year.

Department FY 2022 Discussion

Union County fire services have historically been funded through a combination of Countywide Ad Valorem fire tax, district Ad Valorem Fire Tax, County sales tax, County general fund budget appropriation, and individual district fire fees. Of the eighteen county fire districts, five were previously classified as special revenue districts while the other thirteen existed as fire fee districts and depended on a per-structure fire fee of \$100 to sustain their operations. FY 2022 will be the second year of the County funding volunteer fire departments (VFD's) with either an 80%/20% or 60%/40% County split. The methodology has been well received in the community and has put more emphasis on local district dollars funding local fire protection.

Each of the eighteen fire districts in the county were affected by the countywide property revaluation. The table above shows the related information for each district:

- Value of 1 penny

- District Revenue Neutral Rate
- Recommended District Tax Rate
- Change from Revenue Neutral Rate and

In the recommended budget, the county general fund will contribute \$5.36 million in tax funding for fire departments, fire district tax funding is \$11.81 million, combined sales tax collections are projected at \$2.36 million. The total fire budget is \$19.93 million, an increase of \$3.13 million, or 18.6% percent over FY 2021.

In general, funding increases to VFD's were targeted to address the following reoccurring challenges faced by multiple local fire departments:

- The decreasing available pool of volunteer firefighters
- The need to progress into full-time staffing models, to meet growing service demand
- The need to replace dilapidated buildings and end of life apparatus and gear

Each fire department is working to find creative methods to solve these issues. In the FY 2022 budget, we have established an SCBA replenishment fund to the county's ongoing Capital Improvement Plan (CIP), in the amount of \$1.28 million. This will be reviewed and adjusted as needed going forward to ensure a steady funding stream for this important purpose. The county will also purchase a breathing air compressor to be located centrally and available for use by all VFD's.

The county is also investing funding to construct and replace old fire stations throughout the county that are approaching fifty years old and are too small to accommodate modern fire equipment. This recommended budget also includes increased funding in several departments to convert current part-time staff to full-time and hire additional full-time staff to meet the needs in our growing county.

Also, a significant change to the funding partnership with Unionville VFD will be established in this budget as well. The assessed valuation in the Unionville fire district has exceeded a total valuation of \$1 billion. As a result, the funding ratio will convert to an 80%/20% majority local district funding. This is further evidence that Union County is growing in all areas.

Department Analysis

Allens Crossroads Fire Department:

The FY 2022 Budget includes \$45,000 to purchase land for a building expansion, apparatus and general growth.

The local fire tax rate will be set at 7.00 cents and sales tax projection for this tax district is \$35,000. The year over year budget has increased \$25,030, or 7.9%.

Bakers Fire Department:

The FY 2022 Budget includes a \$235,128 toward moving the station to a 24/7 7 day a week service provider. The FY 2021 budget included significant enhancement in hand tools and other supplies, along with significant funding to replace an aging engine. District funding is proposed at \$715,375 with a corresponding tax rate of 3.35 cents.

Beaver Lane Fire Department:

The FY 2022 Budget includes an increase in funding of \$29,172 for repairs to the ladder truck acquired in FY 2021. The district wide fire tax rate is 6.44 cents, with a sales tax projection of \$90,000.

Fairview Fire Department:

The FY 2022 Budget includes increases of \$230,045 to fund construction of a new fire station, which was built in 1967.

The local fire tax rate will be 5.10 cents and the sales tax projection for this tax district is \$60,000. The year over year budget has increased 32.4%.

Griffith Road Fire Department:

The FY 2022 Budget includes increases of \$17,535, including additional PPE and various other needs. The previous years provided increases for implementation of a pay-per-call program to compensate firefighters for each call they respond to, \$3,000 for contributions to the state firefighter retirement fund, as well as \$18,400 in various net decreases to the operating budget. The district tax rate is proposed at 2.15 cents, with a sales tax budget of \$15,000.

Hemby Bridge Fire Department:

The FY 2022 Budget includes an increase of \$502,281 to continue the second half funding for full-time staff approved in the FY 2021 budget. There is also an increase of \$50,000 for construction on a new satellite fire station. This budget maintains FY 2020 investments to increase the current fire station payment for a rapid payoff in addition to \$43,481 for a general increase to the operating budget.

Fire tax rate will be set at 4.41 and the local option sales tax funding will grow \$350,000.

Jackson Fire Department:

The FY 2022 Budget proposes a net budget increase of \$10,530 to fund a building payment. The district tax rate required to provide full funding is 2.88 cents, with expected sales tax collections of \$30,000.

Lanes Creek Fire Department:

Lanes Creek Fire Department will receive a funding increase of \$8,338 for various operational needs. The local tax rate is recommended to be set at 5.68 cents with sales tax estimates of \$40,000.

New Salem Fire Department:

The FY 2022 Budget recommends an increase of \$37,765 for various operational needs such as tools and equipment, station repairs and vehicle maintenance.

This increase will be supported by a district tax rate of 3.96 cents and projected sales tax receipts of \$75,000.

Providence Fire District - Wesley Chapel Fire Department:

The FY 2022 Budget will increase from \$66,556 to \$69,130 and the district fire tax rate will be set at 3.61 cents, equivalent to the Wesley Chapel district, as they provide service to the Providence fire service district.

Sandy Ridge Fire Department:

The FY 2022 Budget proposes an increase of \$633 to maintain current operational levels. The district fire tax rate is 3.85 cents and will yield \$146,770 to the fire department budget along with \$40,000 in expected sales tax receipts. The county general fund will also contribute \$124,513 towards operations.

Springs Fire Department:

The FY 2022 proposed budget will increase by \$390,449 to support the hiring of additional full-time fire fighters and EMT's. District tax rate is proposed at 4.22 cents and an initial sales tax collection of \$175,000.

Stack Road Fire Department:

The FY 2022 proposed Budget includes a funding increase of \$22,802, for the purchase of E-draulic cutters and spreaders, uniform replacement and required tax payments. The district wide tax rate is proposed to be set at 4.55 cents (\$143,778) with expected sales tax collections of \$35,000. The county general fund is expected to add an additional \$120,052 in operational support.

Stallings Fire Department:

The FY 2022 proposed budget increase of \$301,699 includes converting current part-time staff to full-time and hiring six additional full-time staff. The district fire tax rate will be set at 4.72 cents with a yield of \$1,576,285. The county general fund will contribute \$483,923 towards department operations in conjunction with projected sales tax collections of \$310,000. The department has \$49,442 in fund balance available for appropriation in FY 2022.

Unionville Fire Department:

The FY 2022 proposed budget includes \$182,669 in additional funding to increase coverage of three fire fighters to 24/7 status that were funded mid-year in FY 2021.

The district tax rate is recommended to be 6.16 cents and yield \$702,678 with sales tax collections of \$95,000 and a countywide contribution of \$199,419. The total assessed valuation for this district has surpassed \$1 billion during the recent revaluation, as a result, this district will be transitioned to the 80%/20% funding model with the county and away from the current ratio of 60%/40%.

Waxhaw Fire Department:

The FY 2022 recommended Budget includes \$122,217 to add firefighter coverage for weekends and nights across the Waxhaw fire district, add staff at station 18 and 27. It will also support increased volunteer incentives and maintain a competitive pay scale. The recommendation also includes \$275,000 for training ground site work along with the new station on Waxhaw Creek Road.

Fire tax rate is proposed 4.03 pennies, with a countywide contribution of \$642,126 and expected sales taxes collections of \$320,000.

Wesley Chapel Fire Department:

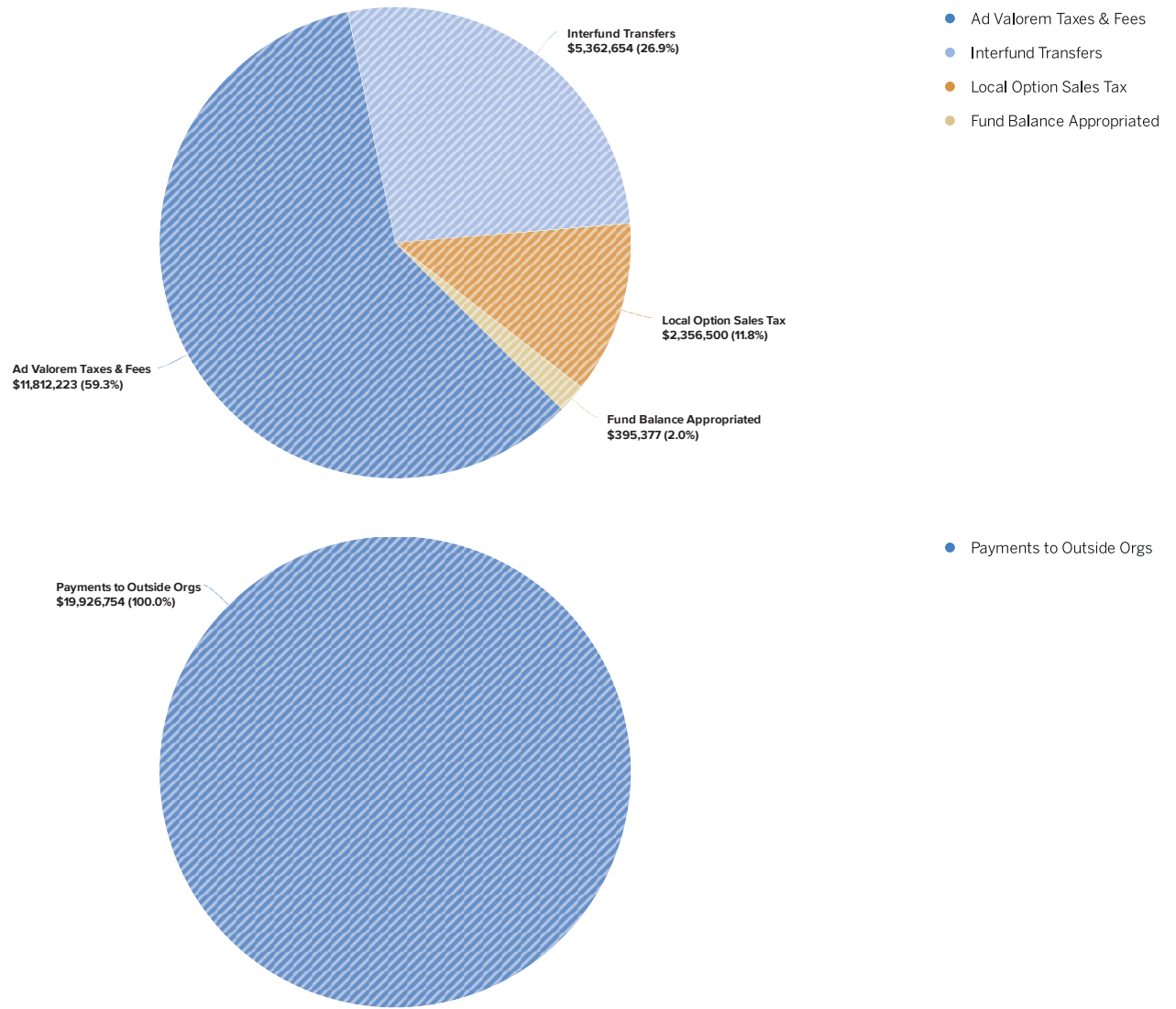
The FY 2022 recommended budget includes net increases of \$623,268. This includes \$390,545 for an EMT program, staffing at station #44 and a wage adjustment for current employees. The budget also includes funding for additional debt payments for a new fire station and additional maintenance fees for the new station.

District fire tax rate proposed at 3.61 cents per \$100 of value to yield \$2,595,357. The county general fund will contribute \$800,413 in operational support for the fire department, along with \$475,000 in projected sales tax collections. Fund balance for capital reserve increased from \$46,558 to \$100,000 in FY 2022.

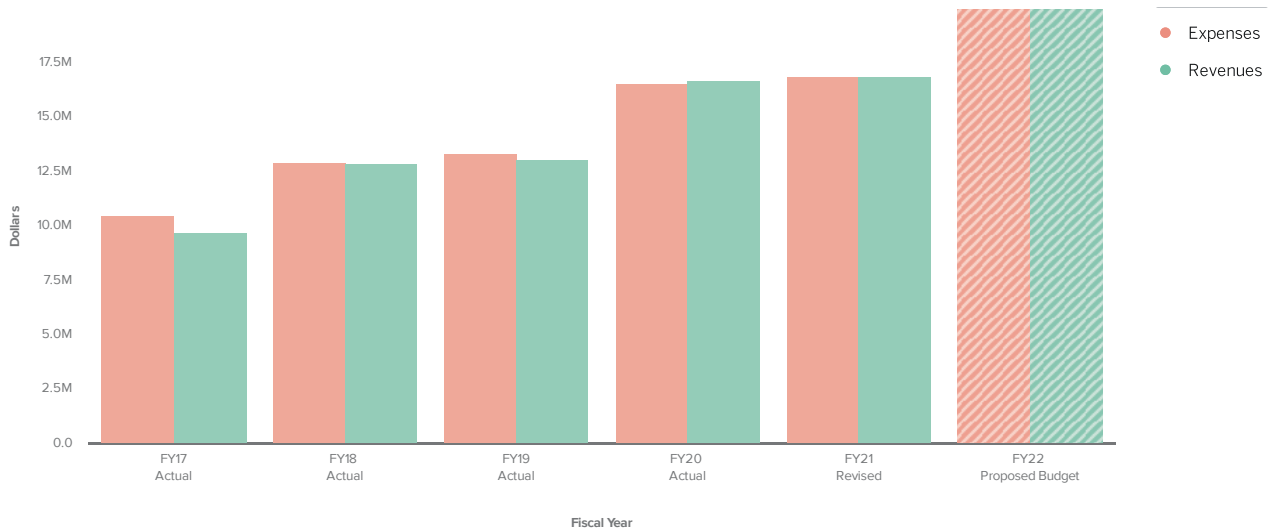
Wingate Fire Department:

The FY 2022 budget includes net increases in the amount of \$26,507, made up of \$18,000 in rescue vehicle payment, \$55,681 in increased weekend and evening coverage, and other general decreases in expense. District funding of \$387,397 will be generated from the district tax rate of 6.63 cents. District sales tax receipts are expected to provide \$75,000 in operational support with an additional \$318,598 provided from the county general fund.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Centralized Revenues & Exp	\$ -12,629,966
Fire Departments	17,956,215
Total	\$ 5,326,249

Department Revenue & Expenditure Summary

Collapse All	FY17	FY18	FY19	FY20	FY21	FY22	2021-22 Variance ⓘ	2021-22 Variance ⓘ
	Actual	Actual	Actual	Actual	Revised	Proposed Budget		
▼ Revenues	\$ 9,723,008	\$ 12,924,735	\$ 13,109,487	\$ 16,691,625	\$ 16,900,982	\$ 19,926,754	3,025,772	15.18%
▶ Ad Valorem Taxes & Fees	6,391,649	8,359,296	9,245,251	10,302,930	14,815,910	11,812,223	-3,003,687	-25.43%
▶ Fund Balance Appropriated	0	0	0	0	178,386	395,377	216,991	54.88%
▶ Interfund Transfers	0	995,505	0	2,244,272	16,000	5,362,654	5,346,654	99.70%
▶ Investment Revenue	915	20,214	48,978	41,031	18,186	0	-18,186	--
▶ Local Option Sales Tax	967,836	1,004,377	1,250,965	1,521,214	1,872,500	2,356,500	484,000	20.54%
▶ Non-Enterprise Charges	2,362,608	2,545,343	2,564,293	2,582,177	0	0	0	0.00%
▼ Expenses	10,496,655	12,946,442	13,347,409	16,558,207	16,900,982	19,926,754	3,025,772	15.18%
▶ Interfund Transfers, Out	0	0	0	49,000	0	0	0	0.00%
▶ Operating Cost	177,168	406,867	297,836	137,318	50,328	0	-50,328	--
▶ Payments to Outside Orgs	10,319,488	12,539,575	13,049,573	16,371,889	16,850,654	19,926,754	3,076,100	15.44%
Revenues Less Expenses	\$ -773,648	\$ -21,707	\$ -237,922	\$ 133,418	\$ 0	\$ 0	0	--

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Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Centralized Revenues & Exp	\$ 0	\$ 0	\$ 0	\$ 49,000	\$ 175,914	\$ 318,220	142,306	44.72%
Fire Departments	10,496,655	12,946,442	13,347,409	16,509,207	16,725,068	19,608,534	2,883,466	14.71%
Total	\$ 10,496,655	\$ 12,946,442	\$ 13,347,409	\$ 16,558,207	\$ 16,900,982	\$ 19,926,754	3,025,772	15.18%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Ad Valorem-Current	\$ 0	\$ 0	\$ 0	\$ 49,000	\$ 0	\$ 0	0	0.00%
Allens Crossroads Fire Dept	147,190	227,634	237,590	288,590	293,190	318,220	25,030	7.87%
Bakers Fire Department	568,000	765,110	801,111	1,185,780	1,168,000	1,403,125	235,125	16.76%
Beaver Lane Fire Department	443,400	864,103	607,837	1,082,261	778,561	817,733	39,172	4.79%
Fairview Fire Department	222,565	514,721	375,564	476,566	479,550	709,590	230,040	32.42%
Fire Depts County Wide Support	200,611	414,114	306,215	148,343	59,130	0	-59,130	--
Griffith Road Fire Department	72,100	105,555	105,555	99,461	127,712	113,407	-14,305	-12.61%
Hemby Bridge Fire Department	1,707,975	1,644,470	1,663,186	2,142,548	2,137,878	2,640,159	502,281	19.02%
Jackson Fire Department	106,119	268,270	208,420	243,420	256,600	267,130	10,530	3.94%
Lanes Creek Fire Department	290,120	274,920	299,120	432,120	297,770	306,102	8,332	2.72%
New Salem Fire Department	294,379	373,908	491,298	488,058	617,038	654,803	37,765	5.77%
Providence (W/WC) Fire Dept	33,234	39,275	39,275	39,275	66,656	69,235	2,579	3.72%
Sandy Ridge Fire Department	180,031	388,019	351,375	336,575	310,650	311,283	633	0.20%
Springs Fire Department	699,382	807,388	808,861	878,629	850,720	1,246,419	395,699	31.75%
Stack Road Fire Department	236,650	295,158	311,750	328,765	311,691	298,830	-12,861	-4.30%
Stallings Fire Department	1,447,094	1,733,076	1,648,546	1,870,006	2,117,960	2,419,650	301,690	12.47%
Unionville Fire Department	518,505	641,105	635,055	663,505	814,400	997,097	182,697	18.32%
Waxhaw Fire Department	1,079,385	1,159,663	1,529,493	2,006,764	2,144,342	2,602,206	457,864	17.60%
Wesley Chapel Fire Department	1,971,144	1,898,284	2,298,415	3,134,648	3,378,834	3,970,770	591,936	14.91%
Wingate Fire Department	278,771	531,668	628,743	663,893	690,300	780,995	90,695	11.61%
Total	\$ 10,496,655	\$ 12,946,442	\$ 13,347,409	\$ 16,558,207	\$ 16,900,982	\$ 19,926,754	3,025,772	15.18%

Department Mission

The mission of the Union County Fire Marshal's Office is to make Union County a fire safe place to live, work, learn and play. Where fires do occur, the Fire Marshal's Office strives to provide professional fire origin and cause investigations and assists law enforcement with criminal prosecution when the fire cause is determined to be incendiary.

Department Services Provided

The Fire Marshal's Office provides fire code enforcement, inspections of public and charter schools, fire investigation, building plans review, and public education for all areas of unincorporated Union County and municipalities with the exception of the City of Monroe. The Town of Waxhaw conducts its own building plans review, fire inspections and public education. The Union County Fire Marshal's Office conducts fire investigations within the incorporated town limits of Waxhaw. The Fire Marshal's Office provides assistance to contracted Union County Fire Departments for fire apparatus pump tests, fit testing, insurance rating inspections and incident response.

The Fire Marshal's Office also provides support of Union County's Emergency Management mission by providing personnel and resources as needed during man-made or natural disasters. Core services are provided on a twenty-four hour basis by on-call personnel.

Department FY 2022 Discussion

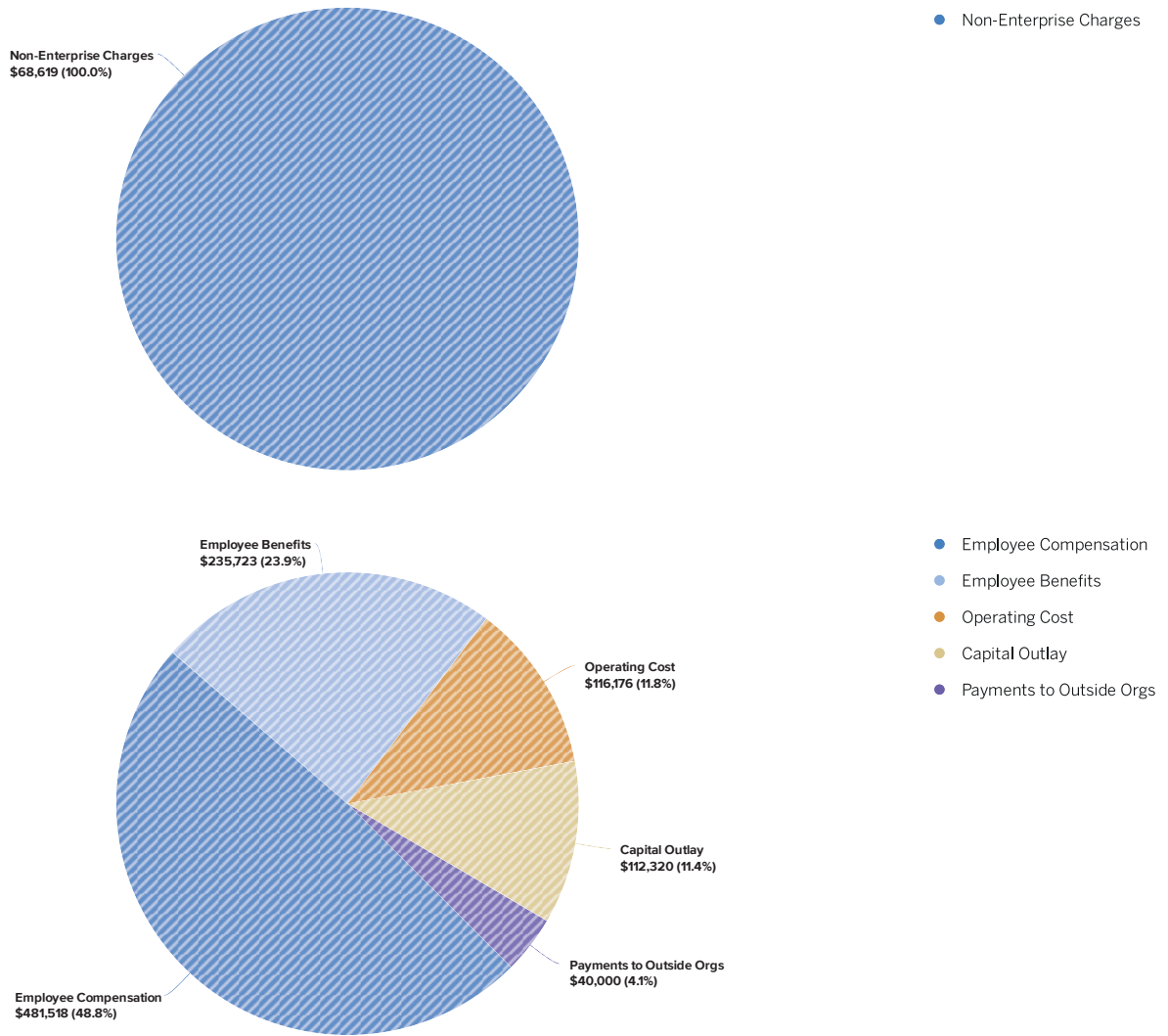
The Fire Marshal's Office continues to work to meet state mandated fire code inspection frequencies and established performance metrics, such as the FBI standards for arson clearance. As long as the COVID-19 crisis continues, we will also provide support to Emergency Management and Union County Public Health.

In an effort to enhance the service provided, the department is seeking to invest in drone technology, which will provide additional capabilities to both the Fire Marshal's Office and Emergency Management. These will provide extensive support at fire scenes, flooding events, search and rescue missions, and other emergency scenes. The department is also looking to enhance collaboration with other Union County emergency agencies through the acquisition of a breathing air compressor that will be available to all; by providing local Fire Investigation Training at a facility at SPCC for all interested parties; and furnishing hazmat and water rescue equipment for the Monroe Fire department's rescue operations.

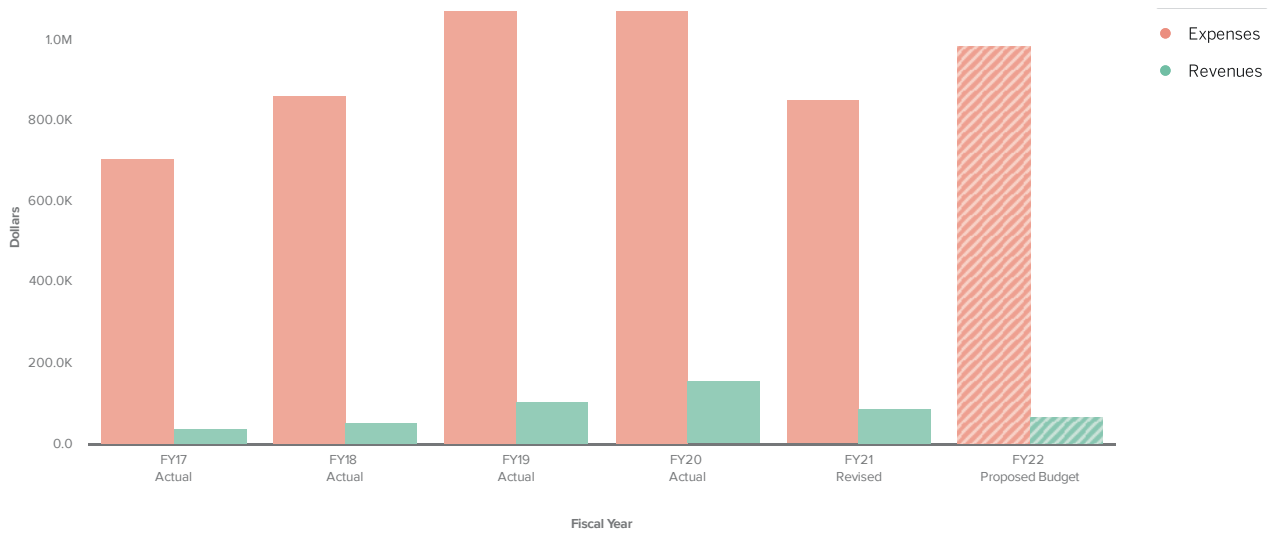
Department Analysis

The Proposed Budget for FY 2022 recommends a 32.8% increase over the amount included in the Adopted Budget for FY 2021. The bulk of this increase is related to \$155K in one-time equipment and supply enhancements referenced in the discussion above and highlighted below. These will improve service to County residents through increased capabilities and increased cooperation among various emergency service providers.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Fire Marshals Administration	\$ 156,645
Fire Marshals Office Operation	760,472
Total	\$ 917,117

Enhancement Summary

Enhancement	Amount (\$)
Drones	13,708.00
Fire Investigations Training	3,500.00
Monroe Fire Hazmat-Water Rescue Services - Equipment Support	40,000.00
Portable Breathing Air Compressor	98,612.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 41,114	\$ 55,545	\$ 106,469	\$ 158,136	\$ 89,038	\$ 68,619	-20,419	-29.76%
▶ Federal Grants	0	0	0	81,573	0	0	0	0.00%
▶ Interfund Transfers	0	0	27,669	0	0	0	0	0.00%
▶ Non-Enterprise Charges	41,114	53,545	57,522	76,563	74,038	68,619	-5,419	-7.90%
▶ Other Revenue	0	2,000	21,278	0	15,000	0	-15,000	--
▼ Expenses	708,710	864,100	1,073,366	1,073,171	854,253	985,736	131,483	13.34%
▶ Capital Outlay	36,995	0	106,339	119,915	0	112,320	112,320	100.00%
▶ Employee Benefits	188,986	247,431	277,513	264,461	220,000	235,723	15,723	6.67%
▶ Employee Compensation	270,915	353,709	433,085	456,254	467,617	481,518	13,901	2.89%
▶ Interdepartmental Charges	-1,140	-600	0	0	0	0	0	0.00%
▶ Operating Cost	212,955	263,560	256,429	232,541	166,636	116,176	-50,460	-43.43%
▶ Payments to Outside Orgs	0	0	0	0	0	40,000	40,000	100.00%
Revenues Less Expenses	\$ -667,596	\$ -808,555	\$ -966,897	\$ -915,035	\$ -765,215	\$ -917,117	-151,902	-16.56%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	4.33	5.33	7.71	7.38	7.28	7.28	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	4.33	5.33	7.71	7.38	7.28	7.28	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Fire Marshals Administration	\$ 0	\$ 283,351	\$ 315,539	\$ 145,582	\$ 107,652	\$ 156,645	48,993	31.28%
Fire Marshals Office Operation	708,710	393,652	594,812	927,589	746,601	829,091	82,490	9.95%
Fire Marshals Public Education	0	187,097	163,015	0	0	0	0	0.00%
Total	\$ 708,710	\$ 864,100	\$ 1,073,366	\$ 1,073,171	\$ 854,253	\$ 985,736	131,483	13.34%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Fire Marshal's Admin	\$ 0	\$ 283,351	\$ 315,539	\$ 145,582	\$ 107,652	\$ 156,645	48,993	31.28%
Inspections	708,710	300,104	524,703	927,589	746,601	829,091	82,490	9.95%
Investigations	0	93,547	70,109	0	0	0	0	0.00%
Other Areas	0	93,549	92,905	0	0	0	0	0.00%
Schools	0	93,549	70,110	0	0	0	0	0.00%
Total	\$ 708,710	\$ 864,100	\$ 1,073,366	\$ 1,073,171	\$ 854,253	\$ 985,736	131,483	13.34%

FY 2022 Proposed Operating & Capital Budget

Department Mission

To provide services safely, efficiently, and cost effectively for both internal and external customers while operating individually or by crossing program boundaries to assure the mission is achieved.

Department Services Provided

Fleet Management provides maintenance and repairs for the County fleet. This team works with Risk Management to resolve accidents and provide needed repairs; provides budget recommendations for annual vehicle replacements; and assists Procurement with the sale of surplus vehicles. Fleet Management oversees the WEX fuel contract and manages the Toll Road accounts for each department. With the addition of the tire shop in FY20, Fleet Management now provides nearly all tire services to the county fleet.

Department FY 2022 Discussion

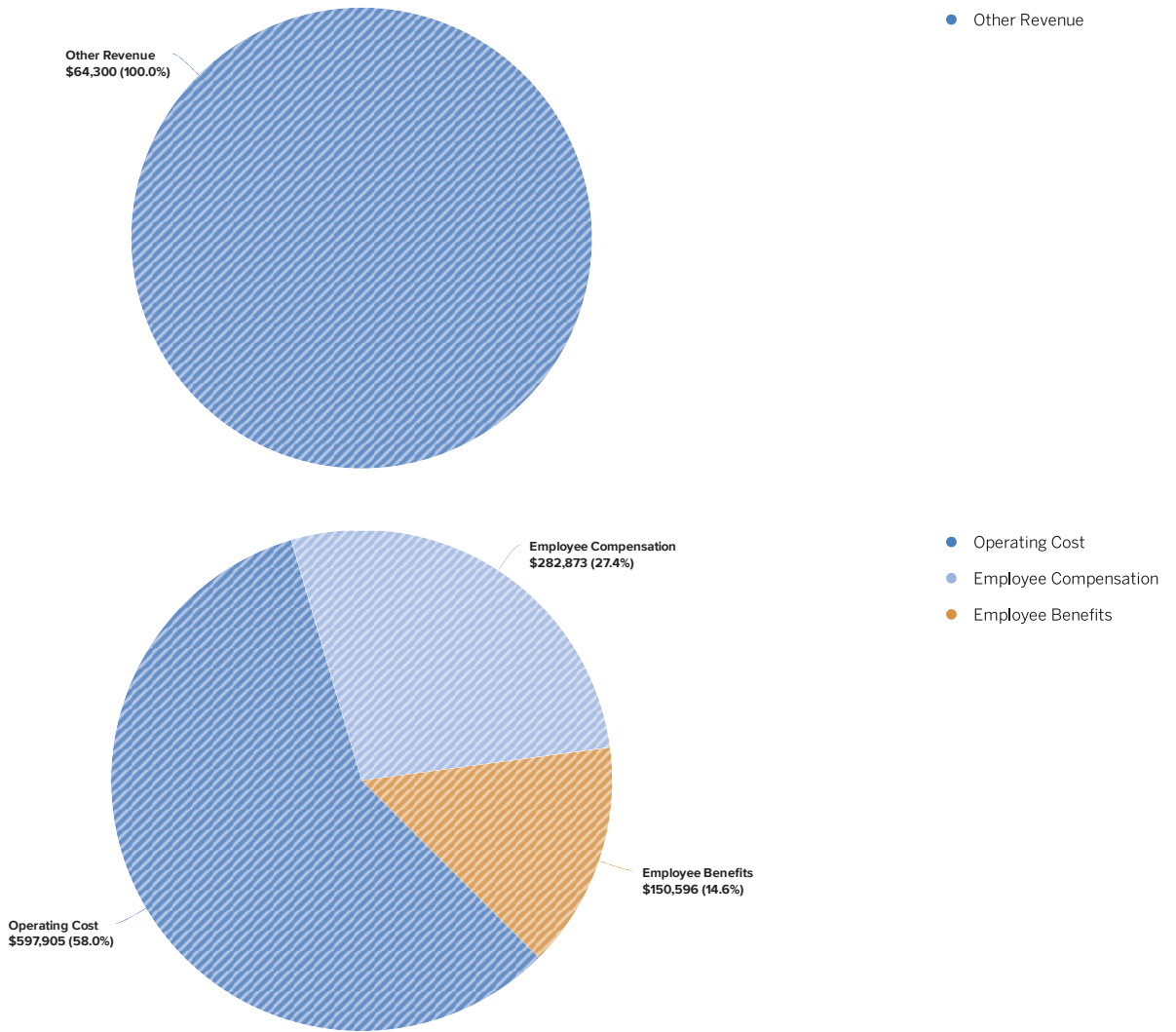
Fleet Management continues to work towards streamlining and improving the efficiency of the vehicle purchasing and readiness for service process while ensuring each department receives vehicles to fit job functions. Fleet continues to provide regular maintenance and repair to County fleet vehicles. As the County continues to grow, Fleet has been providing more vehicle service and repair in-house along with the addition of our tire shop. The department strives to keep up with the ever-changing automotive technologies to provide a more efficient maintenance and repair service that will assure the safety of the employee while reducing the down times.

Looking into the current and future innovation of the automotive industry, Fleet is requesting additional operational funding in FY22 for training, tools, seminars and meetings that may come available. There has been an increasing movement towards sustainable Fleet management over the past few years to transition over to electric or hybrid vehicles. The department anticipates that the near future will require it to transition towards electric vehicles to optimize Fleet operations and meet sustainable targets.

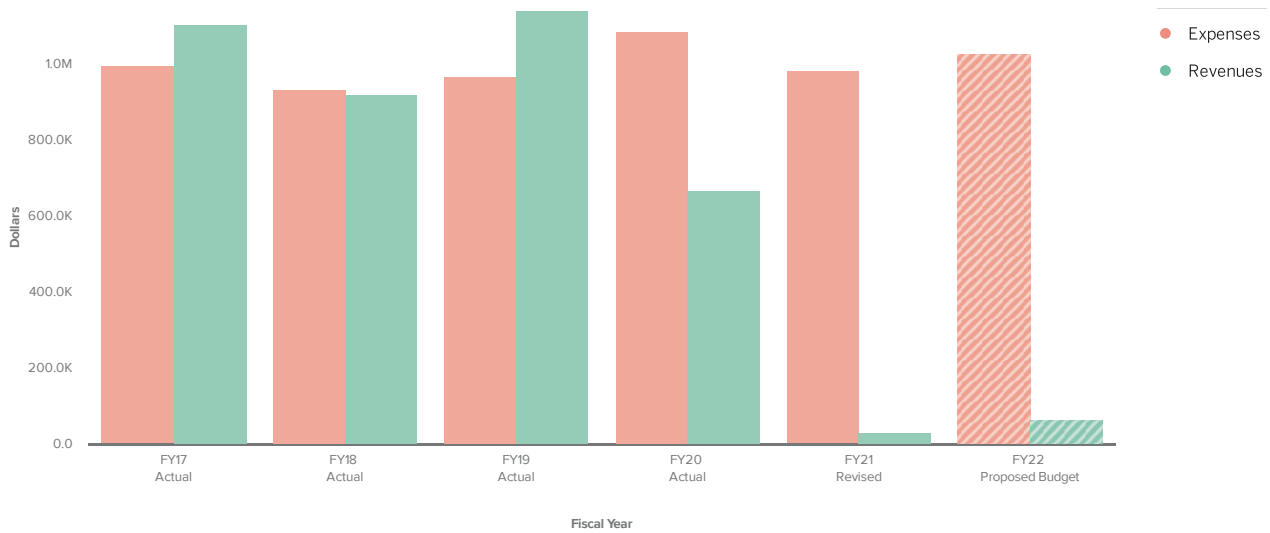
Department Analysis

The Proposed Budget for FY 2022 recommends a 2.7% increase in net expenses, reflecting increases in operating costs and employee benefit allocations being offset by increased budgeted revenue from insurance reimbursements and reduced capital equipment purchases. The Proposed Budget also recommends \$90,000 in enhancements, predominantly related to covering increased accident repair costs.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Fleet Management	\$ 967,074
Total	\$ 967,074

Enhancement Summary

Enhancement	Amount (\$)
Non-Preventable Accident Repair Cost Increase	86,000.00
Training & Development	4,000.00

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▾ Revenues	\$ 1,107,697	\$ 921,904	\$ 1,143,709	\$ 669,327	\$ 33,000	\$ 64,300	31,300	48.68%
▸ Interfund Charges	1,107,339	919,626	1,067,309	370,190	0	0	0	0.00%
▸ Interfund Transfers	0	0	70,745	299,353	0	0	0	0.00%
▸ Investment Revenue	55	1,133	5,587	-542	0	0	0	0.00%
▸ Other Revenue	303	1,146	67	327	33,000	64,300	31,300	48.68%
▾ Expenses	998,030	937,235	973,163	1,090,553	986,332	1,031,374	45,042	4.37%
▸ Capital Outlay	22,731	46,391	5,501	74,550	30,000	0	-30,000	--
▸ Employee Benefits	121,906	133,277	146,876	156,291	139,083	150,596	11,513	7.64%
▸ Employee Compensation	204,770	214,045	228,368	273,634	274,608	282,873	8,265	2.92%
▸ Interdepartmental Charges	0	0	0	-129,030	0	0	0	0.00%
▸ Interfund Transfers, Out	15,165	0	0	212,481	0	0	0	0.00%
▸ Operating Cost	633,458	543,522	592,418	502,627	542,641	597,905	55,264	9.24%
Revenues Less Expenses	\$ 109,667	\$ -15,331	\$ 170,545	\$ -421,226	\$ -953,332	\$ -967,074	-13,742	-1.42%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	1.00	1.00	4.01	5.01	5.01	5.01	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	1.00	1.00	4.01	5.01	5.01	5.01	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Fleet Management	\$ 998,030	\$ 937,235	\$ 973,163	\$ 1,090,553	\$ 986,332	\$ 1,031,374	45,042	4.37%
Total	\$ 998,030	\$ 937,235	\$ 973,163	\$ 1,090,553	\$ 986,332	\$ 1,031,374	45,042	4.37%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Fleet Management Services	\$ 998,030	\$ 937,235	\$ 973,163	\$ 1,090,553	\$ 986,332	\$ 1,031,374	45,042	4.37%
Total	\$ 998,030	\$ 937,235	\$ 973,163	\$ 1,090,553	\$ 986,332	\$ 1,031,374	45,042	4.37%

Department Mission

Human Resources provides comprehensive professional services, solutions, and support to attract, develop, retain and motivate an engaged and effective workforce committed to public service.

Department Services Provided

Union County Human Resources (HR) delivers human resource services which include workforce planning, employee recruitment, benefits administration, job classification and salary administration, employee performance management, policy development, training and development and risk management.

Department FY 2022 Discussion

HR services during the pandemic have continued at a steady pace to address remote administration of vital services within program areas. The County continues to experience growth in the employee population size and a high volume of internal movement and personnel actions within the organization. The need to continue efficient and timely online programming as a touch point for new and existing staff has led to the request to continue our newest NEOGOV modules for Learn and Onboard. The Onboard platform has expanded the onboarding experience taking it to the next level for new hires and provides accessible resources to current employees. The Learn platform provides a vast library of online training opportunities for employees in many topic areas and has met the ongoing need to centralize training records into one location to accommodate easy access for employees and managers. Training requests have increased and support the need to continue the emerging leader program into FY22 in addition to continuing a focus on director level training to develop and enhance the leadership talent of the organization with a Situational Leadership full day workshop.

In the area of safety and risk management, we are requesting 1 FTE to meet and maintain minimum compliance levels and service demands to keep our employees and facilities safe while additionally creating a pathway for transfer of knowledge in this unique area. The risk management and safety needs of the organization continue to expand with new building facilities on the horizon that require additional safety plans and coordination, increasing complexities managing audits and compliance of policies and new legislation. Additionally, the pandemic has changed the landscape of workplace safety expectations. New guidance and increased audits/inspections are expected that will require attention and resources to remain compliant in this area.

The pandemic and other liability factors will have effects on insurance renewal costs for FY22 for workers' compensation, property insurance, employment liability and health plan costs.

Department Analysis

The FY 2022 Manager's Proposed Budget reflects a 9.2 percent net increase in total County expense over the FY 2021 adopted budget. The FY 2021 adopted budget included multiple strategies to minimize the expected impact from the COVID-19 pandemic, with several being removed for FY 2022.

One strategy used in FY 2021 included the Other Post-Employment Benefits (OPEB) Trust fund. A repayment from the OPEB Trust was made to the General Fund and that OPEB obligation was not funded in FY 2021. This was addressed during FY 2021 and \$2.5M in available fund balance was appropriated for this purpose. The FY 2022 proposed budget includes the restoration of the OPEB funding in the amount of \$3M, an increase to the General Fund.

The Manager's Proposed FY 2022 Budget also includes strategies to maintain the financial stability of the Health Benefits fund. For this purpose, a contribution of \$500K and a proposed increase in the budget for medical services (related to rising medical costs and increased personnel) is part of this proposed budget. In addition, the Employee Health Plan includes an increase in the premium amounts paid by eligible employees, retirees and their covered dependents. This increase recognizes employee's responsibility to share in the overall cost of health care. This is only the second increase in paid premiums in the past 18 years, since the program started in 2003.

The combined impact of removing the OPEB Trust repayment from FY 2021 and the proposed Health Benefit budget for FY 2022 results in a proposed increase of 33% per applicable FTE for Health Benefits. This increase in employee benefit costs is reflected across all departments in the proposed budget.

The Property and Casualty Fund increased 15.4% over the FY 2021 Adopted Budget due to an increase in properties acquired and budgeting for emerging risks that may impact policy renewals, such as COVID-19.

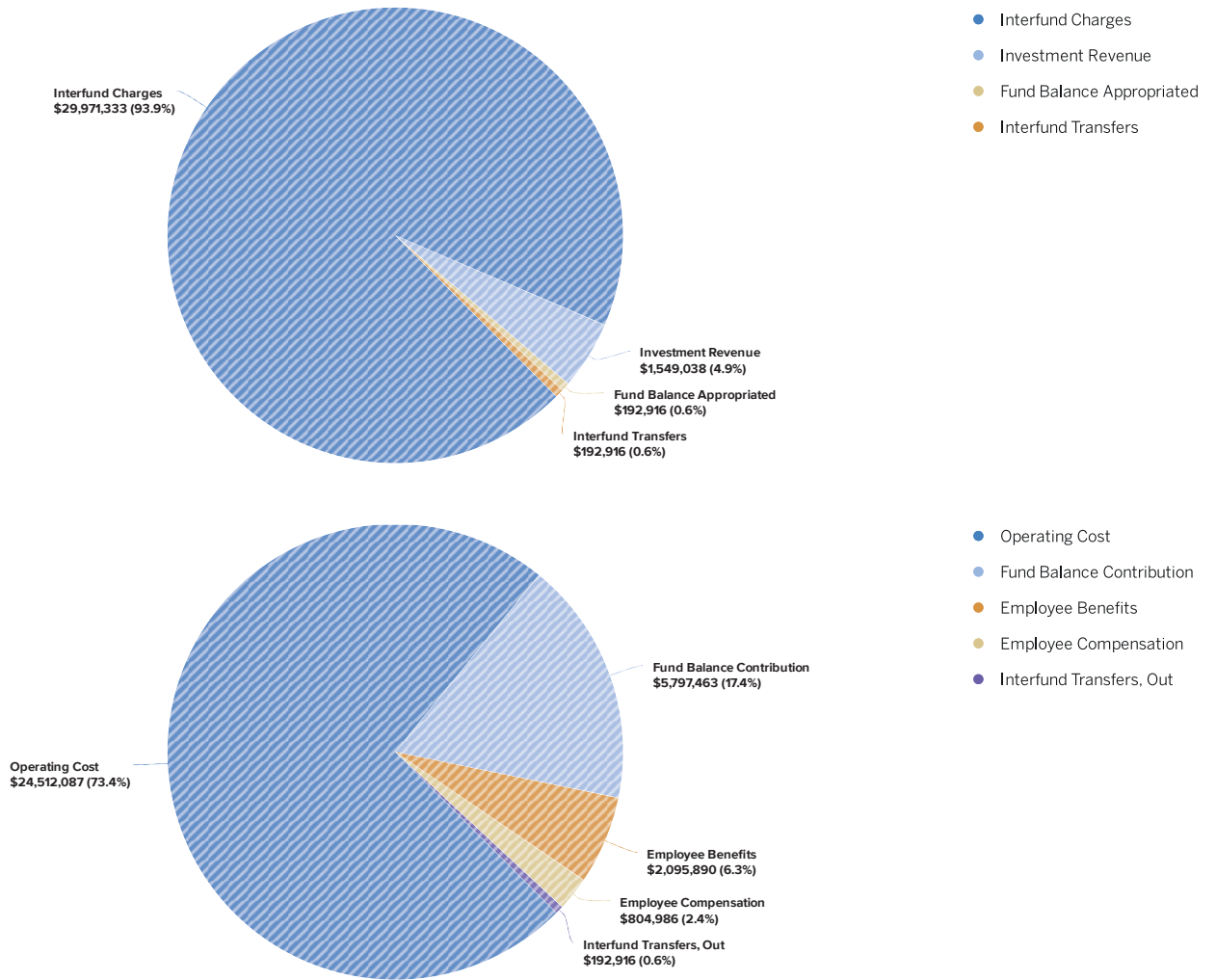
The Manager's Proposed Budget for FY 2022 includes a mid-year increase in Employee Compensation and Benefits identified in the HR Compensation and Class Study, amounting to an increase of \$1.2M to the General Fund. This adjustment is based on a regional comparison of similar organizations and job markets to bring parity to the County's compensation strategies and ensure a motivated and dedicated workforce.

The FY 2022 Proposed Budget for all Internal Service Funds (OPEB, Separation Allowance, Health Benefits, Dental Benefits, Worker's Compensation, and Property & Casualty) are allocated to the General Fund and the Enterprise Funds of Public Works and Solid Waste.

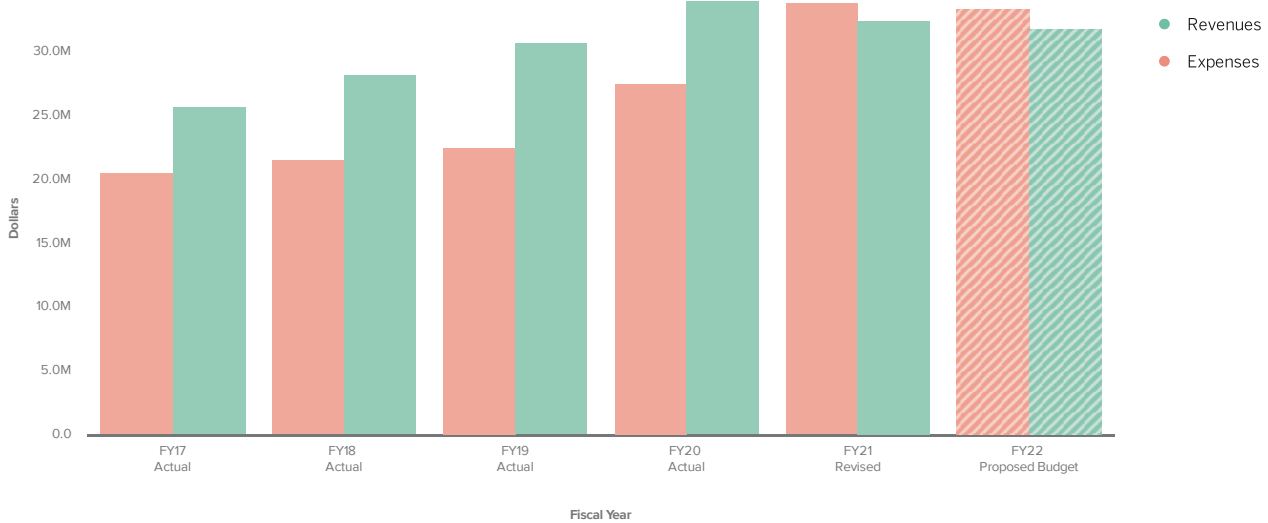
The Manager's Proposed Budget recommends just over \$21K in enhancements to the Human Resources department operations. These are related to software contract increases, travel allowance for the Risk Manager position, training for Directors, and employee service awards.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Human Resources	\$ 1,497,139
Total	\$ 1,497,139

Enhancement Summary

Enhancement	Amount (\$)
Computer Software Contract Increase for HireSelect for Pre-Employment Testing	1,300.00
Computer Software Contract Increase for NEOGOV Insight for Applicant Hiring Process	1,457.00
Computer Software Contract Increase for NEOGOV Perform for Performance Evaluations	1,666.00
Employee Service Award Increase to Support Increase in Employee Population	1,996.00
Situational Leadership Training for Director Level Staff	10,000.00
Travel Allowance Increase to Support Risk Manager Position	5,167.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 25,738,246	\$ 28,244,174	\$ 30,764,262	\$ 33,983,078	\$ 32,491,835	\$ 31,906,203	-585,632	-1.84%
▶ Fund Balance Appropriated	0	0	0	0	5,824,462	192,916	-5,631,546	-2,919.17%
▶ Interfund Charges	21,851,985	24,951,039	28,115,112	28,606,406	23,155,288	29,971,333	6,816,045	22.74%
▶ Interfund Transfers	2,265,000	2,250,000	8,570	2,874,731	2,874,731	192,916	-2,681,815	-1,390.15%
▶ Investment Revenue	1,608,194	1,034,937	2,640,172	2,439,449	637,354	1,549,038	911,684	58.85%
▶ Other Revenue	13,067	8,198	409	62,492	0	0	0	0.00%
▼ Expenses	20,527,052	21,605,032	22,612,914	27,556,693	33,893,786	33,403,342	-490,444	-1.47%
▶ Employee Benefits	1,473,253	1,566,453	1,667,075	1,704,434	1,770,580	2,095,890	325,310	15.52%
▶ Employee Compensation	570,580	614,579	646,219	726,491	769,218	804,986	35,768	4.44%
▶ Fund Balance Contribution	0	0	0	0	6,077,983	5,797,463	-280,520	-4.84%
▶ Interdepartmental Charges	-76,194	0	0	0	0	0	0	0.00%
▶ Interfund Transfers, Out	0	14,445	28,900	2,877,397	2,874,731	192,916	-2,681,815	-1,390.15%
▶ Operating Cost	18,559,414	19,409,556	20,270,720	22,248,372	22,401,274	24,512,087	2,110,813	8.61%
Revenues Less Expenses	\$ 5,211,194	\$ 6,639,141	\$ 8,151,348	\$ 6,426,385	\$ -1,401,951	\$ -1,497,139	-95,188	-6.36%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	9.00	8.80	9.00	10.00	10.00	10.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.11	0.11	0.11	0.29	0.29	0.29	0.00	0.00%
Total Full Time Equivalents	9.11	8.91	9.11	10.29	10.29	10.29	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Human Resources	\$ 20,527,052	\$ 21,605,032	\$ 22,612,914	\$ 27,556,693	\$ 33,893,786	\$ 33,403,342	-490,444	-1.47%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Administration, Benefits	\$ 0	\$ 208	\$ 0	\$ 0	\$ 1,135	\$ 1,135	0	0.00%
Dental Benefits	650,553	681,687	764,625	901,019	733,163	939,916	206,753	22.00%
Employment & Recruitment	0	250,751	270,386	342,720	306,818	333,585	26,767	8.02%
Health Benefits	16,587,139	17,061,750	17,489,970	19,218,102	22,266,104	22,017,886	-248,218	-1.13%
Human Resources Administration	997,112	602,535	665,135	705,818	629,972	710,387	80,415	11.32%
Property & Casualty	628,160	1,021,626	1,021,159	1,157,581	1,332,105	1,452,664	120,559	8.30%
RHCB Plan (OPEB)	0	0	0	2,874,731	5,874,731	5,102,047	-772,684	-15.14%
Separation Allowance (OPEB)	1,187,163	1,260,324	1,333,976	1,344,829	1,642,937	1,749,691	106,754	6.10%
Training, Human Resources	149,855	343,104	410,502	362,034	464,026	452,032	-11,994	-2.65%
Workers' Compensation	327,070	383,047	657,161	649,860	642,795	643,999	1,204	0.19%
Total	\$ 20,527,052	\$ 21,605,032	\$ 22,612,914	\$ 27,556,693	\$ 33,893,786	\$ 33,403,342	-490,444	-1.47%

Department Mission

The Human Service Agency's mission is to empower County residents to improve their quality of life. We help economically disadvantaged residents access food and services, protect our most vulnerable from abuse and neglect, protect environments through inspections and provide access to transportation, nutrition, clinical services and related education for all residents.

Department Services Provided

Human Services Administration provides foundational infrastructure for Agency divisions, working to maximize taxpayer resources by leveraging funding and implementing innovative, efficient processes to expand capacity and access for residents. Administration includes: Human Resources, Strategic Planning, Facility Management, and Administration Services (Fiscal, Quality Improvement, Quality Assurance, Information Systems Support, Systems Security, Records Management, Training, Compliance Coordination, Contracts, Language Services, Front Desk, Switchboard, Fleet Management, Mail and Package processing, Client Navigation, Vital Records, Emergency Preparedness and Public Health Accreditation). Service provision is accomplished through an infrastructure of managers and teams focused on serving residents, as well as internal Human Service divisions. Workflows incorporate and manage both fiscal and human resources to ensure quality services are accessible, and safely delivered in an efficient, culturally competent and welcoming manner for County residents.

Department FY 2022 Discussion

The Administration team supports the Human Services' goal of recruiting and retaining servant leaders who deliver high quality customer support and client interactions, in an effective, efficient and compassionate manner.

In 2020 service delivery was reinvented due to COVID-19. With the majority of on-site services redirected remotely, outward facing roles transformed into scanning documents from a Drop Box, supporting a drive through, remote interpreting and guiding client movement/engagement in a virtual environment. Since mid-March, Administrative staff scanned 6,232 documents to expedite response. Language Services translated over 75 COVID messages. Our IT team added resources for tele-health and clinical visits with social distancing. Switchboard answered 702 COVID calls, in addition to the normal volume. Emergency Preparedness provided key support to Communicable Disease staff and County Emergency Management. The Preparedness Coordinator and Administrative staff opened the Local Receiving Site (LRS) to receive and redeploy supplies (PPE, disinfectant products, hand sanitizer) from the Strategic National Stockpile to partners across Union County to support County staff, First Responders, medical providers, law enforcement, Fire Departments, congregate sites and local businesses.

In FY21 when Public Health opened COVID Vaccine clinics to vaccinate residents, Human Services Administration developed a logistical matrix to support those efforts. Transforming our Training and Business Process programs to enable a Call Center to answer the COVID Hotline and schedule thousands of vaccine appointments. Customer Support staff transformed into a reception center for vaccine appointments, running a shuttle from the parking lot, and escorting residents through the entire appointment process.

Our response to the COVID pandemic has illustrated the true capabilities of our Consolidated Human Service Agency and emphasized the benefit of having a unified, cross-functional team. Having a broader base of support staff with transitional skill sets bolstered the efficiency and effectiveness of the Agency response.

During FY21 Human Services language service needs have increased and our cross-trained bilingual team is functioning as interpreters for DSS, Dental, WIC and Dental Health, providing written translations, and answering Switchboard and Centralized Scheduling. All bilingual roles are currently reporting to a Human Services Program Manager, giving that Manager 9 direct reports in addition to responsibility for the overall customer service and operations logistics for the Agency. Reclassifying the vacant Admin Support Specialist II to a Human Service Supervisor for Bilingual services would improve scheduling, service delivery and increasing demand for language services across the agency with this as a singular focus. Simultaneously decreasing the time the Program Manager has to spend in the daily operation, which would allow better focus time on overall customer service and client and staff workflows.

Finally, reclassification of Admin Support Specialist III to a Bilingual Trainer/LEP Coordinator would allow the training team to have a stronger talent base and enable a focus on bilingual training mandates such as Health Accreditation orientation and annual training for cultural diversity/competency for all staff and DSS LEP (Limited English Proficiency) plan. This position would focus on meeting and sustaining all LEP requirements, conduct annual trainings and proficiency testing for candidates and existing staff, act as the Title VI Compliance Officer, and oversee mandatory training for all divisions pertaining to Title VI. Additionally, the position would lead review and update of policies and training materials, ultimately improving service delivery through established standards and policy implementation and strengthening our bilingual staff capacity through improved hiring and training processes. As our LEP client base grows having an internal resource focused on continuous quality improvement will benefit service delivery.

Department Analysis

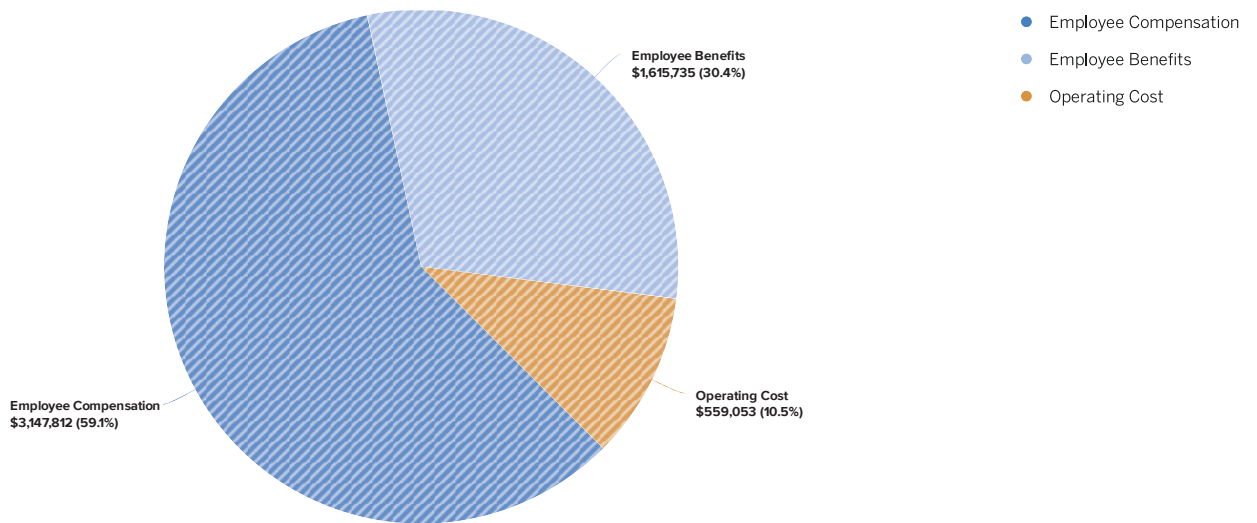
The Manager's Proposed Budget for FY 2022 reflects a 15.2% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increases can be attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits.

The Manager's Proposed Budget recommends just over \$52K in enhancements for two position reclassifications. These two positions support the Human Services agency, including the Department of Social Services. The increase in the cost of these positions will result in partial revenue reimbursement for the Social Services Department, which is reflected in the reports for Social Services.

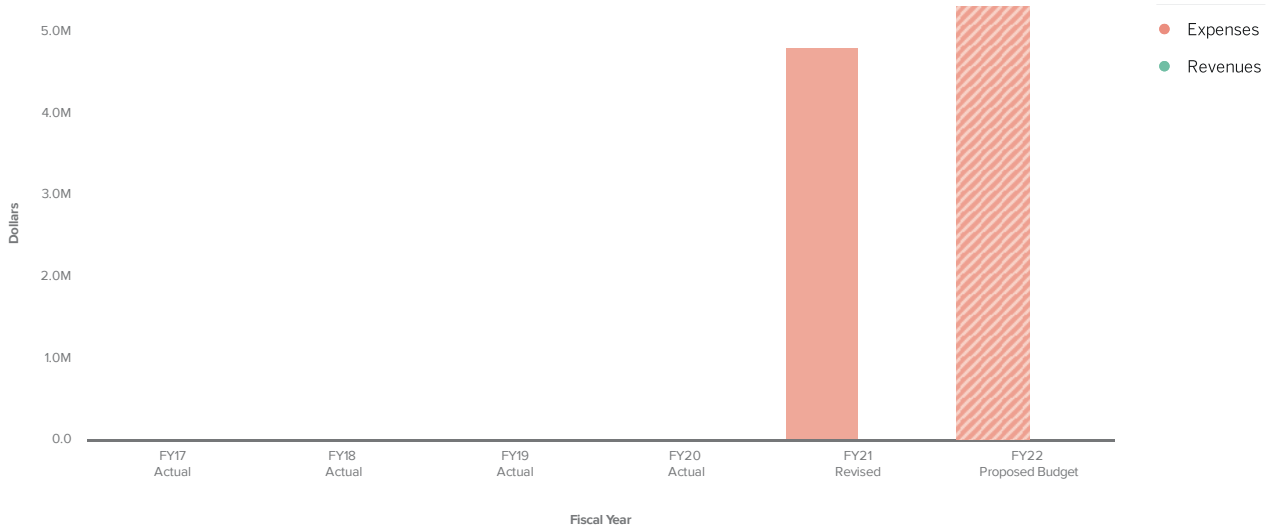
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Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Human Services Administration	\$ 5,322,600
Total	\$ 5,322,600

Enhancement Summary

Enhancement	Amount (\$)
Reclassify Administrative Support Specialist II to Human Service Supervisor	34,308.00
Reclassify Administrative Support Specialist III to Trainer	18,154.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	0	0	0	0	4,811,932	5,322,600	510,668	9.59%
▶ Employee Benefits	0	0	0	0	1,282,727	1,615,735	333,008	20.61%
▶ Employee Compensation	0	0	0	0	2,979,378	3,147,812	168,434	5.35%
▶ Operating Cost	0	0	0	0	549,827	559,053	9,226	1.65%
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ -4,811,932	\$ -5,322,600	-510,668	-9.59%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Full-Time	0.00	0.00	0.00	0.00	53.50	53.50	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	1.40	1.40	0.00	0.00%
Total Full Time Equivalents	0.00	0.00	0.00	0.00	54.90	54.90	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Human Services Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,811,932	\$ 5,322,600	510,668	9.59%
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,811,932	\$ 5,322,600	510,668	9.59%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Human Services Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,811,932	\$ 5,322,600	510,668	9.59%
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,811,932	\$ 5,322,600	510,668	9.59%

Department Mission

To provide consistent, reliable information technology services to Union County through shared ownership, collaboration, and engagement.

Department Services Provided

Information Technology provides five core services: information/network systems, desktop management, document management, geographic information systems (GIS), and telecommunications. In February 2020, the department completed the shift from being an internal service entity to a general funds operation.

Department FY 2022 Discussion

In FY 2021, the department supported the organization need to respond to the global pandemic by making available technology that would facilitate a more decentralized workforce. A key component of this was allowing staff to work remotely, utilizing Microsoft's remote desktop services (RDS). In short order, the IT department pivoted and stood up multiple RDS servers as well as a direct access server which mirrored the functionality of working in the office. Security protocols were heightened with the increased exposure to outside cyber threats, and desktop and document management were utilized to create a more cohesive remote workforce.

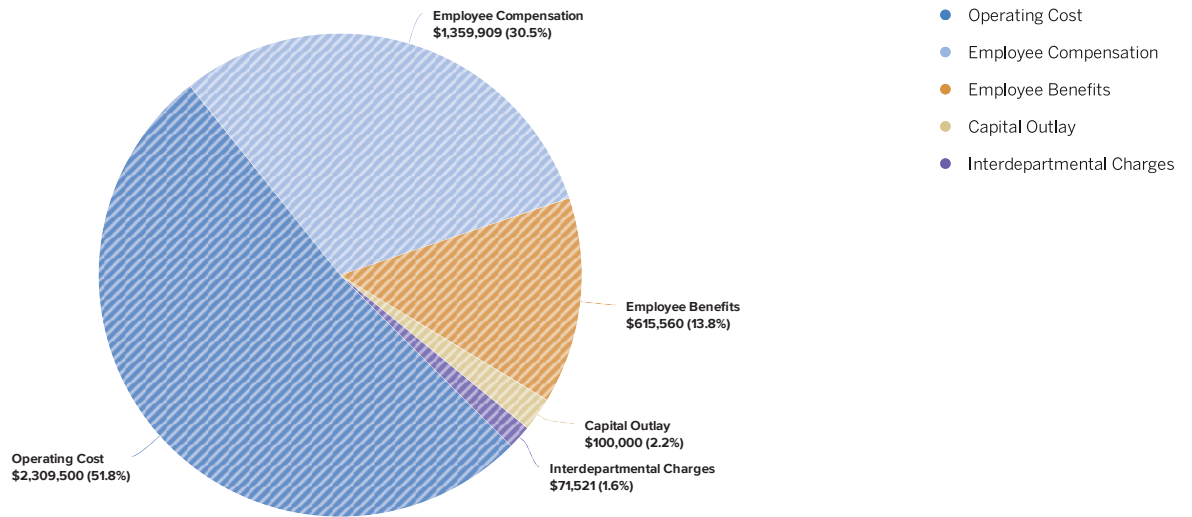
The Information Technology department saw the retirement of its Director of thirty years and its continuation of the staffing and infrastructure assessment. This assessment will provide more recommendations related to structure, governance, and strategic priorities for FY 2022 and beyond.

Department Analysis

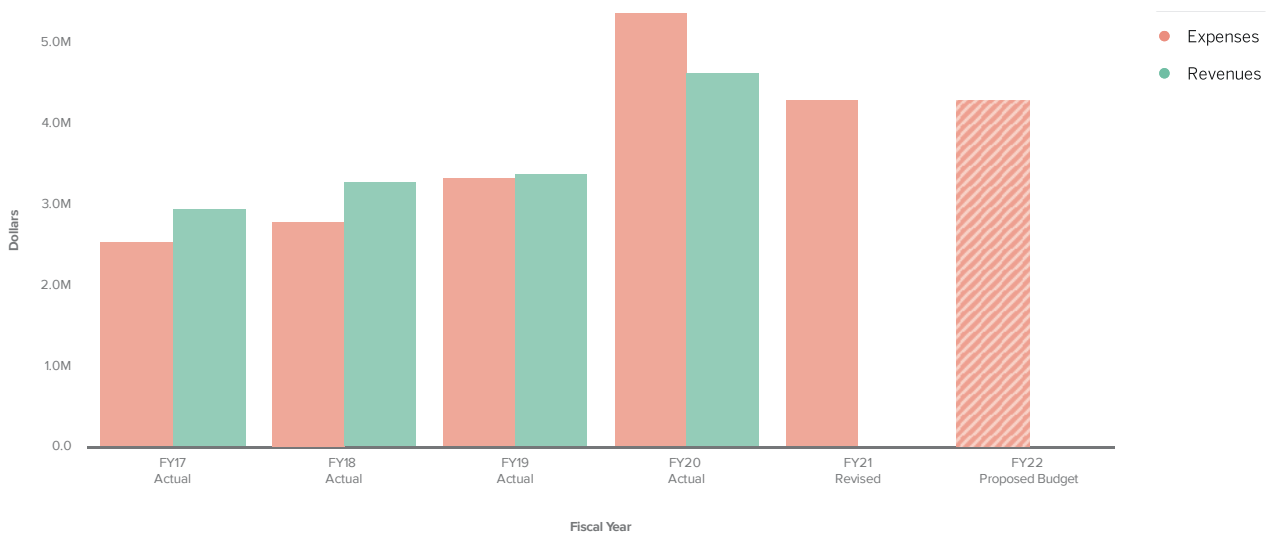
The Proposed Budget for FY 2022 recommends a 15.4% increase over the amount adopted in FY 2021. This is due to increased compensation and benefits costs, which are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. The manager is not recommending any enhancement increases in the FY 2022 Proposed Budget.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Information Technology	\$ 4,313,448
Total	\$ 4,313,448

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▾ Revenues	\$ 2,959,512	\$ 3,286,523	\$ 3,395,226	\$ 4,642,051	\$ 19,501	\$ 0	-19,501	--
▸ Interfund Charges	2,894,176	3,211,119	3,243,806	2,478,144	0	0	0	0.00%
▸ Interfund Transfers	0	0	52,868	2,111,568	0	0	0	0.00%
▸ Investment Revenue	5,658	14,950	45,894	-4,198	0	0	0	0.00%
▸ Non-Enterprise Charges	57,711	60,454	49,543	56,536	0	0	0	0.00%
▸ Other Revenue	1,967	0	3,116	1	19,501	0	-19,501	--
▾ Expenses	2,551,409	2,798,725	3,339,040	5,371,582	4,307,558	4,313,448	5,890	0.14%
▸ Capital Outlay	104,615	74,900	381,531	0	123,435	100,000	-23,435	-23.43%
▸ Employee Benefits	359,921	424,182	502,267	507,406	473,469	615,560	142,091	23.08%
▸ Employee Compensation	665,223	788,857	929,444	948,327	1,209,976	1,359,909	149,933	11.03%
▸ Interdepartmental Charges	0	0	0	-106,803	-71,521	-71,521	0	0.00%
▸ Interfund Transfers, Out	44,185	0	75,000	2,571,568	0	0	0	0.00%
▸ Operating Cost	1,377,465	1,510,787	1,450,799	1,451,084	2,572,199	2,309,500	-262,699	-11.37%
Revenues Less Expenses	\$ 408,103	\$ 487,798	\$ 56,186	\$ -729,531	\$ -4,288,057	\$ -4,313,448	-25,391	-0.59%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	12.10	13.10	14.10	13.10	18.00	18.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	1.11	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	1.20	1.20	1.20	0.00	0.00%
Total Full Time Equivalents	12.10	13.10	15.21	14.30	19.20	19.20	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Information Technology	\$ 2,551,409	\$ 2,798,725	\$ 3,339,040	\$ 5,371,582	\$ 4,307,558	\$ 4,313,448	5,890	0.14%
Total	\$ 2,551,409	\$ 2,798,725	\$ 3,339,040	\$ 5,371,582	\$ 4,307,558	\$ 4,313,448	5,890	0.14%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Audio Visual	\$ 0	\$ 74,835	\$ 95,146	\$ 64,086	\$ 0	\$ 0	0	0.00%
Desktop Management	0	250,438	218,051	130,109	0	0	0	0.00%
Document Management	0	179,962	214,214	283,496	375,801	378,762	2,961	0.78%
Geographic Information Systems	361,614	353,559	393,607	378,796	326,074	343,657	17,583	5.12%
Information/Network Systems	1,889,825	1,255,708	1,687,630	3,938,458	2,904,969	2,875,247	-29,722	-1.03%
Telecommunications	299,969	559,180	586,670	448,084	700,714	715,782	15,068	2.11%
Website Management	0	125,043	143,723	128,553	0	0	0	0.00%
Total	\$ 2,551,409	\$ 2,798,725	\$ 3,339,040	\$ 5,371,582	\$ 4,307,558	\$ 4,313,448	5,890	0.14%

Department Mission

The mission of Union County's Office of Legal Counsel is to provide direct and business-focused legal counsel to elected officials, management, and employees so as to identify and reduce potential legal risk in new ventures, mitigate the impact of existing legal risk, and encourage well informed organizational strategic and management decisions. In so doing, we minimize the County's legal liability exposure, reduce the costs of outside legal counsel, and ensure that the County is operating on the sound legal footing that maintains a high confidence of public officials and citizens in the integrity, equitability, and efficiency of County government services.

Department Services Provided

The Office of Legal Counsel provides in-house legal services for the County in close collaboration with the Board-appointed County Attorney as to external legal matters. The Office of Legal Counsel is a resource to the Board of County Commissioners, Manager's Office, and County Departments, providing legal counsel and opinions on important strategic decisions, pre-litigation matters, legal agreements, statutory compliance, public records and open meetings, and many other areas of legal and business operations.

Department FY 2022 Discussion

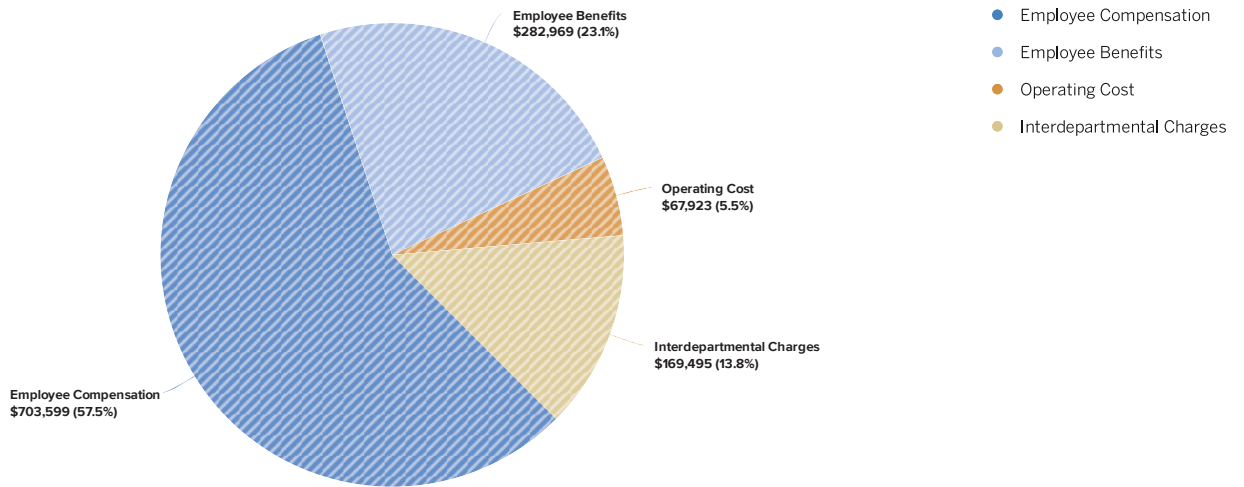
The Office of Legal Counsel seeks to continue as a close collaborative partner of the County's managerial, strategic, and operational functions by working to identify and reduce business and legal risk in the County's internal and external services. The Office of Legal Counsel continues to invest in the public law professional community, Union County community, and the Union County organization to identify and utilize emerging trends, best practices, and new efficiencies in how we serve our clients and vigorously pursue excellence in Union County government. We continue to re-imagine service delivery structures and pursue innovation in our partnerships and work processes to ensure efficient and positive outcomes for our internal clients, external stakeholders, and residents of Union County. In light of the ongoing need for remote work, flexible scheduling, and seamless accessibility to client departments, the department is requesting funds to provide mobile phone stipends for legal office staff who work on client matters.

Department Analysis

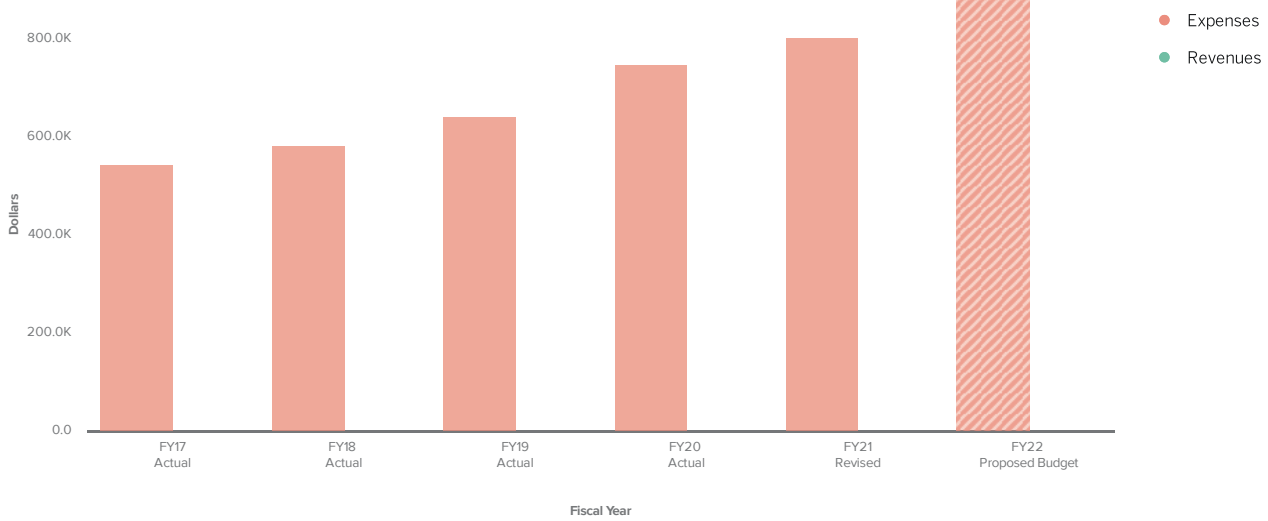
The County Manager's FY 2022 Proposed Budget for this department includes a 13.1 percent net increase in cost over the prior year's adopted budget, a majority of which is related to personnel costs. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. This proposal does not include any department enhancement requests for FY 2022.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Legal Department	\$ 884,996
Total	\$ 884,996

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	543,568	583,792	643,534	748,056	801,902	884,996	83,094	9.39%
▶ Employee Benefits	140,227	147,822	164,705	186,385	225,362	282,969	57,607	20.36%
▶ Employee Compensation	342,685	371,126	416,467	495,640	582,850	703,599	120,749	17.16%
▶ Interdepartmental Charges	0	0	0	0	-92,525	-169,495	-76,970	-45.41%
▶ Operating Cost	60,656	64,844	62,362	66,031	86,215	67,923	-18,292	-26.93%
Revenues Less Expenses	\$ -543,568	\$ -583,792	\$ -643,534	\$ -748,056	\$ -801,902	\$ -884,996	-83,094	-9.39%

Department FTE Summary

Position Type ▼	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	4.00	4.00	4.00	4.00	7.00	7.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	4.00	4.00	4.00	4.00	7.00	7.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Legal Department	\$ 543,568	\$ 583,792	\$ 643,534	\$ 748,056	\$ 801,902	\$ 884,996	83,094	9.39%
Total	\$ 543,568	\$ 583,792	\$ 643,534	\$ 748,056	\$ 801,902	\$ 884,996	83,094	9.39%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Legal Department	\$ 543,568	\$ 583,792	\$ 643,534	\$ 748,056	\$ 801,902	\$ 884,996	83,094	9.39%
Total	\$ 543,568	\$ 583,792	\$ 643,534	\$ 748,056	\$ 801,902	\$ 884,996	83,094	9.39%

Department Mission

To inspire residents of Union County to explore, create, and learn.

Department Services Provided

The Union County Public Library is the community's trusted resource for creating a culture of learning and innovation by focusing on the individual experience. The main services the library provides are Early Literacy, Information Literacy, Technology Literacy, Job and Career Readiness, and Community Engagement. The goal of the library is to provide free equitable access to materials, programs, and resources to all the residents in Union County.

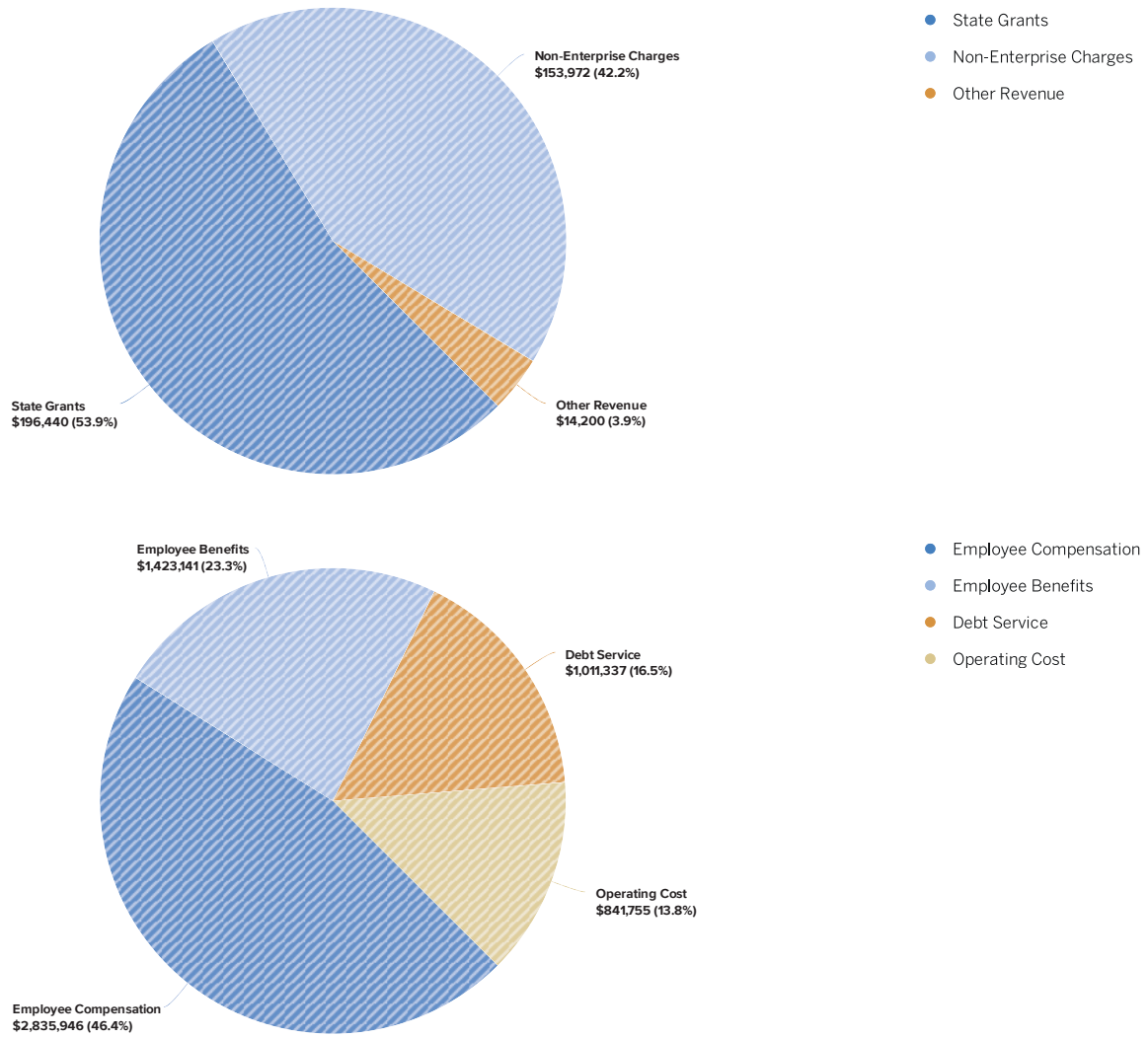
Department FY 2022 Discussion

The library system is a place for social engagement and, as a result, facilities are in high demand as places to gather. However, as a result of COVID-19, the bulk of available services has moved online. The library system has created virtual programming, with a high priority placed on children's programming. The library has also increased its digital collection, and offered traditional material circulation using contactless methods. The library is experiencing a dramatic increase in digital circulation such as eBooks, eAudiobooks, and streaming collections. Circulation statistics show materials are consistently being checked out with juvenile formats accounting for more than half of the circulation. Another area of emphasis is to maximize opportunities for assisting with remote learning. The demand for more electronic resources and more technology-based programming is an emerging issue for the library system along with increasing its staffing levels and modifying its hours to better meet patron needs.

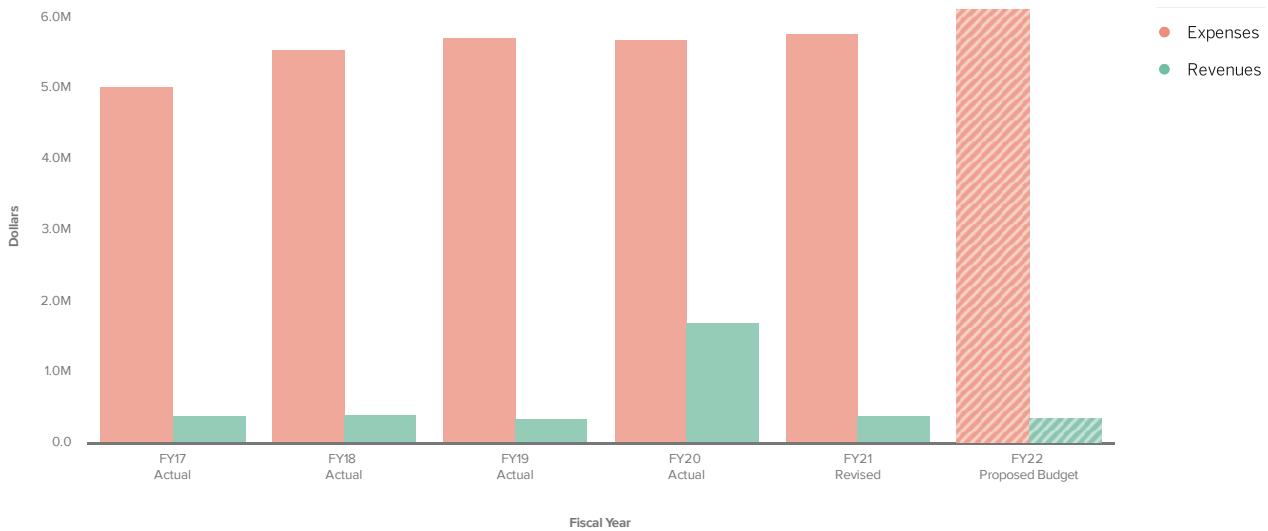
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 10.2 percent net increase in cost over the prior year's adopted budget, a majority of which is related to personnel expenses. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. Proposed expansions to current service level include the addition of three part-time Library Associates funded beginning January 1, 2022 (\$30,047), three position reclassifications (\$6,674), a Senior Branch Librarian for the new Southwest Library funded for a portion of the year (\$24,635), and a film streaming catalog (\$7,000).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Libraries Administration	\$ 4,691,653
Marshville Library	5,301
Monroe Main Library	1,040,136
Union West Library	7,512
Waxhaw Library	2,964
Total	\$ 5,747,567

Enhancement Summary

Enhancement	Amount (\$)
Add (3) Library Associates PT (3 x 0.48 FTE = 1.44 FTE)	30,047.00
Add Kanopy Film Catalog - Video Streaming Platform	7,000.00
New Southwest Library Branch Librarian FT (1,0 FTE) (4th Quarter)	24,635.00
Reclassify (3) Library Associates to Library Specialists	6,674.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 395,921	\$ 408,252	\$ 346,726	\$ 1,705,159	\$ 393,732	\$ 364,612	-29,120	-7.99%
▶ Debt Proceeds	0	969	0	76,982	0	0	0	0.00%
▶ Federal Grants	27,700	48,963	0	0	0	0	0	0.00%
▶ Interfund Transfers	0	0	0	1,295,739	0	0	0	0.00%
▶ Non-Enterprise Charges	153,973	140,385	133,080	97,732	153,972	153,972	0	0.00%
▶ Other Revenue	17,804	16,144	19,776	37,188	13,200	14,200	1,000	7.04%
▶ State Grants	196,444	201,791	193,870	197,518	226,560	196,440	-30,120	-15.33%
▼ Expenses	5,022,649	5,538,349	5,719,970	5,692,000	5,771,360	6,112,179	340,819	5.58%
▶ Capital Outlay	21,340	86,861	8,610	0	0	0	0	0.00%
▶ Debt Service	198,689	192,370	265,128	541,111	1,042,602	1,011,337	-31,265	-3.09%
▶ Employee Benefits	1,258,265	1,374,039	1,495,654	1,528,507	1,227,664	1,423,141	195,477	13.74%
▶ Employee Compensation	2,178,136	2,336,811	2,454,226	2,447,623	2,605,388	2,835,946	230,558	8.13%
▶ Operating Cost	1,366,219	1,548,269	1,496,352	1,174,758	895,706	841,755	-53,951	-6.41%
Revenues Less Expenses	\$ -4,626,727	\$ -5,130,098	\$ -5,373,244	\$ -3,986,841	\$ -5,377,628	\$ -5,747,567	-369,939	-6.44%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	42.50	43.50	42.20	42.10	45.00	46.00	1.00	2.22%
Part-Time-Benefited	3.10	4.21	4.21	3.05	2.30	2.30	0.00	0.00%
Part-Time-Non-Benefited	8.43	7.33	7.33	8.71	9.67	11.11	1.44	14.89%
Total Full Time Equivalents	54.03	55.04	53.73	53.86	56.97	59.41	2.44	4.28%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Libraries Administration	\$ 4,823,959	\$ 3,034,567	\$ 3,217,804	\$ 3,323,769	\$ 4,690,113	\$ 5,056,265	366,152	7.24%
Marshville Library	0	446,549	477,877	443,085	4,596	5,301	705	13.31%
Monroe Main Library	198,689	975,596	824,483	664,470	1,067,569	1,040,136	-27,433	-2.64%
Union West Library	0	863,009	961,731	973,540	6,512	7,512	1,000	13.31%
Waxhaw Library	0	218,629	238,075	287,136	2,570	2,964	394	13.31%
Total	\$ 5,022,649	\$ 5,538,349	\$ 5,719,970	\$ 5,692,000	\$ 5,771,360	\$ 6,112,179	340,819	5.58%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Automation/Tech.	\$ 0	\$ 57,311	\$ 115	\$ 0	\$ 0	\$ 0	0	0.00%
Centralized Services	0	1,239,672	436,977	58,807	0	0	0	0.00%
Contributions/Donations	7,291	9,198	6,374	6,792	48,588	13,200	-35,388	-268.09%
General Administration	4,816,668	1,589,924	2,676,893	3,241,368	4,641,525	5,043,065	401,540	7.96%
Library Debt Service	198,689	192,370	265,128	541,111	1,042,602	1,011,337	-31,265	-3.09%
Marshville Library, Admin	0	231,798	310,829	419,562	4,596	5,301	705	13.31%
Marshville Library, Child	0	66,463	53,843	8,401	0	0	0	0.00%
Marshville Library, Circulatio	0	69,955	64,156	8,401	0	0	0	0.00%
Marshville Library, Prog/Event	0	3,678	0	0	0	0	0	0.00%
Marshville Library, Reference	0	74,655	49,049	6,721	0	0	0	0.00%
Monroe Library, Admin	0	66,332	17,056	47,751	24,967	28,799	3,832	13.31%
Monroe Library, Circulation	0	192,627	150,505	16,802	0	0	0	0.00%
Monroe Library, Prog/Event	0	79,544	42,395	8,401	0	0	0	0.00%
Monroe Main Library, Child	0	196,101	150,247	25,203	0	0	0	0.00%
Monroe Main Library, Reference	0	248,622	199,153	25,203	0	0	0	0.00%
Training	0	138,462	97,445	16,802	0	0	0	0.00%
Union West Library, Admin	0	271,666	474,647	903,811	6,512	7,512	1,000	13.31%
Union West Library, Child	0	155,659	121,324	16,802	0	0	0	0.00%
Union West Library, Circulatio	0	241,789	204,968	29,404	0	0	0	0.00%
Union West Library, Prog/Event	0	1,849	0	0	0	0	0	0.00%
Union West Library, Reference	0	192,045	160,792	23,523	0	0	0	0.00%
Waxhaw Library, Administration	0	67,806	110,230	270,334	2,570	2,964	394	13.31%
Waxhaw Library, Circulation	0	13,705	9,951	0	0	0	0	0.00%
Waxhaw Library, Reference	0	137,118	117,894	16,802	0	0	0	0.00%
Total	\$ 5,022,649	\$ 5,538,349	\$ 5,719,970	\$ 5,692,000	\$ 5,771,360	\$ 6,112,179	340,819	5.58%

Department Mission

With commitment to quality and excellence, Park staff will strive to provide a safe, family-friendly and well-maintained facility for park patrons to enjoy. Park staff will provide quality athletic fields, recreational equipment and other special programming events which will provide a high-energy, safe, and supportive environment, and will offer interesting amenities, free educational programs and other recreational opportunities for people of all ages and abilities.

Department Services Provided

Union County Parks and Recreation provides safe, family-friendly and well-maintained parks; outdoor activities, quality athletic fields, conservation, environmental education opportunities, and special programming events.

Fred Kirby Park and Jesse Helms Park are fee-based athletic complexes that serve Union County residents as well as surrounding areas. Various athletic fields (baseball, soccer, football, & multipurpose) are rented to near maximum capacity each year. These recreational facilities include walking tracks, playgrounds, shelters, and gazebos.

Cane Creek Park offers a Day Use Area and Campground that serves as a recreational facility to the residents of Union County and surrounding areas. Activities provided include a swim area, pedal boats, miniature golf, trail access for hiking, biking, and horse riders, rentable boats, ranger-led programs, playgrounds, shelter rentals and field trips, and camping opportunities.

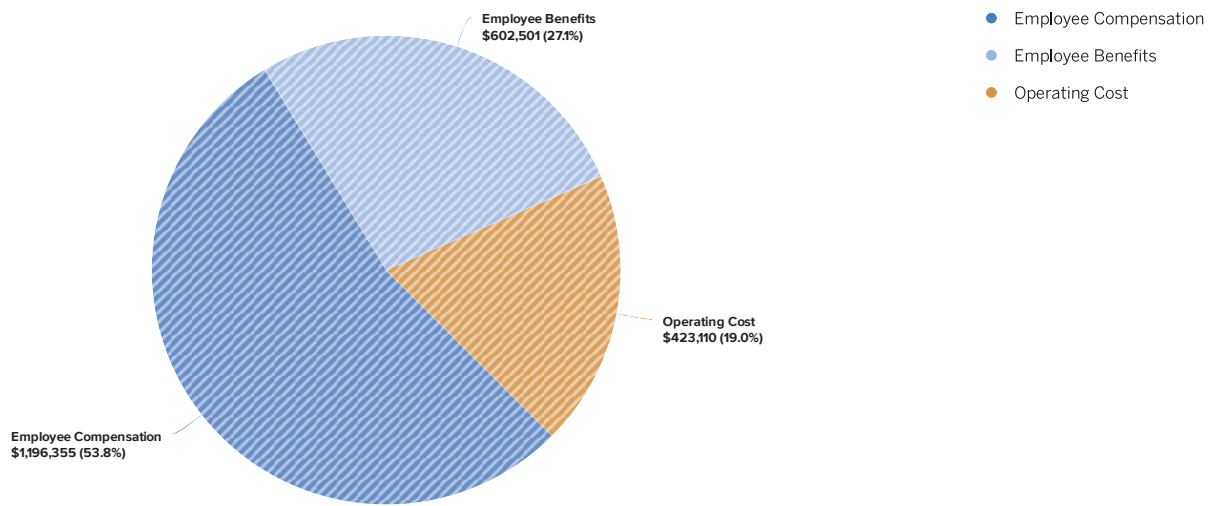
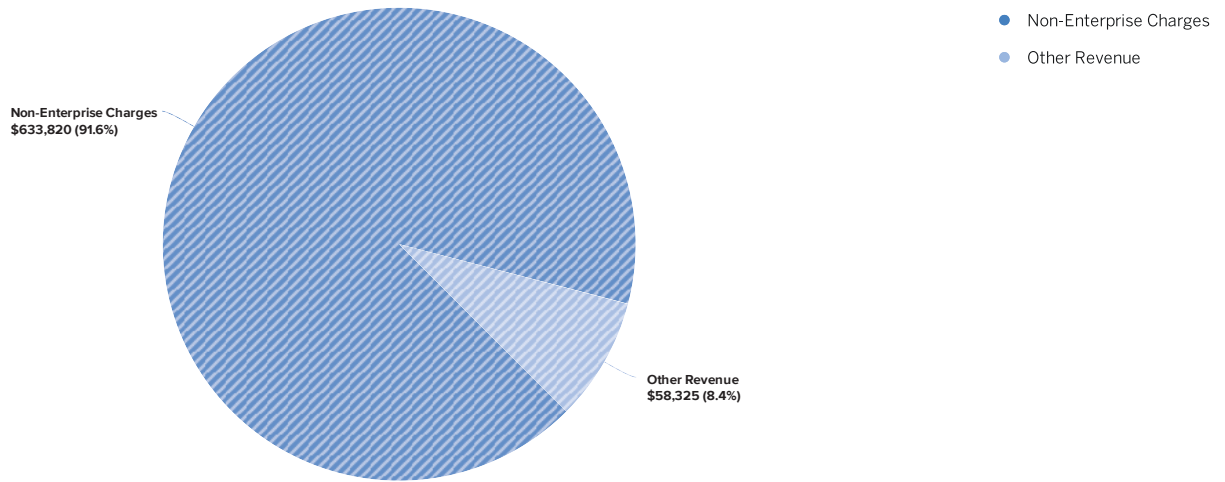
Department FY 2022 Discussion

The growing interest in outdoor recreation continues to increase the number of guests. The increasing use of the County's facilities is driving increased costs for maintenance, renovations, and personnel. The need for an additional full-time Outdoor Recreation Specialist is due to the growth of this department since its inception in 2017. Staff continues to reach more residents each year and the need for additional full-time staff is evident in order for this department to continue growing and to not become content with current success.

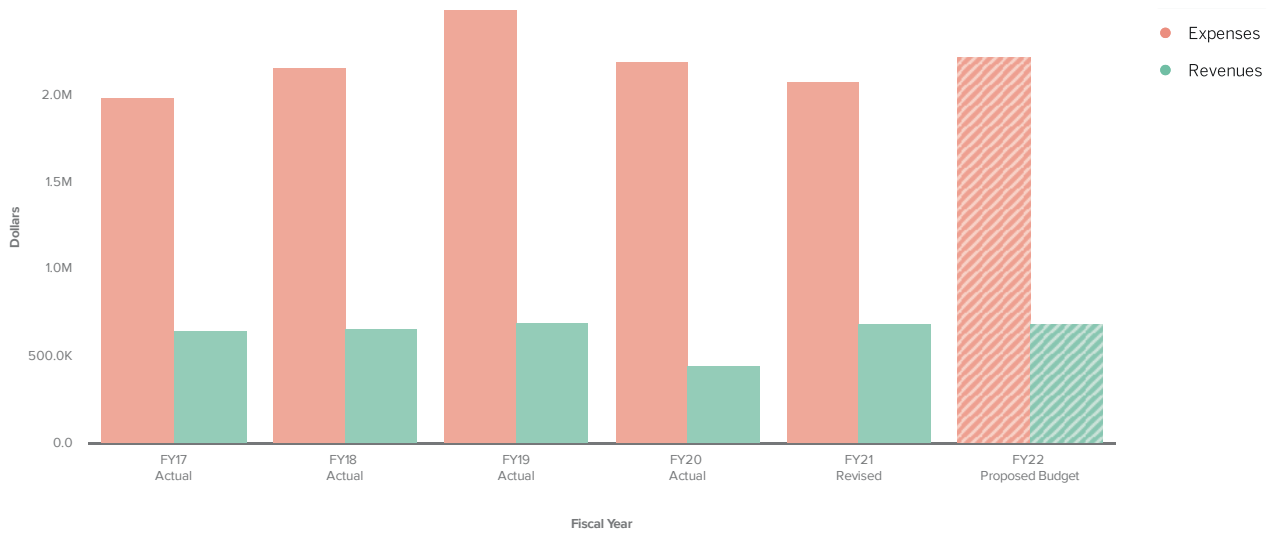
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 13.6 percent net increase in cost over the prior year's adopted budget, a majority of which is related to personnel expenses. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. A proposed expansion to current service level includes the additional of an Outdoor Recreation Specialist funded beginning January 1, 2022 (\$41,017).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Cane Creek Park	\$ 736,445
Other Parks	278,402
Parks & Recreation Admin	514,974
Total	\$ 1,529,820

Enhancement Summary

Enhancement	Amount (\$)
Add Outdoor Recreation Specialist FT (1.0 FTE)	41,017.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 651,064	\$ 664,180	\$ 698,858	\$ 447,627	\$ 696,045	\$ 692,145	-3,900	-0.56%
▶ Non-Enterprise Charges	555,122	566,022	624,457	413,123	633,820	633,820	0	0.00%
▶ Other Revenue	95,942	98,158	74,401	34,503	62,225	58,325	-3,900	-6.69%
▼ Expenses	1,989,565	2,162,845	2,489,592	2,190,711	2,079,508	2,221,965	142,457	6.41%
▶ Capital Outlay	74,480	104,264	188,580	7,900	74,753	0	-74,753	--
▶ Employee Benefits	545,550	583,162	643,608	652,335	522,607	602,501	79,894	13.26%
▶ Employee Compensation	895,507	967,066	1,057,230	1,045,310	1,057,391	1,196,355	138,964	11.62%
▶ Interfund Transfers, Out	0	0	0	100,000	0	0	0	0.00%
▶ Operating Cost	474,028	508,353	600,174	385,166	424,757	423,110	-1,647	-0.39%
Revenues Less Expenses	\$ -1,338,500	\$ -1,498,665	\$ -1,790,734	\$ -1,743,084	\$ -1,383,463	\$ -1,529,820	-146,357	-9.57%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	18.50	18.50	19.00	20.10	20.00	21.00	1.00	5.00%
Part-Time-Benefited	0.00	2.76	2.76	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	7.18	5.52	5.52	8.18	8.25	8.25	0.00	0.00%
Total Full Time Equivalents	25.68	26.78	27.28	28.28	28.25	29.25	1.00	3.54%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Cane Creek Park	\$ 1,597,139	\$ 1,280,137	\$ 1,475,085	\$ 1,392,212	\$ 1,356,962	\$ 1,386,090	29,128	2.10%
Other Parks	392,426	276,397	375,726	269,418	276,122	308,402	32,280	10.47%
Parks & Recreation Admin	0	606,311	638,781	529,081	446,424	527,474	81,050	15.37%
Total	\$ 1,989,565	\$ 2,162,845	\$ 2,489,592	\$ 2,190,711	\$ 2,079,508	\$ 2,221,965	142,457	6.41%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Cane Creek Park Campground	\$ 509,261	\$ 530,672	\$ 582,065	\$ 687,381	\$ 575,597	\$ 656,553	80,956	12.33%
Cane Creek Park Concessions	1,051	63,543	66,828	35,675	35,000	35,000	0	0.00%
Cane Creek Park Day Use Area	1,086,827	685,922	826,192	669,156	746,365	694,537	-51,828	-7.46%
Fred Kirby Park	176,550	121,761	155,927	120,462	115,278	130,987	15,709	11.99%
Jesse Helms Park	215,876	154,636	219,800	148,956	160,844	177,415	16,571	9.34%
Parks & Recreation Admin	0	477,408	510,612	426,614	331,750	349,118	17,368	4.97%
Programming/Events	0	128,903	128,169	102,467	114,674	178,356	63,682	35.71%
Total	\$ 1,989,565	\$ 2,162,845	\$ 2,489,592	\$ 2,190,711	\$ 2,079,508	\$ 2,221,965	142,457	6.41%

Department Mission

To protect and enhance the quality of life for all our citizens through the effective and efficient implementation of the development policies of the Board of Commissioners; to develop and administer standards and regulations governing land development; to plan for future growth; to preserve the environmental resources of the County; and to provide professional, friendly, and quality customer service to the community.

Department Services Provided

The Planning Department provides a full range of services, including long range planning and current planning functions. Long range planning includes the development of long range plans such as the County's comprehensive plan. Long range planning also includes transportation planning and handling rezoning requests. Current planning includes residential and commercial development plan review and management of the County's Unified Development Ordinance (UDO). These services provide a foundation to plan and manage the growth in the County in accordance with the Board of County Commissioners direction.

Department FY 2022 Discussion

New development continues to drive demands on the department. Each year, since 2014, rezoning applications have increased. It is anticipated that this trend will continue into the near future. Also, since 2014, major and minor subdivision submittals have increased. This trend in new rezoning applications and subdivisions has had the effect of increasing zoning permits.

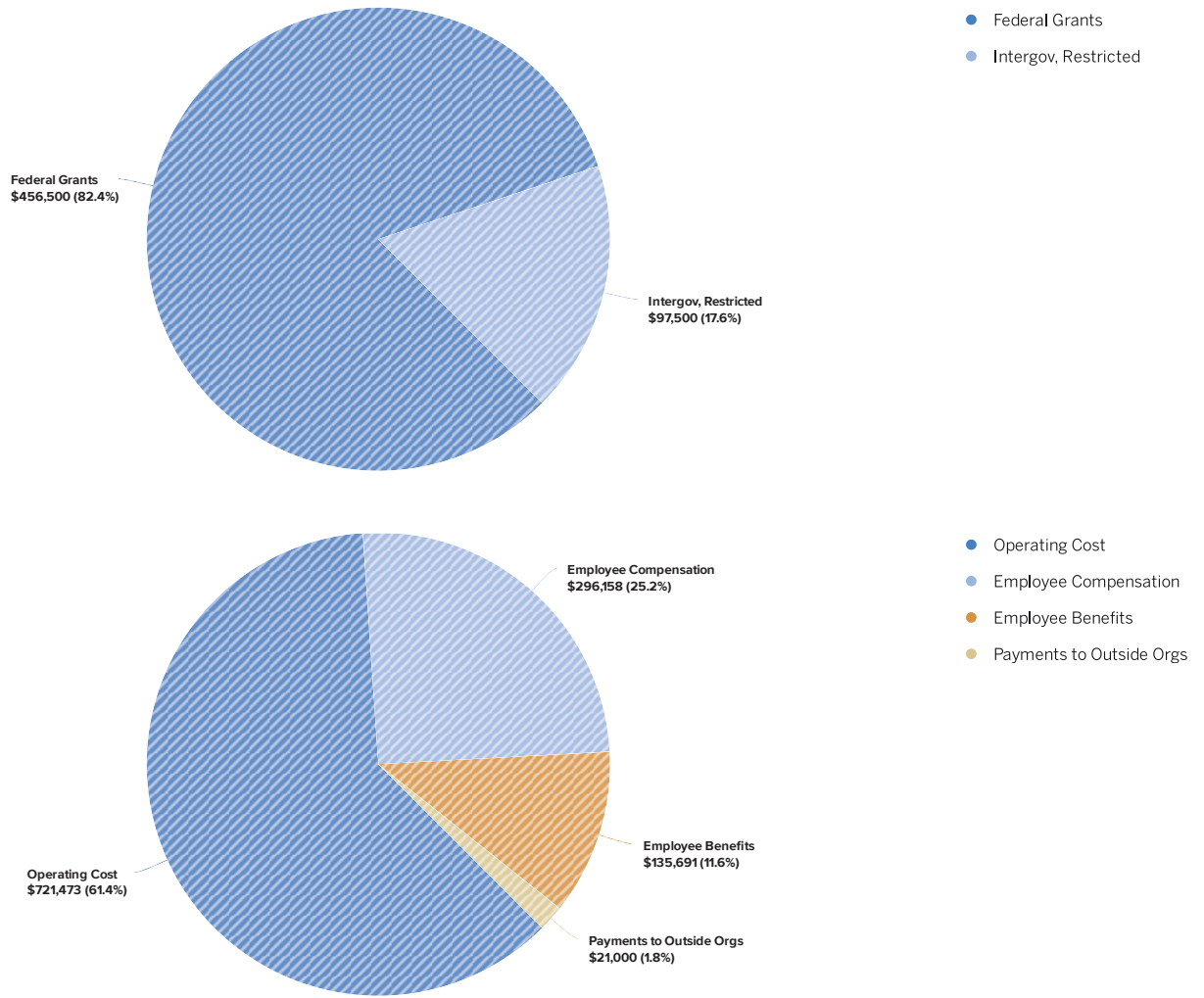
Staff will begin implementation of the 2050 Comprehensive Plan. We will continue to use in-house resources for the vast majority of this work. It is anticipated that some outside consulting services, especially in areas related to document drafting and layout, will be utilized.

Staff also continues to participate in regional transportation planning activities such as attending and participating in CRTPO and RRRPO meetings. Staff continues to implement various aspects of the Critical Intersection Analysis, which has identified key intersections in the County that need improvement. This process involves working with the municipalities in the County to help fund identified projects.

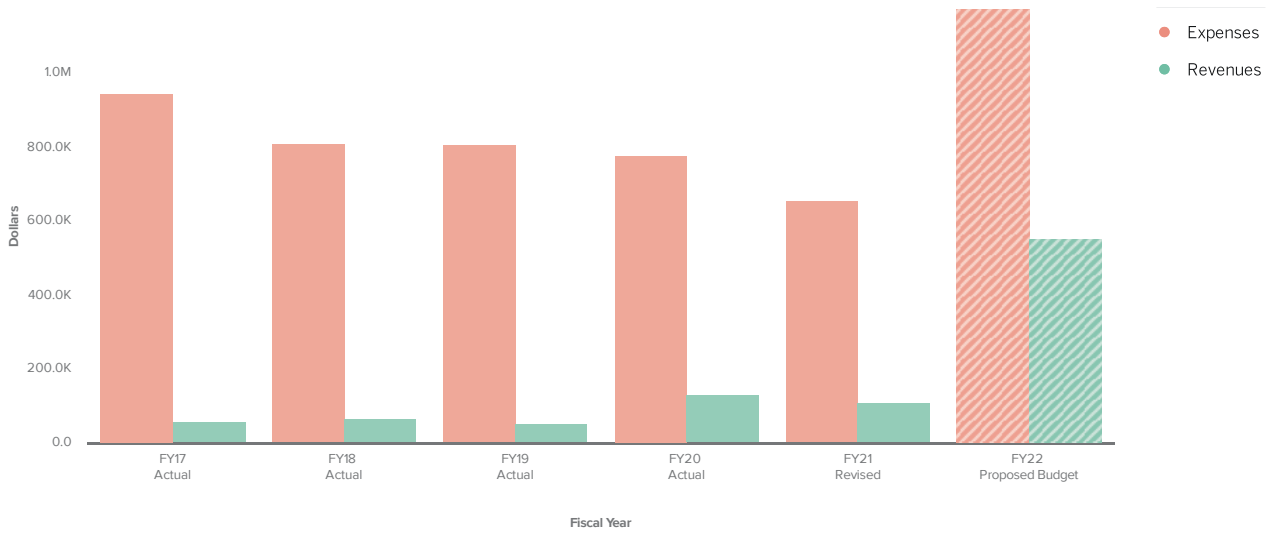
Department Analysis

The County Manager's FY 2022 Proposed Budget for the Planning Department includes a 20.0 percent net increase in cost over the previous year's adopted budget. Other than personnel expenses, this increase is almost solely attributed to a department enhancement for local grant match funding (\$96,000) for the Building Resilient Infrastructure and Communities (BRIC) grant organized by the Federal Emergency Management Agency (FEMA).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Planning & Zoning	\$ 620,321
Total	\$ 620,321

Enhancement Summary

Enhancement	Amount (\$)
BRIC FEMA Grant	96,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▾ Revenues	\$ 57,981	\$ 66,981	\$ 52,190	\$ 132,000	\$ 108,500	\$ 554,000	445,500	80.42%
▸ Federal Grants	0	42,466	21,534	120,000	100,000	456,500	356,500	78.09%
▸ Intergov, Restricted	0	0	15,000	12,000	8,500	97,500	89,000	91.28%
▸ Non-Enterprise Charges	57,981	24,515	15,649	0	0	0	0	0.00%
▸ Other Revenue	0	0	7	0	0	0	0	0.00%
▾ Expenses	947,427	809,812	807,441	781,132	658,266	1,174,321	516,055	43.94%
▸ Employee Benefits	202,993	151,027	186,500	169,575	146,432	135,691	-10,741	-7.92%
▸ Employee Compensation	419,804	304,992	334,605	304,166	284,794	296,158	11,364	3.84%
▸ Operating Cost	208,259	211,691	265,241	287,329	206,040	721,473	515,433	71.44%
▸ Payments to Outside Orgs	116,370	142,101	21,096	20,062	21,000	21,000	0	0.00%
Revenues Less Expenses	\$ -889,446	\$ -742,831	\$ -755,252	\$ -649,132	\$ -549,766	\$ -620,321	-70,555	-11.37%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	6.25	6.25	3.21	4.21	4.00	4.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	6.25	6.25	3.21	4.21	4.00	4.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Planning & Zoning	\$ 947,427	\$ 809,812	\$ 807,441	\$ 781,132	\$ 658,266	\$ 1,174,321	516,055	43.94%
Total	\$ 947,427	\$ 809,812	\$ 807,441	\$ 781,132	\$ 658,266	\$ 1,174,321	516,055	43.94%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Charlotte Area Transits Sys	\$ 99,737	\$ 126,396	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
Planning	847,690	683,416	807,441	781,132	658,266	1,174,321	516,055	43.94%
Total	\$ 947,427	\$ 809,812	\$ 807,441	\$ 781,132	\$ 658,266	\$ 1,174,321	516,055	43.94%

Department Mission

Provide professional procurement services to support the County in the ethical purchase of goods and services in its pursuit of excellence and public service to the residents of Union County through collaboration and engagement.

Department Services Provided

Procurement is responsible for the acquisition and procurement of goods, services and construction throughout the County in accordance with applicable State and Federal laws, regulations and policy.

Department FY 2022 Discussion

The Procurement Department is experiencing a sustained and significant increase in the volume and use of alternative procurement methods which requires additional skilled and talented staff. In FY 2022, the Procurement Department will continue to work to develop long term staffing strategies to support the increased volume, types of purchases/contracts, increase Minority Business Enterprise (MBE), Women Business Enterprise (WBE), and Historically Underutilized Businesses (HUB) compliance monitoring as required by the State of NC and enhance outreach to the business community while increasing customer service levels and meeting the needs of internal departments and the business community as they manage the procurement process.

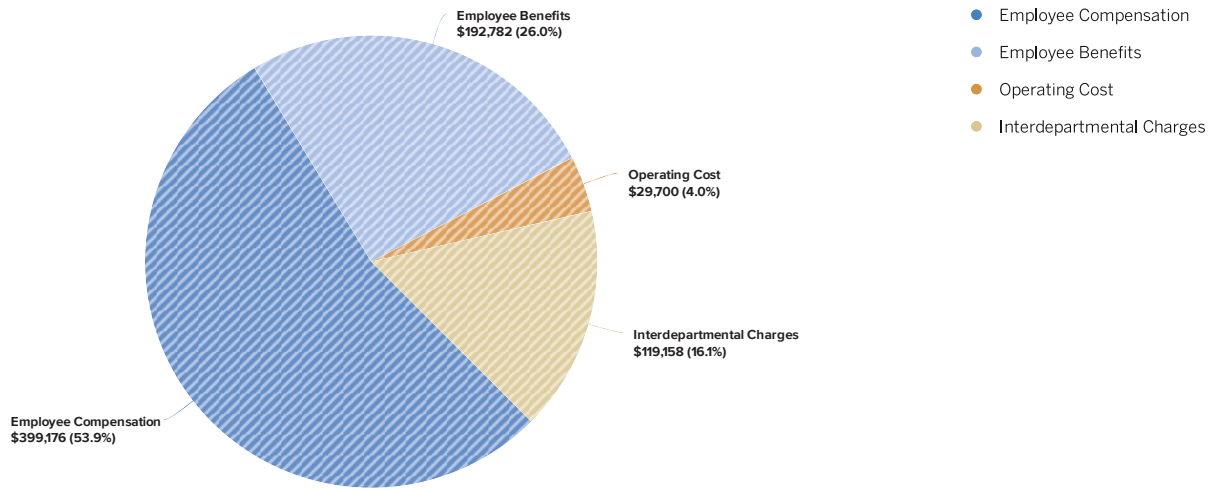
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 24.2 percent net increase in cost over the prior year's adopted budget. This is attributed to personnel costs, most of which are associated with a proposed expansion position, a Senior Procurement Specialist, funded beginning January 1, 2022 (\$60,414) and annualization of merit increases from FY 2021.

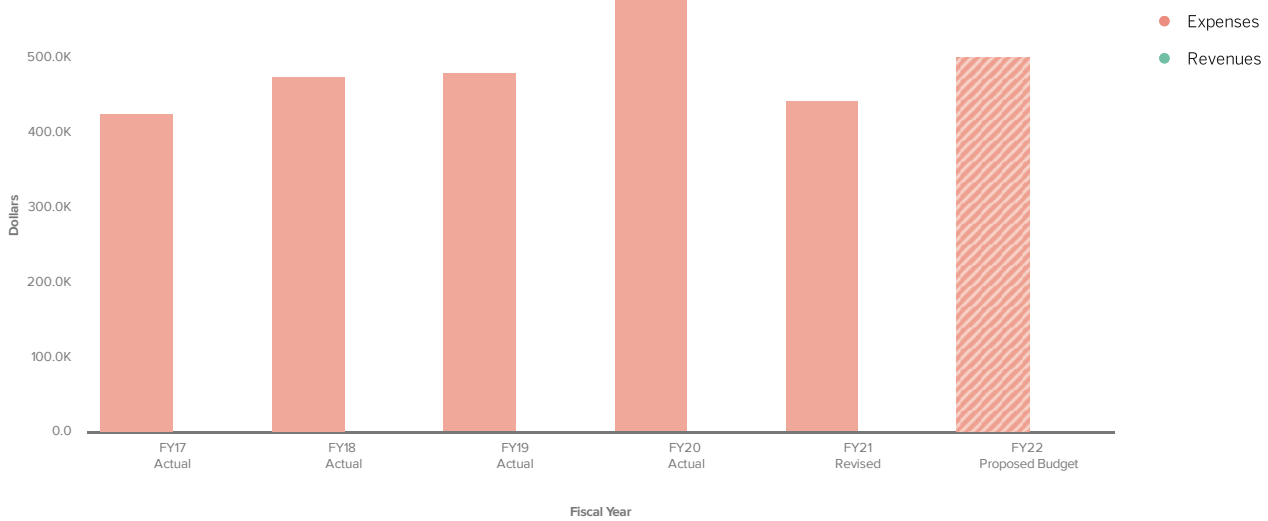
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Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Procurement	\$ 502,500
Total	\$ 502,500

Enhancement Summary

Enhancement	Amount (\$)
Add Senior Procurement Specialist FT (1.0 FTE)	60,414.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
Expenses	426,914	475,390	479,936	579,557	442,625	502,500	59,875	11.92%
Employee Benefits	146,894	159,452	167,776	182,830	146,631	192,782	46,151	23.94%
Employee Compensation	317,014	336,405	313,734	340,249	373,275	399,176	25,901	6.49%
Interdepartmental Charges	-100,149	-100,277	-101,981	0	-105,542	-119,158	-13,616	-11.43%
Operating Cost	63,154	79,810	100,407	56,478	28,261	29,700	1,439	4.85%
Revenues Less Expenses	\$ -426,914	\$ -475,390	\$ -479,936	\$ -579,557	\$ -442,625	\$ -502,500	-59,875	-11.92%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	5.10	5.15	5.15	5.15	5.00	6.00	1.00	20.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.40	0.40	0.00	0.00%
Total Full Time Equivalents	5.10	5.15	5.15	5.15	5.40	6.40	1.00	18.52%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Procurement	\$ 426,914	\$ 475,390	\$ 479,936	\$ 579,557	\$ 442,625	\$ 502,500	59,875	11.92%
Total	\$ 426,914	\$ 475,390	\$ 479,936	\$ 579,557	\$ 442,625	\$ 502,500	59,875	11.92%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Procurement	\$ 426,914	\$ 475,390	\$ 479,936	\$ 579,557	\$ 442,625	\$ 502,500	59,875	11.92%
Total	\$ 426,914	\$ 475,390	\$ 479,936	\$ 579,557	\$ 442,625	\$ 502,500	59,875	11.92%

Department Mission

Public Communications (PC) serves Union County residents and employees of Union County Government by strategically distributing valuable, relevant information through a variety of channels in a timely manner.

Department Services Provided

Marketing communications strategies, creative services, digital content on multiple platforms, media relations, record requests, audio visual support, event planning.

Department FY 2022 Discussion

The Public Communications budget covers the foundational marketing/communications needs of the County while strategically investing in areas that will continue to improve our processes, make PC more efficient and start to promote the County as a favorable place to do live and do business. Highlights of investments from FY2021 that are continued in this year's budget include:

- Foundational digital solutions that support social and website development, monitoring and measurements as well as accessibility monitoring (FlipHTML, Monsido, Curator, Bitly).
- Full-service marketing/communications management solution-CoSchedule. The entire team works in the cloud-based solution that covers every aspect of our project management, social media management and digital asset management. It creates workflows and streamlines our review and approval process. We are also able to receive high-level analytics on our social media.

New investments Public Communications is requesting in the FY2022 budget:

- Several line items to support the implementation of our refreshed brand across the organization and promotion of Union County. We want to tell our story in a way that will boost pride in our residents and establish ourselves in the region as the place where people and business want to put down roots for generations.
- Consolidation of all County-branded items (i.e. premiums) to ensure consistency with the new brand, eliminate unnecessary and duplicate setup costs and receive value pricing from bulk ordering.
- Social intranet solution to replace our current intranet. A dynamic intranet can serve several purposes with one of the most important being boosting employee engagement by providing them with the internal stories and important information they need to do their job in an easy-to-use interface. It can reduce wasted time by employees looking for information as well as accelerate onboarding for new employees by providing an intuitive and helpful source for County information.
- Consolidation of all A/V requests across the County. By pulling those expenses into a centralized item, it ensures prioritization and transparency in where investments are being made, rather than pet projects.

Department Analysis

The County Manager's FY 2022 Proposed Budget for Public Communications department includes a 35 percent increase over the prior year. Increases in Operating Costs is primarily due to increase in Audio Visual Supplies, Maint Agreements-Comp Software, Advertising and Printing costs. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the

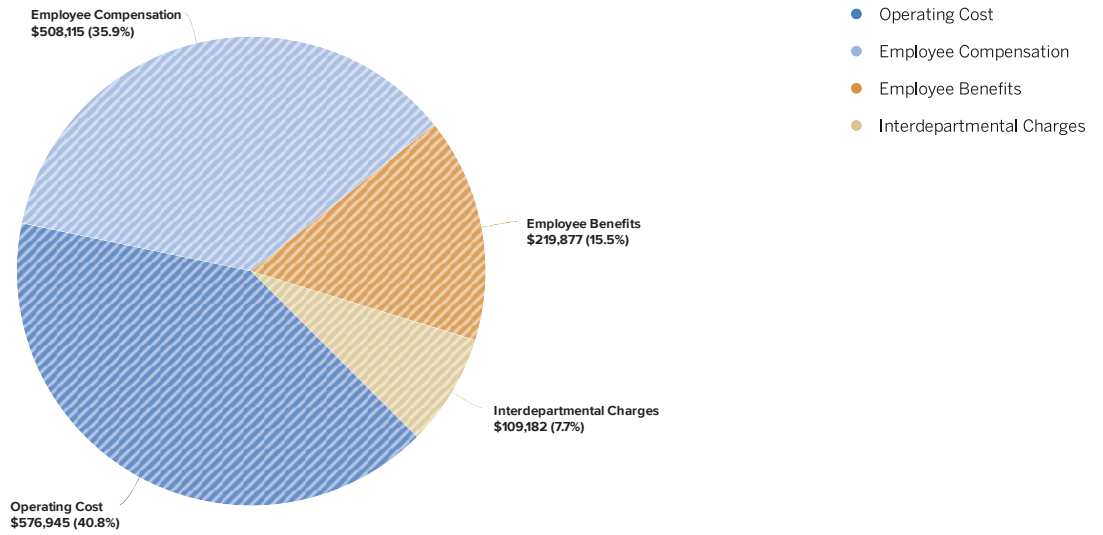
county due to the implementation of strategies used to reduce costs during the COVID-19 response. Proposed expansions to current service level include :

- AV Upgrades-\$80,000
- County Premiums-\$50,000
- Intranet Upgrades-\$50,000
- Branding One-Time Implementation-\$25,000
- County Monument Signage-\$75,000

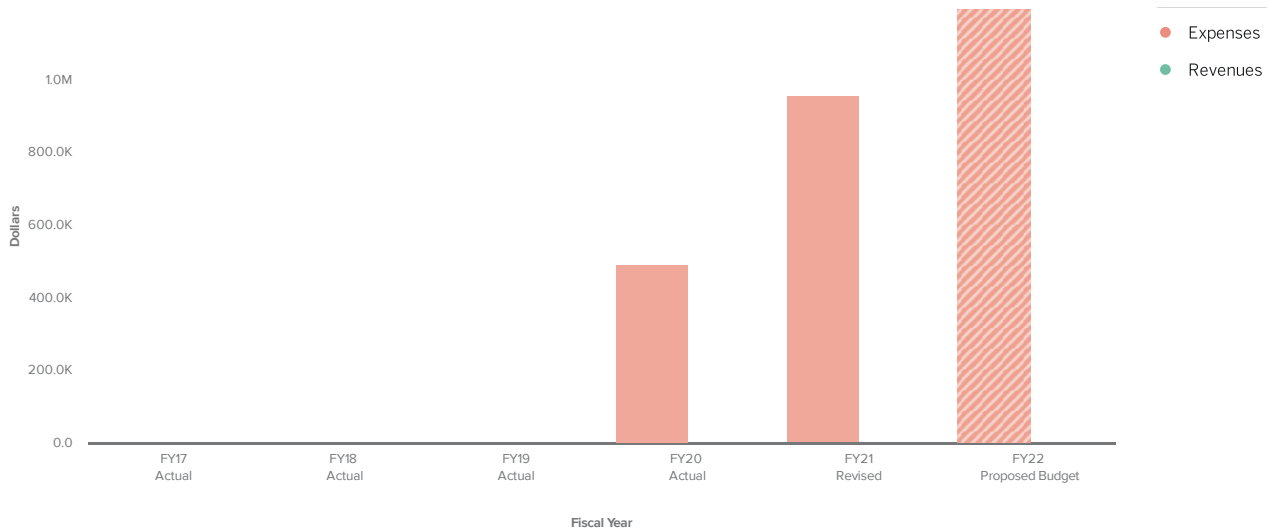
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Revenues & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Public Communications	\$ 1,195,755
Total	\$ 1,195,755

Enhancement Summary

Enhancement	Amount (\$)
AV Upgrades to improve Communications	80,000.00
Branding One-Time Implementation for better Visual impact	25,000.00
County Monument Signage to reflect County's Progress.	75,000.00
County Premiums to Standardize County Brand Items	50,000.00
Intranet Upgrade for Updated Digital Content	50,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	0	0	955	494,031	959,412	1,195,755	236,343	19.77%
▶ Employee Benefits	0	0	0	136,408	176,699	219,877	43,178	19.64%
▶ Employee Compensation	0	0	0	393,509	492,680	508,115	15,435	3.04%
▶ Interdepartmental Charges	0	0	0	-164,391	-93,377	-109,182	-15,805	-14.48%
▶ Operating Cost	0	0	955	128,506	383,410	576,945	193,535	33.54%
Revenues Less Expenses	\$ 0	\$ 0	\$ -955	\$ -494,031	\$ -959,412	\$ -1,195,755	-236,343	-19.77%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	0.00	0.00	1.00	5.00	6.00	6.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	0.00	0.00	1.00	5.00	6.00	6.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Public Communications	\$ 0	\$ 0	\$ 955	\$ 494,031	\$ 959,412	\$ 1,195,755	236,343	19.77%
Total	\$ 0	\$ 0	\$ 955	\$ 494,031	\$ 959,412	\$ 1,195,755	236,343	19.77%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Public Communications	\$ 0	\$ 0	\$ 955	\$ 494,031	\$ 959,412	\$ 1,195,755	236,343	19.77%
Total	\$ 0	\$ 0	\$ 955	\$ 494,031	\$ 959,412	\$ 1,195,755	236,343	19.77%

Department Mission

Public Health's mission is to prevent the spread of disease and provide services to protect and promote the health of the community. This mission is accomplished through assessment and reporting on the health status of residents; and planning and implementing services to improve community health outcomes.

Department Services Provided

Primary service units include the dental clinic; clinical services including the Breast and Cervical Control Cancer Program, communicable disease, child health, family planning, maternal health, newborn post-partum home visiting, immunizations programs; Child Care Health Consultant Program, care management including Care Coordination for Children, Pregnancy Care Management programs, Communicable Disease Investigation & Control and Inmate Health Services.

Department FY 2022 Discussion

All programs in the Public Health Department have been dramatically impacted by the COVID-19 pandemic and our response efforts. This has required necessary shifts in staffing and operational resources to focus on COVID-19. These shifts have dramatically impacted all areas of service delivery as patient scheduling and work flows have been adjusted to varying degrees over the fiscal year. This has reduced or altered service numbers in many programs. As the Department continues leading our COVID-19 response with the increasing focus on vaccination efforts, we will experience continued disruption in our normal operation in FY22.

The Public Health Department's dental clinic will continue to assess and meet dental health needs in the community. The promotion of the clinic has been successful and patients seeking care has remained high. Reduced scheduling during a portion of FY21 due to COVID-19 created a backlog of patients that will continue into FY22.

The Department continues to explore opportunities to enhance efforts to monitor program impacts and respond to disease outbreaks and needed control. Continued efforts will focus on partnerships with community organizations to take screening and/or communicable disease interventions to community settings as appropriate. Our continued local response to the COVID-19 pandemic will be extensive in FY22 and will require flexibility in adjusting our operations to appropriately staff and manage the outbreak through efforts such as case investigation, contract tracing, epidemiological data review and vaccine administration. This evolving response will continue in concert with State guidance and will require use of temporary staffing (contract or county) and other measures that are supported by existing or forthcoming state funding in the coming year. COVID-19 vaccination administrative fee billing has also been implemented to help offset revenue losses due to reductions in clinical services provided during the pandemic.

An additional Inmate Health nurse position is requested to better address increased complexity of patient care in the areas of chronic medical conditions, substance abuse & communicable disease control along with increased patient evaluation regulatory requirements for local jails.

State Medicaid transformation efforts will resume during FY22. There will be a continued monitoring implementation of the transformation process and new requirements that will impact our services such as Care Management for At-Risk Children (CMARC) and Care Management for High Risk Pregnant Women (CMHRP) along with potential changes to clinical services funding.

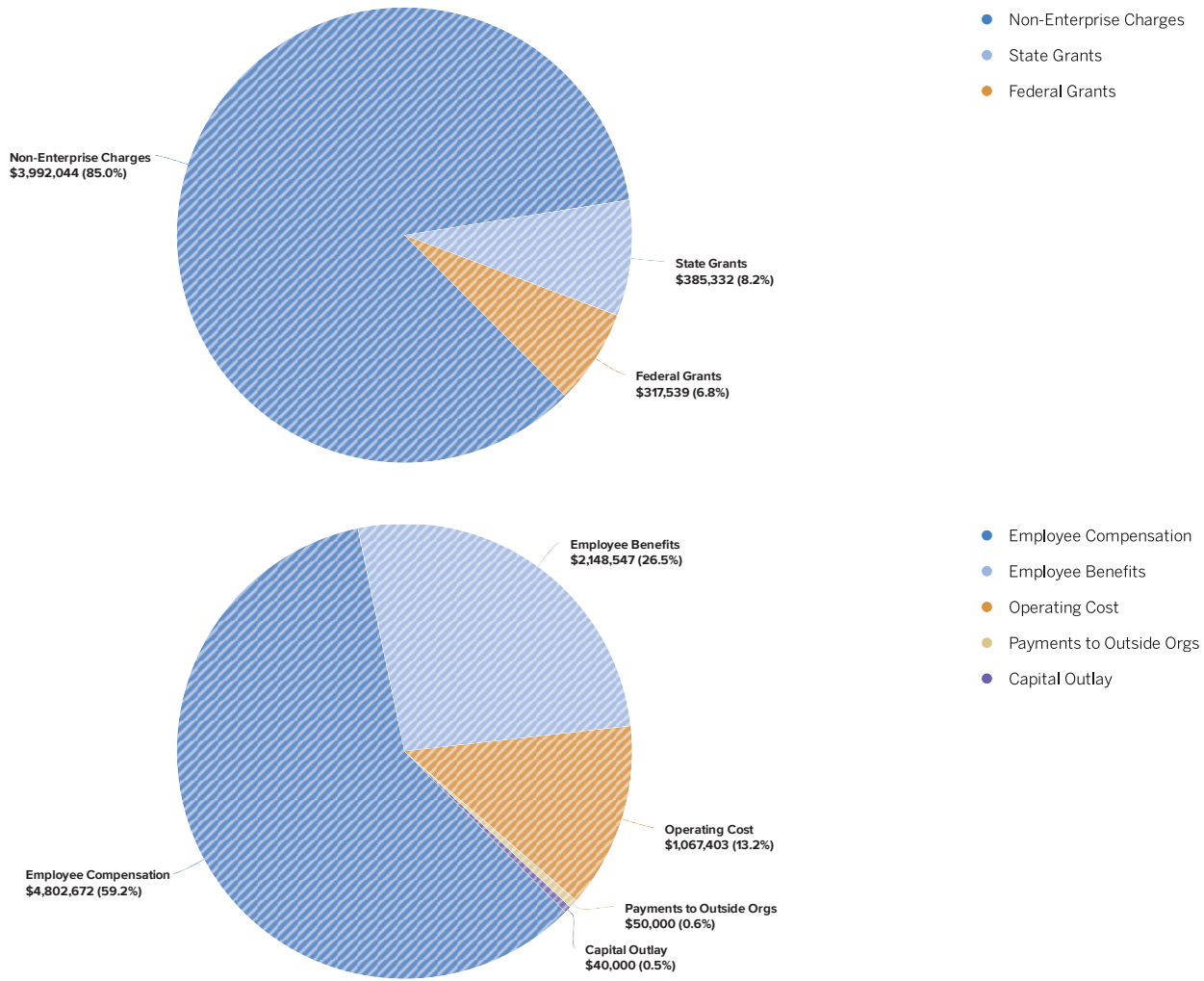
Department Analysis

The Manager's Proposed Budget for FY 2022 reflects a 6.7% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increases can be attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response.

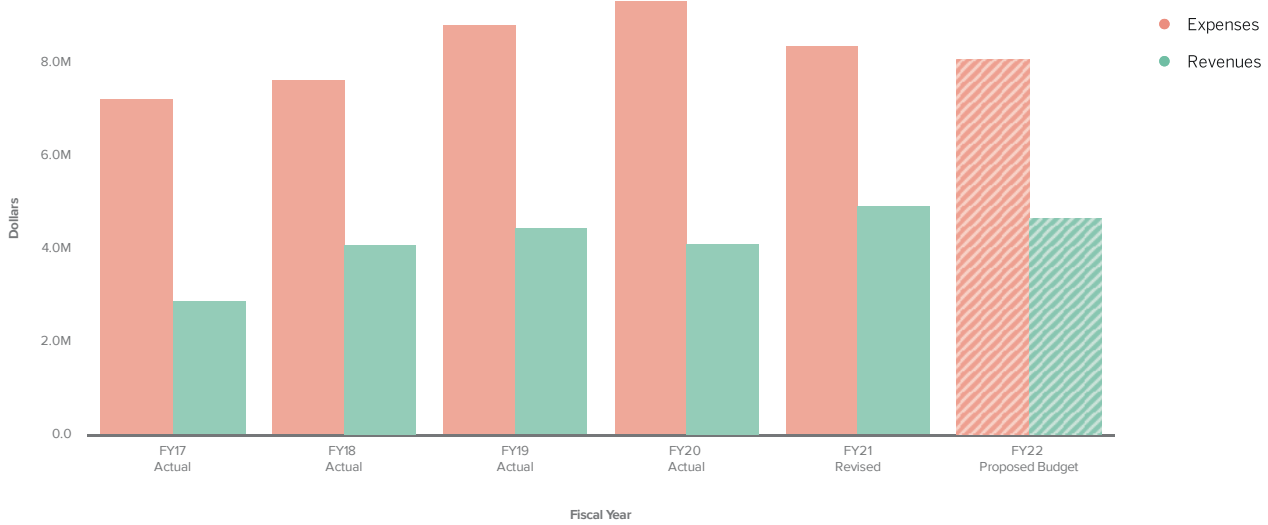
The proposed budget recommends just over \$128,000 for the addition of a mid-year Veterinarian position, which includes a vehicle and supplies. In addition, the proposed budget includes funding the mid-year Inmate Health Nurse position for Jail Operations. The Inmate Health Nurse expansion is included in the Sheriff Department reports.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Health Administration	624,725
Health Clinical Services	2,788,982
Total	3,413,708

Enhancement Summary

Enhancement	Amount (\$)
Add Veterinarian FT (1.0 FTE)	128,064.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
▼ Revenues	2,894,911	4,102,165	4,463,291	4,135,976	4,926,439	4,694,915	-231,524	-4.93%
▶ Federal Grants	275,247	264,497	286,862	489,049	386,905	317,539	-69,366	-21.84%
▶ Interfund Transfers	0	0	0	0	351,795	0	-351,795	--
▶ Non-Enterprise Charges	2,200,390	3,407,248	3,755,749	3,256,764	3,792,044	3,992,044	200,000	5.01%
▶ Other Revenue	94	3,956	4,313	-5	0	0	0	0.00%
▶ State Grants	419,179	426,464	416,367	390,167	395,695	385,332	-10,363	-2.69%
▼ Expenses	7,250,953	7,652,358	8,834,259	9,333,075	8,373,874	8,108,623	-265,251	-3.27%
▶ Capital Outlay	0	9,041	33,798	0	261,435	40,000	-221,435	-553.59%
▶ Employee Benefits	1,830,671	2,008,482	2,305,342	2,599,767	2,030,004	2,148,547	118,543	5.52%
▶ Employee Compensation	3,312,016	3,555,189	4,163,489	4,990,120	4,731,757	4,802,672	70,915	1.48%
▶ Interdepartmental Charges	-830	-830	-830	0	0	0	0	0.00%
▶ Operating Cost	2,059,095	2,030,476	2,282,460	1,693,188	1,300,678	1,067,403	-233,275	-21.85%
▶ Payments to Outside Orgs	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
Revenues Less Expenses	-4,356,042	-3,550,193	-4,370,968	-5,197,100	-3,447,435	-3,413,708	33,727	0.99%

Department FTE Summary*

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Full-Time	88.70	81.90	66.26	79.38	61.80	62.80	1.00	1.62%
Part-Time-Benefited	5.00	9.80	6.01	3.35	3.35	2.55	-0.80	-23.88%
Part-Time-Non-Benefited	2.04	1.67	0.57	6.31	5.11	5.11	0.00	0.00%
Total Full Time Equivalents	95.73	93.37	72.84	89.04	70.26	70.46	0.20	0.28%

*The Department has an additional 4.00 FTEs in the Multi-Year Fund, which are not represented in this FTE Summary. These positions are covered by pandemic related funding.

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
Health Administration	\$ 1,065,746	\$ 1,081,681	\$ 2,171,532	\$ 3,107,153	\$ 1,722,022	\$ 1,343,752	-378,270	-28.15%
Health Clinical Services	6,185,207	6,570,677	6,662,727	6,225,923	6,651,852	6,764,870	113,018	1.67%
Total	\$ 7,250,953	\$ 7,652,358	\$ 8,834,259	\$ 9,333,075	\$ 8,373,874	\$ 8,108,623	-265,251	-3.27%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance 🕒	2021-22 Variance 🕒
Adult Health	\$ 664,897	\$ 702,239	\$ 712,631	\$ 659,830	\$ 618,725	\$ 632,923	14,198	2.24%
Animal Control	0	0	0	0	0	130,722	130,722	100.00%
Child Health	2,620,594	2,706,333	2,718,879	2,628,014	2,904,438	2,938,009	33,571	1.14%
Dental Clinic	107,544	10,664	268,127	557,857	625,146	626,101	955	0.15%
Health Administration	888,025	987,984	1,843,402	2,484,620	956,314	468,970	-487,344	-103.92%
Preparedness-Bioterrorism	70,178	83,033	60,003	64,676	140,562	117,959	-22,603	-19.16%
Women/Family	2,899,716	3,162,105	3,231,216	2,938,079	3,128,689	3,168,486	39,797	1.26%
Women/Family-Preg Care Mgmt	0	0	0	0	0	25,452	25,452	100.00%
Total	\$ 7,250,953	\$ 7,652,358	\$ 8,834,259	\$ 9,333,075	\$ 8,373,874	\$ 8,108,623	-265,251	-3.27%

Department Mission

Provide reliable, safe, and palatable water to all customers in our service area through best business practices and regulatory compliance. In addition, Public Works protects the environment through the effective collection and treatment of wastewater. Plan, design, build, and operate the infrastructure necessary to meet current and future service demands of our water and wastewater customers. Manage the water utility in a fiscally responsible manner.

Department Services Provided

Public works plans for growth in the County and the customer base; builds, operates and maintains the infrastructure necessary to provide water and wastewater services to its customers; manages business operations, necessary to support customers and ensure good financial stewardship.

Department FY 2022 Discussion

Demand for water is driven by population change which is measured in number of gallons sold. Union County Public Works sold 3.76 billion gallons in 2015 and 4.43 billion gallons in 2020, for an increase of 17.8 percent in five years. FY 2021 saw the second 15.5 percent rate increase to support the construction of the Yadkin Regional Water Supply Project. With construction underway, Public Works is preparing to meet the growing needs of the County.

Department Analysis

Public Works FY2022 budget is relatively flat compared to FY2021. As an enterprise fund that is fully supported by rates and charges, not property taxes, it is important that projected expenses be held in line with the rate model's forecasted revenues. In FY2022, the department plans to purchase previously deferred equipment for Water & Waste Water Operations needed to maintain its water and sewer lines. Additionally, construction continues in FY2022 on the Yadkin Regional Water Supply Treatment Plant with it being fully operational in FY2023. Other capital improvement projects also are being constructed consistent with the approved program.

Two outside events impacted Public Works' revenue for FY2021 and may continue into FY2022: the COVID-19 pandemic and rainfall.

The COVID-19 pandemic and the Governor's subsequent executive orders to halt disconnects and the collection of late fees has reduced the revenue associated with late fees and disconnects. However, effective August 1, 2020, the executive order ended, reducing the impact to revenue during FY2021. Additionally, Union County experienced the second wettest (rainfall) year on record since records were being kept over 100 years ago, resulting in a reduction in usage (primarily through less irrigation) for the first half of the Fiscal Year. Conditions have stabilized in late FY2021, but the department continues to monitor expenditures and have planned for a conservative FY2022 base model. This wet weather has had a significant impact on sewer treatment capacity for the Utility. With this focus on Public Work's Capital Improvement Program, the department is in the process of presenting options for addressing this concern while still providing for and expanding the customer base representative of the growing County it serves.

Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response.

Public Works expansion items are based on the following goals:

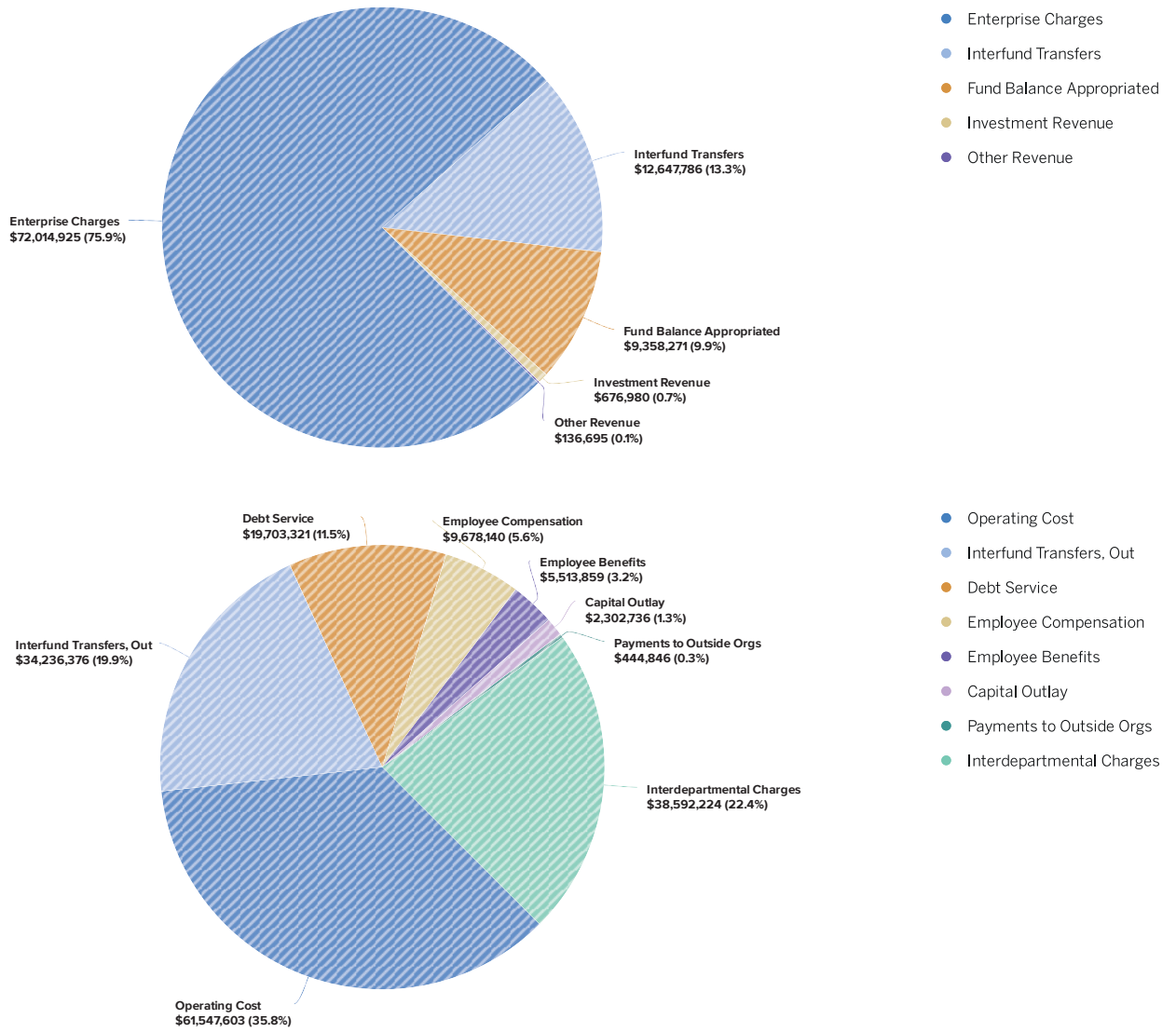
- Regulatory (requirements to do business)
- Operating (industry standards to do business)
- Workload (the people needed to do the work)
- Organization Impact (engaging customers and employees)
- Budgetary Impact (fiscally conservative operating and capital programming)

The County Manager's Proposed budget includes the following expansions:

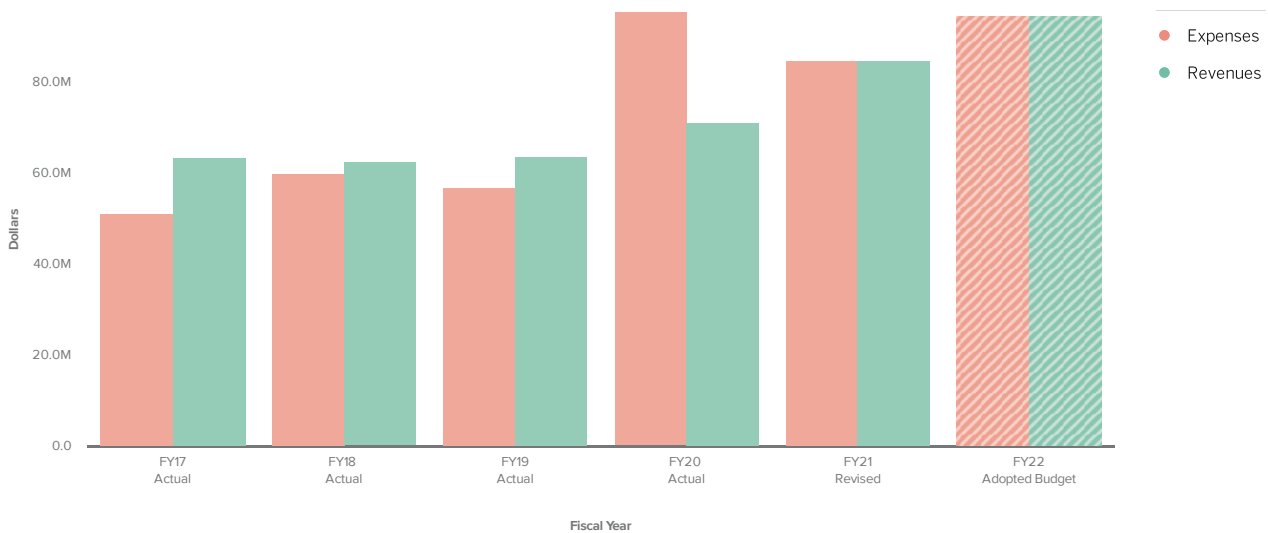
- Engineer- \$113,164
- Construction Manager-\$165,135
- Utility Vehicle Request-\$29,196
- Capacity Assurance Analyst-\$85,941
- Additional Service Body Truck -\$61,057
- Billing Service Supervisor-\$80,853
- Hydrant Program Utility Vehicle-\$29,196
- Water Treatment Plant Supervisor -\$153,368
- Utility Technician1- \$66,847
- Customer Service on Call-\$19,192
- Customer Service Call Center -\$75,000
- Reclassify Technology Manager to Business Systems Program Manager-\$13,349

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Admin, Water & WW Operations	\$ 914,310
Business Operations	-32,641,617
Engineering Division	2,885,610
Field Services	5,665,533
Maintenance, W&WW	3,585,187
Marshville	179,136
Planning and Resource Managmt	1,327,400
Wastewater Operations	8,225,452
Water & Sewer District	0
Water Distribution Operations	9,512,324
Water Operations	346,666
Total	\$ 0

Enhancement Summary

Enhancement	Amount (\$)
Reclassify Technology Manager Position to Business Systems Program Manager	13,349.00
Customer Service on Call in Business Operations for Emergency Calls	19,193.00
Hydrant Program Utility Vehicle for Fire Hydrant Preventative & Service Prg.	29,196.00
Utility Vehicle Request in Water Distributions for Customer Service WO	29,196.00
Additional Service Body Truck in Maintenance W&WW for highest level of Service.	61,057.00
Utility Technician 1(Water Repair) FT(1.0 FTE) in Field Services for Emergency Repairs.	66,805.00
Customer Service Call Center in Planning and Resource for greater capacity	75,000.00
Add Billing Service Supervisor FT(1.0 FTE) in Business Operations.	80,810.00
Add Capacity Assurance Analyst FT(1.0 FTE) In Engineering for Capacity Tracking.	85,899.00
Engineer FT(1.0 FTE)	113,122.00
Water Treatment Plant Supervisor in Water Operations for YRWSP	153,326.00
Construction Manager FT(1.0 FTE) in Engineering for the New Org	165,093.00

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Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance	2021-22 Variance
▾ Revenues	\$ 63,574,412	\$ 62,796,687	\$ 63,906,804	\$ 71,412,200	\$ 85,018,119	\$ 94,834,657	9,816,538	10.35%
▶ Debt Proceeds	0	2,279,529	643,600	0	1,927,954	0	-1,927,954	--
▶ Enterprise Charges	53,634,113	51,041,783	49,579,470	56,005,139	65,919,420	72,014,925	6,095,505	8.46%
▶ Fund Balance Appropriated	0	0	0	0	5,128,705	9,358,271	4,229,566	45.20%
▶ Interfund Charges	4,887,793	0	0	0	0	0	0	0.00%
▶ Interfund Transfers	4,082,274	8,122,555	10,849,581	12,442,936	11,040,275	12,647,786	1,607,511	12.71%
▶ Investment Revenue	278,586	1,093,408	2,591,335	2,047,387	812,732	676,980	-135,752	-20.05%
▶ Non-Enterprise Charges	53,925	52,307	31,654	65,334	50,000	0	-50,000	--
▶ Other Revenue	195,589	207,106	211,164	851,403	139,033	136,695	-2,338	-1.71%
▶ Other Taxes	442,132	0	0	0	0	0	0	0.00%
▾ Expenses	51,363,456	60,290,097	56,974,237	95,413,898	85,018,119	94,834,657	9,816,538	10.35%
▶ Capital Outlay	1,554,521	650,564	1,163,813	1,697,248	951,114	2,302,736	1,351,622	58.70%
▶ Debt Service	6,078,910	8,003,178	10,307,297	50,229,793	12,288,954	19,703,321	7,414,367	37.63%
▶ Employee Benefits	3,490,434	3,294,746	3,947,993	4,415,884	4,079,355	5,513,859	1,434,504	26.02%
▶ Employee Compensation	5,819,984	5,376,425	6,429,994	7,425,996	8,760,258	9,678,140	917,882	9.48%
▶ Fund Balance Contribution	0	0	0	0	872,221	0	-872,221	--
▶ Interdepartmental Charges	-7,510,633	-26,824,157	-27,736,006	-31,323,746	-35,487,854	-38,592,224	-3,104,370	-8.04%
▶ Interfund Transfers, Out	11,110,497	25,046,068	17,285,921	12,128,664	30,561,110	34,236,376	3,675,266	10.73%
▶ Operating Cost	28,142,765	41,991,258	44,649,411	50,113,107	62,004,075	61,547,603	-456,472	-0.74%
▶ Payments to Outside Orgs	2,676,979	2,752,014	925,814	726,952	988,886	444,846	-544,040	-122.30%
Revenues Less Expenses	\$ 12,210,957	\$ 2,506,590	\$ 6,932,566	\$ -24,001,698	\$ 0	\$ 0	0	100.00%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	98.10	114.15	128.12	142.42	151.95	157.95	6.00	3.95%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	2.27	1.31	1.31	1.33	1.44	1.44	0.00	0.00%
Total Full Time Equivalents	100.37	115.46	129.43	143.75	153.39	159.39	6.00	3.91%

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Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Admin, Water & WW Operations	\$ 629,135	\$ 516,342	\$ 614,779	\$ 790,654	\$ 1,052,011	\$ 914,310	-137,701	-15.06%
Business Operations	10,616,756	-13,125,116	-10,096,820	24,537,001	-11,393,762	-9,888,580	1,505,182	15.22%
Engineering Division	1,828,255	1,850,708	1,877,590	2,002,861	2,489,558	2,885,610	396,052	13.73%
Facilities Management	4,243,835	0	0	0	0	0	0	0.00%
Field Services	4,731,281	3,596,755	3,990,658	5,422,925	4,026,268	5,665,533	1,639,265	28.93%
Maintenance, W&WW	0	822,262	1,158,450	1,972,492	3,003,157	3,585,187	582,030	16.23%
Marshville	0	0	0	242,209	1,483,913	179,136	-1,304,777	-728.37%
Planning and Resource Managmt	582,137	508,419	551,267	918,361	1,366,039	1,327,400	-38,639	-2.91%
Regulatory Compliance	66,193	0	0	0	0	0	0	0.00%
Solid Waste Collections	488,924	0	0	0	0	0	0	0.00%
Solid Waste Disposal	4,176,802	0	0	0	0	0	0	0.00%
Wastewater Operations	5,643,569	6,406,292	6,403,460	6,279,010	7,181,366	8,225,452	1,044,086	12.69%
Water & Sewer District	10,512,298	51,636,355	43,913,545	43,452,410	66,038,453	72,081,620	6,043,167	8.38%
Water Distribution Operations	7,844,270	8,078,079	8,561,311	9,795,277	9,557,675	9,512,324	-45,351	-0.48%
Water Operations	0	0	0	698	213,441	346,666	133,225	38.43%
Total	\$ 51,363,456	\$ 60,290,097	\$ 56,974,237	\$ 95,413,898	\$ 85,018,119	\$ 94,834,657	9,816,538	10.35%

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Expenditures by Subprogram A-M

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance	2021-22 Variance
Admin, Engineering Div.	\$ 289,972	\$ 384,328	\$ 325,119	\$ 352,492	\$ 436,253	\$ 422,624	-13,629	-3.22%
Admin, W/WW Operations	301,349	516,342	614,778	790,654	1,052,011	914,310	-137,701	-15.06%
Admin, Water Distribution	4,500,966	4,855,406	5,244,658	5,871,000	5,941,357	5,894,342	-47,015	-0.80%
Administration	0	0	0	16,715	212,557	340,784	128,227	37.63%
Administration, Field Services	255,152	142,590	281,727	746,275	302,986	335,412	32,426	9.67%
Administration, WW Operations	3,651,085	4,099,644	5,957,368	6,058,598	6,926,687	7,968,512	1,041,825	13.07%
Capital Improvement Mgmt..	607,966	624,692	604,541	693,380	1,032,486	1,140,983	108,497	9.51%
Construction	0	0	0	0	0	165,093	165,093	100.00%
Crooked Creek Facility	475,121	619,046	105,552	0	0	0	0	0.00%
Cross Connection Control Progr	0	0	0	1,831	93,147	98,378	5,231	5.32%
Customer Service	1,350,519	1,490,641	1,527,515	1,452,941	1,552,069	1,780,621	228,552	12.84%
East Regional Transmission Sys	247,744	0	0	0	0	0	0	0.00%
East Regional Transmission Sys	0	183,502	257,079	204,343	361,577	346,629	-14,948	-4.31%
General Admin, Water/WW	9,076,920	-14,966,251	-11,985,860	22,585,602	-13,626,070	-12,292,361	1,333,709	10.85%
Health & Safety	80,042	0	0	0	0	0	0	0.00%
Health and Safety	0	113,805	148,870	128,477	123,583	139,413	15,830	11.35%
Industrial Pretreatment Program	0	94,072	25,013	114,087	253,504	255,585	2,081	0.81%
Marshville Wastewater	0	0	0	172,783	674,335	56,178	-618,157	-1,100.35%
Marshville Water	0	0	0	69,426	809,578	122,958	-686,620	-558.42%
Meter Services	1,944,902	1,701,312	1,793,069	2,280,713	1,236,671	1,311,250	74,579	5.69%
Total	\$ 22,781,738	\$ -140,872	\$ 4,899,431	\$ 41,539,316	\$ 7,382,731	\$ 9,000,711	1,617,980	17.98%

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Expenditures by Subprogram N-Z

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Adopted Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
New Development	\$ 930,317	\$ 841,688	\$ 947,930	\$ 956,989	\$ 1,020,819	\$ 1,156,911	136,092	11.76%
Planning & Resource Management	582,137	508,419	551,267	918,361	1,366,039	1,327,400	-38,639	-2.91%
Process Control & Automation	0	0	0	2,517	512,672	649,802	137,130	21.10%
Public Works Fiscal Management	189,317	236,689	212,654	369,981	556,656	483,747	-72,909	-15.07%
Pump Station O&M	0	638,760	901,370	984,215	1,023,708	1,132,569	108,861	9.61%
Pump Station Operations/Maint	533,928	0	0	0	0	0	0	0.00%
Small Facilities	145,307	200,176	49,746	11,502	0	0	0	0.00%
System Operations	485,146	602,459	608,365	547,820	637,810	583,049	-54,761	-9.39%
Twelve Mile Creek Facility	1,372,055	1,393,354	265,780	94,823	1,175	1,355	180	13.31%
WRF's	0	0	0	764,702	892,643	1,115,403	222,760	19.97%
Wastewater Line Maintenance	1,686,030	1,211,793	1,445,862	2,256,471	1,368,961	2,248,335	879,374	39.11%
Wastewater Line Repair	425,642	564,537	694,847	794,965	587,743	977,305	389,562	39.86%
Wastewater Regulatory Compl	66,193	0	0	0	0	0	0	0.00%
Water & Sewer District	10,512,298	51,636,355	43,913,545	43,452,410	66,038,453	72,081,620	6,043,167	8.38%
Water Line Maintenance	683,515	692,232	683,003	806,665	1,483,716	1,367,496	-116,220	-8.50%
Water Line Repair	1,830,529	1,677,836	1,568,222	1,625,214	1,766,578	2,104,481	337,903	16.06%
Water Operations	0	0	0	0	0	153,326	153,326	100.00%
Water Operations Admin	0	0	0	698	213,441	193,340	-20,101	-10.40%
Water Quality Management	229,740	226,669	232,215	287,247	164,974	257,807	92,833	36.01%
Total	\$ 19,672,156	\$ 60,430,969	\$ 52,074,806	\$ 53,874,582	\$ 77,635,388	\$ 85,833,946	8,198,558	9.55%

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Department Mission

To provide exceptional customer service to the residents of Union County and preserve and protect all records in a manner that ensures integrity, completeness, accuracy and safekeeping.

Department Services Provided

The Register of Deeds office records, scans and indexes all documents related to real property, estate planning, assumed names for new businesses, and plats according to North Carolina General Statutes and North Carolina Association of Register of Deeds (NCARD) Minimum Standards for Indexing Real Property Instruments. It also provides ongoing protection of records for future use as well as preserving old books and paper copies.

The Register of Deeds manages vital records, scans, indexes, and issues all birth certificates, death certificates, marriage certificates and licenses, and it administers notary oaths and records DD-214 (military discharge). In addition, the department works closely with the Health Department, Tax Department, and North Carolina Vital Records in Raleigh. The Register of Deeds also serves as the Acceptance Facility for the US Department of State. Three certified agents review applications from those seeking passports, including providing photo service as well.

In performing these services, the Register of Deeds focuses on providing a high level of customer service for walk-ins and by telephone,

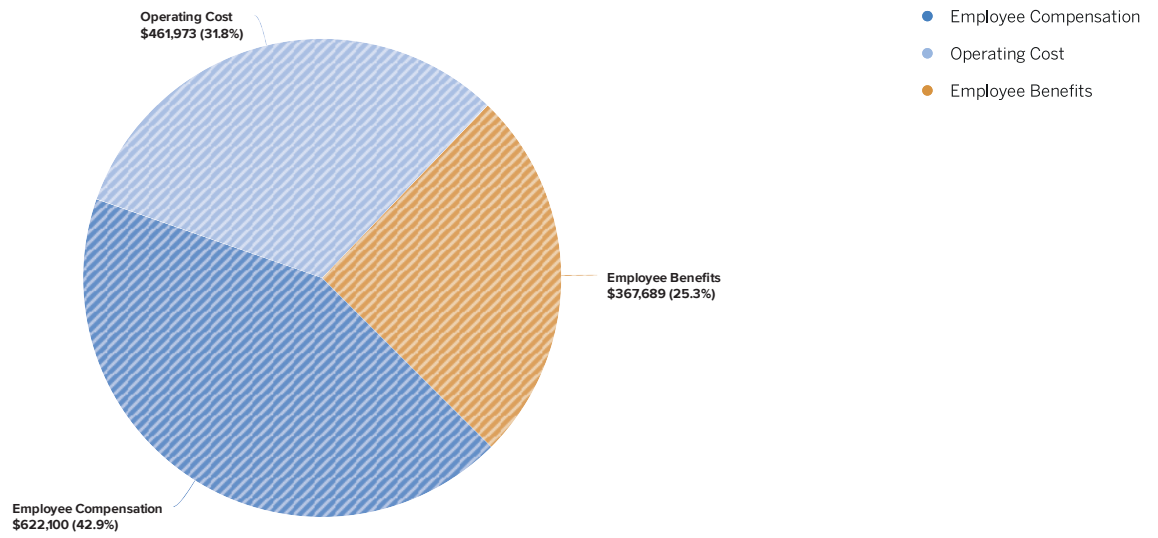
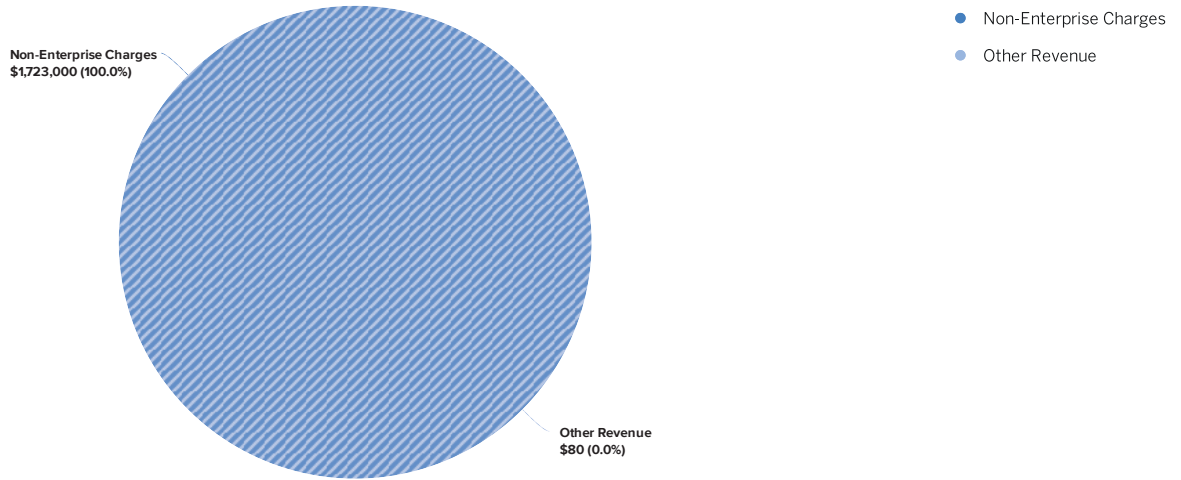
Department FY 2022 Discussion

In FY 2022, the Register of Deeds will proactively work to manage customer demands for Real Estate eClosings. In addition, the department will work to prevent external hacking attempts, cross-train staff to navigate new electronic death registration and real estate systems, and continue to automate local systems and processes. This will be done while still integrating with manual state systems and processes and maximizing the Automation Enhancement Fund to preserve books and paper documents. It will also seek to adjust pay scales for ROD staff to be in line with other departments throughout the County and State, stay up to date with ongoing changes in legislation, and adequately train staff.

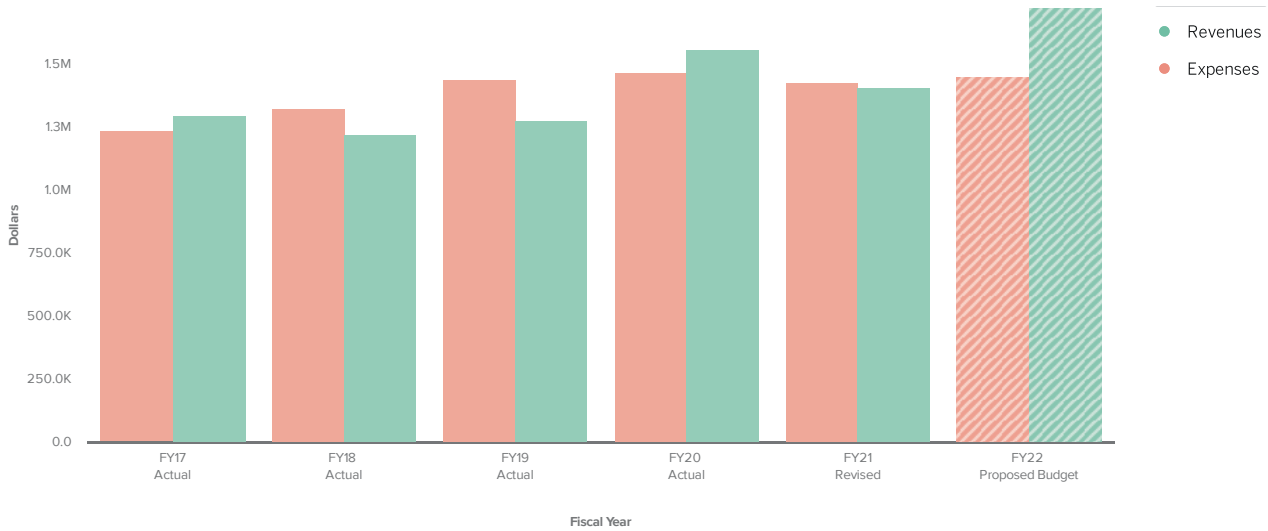
Department Analysis

In FY 2021, the Register of Deeds generated significantly higher than budgeted operating revenue due to increased real estate and other transactions, and by remaining open and providing services to customers in counties that were forced to close temporarily due to COVID-19. For FY 2022, budgeted revenues are projected to exceed the amount in the FY 2021 Adopted Budget, but at a lower level than the projected actuals this fiscal year. As a result revenues are projected to exceed expenses by over \$271K in FY 2022, compared to only \$7K in FY 2021. In meeting this increased demand, the Proposed Budget includes roughly \$62K in enhancements to cover the incremental system and operating costs associated with the increased transaction volume.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Register of Deeds	\$ -271,318
Total	\$ -271,318

Enhancement Summary

Enhancement	Amount (\$)
Increase Funds for Records Management Services - (Logan Systems Contract)	58,000.00
Printing and Office Supplies, Postage and Travel, Broadband	4,440.00

Department Revenue & Expenditure Summary

Expand All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 1,299,246	\$ 1,226,705	\$ 1,279,761	\$ 1,563,269	\$ 1,411,080	\$ 1,723,080	312,000	18.11%
▶ Non-Enterprise Charges	1,299,407	1,231,208	1,279,626	1,562,484	1,411,000	1,723,000	312,000	18.11%
▶ Other Revenue	-161	-4,503	135	785	80	80	0	0.00%
▼ Expenses	1,238,070	1,331,036	1,444,904	1,470,936	1,432,118	1,451,762	19,644	1.35%
▶ Employee Benefits	307,042	343,965	373,492	418,466	361,811	367,689	5,878	1.60%
▶ Employee Compensation	437,120	461,729	487,900	547,741	569,229	622,100	52,871	8.50%
▶ Operating Cost	493,908	525,342	583,512	504,729	501,078	461,973	-39,105	-8.46%
Revenues Less Expenses	\$ 61,176	\$ -104,332	\$ -165,143	\$ 92,333	\$ -21,038	\$ 271,318	292,356	107.75%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	10.00	10.00	10.00	11.00	12.00	12.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.48	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.63	0.48	0.96	0.41	0.41	0.41	0.00	0.00%
Total Full Time Equivalents	10.63	10.48	11.44	11.41	12.41	12.41	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Register of Deeds	\$ 1,238,070	\$ 1,331,036	\$ 1,444,904	\$ 1,470,936	\$ 1,432,118	\$ 1,451,762	19,644	1.35%
Total	\$ 1,238,070	\$ 1,331,036	\$ 1,444,904	\$ 1,470,936	\$ 1,432,118	\$ 1,451,762	19,644	1.35%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Automation/Enhancement	\$ 60,572	\$ 85,596	\$ 142,206	\$ 88,133	\$ 120,000	\$ 120,000	0	0.00%
Real Estate	1,177,498	832,221	979,379	1,382,661	1,312,118	1,331,762	19,644	1.48%
Vital Records	0	413,219	323,319	142	0	0	0	0.00%
Total	\$ 1,238,070	\$ 1,331,036	\$ 1,444,904	\$ 1,470,936	\$ 1,432,118	\$ 1,451,762	19,644	1.35%

Department Mission

To protect the citizens of Union County by enforcing the civil and criminal laws of North Carolina through proactive and responsive community policing, operating a secure and professional detention facility, providing for the safety and security of our court system, and providing outstanding public service with emphasis on integrity and professionalism while upholding the constitutionality of the Office of Sheriff.

Department Services Provided

The Union County Sheriff's Office (UCSO) is a full service, law enforcement agency. Beyond the constitutionally required duties of detention, court security, and civil process, the UCSO provides law enforcement functions, such as criminal investigations and traffic enforcement, throughout the County and contracted law enforcement services to a number of municipalities.

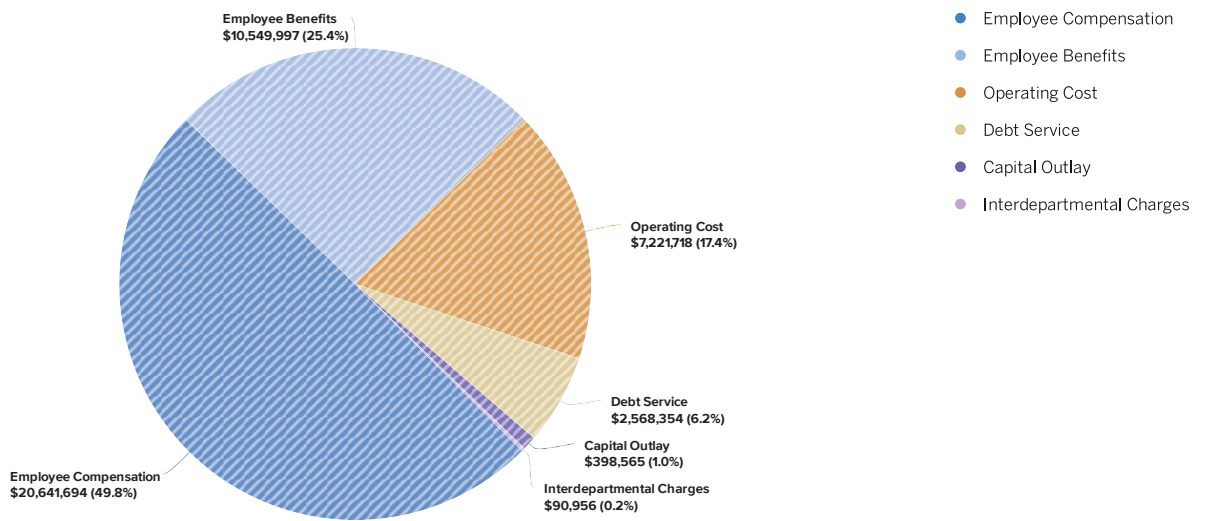
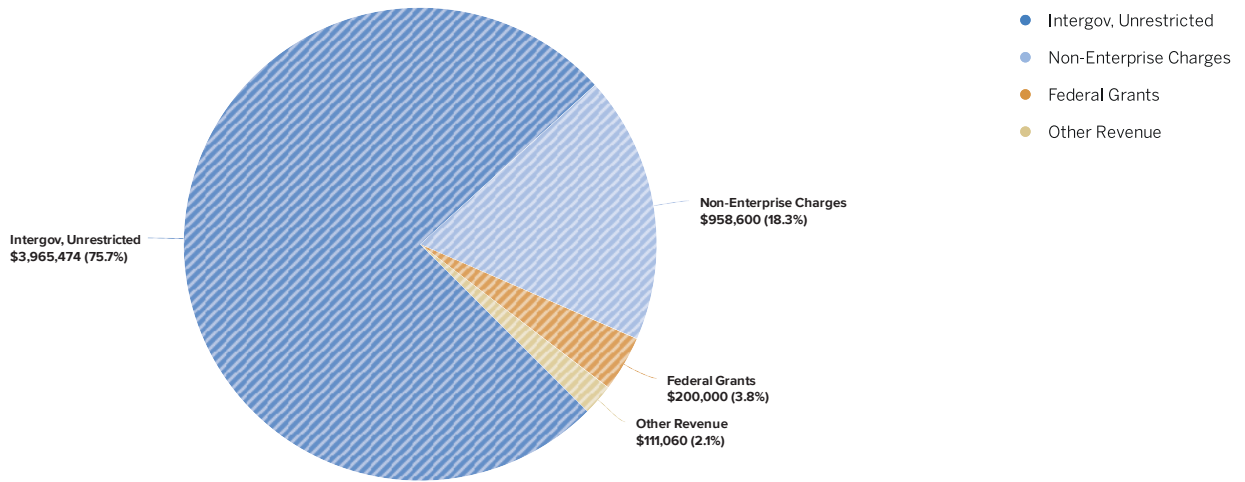
Department FY 2022 Discussion

The Sheriff's Office strives to continue its record of excellence while maintaining one of North Carolina's lowest property and violent crime rates. Sheriff Cathey and the staff of The Union County Sheriff's Office work to keep citizens safe in their homes, schools and in the community. As law enforcement practices evolve nationally, the Union County Sheriff's Office is taking steps to further improve training and professionalism within the Agency while ensuring deputies are provided the equipment and technology that meets and exceeds current industry standards. The Sheriff's Office is also planning its inaugural Citizens Academy and exploring the creation of citizen focus groups to further demonstrate the Agency's commitment to the people who call Union County home. The Sheriff's Office is committed to the highest levels of safety, not only for deputies, but for the citizens of and visitors to Union County. Construction of the voter-approved Administration Building is underway and completion is scheduled for the Spring of 2022. This will continue to be a priority for the next year and will provide a modern and efficient workspace for employees, as well as a place where the community feels welcome and is provided the highest level of service.

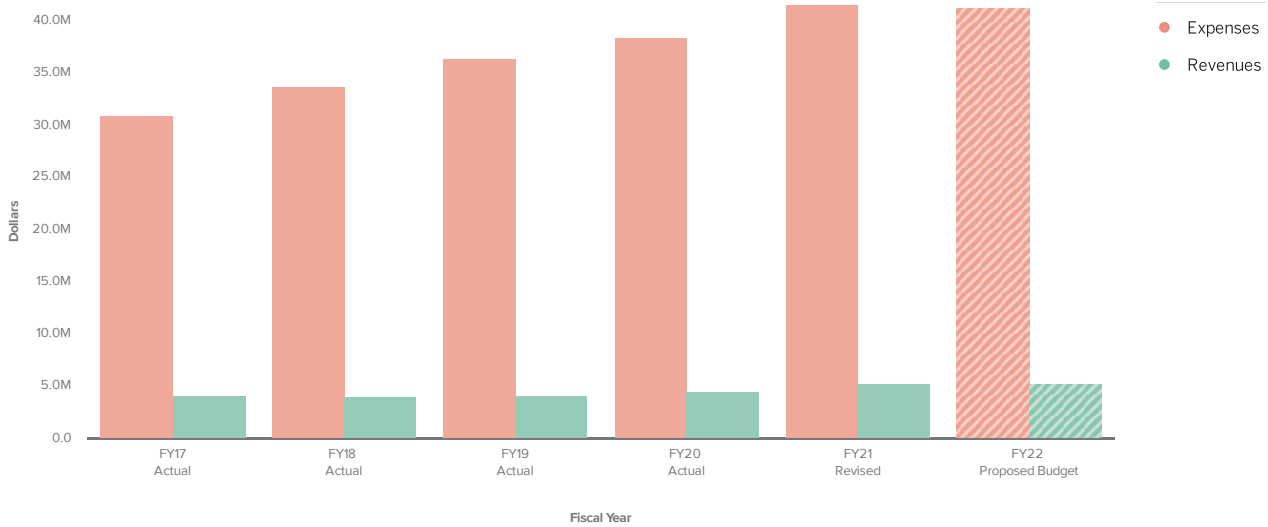
Department Analysis

The Proposed Budget for FY 2022 recommends an 11.8% increase in net costs over the Adopted Budget for FY 2021. This includes compensation and benefit cost increases attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. But it also includes the recommended approval of over \$1.584M in enhancements (4.6% above its base budget) related to new positions, supplies, and equipment necessary to accomplish the department's mission as highlighted below. The Sheriff's Office elected not to request any enhancements in FY 2021 to help offset potential revenue reductions associated with the COVID-19 pandemic; therefore, these enhancement recommendations represent two years of needs required to help ensure the safety of both the general public and the officers themselves.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Community Services	\$ 3,287,331
Investigations	3,507,480
Jail Operations	7,898,627
Patrol Contract Svc, Indian Tr	127,544
Patrol Contracted Services	-47,874
Patrol Operations	6,105,093
Security Services	2,421,975
UCSO Administration	2,385,251
UCSO Detention	3,212,323
UCSO Services	7,156,488
Total	\$ 36,054,239

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Enhancement Summary

Enhancement	Amount (\$)
Add Inmate Health Nurse FT (1.0 FTE) for Jail Administration	58,254.00
Animal Services Animal Care and Equipment	36,150.00
Civil Bureau Training	2,100.00
Crime Scene Supplies and Training Increase	15,457.00
Criminal Investigations Protective Gear and Investigative Enhancement	17,497.00
Facility Set-Up and Maintenance Supplies, Replenish Stock Items	14,800.00
Full-Time Communications Officer (1.00 FTE)	61,185.00
Full-Time Criminal Investigator (1.00 FTE - Crime Investigator Master)	142,636.00
Full-Time Firing Range Training Position (1.00 FTE - Sergeant I) and Equipment	427,343.00
Honor Guard Expansion - Supplies & Training	24,000.00
Increased Patrol, Town of Indian Trail (3.00 FT Law Enforcement & 1.00 FT Admin Support FTE)	190,637.00
Information Technology Supplies and Equipment	105,848.00
Jail Administration Equipment	11,665.00
Jail Administration Training	37,900.00
Jail Concessions	29,500.00
K9 Training and Equipment	9,730.00
Narcotics Bureau Equipment and Investigative Enhancement	51,600.00
Patrol Operations Equipment and Training	44,400.00
Reclassify/Increase Pay Grades for Business Managers (2.00 FTE), Business Services & HR	16,680.00
Records Support Position	43,950.00
School Resource Officer Training	7,130.00
Special Response Team Equipment & Training	70,000.00
Support Services Procurement Equipment	143,040.00
Warrant Squad Equipment and Training	22,500.00
Replenish Supply Budgets to Appropriate Levels	164,720.00

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Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 4,149,963	\$ 4,026,482	\$ 4,171,951	\$ 4,578,579	\$ 5,348,294	\$ 5,235,134	-113,160	-2.16%
▶ Debt Proceeds	0	0	0	210,749	0	0	0	0.00%
▶ Federal Grants	449,138	292,067	214,165	102,427	495,711	200,000	-295,711	-147.86%
▶ Interfund Transfers	0	14,445	1,231	0	0	0	0	0.00%
▶ Intergov, Unrestricted	2,864,472	2,946,377	3,142,702	3,253,305	3,570,723	3,965,474	394,751	9.95%
▶ Non-Enterprise Charges	738,691	683,579	742,617	954,576	861,900	958,600	96,700	10.09%
▶ Other Revenue	97,661	90,014	71,236	57,522	419,960	111,060	-308,900	-278.14%
▼ Expenses	30,952,218	33,771,392	36,350,921	38,505,556	41,539,703	41,289,373	-250,330	-0.61%
▶ Capital Outlay	1,364,346	1,434,586	1,056,849	1,487,877	3,285,009	398,565	-2,886,444	-724.21%
▶ Debt Service	99,574	95,850	91,828	888,572	2,600,232	2,568,354	-31,878	-1.24%
▶ Employee Benefits	8,973,511	9,866,618	11,042,447	11,427,465	9,459,271	10,549,997	1,090,726	10.34%
▶ Employee Compensation	15,371,381	16,275,533	17,642,226	18,611,993	19,667,003	20,641,694	974,691	4.72%
▶ Interdepartmental Charges	-76,699	-48,904	-91,711	-94,952	-88,253	-90,956	-2,703	-2.97%
▶ Operating Cost	5,220,104	6,147,709	6,518,332	6,184,600	6,616,441	7,221,718	605,277	8.38%
▶ Payments to Outside Orgs	0	0	90,950	0	0	0	0	0.00%
Revenues Less Expenses	\$ -26,802,255	\$ -29,744,910	\$ -32,178,969	\$ -33,926,977	\$ -36,191,409	\$ -36,054,239	137,170	0.38%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	297.10	304.10	318.30	321.30	325.30	334.30	9.00	2.77%
Part-Time-Benefited	0.00	1.23	3.34	0.10	0.10	0.10	0.00	0.00%
Part-Time-Non-Benefited	3.52	3.52	3.52	7.39	7.39	7.39	0.00	0.00%
Total Full Time Equivalents	300.62	308.85	325.16	328.79	332.79	341.79	9.00	2.70%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Asset Forfeiture & Substance Tax	\$ 92	\$ 0	\$ 515	\$ 0	\$ 0	\$ 0	0	0.00%
Community Services	1,603,734	2,072,551	2,937,231	3,359,274	3,162,328	3,287,331	125,003	3.80%
Investigations	50,789	2,876,598	3,051,313	3,208,206	3,006,719	3,507,480	500,761	14.28%
Jail Operations	6,345,696	6,010,271	6,769,207	7,244,451	7,872,074	8,253,877	381,803	4.63%
Patrol Contract Svc, Indian Tr	2,595,824	2,809,232	2,613,228	2,791,011	2,752,775	3,228,761	475,986	14.74%
Patrol Contracted Services	681,883	715,067	770,486	739,904	764,038	790,383	26,345	3.33%
Patrol Operations	17,275,408	7,016,131	7,211,104	8,177,397	9,402,587	6,886,503	-2,516,084	-36.54%
Security Services	26,933	2,897,453	2,842,347	2,581,473	2,236,323	2,421,975	185,652	7.67%
UCSO Administration	92,624	3,127,904	3,168,364	2,484,429	2,565,561	2,385,251	-180,310	-7.56%
UCSO Detention	869,398	1,169,835	1,101,424	1,676,313	3,239,794	3,247,323	7,529	0.23%
UCSO Services	1,409,836	5,076,350	5,885,701	6,243,099	6,537,504	7,280,488	742,984	10.21%
Total	\$ 30,952,218	\$ 33,771,392	\$ 36,350,921	\$ 38,505,556	\$ 41,539,703	\$ 41,289,373	-250,330	-0.61%

Expenditures by Subprogram

Adm/Operation Animal Services	\$ 1,409,836	\$ 1,486,737	\$ 1,471,660	\$ 1,538,861	\$ 1,414,376	\$ 1,467,501	53,125	3.62%
Adm/Operation Civil Services	0	963,764	1,049,064	700,902	58,531	43,570	-14,961	-34.34%
Administration, Jail	5,553,393	1,386,538	1,554,036	1,343,633	1,291,629	1,134,320	-157,309	-13.87%
Civil Fee Fund	0	0	0	0	300,000	0	-300,000	--
Classification & Intelligence	0	232,766	203,789	135,792	7,028	7,147	119	1.66%
Controlled Substance Tax	92	0	515	0	0	0	0	0.00%
Court Security	0	1,926,944	2,051,516	2,087,544	2,172,041	2,343,567	171,526	7.32%
Crime Scene Investigation	15,847	390,115	476,001	1,440,987	2,774,780	3,096,361	321,581	10.39%
Criminal Investigation	0	1,404,753	1,473,802	981,188	76,363	132,937	56,574	42.56%
Executive Administration	0	662,895	566,446	991,195	1,596,966	1,784,722	187,756	10.52%
Facilities Management	830,874	1,126,965	1,062,937	1,635,156	3,195,169	3,173,198	-21,971	-0.69%
Firing Range	0	526,822	797,074	696,147	843,130	1,156,116	312,986	27.07%
General Administration	0	906,821	1,051,480	902,963	416,319	423,122	6,803	1.61%
Grant Admin & Management	22,806	11,480	0	0	0	0	0	0.00%
Grants Management, Jail	705	12,894	0	2,929	0	0	0	0.00%
Grants Management, Patrol	451,133	436,683	461,055	475,416	738,445	604,566	-133,879	-22.14%
Human Services Security	0	29,315	0	0	-4,787	-42	4,745	11,269.52%
Inmate Health Services	791,598	1,027,634	1,275,119	1,257,769	1,639,813	1,712,683	72,870	4.25%
Internal Affairs	0	250,060	235,183	151,643	6,486	6,486	0	0.00%
Jail Concession Services	38,524	42,870	38,488	41,157	44,625	74,125	29,500	39.80%
Judicial Support & Transport	0	919,356	747,372	444,148	18,648	26,561	7,913	29.79%
Library Security	26,933	21,837	43,459	49,781	50,421	51,889	1,468	2.83%
Mobile Field Force	0	1,837	0	15,136	24,040	24,040	0	0.00%
Narcotic Investigation	0	1,054,058	1,074,996	759,083	89,699	222,306	132,607	59.65%
Patrol, County	16,803,605	5,970,459	6,225,747	7,320,748	8,608,148	6,186,678	-2,421,470	-39.14%
Patrol, Indian Trail	2,595,824	2,809,232	2,613,228	2,791,011	2,752,775	3,228,761	475,986	14.74%
Patrol, K-9	20,670	109,556	19,762	24,042	37,150	51,650	14,500	28.07%
Patrol, Lake Park	186,731	208,003	218,599	202,554	183,412	178,897	-4,515	-2.52%
Patrol, Marvin	95,849	100,214	134,451	102,086	172,994	204,102	31,108	15.24%
Patrol, Warrants	0	499,433	504,540	357,191	18,844	43,608	24,764	56.79%
Patrol, Weddington	281,604	287,233	301,027	315,462	279,831	299,267	19,436	6.49%
Patrol, Wesley Chapel	117,700	119,618	116,409	119,802	127,801	108,118	-19,683	-18.21%
Personnel Management	0	997,584	1,108,678	281,842	131,579	13,321	-118,258	-887.77%
Pj Life Saver Ankle/Wrist Band	744	5,314	2,421	1,494	8,000	8,000	0	0.00%
Processing	0	1,019,327	1,150,334	675,611	3,136	38,548	35,412	91.86%
Public Information	0	197,810	139,484	86,959	3,175	3,175	0	0.00%
Satellites	34,942	27,673	26,514	26,948	65,877	55,877	-10,000	-17.90%
School Resource Officers	1,602,990	2,067,237	2,934,811	3,357,780	3,154,328	3,279,331	125,003	3.81%
Special Response Team	69,818	99,416	67,092	54,690	86,996	130,386	43,390	33.28%
Supervision	0	2,331,113	2,585,929	3,828,716	4,930,468	5,361,180	430,712	8.03%
Support Services	0	2,099,028	2,567,902	3,307,190	4,221,467	4,613,301	391,834	8.49%
Total	\$ 30,952,218	\$ 33,771,392	\$ 36,350,921	\$ 38,505,556	\$ 41,539,703	\$ 41,289,373	-250,330	-0.61%

Department Mission

The mission of Social Services is to enable community members and their families to support themselves; and to provide care and protection for all populations, as needed.

Department Services Provided

The Department of Social Services (DSS) provides a number of critical services to the community. These services range from protecting children and disabled or elderly adults to safety net economic services programming. In addition, Social Services collaborates with UCPS to provide students with access to school social workers and therapists.

Department FY 2022 Discussion

As the population of Union County continues to grow, an increasing number of people require services. Child Welfare continues to see exponential increases in reports of child abuse and neglect, investigations, and children brought into foster care. The average number of child abuse reports accepted for investigation in was 120 per month in 2016, 135 per month in 2019, and has risen to 164 per month in 2020. The number of children in Foster Care has increased from an average of 78 in 2016 to 122 in 2019 and 147 in 2020. These children are served in the courts by a contract with a local attorney's office. In order to better serve the children we work with, a staff attorney is needed to begin learning from the contract attorney's years of experience. Having a staff attorney will provide better service and be more cost effective. The staff attorney will serve Child Welfare and Adult Services. Included with the staff attorney request is also an increase in Child Welfare legal fees to meet increased demand.

Economic Services provides a safety net to individuals in our community who find themselves in need of assistance with things like health insurance, food, medical assistance, and child care. These programs have seen a dramatic increase in applicants for benefits due to the pandemic. A supervisor for Food and Nutrition Services, commonly referred to as Food Stamps, has been requested for the past 3 years. This position is needed even more this year due to the numbers of people receiving services.

Additionally, FY 2022 will be the fourth year of the Behavioral Health Collaborative with UCPS, which is a partnership between County Social Services and Union County Public Schools (UCPS) to provide social workers and behavioral health therapists in County schools to serve as a support system for youth in distress. Funding is requested to continue to enable the collaborative team to have adequate foundational funding to support the existing staff's daily work requirements.

The COVID-19 pandemic has wreaked economic havoc on our community and brought new health concerns to our customers and staff. When the economy is impacted negatively and people lose their jobs, they turn to the Department of Social Services for assistance. We have been able to meet those needs thanks to hardworking staff and the ability to modify how we do business. Both Food and Nutrition Services and Family and Children's Medicaid have seen huge increases in applications for assistance. When caregivers are stressed due to the economy and uncertain future, often times that is taken out on their children. With children out of school we have seen less child welfare reports, but the ones that were reported have been more severe. This has brought more children into the Department of Social Services custody. The impact of COVID-19 further amplifies the need for the additional funding referenced above.

Department Analysis

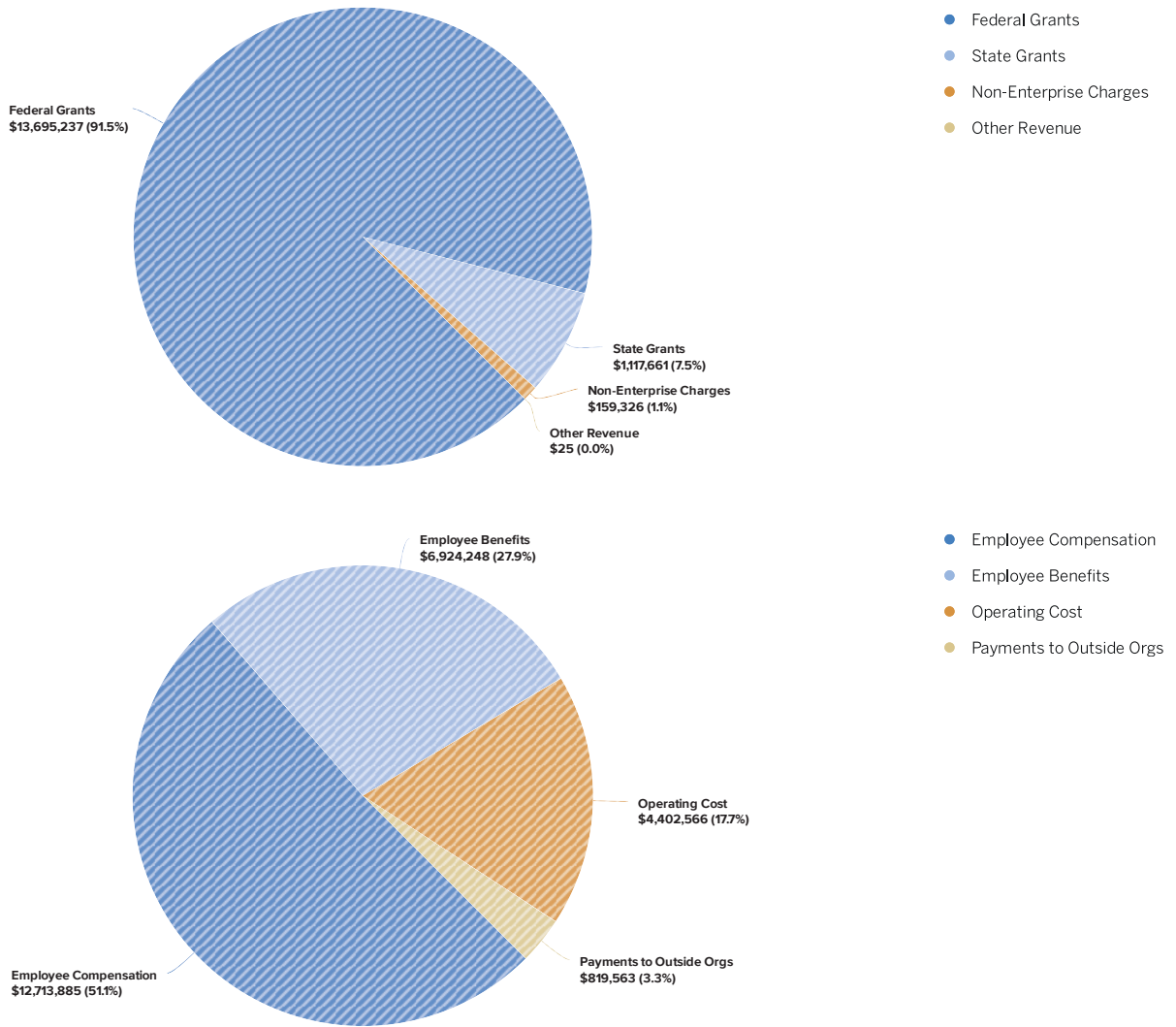
The Manager's Proposed Budget for FY 2022 reflects a 18.9% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increases can be

attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response.

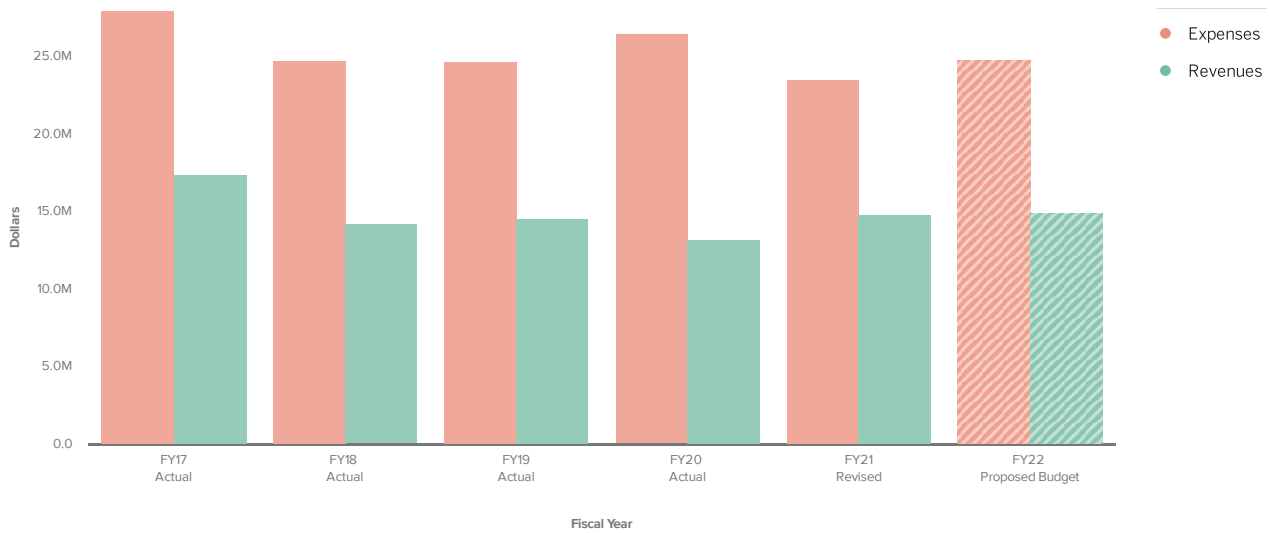
The Manager's Proposed Budget includes the mid-year expansions of two full time positions. One Eligibility Supervisor for the Food Nutrition Services Program and one Staff Attorney to assist the Child Welfare program and Adult Services. Included in the expansion for the Staff Attorney is an increase in legal fees of \$52,500. Human Services Administration has two positions proposed for reclassification that support the Social Services Department. The increase in these position costs will result in partial revenue reimbursement for the Social Services Department.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Adult Services	\$ 1,437,207
Child Welfare	4,635,420
Economic Services	300,609
Social Services Administration	527,399
UCPS Collaborative	2,987,378
Total	\$ 9,888,013

Enhancement Summary

Enhancement	Amount (\$)
Staff Attorney FT (1.0 FTE) for Child Welfare & Adult Services and increase CW legal fees	26,208.00
Add Eligibility Supervisor FT (1.0 FTE) for Food Nutrition Services Program	26,702.00
Reclassify Administrative Support Specialist II to Human Service Supervisor	(11,664.00)
Reclassify Administrative Support Specialist III to Trainer	(6,172.00)

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
▼ Revenues	\$ 17,448,269	\$ 14,259,253	\$ 14,584,805	\$ 13,245,632	\$ 14,860,973	\$ 14,972,249	111,276	0.74%
▶ Federal Grants	14,685,375	12,770,716	12,409,918	12,261,016	13,686,722	13,695,237	8,515	0.06%
▶ Interfund Transfers	0	0	1,164,713	0	179,243	0	-179,243	--
▶ Intergov, Restricted	0	73,507	36,962	0	0	0	0	0.00%
▶ Non-Enterprise Charges	177,264	227,407	167,369	176,719	110,074	159,326	49,252	30.91%
▶ Other Revenue	6,437	1,627	1,781	10,046	1,275	25	-1,250	-5,000.00%
▶ State Grants	2,579,193	1,185,996	804,063	797,851	883,659	1,117,661	234,002	20.94%
▼ Expenses	28,006,431	24,809,001	24,723,097	26,550,055	23,635,556	24,860,262	1,224,706	4.93%
▶ Capital Outlay	0	8,600	0	42,600	16,207	0	-16,207	--
▶ Employee Benefits	6,428,383	6,999,662	7,811,301	8,366,951	6,369,474	6,924,248	554,774	8.01%
▶ Employee Compensation	9,501,720	9,693,512	10,939,740	12,180,351	11,616,679	12,713,885	1,097,206	8.63%
▶ Interdepartmental Charges	-249,898	-192,894	-281,378	-154,343	0	0	0	0.00%
▶ Operating Cost	11,533,410	7,450,961	5,485,392	5,401,919	4,678,196	4,402,566	-275,630	-6.26%
▶ Payments to Outside Orgs	792,816	849,160	768,042	712,577	955,000	819,563	-135,437	-16.53%
Revenues Less Expenses	\$ -10,558,162	\$ -10,549,748	\$ -10,138,292	\$ -13,304,422	\$ -8,774,583	\$ -9,888,013	-1,113,430	-11.26%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Full-Time	226.10	221.60	244.67	269.29	235.00	237.00	2.00	0.85%
Part-Time-Benefited	0.00	4.25	7.97	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	5.51	0.00	0.00	12.20	5.04	5.04	0.00	0.00%
Total Full Time Equivalents	231.61	225.85	252.64	281.49	240.04	242.04	2.00	0.83%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Adult Services	\$ 499,974	\$ 1,895,815	\$ 1,838,385	\$ 2,102,792	\$ 2,058,525	\$ 2,194,942	136,417	6.22%
Child Welfare	1,297,389	6,593,084	7,351,662	8,263,144	8,065,800	8,840,316	774,516	8.76%
Economic Services	7,066,566	10,441,570	9,532,420	10,233,169	9,514,447	10,310,227	795,780	7.72%
Social Services Administration	19,142,501	5,878,533	5,471,785	4,467,692	1,461,111	527,399	-933,712	-177.04%
UCPS Collaborative	0	0	528,844	1,483,257	2,535,673	2,987,378	451,705	15.12%
Total	\$ 28,006,431	\$ 24,809,001	\$ 24,723,097	\$ 26,550,055	\$ 23,635,556	\$ 24,860,262	1,224,706	4.93%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
APS In-Home Services	\$ 0	\$ 1,409,733	\$ 846,896	\$ 761,679	\$ 623,447	\$ 679,138	55,691	8.20%
APS Intake	0	0	0	1,505	173	5,239	5,066	96.70%
APS Investigations	0	0	174,360	218,183	247,853	226,406	-21,447	-9.47%
Adoption Assistance	258,296	285,041	304,604	263,952	419,146	319,835	-99,311	-31.05%
Adoption Services	0	344,267	295,989	273,641	185,821	235,283	49,462	21.02%
Adult Day Care	203,396	211,370	190,028	241,950	233,895	275,405	41,510	15.07%
Adult Services - General Expen	0	74,161	87,249	175,691	271,178	228,703	-42,475	-18.57%
Aid to the Blind	0	0	3,578	3,708	5,000	5,000	0	-0.00%
Child Day Care	5,329,775	2,177,464	639,197	681,151	595,123	648,609	53,486	8.25%
Child Support Enforcement	1,120,115	1,100,386	1,101,649	1,073,019	1,026,074	1,125,039	98,965	8.80%
Child Welfare	0	335,140	566,174	931,741	796,358	1,127,084	330,726	29.34%
Family Planning	0	0	0	0	250	250	0	0.00%
Food & Nutrition Services/SNAP	0	2,432,012	2,749,307	2,846,475	2,413,502	2,718,425	304,923	11.22%
Foster Care	0	1,147,107	1,389,387	1,527,744	1,573,795	1,571,711	-2,084	-0.13%
Foster Care Support	799,201	809,333	991,909	1,339,714	1,520,000	1,545,000	25,000	1.62%
General Assistance	0	654	3,941	2,421	6,051	6,051	0	-0.00%
Group Home	231,373	460,016	349,111	379,419	5,864	0	-5,864	--
Guardianship	9,463	7,374	392,570	476,421	479,418	549,372	69,954	12.73%
In-Home Aide	287,116	192,522	139,762	221,233	191,510	219,627	28,117	12.80%
In-Home Services	0	965,948	963,609	1,025,382	1,001,972	1,070,575	68,603	6.41%
Independent Living (LINKS)	8,519	9,720	7,515	5,143	21,000	18,070	-2,930	-16.21%
Intake	0	506,849	688,337	706,454	691,284	719,445	28,161	3.91%
Investigations	0	1,729,663	1,795,027	1,809,953	1,850,560	2,233,313	382,753	17.14%
Medical Assistance (Medicaid)	-936	4,101,302	4,462,053	5,108,797	4,829,498	5,253,341	423,843	8.07%
SS Quality Improvement	0	0	0	1	0	0	0	0.00%
Social Services Administration	19,142,501	5,878,469	5,471,785	4,467,691	1,461,111	527,399	-933,712	-177.04%
Special Assistance to Adults	617,613	630,405	580,215	523,727	650,000	564,563	-85,437	-15.13%
Training & Development	0	64	0	0	0	0	0	0.00%
UCPS Collaborative	0	0	528,844	1,483,257	2,535,673	2,987,378	451,705	15.12%
Total	\$ 28,006,431	\$ 24,809,001	\$ 24,723,097	\$ 26,550,055	\$ 23,635,556	\$ 24,860,262	1,224,706	4.93%

Department Mission

Union County Soil and Water Conservation District's mission is to provide technical, financial, and educational assistance to the residents of Union County to aid the proper management of our natural resources.

Department Services Provided

Soil and Water Conservation provides technical services including engineering design and support, soil interpretive services, agricultural nutrient management, natural resource specific mapping (GIS), and no-till drill rental. In addition, Soil and Water Conservation also provides educational services including environmental education programming.

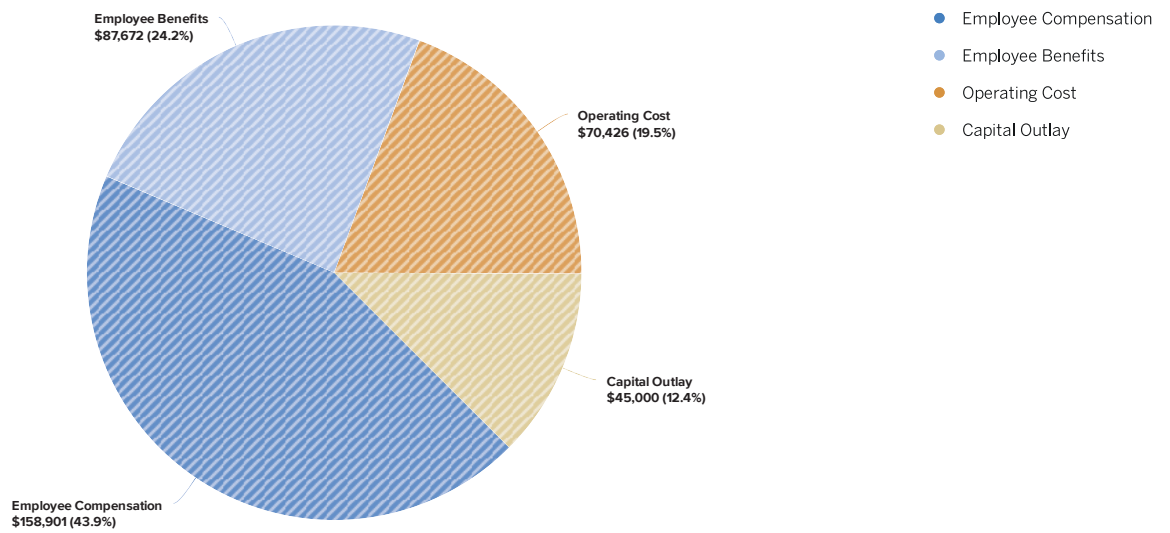
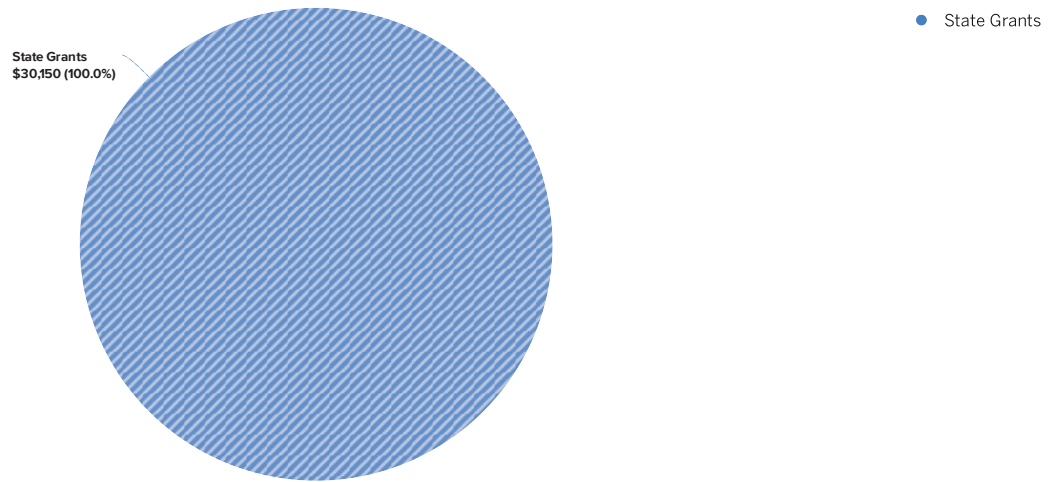
Department FY 2022 Discussion

There is an increased interest in farmland protections (farmland preservation, conservation easements, and Voluntary Agricultural Districts), soil health, soil erosion management, environmental education programming, outdoor enrichment and educator professional development. Given the recent rain events, there is greater demand for storm water financial assistance and technical assistance. The District receives cost share funding from the NC Division of Soil & Water Conservation, including a portion of the Natural Resource Conservationist's salary. In 2017, Union County Soil & Water Conservation District received the highest Agriculture Cost Share Program cost share allocation in the state, and from 2018 through 2021, we received the second highest allocation.

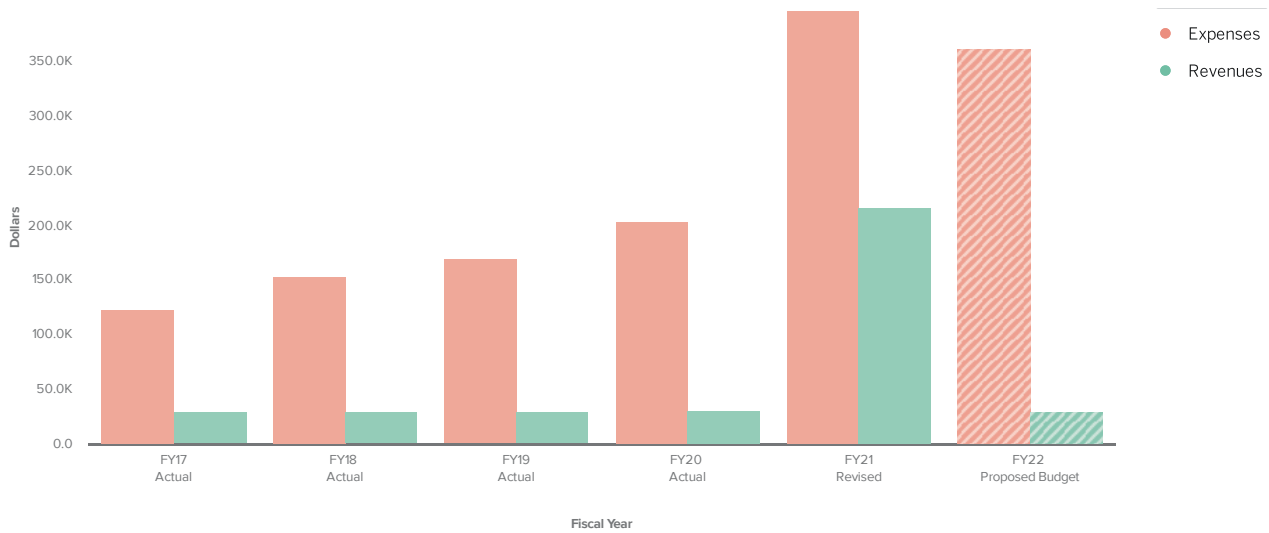
Department Analysis

The County Manager's FY 2022 Proposed Budget for this department includes a 96.5 percent net increase in cost over the FY 2021 Adopted Budget due to increased personnel costs and proposed enhancements. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response. Proposed expansions to current service level include increased funding for stream debris removal (\$50,000) and a Chevrolet 3500 truck (\$48,000).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Soil & Water Conservation Admin	\$ 331,849
Total	\$ 331,849

Enhancement Summary

Enhancement	Amount (\$)
Add 2022 Chevrolet 3500 Truck	48,000.00
Stream Debris Removal to Mitigate Blockages	50,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 29,912	\$ 30,150	\$ 30,420	\$ 30,835	\$ 217,867	\$ 30,150	-187,717	-622.61%
▶ Federal Grants	0	0	0	0	147,229	0	-147,229	--
▶ State Grants	29,912	30,150	30,420	30,835	70,638	30,150	-40,488	-134.29%
▼ Expenses	123,648	153,970	170,597	204,776	397,341	361,999	-35,342	-9.76%
▶ Capital Outlay	0	0	0	24,643	0	45,000	45,000	100.00%
▶ Employee Benefits	49,458	57,155	62,852	65,603	62,334	87,672	25,338	28.90%
▶ Employee Compensation	67,738	83,144	90,217	98,088	126,887	158,901	32,014	20.15%
▶ Operating Cost	6,452	13,671	17,528	16,442	208,120	70,426	-137,694	-195.51%
Revenues Less Expenses	\$ -93,737	\$ -123,820	\$ -140,177	\$ -173,941	\$ -179,474	\$ -331,849	-152,375	-45.92%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	2.00	2.00	2.00	2.00	3.00	3.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	2.00	2.00	2.00	2.00	3.00	3.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Soil & Water Conservation Admin	\$ 123,648	\$ 153,970	\$ 170,597	\$ 204,776	\$ 397,341	\$ 361,999	-35,342	-9.76%
Total	\$ 123,648	\$ 153,970	\$ 170,597	\$ 204,776	\$ 397,341	\$ 361,999	-35,342	-9.76%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Soil & Water Conservation Adm	\$ 123,648	\$ 153,970	\$ 170,597	\$ 204,776	\$ 397,341	\$ 361,999	-35,342	-9.76%
Total	\$ 123,648	\$ 153,970	\$ 170,597	\$ 204,776	\$ 397,341	\$ 361,999	-35,342	-9.76%

FY 2022 Proposed Operating & Capital Budget

Department Mission

To protect the environment and public health by providing compliant permitted facilities for the proper disposal of municipal solid waste (MSW) and other wastes. To identify the fiscal resources necessary to support our programs at agreed upon levels of service and effectively manage operations within the approved budget.

Department Services Provided

The Division provides disposal locations throughout the county for household waste and recyclables through a network of convenience sites, a transfer station, a construction and demolition landfill and a yard waste composting site. Solid Waste also provides guidance to local municipalities by acting as a free consultant for all related solid waste issues. Solid Waste operates as an Enterprise Fund primarily supported by fees paid by the private hauling industry through our transfer station and construction and demolition landfill.

Department FY 2022 Discussion

Continued growth in Union County resulted in total operating revenues in FY 2020 of over \$7.1M for Solid Waste, an increase of over \$643,000 over FY 2019. Construction and Demolition (C&D) continues to see increases in revenue into FY2021, resulting in the need for equipment replacement and landfill expansion to fulfill capacity needs for FY 2022 and beyond. In addition, Solid Waste has completed a conceptual plan for a redesign of the Residential Waste and Recycling Center on Austin Chaney road to improve traffic flow, decrease the number of times containers require emptying by landfill staff, and provide an overall more aesthetically pleasing and safer facility for its customers. This redesign will ultimately include additional staff and service equipment at the facility.

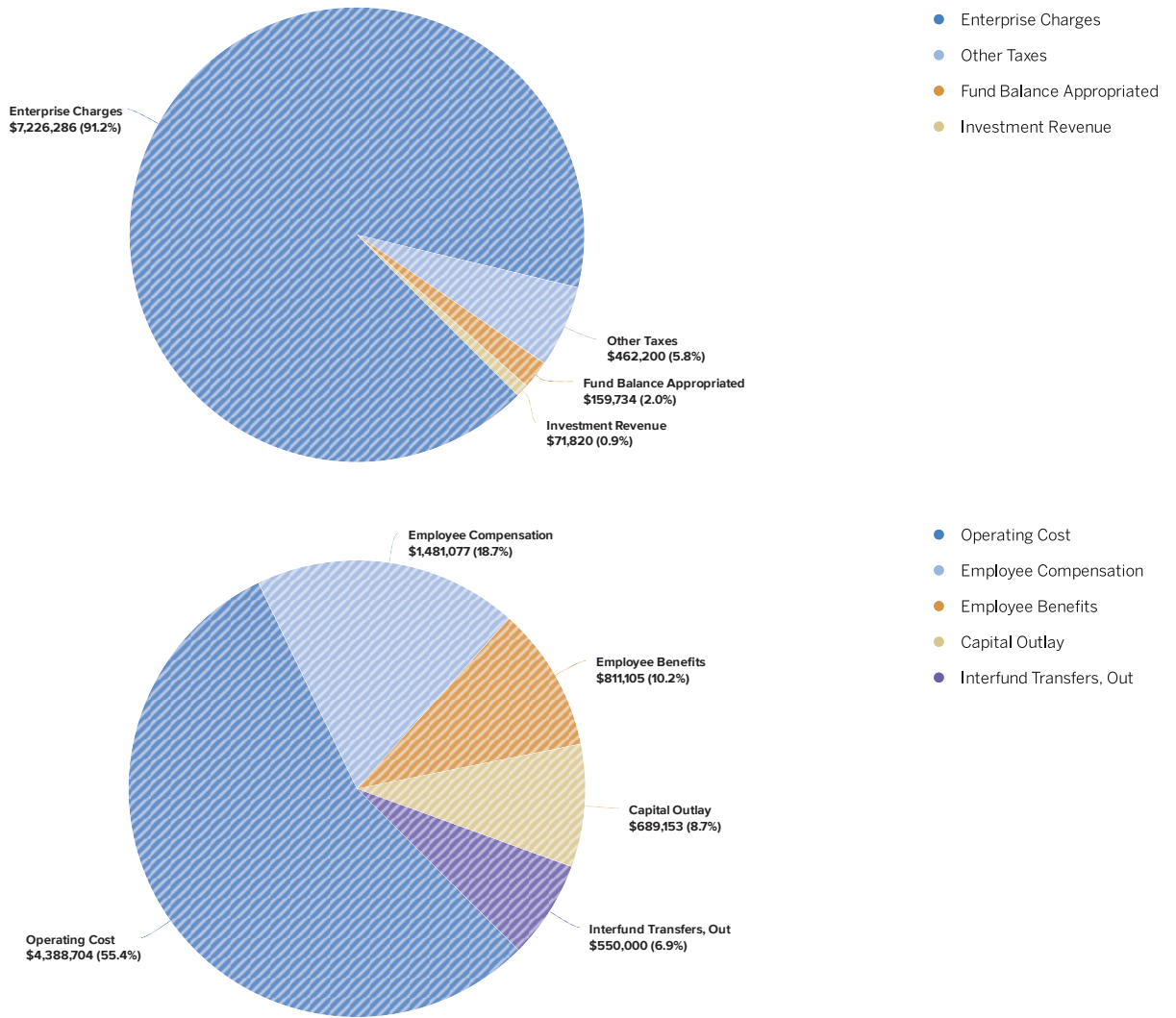
Solid Waste attributes the existing growth experienced in FY 2021 as a market trend that will continue into FY 2022 if the economy remains strong, contributing to new construction and building in Union County. This growth is reflected in a projected budgeted increase in revenue from operations from from \$6,271,812 in FY 2021 to \$7,813,486 in FY 2022, representing an increase of 19.7%. This will almost completely offset the \$550,000 needed to be transferred to capital funds, requiring only roughly \$160,000 of fund balance to be used to balance the budget next fiscal year.

In FY 2022 Solid Waste will continue to reinvest its generation of strong revenue into long term planning through the development of a Capital Improvement Program to better serve its customers in the future. Additional repairs of heavy equipment are also budgeted for FY 2022, along with costs for innovative landfill cover materials and associated delivery systems.

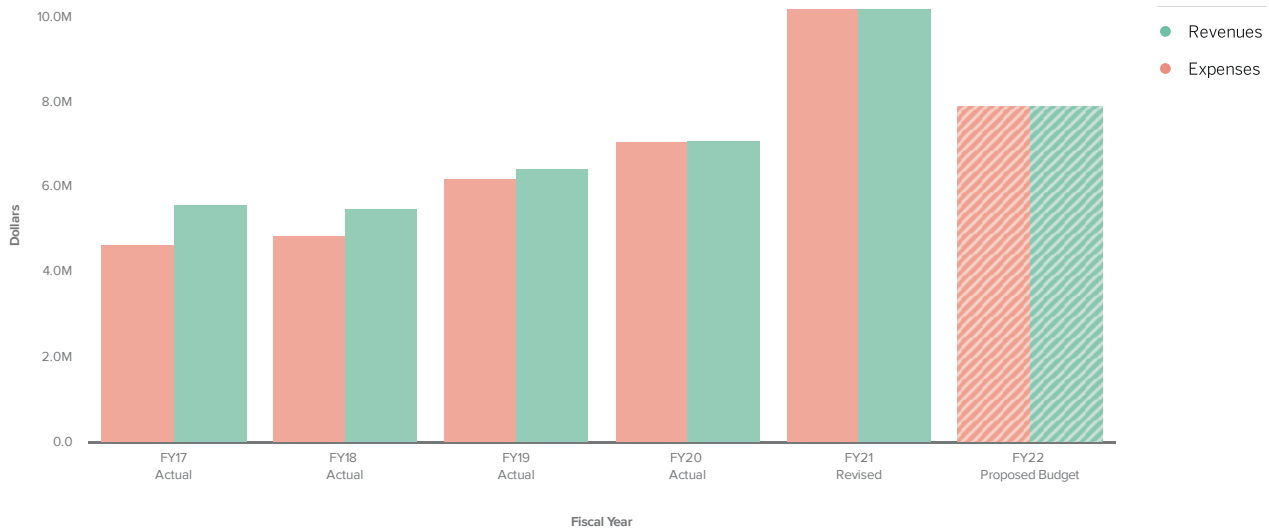
Department Analysis

The Proposed Budget for FY 2022 recommends a decrease of 12.4% compared to the FY 2021 Adopted Budget – from just over \$9.046M to over \$7.920M. This is due to reductions in transfers to capital funds (-\$1.95M) being offset by increases in equipment repair/replacement costs, employee benefit allocations, and operating costs associated with increased waste volumes. The proposed budget also includes over \$564K in expansions for major equipment repairs and replacement, innovative landfill covering materials, and organizational strengthening activities (employee reclassifications). These are listed below.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Solid Waste Collections	\$ -128,353
Solid Waste Disposal	128,353
Total	\$ 0

Enhancement Summary

Enhancement	Amount (\$)
CAT 826G Compactor Reman*	350,000.00
Chevrolet 3500 4x4 Pick-up Truck for C&D Landfill Operations to Replace Existing Vehicle	42,612.00
Organizational Enhancements/Reclassifications - 5.00 Operations FTE	61,669.00
PSA-2000 Posi-Shell Applicator	110,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 5,615,219	\$ 5,520,195	\$ 6,476,207	\$ 7,119,625	\$ 10,212,302	\$ 7,920,040	-2,292,262	-28.94%
▶ Enterprise Charges	5,133,135	4,930,520	5,735,686	6,452,131	6,445,712	7,226,286	780,574	10.80%
▶ Fund Balance Appropriated	0	0	0	0	3,237,490	159,734	-3,077,756	-1,926.80%
▶ Interfund Transfers	0	0	0	0	0	0	0	0.00%
▶ Investment Revenue	33,305	85,993	259,612	213,328	100,000	71,820	-28,180	-39.24%
▶ Other Revenue	6,647	-425	0	246	0	0	0	0.00%
▶ Other Taxes	442,132	504,107	480,909	437,640	426,100	462,200	36,100	7.81%
▶ State Grants	0	0	0	16,280	3,000	0	-3,000	--
▼ Expenses	4,665,726	4,876,589	6,224,185	7,107,797	10,212,302	7,920,040	-2,292,262	-28.94%
▶ Capital Outlay	283,813	349,803	436,631	944,931	658,702	689,153	30,451	4.42%
▶ Employee Benefits	482,976	553,130	605,912	577,938	615,421	811,105	195,684	24.13%
▶ Employee Compensation	796,940	854,184	904,058	1,076,665	1,387,053	1,481,077	94,024	6.35%
▶ Interfund Transfers, Out	58,761	44,982	830,000	159,300	2,500,000	550,000	-1,950,000	-354.55%
▶ Operating Cost	3,043,237	3,074,489	3,447,585	4,348,963	5,051,126	4,388,704	-662,422	-15.09%
Revenues Less Expenses	\$ 949,493	\$ 643,606	\$ 252,022	\$ 11,828	\$ 0	\$ 0	0	100.00%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	15.85	15.80	15.95	20.25	24.25	24.25	0.00	0.00%
Part-Time-Benefited	0.00	6.59	6.59	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	5.77	0.00	0.00	7.63	7.63	7.63	0.00	0.00%
Total Full Time Equivalents	21.62	22.39	22.54	27.88	31.88	31.88	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Solid Waste Collections	\$ 488,924	\$ 542,358	\$ 532,213	\$ 596,503	\$ 632,808	\$ 903,383	270,575	29.95%
Solid Waste Disposal	4,176,802	4,334,231	5,691,972	6,511,295	9,579,494	7,016,657	-2,562,837	-36.53%
Total	\$ 4,665,726	\$ 4,876,589	\$ 6,224,185	\$ 7,107,797	\$ 10,212,302	\$ 7,920,040	-2,292,262	-28.94%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Admin, Solid Waste Collection	\$ 121,257	\$ 122,191	\$ 99,425	\$ 166,174	\$ 169,796	\$ 301,378	131,582	43.66%
Admin, Solid Waste Disposal	855,044	977,692	1,801,617	1,454,802	4,231,530	2,238,486	-1,993,044	-89.04%
Central Collection Site	70,438	66,879	39,256	37,499	43,253	10,510	-32,743	-311.55%
Construction & Demolition	328,369	523,444	231,252	1,170,735	544,116	825,540	281,424	34.09%
Municipal Solid Waste	2,086,309	2,102,487	2,870,655	3,002,818	3,909,971	3,081,695	-828,276	-26.88%
Recycling	907,082	730,608	788,447	882,940	893,877	870,936	-22,941	-2.63%
Remote Collection Sites	297,229	353,288	393,532	392,829	419,759	591,496	171,737	29.03%
Total	\$ 4,665,726	\$ 4,876,589	\$ 6,224,185	\$ 7,107,797	\$ 10,212,302	\$ 7,920,040	-2,292,262	-28.94%

Department Mission

As a learning college, South Piedmont promotes and celebrates learning as the process that changes and improves lives. This applies to students, employees, and the college itself. SPCC is an organization in which people continually expand their ability to grow and learn.

Department Services Provided

SPCC offers career and technical programs, continuing education classes, health programs, early college programs for high school students, workforce readiness programs, and more.

Department FY 2022 Discussion

In recent years, the County has invested significantly in South Piedmont Community College. The increased investments have allowed the college to complete the Tyson Family Center for Technology and the Classroom and Administration Building. These new facilities were completely opened and operational during FY 2021. It is recommended that the County continue this investment by funding, staffing, and operating and information technology in the amount of \$2,977,681, which represents a total increase of \$250,972. The additional funds will provide for increased facilities & landscaping staff, utilities, maintenance and contracted services related directly to these new and upgraded buildings. In FY 2021, SPCC received a funding increase of \$500,000 in the FY 2021 Budget.

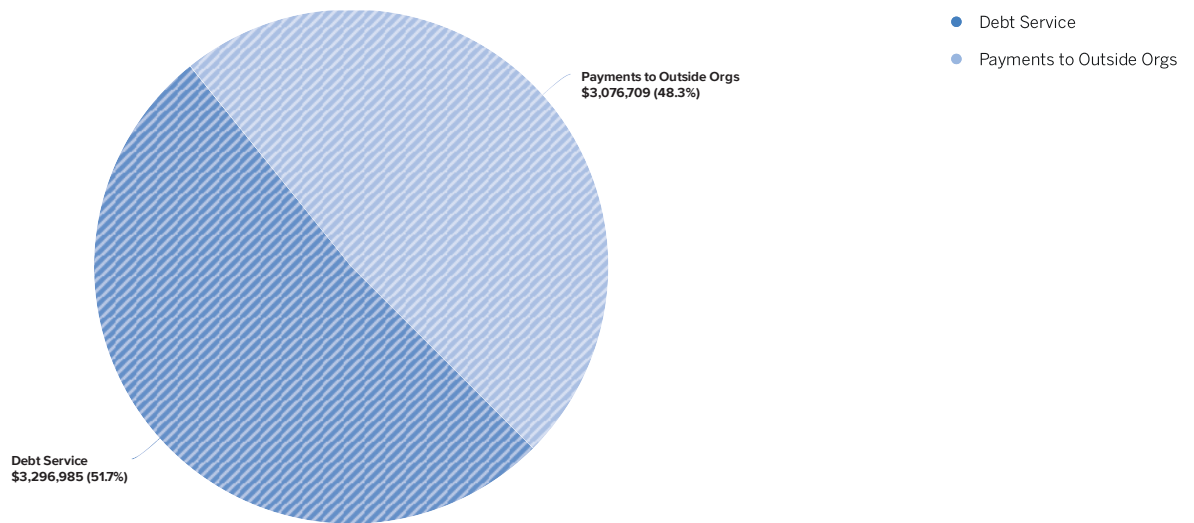
South Piedmont Community College (SPCC) offers education in a variety of ways: college transfer courses, career-enhancing learning through credit and non-credit courses, industry training & certifications, personal enrichment activities, and developmental education. In addition to the opportunities offered by SPCC, the Union County Early College (UCEC) is housed on SPCC's Old Charlotte Highway campus, using more than 5000 square feet of classroom and office space. UCEC provides Union County youth the opportunity to earn a high school diploma and an associate's degree, at no charge to the student or parents, in five years or less. SPCC's funding request to Union County for 2021-22 depicts an accurate picture of the funds needed to support SPCC's educational and training efforts in Union County. The College's mission is to foster life-long learning, student success, and workforce and community development. The funds requested will ensure that SPCC is doing its absolute best to train Union County's workforce to be high wage earners and, in turn, vital tax payers.

Department Analysis

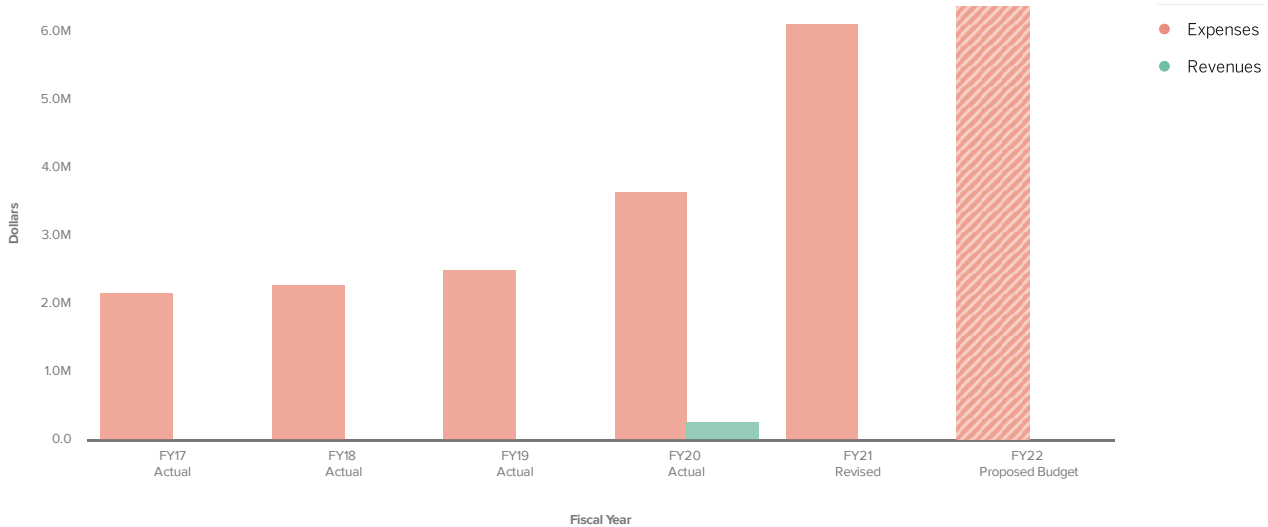
The 9.2 percent increase in total expenditures is related to both a 3.6 percent decrease to the annual debt service obligation of \$99,028, and an increase to direct support of \$350,000. In the fall of 2016, the voters approved a bond referendum providing for the construction, renovation, improvement, equipping and furnishing of facilities for South Piedmont Community College and the acquisition of land or rights-of-way if necessary. As a result, the required debt service payment on these project bonds will increase over time, however due to the County's aggressive debt payment policies, this obligation will decrease in FY 2022. The County currently carries \$12.55 million in debt obligation on behalf of SPCC, while the total debt needs have been estimated at \$68.14 million through 2031.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2021-22.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
South Piedmont Com College	\$ 6,373,694
Total	\$ 6,373,694

Enhancement Summary

Enhancement	Amount (\$)
SPCC Requested Funding Increase	350,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 272,649	\$ 0	\$ 0	0	0.00%
▶ Debt Proceeds	0	0	0	272,649	0	0	0	0.00%
▼ Expenses	2,168,840	2,289,414	2,505,245	3,655,247	6,122,722	6,373,694	250,972	3.94%
▶ Debt Service	322,677	311,145	430,859	1,428,538	3,396,013	3,296,985	-99,028	-3.00%
▶ Payments to Outside Orgs	1,846,163	1,978,269	2,074,386	2,226,709	2,726,709	3,076,709	350,000	11.38%
Revenues Less Expenses	\$ -2,168,840	\$ -2,289,414	\$ -2,505,245	\$ -3,382,598	\$ -6,122,722	\$ -6,373,694	-250,972	-3.94%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
South Piedmont Com College	\$ 2,168,840	\$ 2,289,414	\$ 2,505,245	\$ 3,655,247	\$ 6,122,722	\$ 6,373,694	250,972	3.94%
Total	\$ 2,168,840	\$ 2,289,414	\$ 2,505,245	\$ 3,655,247	\$ 6,122,722	\$ 6,373,694	250,972	3.94%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
South Piedmont CC - Current	\$ 2,168,840	\$ 2,289,414	\$ 2,505,245	\$ 3,655,247	\$ 6,122,722	\$ 6,373,694	250,972	3.94%
Total	\$ 2,168,840	\$ 2,289,414	\$ 2,505,245	\$ 3,655,247	\$ 6,122,722	\$ 6,373,694	250,972	3.94%

Department Mission

To list, appraise, assess and collect ad valorem taxes on all real and personal property located in Union County in compliance with C General Statutes while providing exceptional customer service to both internal and external customers.

Department Services Provided

Tax Administration is composed of three divisions: Appraisal, Assessment, and Revenue Collections. The Appraisal Division is responsible for identifying, measuring, and appraising all real property located in Union County. The Assessment Division is responsible for the listing and appraising of personal property, administration of all tax relief programs, the maintenance of all land records/GIS mapping, and providing centralized addressing for Union County. The Revenue Collections Division is responsible for the collection and enforcement of ad valorem taxes for Union County and several municipalities. The division provides collection services for Union County Public Works. In addition, department staff maintains accounts for over 300,000 annual tax bills for tax collection, provides customer service for both internal and external stakeholders, and compiles data as necessary for countrywide reports.

Department FY 2022 Discussion

Tax Administration has a number of goals and objectives to be accomplished in FY2022:

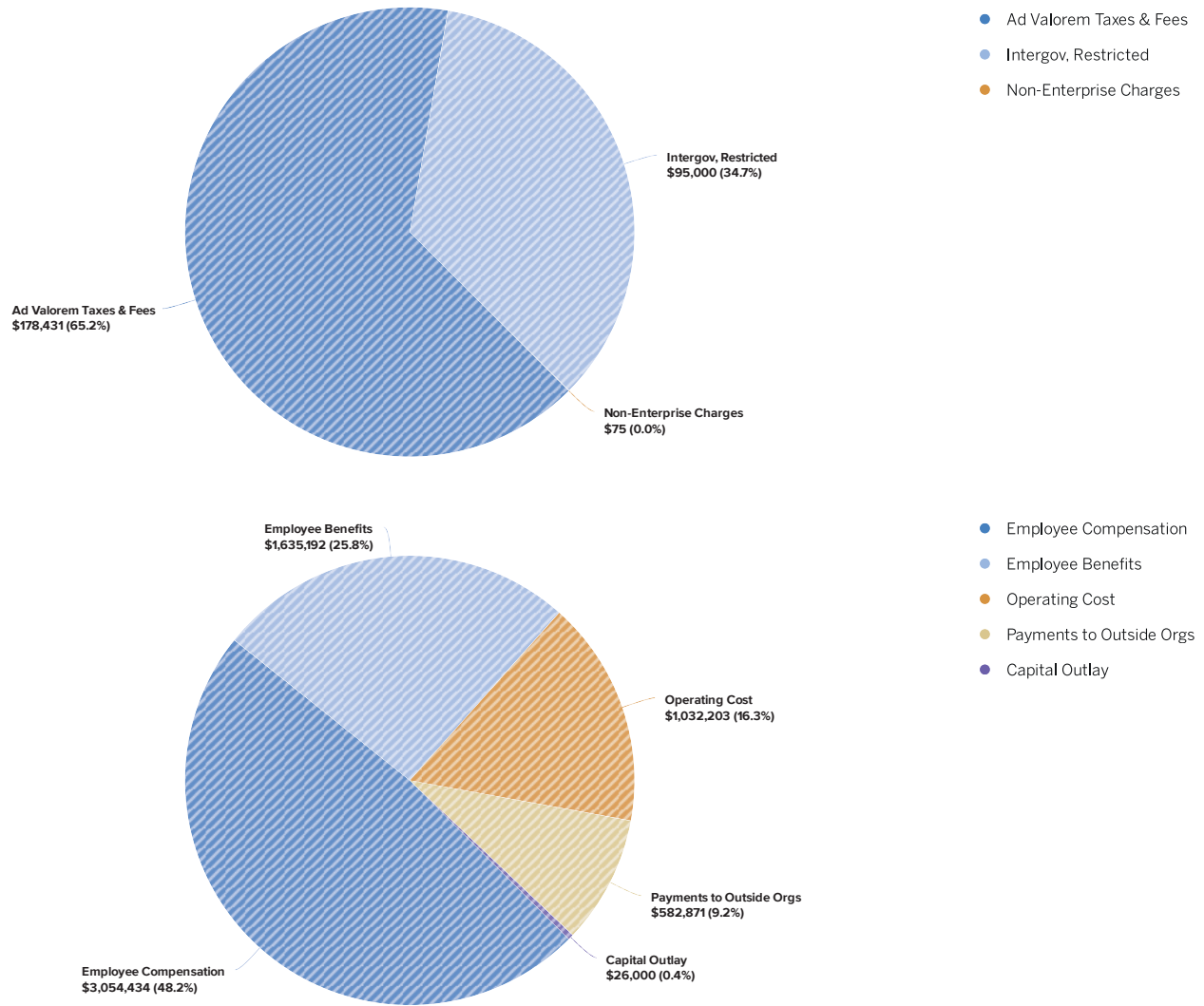
- Continuation and completion of the work associated with the 2021 revaluation.
- Full implementation of Pictometry in all work processes and verification of data.
- Implementation of new technologies requested in the FY22 budget to improve efficiencies and data accuracy in land records.
- Realignment of key staff positions to strengthen our organizational structure in anticipation of upcoming staff retirements.
- Establishment of robust guidelines related to the business audit program.
- Perform a thorough audit of all work processes in preparation for the application of the Certificate of Excellence in Assessment Administration awarded by IAAO

Department Analysis

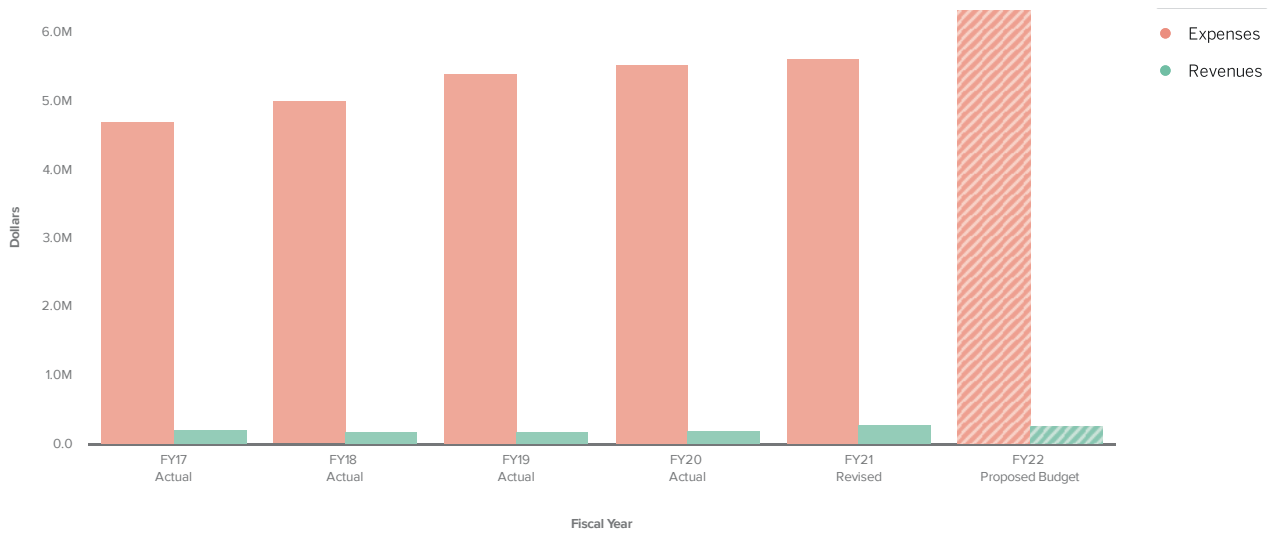
The County Manager's FY 2022 Proposed Budget for this department includes a 8 percent increase over the prior year. Increases in employee compensation and benefits are attributed to the annualization of merit increases from FY 2021, full-year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. These impacts are consistent across the county due to the implementation of strategies used to reduce costs during the COVID-19 response.

- Accounting Technician New Position-\$40,140
- Just Appraised Software with Exclusion Software-\$52,000
- Reclass Field Data Collection Specialist to Real Estate Appraisal Technician-\$35,919
- Comper and Comper for Citizen-Online Real Property Comparable Sales Data Application-\$24,000
- Reclass 2 PT Field Data Collector to FT Field Data Collector-\$28,882

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Assessment	\$ 2,224,365
Real Estate Appraisal	1,465,795
Revenue Collections	974,033
Tax Administration	1,393,000
Total	\$ 6,057,194

Enhancement Summary

Enhancement	Amount (\$)
Accounting Technician New Position FT(1.0 FTE) in Revenue Collections for Customer Service	40,097.00
Comper and Comper for Citizen-Online Real Property Comparable Sales Data Application for Real Estate Appr.	24,000.00
Just Appraised Software with Exclusion Application for Assessment	52,000.00
Convert (2) PT Field Data Collector to FT Field Data Collector (0.72 FTE to 1.0 FTE)	28,839.00
Reclass Field Data Collection Specialist to Real Estate Appraisal Technician	35,919.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 226,281	\$ 201,207	\$ 189,631	\$ 215,568	\$ 303,506	\$ 273,506	-30,000	-10.97%
▶ Ad Valorem Taxes & Fees	142,649	114,700	101,461	126,452	178,431	178,431	0	0.00%
▶ Interfund Transfers	0	0	0	0	30,000	0	-30,000	--
▶ Intergov, Restricted	82,014	84,703	87,167	88,192	95,000	95,000	0	0.00%
▶ Non-Enterprise Charges	199	120	110	90	75	75	0	0.00%
▶ Other Revenue	1,419	1,684	894	833	0	0	0	0.00%
▼ Expenses	4,715,526	5,026,695	5,425,141	5,549,428	5,632,957	6,330,700	697,743	11.02%
▶ Capital Outlay	107,872	52,835	0	0	23,977	26,000	2,023	7.78%
▶ Employee Benefits	1,366,983	1,516,774	1,693,020	1,725,301	1,382,426	1,635,192	252,766	15.46%
▶ Employee Compensation	2,252,376	2,356,985	2,579,401	2,762,608	2,923,637	3,054,434	130,797	4.28%
▶ Interdepartmental Charges	-117,621	-123,518	-117,621	0	0	0	0	0.00%
▶ Operating Cost	904,404	1,013,665	1,038,741	849,473	1,064,209	1,032,203	-32,006	-3.10%
▶ Payments to Outside Orgs	201,512	209,955	231,600	212,046	238,708	582,871	344,163	59.05%
Revenues Less Expenses	\$ -4,489,245	\$ -4,825,489	\$ -5,235,510	\$ -5,333,861	\$ -5,329,451	\$ -6,057,194	-727,743	-12.01%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	47.00	51.00	51.00	53.05	53.00	55.00	2.00	3.77%
Part-Time-Benefited	0.00	0.23	0.23	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	3.36	1.67	1.67	1.39	1.39	0.67	-0.72	-51.80%
Total Full Time Equivalents	50.36	52.90	52.90	54.44	54.39	55.67	1.28	2.35%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance O	2021-22 Variance O
Assessment	\$ 0	\$ 1,898,263	\$ 2,151,890	\$ 2,201,927	\$ 1,998,888	\$ 2,224,365	225,477	10.14%
Real Estate Appraisal	0	1,094,501	1,290,527	1,279,812	1,310,182	1,465,795	155,613	10.62%
Revenue Collections	1,151,661	1,132,091	1,155,673	1,205,142	1,142,855	1,247,464	104,609	8.39%
Tax Administration	3,563,865	901,841	827,050	862,547	1,181,032	1,393,075	212,043	15.22%
Total	\$ 4,715,526	\$ 5,026,695	\$ 5,425,141	\$ 5,549,428	\$ 5,632,957	\$ 6,330,700	697,743	11.02%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance O	2021-22 Variance O
Appraisal	\$ 0	\$ 486,598	\$ 1,290,527	\$ 1,279,812	\$ 1,310,182	\$ 1,465,795	155,613	10.62%
Assessment	0	435,411	484,392	2,184,419	1,998,888	2,224,365	225,477	10.14%
Delinquent Collections	0	309,174	502,013	6,050	0	0	0	0.00%
GIS Land Records	0	502,375	558,973	9,725	0	0	0	0.00%
Motor Vehicle Assessment	0	137,478	98,932	0	0	0	0	0.00%
New Construction	0	303,939	0	0	0	0	0	0.00%
Personal Property Appraisal	0	609,681	725,817	4,894	0	0	0	0.00%
Revaluation	0	303,963	0	0	0	0	0	0.00%
Revenue Administration	1,151,661	0	0	0	0	0	0	0.00%
Revenue Collections	0	685,440	554,728	1,199,092	1,142,855	1,247,464	104,609	8.39%
Tax Administration	3,563,865	901,841	827,050	862,547	1,181,032	1,393,075	212,043	15.22%
Tax Relief Programs	0	350,796	382,709	2,890	0	0	0	0.00%
Total	\$ 4,715,526	\$ 5,026,695	\$ 5,425,141	\$ 5,549,428	\$ 5,632,957	\$ 6,330,700	697,743	11.02%

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Department Mission

To serve the residents of Union County and internal County business partners by providing reliable and efficient transportation services in a safe, cost-effective manner.

Department Services Provided

The Transportation Department is comprised of 57 staff, including 9 administrative positions that complete logistics, customer service, and fiscal work, 3 fleet service workers, and 45 drivers (8 FT, 5 BPT, and 32 PT). Our team utilizes 24 vehicles to provide transit services to Union County residents to improve and enhance their quality of life by enabling access to medical care, educational opportunities, jobs, and other resources to conduct daily living activities and enjoy recreational opportunities. We transport all types of passengers living in both the rural and urbanized areas of the County, with a primary focus on those with mobility issues, special needs, residents who would like to go to work, and the elderly.

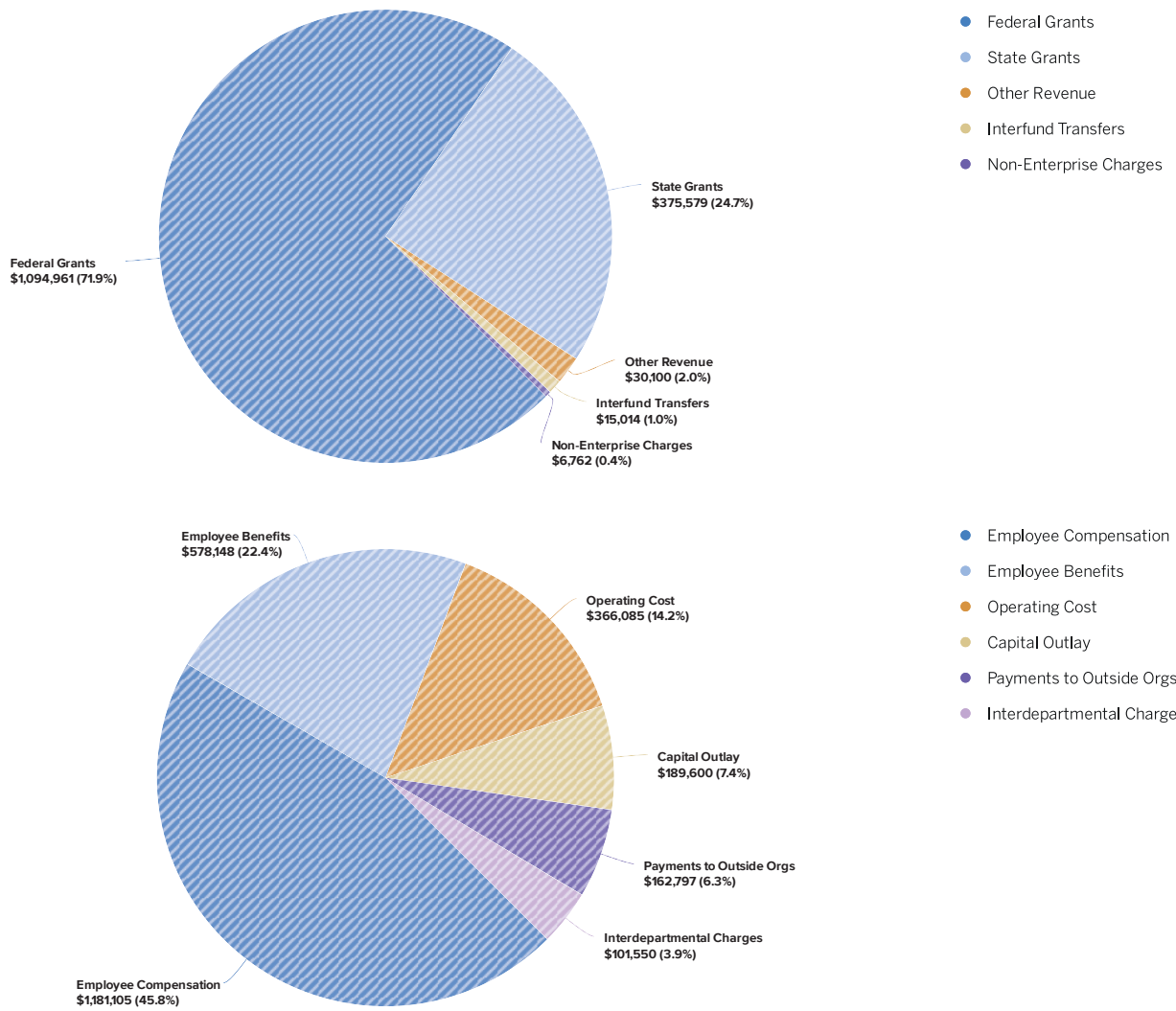
Department FY 2022 Discussion

As the population of Union County grows, so does the demand for transportation services. This is especially true for seniors and low-income families. Union County's population is expected to increase 24.6% in the next 10 years, and the senior adult population age 65+ is expected to increase by 133%. Pre-COVID, Transportation's trips had increased from the year prior by over 40%. With the growing need for transportation in our County and the increased complexity of providing service safely, we request conversion of 8 PT to 4 FT drivers to allow us to better meet existing service demands, and post-COVID, potentially expand service areas/times. Safety is a strong motivating factor behind this conversion request. Accidents result in lost productivity, down-time and expenses for vehicle repairs, and most importantly result in risk of harm to our most valuable assets – our drivers and the passengers we transport. As a department, we have performance measures that we use to understand the needs of our business. One of those safety measures is Safety events per 100k Vehicle Revenue Miles (VRM), which tells us the type of accidents we are having and who is having them. By examining this information, we find that PT drivers historically have a higher rate of preventable accidents than BPT/FT drivers, likely due to a reduced amount of time on the road. Conversion of PT to FT drivers will allow drivers to gain more experience behind the wheel, reducing risk to the County and our passengers. PT driver positions are also more challenging to fill and retain. A higher turnover rate results in wasted resources, including increased costs and staff time, recruiting, interviewing, onboarding, and training new staff. Competition to recruit PT drivers without benefits has become greater over the past few years and recruiting a pool of qualified candidates has grown even more difficult due to COVID. Several of our PT drivers have retired due to COVID exposure concerns. With increased competition from local school districts offering higher base wages to drivers, and a strong economy driving higher wages for all types of jobs - not just transportation - there are many options for the talent pool. We also find that FT drivers tend to take more ownership of their position, equipment, vehicle, etc., than PT staff, which results in more professional service overall.

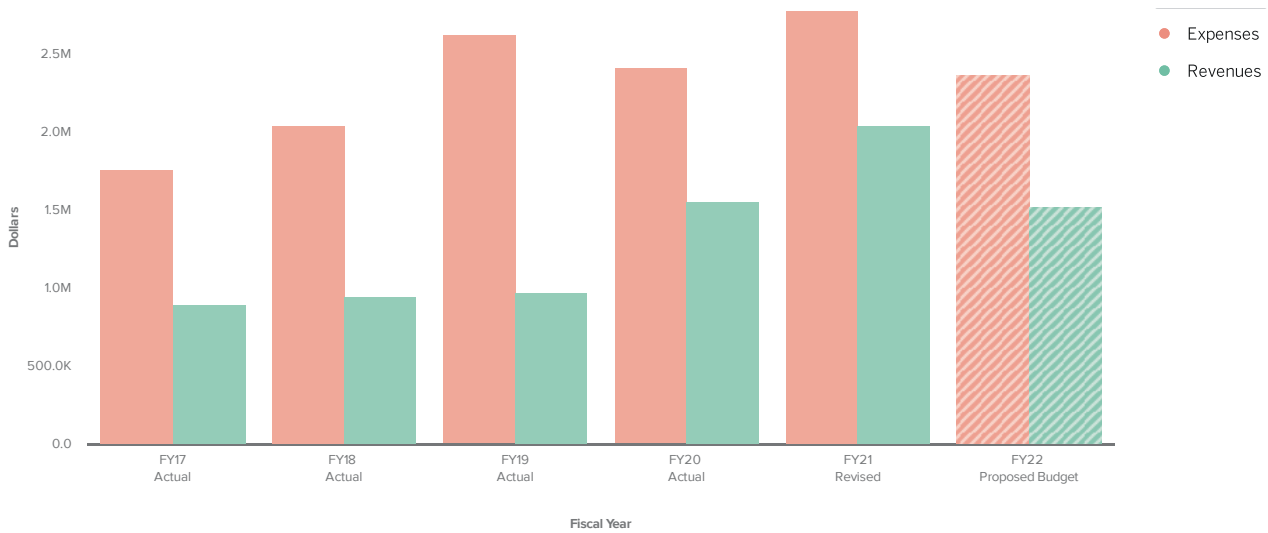
Department Analysis

The Manager's Proposed Budget for FY 2022 reflects a 28.0% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increases can be attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. The proposed budget recommends the conversion of 8 Part Time Drivers to 4 Full Time Drivers. The costs associated with this expansion will be covered by pandemic related funding, which is captured in the Multi-Year fund (300 Fund). There is no related cost impact to the General Fund (101 Fund) for this expansion.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Transportation	853,770
Total	853,770

Enhancement Summary

Enhancement	Amount (\$)
Convert 8 Drivers from PT (3.36 FTE) to 4 FT (4.0 FTE), Allocated in 101 (1.68 FTE) and 300 (2.32 FT)	0.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
▼ Revenues	901,546	955,287	982,065	1,562,144	2,046,343	1,522,416	-523,927	-34.41%
▶ Federal Grants	465,822	587,646	609,851	752,395	1,197,751	1,094,961	-102,790	-9.39%
▶ Interfund Transfers	0	0	0	2,666	667,480	15,014	-652,466	-4,345.72%
▶ Non-Enterprise Charges	10,731	9,069	4,743	2,611	6,762	6,762	0	0.00%
▶ Other Revenue	30,640	27,621	25,384	68,497	50,971	30,100	-20,871	-69.34%
▶ State Grants	394,352	330,951	342,087	735,975	123,379	375,579	252,200	67.15%
▼ Expenses	1,773,333	2,049,857	2,630,469	2,418,873	2,784,449	2,376,186	-408,263	-17.18%
▶ Capital Outlay	266,029	180,459	337,128	219,097	333,849	189,600	-144,249	-76.08%
▶ Employee Benefits	441,671	509,356	598,494	620,590	532,729	578,148	45,419	7.86%
▶ Employee Compensation	936,537	1,001,929	1,146,992	1,106,156	1,318,646	1,181,105	-137,541	-11.65%
▶ Interdepartmental Charges	-277,760	-79,153	-121,293	-32,958	-113,375	-101,550	11,825	11.64%
▶ Operating Cost	406,640	427,546	521,826	358,874	549,803	366,085	-183,718	-50.18%
▶ Payments to Outside Orgs	216	9,720	147,322	147,114	162,797	162,797	0	0.00%
Revenues Less Expenses	-871,787	-1,094,570	-1,648,403	-856,729	-738,106	-853,770	-115,664	-13.55%

Department FTE Summary*

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance %
Full-Time	17.08	20.31	19.99	16.06	17.00	18.68	1.68	9.88%
Part-Time-Benefited	6.25	10.73	11.33	4.75	4.25	4.25	0.00	0.00%
Part-Time-Non-Benefited	12.71	0.83	0.32	15.54	13.86	10.50	-3.36	-24.24%
Total Full Time Equivalents	36.04	31.87	31.64	36.35	35.11	33.43	-1.68	-4.78%

*The Department has an additional 2.32 FTEs in the Multi-Year Fund, which are not represented in this FTE Summary. These positions will be covered by pandemic related funding.

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Transportation	\$ 1,773,333	\$ 2,049,857	\$ 2,630,469	\$ 2,418,873	\$ 2,784,449	\$ 2,376,186	-408,263	-17.18%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Transportation Services	\$ 1,773,333	\$ 2,049,857	\$ 2,630,469	\$ 2,418,873	\$ 2,784,449	\$ 2,376,186	-408,263	-17.18%

Department Mission

Union County Public Schools (UCPS) bases its strategic plan and all its operations on the following principles: Leadership, Customer-Driven Quality, Results Orientation, Organizational Responsibility and Citizenship, Partnership Development, Management by Fact, Long-Range Outlook, Design Quality and Prevention, Fast Response, Employee Participation and Development, Continuous Improvement, Alignment, Systems Thinking, Fairness and Equity.

Department FY 2022 Analysis

The recommended budget is aligned to the Board of Education's Mission: Ensure all students are equipped to succeed in college, career and life and to reduce gaps in student achievement. Union County Public School's FY 2022 budget request includes a total increase of \$8,088,671.

Additional funding is targeted to the following five major categories:

I. Redirects (Internal Redirects) – \$2,110,000

II. Sustaining Operations - \$3.74 million

- Facilities and Insurance
- Salaries and Benefits; projected step increases and benefits for certified (5%) and non-certified (3%) staff

III. Investing in Employees - \$5.25 million

- Compensation Study - Market Adjustment for Transportation and Support Staff
- Supplemental Increases - Teachers, Nurses, Psychologist and Social Workers
- Bus Driver Salary Increases - Average \$1 per hour

IV. Student Growth - \$1 million

- Student Enrollment Growth and Charter School Enrollment Projections

V. Program Expansion/New Initiatives - \$211,500

- Athletics – Additional supplemental pay for High School Athletic Directors
- Technology Services – Cybersecurity Network Position

The County Manager and the Board of County Commissioners recognize and understand the vital importance of prioritizing education funding, and the important role public education plays in maintaining a vibrant and safe community. With this in mind, the County Manager proposes an annual increase to school funding in the amount of \$5,500,000, or 68 percent of the requested funding.

This recommendation allows for strategically funding needs such as facilities maintenance, completing state mandated salary increases for certified & non-certified staff, an increase to supplement increases for classroom teachers, school nurses, psychologists and social workers. Additionally, this funding would allow for an increase in the hourly rate for bus drivers, compensation market adjustments for transportation and support staff. As this recommendation is not the full amount of the UCPS request it is anticipated the supplement increases would be implemented at January 2022.

The operational capital budget for UCPS is recommended to continue at the FY 2021 level of \$18,475,663. This does not provide funding for all of the UCPS operational capital requests. The manager recommends that UCPS use prior year CIP project savings in the amount of \$600,000 for requests that are not covered in the recommended budget.

FY 2021 Adopted County Operating Appropriation - \$106,046,097

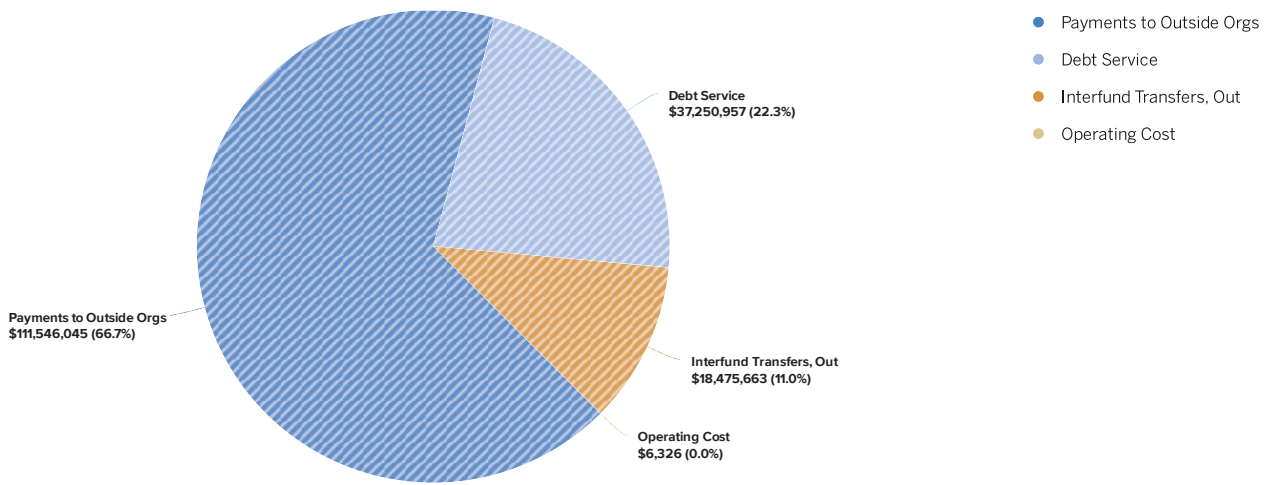
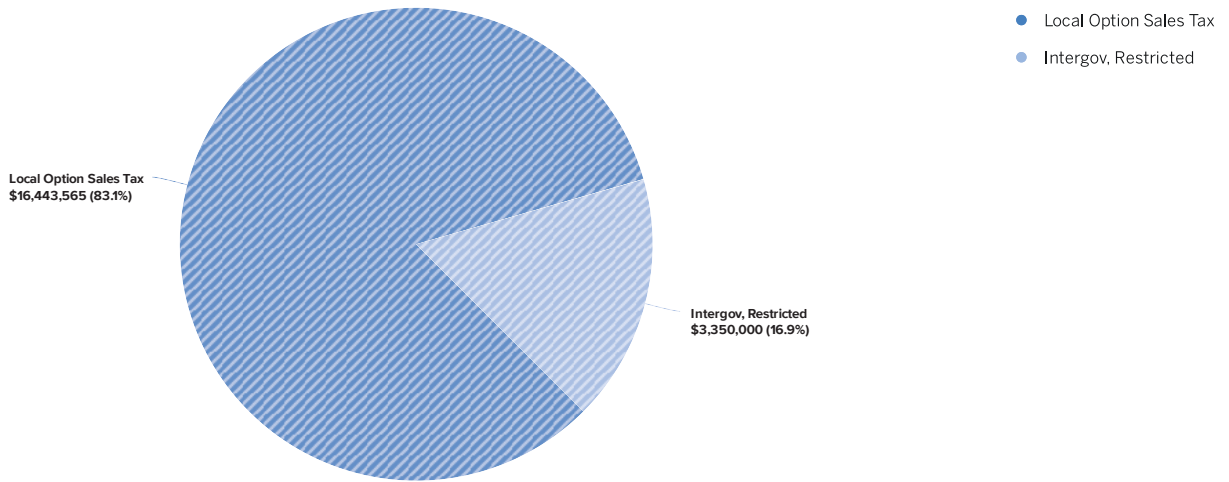
FY 2022 Recommended Increase over Prior Year - \$5,500,000

FY 2022 Recommended County Operating Appropriation - \$111,546,045

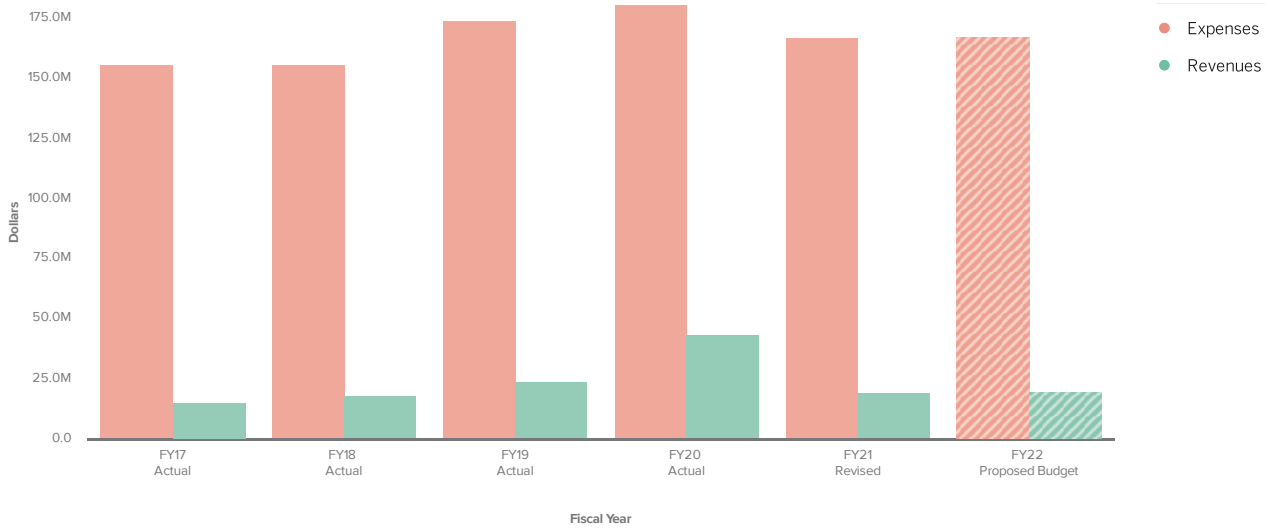
FY 2022 Recommended County Operating Capital Appropriation - \$18,475,663

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 22 Net Program Costs
Schools Direct Support	\$ 141,979,100
Schools Indirect Support	5,506,326
Total	\$ 147,485,426

Enhancement Summary

Enhancement	Amount (\$)
Union County Public Schools (UCPS) FY 2022 Requested Increase	5,500,000.00

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
▼ Revenues	\$ 15,408,867	\$ 17,925,535	\$ 24,071,010	\$ 43,513,262	\$ 19,453,081	\$ 19,793,565	340,484	1.72%
▶ Debt Proceeds	0	269,831	0	18,586,438	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	0	316,829	0	-316,829	--
▶ Interfund Transfers	0	835,000	5,800,000	5,500,000	0	0	0	0.00%
▶ Intergov, Restricted	3,366,082	3,041,445	3,196,385	3,207,471	3,350,000	3,350,000	0	0.00%
▶ Investment Revenue	20,117	328,352	853,624	1,145,345	247,500	0	-247,500	--
▶ Local Option Sales Tax	12,022,668	13,389,182	14,221,000	15,074,008	15,298,752	16,443,565	1,144,813	6.96%
▶ Other Revenue	0	61,724	0	0	240,000	0	-240,000	--
▼ Expenses	155,774,370	155,643,558	173,542,844	180,171,419	167,073,664	167,278,991	205,327	0.12%
▶ Capital Outlay	79,895	0	0	88,500	0	0	0	0.00%
▶ Debt Service	42,626,080	42,395,803	53,299,254	51,613,092	38,524,246	37,250,957	-1,273,289	-3.42%
▶ Fund Balance Contribution	0	0	0	0	32,773	0	-32,773	--
▶ Interfund Transfers, Out	17,749,200	15,515,188	19,125,969	24,683,245	18,792,492	18,475,663	-316,829	-1.71%
▶ Operating Cost	445,896	497,287	482,647	454,422	411,647	6,326	-405,321	-6,407.43%
▶ Payments to Outside Orgs	94,873,298	97,235,280	100,634,974	103,332,160	109,312,506	111,546,045	2,233,539	2.00%
Revenues Less Expenses	\$ -140,365,503	\$ -137,718,023	\$ -149,471,834	\$ -136,658,157	\$ -147,620,583	\$ -147,485,426	135,157	0.09%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Schools Direct Support	\$ 154,920,115	\$ 154,827,450	\$ 171,534,278	\$ 178,987,130	\$ 165,728,727	\$ 161,772,665	-3,956,062	-2.45%
Schools Indirect Support	854,254	816,108	2,008,566	1,184,289	1,344,937	5,506,326	4,161,389	75.57%
Total	\$ 155,774,370	\$ 155,643,558	\$ 173,542,844	\$ 180,171,419	\$ 167,073,664	\$ 167,278,991	205,327	0.12%

Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance ⓘ	2021-22 Variance ⓘ
Fines and Forfeiture Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 240,000	\$ 0	-240,000	--
UCPS Capital Outlay	60,375,280	57,910,991	71,260,510	76,045,037	57,149,909	55,726,620	-1,423,289	-2.55%
UCPS Current Expense	94,544,835	96,916,459	100,273,768	102,942,093	108,578,818	106,046,045	-2,532,773	-2.39%
UCPS Current Indirect Support	715,118	742,505	1,955,979	799,933	788,108	5,506,326	4,718,218	85.69%
UCPS Radio Program	139,136	73,603	52,587	384,356	316,829	0	-316,829	--
Total	\$ 155,774,370	\$ 155,643,558	\$ 173,542,844	\$ 180,171,419	\$ 167,073,664	\$ 167,278,991	205,327	0.12%

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Department Mission

The Union County Veterans Services Office (VSO) assists veterans and their family members in obtaining access to federal, state, and county benefits and entitlements based on their service in the United States Armed Forces and auxiliary services.

Department Services Provided

Available services include but are not limited to the following: 1) explanation of veteran benefits; 2) filing claims for compensation, health care, pension, education, burial and more; 3) scheduling transportation to Veterans Affairs (VA) medical appointments and VA approved civilian doctors' appointments (under the Community Care Partner Program); 4) home/facility visits for house bound veterans and family members; and 5) providing referral services to other community agencies as needed.

The Veterans Services Office staff typically attend events to market and provide services for the veteran population of Union County. These events include: 1) Veterans' Coffees at three separate locations; 2) Homeless Veteran Stand-down; 3) Veterans Day Celebration (in conjunction with the City of Monroe); 4) VA Claims Clinics; 5) Veterans Resource Fair with South Piedmont Community College (SPCC) and Hospice of Union County (VSO), and the 6) Senior Health and Wellness Expo. VSOs offer a standardized marketing briefings to any community agency or group that would like to learn more about the services provided for veterans and their family members. Several marketing events were held via video, and two of the three community veterans coffees have resumed which the Veterans Services Office was asked to attend (May and June).

Department FY 2022 Discussion

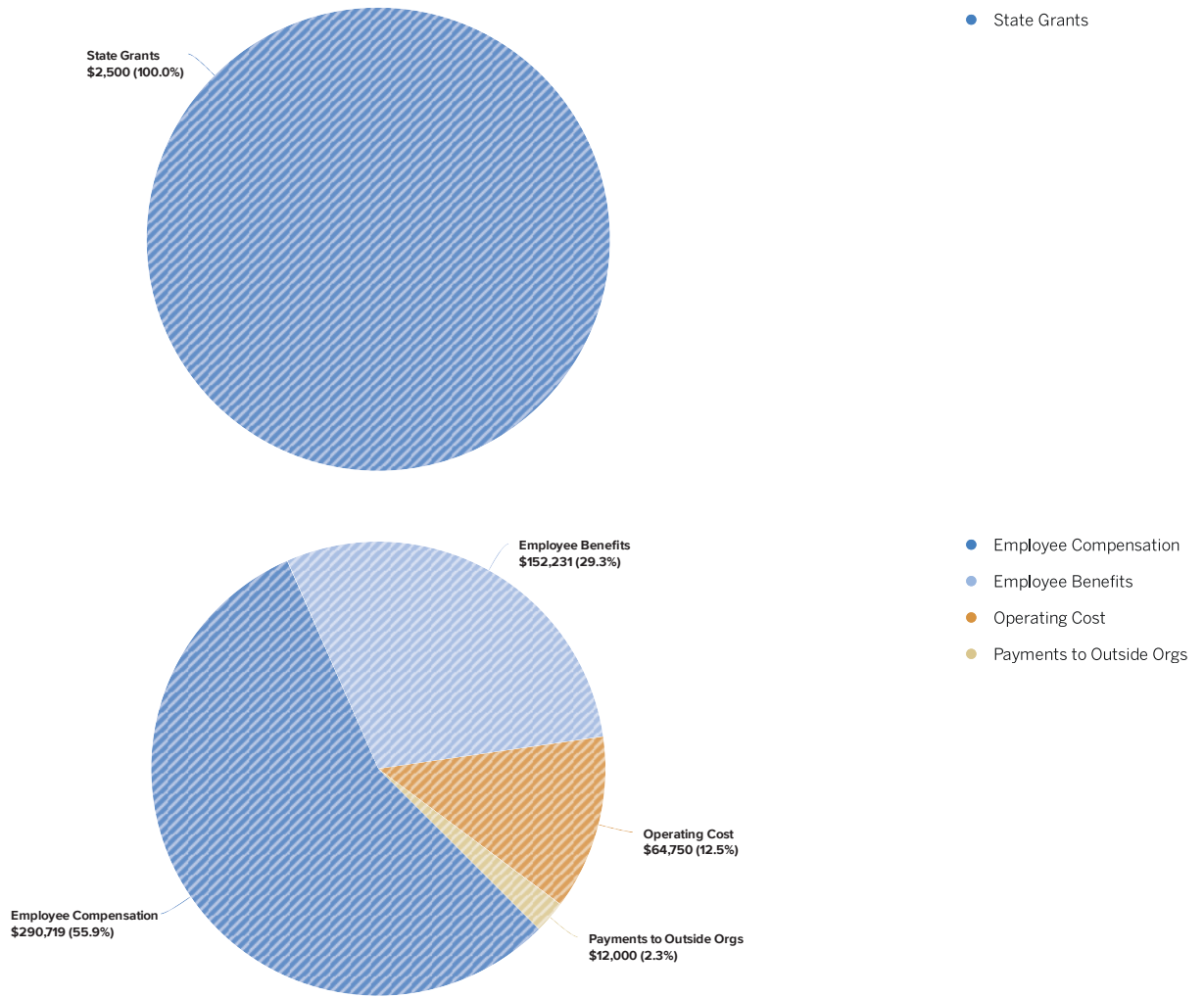
Two new Veterans Services Officers (VSOs) came on board in July and August of 2020. Both new VSOs were internal transfers and have immediately caught on to the position requirements and duties. Both VSOs completed their mandatory training through the North Carolina Division of Military and Veterans Affairs (NCDMVA), and both have successfully passed their accreditation exams.

As the COVID-19 pandemic continues, Union County VSOs have assisted via in-person appointments, and/or remotely if requested, processing claims for veterans and their families directly through to the VA. Younger generation and/or technologically capable clients have taken advantage of video appointments.

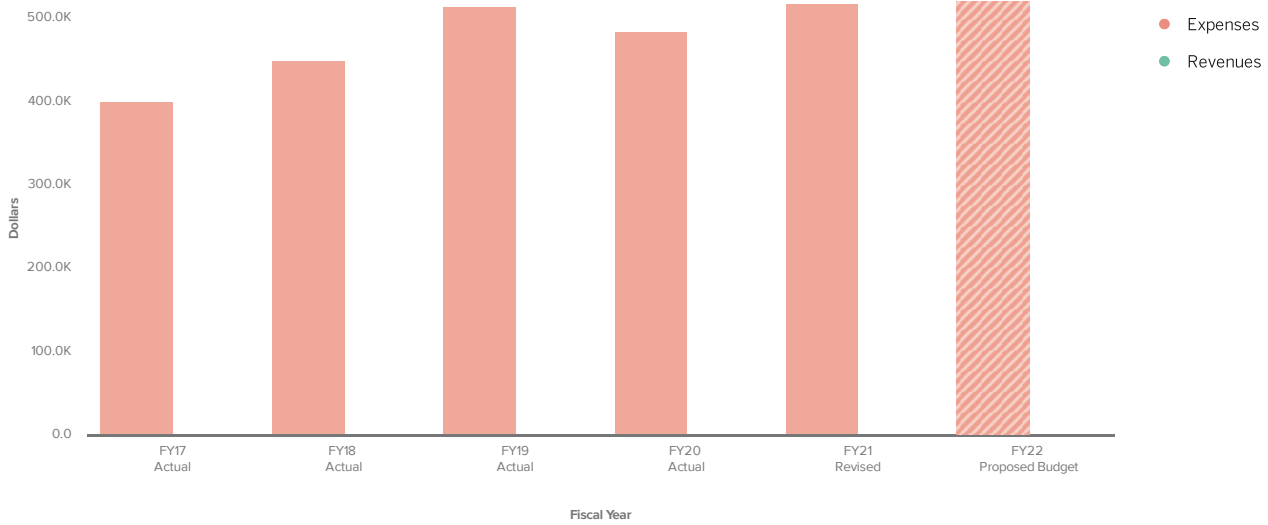
Department Analysis

The Manager's Proposed Budget for FY 2022 reflects a 3.9% net increase in total County expense over the budget adopted in FY 2021, primarily due to increases in employee benefits and compensation costs. These increases can be attributed to the annualization of merit increases from FY 2021, full year funding of positions that were partially funded due to the FY 2021 hiring freeze, and the restoration of OPEB benefits. The Manager's Proposed Budget does not include any enhancements for this department.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

FY 22 Net Program Costs	
Veterans Services	\$ 517,200
Total	\$ 517,200

Department Revenue & Expenditure Summary

Collapse All	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
▼ Revenues	\$ 2,130	\$ 2,175	\$ 2,216	\$ 2,182	\$ 2,500	\$ 2,500	0	0.00%
▶ State Grants	2,130	2,175	2,216	2,182	2,500	2,500	0	0.00%
▼ Expenses	399,400	449,755	513,394	483,209	516,675	519,700	3,025	0.58%
▶ Employee Benefits	118,052	131,915	149,115	145,093	134,766	152,231	17,465	11.47%
▶ Employee Compensation	185,889	200,047	224,612	261,576	292,745	290,719	-2,026	-0.70%
▶ Operating Cost	83,460	105,793	127,667	64,540	77,164	64,750	-12,414	-19.17%
▶ Payments to Outside Orgs	12,000	12,000	12,000	12,000	12,000	12,000	0	0.00%
Revenues Less Expenses	\$ -397,270	\$ -447,580	\$ -511,178	\$ -481,028	\$ -514,175	\$ -517,200	-3,025	-0.58%

Department FTE Summary

Position Type	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised Budget	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Full-Time	4.02	4.02	4.02	5.06	5.00	5.00	0.00	0.00%
Part-Time-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part-Time-Non-Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Total Full Time Equivalents	4.02	4.02	4.02	5.06	5.00	5.00	0.00	0.00%

Expenditures by Program

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Veterans Services	\$ 399,400	\$ 449,755	\$ 513,394	\$ 483,209	\$ 516,675	\$ 519,700	3,025	0.58%

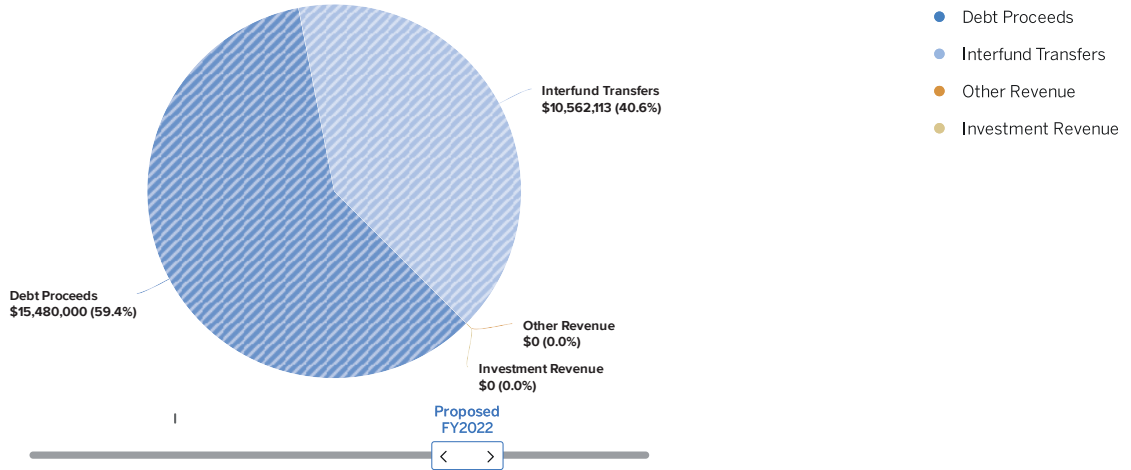
Expenditures by Subprogram

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Revised	FY22 Proposed Budget	2021-22 Variance	2021-22 Variance
Veterans Services	\$ 399,400	\$ 449,755	\$ 513,394	\$ 483,209	\$ 516,675	\$ 519,700	3,025	0.58%

General Capital Program

FY 2022-2027 Proposed Capital Improvement Program

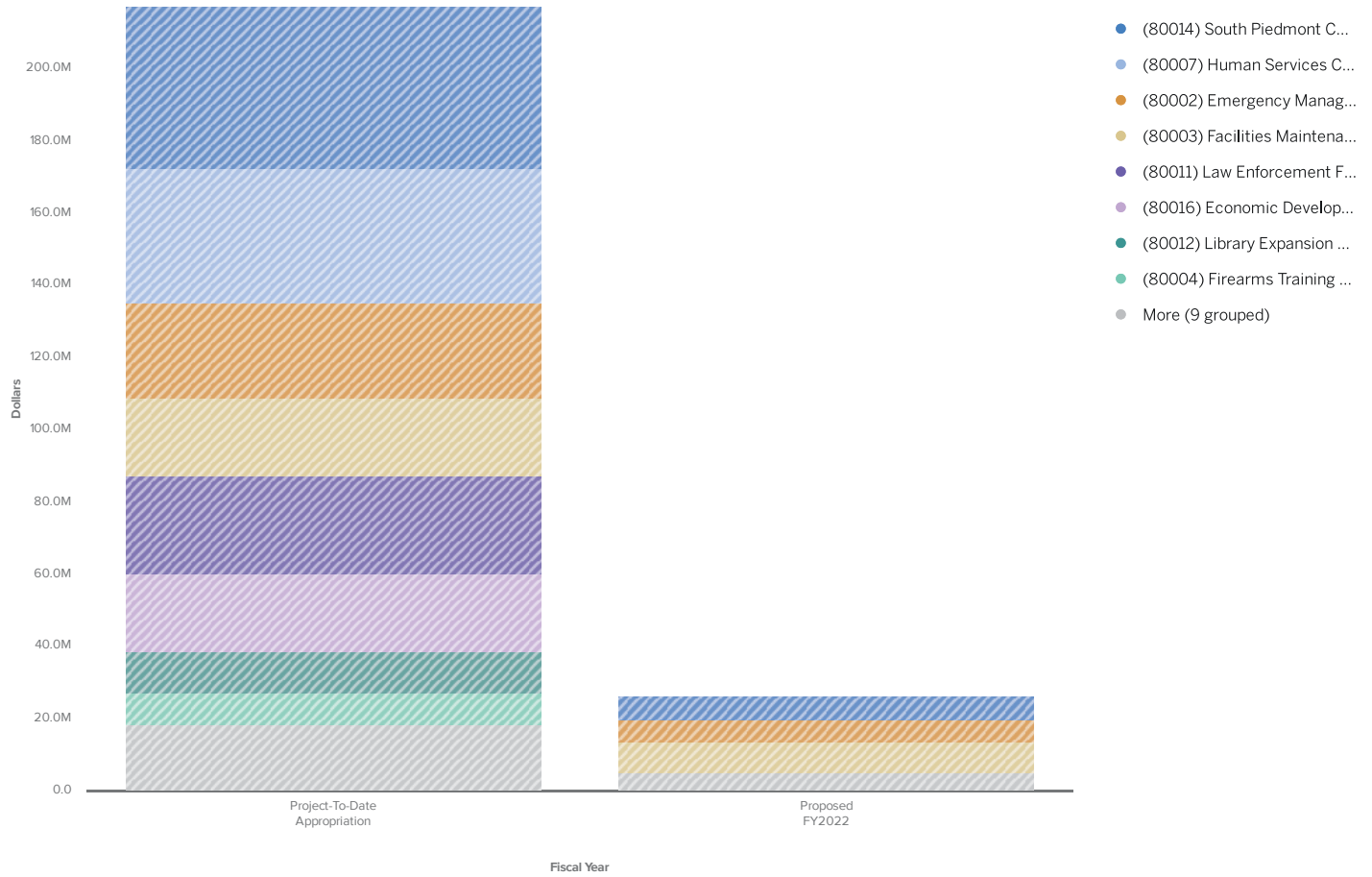
Funding by Source



Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 125,145,137	\$ 15,480,000
(4710) GO BOND PROCEEDS	112,884,230	15,480,000
(4717) GO BOND PROCEEDS PREMIUM	6,709,231	0
(4730) INSTALLMENT FINANCING PROCEEDS	5,551,676	0
▼ Interfund Transfers	83,840,950	10,562,113
(4010) IFT FROM GENERAL FUND	73,250,468	10,562,113
(4015) IFT FROM DEBT RESERVE FUND	4,136,882	0
(4051) IFT FROM LIBRARY CAPITAL PRJ F	3,483,000	0
(4020) IFT from EMS Fund	1,313,100	0
(4066) IFT FROM SOLID WASTE OPERATING FUND	580,000	0
(4061) IFT FROM WATER and SEWER OPERATING FD	477,500	0
(4012) IFT FROM SCHOOL RADIO FUND	275,000	0
(4026) IFT FROM FACILITIES ISF	125,000	0
(4021) IFT FROM INFORMATION TECH ISF	125,000	0
(4064) IFT FROM W & S CAPITAL FUND 601	75,000	0
▼ Other Revenue	6,675,008	0
(4820) MISC REVENUE-SALE OF PROPERTY	6,555,675	0
(4845) MISC REV-CAPITAL CONTRIBUTIONS	119,333	0
▼ Investment Revenue	1,394,511	0
(4812) INVEST EARNINGS-DEBT FUNDS	1,394,511	0
Total	\$ 217,055,606	\$ 26,042,113

Budget by Program by Fiscal Year



Program Summary

	Project-to-Date Appropriation	Proposed FY2022
(80000) Ag Center Facility Expansion & Improvements	\$ 2,934,934	\$ 800,000
(80001) Board of Elections	5,734,630	0
(80016) Economic Development	21,212,405	0
(80002) Emergency Management	26,177,162	5,922,933
(80003) Facilities Maintenance and Renewal	21,621,469	8,442,000
(80004) Firearms Training Range	8,826,665	0
(80005) Growth Management	400,000	100,000
(80007) Human Services Campus	37,205,593	0
(80008) IT Infrastructure & Enhancements	2,243,238	0
(80009) Jail Replacement and Expansion	3,122,629	2,800,000
(80010) Jesse Helms Park Development	977,195	500,000
(80011) Law Enforcement Facilities Expansion & Renovations	27,430,016	0
(80012) Library Expansion and Development	11,615,095	0
(80013) Park Development and Renewal	557,067	825,000
(80017) Solid Waste Facilities	580,000	0
(80014) South Piedmont Community College	44,849,508	6,652,180
(80015) Tax Assessment Software Replacement	1,568,000	0
Total	\$ 217,055,606	\$ 26,042,113

General Capital Program

The six-year General Capital Program (GCP) reflects the capital needs of the General Government within Union County. Included in this program are projects that provide for the general services of government, including areas such as law enforcement, parks and recreation, libraries, information technology infrastructure, South Piedmont Community College, and others.

The projects included in this program comply with the requirements of the Union County Capital Improvement Program Management Policy.

The projects included in this program effect current and future operating budget appropriation. As part of the capital budgeting process, departments are required to estimate what the anticipated future operating budget impact will be. The operating budget impact is simply an estimate, and as the projects develop, estimates will become more defined as the projects mature. The anticipated operating budget impact includes appropriations for annual debt service, new positions and operating expenditures, change in maintenance costs, and variations in annual revenues.

The County strives to maintain fiscal sustainability while maintaining the County's infrastructure. The County's focus for funding projects for FY 2022 was to maintain current infrastructure and provide funding for critical infrastructure repairs needs. The major projects that will receive funding in FY 2022 include the following: generator replacements; building envelope and electrical infrastructure repairs for the Government Center; washer and dryer replacement, lock enhancements and block renovations at Union County Jail; park amenities improvements and a support building at the Event Center at Jesse Helms Park; a new camp store at Cane Creek Park; replacement of architectural panels at the Monroe Library; radio shop renovations; and radio replacement needs for Emergency Management to ensure continued access to communicate with entities that respond to public safety needs of the citizens of the County.

Program Highlights

The GCP consists of seventeen capital programs. The programs focus on specific capital improvement needs of specific departments within County Government

The majority of the GCP is comprised of Sheriff's Office and Jail Facilities, General County Facilities, South Piedmont Community College (SPCC), Economic Development and Emergency Management programs.

The Sheriff's Office and Jail Facilities programs includes replacement, expansion and renovation projects to existing and future facilities, as well as the Firearms Training and Qualification Range.

The majority of the General County Facilities program is comprised of renovations to the Historic Courthouse, building control upgrades and envelope repairs to the Government Center, and a few smaller maintenance and renewal projects.

The SPCC program is comprised of projects that includes expansion of the current facilities on the Monroe Campus, a new facility in Western Union County and a new STEM (Science, Technology, Engineering and Math) Building. The expansions include a MultiPurpose Building, Center for Technology and Allied Health, access control system, and renovations to Building A and B. The SPCC program also contains a few smaller technology and facility maintenance and renewal projects.

The Economic Development program provides for the purchase of 325+ acre industrial park in Union County. The Emergency Management program includes replacement of mobile radios and volunteer fire department air packs, radio towers, 911 Center Renovations and a new Emergency Services Complex.

Other GCP programs includes an additional new library in the South West region of the County, an Event Center at Jesse Helms Park, as well as future Park Development and Renewal. The Park Development program includes building renovations, equipment needs and new facilities at Cane Creek Park.

Operating Budget Impact

Given the new and expanded facilities recommended, it is anticipated that there will be significant increases in operating cost. These operating costs will become better defined as the projects and operating plans are further developed and are discussed on each individual program detail sheets.

Additionally, many of the enhancement projects generate both real dollar savings as well as efficiencies within the organization.

The debt impact, based on the GO Bonds is discussed on each program sheet in more detail and within the Debt Management section that discusses the County's total debt portfolio.

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Ag Center Facility Expansion & Improvements

80000

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for expansion or improvements at the Union County Agriculture Center. Expansion items include a feasibility study, design, and construction for the Event Center at Jesse Helms Park to serve the equestrian, livestock, and greater area needs of the community. Improvement items include the purchase of a digital display sign on Hwy 74.

Program Operating Budget Impact

The annualized operating budget impact for the Ag Center Facility Expansion & Improvements program will be \$247,068 for FY 2022. This increase is the operational cost for the Event Center at Jesse Helms Park that includes staff, utilities and basic facility maintenance services.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 2,934,934	\$ 0
(4010) IFT FROM GENERAL FUND	2,809,934	0
(4064) IFT FROM W& S CAPITAL FUND 601	75,000	0
(4021) IFT FROM INFORMATION TECH ISF	50,000	0
▼ Debt Proceeds	0	800,000
(4710) GO BOND PROCEEDS	0	800,000
Total	\$ 2,934,934	\$ 800,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80065) 4H Pavilion/Ancillary Facil	\$ 91,107	\$ 0
(80074) Ag Center Display Sign	100,706	0
(80166) Event Center JHP Support Building	0	800,000
(80119) JHP Improvements - 4H	2,743,121	0
Total	\$ 2,934,934	\$ 800,000

Program Summary

Program will provide for the ongoing need to update, implement, and purchase voting equipment as required by the State Board of Elections. Program also provides for renovations to Board of Election's facility and storage space for voting equipment.

Program Operating Budget Impact

The Board of Elections Renovation project will have an annualized operating cost of \$32,639 in FY 2022. The Board of Election Renovation is funded by the issuance of 2019B 2/3rds General Obligation Bonds in July of 2019. The maximum debt service impact (\$324,438) began in FY 2021 and will commence in FY 2040, for a total debt service impact of \$5,261,003.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 4,525,000	\$ 0
(4710) GO BOND PROCEEDS	4,525,000	0
▼ Interfund Transfers	1,157,630	0
(4010) IFT FROM GENERAL FUND	1,157,630	0
▼ Investment Revenue	52,000	0
(4812) INVEST EARNINGS-DEBT FUNDS	52,000	0
Total	\$ 5,734,630	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80107) Board of Elections Renovations	\$ 4,677,000	\$ 0
(80084) Board of Elections Voting Machines	1,057,630	0
Total	\$ 5,734,630	\$ 0

Emergency Management

80002

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the capital improvement needs of Emergency Management Services including Communications and Fire Services. Projects in this program include radio replacement, facilities renovations and expansion, radio towers and microwave replacements, and volunteer fire department air packs.

Program Operating Budget Impact

The majority of the operating budget impact for the Emergency Management program is related to the Emergency Services Complex. The Emergency Services Complex will require additional basic facility maintenance, utility cost and grounds keeping at approximately \$227,789 on an annualized basis beginning in FY 2023, the first full year of operation. The Emergency Service Complex is funded with 2019C General Obligation Bonds that were issued in August of 2019 and were approved by voters during the 2018 election. The annual maximum debt service impact is \$1,283,320 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$19,409,027.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 20,273,476	\$ 935,000
(4710) GO BOND PROCEEDS	14,859,984	935,000
(4717) GO BOND PROCEEDS PREMIUM	5,413,492	0
▼ Interfund Transfers	5,339,353	4,987,933
(4010) IFT FROM GENERAL FUND	4,486,253	4,987,933
(4020) IFT from EMS Fund	853,100	0
▼ Investment Revenue	445,000	0
(4812) INVEST EARNINGS-DEBT FUNDS	445,000	0
▼ Other Revenue	119,333	0
(4845) MISC REV-CAPITAL CONTRIBUTIONS	119,333	0
Total	\$ 26,177,162	\$ 5,922,933

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80104) 911 Center Renovations and Exp	\$ 830,000	\$ -101,699
(80109) Emergency Services Complex	16,147,350	0
(80163) Radio Backhaul	0	559,000
(80160) Radio Install Shop	60,000	935,000
(80106) Radio Microwave Replacement	744,000	-261,226
(80157) Radio Replacement	969,333	0
(80165) Radio Replacements	0	3,546,635
(80105) Radio Towers SW Union	2,520,335	0
(80085) Radios	1,522,652	-34,777
(80087) School Radio Bi-Directional	1,200,000	0
(80137) Unallocated Public Safety Fund	2,183,492	0
(80164) VFD Air Packs	0	1,280,000
Total	\$ 26,177,162	\$ 5,922,933

Facilities Maintenance & Renewal

80003

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for facilities maintenance and renewal at existing County facilities. Projects in this program include repairs at the Government Center and other facility related items. This program will also provide a long-term renovation plan for the Historic County Courthouse.

Program Operating Budget Impact

Many of the projects within the Facilities Maintenance and Renewal program will generate infrastructure efficiencies that have the potential to save the County money from an operating budget impact perspective. The Historic County Courthouse renovations will allow additional use of this facility for events that could generate additional revenue for the County.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 15,236,225	\$ 3,789,000
(4010) IFT FROM GENERAL FUND	10,974,343	3,789,000
(4015) IFT FROM DEBT RESERVE FUND	4,136,882	0
(4026) IFT FROM FACILITIES ISF	125,000	0
▼ Debt Proceeds	5,551,676	4,653,000
(4730) INSTALLMENT FINANCING PROCEEDS	5,551,676	0
(4710) GO BOND PROCEEDS	0	4,653,000
▼ Investment Revenue	833,568	0
(4812) INVEST EARNINGS-DEBT FUNDS	833,568	0
Total	\$ 21,621,469	\$ 8,442,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80146) Agriculture Center - Add Generator and Infrastructure	\$ 0	\$ 350,000
(80171) Animal Shelter - Replace UPS System	0	30,000
(80138) City of Monroe Donation	350,000	0
(80070) Comm Services Replacement/Ren	510,314	0
(80069) County Facilities Repair	2,110,828	900,000
(80072) Facilities AV Equipment	725,000	0
(80124) GC Upgrade Building Controls	0	675,000
(80123) Government Center - Building Envelope Repairs	250,000	1,350,000
(80142) Government Center - Electrical Infrastructure	140,000	900,000
(80147) Government Center - Replace Liebert Unit 3rd Floor Server Room	0	40,000
(80026) Government Facilities Renov	5,764,651	0
(80125) Historic Courthouse PH 3 Renovations	0	1,725,000
(80062) Historic Courthouse Renov	1,990,000	0
(80170) Judicial Center - Generator Replacement	0	225,000
(80172) Judicial Center - Server Room Split System Renewal	0	90,000
(80130) Library R&R	50,000	25,000
(80156) Main Library - Replace Metal Architectural Panels	0	568,000
(80131) Operating Capital County	800,000	550,000
(80132) Operating Capital UCISO	300,000	150,000
(80169) Radio Towers - HVAC System Replacement	0	64,000
(80173) UC Jail Replace Washers/Dryers	0	335,000
(80159) UC Progress Building	5,551,676	0
(80174) UCPS - Replace Generator	0	90,000
(80141) UCPS Debt Service Transfer	2,500,000	0
(80135) UCISO R&R	579,000	300,000
(80168) UPS Infrastructure Upgrades	0	75,000
Total	\$ 21,621,469	\$ 8,442,000

Firearms Training Range

80004

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the development of a Union County Sheriff's Office Firearms Training and Qualifications Range.

Program Operating Budget Impact

As other projects develop additional operating cost will be required but are unknown at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 8,267,838	\$ 0
(4010) IFT FROM GENERAL FUND	4,784,838	0
(4051) IFT FROM LIBRARY CAPITAL PRJ F	3,483,000	0
▼ Debt Proceeds	525,000	0
(4710) GO BOND PROCEEDS	525,000	0
▼ Investment Revenue	33,827	0
(4812) INVEST EARNINGS-DEBT FUNDS	33,827	0
Total	\$ 8,826,665	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80019) Firearms Range	\$ 8,805,665	\$ 0
(80103) Firearms Range Phase II	21,000	0
Total	\$ 8,826,665	\$ 0

Program Summary

Program provides for capital need for Growth Management. Growth Management facilitates well-designed, efficient, healthy, and safely built developments and structures. Responsibilities include long-range planning, zoning, building permitting, building inspection and development review. In coordination with state and federal laws, Growth Management ensures compliance with all county codes and regulations, including the North Carolina Building Code and Union County Zoning Ordinances. Program also provides capital funding assistance to NCDOT for various construction projects within Union County. Funding provided from the County will help the cost/benefit ratio for intersection-scale projects proposed within Union County.

Program Operating Budget Impact

No operating budget impact to the County.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 400,000	\$ 100,000
(4010) IFT FROM GENERAL FUND	400,000	100,000
Total	\$ 400,000	\$ 100,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80098) Planning - NC DOT Projects	\$ 400,000	\$ 100,000
Total	\$ 400,000	\$ 100,000

Human Services Campus

80007

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the replacement of the leased Human Services Facility through the construction of a Human Services Campus including parking, clinical space, administrative space, record storage, and related other necessary service areas. During FY 2018 the construction of the Human Services Campus was complete and the new facility is being utilized. This program remains in place for the next phases of improvements at the Human Services Campus that include a walking path.

Program Operating Budget Impact

The Human Services Campus was funded with County funds and therefore will not have a debt service impact to the County. Operating cost for the Human Service Campus include utilities, basic facility maintenance, grounds keeping, security staff and janitorial services at approximately \$1,405,232 on an annualized basis.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 37,205,593	\$ 0
(4010) IFT FROM GENERAL FUND	37,205,593	0
Total	\$ 37,205,593	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80057) Human Services Campus	\$ 37,205,593	\$ 0
Total	\$ 37,205,593	\$ 0

IT Infrastructure & Enhancements

80008

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for upgrades to the information technology infrastructure at County facilities. Upgrades include items such as network storage expansion, conversion to voice over internet protocol (VoIP) phone system, countywide document imaging, and other efficiency enhancements.

Program Operating Budget Impact

The countywide document imaging program requires an annual license subscription, two full time employees and two parts time employees for an annualized cost of \$286,563. The phone system requires an annual maintenance agreement and one full time employee for an annualized cost of \$123,570.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 2,243,238	\$ 0
(4010) IFT FROM GENERAL FUND	1,915,738	0
(4061) IFT FROM WATER and SEWER OPERATING FD	327,500	0
Total	\$ 2,243,238	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80046) I.T. Infrastructure	\$ 1,588,238	\$ 0
(80060) Phone System Upgrade	655,000	0
Total	\$ 2,243,238	\$ 0

Jail Maintenance, Replacement and Expansion

80009

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the maintenance and replacement of detention facilities including but not limited to medical space, office space, housing for female and juvenile detainees, housing for male detainees, related ancillary services, and other necessary services.

Program Operating Budget Impact

There will be minimum operating budget impact related to the maintenance and repair items for this program.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 967,500	\$ 2,800,000
(4710) GO BOND PROCEEDS	967,500	2,800,000
▼ Interfund Transfers	2,125,013	0
(4010) IFT FROM GENERAL FUND	1,665,013	0
(4020) IFT from EMS Fund	460,000	0
▼ Investment Revenue	30,116	0
(4812) INVEST EARNINGS-DEBT FUNDS	30,116	0
Total	\$ 3,122,629	\$ 2,800,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80126) Jail Door Controls and Locks	\$ 850,000	\$ 850,000
(80112) Jail Paint Jail Block Walls and Floors	0	1,950,000
(80113) Jail Replace Generator	395,000	0
(80018) Law Enforcement Jail Expansion	1,812,629	0
(80145) UC Jail - Domestic Water Alternate Source Piping	65,000	0
Total	\$ 3,122,629	\$ 2,800,000

Jesse Helms Park Development

80010

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the development of Jesse Helms Park as outlined in the various phases of the Jesse Helms Park Master Plan. Development includes completing the parks' passive areas, trail systems, pavilions and shelters, park maintenance facilities, and other enhancements to improve the recreational offerings at the park.

Program Operating Budget Impact

The annualized operating cost for Jesse Helms Park is estimated to be \$178,000 which includes the cost of staff, utilities and maintaining the park. Jesse Helms Park generates approximately \$15,000 annually in rental income.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 977,195	\$ 0
(4010) IFT FROM GENERAL FUND	977,195	0
▼ Debt Proceeds	0	500,000
(4710) GO BOND PROCEEDS	0	500,000
Total	\$ 977,195	\$ 500,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80167) JHP Amenities Improvements	\$ 0	\$ 500,000
(80041) JHP Passive Area Phase 2	977,195	0
Total	\$ 977,195	\$ 500,000

Law Enforcement Facilities Expansion & Renovations

80011

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the renovation and expansion of existing law enforcement offices. The Sheriff's Office Renovation project was approved as part of the bond referendum during the 2018 election.

Program Operating Budget Impact

The Sheriff's Office Renovation and Expansion project is funded with general obligation bonds. The County issued 2019C General Obligation Bonds in August of 2019 with a maximum debt service payment of \$2,480,835 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$37,559,929. The increase in operational cost for the expansion and renovations is approximately \$615,844 on annualized basis for basic maintenance services, grounds keeping and utilities beginning in FY 2023, the first full year in operation.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 27,300,016	\$ 0
(4710) GO BOND PROCEEDS	27,300,016	0
▼ Interfund Transfers	130,000	0
(4010) IFT FROM GENERAL FUND	130,000	0
Total	\$ 27,430,016	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80080) Sheriff's Office Renovations	\$ 27,430,016	\$ 0
Total	\$ 27,430,016	\$ 0

Library Expansion and Development

80012

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the expansion of existing library space as well as the construction of additional libraries, including the needed design, construction, and related cost to expansion and new library spaces.

Program Operating Budget Impact

The Southwest Union Library was approved by voters during the 2016 election. The County issued 2019C General Obligation Bonds in August of 2019 to fund the library project with a maximum debt service impact of \$892,588 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$13,509,381. Additional operating cost for the new library will include additional staffing of approximately 22 employees at \$1,250,000, utilities, janitorial cost and basic facility maintenance at approximately \$200,000 for a total annualized estimated operational impact of \$1,450,000. As this project develops the operating costs will become better defined during the next fiscal year.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 11,395,739	\$ 0
(4710) GO BOND PROCEEDS	10,100,000	0
(4717) GO BOND PROCEEDS PREMIUM	1,295,739	0
▼ Interfund Transfers	219,356	0
(4010) IFT FROM GENERAL FUND	219,356	0
Total	\$ 11,615,095	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80088) Library RFID	\$ 219,356	\$ 0
(80096) Southwest Union Library	10,100,000	0
(80136) Unallocated Library Funding	1,295,739	0
Total	\$ 11,615,095	\$ 0

Park Development and Renewal

80013

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for the maintenance and renewal of existing parks as well as for future park development planning. Activities include master planning, facility replacement, and other related projects.

Program Operating Budget Impact

Additional operating costs for maintenance renewal projects are minimum. It is anticipated that there will be an increase in operating costs for new facilities in this program. These operating cost will become better defined as the projects and operating plans are further developed.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 557,067	\$ 225,000
(4010) IFT FROM GENERAL FUND	557,067	225,000
▼ Debt Proceeds	0	600,000
(4710) GO BOND PROCEEDS	0	600,000
Total	\$ 557,067	\$ 825,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80120) Cane Creek Park Campground R&R	\$ 175,070	\$ 100,000
(80100) Cane Creek Park Campstore	0	600,000
(80134) Parks and Rec R&R	211,254	125,000
(80075) Parks and Recreation Paving	170,743	0
Total	\$ 557,067	\$ 825,000

South Piedmont Community College

80014

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Capital program to provide for the ongoing improvement, renovation, renewal, replacement, and development of South Piedmont Community College. The program specifically provides for renovations to accommodate the Americans with Disabilities Act requirements, changing technology needs, facility safety and security concerns, facility improvements, and expansion to accommodate student growth at South Piedmont Community College.

Program Operating Budget Impact

Additional operating costs for maintenance renewal projects are minimum. It is anticipated that there will be an significant increase in operating costs for new facilities in this program. These operating cost will become better defined as the projects and operating plans are further developed. These facilities are owned and operated by SPCC therefore the increase in operating cost are unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 40,200,000	\$ 5,192,000
(4710) GO BOND PROCEEDS	40,200,000	5,192,000
▼ Interfund Transfers	4,649,508	1,460,180
(4010) IFT FROM GENERAL FUND	4,649,508	1,460,180
Total	\$ 44,849,508	\$ 6,652,180

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80162) SPCC Access Controls	\$ 0	\$ 2,197,780
(80161) SPCC Camera System	0	239,400
(80077) SPCC HVAC And Security	505,000	100,000
(80079) SPCC Parking	345,000	0
(80078) SPCC Resurf Of Parking Lot	467,100	0
(80076) SPCC Technology	1,868,315	175,000
(80095) SPCC-Classroom Bldg, West UC	6,200,000	0
(80067) SPCC-Deferred Capital Maint	1,464,093	100,000
(80093) SPCC-Renovation - Building A	6,900,000	3,840,000
(80094) SPCC-Renovation - Building B	1,800,000	0
(80092) SPCC-STEM building	19,873,539	0
(80091) SPCC-Tyson Family Center for Technology	5,426,461	0
Total	\$ 44,849,508	\$ 6,652,180

Tax Assessment Software

80015

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides for replacement of Tax Assessment software for billing, collections and property tax records. The program also provides funding for Pictometry which is an aerial and oblique imagery solution that is utilized by multiple departments throughout the county. The departments continuing to benefit from this project includes Public Works, Planning, Building Code Enforcement, IT/GIS, Tax Administration, Emergency Management, and the Sheriff's Department. Departments have found a myriad of uses for the software and the images captured during this project. This project has provided the ability to analyze and evaluate property characteristics remotely, review right of ways and easements, and enhance planning for infrastructure projects. A highlight of the service agreement associated with this project is a natural disaster recovery assistance program. Under this program, at no additional cost, the vendor will provide additional flights of the county in the aftermath of natural disasters, such as Hurricane Florence or major tornado events, to assist with emergency management recovery efforts.

Program Operating Budget Impact

The Tax Assessment Software has an annual maintenance agreement cost of \$216,000. The first phase of Pictometry took place during FY 2020 and the second phase began in FY 2021. In the first phase aerial digital images identified multiple properties throughout the County that have infrastructures that are not currently listed on property tax records. The Tax Administrator's office recognized discoveries in excess of \$27 million of additional ad valorem tax value. It is anticipated that these discoveries will add more than \$4 million annually to the Union County tax base.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 1,568,000	\$ 0
(4010) IFT FROM GENERAL FUND	1,068,000	0
(4012) IFT FROM SCHOOL RADIO FUND	275,000	0
(4061) IFT FROM WATER and SEWER OPERATING FD	150,000	0
(4021) IFT FROM INFORMATION TECH ISF	75,000	0
Total	\$ 1,568,000	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80110) Pictometry	\$ 408,000	\$ 0
(80158) Pictometry Phase II	485,000	0
(80082) Tax Administration Software	675,000	0
Total	\$ 1,568,000	\$ 0

Program Summary

Program provides for the purchase and development of an Industrial Park.

Program Operating Budget Impact

The County issued 2019 2/3rds General Obligation Bonds to fund the purchase and development of an Industrial Park. The maximum debt service impact will be \$1,654,171 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$26,158,579.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 14,406,730	\$ 0
(4710) GO BOND PROCEEDS	14,406,730	0
▼ Other Revenue	6,555,675	0
(4820) MISC REVENUE-SALE OF PROPERTY	6,555,675	0
▼ Interfund Transfers	250,000	0
(4010) IFT FROM GENERAL FUND	250,000	0
Total	\$ 21,212,405	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80099) EDC Industrial Park	\$ 21,212,405	\$ 0
Total	\$ 21,212,405	\$ 0

Solid Waste Facilities

80017

FY 2022-2027 Proposed Capital Improvement Program

General Capital Program

Program Summary

Program provides a new location for the Sun Valley Solid Waste Convenience site. The Sun Valley Solid Waste Convenience Site was located on property owned by the Union County Board of Education. The Board of Education asked Union County to relocate the site due to the Sun Valley High School Addition and Renovation Bond Project. The program provided a site study and construction of the new convenience site located on Goldmine Road. The construction was completed during FY 2020 and opened to the public in April of 2019. This program will be closed out during FY 2021 and moved to the newly created Solid Waste Capital Fund.

Program Operating Budget Impact

The operating budget impact for the Goldmine Road Convenience site is expected to remain similar to the operating cost at the previous Sun Valley Convenience Site, therefore no additional operating cost is expected.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 580,000	\$ 0
(4066) IFT FROM SOLID WASTE OPERATING FUND	580,000	0
Total	\$ 580,000	\$ 0

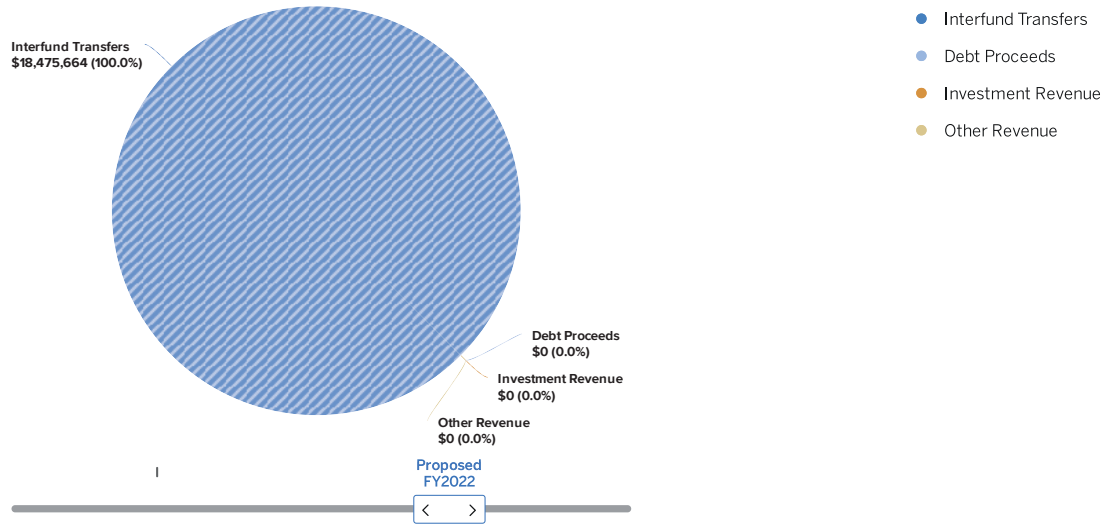
Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(80111) SW Convenience Site Sun Valley/Goldmine	\$ 580,000	\$ 0
Total	\$ 580,000	\$ 0

UCPS Capital Program

FY 2022-2027 Proposed Capital Improvement Program

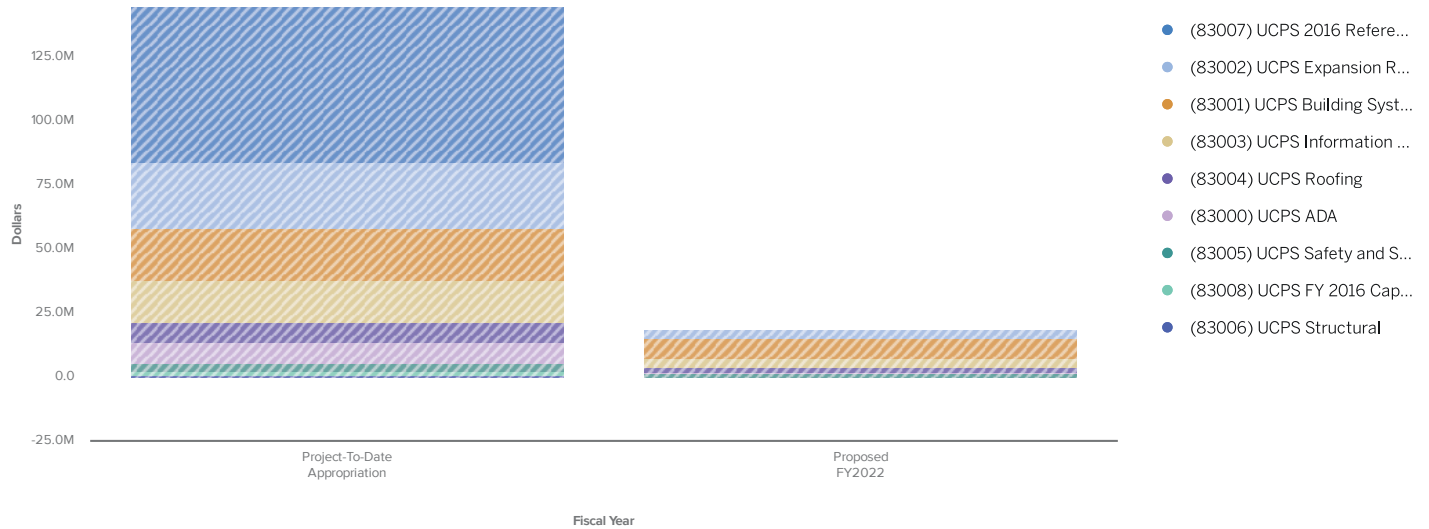
Funding by Source



Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 78,882,198	\$ 18,475,664
(4010) IFT FROM GENERAL FUND	78,882,198	18,475,664
▼ Debt Proceeds	63,052,043	0
(4710) GO BOND PROCEEDS	63,052,043	0
▼ Investment Revenue	1,800,000	0
(4812) INVEST EARNINGS-DEBT FUNDS	1,800,000	0
▼ Other Revenue	636,057	0
(4895) MISC REVENUE-OTHER MISC	636,057	0
Total	\$ 144,370,298	\$ 18,475,664

Budget by Program by Fiscal Year



Program Summary

	Project-to-Date Appropriation	Proposed FY2022
(83007) UCPS 2016 Referendum Project	\$ 60,582,789	\$ 0
(83000) UCPS ADA	7,995,375	347,571
(83001) UCPS Building Systems	20,697,743	7,758,757
(83002) UCPS Expansion Renovations	25,624,714	3,539,100
(83008) UCPS FY 2016 Capital Outlay	1,307,250	0
(83003) UCPS Information Tech/Other	15,890,767	3,568,845
(83004) UCPS Roofing	8,312,360	2,100,000
(83005) UCPS Safety and Security	3,394,300	1,259,538
(83006) UCPS Structural	565,000	-98,147
Total	\$ 144,370,298	\$ 18,475,664

Union County Public Schools Capital Program

The Union County Public Schools (UCPS) Capital Program reflects the capital request of UCPS and the Board of Education. UCPS and the Board of Education have requested funding for projects included in this program based on projects considered top priorities. The UCPS Capital Program addresses the need to bring facilities into compliance with the American's with Disabilities Act, maintaining building systems (HVAC, plumbing and lighting), reflects safety and security infrastructure needs, roofing repairs (maintenance and replacement), expansion and renovations to existing facilities and addresses information technology needs. Projects also included in the UCPS Capital Program are referendum projects that were approved by voters in November of 2016.

The funding of the UCPS Capital Program is provided by General Fund Pay Go and General Obligation Bonds. The largest funding source for the UCPS Capital Program is General Fund Pay Go. General Fund Pay Go is transferred to the UCPS Capital Program from revenues received from the County's General Fund operations.

General Obligation Bonds were approved by voters in November of 2016 that contain the projects listed in the UCPS 2016 Referendum Projects Program. The debt service associated with the GO Bonds will be paid back through a direct ad valorem tax rate adopted by the Board of County Commissioners.

Program Highlights

The UCPS Capital Program consists of the following programs:

- UCPS ADA
- UCPS Building Systems
- UCPS Expansion and Renovations
- UCPS Information Technology/Other
- UCPS Roofing
- UCPS Safety and Security
- UCPS Structural
- UCPS 2016 Referendum Projects
- UCPS FY 2016 Capital Outlay

Operating Budget Impact

The operating budget impact for the UCPS CIP Program is managed by UCPS and is unknown to the County at this time. The County is responsible for all debt service payments associated with UCPS Bond Projects. For FY 2022, the annualized debt service payments related to UCPS projects are \$37,236,207.

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Program Summary

Program will address compliance with the Americans with Disabilities Act through improving access to Union County Public Schools facilities.

Program Operating Budget Impact

The operating budget impact for the UCPS ADA Program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 7,995,375	\$ 347,571
(4010) IFT FROM GENERAL FUND	7,995,375	347,571
Total	\$ 7,995,375	\$ 347,571

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82008) ADA Various Schools	\$ 4,236,249	\$ 0
(82310) FY 19 UCPS ADA	289,800	0
(82300) FY 2018 UCPS ADA	2,064,080	0
(82319) FY 2020 UCPS ADA	515,550	0
(82331) FY 2021 UCPS ADA	505,763	0
(82341) FY 2022 UCPS ADA	0	347,571
(82026) Prospect-ADA Access To MCR	152,781	0
(82027) Sun Val Mid-ADA RR Self Cnt CR	12,672	0
(82031) Various Location-OCR Compl	218,480	0
Total	\$ 7,995,375	\$ 347,571

UCPS Building Systems

83001

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program will address building systems needs for Union County Public Schools facilities. Building systems include items such as HVAC, Plumbing, Lighting, etc.

Program Operating Budget Impact

The operating budget impact for the UCPS Building Systems program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 20,697,743	\$ 7,758,757
(4010) IFT FROM GENERAL FUND	20,697,743	7,758,757
Total	\$ 20,697,743	\$ 7,758,757

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82311) FY 19 UCPS Building Systems	\$ 5,144,000	\$ 0
(82301) FY 2018 UCPS Building Systems	1,935,002	0
(82320) FY 2020 UCPS Building Systems	4,689,000	0
(82332) FY 2021 UCPS Building Systems	6,595,500	0
(82342) FY 2022 UCPS Building Systems	0	8,230,744
(82043) Parkwood High-Outside Air	275,000	-275,000
(82056) Piedmont Mid Chiller Replace	62,700	0
(82308) Porter Ridge Chiller	172,000	-26,487
(82044) Sun Val Mid-HVAC/Chiller Repl	662,895	0
(82048) Unionville-DDC Bldg Mgmt Sys	220,000	0
(82049) Various-Bldg Automation Sys	278,646	0
(82050) Weddington Elem-DDC System	192,500	0
(82051) Weddington Mid-DDC Control	300,000	0
(82052) Wesley Chap-Outsd Air Org Bld	170,500	-170,500
Total	\$ 20,697,743	\$ 7,758,757

UCPS Expansion & Renovations

83002

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program includes expansion and renovations projects as requested by Union County Public Schools.

Program Operating Budget Impact

The operating budget impact for the UCPS Expansion and Renovation program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 20,554,237	\$ 3,539,100
(4010) IFT FROM GENERAL FUND	20,554,237	3,539,100
▼ Debt Proceeds	4,900,000	0
(4710) GO BOND PROCEEDS	4,900,000	0
▼ Other Revenue	170,477	0
(4895) MISC REVENUE-OTHER MISC	170,477	0
Total	\$ 25,624,714	\$ 3,539,100

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82340) Design Work for FH High & East	\$ 4,900,000	\$ 0
(82312) FY 19 UCPS Expansion/Renovatio	1,067,709	0
(82302) FY 2018 UCPS Expansion And Renovations	5,753,167	0
(82330) FY 2020 True Up Funding	1,238,000	0
(82321) FY 2020 UCPS Exp/Renovations	7,346,324	0
(82333) FY 2021 UCPS Expansions/Renovations	5,075,514	0
(82343) FY 2022 UCPS Exp/Renovations	0	3,539,100
(82318) Land Purchase Parkwood Area	45,000	0
(82317) UCPS Land Purchase Piedmont Area	199,000	0
Total	\$ 25,624,714	\$ 3,539,100

UCPS Information Technology/Other

83003

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program includes ongoing information technology needs and all other miscellaneous capital outlay items. The miscellaneous capital outlay items include furniture's, equipment and vehicle replacement.

Program Operating Budget Impact

The operating budget impact for the UCPS Information Technology/Other program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 15,855,770	\$ 3,568,845
(4010) IFT FROM GENERAL FUND	15,855,770	3,568,845
▼ Other Revenue	34,997	0
(4895) MISC REVENUE-OTHER MISC	34,997	0
Total	\$ 15,890,767	\$ 3,568,845

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Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82313) FY 19 UCPS IT/Other	\$ 152,206	\$ 0
(82306) FY 2018 UCPS Technology	1,580,959	0
(82326) FY 2020 UCPS Band Uniforms/EQU	50,000	0
(82327) FY 2020 UCPS Bus Cameras	120,987	0
(82325) FY 2020 UCPS FF&E	1,285,000	0
(82322) FY 2020 UCPS IT	1,282,632	0
(82329) FY 2020 UCPS Painting	960,000	0
(82328) FY 2020 UCPS Vehicles	164,892	0
(82339) FY 2021 UCPS Band Equipment	50,000	0
(82336) FY 2021 UCPS Classroom F&E	472,700	0
(82337) FY 2021 UCPS Transportation Equipment	120,500	0
(82338) FY 2021 UCPS Vehicles/Related Equipment	862,000	0
(82348) FY 2022 UCPS Band Equipment	0	50,000
(82346) FY 2022 UCPS Classroom F&E	0	458,850
(UCPS1) FY 2022 UCPS Not Recommended for Funding	0	-496,265
(82347) FY 2022 UCPS Veh/Equipment	0	500,100
(82073) Facilities Vehicle Replacement	109,354	0
(82074) Facilities-GPS System Update	137,000	0
(80000) Interfund Transfers Received	34,997	0
(82309) Juniper UP	400,760	0
(82075) Piedmont High-Lighting	357,500	0
(82316) UCPS 5YR Laptop Lease Pmt	7,749,280	3,056,160
Total	\$ 15,890,767	\$ 3,568,845

Program Summary

Program includes roofing repairs, roof audit or studies, and roof replacements at Union County Public Schools facilities.

Program Operating Budget Impact

The operating budget impact for the UCPS Roofing program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 8,312,360	\$ 2,100,000
(4010) IFT FROM GENERAL FUND	8,312,360	2,100,000
Total	\$ 8,312,360	\$ 2,100,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82176) Antioch Roof Repair FY16	\$ 476,809	\$ 0
(82314) FY 19 UCPS Roofing	2,000,000	0
(82304) FY 2018 UCPS Roofing	822,841	0
(82323) FY 2020 UCPS Roofing	200,000	0
(82334) FY 2021 UCPS Roofing	1,050,000	0
(82344) FY 2022 UCPS Roofing	0	2,100,000
(82180) Kensington Roof Repair FY16	66,455	0
(82189) Rock Rest Roof Repair FY 16	556,860	0
(82133) Various Roofing Repairs	3,000,000	0
(82134) Warehouse Re Roofing	139,395	0
Total	\$ 8,312,360	\$ 2,100,000

UCPS Safety and Security

83005

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program will provide for ongoing Union County Public School's facilities safety and security concerns.

Program Operating Budget Impact

The operating budget impact for the UCPS Safety and Security program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 3,394,300	\$ 1,259,538
(4010) IFT FROM GENERAL FUND	3,394,300	1,259,538
Total	\$ 3,394,300	\$ 1,259,538

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82315) FY 19 UCPS Safety And Security	\$ 425,800	\$ 0
(82305) FY 2018 UCPS Safety and Security	850,000	0
(82324) FY 2020 UCPS Safety/Security	1,233,000	0
(82335) FY 2021 UCPS Safety and Security	858,000	0
(82345) FY 2022 UCPS Safety & Security	0	1,287,038
(82200) Forest Hills High-Emg Lighting	16,500	-16,500
(82202) Parkwood High-Statag Fen & HID	11,000	-11,000
Total	\$ 3,394,300	\$ 1,259,538

Program Summary

Program will provide for ongoing improvements and other structural needs for Union County Public School's facilities.

Program Operating Budget Impact

The operating budget impact for the UCPS Structural program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 565,000	\$ -98,147
(4010) IFT FROM GENERAL FUND	565,000	-98,147
Total	\$ 565,000	\$ -98,147

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82210) Monroe High-Windows/Doors	\$ 415,000	\$ 0
(82211) Warehouse Demo Of Gym	65,000	-13,147
(82212) Wesley Chapel-CY Storm Drain	85,000	-85,000
Total	\$ 565,000	\$ -98,147

UCPS 2016 Referendum Project

83007

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program provides appropriation for the 2016 Bond Referendum projects that were approved by voters during the November 2016 election.

Program Operating Budget Impact

The operating budget impact for the UCPS 2016 Referendum Project program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 58,152,043	\$ 0
(4710) GO BOND PROCEEDS	58,152,043	0
▼ Investment Revenue	1,800,000	0
(4812) INVEST EARNINGS-DEBT FUNDS	1,800,000	0
▼ Other Revenue	430,583	0
(4895) MISC REVENUE-OTHER MISC	430,583	0
▼ Interfund Transfers	200,163	0
(4010) IFT FROM GENERAL FUND	200,163	0
Total	\$ 60,582,789	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82001) Monroe HS Bond Project	\$ 4,345,385	\$ 0
(82002) Piedmont HS Bond Project	1,615,106	0
(82004) Porter Ridge MS Bond Prj	4,361,013	0
(82005) Sun Valley HS Bond Project	34,419,925	0
(82006) Transportation Facility	15,244,656	0
(82007) Western Union ES Bond Prj	596,704	0
Total	\$ 60,582,789	\$ 0

UCPS FY 2016 Capital Outlay

83008

FY 2022-2027 Proposed Capital Improvement Program

UCPS Capital Program

Program Summary

Program provides funding for Union County Public School's capital improvement needs for Fiscal Year 2016.

Program Operating Budget Impact

The operating budget impact for the UCPS FY 2016 Capital Outlay program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 1,307,250	\$ 0
(4010) IFT FROM GENERAL FUND	1,307,250	0
Total	\$ 1,307,250	\$ 0

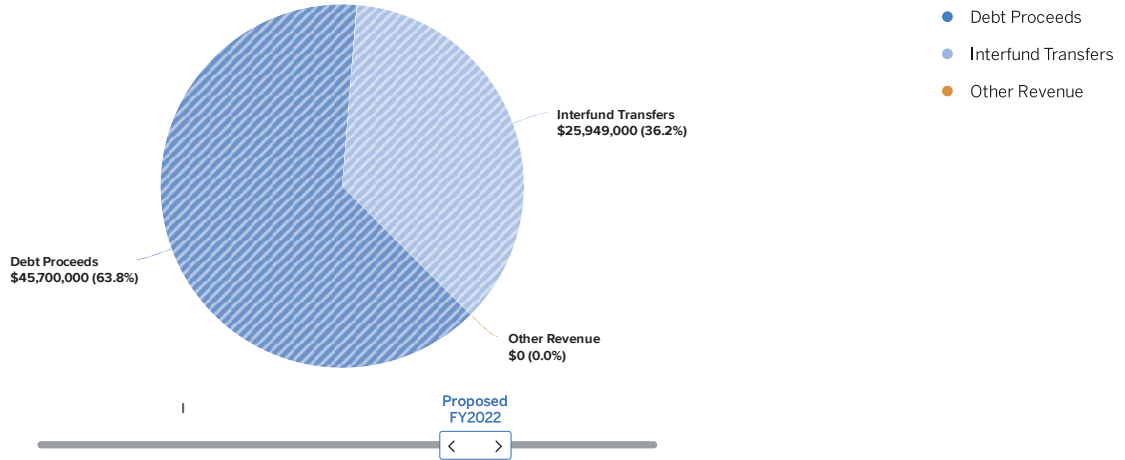
Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(82174) IP Security Cameras	\$ 1,307,250	\$ 0
Total	\$ 1,307,250	\$ 0

Public Works Capital Program

FY 2022-2027 Proposed Capital Improvement Program

Funding by Source

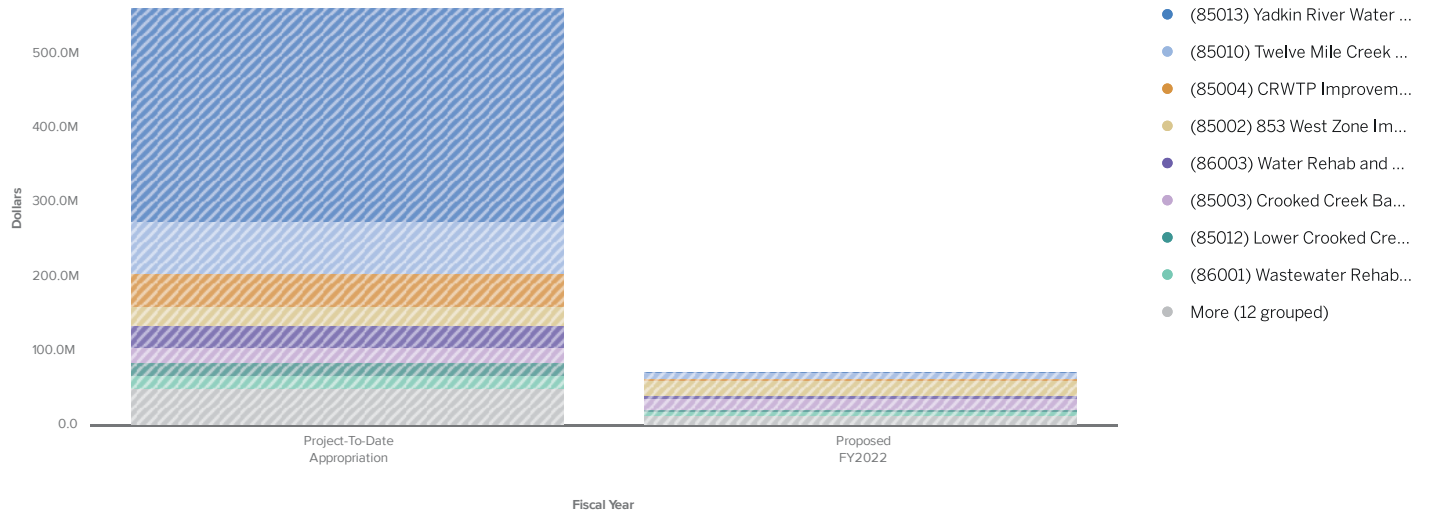


Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 482,710,057	\$ 45,700,000
(4720) REVENUE BOND PROCEEDS	470,637,736	45,700,000
(4727) REV BOND PROCEEDS PREMIUM	12,072,321	0
▼ Interfund Transfers	98,063,360	25,949,000
(4061) IFT FROM WATER and SEWER OPERATING FD	89,595,825	25,949,000
(4063) IFT FROM SDFS CRF	5,467,535	0
(4040) IFT FROM GENERAL CAP PROJ FD	3,000,000	0
▼ Other Revenue	2,045,250	0
(4845) MISC REV-CAPITAL CONTRIBUTIONS	2,045,250	0
Total	\$ 582,818,667	\$ 71,649,000

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Budget by Program by Fiscal Year



Program Summary

	Project-to-Date Appropriation	Proposed FY2022
(85000) 762 Zone Improvements	\$ 5,788,189	\$ 0
(85001) 853 South Zone Improvements	0	200,000
(85002) 853 West Zone Improvements	24,995,000	18,600,000
(85004) CRWTP Improvements	45,273,154	2,700,000
(85003) Crooked Creek Basin Improvements	19,553,239	14,600,000
(86007) EDC Industrial Park W&WW	3,000,000	0
(85012) Lower Crooked Creek WRF	17,800,000	3,500,000
(86006) Marshville Water and WW	200,000	0
(85007) New 880 Pressure Zone	648,956	0
(85008) Short Line Water Extensions	11,397,901	5,000,000
(85009) Town Center Sewer Development	388,200	1,000,000
(85010) Twelve Mile Creek WWTP System Improvements	69,635,974	9,127,000
(85011) UCPW Buildings and Improvement	8,950,000	0
(86005) Waste Water Treatment Plant RR	11,100,000	6,000,000
(86000) Wastewater Pump Station Improv	5,935,606	600,000
(86001) Wastewater Rehab and Replace	16,328,289	4,622,000
(86002) Water & Wastewater Master Plan	1,360,834	0
(86003) Water Rehab and Replacement	30,040,354	4,900,000
(86004) Water Tank Rehabilitation	1,637,381	500,000
(85013) Yadkin River Water Supply	308,785,590	300,000
Total	\$ 582,818,667	\$ 71,649,000

Public Works Capital Program

The six-year Public Works Capital Program (PWCP) is largely based on the Comprehensive Water & Wastewater Master Plan. The Comprehensive Plan provides a twenty-year projection of system needs based on current population growth trends (2.4 percent during the planning window) population distribution trends, and historical demand data, among a number of other factors. The PWCP addresses the water and wastewater system needs for improvement, expansion, maintenance, rehabilitation, and renewal. The six-year plan strives to strike a balance between the system expansion needs and the ongoing maintenance needs, while ensuring the capacity and affordability of the system.

Program Highlights

The PWCP consists of twenty capital programs. The programs focus on system improvements and expansion and system rehabilitation and renewal. System improvements and expansion projects focus on meeting the future capacity needs of the system based on the current system modeling. Rehabilitation and Renewal (R&R) programs are the ongoing infrastructure maintenance projects that ensure the sustainability of the existing infrastructure.

The funding of the PWCP is provided through a number of sources including; Revenue Bonds, Utility Pay Go, Capital Contributions and Other Activities. The largest source of funding planned is the use of Revenue Bonds. Revenue Bonds are supported by the utility rate payers. Revenue bond debt is used for system improvements and expansion projects. The principle is to match the users, meaning future customers, to the future system costs. The system improvements and enhancements provide for future capacity, so rate payers in the future, through annual debt service, will incur those costs.

Operating Budget Impact

It is anticipated that there will be significant increases in operating cost associated with the expansion projects in the PWCP. These operating costs will become better defined as the projects and operating plans are further development. The anticipated operating cost are discussed in detail on each individual program sheet.

The debt impact, based on the revenue bond proceeds needed to fund the majority of the PWCP is discussed in more detail on the individual project sheets and within the Debt Management section of the budget document. The PWCP has already issued revenue bonds of \$438,905,000 that is currently accounted for in the operating budget for the County's water and sewer fund. The current debt service impact is \$19,613,321 for FY 2022. Future revenue bond issuances will take place as permitting is received and construction begins on PWCP projects. The County recently increased utility rates to cover the additional expected maximum debt service impacts. The debt service impacts will become better defined as the projects are further developed and bond market conditions are known.

762 Zone Improvements

85000

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of water mains, pump modifications, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The projects within the 762 Zone Improvements program are mostly being funded with revenue bond proceeds. A portion of the revenue bonds for this program was issued in May of 2019 in the amount of \$5,707,900. The remaining revenue bonds will be issued when construction begins on the 762 Zone Transmission Main project. The anticipated maximum annual debt service impact for this program will be \$1,346,509.

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There are no operating budget impacts related to other projects in this program as they are all “in the ground” line work.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 5,707,900	\$ 0
(4720) REVENUE BOND PROCEEDS	5,707,900	0
▼ Interfund Transfers	80,289	0
(4061) IFT FROM WATER and SEWER OPERATING FD	80,289	0
Total	\$ 5,788,189	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84095) 762 Zone Misc Improvements	\$ 306,489	\$ 0
(84014) 762 Zone Transm Main (Bypass)	1,681,700	0
(84084) New Additional Marshville Tank	3,800,000	0
Total	\$ 5,788,189	\$ 0

853 South Zone Improvements

85001

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of pressure reducing valves, 12-inch and 16-inch water mains, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There is no operating budget impact related to other projects in this program as they are all “in the ground” line work.

The 853 South Zone Improvements is funded from the issuance of Revenue Bonds. The anticipated maximum annual debt service impact for this program is estimated to be around \$284,811.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 0	\$ 200,000
(4061) IFT FROM WATER and SEWER OPERATING FD	0	200,000
Total	\$ 0	\$ 200,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(UT101) Hwy 75 Pump Station Upgrades	\$ 0	\$ 200,000
Total	\$ 0	\$ 200,000

853 West Zone Improvements

85002

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of 16-inch and 36-inch water mains, pump modifications, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There is no operating budget impact related to the transmission main as this is all “in the ground” line work.

The majority of 853 West Zone Improvements program is funded from the issuance of Revenue Bonds. The maximum anticipated annual debt service impact for this program will be \$2,899,000.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 19,656,803	\$ 18,600,000
(4720) REVENUE BOND PROCEEDS	19,656,803	18,600,000
▼ Interfund Transfers	5,338,197	0
(4061) IFT FROM WATER and SEWER OPERATING FD	5,338,197	0
Total	\$ 24,995,000	\$ 18,600,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84106) 853 W Zone Transmission Main Ph2	\$ 3,300,000	\$ 3,600,000
(84086) 853 West Transmission Main	20,855,296	0
(85526) 853 West Zone Trans. Phase 3	0	1,300,000
(85527) 853 West Zone Trans. Phase 4	0	12,600,000
(84107) Billy Howey Waterline Extension	700,000	0
(84085) IT Add Tank 1/Watkins BPS Impr	139,704	1,100,000
Total	\$ 24,995,000	\$ 18,600,000

Crooked Creek Basin Improvements

85003

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for various improvements needed within the Crooked Creek Sewer Basin to reduce inflow and infiltration into the Crooked Creek Waste Water Treatment Plant and to improve the hydraulics for wastewater flow. These projects include an inflow and infiltration study, headworks improvements at the Plant, a phased series of interceptor improvements, upgrades for replacement of the Forest Park Pump Station, and other necessary improvements.

Program Operating Budget Impact

The projects within the Crooked Creek Basin Improvements program will have some marginal operating budget impacts. Anticipated increases will include costs related to utilities, chemicals and bio-solids removal. Until the preliminary design and engineering studies are complete it is difficult to quantify what those impacts might be. The costs will be influenced by what technology and processes are established during the design phase.

The Crooked Creek Basin Improvement program is primarily funded from the issuance of Revenue Bonds. One issuance took place in FY 2018 for \$5,368,088 and another issuance took place in FY 2019 for \$7,284,664.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 15,896,664	\$ 14,600,000
(4720) REVENUE BOND PROCEEDS	14,396,664	14,600,000
(4727) REV BOND PROCEEDS PREMIUM	1,500,000	0
▼ Interfund Transfers	3,656,575	0
(4061) IFT FROM WATER and SEWER OPERATING FD	3,561,684	0
(4063) IFT FROM SDFS CRF	94,891	0
Total	\$ 19,553,239	\$ 14,600,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85040) CC Interceptor Improvm PH I	\$ 4,733,253	\$ 0
(85515) Crooked Creek Headworks Improvements	9,166,794	0
(85057) Crooked Creek Interceptr Imp Ph 2	657,607	14,600,000
(85049) Forest Park Pump Station Replacement & II	3,924,585	0
(85051) Suburban Est PS & Force Main	1,071,000	0
Total	\$ 19,553,239	\$ 14,600,000

CRWTP Improvements

85004

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for the Catawba River Water Treatment Plant (CRWTP) Improvements that are needed to increase the capacity of the existing plant to meet future population demands based on current growth projections. This project include process improvements, CRWTP expansion of 6MGD to a 40MGD capacity, and other necessary improvements. In addition, a new 1 BGD raw water reservoir is proposed for on-site storage to reduce withdrawals from the Catawba River during low flow conditions.

Program Operating Budget Impact

The CRWTP Improvement program is primarily funded from the issuance of Revenue Bonds. Several issuance have taken place from FY 2016 to FY 2019 in the amount of \$35,336,945. The current debt service payments associated with CRWTP program is \$2,406,441 annually.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 40,075,121	\$ 0
(4720) REVENUE BOND PROCEEDS	38,440,121	0
(4727) REV BOND PROCEEDS PREMIUM	1,635,000	0
▼ Interfund Transfers	3,158,483	2,700,000
(4061) IFT FROM WATER and SEWER OPERATING FD	1,413,493	2,700,000
(4063) IFT FROM SDFS CRF	1,744,990	0
▼ Other Revenue	2,039,550	0
(4845) MISC REV-CAPITAL CONTRIBUTIONS	2,039,550	0
Total	\$ 45,273,154	\$ 2,700,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(UT117) CRWTP Basin Covers	\$ 0	\$ 200,000
(UT116) CRWTP Civil Site Improvements	0	1,000,000
(84117) CRWTP Fencing	409,721	0
(84506) CRWTP Plant Expansion	9,831,208	0
(84503) CRWTP Process Improvements	5,721,814	0
(84502) CRWTP Reservoir Expansion	29,310,411	0
(UT115) CRWTP SCADA	0	1,500,000
Total	\$ 45,273,154	\$ 2,700,000

New 880 Pressure Zone

85007

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for the creation a new pressure zone for the high elevation customers in the north-west portion of the 853 West Zone, projects required to finalize the development of the 880 Pressure Zone include decommissioning of the existing Waxhaw-Marvin Booster Pumping Station and an interconnection with Charlotte Water to improve system reliability and redundancy.

Program Operating Budget Impact

It is anticipated that once the decommissioning of the Waxhaw-Marvin Pump Station takes place we would see a decrease in utility cost at this location.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 648,956	\$ 0
(4061) IFT FROM WATER and SEWER OPERATING FD	648,956	0
Total	\$ 648,956	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84121) 880 Zone Charlotte Interconnection	\$ 600,000	\$ 0
(85052) Waxhaw Marvin PS Decommission	48,956	0
Total	\$ 648,956	\$ 0

Short Line Water Extensions

85008

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides projects as outlined in the Extension Ordinance to allow Union County Public Works to extend water service and provide an environmental benefit to qualifying applicants in Union County.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact. The majority of the Short Line Water Extension program is funded with revenue bonds. The anticipated maximum annual debt service impact will be \$980,000.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 5,000,000	\$ 4,900,000
(4720) REVENUE BOND PROCEEDS	5,000,000	4,900,000
▼ Interfund Transfers	6,392,201	100,000
(4061) IFT FROM WATER and SEWER OPERATING FD	6,392,201	100,000
▼ Other Revenue	5,700	0
(4845) MISC REV-CAPITAL CONTRIBUTIONS	5,700	0
Total	\$ 11,397,901	\$ 5,000,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84030) Short Line Ext FY 17 -Forward	\$ 0	\$ 5,000,000
(84120) Shortline Water Ext FY 2020	10,000,000	0
(84109) Shortline Water Extension FY19	1,397,901	0
Total	\$ 11,397,901	\$ 5,000,000

Town Center Sewer Development

85009

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for Town Center Sewer Development and consists of community outreach programs to various towns located within the Union County Public Works service area. These programs will improve existing wastewater infrastructure or provide solutions for addressing new wastewater service in these towns. The towns of Mineral Springs, Stallings, Fairview, Indian Trail, and Weddington were identified in the 2011 Master Plan for service and infrastructure improvements.

Program Operating Budget Impact

The Town Center Sewer Development program is partially funded from the issuance of Revenue Bonds. The debt service impact will be minimum for this program.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 324,000	\$ 1,000,000
(4061) IFT FROM WATER and SEWER OPERATING FD	324,000	1,000,000
▼ Debt Proceeds	64,200	0
(4720) REVENUE BOND PROCEEDS	64,200	0
Total	\$ 388,200	\$ 1,000,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85523) Potter-Pleasant Plains WW Intersection	\$ 0	\$ 1,000,000
(85036) Stallings- Collection System	388,200	0
Total	\$ 388,200	\$ 1,000,000

Twelve Mile Creek WWTP System Improvements

85010

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for 12-Mile Creek Waste Water Reclamation Facility (WRF) System Improvements that involve various improvements needed within the 12-Mile Creek WRF Service Area. Projects will increase capacity, reduce inflow and infiltration (I&I), and increase system efficiency. These projects include facility planning, design, and construction of incremental expansions to the 12-Mile Creek WRF, a series of Interceptor Improvements along both the East Fork and West Fork tributaries; improvements to the Blythe Creek Tributary Sewer; Waxhaw Sewer Improvements consisting of a new pump station, force main, and gravity sewer; installation of new diversion pump station and force main, and the decommissioning of the Hunley Creek WRF.

Program Operating Budget Impact

The projects within the Twelve Mile Creek WWTP System Improvements program are anticipated to have minor impacts to the operating budget. It is anticipated that costs related to utilities, chemicals and biosolids removal will increase over time. Operating budget impacts will be influenced by technology and processes available/implemented at the time of design and construction of individual projects.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 64,562,938	\$ 4,100,000
(4720) REVENUE BOND PROCEEDS	57,490,617	4,100,000
(4727) REV BOND PROCEEDS PREMIUM	7,072,321	0
▼ Interfund Transfers	5,073,036	5,027,000
(4061) IFT FROM WATER and SEWER OPERATING FD	1,844,997	5,027,000
(4063) IFT FROM SDFS CRF	3,228,039	0
Total	\$ 69,635,974	\$ 9,127,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85061) 12 ML Creek I&I Abatement	\$ 233,000	\$ 1,367,000
(UT020) 12 Mile Creek WRF Expansion (7.5 – 9 MGD)	0	4,100,000
(85517) 12 Mile Creek WWTP Expansion	42,379,577	0
(85042) Blythe Creek Sewer Improvements	7,264,102	0
(85524) SPCC Extension	0	660,000
(85056) Waxhaw Interceptor	6,300,000	0
(85047) West Fork 12ML Interc Improv	13,459,295	3,000,000
Total	\$ 69,635,974	\$ 9,127,000

UCPW Buildings and Improvements

85011

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for new Union County Public Works Buildings and improvements to existing facilities. Projects may include, but are not limited to, renovations in the Government Center, the planning, permitting, design, and construction of new Operations Center, and other facility improvements as necessary to accommodate space needs for personnel, equipment, and materials.

Program Operating Budget Impact

It is anticipated that the development of the Operations Center will impact the operating budget through increases in utility and maintenance costs. Operating budget impacts, either increases or decreases, due to renovations and development of additional space at existing facilities will be influenced by the type of space developed and technology available/implemented at the time of design and construction of individual projects.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 8,550,000	\$ 0
(4720) REVENUE BOND PROCEEDS	8,550,000	0
▼ Interfund Transfers	400,000	0
(4061) IFT FROM WATER and SEWER OPERATING FD	400,000	0
Total	\$ 8,950,000	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(86022) 12ML Adm Building	\$ 1,300,000	\$ 0
(86023) 12ML Storage Building Improvements	400,000	0
(86021) Crooked Creek WRF Admin Building	650,000	0
(86019) Operation Center Expansion and Renovations	3,700,000	0
(86020) Operation Center Storage	2,900,000	0
Total	\$ 8,950,000	\$ 0

Lower Crooked Creek

85012

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for Lower Crooked Creek System Improvements that involves improvements needed within the Crooked Creek Service Area to improve wastewater treatment and improve the hydraulics for wastewater flow. This program also includes the 70,000GPD expansion of the Grassy Branch WRF.

Program Operating Budget Impact

The projects within the program will have some operating budget impacts. Until the preliminary design and engineering studies are complete it is difficult to quantify what those impacts might be. The cost will be influenced by what technology and processes are established during the design phase. The Lower Crooked Creek program is primarily funded from the issuance of Revenue Bonds. The majority of these bonds were issued in FY 2021 for the Poplin Road Interim Improvements.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 16,700,000	\$ 3,500,000
(4720) REVENUE BOND PROCEEDS	16,700,000	3,500,000
▼ Interfund Transfers	1,100,000	0
(4061) IFT FROM WATER and SEWER OPERATING FD	1,100,000	0
Total	\$ 17,800,000	\$ 3,500,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85525) Grassy Branch WRF Expansion	\$ 0	\$ 3,500,000
(85520) Lower Crooked Creek WRF	2,000,000	0
(85050) Poplin Road PS Interim Imp	15,800,000	0
Total	\$ 17,800,000	\$ 3,500,000

Yadkin River Water Supply

85013

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for the initial efforts to increase the long-term water supply. The 2011 Master Plan identified several long-term water supply alternative scenarios to meet expected future water demands through 2040. Due to the lack of an adequate water supply source within Union County's borders, all of the alternative scenarios require a new Inner Basin Transfer (IBT) certificate from the Yadkin-Pee Dee River Basin and additional IBT from Catawba River Basin. In an effort to leverage usage of the CRWTP for maximum available supply, additional water needs to be permitted for IBT within both the Catawba and Yadkin basins. The Program includes a raw water intake and pump station on Lake Tillery, 30 miles of 42-inch raw water main, a new 12 MGD WTP with provisions for future expansions, and 10 miles of 36-inch finished water main to the 853W zone, and 10 miles of 24-inch finished water main to the 762 zone.

Program Operating Budget Impact

The projects within the YRWSP program will have significant operating budget impacts. We could expect the costs associated with the water treatment plant to be approximately .68 per thousand gallons produced. With a 12MGD capacity, our costs would be about one million dollars a year (in today's dollars). The YRWSP program is primarily funded from the issuance of Revenue Bonds of \$277,135,012. The County issued revenue bonds for the YRWSP program in 2021. The remainder will be issued based on cash flow needs. The YRWSP is anticipated to take three years to complete. The debt service impact will begin the fiscal year following the issuance and will retire twenty years after the issuance date. The anticipated maximum annual debt service impact will be \$15,429,000.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 277,135,012	\$ 0
(4720) REVENUE BOND PROCEEDS	277,135,012	0
▼ Interfund Transfers	31,650,578	300,000
(4061) IFT FROM WATER and SEWER OPERATING FD	31,250,963	300,000
(4063) IFT FROM SDFS CRF	399,615	0
Total	\$ 308,785,590	\$ 300,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84507) New Yadkin Water Treatment Plant	\$ 16,886,420	\$ 0
(84090) Raw Water Intake & Pump Station	161,004,237	0
(84091) Raw Water Transmission Main	121,721,040	0
(84089) Yadkin Distribution System Improvements	2,500,000	300,000
(84114) Yadkin Montgomery Settlement	784,943	0
(84112) Yadkin Project Stanly Settlement	1,016,140	0
(84504) Yadkin Water Supply	4,872,810	0
Total	\$ 308,785,590	\$ 300,000

Wastewater Pump Station Improvements

86000

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for Wastewater Pump Station Improvements as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing Wastewater Pump Stations. This program includes upgrades of the existing pump stations including, but not limited to, motors, drives, pumps, telemetry, generators, force mains and odors. In addition, this project will provide for rehabilitation of aging and inadequate wastewater infrastructure, manholes and sewer system evaluation and survey, condition assessment and reduction of sanitary sewer overflows within the collection system.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 5,873,147	\$ 600,000
(4061) IFT FROM WATER and SEWER OPERATING FD	5,873,147	600,000
▼ Debt Proceeds	62,459	0
(4720) REVENUE BOND PROCEEDS	62,459	0
Total	\$ 5,935,606	\$ 600,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85077) 2020 Masterplan Wastewater Flow Monitoring	\$ 214,050	\$ 0
(85045) Collection System SSES & Rehab	411,356	200,000
(85070) Deese PS Decommission	662,563	0
(85046) Pumping Station Upgrades	359,246	0
(85059) Unionville PS Replacement	557,500	0
(85041) Wastewater Pump Station Improvements	1,096,587	0
(85076) Wastewater Pump Station Upgrades/Improvements	2,634,304	400,000
Total	\$ 5,935,606	\$ 600,000

Wastewater Rehabilitation and Replacement

86001

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for Wastewater Rehabilitation and Replacement as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing wastewater.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact. The replacement of the SCADA system is funded primarily with revenue bond proceeds. The anticipated maximum debt service impact will be \$564,000.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 8,728,289	\$ 4,622,000
(4061) IFT FROM WATER and SEWER OPERATING FD	8,728,289	4,622,000
▼ Debt Proceeds	7,600,000	0
(4720) REVENUE BOND PROCEEDS	7,600,000	0
Total	\$ 16,328,289	\$ 4,622,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84104) CSX Relocation of Lines	\$ 231,091	\$ 0
(85067) East Side Clay Lining WW R&R	295,000	0
(85069) Fairfield Plantation R&R	234,850	0
(UT118) Poplin Force Main Relocation	0	600,000
(85009) SCADA Master Plan Update - Sewer	7,600,000	100,000
(85522) STEG Assessment Waxhaw	120,000	0
(85064) Septic Tank Assessment	2,004,302	1,600,000
(85521) Tarkhill Force Main R&R	1,690,000	0
(85006) Wastewater R&R Program	3,843,046	2,322,000
(85068) Waxhaw Clay Lining WW R&R	310,000	0
Total	\$ 16,328,289	\$ 4,622,000

Water & Wastewater Master Planning

86002

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for regular updates to the Master Plans. This project will ensure that the Water and Wastewater Master Plan is updated on a five (5) year cycle which will provide updated project plans.

Program Operating Budget Impact

This project will have no impact to the operating budget.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 1,360,834	\$ 0
(4061) IFT FROM WATER and SEWER OPERATING FD	1,360,834	0
Total	\$ 1,360,834	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(86007) Master Plan Update	\$ 1,360,834	\$ 0
Total	\$ 1,360,834	\$ 0

Water Rehabilitation and Replacement

86003

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for Water Rehabilitation and Replacement as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards asset management of existing water infrastructure. The construction projects identified are water main replacements or extensions, Advanced Metering Infrastructure and a replacement SCADA system. In addition, an annual program is underway to replace existing galvanized water lines and undersized water lines which are inadequate and provide various hydraulic, water quality and maintenance issues.

Program Operating Budget Impact

The Water Rehabilitation and Replacement program is partially funding through issuance of Revenue Bonds for the Advanced Metering Infrastructure project and the replacement of the SCADA system. Revenue Bonds were issued in FY 2019 for the Advanced Metering Infrastructure project that has a current debt service impact of \$1,032,650. The revenue bonds issuance for the replacement of the SCADA system is anticipated to have a maximum annual debt service impact of \$564,000.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Debt Proceeds	\$ 21,698,960	\$ 0
(4720) REVENUE BOND PROCEEDS	19,833,960	0
(4727) REV BOND PROCEEDS PREMIUM	1,865,000	0
▼ Interfund Transfers	8,341,394	4,900,000
(4061) IFT FROM WATER and SEWER OPERATING FD	8,341,394	4,900,000
Total	\$ 30,040,354	\$ 4,900,000

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Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84108) Advanced Metering Infrastructure	\$ 15,600,000	\$ 1,000,000
(84509) Bulk Water Filling Stations	0	1,000,000
(84118) CDBG HWY 218 Water Main Ext	670,000	0
(84508) Chestnut Lane Connector Water	440,000	0
(84110) Galvanized Line Repl FY 19	1,087,654	0
(84123) Galvanized Line Repl FY 20	600,000	0
(84098) Galvanized Line Replacements	895,549	800,000
(84105) NC 75 Rocky RV Rd Water Line	7,111	0
(UT119) Presson Road Waterline	0	600,000
(84024) SCADA Master Plan - Water	7,600,000	100,000
(84510) Stack Road Water Line	100,000	600,000
(84116) Stallings Road Waterline	400,000	0
(84027) Water R&R - Sikes Mills Road	1,354,727	0
(84015) Water R&R Program	191,656	800,000
(84119) Worwood Acres Waterline Replacement	1,000,000	0
(84111) Yadkin Basin WL Ext Assessment	93,657	0
Total	\$ 30,040,354	\$ 4,900,000

Water Tank Rehabilitation

86004

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides Water Tank Rehabilitation as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards asset management of existing water tanks. Projects may include, but not limited to, re-application of protective coatings, cleaning and structural inspections.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 1,637,381	\$ 500,000
(4061) IFT FROM WATER and SEWER OPERATING FD	1,637,381	500,000
Total	\$ 1,637,381	\$ 500,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(84080) Marshville Water Tank Rehab	\$ 245,257	\$ 500,000
(84124) Northwest Tank Refurbishment	1,000,022	0
(84115) Stallings Tank Rehab	392,102	0
Total	\$ 1,637,381	\$ 500,000

Wastewater Treatment Plant R&R

86005

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides Wastewater Plant Rehabilitation as an annual program identified in the Master Plan. The program is geared towards asset management of existing wastewater treatment facilities. Projects may include, but are not limited to, assessment or treatment process studies and the replacement of mechanical, electrical, and chemical systems equipment.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 11,100,000	\$ 6,000,000
(4061) IFT FROM WATER and SEWER OPERATING FD	11,100,000	6,000,000
Total	\$ 11,100,000	\$ 6,000,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85072) CCWRF Electrical Improvements	\$ 3,900,000	\$ 3,500,000
(85073) CCWRF Process Improvements	4,390,000	0
(85074) Old Sycamore WRF Process Imprv	1,616,000	0
(85075) WRF Electrical Improvements	465,000	0
(85063) WRF Process Evaluation	541,470	0
(85055) WWTP R&R	187,530	2,500,000
Total	\$ 11,100,000	\$ 6,000,000

Marshville Water and WW

86006

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Projects provide for professional services required to support the acquisition of the Town of Marshville water and wastewater systems by Union County; and the evaluation, rehabilitation, replacement, or expansion of water and wastewater system assets acquired.

Program Operating Budget Impact

The acquisition of the Town of Marshville utility systems are anticipated to have significant operating budget impacts. The acquisition of these systems will add approximately 1,300 customers, approximately 40 miles of distribution system piping, a 0.35 MG elevated storage tank, a booster pump station, approximately 24 miles of collections and conveyance system piping, 4 wastewater pump stations, and a lagoon system for wastewater storage.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 200,000	\$ 0
(4061) IFT FROM WATER and SEWER OPERATING FD	200,000	0
Total	\$ 200,000	\$ 0

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(86018) Marshville System Acquisition	\$ 200,000	\$ 0
Total	\$ 200,000	\$ 0

EDC Industrial Park W&WW

86007

FY 2022-2027 Proposed Capital Improvement Program

Public Works Capital Program

Program Summary

Monroe Union County Economic Development has developed a conceptual design for the EDC Industrial Park. The Economic Development Program, as adopted by the Board of County Commissioners, includes funding for the planning, design, and construction of infrastructure required to support the identified economic development project(s). Improvements for the EDC Industrial Park are anticipated to include a gravity wastewater collection system, a submersible wastewater pump station, force main piping, and related mechanical and electrical systems as necessary to convey generated wastewater flow to Union County's existing collection system.

Program Operating Budget Impact

The project within this program will have some marginal operating budget impacts. We could expect to see an increase in costs related to the operation and maintenance of the planned pump station and expansion to the collection and conveyance systems.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 3,000,000	\$ 0
(4040) IFT FROM GENERAL CAP PROJ FD	3,000,000	0
Total	\$ 3,000,000	\$ 0

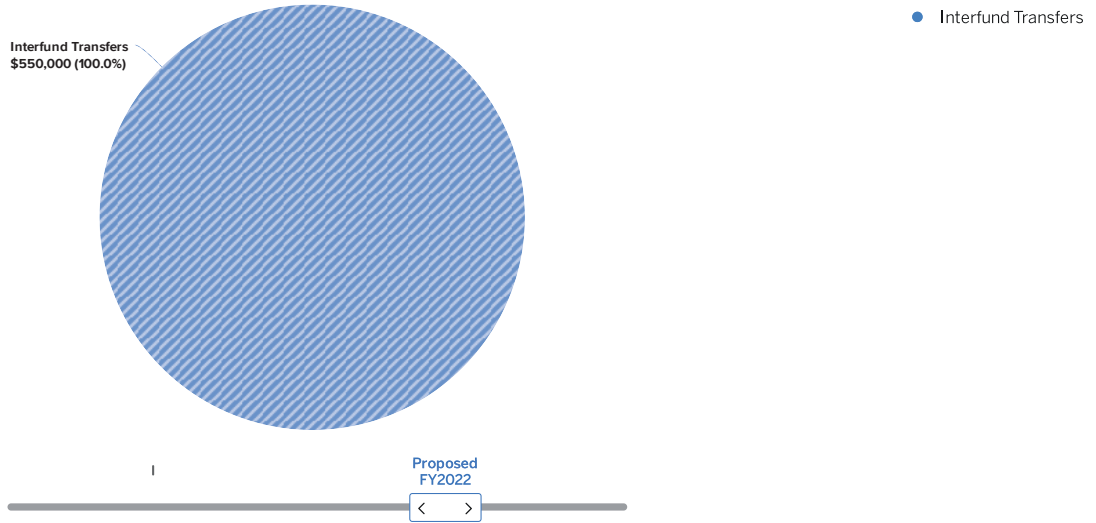
Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(85065) EDC Industrial Park Pump Station	\$ 3,000,000	\$ 0
Total	\$ 3,000,000	\$ 0

Solid Waste Capital Program

FY 2022-2027 Proposed Capital Improvement Program

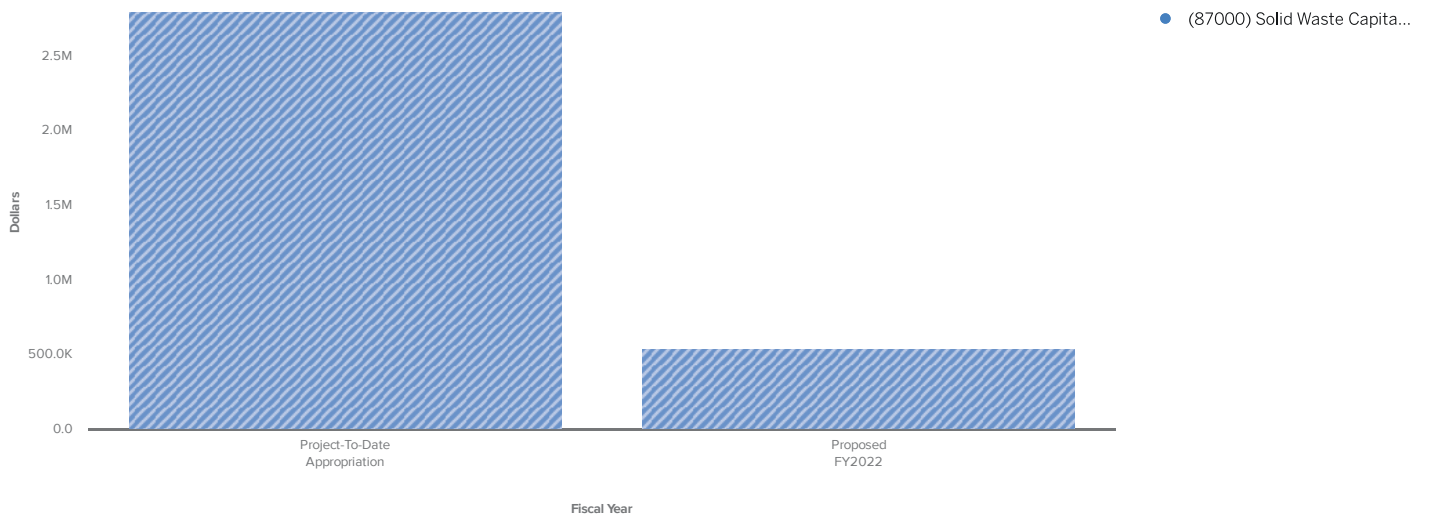
Funding by Source



Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 2,909,300	\$ 550,000
(4066) IFT FROM SOLID WASTE OPERATING FUND	2,909,300	550,000
Total	\$ 2,909,300	\$ 550,000

Budget by Program by Fiscal Year



Program Summary

	Project-to-Date Appropriation	Proposed FY2022
(87000) Solid Waste Capital Program	\$ 2,909,300	\$ 550,000
Total	\$ 2,909,300	\$ 550,000

Solid Waste Capital Program

The six-year Solid Waste Capital Program reflects the capital needs of Solid Waste infrastructure within Union County. Included in this program are projects that provide equipment purchases, expansion and renovations of current facilities, and new facilities requested at the Union County Landfill and various solid waste convenience sites.

The projects included in this program comply with the requirements of the Union County Capital Improvement Program Management Policy.

The projects included in this program effect current and future operating budget appropriation. As part of the capital budgeting process, departments are required to estimate what the anticipated future operating budget impact will be. The operating budget impact is simply an estimate, and as the projects develop, estimates will become more defined as the projects mature. The anticipated operating budget impact includes appropriations for annual debt service, new positions and operating expenditures, change in maintenance costs, and variations in annual revenues.

Program Highlights

The Solid Waste Capital Program consists of one capital program and six projects. The program focuses on specific capital improvement needs at the Union County Landfill and various solid waste convenience sites.

The Solid Waste Capital Program consist of redesigning the Austin Chaney Site, building an operation center at the landfill, expansion of the construction and demolition cells at the landfill, widening of a the road that accesses the landfill, Scalehouse renovations and expansion, and road paving at the Goldmine Site.

The County maintains a Solid Waste Capital Reserve Fund that the projects within the Solid Waste Capital Program will be funded from. Excess revenues over expenditures from the Solid Waste Operating Fund are transferred into the Solid Waste Capital Reserve Fund annually.

Operating Budget Impact

Given the new and expanded facilities recommended, it is anticipated that there will be increases in operating cost. These operating costs will become better defined as the projects and operating plans are further developed.

Solid Waste Capital

87000

FY 2022-2027 Proposed Capital Improvement Program

Solid Waste Capital Program

Program Summary

Program provides for solid waste capital infrastructure needs for the Union County Landfill and various solid waste convenience sites. Program includes expansion of construction and demolition cells, design, improvements and construction needs at the Union County Landfill facilities and various projects at solid waste convenient sites.

Program Operating Budget Impact

It is anticipated that there will be little to no operating budget impact for the majority of the projects in the Solid Waste Capital Program. The Operations Center Building will require additional operating cost for utilities and basic maintenance services. Once this project is further developed the operating cost will become better defined.

Program Resources Summary

Collapse All	Project-to-Date Appropriation	Proposed FY2022
▼ Interfund Transfers	\$ 2,909,300	\$ 550,000
(4066) IFT FROM SOLID WASTE OPERATING FUND	2,909,300	550,000
Total	\$ 2,909,300	\$ 550,000

Program Projects Summary

	Project-to-Date Appropriation	Proposed FY2022
(87000) Austin Chaney Site Redesign	\$ 2,659,300	\$ 0
(87001) C&D Cell Expansion	250,000	550,000
Total	\$ 2,909,300	\$ 550,000

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

2/3rds General Obligation Bonds: GO Bonds that can be issued without referendum, which are limited in size to 2/3rds of the amount of GO bonds the issuing entity retired the prior fiscal year, assuming the entity does not issue new debt during the current fiscal year.

Accrual: Something that accrues; especially: an amount of money that periodically accumulates for a specific purpose (as payment of taxes or interest).

Adopted Budget: The budget as adopted by the Board of County Commissioners and is effective on July 1st of the fiscal year.

Allocate: To set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

Appropriated Fund Balance: Amount of fund balance appropriated as revenue for a given fiscal year, to offset operating expenditures that exceed current revenue. The appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.

Appropriation: The legal authorization by the Board of County Commissioners to spend money and incur financial obligations as specified in the budget ordinance. An appropriation is limited in the amount and time when it may be expended.

Assessed Valuation: The total value of real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying property taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Assets: Property owned by the County that has monetary value.

Balanced Budget: When planned expenditures equal anticipated revenues. State law requires a balanced budget in North Carolina.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term. Bonds are typically issued to fund specific capital improvement expenditures. The County issues general obligation bonds, which require approval by voter referendum before issue, and two-thirds, installment financing, and revenue bonds, which do not require referendum approval.

Bond Issuance: The sale of government bonds as a means of borrowing money.

Bonds Issued: Bonds that have been sold.

Bond Rating: A grade given by bond rating agencies (Moody's, Standard & Poor's (S&P), Fitch, etc.) indicating a government's investment qualities. Ratings range from AAA (highest) to D (lowest) and the higher the rating the lower the interest rate on the bonds.

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of County Commissioners that discusses the major budget items and the County's present and future financial condition.

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

Capital Budget: A financial plan for capital projects which usually cost more than \$100,000 and have a useful life of more than ten years. However, capital projects for computer equipment and software may have a useful life of more than five years.

Capital Outlay: Vehicles, equipment, facility and land improvements, software, and furniture purchased by the County that cost more than \$5,000, less than \$100,000, and have an expected life of more than one year.

Capital Project Fund: A multi-year fund used to account for revenues and expenditures associated with capital projects.

Capital Improvement Program: A long-range plan of proposed capital improvement projects, which includes estimated project costs and funding sources for a multi-year period.

Cash Basis of Accounting: A method for recording the receipt and expenditure of funds. Under the cash basis of accounting revenue are recorded when they are received and expenditures are recorded when funds are actually spent.

Clerk to the Board: The Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files, and coordinates the Commissioners' schedules.

Community Partners: Community agencies or organizations that are financial partners with whom the County contracts to provide specific services.

Comprehensive Annual Financial Report (CAFR): Represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies, and all other parties interested in the financial affairs of the county. The CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

Contingency: An account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the annual operating budget.

Coronavirus/COVID-19: A respiratory illness, not previously seen in humans, that resulted in a worldwide outbreak beginning in 2019 as it began spreading from human to human.

Current Budget: Represents the budget of the fiscal year in which the county is presently operating. Unless otherwise noted, the current budget reflects the County's revised budget as of March 31st of the current fiscal year.

Debt: Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (less than one year) or for a long term (one year or more).

Debt Reduction Bonds: General obligation bonds that can be issued by a local government without voter authorization under a formula set by the State at two-thirds of the previous year's net debt reduction.

Debt Service: Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund: A fund used to account for resources dedicated to the payment of principal and interest on general long-term debt.

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

Deferred Revenue: Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

Deficit: An excess of expenditures over revenues or expense over income.

Department/Division: A functional service unit (that may exist within a County Service Area) that provides specific services.

Depreciation: The decrease in value due to wear and tear of property.

Employee Benefits: For budgeting purposes, fringe benefits include employer payments for items such as separation allowance, 401-K supplemental retirement, retirement, Social Security, Medicare, group health and dental benefits, unemployment insurance, workers' compensation insurance, life insurance, and other fringe benefits.

Encumbrance: A financial commitment for services, contracts, or goods which have not yet been delivered or performed.

Enterprise Fund: A fund which accounts for operations that are primarily financed through user charges and whose operation resembles a business (e.g., Solid Waste Fund).

Expenditure: Disbursements of cash for the current costs of a program or capital project.

Fiscal Year: A twelve-month period (July 1 through June 30) to which the annual operating and capital budgets apply.

Function: A group of service units that serve similar purposes.

Fund: An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain objectives in accordance with established laws, policies, and regulations.

Fund Balance: Funds accumulated through the under expenditure of appropriations and /or the act of exceeding anticipated revenue.

Full-time equivalent (FTE): A position count that calculates staffing levels by the number of hours worked relative to a standard working schedule of 2,080 hours per year. For instance, a part-time position for 20 hours per week, or 1,040 hours per year, is considered 0.50 FTE.

General Fund: The principal operating fund which provides for the accounting of most basic governmental services.

General Obligation Bonds (GO Bonds): Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

Government Finance Officers Association (GFOA): The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

Goal: a strategic result or achievement that the Service Area or Department/Division strives to obtain.

Governmental Funds: Funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial resources focus.

Grants: A contribution or gift in cash or other assets from or to another government or non-profit foundation to be used for a specific purpose (e.g., van purchases for transportation program).

Horizon Issues: Operating or capital needs that Departments/Divisions plan to address in future years.

Indirect Costs: The component of the total cost for a service which is provided by another Service Area or Department/Division (e.g., auditing).

Intergovernmental Revenues: Revenues received from other governments (State, federal, local), typically in the form of grants, shared revenues, or entitlements.

Internal Service Fund: A fund that accounts for the provision of services to County Service Areas or Departments/Divisions by other County Service Areas or Departments/Divisions on a cost reimbursement basis. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the functions of the County. The County uses an internal service fund to account for its risk management activities and central cost allocation activities.

Investment Earnings: Earnings earned, usually interest, on investments entered into by the County.

Lease-Purchase Agreement: A method of purchasing equipment in which payments are spread over a multi-year period.

Levy: The amount of tax, service charges, and assessments imposed by a government.

Mandate: A legislative command to a local government, generally through State Statutes, to implement or discontinue a selected service or policy.

Modified Accrual Basis of Accounting: An accounting method where revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred. This is the primary basis of accounting for the County.

Non-departmental: Non-departmental appropriations for purposes such as merit, unassigned retiree health benefits, fuel contingency, accident contingency, and other unassigned adjustments. These funds will be distributed to Service Areas or Departments/Divisions once budget decisions and or needs arise.

Object Code: An expenditure classification related to the type of goods and services purchased, such as office supplies.

Operating Budget: The County's financial plan that outlines proposed expenditures for the coming fiscal year and estimated revenue which will be used to finance them.

Operating Expenditures/ Expenses: Recurring expenditures for services, supplies, equipment, and payments to individuals and other agencies.

Ordinance: A legal document adopted by the local governing body setting policy and procedures.

Per Capita: Represents a given quantitative measure (e.g., spending, inspections, and ambulance trips) per unit of population.

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

Performance Measure: A goal-driven estimation of past, present, and future success of the delivery of a given service, program, or function.

Personal Income: Income that is received by persons from all sources. It is calculated as the sum of salary and wage disbursements, supplements to wages and salaries, proprietor's income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

Personal Property Tax Base: All non-household personal value such as automobiles, boats, etc., and all non-inventory business items such as equipment, vehicles, materials, and supplies.

Personnel Services: Expenditures for salaries and fringe benefits.

Policy: An established plan of action used to guide decisions and actions.

Project Code: Used to match revenues with expenditures for a particular capital program, capital project, or operating project.

Property Tax Rate: The rate at which property in the County is taxed to produce revenues sufficient to cover necessary governmental activities.

Proprietary Funds: The County has three proprietary funds – *Water and Sewer, Solid Waste, and Storm Water. Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses the enterprise fund to account for its solid waste landfill operations and storm water. This fund is the same as the function shown in the business-type activities personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

Public Service Companies Tax Base: Non-governmental business entities which delivers public services that are considered essential to the public interest, such as natural gas, pipelines, electricity, telephone and railroads.

Real Property Tax Base: All land and buildings which are taxable.

Revaluation: The periodic reassessment of a jurisdiction's real property in order to adjust the tax value to market value. North Carolina law stipulates that a revaluation must be done at least every eight years.

Reclassification: A change in the classification and corresponding job title of an existing position that results from a major change in assigned responsibilities.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditures in the current budget year, or to earmark revenues for a specific future purpose.

Revenue: All funds that the County receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Service Area: An organizational unit of County government that provides specific services. A Service Area may be broken into Departments/Divisions which offer a more specific service.

Glossary of Budget Terms

FY 2022 Proposed Operating & Capital Budget

Self-insurance: A risk management method whereby an eligible risk is retained, but a calculated amount of money is set aside to compensate for the potential future loss. The amount is calculated using actuarial and insurance information so that the amount set aside (similar to an insurance premium) is enough to cover the future uncertain loss.

Special Assessment: A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those specific properties.

Special Revenue Fund: A fund used to account for the revenues from specific sources which must be used for legally specified expenditures (e.g., Emergency Telephone System Fund.)

Statute: A law enacted by the State Legislature.

Transfer In/Out: Reallocating resources between different funds.

Trend: A pattern that emerges from multiple units of data over time.

Taxing Authority: A legislative body that has the legal ability to impose a tax on its citizens.

Unearned Revenue: A type of deferred revenue account used in connection with resources that have not yet been earned.

Unincorporated Area: Area of the county that is not part of any municipality.

Unrealized Revenues: The difference between estimated revenues and actual revenues.

User Fee: A charge assessed each time a customer uses a County service for which fees are charged.

Working Capital: The amount of current assets that is in excess of current liabilities. Used frequently to measure an entity's ability to meet current obligations.

Acronyms

FY 2022 Proposed Operating & Capital Budget

4-H	Head, Heart, Health and Hands
ABAWDs	Able Bodied Adults without Dependents
ABC	About Breast Cancer
ACD	Automated Call Distribution
ACS	American Community Survey
ACSP	Agriculture Cost Share Program
ADA	Americans with Disabilities Act
ADC	Accelerant Detection Canine
ADM	Average Daily Membership
AED	Automated External Defibrillator
AEPF	Automation Enhancement and Preservation Fund
AGWRAP	Agriculture Water Resource Assistance Program
ARP	American Rescue Plan
ATF	Alcohol, Tobacco, Firearms
ATV	All-Terrain Vehicle
BA	Budget Amendment
BO	Budget Ordinance
BMP	Best Management Practices
BMP	Building Mechanical Plumbing (Position)
BOCC	Board of County Commissioners
BOE	Board of Education
BOE	Board of Elections
BRIC	Building Resilient Infrastructure & Communities
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal
CARES	Coronavirus Aid, Relief and Economic Security Act
CARS	Contractual Agreement for Continuing Residential Support
CATA	Central Academy of Technology and Arts
CATS	Charlotte Area Transportation System
CC4C	Care Coordination for Children
CCAP	Community Conservation Assistance Program
C-COM	Union County Department of Emergency Communications
C&D	Construction and Demolition
CDBG	Community Development Block Grant
CDBG-CV	Community Development Block Grant – CARES Act
CDC	Center for Disease Control
CEH	Children's Environmental Health Program
CFPB	Consumer Finance Protection Bureau
CFSR	Child Family State Review
CIP	Capital Improvement Plan/Program
CLOMR	Conditional Letter of Map Revision
CMARC	Care Management for At-Risk Children

Acronyms

FY 2022 Proposed Operating & Capital Budget

CMHRP	Care Management for High Risk Pregnant Women
CMUD	Charlotte Mecklenburg Utility District
COA	Council on Accreditation
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Adjustment
COPs	Certificates of Participation
COVID	Coronavirus Disease 2019
COVID-19	Coronavirus Disease 2019
CP	Capital Program
CPCC	Central Piedmont Community College
CPI	Consumer Price Index
CPO	Capital Project Ordinance
CPS	Child Protective Services
CREP	Conservation Reserve Enhancement Program
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
CRTPO	Charlotte Regional Transportation Planning Organization
CRWTP	Catawba River Water Treatment Plant
CSO	Community Support & Outreach
CWS	Child Welfare Services
DA	District Attorney
DARE	Drug Abuse Resistance Education
DEA	Drug Enforcement Agency
DENR	Department of Environment and Natural Resources
DFAS	Defense Finance and Accounting Service
DHHS	Department of Health and Human Services
DJJDP	Division of Juvenile Justice and Delinquency Prevention
DMV	Division of Motor Vehicles
DOJ	Department of Justice
DOL-BLS	Division of Labor-Bureau of Labor and Statistics (Federal)
DOT	Department of Transportation
DPI	Department of Public Instruction (North Carolina)
DPR	Domestic Preparedness Region
DSWC	Division of Soil & Water Conservation (North Carolina)
DWI	Driving While Intoxicated
EBT	Electronic Benefit Transfer
ECM	Electronic Content Management
ECP	Education Capital Program
EDC	Monroe-Union County Economic Development Commission
EFNEP	Expanded Food and Nutrition Education Program
EM	Emergency Management
EMMA	Electronic Municipal Market Access Database
EMPG	Emergency Management Performance Grants
EMS	Emergency Medical Services

Acronyms

FY 2022 Proposed Operating & Capital Budget

EMT	Emergency Medical Technical
EOP	Emergency Operation Plan
EPA	Environmental Protection Agency
ESC	Employment Security Commission
ETJ	Extraterritorial Jurisdiction
FCC	Federal Communications Commission
FD	Fire Department
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FLI	Food, Lodging and Institutions Program
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FNS	Food and Nutrition Assistance
FRR	Facilities Repair and Renovation
FSRS	Fire Suppression Rating Schedule
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GCP	General Capital Program
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation Bonds
GPM	Gallons Per Minute
GS	General Statute
GSA	General Services Administration
HAZMAT	Hazardous Materials
HIS	Health Information System
HIPPA	Health Information Privacy & Portability Act
HMO	Health Maintenance Organization
HR	Human Resources
HUBs	Historically Underutilized Businesses
HVAC	Heating, Ventilation, Air Conditioning
I&E	Improvements and Expansion
IBT	Inter-Basin Transfer
ILP	Intelligence-Led Program
IMT	Incident Management Team
ISF	Internal Service Fund
ISO	Insurance Services Office, Insurance Service Organization
IT	Information Technology
JCP	Juvenile Crime Prevention
JJDP	Juvenile Justice Delinquency Provision

Acronyms

FY 2022 Proposed Operating & Capital Budget

K	Thousand
LEPC	Local Emergency Planning Committee
LGC	Local Government Commission
LIEAP	Low Income Energy Assistance Program
LINKS	Independent Living Services for Foster Children
LLEBG	Local Law Enforcement Block Grant
LOBs	Limited Obligation Bonds
LOMR	Letter of Map Revision
LMI	Low and Moderate Income
L RTP	Long Range Transportation Plan
LSTA	Library Services Technology Act
MBE	Minority Business Enterprises
MCO	Managed Care Organization
MGD	Million Gallons per Day
MHZ	Megahertz
MHI	Median Household Income
MM	Million
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MPO	Metropolitan Planning Organization
MRS	Multiple Response System
MSA	Metropolitan Statistical Area
MSRB	Municipal Securities Rulemaking Board
MSW	Municipal Solid Waste
MUMPO	Mecklenburg-Union Metropolitan Planning Organization
MW	Megawatt
NACO	National Association of Counties
NAED	National Academy of Emergency Dispatch
NC	North Carolina
NCARD	North Carolina Association of Register of Deeds
NCDMVA	North Carolina Division of Military and Veterans Affairs
NCDOT	North Carolina Department of Transportation
NC CWRL	North Carolina Clean Water Revolving Loans
NC FAST	NC Families Accessing Services through Technology
NC LINKS	North Carolina Foster Care Independence Program
NCACC	North Carolina Association of County Commissioners
NC A & T	North Carolina Agricultural & Technical State University
NC SBOE	North Carolina State Board of Elections
NCDEQ	North Carolina Department of Environmental Quality
NCDFR	North Carolina Division of Fiscal Research
NCDVA	North Carolina Division of Veterans Affairs
NCGS	North Carolina General Statutes
NCLM	North Carolina League of Municipalities

Acronyms

FY 2022 Proposed Operating & Capital Budget

NCOMB	North Carolina Office of Management & Budget
NCSU	North Carolina State University
NCVTS	North Carolina Vehicle Tax System
NPP	Nurturing Parent Program
OCR	Optical Character Recognition
OPEB	Other Post-Employment Benefits
OSBM	Office of State Budget and Management (North Carolina)
OSFM	Office of State Fire Marshal
OSHA	Occupational Safety and Health Act
OSWP	On-Site Water Protection Program
PayGO	Pay as You Go
PC	Personal Computer
PCM	Pregnancy Care Management
PPE	Personal Protective Equipment (for firefighters)
PS	Pump Station
PSAP	Public Safety Answering Point
PT	Part-time Positions
PVC	Polyvinyl Chloride
PWCP	Public Works Capital Program
R&R	Rehabilitation and Renewal
REAP	Reaching for Excellence and Accountability in Practice
RFID	Radio Frequency Identification
RHCB	Retiree Healthcare Benefits
RFP	Request for Proposal
RFQ	Request for Qualifications
RIT	Rapid Intervention Team (air packs for rescuing a downed firefighter)
ROD	Register of Deeds (Union County)
RPO	Rural Planning Organization
RRP	Renovation, Repair and Painting
RRRPO	Rocky River Rural Transportation Planning Organization
RV	Recreational Vehicle
SAN	Storage Area Network
SAP	Small Area Plan
SARA	Superfund Amendments and Reauthorization Act of 1986
SAT	Scholastic Aptitude Test
SBP	Survivor Benefits Program
SCBA	Self Contained Breathing Apparatus
SD	Subdivision
SEC	Securities and Exchange Commission
SEIMS	Statewide Election Information Management System
SF	Square Foot, Square Feet
SFD	Single Family Dwelling
SHAC	School Health Advisory Committee

Acronyms

FY 2022 Proposed Operating & Capital Budget

SL	Session Law
SMF	Stormwater Management Facility
SNS	Strategic National Stockpile
SOP	Standard Operating Procedure
SPCC	South Piedmont Community College
SQ	Square
SR	Special Revenue
SRF	Special Revenue Fund
SRO	School Resource Officer
SSA	Social Services Administration
SWCD	Soil Water Conservation Division
SWMF	Solid Waste Management Facility
TANF	Temporary Assistance to Needy Families
TBD	To Be Determined
TCC	Technical Coordinating Committee
TIC	True Interest Cost
TIP	Transportation Improvement Program
TPT	Temporary Part Time
UCC	Uniform Commercial Code
UCCIP	Union County Capital Improvement Program
UCEC	Union County Early College
UCPS	Union County Public Schools
UCPW	Union County Public Works
UCSO	Union County Sheriff's Office
UDO	Unified Development Ordinance
UNCC	University of North Carolina at Charlotte
USDA	United States Department of Agriculture
VA	Veterans Affairs
VAD	Voluntary Ag District
VFD	Volunteer Fire Department
VHR	Vehicle Revenue Miles
VITA	Volunteer Income Tax
VoIP	Voice over Internet Protocol
VSO	Veterans Service Office
WBE	Women Business Enterprises
WIC	Women, Infants & Children Program
WRF	Water Reclamation Facility
WTF	Water Treatment Facility
W & WW	Water & Wastewater
WW	Wastewater
WWTP	Wastewater Treatment Plant
YRWSP	Yadkin River Water Supply Program