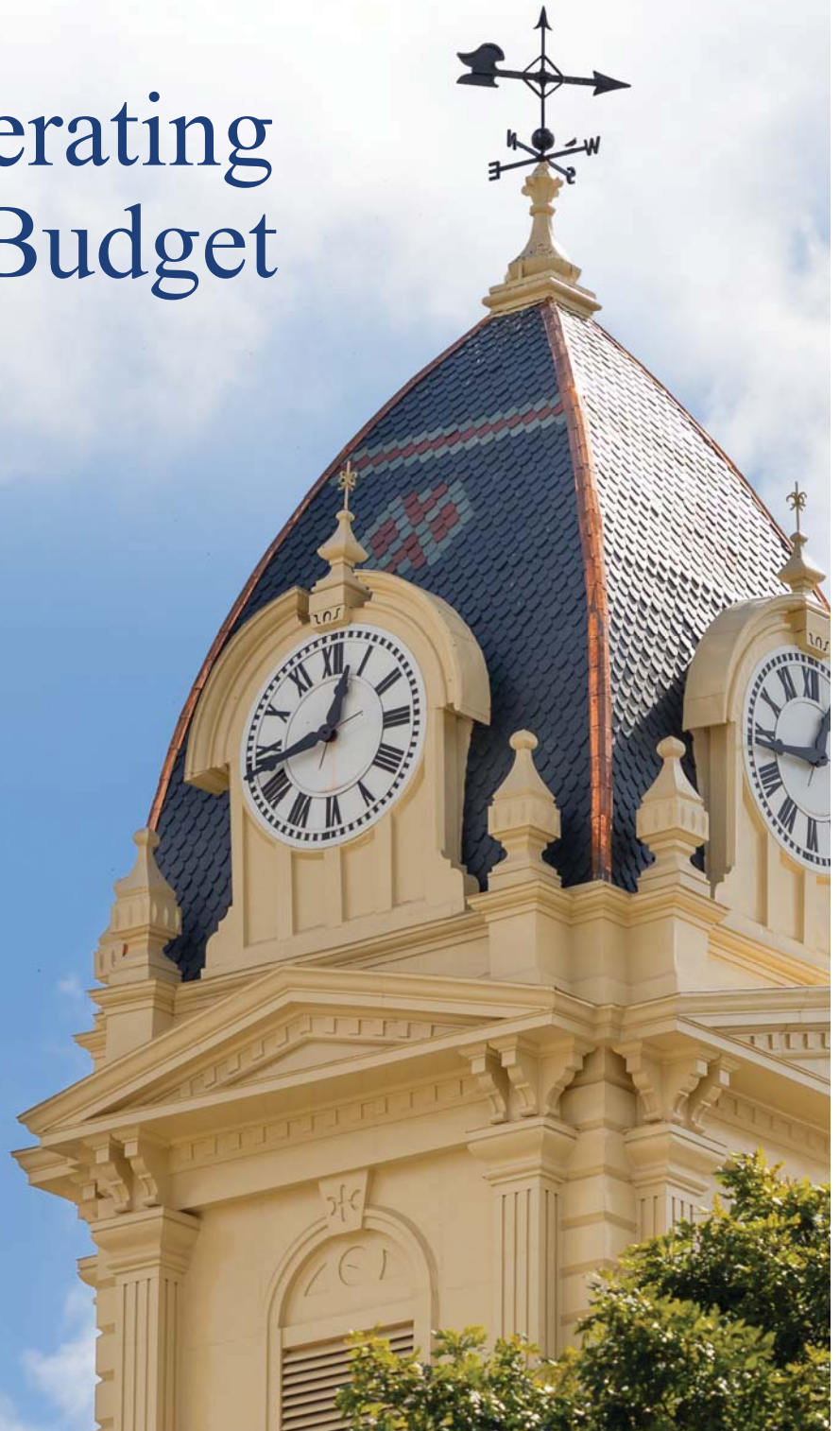




Adopted Operating and Capital Budget

Fiscal Year 2023







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Union County
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

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, 2021.

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.

Adopted FY 2023 Operating and Capital Budget

Union County, North Carolina

Board of County Commissioners

Dennis Rape
Chairman

David Williams
Vice Chairman

Richard Helms
Commissioner

Stony Rushing
Commissioner

Jerry Simpson
Commissioner

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Mark Watson
County Manager

Michelle Lancaster
Deputy County Manager

Brian Matthews
Assistant County Manager

Patrick Niland
Assistant County Manager

Financial Services Staff

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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 2023 Adopted Operating & Capital Budget

Budget Message

Board of County Commissioners,

I am happy to present to you my FY 2022-2023 Recommended Budget. As in previous years we have worked this year to provide a budget that is reasonable, transparent and sustainable. There are limited enhancements included in the budget with a focus on our core functions in public safety and critical human service programs, as well as with our education partners. My recommended budget maintains the current tax rate of 58.80.

Fiscal Stewardship

With a strong focus on fiscal stewardship and a commitment to maintaining a sustainable financial position for our organization in a time when inflation is at a generational high, my budget is based on an assessed value that is estimated to grow at 3.5% and sales tax that is budgeted at 26.4% over the FY22 budget amount or 9.6% above anticipated actuals for this current fiscal year.

When looking at the revenue estimates that have been used for the recommended budget you will see that we have taken the lessons we have learned over the past two years and have been more aggressive in this budget calculation. Almost every part of North Carolina has experienced unanticipated levels of growth in sales tax over the past two years and Union County has been no different. We continue to be cautious regarding the future growth we will see in sales tax and we continue to monitor inflation and its impacts on our operations. My recommended budget is based on a sound, fiscally responsible approach taking into account staff recommendations and external guidance for local governments.

The County expense budget, less EMS, SPCC and UCPS is increasing by 1.4%.

Employees

This recommended budget maintains our commitment to the most important resource we have our employees. My recommendation continues our long standing pay for performance plan and continues our investment in the benefits program. Each year during the budgeting process, we review costs of the health insurance program, as well as the sustainability of the program and the value it provides. Due to rising costs of medical care, the premium amount paid by eligible employees, retirees and their covered dependents will increase beginning July 1. We have worked hard to minimize the impact to our employees and feel this increase works to maintain the stability of our program with employees and retirees participating in that sustainability.

Investing in Core Services

Information Technology

We have renewed our focus on information technology system security and the integrity of our technology systems. The recommended budget includes investments for insuring that our information technology system is up-to-date, secure and appropriately flexible for the types of unexpected situations that test our business continuity processes and the different service delivery methods that we are responsible for.

Budget Message

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Public Safety / Fire

While every resident in Union County is served by an individual fire district, fire service it is very much a collaborative working relationship. The fire departments of Union County not only work close with one another, they also work extremely close with the County's Emergency Services Department. The recommended fire departments budgets reflect a continued investment in personnel and capital needs. We have worked very hard to address the need for both personnel and capital. Our residents have seen the benefit of this through increased availability of trained personnel, lower ISO ratings, more reliable apparatus, and modernized equipment.

Emergency Medical Services

As we look to the future for our emergency medical services operations, I have included \$500,000 for additional compensation, as well as \$1,000,000 for capital investments. We have undertaken a comprehensive review and assessment of the current EMS deployment model and operations in order to ensure the highest levels of service and the most effective use of allocated funds. This increase in funding represents a strong commitment and is 19.76% more than the FY 2022 adopted budget.

Sheriff's Office Investments

I am recommending investments in the Sheriff's Office that are important to the overall management of that office as well as to the safety of our community. There are enhancements recommended for additional staff that will provide service in the Indian Trail office, as well as a new Sergeants position to manage our canine handling officers. There are modest increases included to ensure that the move to the new Sheriff's Administration building are adequate and appropriate.

Human Services Investments

In our Human Services area I am recommending enhancements that strengthen core programming that is important to the children and families in our community. The average number of children that our child welfare staff are engaged with has increased (47%) over the past 3.5 years. While volume in this area is an issue the cases are also increasingly complex. I am recommending additional staff in this area to ensure that we are staffed appropriately and that our caseloads are manageable.

In the area of Public Health, I am recommending an additional dental hygienist position to ensure that our dental clinic is operating at an optimal level. The demand for the county's dental care services has remained high with the current schedule booked out three months in advance, and a waiting list of residents seeking dental services. The current hygienist sees 5 to 6 patients per day (1,035 in 2021). A second hygienist would allow an average of 10 patients per day (approximately 2,000 annual hygiene appointments). Additionally, I am recommending an additional public health nurse to coordinate care for inmates in our jail health program. This program is vitally important to our jail operations.

New Facilities

As you are aware we have new facilities coming on-line during the upcoming fiscal year: the Sheriff's Administration Building, the Emergency Services Complex, the office renovations at our Progress Building and the renovations and expansion of the Board of Elections. These facilities will offer our organization enhanced capabilities for serving the residents of Union County. An additional \$546,000 is included in my budget recommendation for opening and maintaining these new facilities. Funding for staffing is also included for the new Southwest Regional Library that will be opening in FY2024.

Budget Message

FY 2023 Adopted Operating & Capital Budget

Code Enforcement - Apprentice Program

The diminishing number of experienced tradesmen willing to leave the private sector in order to become qualified inspectors for Building Code Enforcement has created a shift in the makeup of our potential workforce and has forced us to reconsider our recruitment process.

For the first time, Building Code Enforcement will be utilizing candidates who may not have long tenured construction experience but are otherwise strong potential employees. The expectations of the apprentice program will allow a trainee to be partnered with a senior inspector and by doing so we will develop our future inspectors internally.

It is anticipated that we will seek four employees for this program, however only two will be hired initially. One of the initial hires will concentrate on a new type of inspection certification recently introduced by the Department of Insurance. This HVAC Change out Inspector will only perform HVAC replacements which are currently being performed by our electrical inspectors. The second employee will be partnered with a senior building inspector for training. The last two hires may be staggered to reduce the burden on staff to perform the required training of these apprentices all at the same time.

Union County Building Code Enforcement remains dedicated to providing quality customer service in a timely manner. This initiative will assist in providing that service and is critical due to the high number of inspectors eligible for retirement in the very near future.

Education Partners

My recommendation includes funding for our education partners that we believe is important to the continued success of their operations. While I am not able to include funding for either organization's entire request, I am making recommendations that I believe fit into the model of fiscal sustainability that we are striving to achieve.

South Piedmont Community College

My recommendation includes a modest increase for South Piedmont Community College that equates to the 3.5% growth we anticipate in our property tax base - \$107,685. Our operational capital budget continues to provide \$375,000 for operational capital expenses that SPCC has throughout the year.

Union County Public Schools

My recommendation for Union County Public Schools is \$136,572,468. This is an increase of 5.03% over the FY22 budget or an additional \$6,544,434. This funding recommendation comes in 2 parts, \$19,122,311 is recommended for UCPS operational capital needs and \$117,450,157 is recommended for their operational budget. This increase will allow for fully funding the \$2,000,000 in teacher salary supplement that was approved as part of the FY22 budget, as well as additional operational increases of over \$3,000,000. UCPS will have these funds available for priorities they select.

Community Partners

Investments in our community partners is important to the overall well-being of our community. For the third-year staff employed a competitive application process for community organizations to participate in. We have a review team made up of staff who thoroughly review and score the projects.

Budget Message

FY 2023 Adopted Operating & Capital Budget

This year, I am recommending new partnerships with the following organizations:

- The Arc of Union and Cabarrus Counties – “A Life Like Yours” program advocates for inclusion for those living with intellectual and developmental disabilities;
- New Covenant Community Development Center – Development of a Science, Technology, Engineering, Arts, and Mathematics (STEAM) program to increase opportunities for lifelong success for youth;
- The Humane Society – To expand low cost spay and neuter services, and
- Union County Crisis Assistance Ministry – “Crisis Intervention Program” assists individuals and families experiencing short-term financial difficulty to prevent homelessness.

The increased funding in this area is \$89,000.

In closing, I want to thank our budget, finance and tax teams for their work in helping prepare this recommended budget, as well as all of our department directors and the management team for the thoughtful way they developed their requests – I am confident that the requests and the items I have included in my recommendation are mission critical and will serve to benefit all of the residents of Union County.

Thank you,



Mark Watson,
Union County Manager

What changes were made to the County Manager's Recommended Budget?

Increased Support for South Piedmont Community College

The General Government Fund increased the direct support to South Piedmont Community College from 3.5% to 5.0% to bring funding parity with Union County Public Schools (UCPS) levels.



Updated Fire District Tax Rate

The tax rate of the Providence Fire Protection District increased 0.12 cents from 3.63 cents to 3.75 cents to align with the tax rate for Wesley Chapel Fire Protection District.



Added Positions to the Sheriff's Office

The Board of County Commissioners added five Student Resource Officer positions to increase coverage at UCPS elementary schools. Funding of \$1 million was moved from the UCPS proposed allocation into the Sheriff's Office to cover these positions. Additionally, this added \$90,000 to the Internal Service Funds.



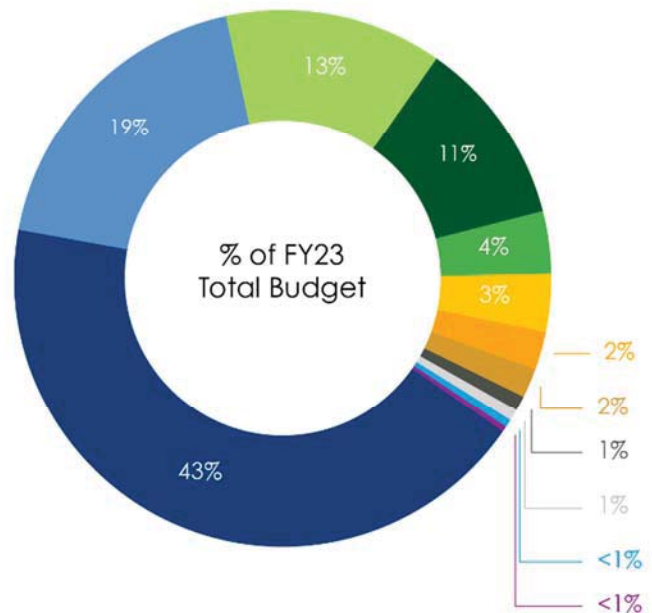


Executive Summary

FY 2023 Adopted Operating & Capital Budget

Union County's Fiscal Year 2023 Total Adopted Budget totals \$540.9 million, a \$30.6 million (6.0 percent) increase over the FY 2022 Total Adopted Budget of \$510.3 million. The FY 2023 Total Adopted Budget supports 1,356.91 full-time and 89.13 part-time positions across all funds. Of the total budget, Ad Valorem Taxes & Fees represent \$233.4 million, a \$8.4 million (3.8 percent) increase for the FY 2022 Adopted Budget. The FY 2023 Adopted Budget's tax rate remains unchanged 58.80 cents per \$100 of valuation. A summary of the County's General Fund budget can be found in the *County General Fund Revenue & Expense Summary* section of this document. Additionally, highlights from the FY 2023 County General Fund Budget can be found in the [FY 2023 Budget Breakdown](#) on Union County's website.

Total Revenue by Source - All Funds	
Source	FY23 Adopted
Ad Valorem Taxes and Fees	\$233,353,098
Service Charges	\$101,377,781
Local Option Sales Tax	\$70,829,664
Interfund Charges & Transfers	\$61,135,203
Intergov, Unrestricted	\$20,277,278
Federal Grants	\$18,680,581
Fund Balance Appropriated	\$12,434,381
Other Revenue	\$9,677,390
Other Taxes	\$4,869,192
Intergov, Restricted	\$3,801,899
State Grants	\$2,600,193
Investment Revenue	\$1,899,836
Total	\$540,936,496



Revenue – Where the Money Comes From

Total Revenue by Source

The budget includes both revenues and expenditures. Union County defines Total Revenue as the sum of County, Federal, State, and Other Revenue. The Board of County Commissioners (BoCC) has discretionary control over County revenue. Federal, State, and Other revenues are not under the control of the BoCC and can only be used for specific purposes. Other revenue, across all funds, consists of permits, charges for service, inmate reimbursement, and fund balance contribution.

Ad Valorem Property Tax

The ad valorem property tax is Union County's largest source of revenue. Across all funds, this funding source makes up approximately 43 percent. The assessed value of property is subject to the property tax rate, levied by the Board of County Commissioners (BOCC), per \$100 of value. The estimated assessed valuation of real, personal, motor vehicle, and public utility property for FY 2023 is \$37.5 billion, a \$1.2 billion (3.5 percent) increase over FY 2022. The increase in assessed valuation is driven by steady growth in the housing market as new residents prove Union County to be a community of choice.

Executive Summary

FY 2023 Adopted Operating & Capital Budget

Union County Assessed Valuation						
Category	FY 2020 Budgeted	FY 2021 Budgeted	FY 2022 * Budgeted	FY 2023 Adopted	\$ Change	% Change
Real Property	22,391,421	23,017,914	31,261,389	32,223,380	961,991	3.1%
Personal Property	1,540,478	1,599,814	1,443,672	1,488,098	44,425	3.1%
Vehicles	2,777,116	2,969,729	3,002,176	3,246,553	244,377	8.1%
State Certifications	434,282	434,282	479,014	493,755	14,740	3.1%
Total Assessed Value	27,143,297	28,021,738	36,186,251	37,451,785	1,265,534	3.5%
Net Yield of One Cent	2,706,032	2,792,654	3,602,863	3,728,931	126,068	3.5%
County Property Tax Rate	73.09 ¢	73.09 ¢	58.80 ¢	58.80 ¢	-	0.0%
Property Tax Base**	27,143,297	28,021,738	36,186,251	37,451,785	1,265,534	3.5%
Collection Rate***	99.7%	99.6%	99.5%	99.5%	-	0.0%

*FY 2022 was a revaluation year
 **Property valuations represented in thousands of dollars
 ***Collection rate is based on prior year actual collection rate per statutory requirement

Local Option Sales Tax

Sales Tax Revenue, which includes taxes on retail sales and leases of tangible and personal property, represents the third largest source of revenue across all funds, comprising 13 percent of all revenues. Local option sales tax receipts are budgeted at \$14.9 million more, from \$55.9 million in FY 2022 to \$70.8 million in FY 2023. This above average increase is due to a number of factors.

Sales tax is acknowledged as a very elastic revenue source, meaning during times of economic uncertainty, it can fluctuate significantly. The FY 2022 Local Option Sales Tax Revenue was budgeted conservatively in an effort to protect against economic uncertainty coming out of the COVID-19 pandemic period. Surprisingly, over the course of the year, actual sales tax returns outperformed this estimate, and in June 2022 the Board of County Commissioners recognized and appropriated \$2.1 million of additional sales tax collections for use. During the pandemic period, market forces such as federal stimulus payments and state law changes to allow taxing online purchases during a time when consumer consumption trended toward online sources have benefited the state of North Carolina's budget, along with all local governments as well. Union County is very fortunate to benefit from a robust and diversified local economy centered in agriculture, manufacturing, and industry as compared with many areas of the state that serve as tourist destinations and rely heavily on discretionary travel to generate local sales tax.

It is expected that sales tax growth will level off to a sustainable 3.5 - 5.0 percent growth factor in FY 2024 and beyond.

Federal Grant Revenue

Federal Grant Revenue makes up 3.5 percent of the Total Revenue. It is anticipated that Federal Grant Revenue will increase by 3.4 percent or \$606,892 going from \$18.1 million to \$18.7 million in FY 2023. In Human Services, Federal Grants are anticipated to grow by 0.9 percent, going from \$16.9 million in FY 2021 to \$17.9 million in FY 2023.

Investment Revenue

Investment income is expected to decrease by roughly \$1.7 million across all funds, from \$3.6 million to \$1.9 million in FY 2023. This 46.8 percent decrease is based on the anticipated impact of record inflation in the U.S. economy and respective capital markets as the Federal Reserve Bank is scheduled to increase interest rates several times over the next two years.

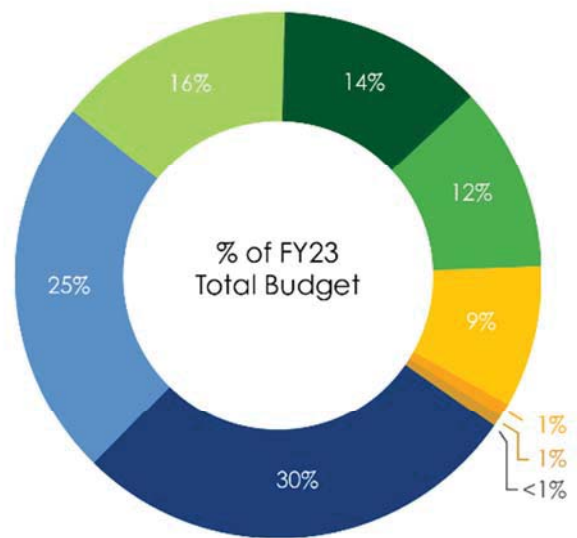
Executive Summary

FY 2023 Adopted Operating & Capital Budget

Expenditures – Where the Money Goes

Union County categorizes expenditures as County Services, Education Services, and Debt Services. Total expenditures amount to \$540.9 million in the FY 2023 Adopted Budget, of which \$173.7 million is county departmental services cost (excluding Union County Water, Solid Waste, Volunteer Fire Departments, Union County Public Schools, South Piedmont Community College, Union Emergency Medical Services, and other external partners).

Total Expenditures by Type - All Funds	
Expense Type	FY23 Adopted
Payments to Outside Orgs	\$162,313,339
Operating Costs	\$137,816,383
Employee Compensation	\$86,038,184
Debt Service	\$74,521,646
Interfund Transfers, Out	\$66,676,072
Employee Benefits	\$51,107,912
Capital Outlay	\$4,899,342
Fund Balance Contribution	\$4,392,621
Contingency	\$250,000
Interdepartmental Charges [†]	-\$47,079,003
Total	\$540,936,496



[†]Interdepartmental Charges excluded from % visualization.

County Services

The County operating departments receiving the largest portions of County funding are the Sheriff's Office at \$45.8 million (8.5 percent) and the Social Services department at \$26.3 million. Union County Water has one of the largest annual operating budgets (\$27.2 million), it is important to note this is not a traditional department and does not receive any County tax dollars. When added to the Union County Water District, the total budget is \$106.8 million. Union County Water is the County's water & wastewater system, which is an enterprise fund and functions as a separate functional entity under the umbrella of County government.

Executive Summary

FY 2023 Adopted Operating & Capital Budget

Budget Comparison Summary by Department					
Department	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
Agricultural Services	\$1,303,894	\$1,402,335	\$1,533,869	\$131,534	9.38%
Board of County Commissioners	596,879	536,230	542,461	6,231	1.16%
Board of Elections	1,936,300	2,056,752	2,014,364	(42,388)	-2.06%
Budget Management	498,390	552,480	594,143	41,663	7.54%
Building Code Enforcement	3,038,496	3,346,234	4,291,286	945,052	28.24%
Business Partners	3,170,518	3,511,896	3,379,003	(132,893)	-3.78%
Centralized Rev & Exp	10,140,407	22,728,643	15,824,546	(6,904,097)	-30.38%
Community Partners	233,741	278,741	368,165	89,424	32.08%
Community Support & Outreach	4,515,537	4,829,657	4,944,888	115,231	2.39%
County Manager's Office	717,743	928,731	1,004,426	75,695	8.15%
Debt Management	-	474,682	794,899	320,217	67.46%
Economic Development	4,632,934	4,439,464	4,440,961	1,497	0.03%
Emergency Communications	6,498,106	6,962,483	6,995,133	32,650	0.47%
Emergency Management	292,404	332,476	443,602	111,126	33.42%
Environmental Health	2,652,043	2,757,459	2,892,602	135,143	4.90%
Facilities Management	5,607,452	7,561,068	8,217,367	656,299	8.68%
Finance	916,254	1,138,364	1,238,134	99,770	8.76%
Fire Departments	16,849,319	19,926,754	23,071,972	3,145,218	15.78%
Fire Marshal's Office	780,114	985,735	971,610	(14,125)	-1.43%
Fleet	942,021	1,031,373	1,057,394	26,021	2.52%
Human Resources Administration	31,288,416	33,403,339	35,087,315	1,683,976	5.04%
Human Services Administration	4,619,442	5,322,603	5,966,254	643,651	12.09%
Information Technology	3,739,294	4,313,454	5,216,585	903,131	20.94%
Legal Office	782,262	884,997	921,378	36,381	4.11%
Library	5,579,470	6,112,188	6,518,830	406,642	6.65%
Parks & Recreation	2,038,633	2,221,956	2,696,803	474,847	21.37%
Planning	517,000	1,174,319	531,305	(643,014)	-54.76%
Procurement & Contract Management	404,664	502,499	630,006	127,507	25.37%
Public Communications	883,829	1,195,753	1,070,951	(124,802)	-10.44%
Public Health	7,694,647	8,108,558	8,706,923	598,365	7.38%
Register of Deeds	1,303,439	1,451,761	1,529,542	77,781	5.36%
Social Services	22,666,681	24,860,306	26,344,250	1,483,944	5.97%
Soil & Water Conservation	199,041	361,999	334,860	(27,139)	-7.50%
Solid Waste	9,046,623	7,920,040	9,670,671	1,750,631	22.10%
South Piedmont Comm College	6,122,722	6,373,694	6,865,425	491,731	7.72%
Tax Administration	5,427,907	6,330,699	6,417,691	86,992	1.37%
Transportation	2,281,653	2,376,213	2,791,035	414,822	17.46%
Union County Public Schools	164,141,835	167,278,991	172,786,407	5,507,416	3.29%
Union County Sheriff's Office	36,899,463	41,369,384	45,768,948	4,399,564	10.63%
Union County Water	77,961,460	94,834,657	106,826,435	11,991,778	12.64%
Union Emergency Medical Services	8,306,934	7,590,875	9,090,875	1,500,000	19.76%
Veterans Services	500,424	519,702	543,182	23,480	4.52%
Total County Services	\$457,728,391	\$510,289,544	\$540,936,496	\$30,646,952	6.01%

Executive Summary

FY 2023 Adopted Operating & Capital Budget

County Fire Departments

In the adopted budget, the County General Fund will contribute \$6.4 million in tax funding for volunteer fire departments (VFDs), fire district tax funding is \$12.6 million, and combined sales tax collections are projected at \$3.2 million. The total Fire Departments budget is \$23.1 million, an increase of \$3.1 million, or 15.8 percent over FY 2022.

In general, funding increases to VFDs 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 2023 Adopted Budget, a Self-Contained Breathing Apparatus (SCBA) replenishment program is continued as part of the County's General Fund, in the amount of \$300,000. This amount will be dedicated to SCBA replacement in the Wesley Chapel Fire District in FY 2023 and will rotate annually based on need. This will be reviewed and adjusted as needed going forward to ensure a steady funding stream for this important purpose.

Community Partner Grants

The FY 2023 Adopted Budget includes an appropriation of \$448,165 for the Community Partner Grant program, which awards funding to non-profit organizations through a competitive application process. Of the fourteen agencies approved for funding, the Human Society, New Covenant Community Development Center, The Arc of Union/Cabarrus, and Union County Crisis Assistance Ministry are new program participants. Compared to FY 2022, funding for this program increased \$89,424 (25 percent).

Education Services

The County provides funding to Union County Public Schools (UCPS) and South Piedmont Community College (SPCC) for both their operating needs and debt service costs associated with capital projects.

Union County Education Funding						
Education Partner	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Requested	FY 2023 Adopted	\$ Change	% Change
SPCC Direct Funding	\$2,726,709	\$3,076,709	\$397,509	\$3,231,467	\$154,758	5.03%
SPCC Debt Service Funding	3,396,013	3,296,985	336,973	3,633,958	336,973	10.22%
UCPS Operational Funding *	106,046,045	111,546,045	12,419,238	117,400,157	5,854,112	5.25%
UCPS Capital Funding	18,475,663	18,475,663	4,834,912	19,122,311	646,648	3.50%
UCPS Debt Service Funding	38,524,246	37,250,957	-987,018	36,263,939	-987,018	-2.65%
Total	\$169,168,676	\$173,646,359	\$17,001,614	\$179,651,832	\$6,005,473	3.46%

* \$1 million moved from UCPS operational funding into Sheriff's Office to fund additional Student Resource Officers in various elementary schools.

Union County Public Schools

The FY 2023 Adopted Budget provides Union County Public Schools with \$117.4 million in current expense (operating funds), \$36.3 million in debt service funding, and \$19.1 in Capital Replacement. This fiscal year's adopted per-pupil allocation for operational costs is \$2,617 compared to \$2,449 in FY 2022, an increase of 6.9 percent or 29th in the state.

Executive Summary

FY 2023 Adopted Operating & Capital Budget

South Piedmont Community College

The FY 2023 Adopted Budget provides SPCC with \$3.2 million in current expense (operating funds), an increase of \$154,758 (5.0 percent). In addition, debt service for SPCC has decreased by \$336,973 and SPCC will receive \$375,000 for Capital Replacement. The total FY 2023 appropriation for SPCC is \$6.9 million.

In the fall of 2016, 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 is estimated at \$3.6 million.

Debt Services

The Debt Service Fund is used to account for principal and interest payments for bonds associated with capital building projects for general government operations, human services, parks, libraries, public safety, Union County Public Schools, and South Piedmont Community College. Union County issues long-term debt under constitutional and legislative law to leverage taxpayer dollars to meet the capital needs of citizens. The Debt Service Fund is used to budget debt service payments for outstanding long-term debt and to retire debt principal. The County currently utilizes debt for three broad purposes: County needs; South Piedmont Community College needs; and Union County Public School system needs.

As of June 30, 2022, total projected outstanding debt is \$1.04 billion. By purpose, this represents \$259.5 million for UCPS, \$41.9 million for SPCC, \$97.3 million for County, and \$642.0 million for Union County Water's water and wastewater systems. The debt service budget includes \$48.7 million to pay projected county debt service. By purpose, this represents \$36.3 million for Union County Public School System, \$3.6 million for South Piedmont Community College, \$4.0 for Public Safety facilities, \$4.8 million for County lands and facilities. Additionally, debt service for Union County Water enterprise fund totals \$25.8 million for FY 2023.

Debt Service/PayGo (All Funds)					
	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
Public Safety	\$3,884,052	\$3,773,673	\$4,018,086	\$244,413	6.48%
General County	4,130,498	4,494,300	4,833,541	339,241	7.55%
Union County Public Schools (UCPS)	38,524,246	37,250,957	36,263,939	-987,018	-2.65%
South Piedmont Community College	3,396,013	3,296,985	3,633,958	336,973	10.22%
County Total	49,934,809	48,815,915	48,749,524	-66,391	-0.14%
Union County Water	10,361,000	19,703,321	25,772,122	6,068,801	30.80%
Union County Water Total	10,361,000	19,703,321	25,772,122	6,068,801	30.80%
County PayGo	3,567,849	10,562,113	3,823,105	-6,739,008	-63.80%
UCPS PayGo	17,940,645	18,475,663	19,122,311	646,648	3.50%
PayGo Total	21,508,494	29,037,776	22,945,416	-6,092,360	-20.98%
Grand Total	\$81,804,303	\$97,557,012	\$97,467,062	-\$89,950	-0.09%

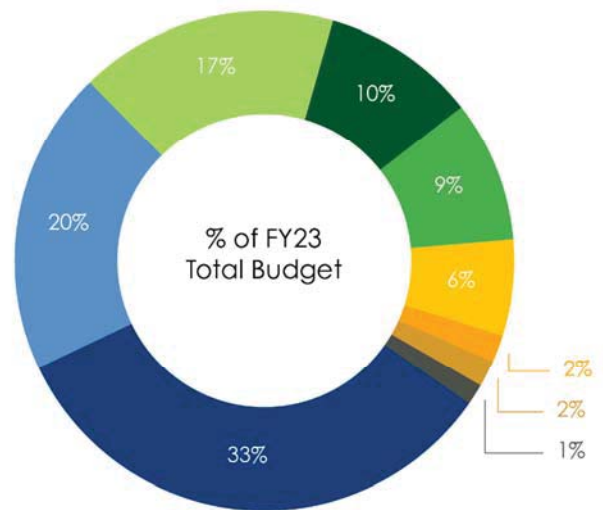
Executive Summary

FY 2023 Adopted Operating & Capital Budget

Expenses by Function

All expenditures can also be divided into nine budgetary functions, which include spending for a given topic. The following chart shows the County dollar expenditure breakout by budgetary function. The largest single funding recipients are the County's education partners: UCPS & SPCC, who will receive 33.2 percent (\$179.7 million) of county funding, including debt service.

Total Expenditures by Function - All Funds	
Function	FY23 Adopted
Education	\$179,651,832
Utilities	\$106,826,435
Public Safety	\$90,588,763
Human Services	\$54,172,765
General Government	\$49,821,442
Health/Dental Funds	\$33,446,124
Environmental Protection	\$9,670,671
Cultural & Recreational	\$9,286,251
Economic & Physical Development	\$7,472,213
Total	\$540,936,496





Strategic Planning

FY 2023 Adopted Operating & Capital Budget

Strategic Objectives

Union County's Strategic Objectives translate the Board of County Commissioners' (BoCC) Community Vision into action. The County's Community Vision is "Through continuity of leadership and direction, and built upon consensus of the community, we identify and implement strategies, programs and services, necessary to promote and sustain the quality of life and lifestyles unique to Union County".

There are five Strategic Objectives that were adopted by the Board of County Commissioners.

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

Community Consensus - By developing relationships based upon mutual trust and understanding, engage appropriate stakeholders to identify and successfully implement programs and initiatives that reflect community priorities.

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

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

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

Department Performance Measures

The Strategic Objectives listed above are the framework in which the organization carries out its vision and provide linkage to the Department Performance Measures. In FY 2021, Union County developed and implemented its first ever performance management program. County Management, Budget Management staff and department leadership conducted a series of discussions to identify the primary services delivered within each department in order to develop accurate and meaningful service measures. Adopted at the department level, these are a series of workload, efficiency, outcome, customer service, and financial measures that provide numeric descriptions of a department's work and the results of their daily activity. Annual results at the departmental level provide meaningful data to help tell the story of a department's achievement of its objectives.

Additionally, these measures create the following opportunities:

- Establish common language between departments, management, BoCC and residents
- Establish framework to set meaningful operational targets across departments
- Quantify the efficiency and effectiveness of department services and activities

Strategic Planning

FY 2023 Adopted Operating & Capital Budget

- Demonstrate progress towards organizational goals
- Establish an organizational standard of excellence
- Compare departmental performance to other peer County's
- Allows County Manager and BoCC to make data driven decisions

To practice performance management, officials and managers must have accurate, timely, and relevant information for decision making, along with the skills and knowledge to analyze results and design improvements when needed. Therefore, Union County utilizes the following guidelines in developing the annual budget.

1. Continue the use of strategic planning to identify broad organizational objectives, which will be translated into specific goals and objectives.
2. Frame the budgetary decisions on the basis of results and outcomes that are directly linked to these goals and objectives.
3. Compare actual and projected results and outcomes. Use this analysis as a basis for identifying any adjustments that are needed.

Performance measures, including historical data and targets, can be found within the "Department Performance Summary" subsection of each department section within this document. The majority of departments have established performance measures, while other departments are still in the process of developing measures.

Annual Budget Planning Cycle

In the fall of each year, the County staff kicks off the annual budget development process by preparing the revenue and expense projections based on historical trends, current economic climate and organizational goals. The financial projections provide the basis for decision making in the budget process. The starting budgetary position is calculated using this information, early economic indicators, and guidance from the management team.

The organization uses a target-based budget process, based on a thorough review of three year spending history, fluctuations in revenue, and changes in priorities and policymaker input. The target-based budget process consisted of four phases:

1. **Development:** Departments are introduced to the Budget methodology during a December kick-off meeting where they are presented with the budget target for their department and instructions. For the FY 2023 Budget process, departments were required to reduce operating budgets by 2%.
2. **Review:** Once department budgets have been submitted, management team meetings are held to review each budget submission including expansion requests. The budget is balanced and presented by the County Manager to the BoCC prior to June 1st.
3. **Deliberation:** The budget public hearing is typically held in mid-June.
4. **Implementation:** The annual budget is adopted and finalized in the ledger system by July 1st.

Strategic Planning

FY 2023 Adopted Operating & Capital Budget

During the course of the annual budget process, multiple work sessions are held with the BoCC to present information that provides an indication of the organization's current and future fiscal health and sustainability. This information, a series of fiscal and economic indicators, considers various economic, demographic, and financial forces that may impact the County.

The FY 2023 budget development process included a series of additional budget workshops in which departments presented an overview of how allocated resources, used in delivering departmental services, contribute to the success of carrying out the organization's vision. Performance data was presented to support recent accomplishments or to highlight future challenges or opportunities. The availability of this data allows Union County the ability to develop a performance-based budget that links service delivery results to department budgets, ultimately linking the allocation of local tax dollars to the organizational vision.



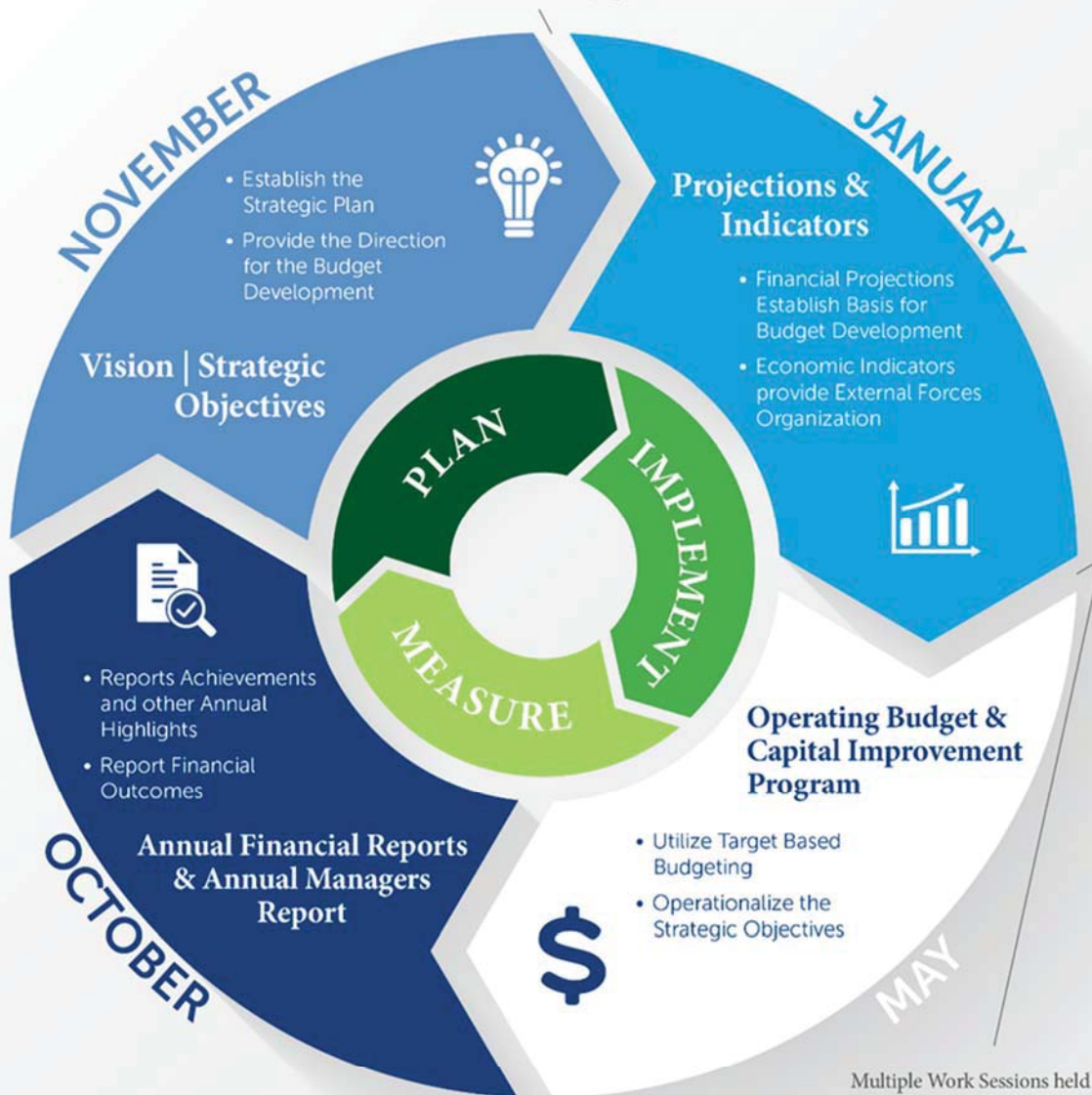
As the flow chart on the following page indicates, the County Vision and Strategic Objectives are the starting place for the annual budget cycle, establishing the foundation and priorities for the budget process and providing measurable and tangible goals. Melding the Strategic Objectives with the Financial Projections and Economic Indicators provides the means to establish clear objectives, determine deliverables, and supply other needed feedback. The direction established during these processes inform and guide the development of the annual operating and capital budget. Monthly Budget Monitoring Reports are prepared by the budget office, and used to project revenues and expenditures in order to ensure programs are on track for the fiscal year. Performance Measures are collected to provide organization decision makers with data that supports the strategic objectives and vision of the county.

Strategic Planning

FY 2023 Adopted Operating & Capital Budget

Annual Budget Planning Cycle

Monthly Budget Monitoring Reports will be provided starting at the close of the First Quarter as a monthly update to decision makers.



Key Performance Indicators and Performance Measures Monitored and Analyzed

Multiple Work Sessions held with BoCC during Budget Development

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Public Safety



School Security



The number of school incidents rose during FY 2022 following a return to in-person learning for Union County Public Schools' students. As part of the FY 2023 Adopted Budget, four additional school resource officers (SRO) and one additional SRO Sergeant were added to address concerns of school violence, following the tragic shooting in Uvalde, Texas. These additional positions bring Union County closer to providing a 1:1 ratio of one dedicated SRO per public school.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
<u>School Incidents</u> Measures the number of school incidents	1,008	697	326	941

Union County Fire Protection

All fire departments are rated by the North Carolina Office of State Fire Marshal in accordance with Insurance Services Office (ISO) organization guidelines. All departments are provided a rating following an ISO inspection. Ratings range from Class 1 (best) to Class 10, which is sometimes uninsurable. ISO Inspections are based on four categories which, in addition to department specific practices, include evaluation of three Union County departments' systems and operations (Fire Marshal's Office, Emergency Communications, and Water). These departments are evaluated on community risk reduction efforts, emergency communication systems, fire inspections, and water systems and supply.

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Union County's Fire Marshal's Office is evaluated in terms of their involvement in reducing community risk based on life safety education outreach, fire code enforcement, and fire investigations programs. Union County's Emergency Communications systems scored 9.09 out of 10 points, which is well rated in the state of North Carolina. A large factor in the departments' water supply scores was attributed to the countywide water haul training collaboration. This demonstrated that departments could use tanker trucks and drop tanks to move water efficiently and timely in areas where hydrants are unavailable.

Prior to 2022, not all Union County fire departments were rated; some were classified as 9S, which meets the minimum standards for fire departments in North Carolina. While there are some areas of the county that, based on distance from a fire station, are still rated 9E or 10, all Union County fire departments now have a rating of Class 6 or better. Based on the updated 2022 ratings, four departments transitioned from 9S to Class 6 or better. The investments that Union County has made in its fire departments is now benefitting residents based on lower property insurance premiums. The average homeowner, based on the criteria of their property, could save anywhere from \$150 to \$250 annually because of the efforts of Union County fire departments.

In addition to the efforts recognized during the recent ISO assessments, Union County collaborates and supports fire departments in a number of ways including investments in equipment and other needs.

Recently, Union County has installed a dry hydrant at Cane Creek Park's lake. This tool allows larger volumes of water to be accessed in a shorter time frame when firefighting in areas where fire hydrants are not available. This new dry hydrant can fill a 3,000 gallon tanker in less than six minutes.

Union County's Fire Marshal's Office recently purchased a portable breathing air compressor to be used in collaboration with other Union County emergency agencies. Over the last two years, funding has been designated to replenish the self-contained breathing apparatus (SCBA) of volunteer fire departments. In FY 2022, \$1.3 million was allocated for this purpose. Wesley Chapel Fire Department will receive \$300,000 to replenish SCBA in FY 2023 and this funding will rotate amongst other departments depending on future year needs.

Additionally, during FY 2022, Union County contributed \$40,000 to support a mutual aid agreement with the City of Monroe for specialized hazardous materials and swift water rescue response. Union County Emergency Management and City of Monroe's newly-qualified Swiftwater Rescue Team diligently trained for three days at Cane Creek Lake in March of 2022 to prepare for high stress land and water-based search, rescue and recovery situations that may arise.



Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Child Welfare Caseloads

Union County Division of Social Services is committed to provide family-centered services to children and families to achieve well-being through ensuring self-sufficiency, support, safety, and permanence. Since FY 2019, the number of children in foster care has risen 42 percent. In addition to the rise in volume, cases have also grown in complexity. In order to appropriately manage child welfare caseloads, four additional positions will be added during FY 2023 to assist Child Welfare services.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Children in Custody Measures the average number of children in agency custody	108	136	150	153
Foster Care Caseload Measures the average number of foster care cases each social worker manages	13.6	13.6	14.9	12.8

Dental Clinic Visits

Since the opening of the Union County dental clinic in 2019, average monthly visits have increased by 25 percent. One dental hygienist will be added to the clinic in FY 2023 in order to increase efficiency and provide the expected level of patient care.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Dental Clinic Visits Measures the average number of patient visits each month	N/A	156	170	195

Building Inspections

The COVID-19 pandemic brought along much uncertainty, especially in relation to the local economy. However, the number of issued building permits in Union County continued to rise during this time period. Building permits issued increased 25 percent from FY 2019 to FY 2022. Single-family residential permits nearly doubled through this timeframe. With continued growth in Union County and the makeup of the current workforce, Building Code Enforcement has had to reconsider its recruitment processes.

During FY 2023, the department will bring on four trainees. The employees will partner with senior inspectors for training and mentorship in an effort to strengthen Union County's future workforce.



Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Permits Issued Measures the number of all permits issued (SF indicates Single Family homes)	7,640 (1,057 SF)	7,654 (1,299 SF)	8,880 (1,508 SF)	9,544 (2,035 SF)

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Sustainability



Tax Rate Stability

Union County strives to foster an environment that promotes affordability of services and to preserve a high quality of life supporting and enriching a diverse and productive population. To that end, the FY 2023 county tax rate remains stable at 58.80 cents for the second fiscal year.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual *	FY 2023 Actual
<u>Tax Rate</u>	73.09	73.09	73.09	58.80	58.80

** FY 2022 tax rate reflects the 2021 Property Revaluation.*

Volunteer Services

Union County offers a variety of services that are only made possible by volunteers. In FY 2022, volunteers worked 7,699 hours offering income tax assistance, providing meals to seniors, distributing Christmas gifts to families in need, and more. The effort made by volunteers impacted 9,481 Union County residents and results in estimated cost savings of \$219,729 to Union County.

Creek Cleanup Efforts



Union County's Soil & Water Conservation District, uses state and local funding, to clear debris blocking waterways and channels. This effort is crucial to eliminate poor drainage and flooding, which increases environmental and economic benefits to the community.

During FY 2022, 4.7 miles of creeks in Union County were cleared of debris and trash. Funding for this effort was initially approved in the amount of \$50,000 as a FY 2022 service enhancement. An additional \$50,000 of local funding will contribute to FY 2023 cleanup efforts.

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Community Consensus



Public Engagement



In an effort to best serve the needs of County residents, businesses, and visitors, Union County launched a new and improved website. The County's website averages more than 300,000 page views each month. This new site offers various enhancements helping users find information faster. Union County's recent rebranding and website redesign projects were nationally recognized by receiving the Achievement Award in the category of Civic Education and Public Information by the National Association of Counties (NACo).

Library Access

During FY 2022, Union County celebrated the groundbreaking of the Southwest Regional Library branch, expected to open early in 2024. Construction of this project is funded through bonds approved by Union County voters in 2016. This new location will be located in western Union County, the fastest growing area of the county. There are an estimated 70,000 residents within 15 minutes of the library.



Park Programming

Union County Parks & Recreation was significantly impacted by the COVID-19 pandemic. During this time, all park facilities and programming were canceled to prevent community viral spread. Operations and programming have since returned and the addition of an Outdoor Recreation Specialist in FY 2022 allowed the department to increase services to the community.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
People Using Staff Led Programs * Measures the number of customers that use staff led programming opportunities	N/A	3,024	807	2,795

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Economic Development



Business Development Grants

Union County, in conjunction with Monroe – Union County Economic Development Commission, offers economic development incentive grants to companies investing in Union County. In order to qualify for grant payment, companies must achieve certain levels of capital investment and retain employment levels. Of the 25 approved projects in this program, 18 of these satisfied contractual thresholds to qualify for payment during FY 2022 including, but not limited to, Charlotte Pipe & Foundry Company, Consolidated Metco, O’Neil Digital Solution, ATI, and Tyson Foods. The FY 2023 Adopted Budget allocates \$2.4 million for economic development grants.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Economic Development Incentive Grants				
Dollars spent on Economic Development Incentive Grants	\$ 710,165	\$ 865,722	\$ 780,576	\$ 1,728,168

Capital Projects Completed

The Simpson Events Center opened in July of 2021 and includes a covered arena attached to an indoor exhibit hall. The exhibit hall includes a judges’ stand and a covered livestock wash bay. This facility allows for a variety of events such as livestock shows, trade shows, educational exhibitions, and more. In April 2022, over 3,000 Union County Public Schools students traveled to the center to participate in the Annual Wake Up to Agriculture Experience where students were able to learn about different components of agriculture. In addition to this event, the first year in the facility hosted over 10,000 people during more than 82 various events including livestock shows, furniture sales, tradeshow, club meetings, and more.

In September 2022, the Board of County Commissioners recognized the design-build team for receiving the 2022 Excellence in Design Award from American Buildings. The project was awarded second place in the agriculture category based on criteria including the building’s specific use, unique features, products used, innovative solutions, challenges faced during construction, and sustainability measures.



Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Facility Occupancy Rate *, **				
Measures the total number of hours facility used versus availability				
• Event Center Space	49.0%	32.5%	14.3%	37.8%
• Education Space	16.4%	21.7%	5.6%	25.8%

* Result impacted by COVID-19 restrictions and operational changes during FY 2020 and FY 2021.

** Result provided includes weekday facility usage which is generally much lower than weekend facility usage.

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Union County's Emergency Services Complex was another major capital project completed during the summer of 2022. The approximately 24,000 square foot facility consolidates all three Emergency Services divisions into one location to enhance operations and coordination. The facility includes space for Emergency Communications (911), Emergency Management, and Fire Marshal's Office and connects the 911 and Emergency Operations Centers providing for decreased time in information sharing during an emergency situation.



Work First

Work First provides financial and resource support to parents while they complete the Employment Service Program and find employment. Work First may also provide financial assistance to children who live with a caretaker relative. The table below indicates the amount of time (in hours) staff assists families in this program per year.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
<u>Work First Family Engagement</u>				
Measures the hours spent engaging families in assessments and services	2,714	3,024	4,007	3,317

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Organizational Strengthening



Employee Climate

Every other year, Union County administers the Employee Climate Survey to all employees. In 2022, 83 percent of employees who received the survey provided a response. The results from 4 questions on the survey are averaged together to gauge the level of satisfaction employees experience while working for the County. Of those who responded, 80 percent provided positive responses to those questions. This result remains high as the County continues to implement strategies aimed at engaging and retaining employees.

Last year, the County implemented additional paid time off benefits in a commitment to increase the existing comprehensive benefit package dedicated to meeting the needs of a diverse employee population. This effort will also help the county be competitive in recruiting and retaining employees looking for a great place to work. In addition to offering competitive benefits, Union County implemented a market-based pay plan which is reviewed and updated every three years. The regular review cycle is intended to ensure the County maintains competitive compensation levels in the market. The FY 2021 review resulted in a 9 percent increase to the employee salaries, impacting 918 employees.

Additionally, Union County continues its dedication to funding the merit-based pay for performance plan in an effort to compensate employees for excellent service.



Information Technology Upgrades

The number of public sector cyber threats has increased 47 percent in 2021. In order to provide around the clock vigilance, Union County has committed \$265,000 to procure a new cyber security software product. Union County's Information Technology (IT) Department has recently completed the roll out of Multi-Factor Authentication using leading edge tools by Cisco to over 1,500 staff and vendors. IT will soon be implementing a security information and event management (SIEM) tool that is used to proactively monitor and detect outside threats.

IT was recognized nationally for initiatives considered to be among the best cybersecurity practices in the country. The Center for Digital Government (CDG) and the National Association of Counties recently announced that Union County's IT Department ranked eighth place in the nation in CDG's Digital Survey for counties with populations ranging from 150,000 to 249,999 residents.

Annual Performance Report

FY 2023 Adopted Operating & Capital Budget

Financial Indicators – Bond Rating

Similar to a personal credit score, an organization's bond rating represents their ability to issue debt. The bond rating has a direct impact on the County's ability to successfully attract investors, and more importantly, achieve the lowest interest rate possible. The County is proud of the high credit ratings it maintains from all major rating agencies.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Bond Ratings				
Fitch	AAA	AAA	AAA	AAA
Moody's	Aaa	Aaa	Aaa	Aaa
S & P	AAA	AAA	AAA	AA+

Financial Indicators – Debt Service as Percentage of Expenditures

Debt Service is a tool among municipal governments that provides municipalities the ability to fund large projects. However, if debt service as a percentage of expenditures becomes too high, this may negatively affect an organization's bond ratings. Union County monitors this indicator and actively works to reduce debt. This ratio decreased slightly in FY 2022 to 16%.

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Debt Service as a Percentage of Total Expenditures	19.9%	13.9%	16.7%	16.0%



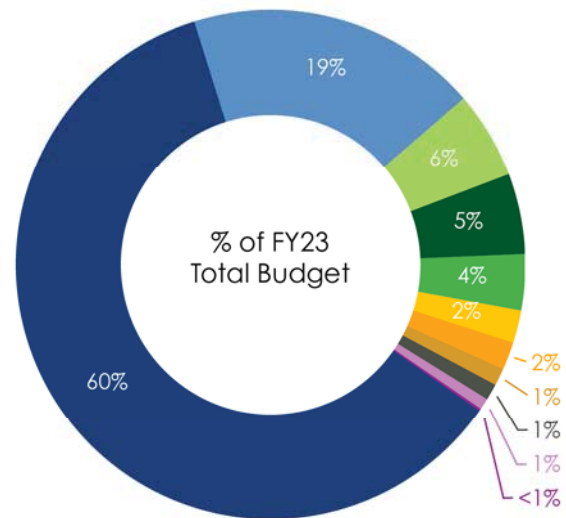
County General Fund Revenue & Expense Summary

FY 2023 Adopted Operating & Capital Budget

Revenue Highlights

Total estimated County General Fund revenues, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 2.9 percent or about \$10.5 million, from \$354.8 million in FY 2022 to \$365.3 million for FY 2023. The appropriated fund balance amount decreased by \$16.8 million in the FY 2023 budget.

Total Revenue by Source - County General Fund	
Source	FY23 Adopted
Ad Valorem Taxes and Fees	\$220,706,145
Local Option Sales Tax	\$67,669,664
Intergov, Unrestricted	\$20,277,278
Federal Grants	\$18,680,581
Non-Enterprise Charges	\$12,937,519
Other Revenue	\$7,522,695
Fund Balance Appropriated	\$6,403,401
Other Taxes	\$4,019,850
Intergov, Restricted	\$3,801,899
State Grants	\$2,600,193
Investment Revenue	\$653,744
Total	\$365,272,969



- Ad valorem taxes make up the largest portion of the County General Fund revenue, at 60.4 percent.
- The assessed value of real, personal, motor vehicle, and public utility property is approximately \$37.5 billion for FY 2023. At the tax rate of 58.80 cents for County government and with 99.5 percent collection rate (100 percent for motor vehicle property only), the current ad valorem property tax is estimated to generate \$220.7 million for FY 2023. This is an increase of 3.6 percent over the FY 2022 amount of \$213.1 million.
- Prior year's ad valorem collections are conservatively budgeted at \$905,870. This reflects current trends primarily for delinquent real and personal property collections.
- Local option sales tax receipts are budgeted to increase by \$14.1 million, going from \$53.5 million in FY 2022 to \$67.7 million (26.4 percent) in FY 2023. This above average increase amount is the result of the conservative FY 2022 estimates, continued federal stimulus

County General Fund Revenue & Expense Summary

FY 2023 Adopted Operating & Capital Budget

payments, and the ability for states to charge tax to online purchases. It is expected that sales tax growth will level off to a sustainable 3.5 - 5.0 percent growth factor in FY 2024 and beyond.

- FY 2022 end of year local option sales tax collections are expected to collect nearly \$8.2 million above the revised budget, or 15.3 percent. This is in line with other counties and the North Carolina Department of Fiscal Research (NCDFR). In June 2022, the Board of County Commissioners appropriated \$2.1 million in additional sales tax into the operating budget to shore up the employee medical benefit funds and Sheriff's Office capital needs. Union County enjoys a robust local economy based in business, industry, and agriculture and did not experience prolonged business shutdown as other counties that are more concentrated in travel and tourism during the pandemic.
- Restricted intergovernmental revenue is received from other governmental entities that mandate it for specific purpose. State Lottery proceeds, used to fund debt service costs related to school facilities, are expected to remain constant at \$3,350,000 in FY 2023. Court facilities fees are expected to increase \$15,000 to \$250,000 based on current trends in this revenue source. Per Bottle ABC funds from local municipalities are also included in this category and are also expected to remain at FY 2022 levels.
- Unrestricted intergovernmental revenue is, both, provided by the State and received from other governmental entities. The State estimates Medicaid Hold Harmless revenue to increase from the revised budget of \$13.7 million to \$14.9 million (9.0 percent), which grows in line with general sales tax revenue. Other Governmental Receipts are expected to increase by roughly \$717,602, from \$4.0 million to \$4.7 million (18.1 percent) and ABC profit distribution from the cities of Monroe and Waxhaw are estimated to increase by 12.7 percent, or \$31,000 in FY 2023. ABC funds collected by the County are dedicated to rehabilitative and addiction recovery services.
- Federal grant revenue makes up 5.1 percent of the total revenue. It is anticipated that federal grant revenue will increase by 3.4 percent or roughly \$606,000 going from \$18.1 million to \$18.7 million in FY 2023. In Human Services, federal grants are anticipated to grow by 5.8 percent, or \$989,730 million, going from \$16.9 million to \$17.9 million in FY 2023.
- State grant revenue comprises 0.7 percent of the total County General Fund revenue. State grant revenue is anticipated to decrease by \$216,556 (7.7 percent), going from \$2.8 million to \$2.6 million in FY 2023. In Human Services, State grants are anticipated to decrease by 10.3 percent, or \$216,556, going from \$2.1 million in FY 2022 to \$1.9 million in FY 2023.
- Non-enterprise charges for services provide 3.5 percent of the total revenue in the County General Fund. Charges for services are anticipated to increase by 5.8 percent, or \$709,530, going from \$12.2 million to \$12.9 million in FY 2023.
- Investment income is expected to decrease by \$622,276, from \$1.3 million to \$653,744 in FY 2023. This 48.8 percent decrease is based on the uncertainty of a post-Covid economy

County General Fund Revenue & Expense Summary

FY 2023 Adopted Operating & Capital Budget

affected by inflationary numbers at their highest point in forty years (CPI - 9.1 percent in July 2022.) The Federal Reserve has stated plans to increase interest rates over the next year.

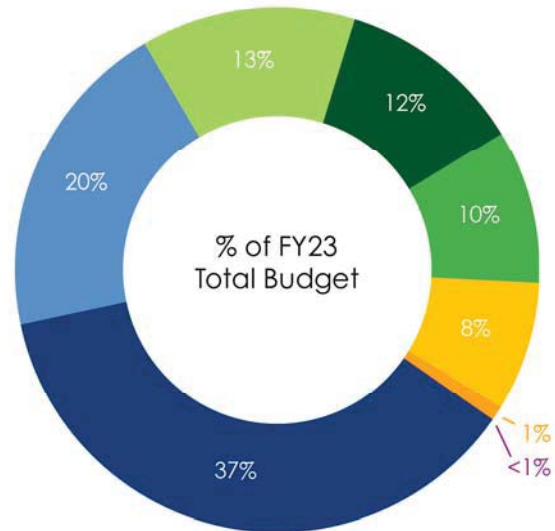
- Other revenue includes funds from rent/lease income and procurement card rebates. These two sources are expected to decrease by \$44,801 from \$7.6 million to \$7.5 million for FY 2023.
- Other funding sources are made up of the various uses of fund balance. The County General Fund FY 2022 adopted budget included fund balance usage of \$23.2 million. In FY2023, the adopted usage is \$6.4 million for one-time capital projects.

Expense Highlights

Total County General Fund expenditures are expected to increase by \$10.5 million, or 2.9 percent, going from \$354.8 million in FY 2022 to \$365.3 million in FY 2023.

Total Expense by Type - County General Fund	
Expense Type	FY23 Adopted
Payments to Outside Orgs	\$136,304,359
Employee Compensation	\$73,448,703
Debt Service	\$48,749,524
Employee Benefits	\$42,554,993
Operating Cost	\$35,083,246
Interfund Transfers, Out	\$29,388,633
Capital Outlay	\$3,281,437
Contingency	\$250,000
Interdepartmental Charges†	-\$3,787,926
Total	\$365,272,969

†Interdepartmental Charges excluded from % visualization.



- Payments to Outside Organizations make up 37.3 percent of the total County General Fund budget and total \$136.3 million. Payments to Outside Organizations are anticipated to increase by 5.3 percent, or \$6.8 million, going from \$129.5 million in FY 2022 to \$136.3 million in FY 2023.
 - This expense category is made up of payments made by the county to Union County Public Schools, EMS, SPCC, Business Investment Grants, Courts, Mental Health Services,

County General Fund Revenue & Expense Summary

FY 2023 Adopted Operating & Capital Budget

- o Council on Aging, Cooperative Extension, Juvenile Detention, Community Partner program agencies, etc.
 - o UCPS funding makes up 85 percent of this expense category, \$116.5 million, or 4.4 percent increase (\$4.9 million) over FY 2022. The county also funded an additional \$1 million in the Sheriff's Office to add five additional Student Resource Officers (SRO) fully dedicated to UCPS schools.
 - o Direct funding to SPCC increased 5.0 percent over FY 2022 (\$154,758).
 - o Funding to county Emergency Medical Services increased by 20.0 percent in FY 2023.
- Employee Compensation is 20.1 percent of the total County General Fund budget. The FY 2023 budget includes 27.83 additional full-time equivalents (FTEs) in the General Fund. This budget includes \$2.45 million in planned merit increases, \$930,000 million for class & compensation market adjustments, and \$825,000 to annualize FY 2022 partially funded positions. Total increase to this category is 6.1 percent or roughly \$4.3 million.
- Debt Services is the third largest component of the total County General Fund at 13.3 percent of the budget. The anticipated debt service for FY 2023 decreased by 0.1 percent or \$66,391 million, going from \$48.8 million in FY 2022 to \$48.7 million in FY 2023. This reduction is primarily due to the refunding of debt and principal debt retirements.
- Employee Benefits make up 11.7 percent of the total County General Fund budget. Employee benefits costs are anticipated to increase 7.3 percent, or \$2.9 million, going from \$39.7 million in FY 2022 to \$42.6 million in FY 2023.
 - o Given the County's diligent and regular funding of the OPEB liability over many years, the required annual contribution is beginning to trend down.
 - o Rising costs in employee insurance benefits, require an increase of \$2.3 million to the employee health & dental insurance funds to maintain the integrity of the funds.
 - o The required employer contribution to the state pension fund increase by 0.84% for non-Law Enforcement employees and 0.94% for Law Enforcement Office, which added \$1.1 million to the FY 2023 budget.
- Interfund Transfers Out total \$29.4 million from the County General Fund to the general capital project fund (\$19.1 million to UCPS capital projects, \$3.8 million to county government PayGo, and \$6.4 million to volunteer fire departments).
- Operating Costs make up 9.6 percent of the total County General Fund budget. Operating costs are anticipated to increase by 9.9 percent, or \$3.2 million, going from \$31.9 million in FY 2022 to \$35.1 million in FY 2023.
 - o Sheriff's Office increased significantly by roughly \$1.1 million in tools, equipment and wearing apparel for new and existing employees.
 - o Information Technology increased by \$850,000 to fund increases to the County's Microsoft contract, cybersecurity enhancements, and 24/7 helpdesk coverage.
 - o The department of Social Services increased the Foster Care Support budget by \$170,000. Additionally, the department added two Foster Care Social Workers.
 - o The County's utility spending is expected to increase by \$300,000 based on historic inflationary increases to the cost of electricity and natural gas.

County General Fund Revenue & Expense Summary

FY 2023 Adopted Operating & Capital Budget

- Facilities Management received enhancements of \$430,000 to provide for new and existing county facility maintenance needs.
- Capital Outlay makes up 0.9 percent of the total County General Fund budget and totals \$3.3 million. This is comprised primarily of the county's vehicle replacement program and significant furniture and equipment purchases throughout the county.
- Interdepartmental Charges and the cost allocation plan are used to charge back internal service costs, such as legal, procurement and public communications, provided to enterprise funds and departments.

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Budgetary Forecasting

FY 2023 Adopted Operating & Capital Budget

Financial Forecast

In the past two years, the Union County Board of County Commissioners (BoCC) has emphasized the importance of being forward thinking in all areas of County government. This is exemplified through several initiatives established during this time frame. The County's 2050 Strategic Plan is the most comprehensive of these efforts. The County Commissioners also receive monthly budget monitoring reports, which provide regular departmental revenue/expense actuals to date, year-end projections and current vacancy rates updates. The BoCC also receives quarterly end of year budget projections at the general fund level that flow into a broader ten year long-range planning model. The board has provided consistent positive feedback to this enhanced level of budgetary reporting and long-term planning.

On March 7th, 2022, the board received the [FY 2022 Mid-Year Revenue and Expense Projection](#) along with the first view of the [Ten Year Long Range Budget Projection](#). The presentation identified potential funding challenges, and estimated the County's ability to reach its long-term financial and strategic goals. The forecast also provided a preliminary multi-year revenue projection for the FY 2023 budget process.

From Forecast to Adopted Budget

As part of the FY 2023 Budget Process, the Department of Budget Management worked closely with each County department to develop revenue estimates and expense requests. Budget requests were based on the departments' line of business and expected changes to service demand. The budget management staff also worked with departments to review and refine revenue estimates.

These estimates are influenced by past trends and known changes to impact FY 2023. The aggregation of these individual changes across the County provide the basis of the County's overall revenue and expense outlook. The most significant expected impact to County revenue is the trajectory of the pandemic economic recovery and the inflationary pressure. The local economy has fared quite well through the pandemic time period. Data shows the local real estate market is experiencing significant growth in values and sales as Union County continues to be a destination of choice for residents relocating from other areas of the country. However, uncertainty remains regarding the long-term effects of the forty-year record inflation affecting all Americans.

As the 2022 fiscal year progressed, county sales tax revenues continued to exceed the conservative adopted budget amount for the second year in a row. This is primarily attributed to the effects of the injection of federal stimulus payments into the local economy along with the recent change in NC general statute that allows sales tax to be charged to online purchases in North Carolina. To reflect this unexpected growth, the FY 2023 sales tax projection is forecasted to grow by 21.7 percent from the FY 2022 revised budget, which only represents a 3.75% growth rate over expected collections.

Budgetary Forecasting

FY 2023 Adopted Operating & Capital Budget

Forecast Revenues

Major revenue assumptions indicate continued positive growth to the tax base, which is supported by observable trends. For the period of FY 2024 – FY 2026, the County General Fund revenue growth rates are forecasted as follows:

Annual Revenue Growth Estimates				
Revenue Type	FY 2023	FY 2024	FY 2025	FY 2026
Property Tax *	3.60%	3.30%	3.00%	3.20%
Sales Tax **	3.75%	5.00%	4.00%	4.00%
Intergovernmental Revenue	0.00%	2.50%	2.50%	2.50%
Fees/Other Revenue ***	2.00%	2.00%	2.00%	2.00%

* Based on value of penny (Union County is a destination of choice, NC third largest recipient of U.S. relocations).
 ** FY 2023 Sales Tax growth of 3.75%, expected normal growth period after new baseline (online sales tax).
 *** Adjusted to exclude Fund Balance Appropriation.

Forecast Expense

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

- Includes funding for County Departments, Schools, EMS, and County Debt Service
- Maintaining current levels of service
- Average of 3% merit increase for employee salaries per year
- Debt funding for County facilities and Union County Public Schools (UCPS Bond Referendum – fall 2022)
- Accounting for the annual operating costs of new capital facilities and assets
- Supporting public safety needs, such as the Sherriff's Office, 911 Communications, EMS and Fire Marshal
- Potential effect of record inflationary pressure (9.1%, as of July 2022) to national, state and local economy

Forecast Charts

The following tables show the forecasted revenues and expenses for the County General Fund through FY 2026:

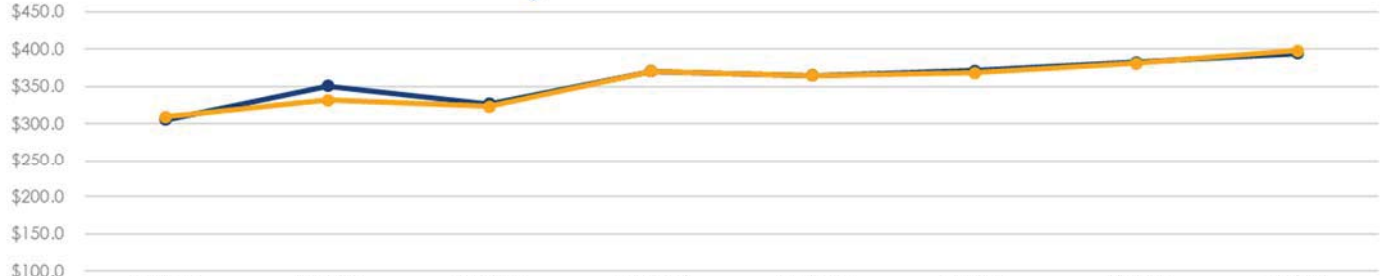
Union County General Fund								
Rev/Exp by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2023 Adopted	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Ad Valorem Taxes & Fees	193.5	198.3	206.3	213.1	220.7	228.0	234.5	241.5
Local Option Sales Tax	45.8	48.7	56.3	55.6	67.7	70.1	72.8	76.0
Intergovernmental Revenue	34.6	36.2	40.4	45.4	45.4	43.3	44.4	45.7
Fees/Other Revenue	31.9	41.9	23.8	56.4	31.5	30.2	30.8	31.4
Debt Proceeds - Restricted	-	25.4	-	0.2	-	-	-	-
Total Revenue	\$ 305.8	\$ 350.6	\$ 326.7	\$ 370.7	\$ 365.3	\$ 371.6	\$ 382.5	\$ 394.6
Expenditures	\$ 309.3	\$ 331.9	\$ 323.3	\$ 370.7	\$ 365.3	\$ 368.5	\$ 381.1	\$ 398.0
Net Change in Fund Balance	\$ (3.50)	\$ 18.67	\$ -	\$ -	\$ -	\$ 3.11	\$ 1.39	\$ (3.42)
% Out of Balance						0.84%	0.36%	-0.87%

¹ Totals are rounded
² Numbers in table represented in millions

Budgetary Forecasting

FY 2023 Adopted Operating & Capital Budget

Union County General Fund Forecast



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY2024	FY2025	FY2026
Total Revenue	Actual	Actual	Actual	Revised	Adopted	Forecast	Forecast	Forecast
Expenditures	\$309.3	\$331.9	\$323.3	\$370.7	\$365.3	\$368.5	\$381.1	\$398.0

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Adopted Budget Summary

FY 2023 Adopted Operating & Capital Budget

Total Revenues by Source and Fund Category

Total Revenues by Source and Fund								
Financial Sources	All Funds		County General Fund		Special Revenue Funds *		Internal Service & Trust Funds	
	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted
Ad Valorem Taxes and Fees	\$ 224,910,743	\$ 233,353,099	\$ 213,098,520	\$ 220,706,145	\$ 11,812,223	\$ 12,646,954	\$ -	\$ -
Enterprise Charges for Services	79,241,211	88,300,262	-	-	79,241,211	88,300,262	-	-
Fund Balance Appropriated	33,278,342	12,434,380	23,155,461	6,403,401	9,929,965	6,030,979	192,916	-
Interfund Transfers	18,203,356	28,712,001	-	-	18,010,440	28,712,001	192,916	-
Intergovernmental, Federal Grants	18,073,689	18,680,581	18,073,689	18,680,581	-	-	-	-
Intergovernmental, Restricted	3,992,565	3,801,899	3,992,565	3,801,899	-	-	-	-
Intergovernmental, State Grants	2,816,749	2,600,193	2,816,749	2,600,193	-	-	-	-
Intergovernmental, Unrestricted	15,458,382	20,277,278	15,458,382	20,277,278	-	-	-	-
Internal Service Fund Charges	29,971,333	32,423,202	-	-	-	-	29,971,333	32,423,202
Investment Revenue	3,573,858	1,899,836	1,276,020	653,744	748,800	223,170	1,549,038	1,022,922
Local Option Sales Tax	55,896,863	70,829,664	53,540,363	67,669,664	2,356,500	3,160,000	-	-
Non-Enterprise Charges	12,347,989	13,077,519	12,227,989	12,937,519	120,000	140,000	-	-
Other Revenue	7,704,191	9,677,390	7,567,496	7,522,695	136,695	2,154,695	-	-
Other Taxes	4,820,273	4,869,192	3,604,002	4,019,850	1,216,271	849,342	-	-
Total Revenue	\$ 510,289,544	\$ 540,936,496	\$ 354,811,236	\$ 365,272,969	\$ 123,572,105	\$ 142,217,403	\$ 31,906,203	\$ 33,446,124

* For the purpose of this report, Special Revenue Funds include Enterprise Funds (Union County Water and Solid Waste).

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Adopted Budget Summary

FY 2023 Adopted Operating & Capital Budget

Total Expenditures by Department and Fund Category

Total Expenditures by Department and Fund								
Expenditures	All Funds		County General Funds		Special Revenue Funds *		Internal Service & Trust Funds	
	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2022 Adopted	FY 2023 Adopted
Agricultural Services	\$1,402,335	\$1,533,869	\$1,402,335	\$1,533,869				
Board of County Commissioners	536,230	542,461	536,230	542,461				
Board of Elections	2,056,752	2,014,364	2,056,752	2,014,364				
Budget Management	552,480	594,143	552,480	594,143				
Building Code Enforcement	3,346,234	4,291,286	3,346,234	4,291,286				
Business Partners	3,511,896	3,379,003	3,511,896	3,379,003				
Centralized Rev & Exp	22,728,643	15,824,546	22,728,643	15,824,546				
Community Partners	278,741	368,165	278,741	368,165				
Community Support & Outreach	4,829,657	4,944,888	4,829,657	4,944,888				
County Manager's Office	928,731	1,004,426	928,731	1,004,426				
Debt Management	474,682	794,899	474,682	794,899				
Economic Development	4,439,464	4,440,961	4,439,464	4,440,961				
Emergency Communications	6,962,483	6,995,133	6,191,829	6,504,808	770,654	490,325		
Emergency Management	332,476	443,602	332,476	443,602				
Environmental Health	2,757,459	2,892,602	2,757,459	2,892,602				
Facilities Management	7,561,068	8,217,367	7,561,068	8,217,367				
Finance	1,138,364	1,238,134	1,138,364	1,238,134				
Fire Departments	19,926,754	23,071,972			19,926,754	23,071,972		
Fire Marshal's Office	985,735	971,610	985,735	971,610				
Fleet	1,031,373	1,057,394	1,031,373	1,057,394				
Human Resources Administration	33,403,339	35,087,315	1,497,136	1,641,191			31,906,203	33,446,124
Human Services Administration	5,322,603	5,966,254	5,322,603	5,421,254	-	545,000		
Information Technology	4,313,454	5,216,585	4,313,454	5,216,585				
Legal Office	884,997	921,378	884,997	921,378				
Library	6,112,188	6,518,830	6,112,188	6,518,830				
Parks & Recreation	2,221,956	2,696,803	2,221,956	2,696,803				
Planning	1,174,319	531,305	1,174,319	531,305				
Procurement & Contract Management	502,499	630,006	502,499	630,006				
Public Communications	1,195,753	1,070,951	1,195,753	1,070,951				
Public Health	8,108,558	8,706,923	8,108,558	8,706,923				
Register of Deeds	1,451,761	1,529,542	1,331,761	1,389,542	120,000	140,000		
Social Services	24,860,306	26,344,250	24,860,306	26,344,250				
Soil & Water Conservation	361,999	334,860	361,999	334,860				
Solid Waste	7,920,040	9,670,671			7,920,040	9,670,671		
South Piedmont Comm College	6,373,694	6,865,425	6,373,694	6,865,425				
Tax Administration	6,330,699	6,417,691	6,330,699	6,417,691				
Transportation	2,376,213	2,791,035	2,376,213	2,791,035				
Union County Public Schools	167,278,991	172,786,407	167,278,991	171,836,407	-	950,000		
Union County Sheriff's Office	41,369,384	45,768,948	41,369,384	45,245,948	-	523,000		
Union County Water	94,834,657	106,826,435			94,834,657	106,826,435		
Union Emergency Medical Services	7,590,875	9,090,875	7,590,875	9,090,875				
Veterans Services	519,702	543,182	519,702	543,182				
Total Expenses	\$510,289,544	\$540,936,496	\$354,811,236	\$365,272,969	\$123,572,105	\$142,217,403	\$31,906,203	\$33,446,124

* For the purpose of this report, Special Revenue Funds include Enterprise Funds (Union County Water and Solid Waste).

Adopted Budget Summary

FY 2023 Adopted Operating & Capital Budget

Total Expenditures by Department and Fund

FY 2023 Total Expenditures by Department and Fund											
Department	General Government Fund	Debt Service & Economic Dev Funds	Pension Trust Funds	Internal Service Funds	SR*-Automation & Enhancement Fund	SR*-Emergency Telephone Fund	SR*-Fire District Funds	SR*-Fiduciary Funds	Water & Sewer Funds	Solid Waste Disposal Funds	FY 2023 Adopted
Agricultural Services	\$1,309,004	\$224,865									\$1,533,869
Board of County Commissioners	542,461										542,461
Board of Elections	1,699,753	314,611									2,014,364
Budget Management	594,143										594,143
Building Code Enforcement	4,291,286										4,291,286
Business Partners	2,661,358	717,645									3,379,003
Centralized Rev & Exp	15,824,546										15,824,546
Community Partners	368,165										368,165
Community Support & Outreach	4,944,888										4,944,888
County Manager's Office	1,004,426										1,004,426
Debt Management		794,899									794,899
Economic Development	2,855,660	1,585,301									4,440,961
Emergency Communications	5,334,552	1,170,256				490,325					6,995,133
Emergency Management	443,602										443,602
Environmental Health	2,892,602										2,892,602
Facilities Management	8,217,367										8,217,367
Finance	1,238,134										1,238,134
Fire Departments							23,071,972				23,071,972
Fire Marshal's Office	971,610										971,610
Fleet	1,057,394										1,057,394
Human Resources Administration	1,641,191		4,944,385	28,501,739							35,087,315
Human Services Administration	5,421,254							545,000			5,966,254
Information Technology	5,216,585										5,216,585
Legal Office	921,378										921,378
Library	5,481,330	1,037,500									6,518,830
Parks & Recreation	2,531,036	165,767									2,696,803
Planning	531,305										531,305
Procurement & Contract Management	630,006										630,006
Public Communications	1,070,951										1,070,951
Public Health	8,706,923										8,706,923
Register of Deeds	1,389,542						140,000				1,529,542
Social Services	26,344,250										26,344,250
Soil & Water Conservation	334,860										334,860
Solid Waste										9,670,671	9,670,671
South Piedmont Comm College	3,231,467	3,633,958									6,865,425
Tax Administration	6,313,842	103,849									6,417,691
Transportation	2,791,035										2,791,035
Union County Public Schools	135,572,468	36,263,939						950,000			172,786,407
Union County Sheriff's Office	42,398,118	2,847,830						523,000			45,768,948
Union County Water									106,826,435		106,826,435
Union Emergency Medical Services	9,090,875										9,090,875
Veterans Services	543,182										543,182
Total	\$316,412,549	\$48,860,420	\$4,944,385	\$28,501,739	\$140,000	\$490,325	\$23,071,972	\$2,018,000	\$106,826,435	\$9,670,671	\$540,936,496

* SR = Special Revenue

Adopted Budget Summary

FY 2023 Adopted Operating & Capital Budget

Total Expenditures by Department – All Funds

Budget Comparison Summary by Department					
Department	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
Agricultural Services	\$1,303,894	\$1,402,335	\$1,533,869	\$131,534	9.38%
Board of County Commissioners	596,879	536,230	542,461	6,231	1.16%
Board of Elections	1,936,300	2,056,752	2,014,364	(42,388)	-2.06%
Budget Management	498,390	552,480	594,143	41,663	7.54%
Building Code Enforcement	3,038,496	3,346,234	4,291,286	945,052	28.24%
Business Partners	3,170,518	3,511,896	3,379,003	(132,893)	-3.78%
Centralized Rev & Exp	10,140,407	22,728,643	15,824,546	(6,904,097)	-30.38%
Community Partners	233,741	278,741	368,165	89,424	32.08%
Community Support & Outreach	4,515,537	4,829,657	4,944,888	115,231	2.39%
County Manager's Office	717,743	928,731	1,004,426	75,695	8.15%
Debt Management	-	474,682	794,899	320,217	67.46%
Economic Development	4,632,934	4,439,464	4,440,961	1,497	0.03%
Emergency Communications	6,498,106	6,962,483	6,995,133	32,650	0.47%
Emergency Management	292,404	332,476	443,602	111,126	33.42%
Environmental Health	2,652,043	2,757,459	2,892,602	135,143	4.90%
Facilities Management	5,607,452	7,561,068	8,217,367	656,299	8.68%
Finance	916,254	1,138,364	1,238,134	99,770	8.76%
Fire Departments	16,849,319	19,926,754	23,071,972	3,145,218	15.78%
Fire Marshal's Office	780,114	985,735	971,610	(14,125)	-1.43%
Fleet	942,021	1,031,373	1,057,394	26,021	2.52%
Human Resources Administration	31,288,416	33,403,339	35,087,315	1,683,976	5.04%
Human Services Administration	4,619,442	5,322,603	5,966,254	643,651	12.09%
Information Technology	3,739,294	4,313,454	5,216,585	903,131	20.94%
Legal Office	782,262	884,997	921,378	36,381	4.11%
Library	5,579,470	6,112,188	6,518,830	406,642	6.65%
Parks & Recreation	2,038,633	2,221,956	2,696,803	474,847	21.37%
Planning	517,000	1,174,319	531,305	(643,014)	-54.76%
Procurement & Contract Management	404,664	502,499	630,006	127,507	25.37%
Public Communications	883,829	1,195,753	1,070,951	(124,802)	-10.44%
Public Health	7,694,647	8,108,558	8,706,923	598,365	7.38%
Register of Deeds	1,303,439	1,451,761	1,529,542	77,781	5.36%
Social Services	22,666,681	24,860,306	26,344,250	1,483,944	5.97%
Soil & Water Conservation	199,041	361,999	334,860	(27,139)	-7.50%
Solid Waste	9,046,623	7,920,040	9,670,671	1,750,631	22.10%
South Piedmont Comm College	6,122,722	6,373,694	6,865,425	491,731	7.72%
Tax Administration	5,427,907	6,330,699	6,417,691	86,992	1.37%
Transportation	2,281,653	2,376,213	2,791,035	414,822	17.46%
Union County Public Schools	164,141,835	167,278,991	172,786,407	5,507,416	3.29%
Union County Sheriff's Office	36,899,463	41,369,384	45,768,948	4,399,564	10.63%
Union County Water	77,961,460	94,834,657	106,826,435	11,991,778	12.64%
Union Emergency Medical Services	8,306,934	7,590,875	9,090,875	1,500,000	19.76%
Veterans Services	500,424	519,702	543,182	23,480	4.52%
Total County Services	\$457,728,391	\$510,289,544	\$540,936,496	\$30,646,952	6.01%

FY23 Adopted County Costs by Department and Program

FY 2023 Adopted Operating & Capital Budget

Agricultural Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Agricultural & Events Complex						95,100	243,548	338,648	71.92%	
Agricultural Services										501,936
Cooperative Ext. Cont/Donation										44,050
Cooperative Extension	2.00					136,549	712,268	848,817	83.91%	602,339
Local Foods	5.00	1.80				21,000	100,539	121,539	82.72%	
Total	7.00	1.80				252,649	1,056,355	1,309,004	80.70%	1,148,325

Board of County Commissioners

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Board of County Commissioners	1.00	0.06					542,461	542,461	100.00%	536,230
Total	1.00	0.06					542,461	542,461	100.00%	536,230

Board of Elections

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Elections		9.03				0	661,291	661,291	100.00%	761,935
Elections Administration	10.00						1,038,462	1,038,462	100.00%	974,917
Total	10.00	9.03				0	1,699,753	1,699,753	100.00%	1,736,852

Budget

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Budget	5.00						594,143	594,143	100.00%	552,480
Total	5.00						594,143	594,143	100.00%	552,480

Building Code Enforcement

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Building Code Enforcement	33.40	0.71				3,818,998	296,564	4,115,562	7.21%	3,182,902
Planning & Zoning	1.00					20,000	155,724	175,724	88.62%	163,332
Total	34.40	0.71				3,838,998	452,288	4,291,286	10.54%	3,346,234

* Other Revenue includes all revenue except Federal and State revenue.

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Business Partners

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Courts Support	1.00						549,712	549,712	100.00%	596,345
Other Business Partners				439,120	476,439	55,200	1,140,887	2,111,646	54.03%	2,104,888
Total	1.00			439,120	476,439	55,200	1,690,599	2,661,358	63.52%	2,701,233

Centralized Rev & Exp

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Centralized Revenues & Exp						255,766,607	-239,942,061	15,824,546	-1516.27%	22,728,643
Total						255,766,607	-239,942,061	15,824,546	-1516.27%	22,728,643

Community Partners

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Community Partners							368,165	368,165	100.00%	278,741
Total							368,165	368,165	100.00%	278,741

County Manager's Office

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
County Manager's Office	4.40	0.07					1,004,426	1,004,426	100.00%	928,731
Total	4.40	0.07					1,004,426	1,004,426	100.00%	928,731

Community Support & Outreach

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Community Sup & Outreach Adm	5.00	0.14					513,632	513,632	100.00%	420,844
Partnerships & Advocacy						2,200	18,265	20,465	89.25%	21,225
Community Health Solutions	1.00	0.48		30,569	119,137		24,830	174,536	14.23%	232,343
Nutrition Program for Elderly	2.00	1.01	2.00	197,963		10,000	483,493	691,456	69.92%	665,159
Women Infant and Children (WIC)	11.30		0.70	689,973	71,653		203,173	964,799	21.06%	1,025,232
Economic Stability	14.00	1.11		1,120,431	8,158		1,451,411	2,580,000	56.26%	2,464,854
Total	33.30	2.74	2.70	2,038,936	198,948	12,200	2,694,804	4,944,888	54.50%	4,829,657

* Other Revenue includes all revenue except Federal and State revenue.

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Economic Development

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022	
Economic Development							0	2,855,660	2,855,660	100.00%	2,809,170
Total							0	2,855,660	2,855,660	100.00%	2,809,170

Emergency Communications

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
911 Communications Center	46.00	1.84					3,858,240	3,858,240	100.00%	3,662,468
Communications Administration	2.44						311,774	311,774	100.00%	231,322
Radio Management	4.00						1,164,538	1,164,538	100.00%	1,092,720
Total	52.44	1.84					5,334,552	5,334,552	100.00%	4,986,510

Emergency Management

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Emergency Management	3.28			107,116			336,486	443,602	75.85%	332,476
Total	3.28			107,116			336,486	443,602	75.85%	332,476

Environmental Health

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Environmental Health	26.10	1.44		2,000	29,732	643,850	2,217,020	2,892,602	76.64%	2,757,459
Total	26.10	1.44		2,000	29,732	643,850	2,217,020	2,892,602	76.64%	2,757,459

Facilities Management

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Facilities Management	27.00					9,000	8,208,368	8,217,368	99.89%	7,561,068
Total	27.00					9,000	8,208,368	8,217,368	99.89%	7,561,068

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Finance

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Finance	10.00					60,483	1,177,651	1,238,134	95.11%	1,138,364
Total	10.00					60,483	1,177,651	1,238,134	95.11%	1,138,364

Fire Departments

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Centralized Revenues & Exp						8,829,218	-8,485,954	343,264	-2472.14%	318,220
Fire Departments						14,242,754	8,485,954	22,728,708	37.34%	19,608,534
Total						23,071,972	0	23,071,972	0.00%	19,926,754

Fire Marshal's Office

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Fire Marshals Administration	1.28						166,340	166,340	100.00%	156,644
Fire Marshals Office Operation	6.00					82,365	722,905	805,270	89.77%	829,091
Total	7.28					82,365	889,245	971,610	91.52%	985,735

Fleet

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Fleet Management	5.00					40,000	1,017,394	1,057,394	96.22%	1,031,373
Total	5.00					40,000	1,017,394	1,057,394	96.22%	1,031,373

Human Resources Administration

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Human Resources	8.65						1,641,191	1,641,191	100.00%	1,497,136
Total	8.65						1,641,191	1,641,191	100.00%	1,497,136

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Human Services Administration

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Human Services Administration	53.50	1.40					5,421,254	5,421,254	100.00%	5,322,603
Total	53.50	1.40					5,421,254	5,421,254	100.00%	5,322,603

Information Technology

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Information Technology	18.00	1.23					5,216,584	5,216,584	100.00%	4,313,454
Total	18.00	1.23					5,216,584	5,216,584	100.00%	4,313,454

Legal

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Legal Department	7.00						921,378	921,378	100.00%	884,997
Total	7.00						921,378	921,378	100.00%	884,997

Library Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Libraries Administration	51.00	11.49	2.30		196,440	114,200	5,170,690	5,481,330	94.33%	5,056,275
Marshville Library							0	0		5,301
Monroe Main Library							0	0		28,799
Union West Library							0	0		7,512
Waxhaw Library							0	0		2,964
Total	51.00	11.49	2.30		196,440	114,200	5,170,690	5,481,330	94.33%	5,100,851

Parks & Recreation Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Cane Creek Park	13.20	6.61				730,870	782,956	1,513,826	51.72%	1,386,079
Other Parks	2.80	0.43				30,000	378,808	408,808	92.66%	308,403
Parks & Recreation Admin	5.00	1.63				12,500	595,902	608,402	97.95%	527,474
Total	21.00	8.67				773,370	1,757,666	2,531,036	69.44%	2,221,956

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Planning & Zoning Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Planning & Zoning	4.00						531,305	531,305	100.00%	1,174,319
Total	4.00						531,305	531,305	100.00%	1,174,319

Procurement

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Procurement	6.00	0.48					630,006	630,006	100.00%	502,499
Total	6.00	0.48					630,006	630,006	100.00%	502,499

Public Communications

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Public Communications	6.25						1,070,951	1,070,951	100.00%	1,195,753
Total	6.25						1,070,951	1,070,951	100.00%	1,195,753

Public Health

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Health Clinical Services	57.38	5.14	2.45	266,146	283,759	3,518,730	3,155,588	7,224,223	43.68%	6,764,807
Health Administration	10.43	0.05		51,543	101,423	433,574	896,160	1,482,700	60.44%	1,343,751
Total	67.80	5.19	2.45	317,689	385,182	3,952,304	4,051,748	8,706,923	46.53%	8,108,558

Register of Deeds

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Register of Deeds	11.00	0.86				1,652,080	-262,538	1,389,542	-18.89%	1,331,761
Total	11.00	0.86				1,652,080	-262,538	1,389,542	-18.89%	1,331,761

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Schools

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Schools Direct Support						20,783,021	114,789,447	135,572,468	84.67%	130,021,708
Schools Indirect Support							0	0		6,326
Total						20,783,021	114,789,447	135,572,468	84.67%	130,028,034

Social Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Child Welfare	77.49	1.38		3,958,877	681,869	136,335	4,813,587	9,590,668	50.19%	8,840,333
Economic Services	112.00	2.41		9,671,017	174,500	57,000	659,816	10,562,333	6.25%	10,310,248
Adult Services	18.52	1.38		713,361	60,685	0	1,633,680	2,407,726	67.85%	2,194,938
Social Services Administration	1.95						661,449	661,449	100.00%	527,400
UCPS Collaborative	32.05						3,122,074	3,122,074	100.00%	2,987,387
Total	242.00	5.17		14,343,255	917,054	193,335	10,890,606	26,344,250	41.34%	24,860,306

Soil & Water Conservation

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Soil & Water Conservation Admi	3.00				30,150		304,710	334,860	91.00%	361,999
Total	3.00				30,150		304,710	334,860	91.00%	361,999

Solid Waste

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Solid Waste Collections	10.80	7.63				1,008,553	-58,386	950,167	-6.14%	903,379
Solid Waste Disposal	18.70					8,662,118	58,386	8,720,504	0.67%	7,016,661
Total	29.50	7.63				9,670,671	0	9,670,671	0.00%	7,920,040

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

Sheriff's Office

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Community Partners							80,000	80,000	100.00%	80,000
Community Services	38.00	0.86					4,502,391	4,502,391	100.00%	3,287,333
Investigations	30.00	0.47					3,513,911	3,513,911	100.00%	3,507,484
Security Services	27.00	0.86					2,486,841	2,486,841	100.00%	2,421,973
UCSO Administration	16.00						2,632,838	2,632,838	100.00%	2,427,276
UCSO Services	46.00	3.31				124,000	7,416,914	7,540,914	98.36%	7,238,457
Jail Operations	76.30	0.48	0.10			324,250	8,379,308	8,703,558	96.27%	8,253,883
UCSO Detention	2.00					40,000	655,712	695,712	94.25%	678,970
Patrol Operations	70.00			200,000		453,410	6,961,630	7,615,040	91.42%	6,886,511
Patrol Contract Svc, Indian Tr	32.00	0.94				3,764,368	3,979	3,768,347	0.11%	3,228,760
Patrol Contracted Services	8.00					892,707	-34,144	858,563	-3.98%	790,383
Total	345.30	6.92	0.10	200,000		5,598,735	36,599,380	42,398,115	86.32%	38,801,030

South Piedmont Community College

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
South Piedmont Com College							3,231,467	3,231,467	100.00%	3,076,709
Total							3,231,467	3,231,467	100.00%	3,076,709

Transportation

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Transportation	22.16	7.98	4.25	1,232,465	363,748	25,872	1,168,950	2,791,035	41.88%	2,376,213
Total	22.16	7.98	4.25	1,232,465	363,748	25,872	1,168,950	2,791,035	41.88%	2,376,213

Tax Administration

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget-FY2022
Assessment	29.00	0.67					2,807,687	2,807,687	100.00%	2,224,365
Real Estate Appraisal							0	0		1,465,794
Revenue Collections	23.00					273,431	1,820,517	2,093,948	86.94%	1,247,464
Tax Administration	2.00					75	1,412,135	1,412,210	99.99%	1,296,021
Total	54.00	0.67				273,506	6,040,339	6,313,845	95.67%	6,233,644

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

UC Water

Program Name	FT	PT	PT B	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget- FY2022
Admin, Water & WW Operations	4.00						1,279,026	1,279,026	100.00%	914,310
Business Operations	26.20					27,217,465	-36,220,989	-9,003,524	402.30%	-9,888,572
Engineering Division	23.00	0.60					2,976,637	2,976,637	100.00%	2,885,614
Field Services	33.60						5,427,924	5,427,924	100.00%	5,665,515
Maintenance, W&WW	15.00						3,916,863	3,916,863	100.00%	3,764,326
Planning and Resource Managmt	10.00						2,043,905	2,043,905	100.00%	1,327,402
Wastewater Operations	18.00						9,540,710	9,540,710	100.00%	8,225,448
Water & Sewer District						79,608,970	0	79,608,970	0.00%	72,081,620
Water Distribution Operations	35.40	1.34					9,562,468	9,562,468	100.00%	9,512,327
Water Operations	8.00						1,473,456	1,473,456	100.00%	346,667
Total	173.20	1.94				106,826,435	0	106,826,435	0.00%	94,834,657

Union Emergency Medical Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget- FY2022
Union Emergency Medical Svcs						1,004,000	8,086,875	9,090,875	88.96%	7,590,875
Total						1,004,000	8,086,875	9,090,875	88.96%	7,590,875

Veteran Services

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget- FY2022
Veterans Services	5.00				2,500		540,682	543,182	99.54%	519,702
Total	5.00				2,500		540,682	543,182	99.54%	519,702

Grand Total (Fund 101 only)

Program Name	FT	PT	PTB	Federal Revenue	State Revenue	Other Revenue	County Cost	Total Cost	County Cost to Total Cost	Adopted Budget- FY2022
Total	1,152.86	67.75	11.80	18,680,581	2,600,193	67,347,947	277,783,828	316,412,549	87.79%	305,891,680

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*** Adopted Budget - FY2022 includes FY2022 Total Cost

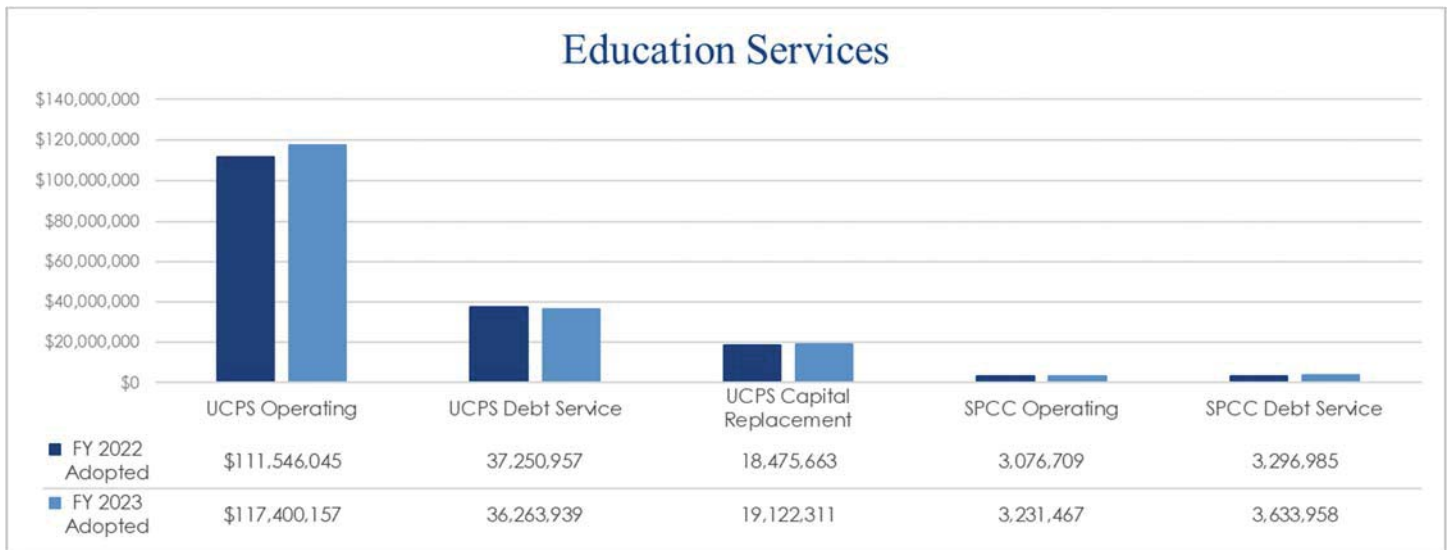


Education Overview

FY 2023 Adopted Operating & Capital Budget

Education Services

Education Services (County Funds)					
	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
UCPS Operating	\$106,046,045	\$111,546,045	\$117,400,157	\$5,854,112	5.25%
UCPS Debt Service	38,524,246	37,250,957	36,263,939	-987,018	-2.65%
UCPS Capital Replacement	17,940,645	18,475,663	19,122,311	646,648	3.50%
SPCC Operating	2,726,709	3,076,709	3,231,467	154,758	5.03%
SPCC Debt Service	3,396,013	3,296,985	3,633,958	336,973	10.22%
Total Education Services	\$168,633,658	\$173,646,359	\$179,651,832	\$6,005,473	3.46%

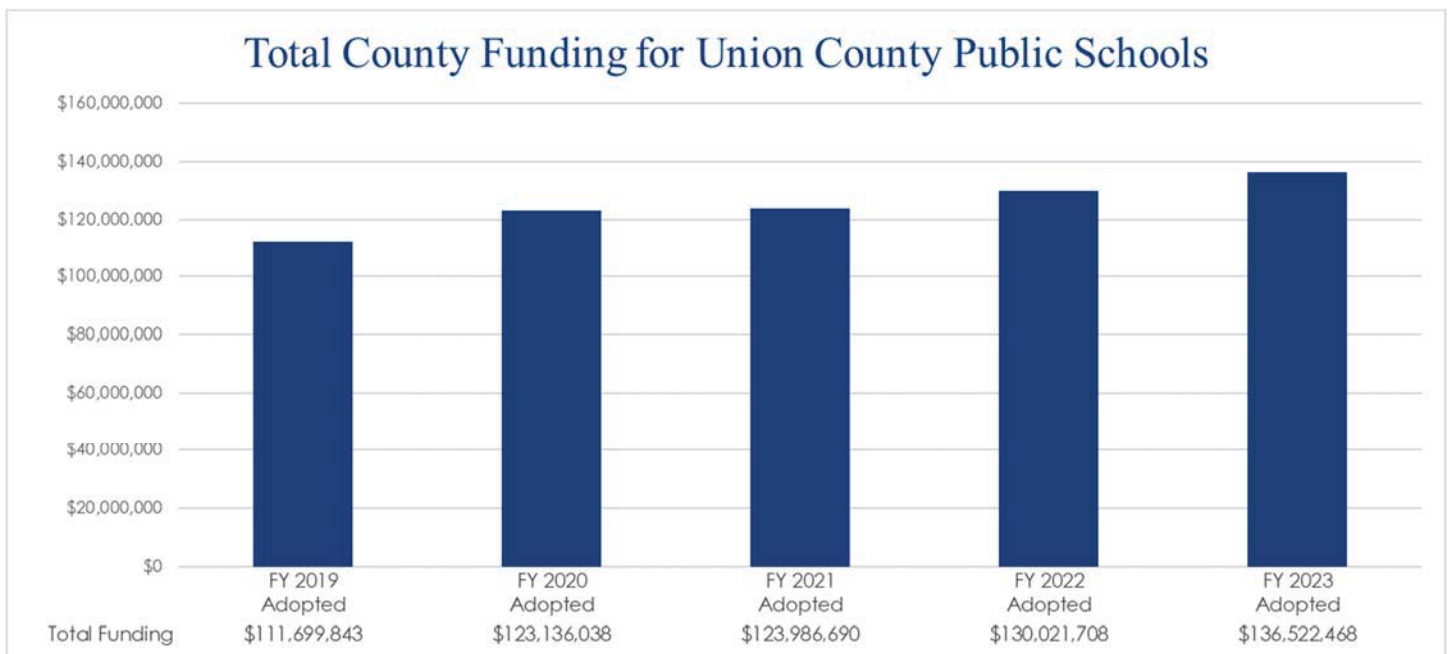


Education Overview

FY 2023 Adopted Operating & Capital Budget

Union County Public Schools Funding

Union County Public Schools Funding					
	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Current Expense	100,273,768	102,942,093	106,046,045	111,546,045	117,400,157
Operating Total	\$100,273,768	\$102,942,093	\$106,046,045	\$111,546,045	\$117,400,157
Capital Replacement	11,426,075	20,193,945	17,940,645	18,475,663	19,122,311
Deferred Maintenance					
Debt Service County	44,022,111	32,930,371	38,524,246	37,250,957	36,263,939
Capital Total	\$55,448,186	\$53,124,316	\$56,464,891	\$55,726,620	\$55,386,250
% Change	-3.53%	-4.19%	1.83%	4.90%	-0.61%
Total	\$111,699,843	\$123,136,038	\$123,986,690	\$130,021,708	\$136,522,468
(w/out Debt Service and Deferred Maintenance)					
% Change	-0.65%	10.24%	0.69%	4.87%	5.00%
UCPS Enrollment	41,278	41,394	39,840	41,411	40,717
Charter Enrollment	3,681	3,859	4,025	4,145	4,145
Combined Enrollment	44,959	45,253	43,865	45,556	44,862
% Change in Enrollment	0.53%	0.65%	-3.07%	3.86%	-1.52%
Operating Cost Per Pupil	\$2,230	\$2,275	\$2,418	\$2,449	\$2,617

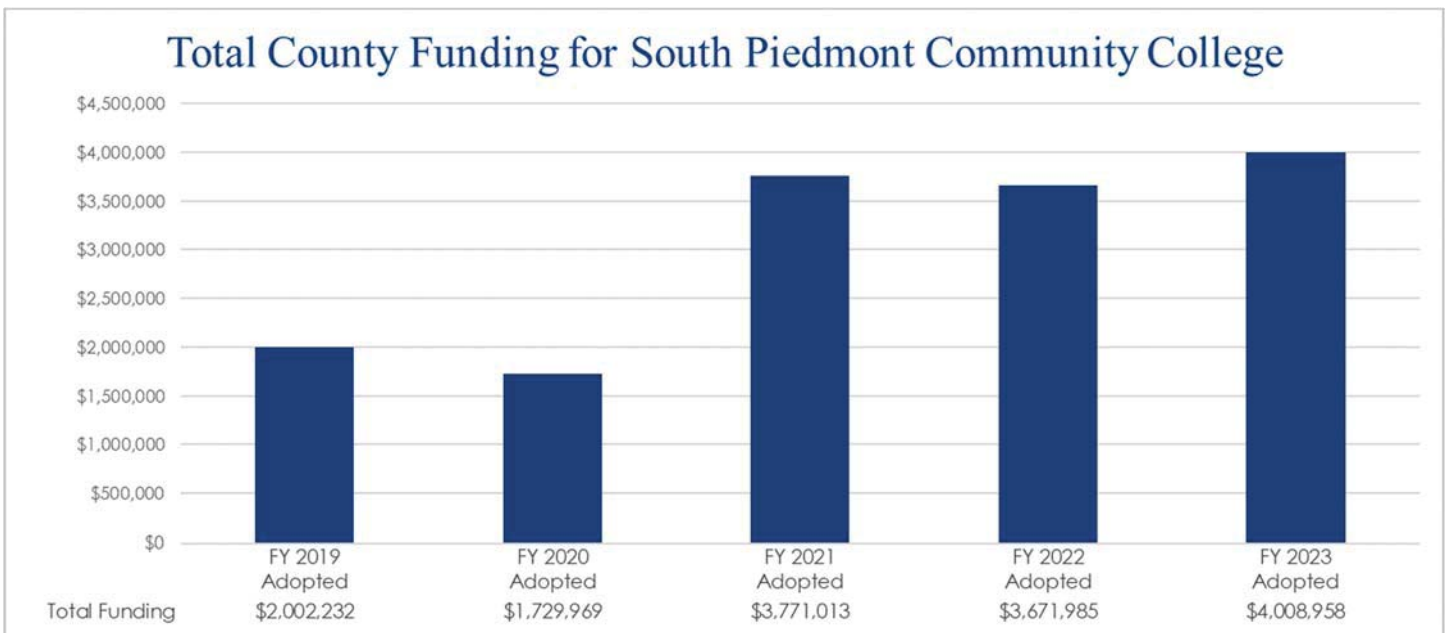


Education Overview

FY 2023 Adopted Operating & Capital Budget

South Piedmont Community College Funding

SPCC Funding					
	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Current Expense	2,074,386	2,226,709	2,726,709	3,076,709	3,231,467
Operating Total	\$2,074,386	\$2,226,709	\$2,726,709	\$3,076,709	\$3,231,467
Capital Replacement	1,571,373	375,000	375,000	375,000	375,000
Deferred Maintenance					
Debt Service County	430,859	1,354,969	3,396,013	3,296,985	3,633,958
Capital Total	\$2,002,232	\$1,729,969	\$3,771,013	\$3,671,985	\$4,008,958
% Change	4.52%	-13.60%	117.98%	-2.63%	9.18%
Total	\$3,645,759	\$2,601,709	\$3,101,709	\$3,451,709	\$3,606,467
(w/out Debt Service and Deferred Maintenance)					
% Change	1.78%	-28.64%	19.22%	11.28%	4.48%
Annual FTE Enrollment	9,719	9,673	9,420	9,619	10,375
% Change in Enrollment	0.56%	-0.47%	-2.62%	2.11%	7.86%





Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Explanation of Staff Changes by Department

Agricultural Services

The following position was increased in the FY 2023 Adopted Budget:

- One (1) PT Sales Associate (0.24 FTE) to support expanding Farmers Market operations.

Board of Elections

The following PT position has fluctuating FTE counts due to the needs of the department for that election year:

- One-Stop Office Support

Building Code Enforcement

The following positions were added in FY 2022 to assist with increased workload:

- One (1) Building Inspector (1.0 FTE)
- One (1) Electrical Inspector (1.0 FTE)

The following positions were added in FY 2023 Adopted Budget:

- Four (4) Inspector Trainees (4.00 FTE) to partner with senior inspectors in developing future inspectors internally.

Community Support & Outreach

The following position was increased in FY 2022:

- One (1) Community Health Assistant (0.22 FTE) to assist with the Breastfeeding Peer Counselor program.

The following positions were transferred to Public Health to align with responsibilities in FY 2022:

- One (1) Human Services Supervisor (0.20 FTE)
- Nine (9) Interpreters (1.70 FTE) and reclassified to Clinical Assistants
- One (1) Laboratory Manager (0.20 FTE)
- Four (4) Laboratory Technicians (0.80 FTE)

The following positions were transferred in the FY 2023 Adopted Budget to align with responsibilities:

- One (1) Medical Office Assistant (0.20 FTE) to Public Health.
- One (1) Senior Volunteer Services Coordinator (0.14 FTE) to Human Services Administration.

The following positions were added in FY 2023 Adopted Budget:

- One (1) Human Services Supervisor (0.50 FTE) to supervise the Senior Nutrition program.
- One (1) Nutritionist (1.00 FTE) to assist with increased client caseload.

Facilities Management

The following position was deactivated in the FY 2023 Adopted Budget:

- One (1) General Manager (0.49 FTE)

Fleet

The following position was deactivated in the FY 2023 Adopted Budget:

- One (1) General Manager (0.01 FTE)

Human Resources Administration

The following positions were deactivated in the FY 2023 Adopted Budget:

- Two (2) Switchboard Operators (0.29 FTE)

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Human Services Administration

The following position was added in FY 2022 and then transferred to Community Support & Outreach in the FY 2023 Adopted Budget:

- One (1) Senior Volunteer Services Coordinator (0.14 FTE) to assist with volunteer activities.

The following position was transferred from the General Special Revenue Fund and then transferred to Public Communications in the FY 2023 Adopted Budget:

- One (1) Communications Specialist (0.25 FTE) to align with responsibilities.

Information Technology

The following positions were added in FY 2022:

- Two (2) Interns (0.12 FTE) to provide students experience in utilizing spatial data in GIS and IT concepts.

Library

The following position was added in FY 2022:

- One (1) Library Clerk (0.38 FTE) to assist with courier responsibilities.

The following positions were added in the FY 2023 Adopted Budget to support the future Southwest Regional Library:

- One (1) Assistant Librarian (1.00 FTE) to assist in managing operations.
- Two (2) Library Associates (2.00 FTE) to support daily library operations.
- Two (2) Senior Library Specialists (2.00 FTE) to staff the Children and Reference Departments.

Parks & Recreation

The following positions were adjusted in FY 2022:

- Two (2) Recreation Assistants (0.42 FTE)

Procurement

The following position was increased in the FY 2023 Adopted Budget:

- One (1) PT Admin Support Specialist (0.08 FTE) to provide additional support to the Procurement team.

Public Communications

The following position was transferred from Human Services Administration in the FY 2023 Adopted Budget:

- One (1) Communications Specialist (0.25 FTE) to align with responsibilities.

Public Health

The following positions were transferred from Community Support & Outreach to align with responsibilities in FY 2022:

- Nine (9) Clinical Assistants (1.70 FTE) that were reclassified from Interpreters.
- One (1) Human Services Supervisor (0.20 FTE)
- One (1) Laboratory Manager (0.20 FTE)
- Four (4) Laboratory Technicians (0.80 FTE)

The following position was transferred from Community Support & Outreach in the FY 2023 Adopted Budget:

- One (1) Medical Office Assistant (0.20 FTE) to align with responsibilities.

The following positions were added in the FY 2023 Adopted Budget:

- One (1) Dental Hygienist (1.00 FTE) to improve the efficiency of the dental clinic.
- One (1) Veterinarian Technician (1.00 FTE) to support animal control operations.

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Register of Deeds

The following position was added in FY 2022:

- One (1) Assistant II ROD (0.45 FTE) to provide part time support.

The following position was deactivated in the FY 2023 Adopted Budget:

- One (1) Deputy I Rod (1.00 FTE)

Sheriff's Office

The following positions were converted in the FY 2023 Adopted Budget:

- One (1) conversion from (1) PT Deputy Sheriff I to (1) FT Evidence Technician (.53 FTE) to ensure proper tracking and handling of increased volumes of evidence collected.

The following positions were added in the FY 2023 Adopted Budget:

- One (1) Crime Investigator (1.00 FTE) to provide increased support requested by the Town of Indian Trail.
- Six (6) Deputy Sheriffs I (6.00 FTE) to provide increased support requested by the Town of Indian Trail (2.0 FTE), and to provide increased school security staffing (4.0 FTE).
- One (1) Inmate Health Nurse (1.00 FTE) to provide necessary inmate medical services.
- One (1) Sergeant I (1.00 FTE) to lead the reorganized K-9 unit.
- One (1) Sergeant II (1.00 FTE) to provide additional leadership required in enhancing school security staffing.

Social Services

The following position was added in FY 2022:

- One (1) Staff Attorney (1.00 FTE) to provide in-house legal services supporting Child Welfare and Adult Services programs.

The following position was increased in the FY 2022:

- One (1) PT Eligibility Specialist (.13 FTE) due to increased workload.

The following positions were added in the FY 2023 Adopted Budget:

- One (1) Admin Support Specialist (1.00 FTE) to provide additional support for the Child Welfare Assessments team.
- One (1) Senior Social Worker (1.00 FTE) help with caseload size in Foster Care program.
- Two (2) Senior Social Worker Supervisors (2.00 FTE) to provide additional supervision in the Child Welfare programs.

Solid Waste

The following position was transferred to Union County Water in FY 2022:

- One (1) Customer Service Specialist (0.25 FTE) to align with responsibilities.

The following position was deactivated in the FY 2023 Adopted Budget:

- One (1) General Manager (0.50 FTE)

The following positions were added in the FY 2023 Adopted Budget to support enhanced and reorganized services associated with the facility expansion and redesign:

- Two (2) Admin Support Specialists (2.00 FTE)
- One (1) Solid Waste Collections Supervisor (1.00 FTE)
- Three (3) Utility Site Attendants (3.00 FTE)

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Transportation

The following positions were converted in the FY 2023 Adopted Budget:

- Six (6) PT to two (2) FT Drivers (-0.52 FTE) to meet current service demands.

The following position was added in the FY 2023 Adopted Budget:

- One (1) Human Services Supervisor (1.00 FTE) to oversee grants to ensure compliance.

Union County Water

The following position was added in FY 2022 and then increased in the FY 2023 Adopted Budget:

- One (1) PT Assistant Engineer (0.48 FTE) to conduct plan reviews.

The following positions were added in the FY 2023 Adopted Budget to support increased workload associated with growth in the water/wastewater customer base:

- One (1) Customer Service Specialist (1.00 FTE)
- One (1) Data Entry Operator (1.00 FTE)

The following positions were added in the FY 2023 Adopted Budget to provide additional operational and maintenance support of the Yadkin Regional Water Treatment Plant:

- One (1) Instrumentation & Control Technician (1.00 FTE)
- One (1) Laboratory Manager (1.00 FTE)
- One (1) Systems Support (1.00 FTE)
- One (1) Utility Maintenance Supervisor (1.00 FTE)
- Two (2) Utility Mechanics I (2.00 FTE)
- One (1) Utility Technician I (1.00 FTE)
- One (1) Water Chief Treatment Plant Operator (1.00 FTE)
- Four (4) Water Treatment Plant Operators IV (4.00 FTE)

FY 2023 Adopted Position Expansions			
Department/Service Area	General Fund	Enterprise Funds	All Funds
Agricultural Services	0.24		0.24
Building Code Enforcement	4.00		4.00
Human Services Agency*	7.98		7.98
Library	5.00		5.00
Procurement	0.08		0.08
Sheriff's Office	10.53		10.53
Solid Waste		6.00	6.00
Union County Water		14.00	14.00
Total - All Departments	27.83	20.00	47.83

* Human Services Agency consists of Community Support & Outreach, Human Services Administration, Public Health, Social Services, Transportation and Veterans Services.

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

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Department	FY2022 Adopted Positions		Changes after FY2022 Adopted		FY2022 Transfers		Changes in the FY2023 Budget		FY2023 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
Agricultural Services†	7.00	1.56						0.24	7.00	1.80
Sales Associate PT							0.24			
Board of County Commissioners	1.00	0.06							1.00	0.06
Board of Elections	10.00	10.06						0.61	10.00	9.03
One-Stop Office Support				-1.64				0.61		
Budget Management	5.00								5.00	
Building Code Enforcement	28.40	0.70	2.00	0.01			4.00		34.40	0.71
Customer Service Specialist				0.01						
Building Inspector			1.00							
Electrical Inspector			1.00							
Inspector Trainees							4.00			
Business Partners	1.00								1.00	
Community Support & Outreach	34.80	5.18		0.22	-2.80	-0.10	1.30	0.14	33.30	5.44
Community Health Assistant				0.22						
Human Services Supervisor					-0.20		0.50			
Interpreter					-1.60	-0.10				
Laboratory Manager					-0.20					
Laboratory Technician					-0.80					
Medical Office Assistant							-0.20			
Nutritionist							1.00			
Senior Volunteer Services Coordinator								0.14		
County Manager's Office	4.40	0.07							4.40	0.07
Emergency Communications	52.44	1.84							52.44	1.84
Emergency Management	3.28								3.28	
Environmental Health	26.10	1.36		0.08					26.10	1.44
Environmental Health Specialist				0.08						
Facilities Management	27.49						-0.49		27.00	
General Manager							-0.49			
Finance	10.00								10.00	
Fire Marshal's Office	7.28								7.28	
Fleet Management	5.01						-0.01		5.00	
General Manager							-0.01			
Human Resources Administration	10.00	0.29						-0.29	10.00	0.00
Switchboard Operator								-0.29		
Human Services Administration	53.50	1.40		0.14	0.25		-0.25	-0.14	53.50	1.40
Communications Specialist					0.25		-0.25			
Senior Volunteer Services Coordinator				0.14				-0.14		
Information Technology	18.00	1.20		0.03					18.00	1.23
Intern IT				0.12						
Webmaster				-0.09						
Legal	7.00								7.00	
Library Services	46.00	13.41		0.38			5.00		51.00	13.79
Assistant Librarian							1.00			
Library Associate							2.00			
Library Clerk				0.38						
Senior Library Associate							2.00			
Parks & Recreation Services	21.00	8.25		0.42					21.00	8.67
Recreation Assistant				0.42						
Planning Services	4.00								4.00	
Procurement	6.00	0.40						0.08	6.00	0.48
Administrative Support Specialist PT							0.08			
Public Communications	6.00						0.25		6.25	
Communications Specialist							0.25			

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

Department	FY2022 Adopted Positions		Changes after FY2022 Adopted		FY2022 Transfers		Changes in the FY2023 Budget		FY2023 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
Public Health	62.80	7.66		-0.07	2.80	0.10	2.20	-0.05	67.80	7.64
Clinical Assistant					1.60	0.10				
Dental Hygienist							1.00			
Human Services Supervisor					0.20					
Laboratory Manager					0.20					
Laboratory Technician					0.80					
Medical Office Assistant				-0.02			0.20			
Physician								-0.05		
Physician Extender				-0.05						
Veterinarian Technician							1.00			
Register of Deeds	12.00	0.41		0.45			-1.00		11.00	0.86
Assistant II ROD				0.45						
Deputy I ROD							-1.00			
Sheriff's Office	334.30	7.49					11.00	-0.47	345.30	7.02
Crime Investigator							1.00			
Deputy Sheriff I							6.00	-0.47		
Evidence Technician							1.00			
Inmate Health Nurse							1.00			
Sergeant I							1.00			
Sergeant II							1.00			
Social Services	237.00	5.04	1.00	0.13			4.00		242.00	5.17
Administrative Support Specialist							1.00			
Eligibility Specialist										
Senior Social Worker				0.13			1.00			
Senior Social Worker Supervisor							2.00			
Staff Attorney			1.00							
Soil & Water Conservation	3.00								3.00	
Solid Waste	24.25	7.63			-0.25		5.50		29.50	7.63
Administrative Support Specialist							2.00			
Customer Service Specialist					-0.25					
General Manager							-0.50			
Solid Waste Collections Supervisor							1.00			
Utility Site Attendants							3.00			
Tax Administration	55.00	0.67			-1.00				54.00	0.67
Deputy Tax Collector					-1.00					
Transportation	19.16	14.75					3.00	-2.52	22.16	12.23
Driver							2.00	-2.52		
Human Services Supervisor							1.00			
Union County Water	157.95	1.44		0.07	1.25		14.00	0.43	173.20	1.94
Assistant Engineer				0.05				0.43		
Customer Service Specialist					0.25		1.00			
Data Entry Operator							1.00			
Deputy Tax Collector					1.00					
Instrumentation & Control Technician							1.00			
Laboratory Manager							1.00			
Senior Engineer				0.02						
Systems Support							1.00			
Utility Maintenance Supervisor							1.00			
Utility Mechanics I							2.00			
Utility Technician I							1.00			
Water Chief Treatment Plant Operator							1.00			
Water Treatment Plant Operator IV							4.00			
Veteran Services	5.00								5.00	
TOTAL ††	1,305.16	90.87	3.00	0.22	0.25	0.00	48.50	-1.97	1,356.91	89.13

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

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

†† FY2023 Adopted Positions does not include positions in the General Special Revenue Fund (19.09 FTEs) and in the Capital Projects Fund (1.0 FTE).

Position expansions approved by the Board of County Commissioners as part of the FY 2023 Adopted Budget, totaling 47.83 FTEs.

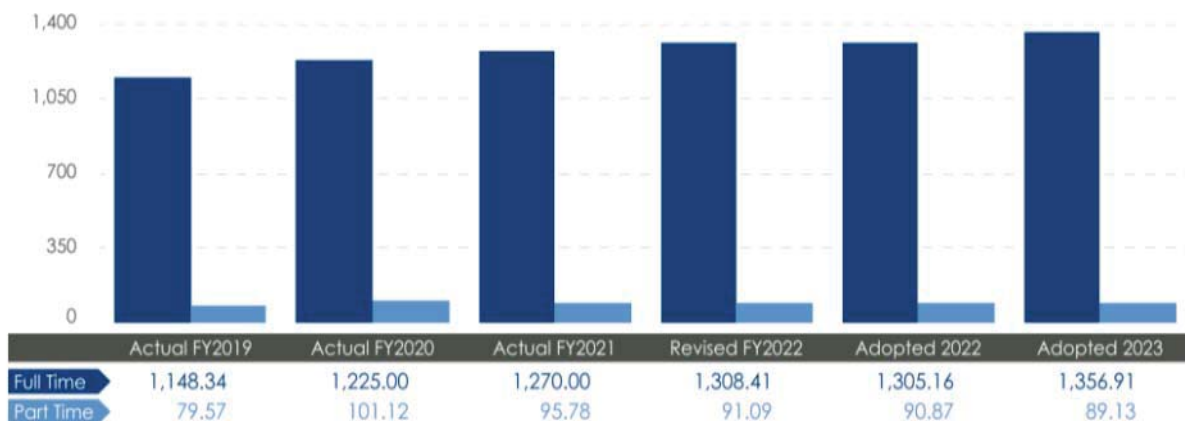
Personnel Overview

FY 2023 Adopted Operating & Capital Budget

FTE Summary by Department - All Funds*

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	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 ¹	5.00	1.36	5.00	1.08	7.00	1.44	7.00	1.56	7.00	1.56	7.00	1.80	-	0.24
Board of County Commissioners	2.00	0.05	2.00	0.05	1.00	0.06	1.00	0.06	1.00	0.06	1.00	0.06	-	-
Board of Elections	8.00	7.50	9.00	9.78	9.00	11.65	10.00	8.42	10.00	10.06	10.00	9.03	-	(1.03)
Budget Management	4.55	0.00	5.65	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Building Code Enforcement	25.62	0.40	27.62	0.00	28.40	0.70	30.40	0.71	28.40	0.70	34.40	0.71	6.00	0.01
Business Partners	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-
Community Support & Outreach	30.75	2.12	30.31	5.18	34.80	5.18	32.00	5.30	34.80	5.18	33.30	5.44	(1.50)	0.26
County Manager's Office	3.75	0.00	2.75	0.00	4.40	0.07	4.40	0.07	4.40	0.07	4.40	0.07	-	-
Emergency Communications	50.87	1.10	50.54	1.84	51.44	1.84	52.44	1.84	52.44	1.84	52.44	1.84	-	-
Emergency Management	1.72	0.00	2.38	0.00	2.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	-	-
Environmental Health	24.00	1.71	26.10	1.36	26.10	1.36	26.10	1.44	26.10	1.36	26.10	1.44	-	0.08
Facilities Management	15.09	0.00	18.49	0.00	21.49	0.00	27.49	0.00	27.49	0.00	27.00	0.00	(0.49)	-
Finance	6.30	0.00	8.30	0.00	9.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	-	-
Fire Marshal's Office	7.71	0.00	7.38	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	-	-
Fleet	4.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	5.00	0.00	(0.01)	-
Human Resources Administration	9.00	0.11	10.00	0.29	10.00	0.29	10.00	0.29	10.00	0.29	10.00	0.00	-	(0.29)
Human Services Administration	0.00	0.00	0.00	0.00	53.50	1.40	53.75	1.54	53.50	1.40	53.50	1.40	-	-
Information Technology	14.10	1.11	13.10	1.20	18.00	1.20	18.00	1.23	18.00	1.20	18.00	1.23	-	0.03
Legal Department	4.00	0.00	4.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	-	-
Library Services	42.20	11.53	42.10	11.76	45.00	11.97	46.00	13.79	46.00	13.41	51.00	13.79	5.00	0.38
Parks & Recreation	19.00	8.28	20.10	8.18	20.00	8.25	21.00	8.67	21.00	8.25	21.00	8.67	-	0.42
Planning & Zoning Services	3.21	0.00	4.21	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	-	-
Procurement	5.15	0.00	5.15	0.00	5.00	0.40	6.00	0.40	6.00	0.40	6.00	0.48	-	0.08
Public Communication	1.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.25	0.00	0.25	-
Public Health	66.26	6.58	79.38	9.66	61.80	8.46	65.60	7.69	62.80	7.66	67.80	7.64	5.00	(0.02)
Register of Deeds	10.00	1.44	11.00	0.41	12.00	0.41	12.00	0.86	12.00	0.41	11.00	0.86	(1.00)	0.45
Sheriff's Office	318.30	6.86	321.30	7.49	325.30	7.49	334.30	7.49	334.30	7.49	345.30	7.02	11.00	(0.47)
Social Services	244.67	7.97	269.29	12.20	235.00	5.04	238.00	5.17	237.00	5.04	242.00	5.17	5.00	0.13
Soil & Water Conservation	2.00	0.00	2.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	-	-
Solid Waste	15.95	6.59	20.25	7.63	24.25	7.63	24.00	7.63	24.25	7.63	29.50	7.63	5.25	-
Tax Administration	51.00	1.90	53.05	1.39	53.00	1.39	54.00	0.67	55.00	0.67	54.00	0.67	(1.00)	-
Transportation	19.99	11.65	16.06	20.29	17.00	18.11	19.16	14.75	19.16	14.75	22.16	12.23	3.00	(2.52)
Union County Water	128.12	1.31	142.42	1.33	151.95	1.44	159.20	1.51	157.95	1.44	173.20	1.94	15.25	0.50
Veterans Services	4.02	0.00	5.06	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Total	1,148.34	79.57	1,225.00	101.12	1,270.00	95.78	1,308.41	91.09	1,305.16	90.87	1,356.91	89.13	51.75	(1.75)

Union County Position Changes Over Time | All Funds



* Does not include FTE's in the General Special Revenue Fund and in the Capital Projects Fund.

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

¹ Total FTE listed does not include (9) positions contracted with NC State University and NC Agricultural & Technical State University.

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

FTE Summary by Department - General Fund

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	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 ¹	5.00	1.36	5.00	1.08	7.00	1.44	7.00	1.56	7.00	1.56	7.00	1.80	-	0.24
Board of County Commissioners	2.00	0.05	2.00	0.05	1.00	0.06	1.00	0.06	1.00	0.06	1.00	0.06	-	-
Board of Elections	8.00	7.50	9.00	9.78	9.00	11.65	10.00	8.42	10.00	10.06	10.00	9.03	-	(1.03)
Budget Management	4.55	0.00	5.65	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Building Code Enforcement	25.62	0.40	27.62	0.00	28.40	0.70	30.40	0.71	28.40	0.70	34.40	0.71	6.00	0.01
Business Partners	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-
Community Support & Outreach	30.75	2.12	30.31	5.18	34.80	5.18	32.00	5.30	34.80	5.18	33.30	5.44	(1.50)	0.26
County Manager's Office	3.75	0.00	2.75	0.00	4.40	0.07	4.40	0.07	4.40	0.07	4.40	0.07	-	-
Emergency Communications	50.87	1.10	50.54	1.84	51.44	1.84	52.44	1.84	52.44	1.84	52.44	1.84	-	-
Emergency Management	1.72	0.00	2.38	0.00	2.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	-	-
Environmental Health	24.00	1.71	26.10	1.36	26.10	1.36	26.10	1.44	26.10	1.36	26.10	1.44	-	0.08
Facilities Management	15.09	0.00	18.49	0.00	21.49	0.00	27.49	0.00	27.49	0.00	27.00	0.00	(0.49)	-
Finance	6.30	0.00	8.30	0.00	9.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	-	-
Fire Marshal's Office	7.71	0.00	7.38	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	-	-
Fleet	4.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	5.01	0.00	5.00	0.00	(0.01)	-
Human Resources Administration	6.70	0.11	7.70	0.29	7.70	0.29	7.70	0.29	7.70	0.29	8.65	0.00	0.95	(0.29)
Human Services Administration	0.00	0.00	0.00	0.00	53.50	1.40	53.75	1.54	53.50	1.40	53.50	1.40	-	-
Information Technology	14.10	1.11	13.10	1.20	18.00	1.20	18.00	1.23	18.00	1.20	18.00	1.23	-	0.03
Legal Department	4.00	0.00	4.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	-	-
Library Services	42.20	11.53	42.10	11.76	45.00	11.97	46.00	13.79	46.00	13.41	51.00	13.79	5.00	0.38
Parks & Recreation	19.00	8.28	20.10	8.18	20.00	8.25	21.00	8.67	21.00	8.25	21.00	8.67	-	0.42
Planning & Zoning Services	3.21	0.00	4.21	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	-	-
Procurement	5.15	0.00	5.15	0.00	5.00	0.40	6.00	0.40	6.00	0.40	6.00	0.48	-	0.08
Public Communication	1.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.25	0.00	0.25	-
Public Health	66.26	6.58	79.38	9.66	61.80	8.46	65.60	7.69	62.80	7.66	67.80	7.64	5.00	(0.02)
Register of Deeds	10.00	1.44	11.00	0.41	12.00	0.41	12.00	0.86	12.00	0.41	11.00	0.86	(1.00)	0.45
Sheriff's Office	318.30	6.86	321.30	7.49	325.30	7.49	334.30	7.49	334.30	7.49	345.30	7.02	11.00	(0.47)
Social Services	244.67	7.97	269.29	12.20	235.00	5.04	238.00	5.17	237.00	5.04	242.00	5.17	5.00	0.13
Soil & Water Conservation	2.00	0.00	2.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	-	-
Tax Administration	51.00	1.90	53.05	1.39	53.00	1.39	54.00	0.67	55.00	0.67	54.00	0.67	(1.00)	-
Transportation	19.99	11.65	16.06	20.29	17.00	18.11	19.16	14.75	19.16	14.75	22.16	12.23	3.00	(2.52)
Veterans Services	4.02	0.00	5.06	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Total	1,001.97	71.67	1,060.03	92.16	1,091.50	86.71	1,122.91	81.95	1,120.66	81.80	1,152.86	79.55	32.20	(2.25)

Union County Position Changes Over Time | General Fund



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

¹ Total FTE listed does not include (9) positions contracted with NC State University and NC Agricultural & Technical State University.

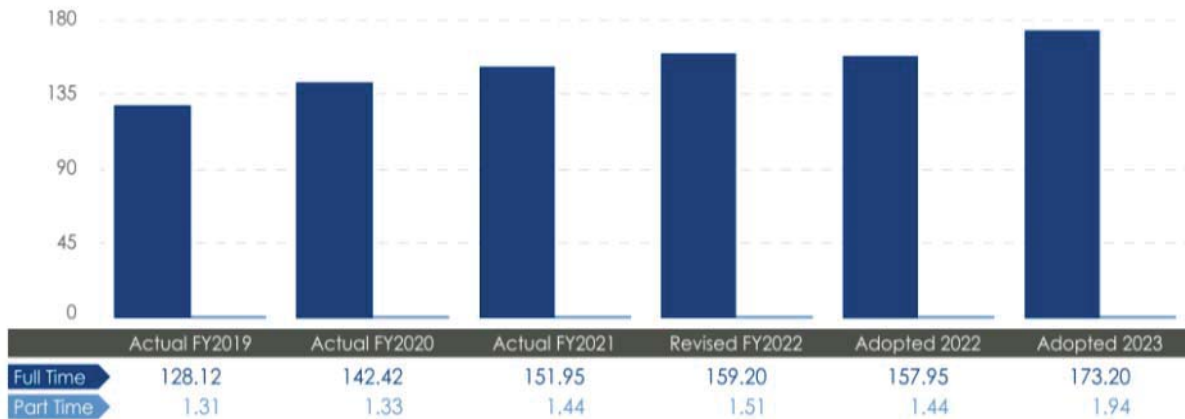
Personnel Overview

FY 2023 Adopted Operating & Capital Budget

FTE Summary by Department - Union County Water

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Union County Water	128.12	1.31	142.42	1.33	151.95	1.44	159.20	1.51	157.95	1.44	173.20	1.94	15.25	0.50
Total	128.12	1.31	142.42	1.33	151.95	1.44	159.20	1.51	157.95	1.44	173.20	1.94	15.25	0.50

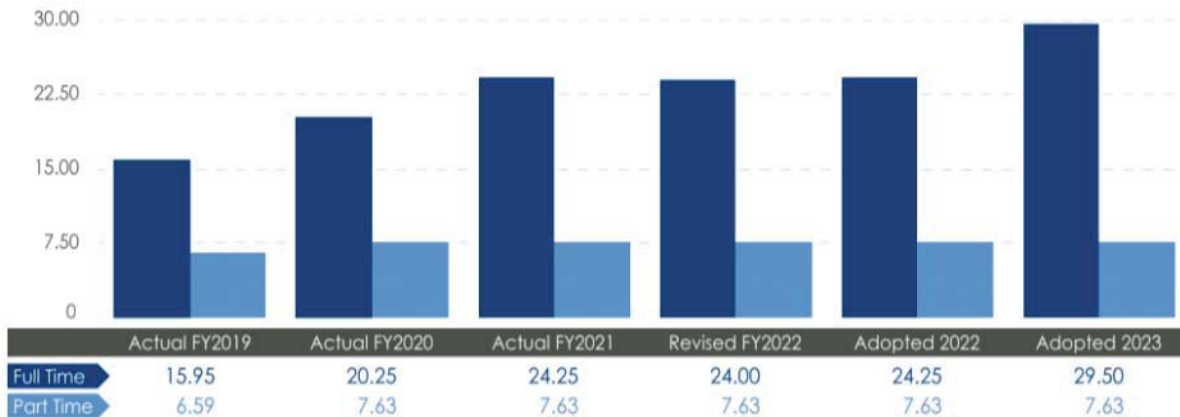
Union County Position Changes Over Time | Union County Water



FTE Summary by Department - Solid Waste

Category	Actual FY2019		Actual FY2020		Revised FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department*														
Solid Waste	15.95	6.59	20.25	7.63	24.25	7.63	24.00	7.63	24.25	7.63	29.50	7.63	5.25	-
Total	15.95	6.59	20.25	7.63	24.25	7.63	24.00	7.63	24.25	7.63	29.50	7.63	5.25	0.00

Union County Position Changes Over Time | Solid Waste



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

Personnel Overview

FY 2023 Adopted Operating & Capital Budget

FTE Summary by Department - Health Benefits Fund

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Human Resources Administration	0.95	0.00	0.95	0.00	0.95	0.00	0.95	0.00	0.95	0.00	-	-	(0.95)	-
Total	0.95	-	0.95	-	0.95	-	0.95	-	0.95	-	-	-	(0.95)	-

Union County Position Changes Over Time | Health Benefits Fund



FTE Summary by Department - Workers' Compensation Fund

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Human Resources Administration	0.70	0.00	0.70	0.00	0.70	0.00	0.70	0.00	0.70	0.00	0.70	-	-	-
Total	0.70	-	0.70	-	0.70	-	0.70	-	0.70	-	0.70	-	-	-

Union County Position Changes Over Time | Workers' Compensation Fund



FTE Summary by Department - Property and Casualty Fund

Category	Actual FY2019		Actual FY2020		Actual FY2021		Revised FY2022		Adopted FY2022		Adopted FY2023		FTE Change FY 2022-23	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Human Resources Administration	0.65	0.00	0.65	0.00	0.65	0.00	0.65	0.00	0.65	0.00	0.65	-	-	-
Total	0.65	-	0.65	-	0.65	-	0.65	-	0.65	-	0.65	-	-	-

Union County Position Changes Over Time | Property and Casualty Fund



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

Fund Balance Overview

FY 2023 Adopted Operating & Capital Budget

Fund Balance Summary

Fund balance is the accumulation of revenues minus expenditures. Governments use fund accounting, requiring separate self-balancing accounting entries to track each fund's revenues and expenditures. Funds are created for various reasons and separated into fund types which dictate the accounting rules that apply. Union County funds are reported using the *modified accrual basis of accounting*, which clearly determines if there are more or less financial resources available to finance the County's programs. Put simply, fund balance is the difference between assets and liabilities within the fund.

Fund balance will change during the fiscal year as actual revenues and expenditures are greater or less than the total budget. This surplus amount is then available for use in future years.

Local governments need adequate fund balances for several reasons:

- Adequate fund balance helps ensure funds for working capital, urgent or unanticipated expenditures and capital expenditures in advance of reimbursement from debt proceeds and tax rate stabilization. The majority of property taxes are not received until the middle of the fiscal year (December/January), meaning the organization must have funds on hand for operating expenses.
- Fund balance impacts bond ratings. Governments with substantial fund balance levels project greater stability and ability to repay debt, resulting in more favorable bond ratings.
- Higher bond ratings result in lower interest rates and savings to taxpayers. If a county or city with a low fund balance tries to issue bonds, its rating will suffer and it will have to pay more interest over the life of the bond, likely resulting in greater reliance on local tax dollars to repay the debt obligation.

North Carolina law limits the amount of fund balance available for appropriation (GS 159-8(a)). According to the law, "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."

Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, specifies five different categories of fund balance, which are reflected in the County's Annual Comprehensive Financial Report (ACFR).

- "Non-spendable" fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Fund Balance Overview

FY 2023 Adopted Operating & Capital Budget

- “Restricted” fund balance includes revenue sources that are restricted for specific purposes, externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or as imposed by law through constitutional provisions or enabling legislation.
- “Committed” fund balance represents the portion of fund balance that can only be used for specific purposes imposed by majority vote of the County’s Board of Commissioners.
- “Assigned” fund balance includes the portion of fund balance that Union County intends to use for specific purposes.
- “Unassigned” fund balance represents the portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned for specific purposes or other funds.

Fund Balance Policy

The Local Government Commission (LGC), a division of the North Carolina Department of State Treasurer, recommends that cities and counties maintain a fund balance of at least 8% (or approximately one month of operating expenses) of the government’s expenditures. Union County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that the fund balance policy level is at least equal to or greater than 20% of the adopted General Fund budgets. Any portion of the General Fund unassigned fund balance above the fund balance policy level of 20% of the combined budgeted expenditures may be appropriated for one-time expenditures or to reduce long-term liabilities.

The County has also adopted fund balance targets for the maintenance of adequate fund balance, which is necessary to provide working capital, funds for unanticipated expenditures, funds for capital expenditures in advance of their reimbursement from debt proceeds, and other revenue sources. The 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. General Fund and Water and Sewer Operating Fund 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.

Notable Projected Changes in Fund Balance

This section of the budget document provides projected changes in fund balance for the budgeted funds reported. As noted in the following sections, four County funds are projected to have budgeted changes in fund balance of +/- 10 percent.

Fund Balance Overview

FY 2023 Adopted Operating & Capital Budget

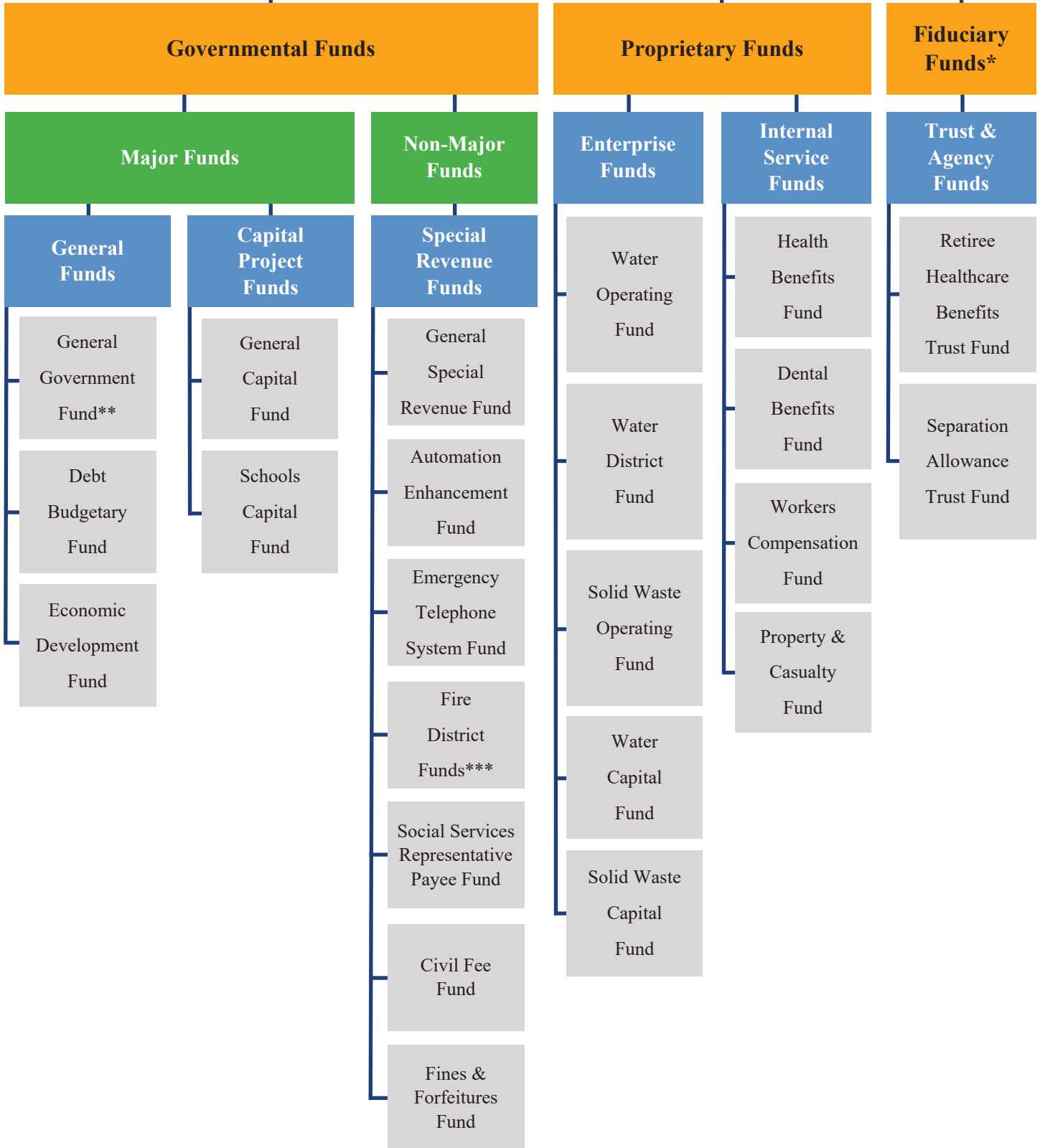
The County's **Debt Service Fund** was established as a sinking fund and projects a negative change in fund balance of 101.6 percent. Portions of the county-wide tax rate are budgeted in this fund to cover principal payments, interest payments and service fees on general obligation bonds approved by voters. Intergovernmental revenues and investment earnings were lower than budgeted for FY 2022 which influenced the change in fund balance of 101.6 percent in the FY 2023 adopted budget.

The County maintains twenty-six **Special Revenue Funds** which includes eighteen Fire District Funds. These funds account for specific revenues that are legally restricted to expenditure for particular purposes. The Special Revenue Funds have a projected decrease of 12.5 percent due primarily to the continued investment in personnel and capital needs for the Volunteer Fire Districts.

Medical and Dental coverage for County employees is provided through a self-insured benefit program operated in the **Health Benefits Fund**. During FY 2021 health and dental expense increased by an unprecedented 18.4 percent resulting in a negative change in fund balance of 135.9 percent. In FY 2022, to strengthen and stabilize the fund, \$3.83 million in additional Medicaid Hold Harmless revenue and sales tax revenue in excess of budget was appropriated into this fund. In FY 2023, an additional \$500,000 contribution to fund balance was budgeted, resulting in an overall increase to fund balance of 21.3 percent. The county is committed to continue contributing to fund balance to achieve a fund balance reserve target of 20% of total anticipated expenditures in the fund. The county is expected to reach this goal in FY 2026.

The County maintains a **Property and Casualty Fund** which is self-insurance to cover premium payments and losses related to property and casualty claims. FY 2023 includes a contribution to fund balance of \$250,000 in order to strengthen the financial position of the fund, resulting in an increase in fund balance of 70.3 percent.

ALL FUNDS



*The ACFR includes Fiduciary Fund Schedules, not included here.

**During FY 2022, the following funds were merged into the existing General Government Fund: Countywide Fire Fund, Emergency Medical Services (EMS) Fund, and the Schools Fund.

***Fire District Special Revenue Funds consist of the following 18 funds: Hemby Bridge Fire District, Springs Fire District, Stallings Fire District, Waxhaw Fire District, Wesley Chapel District, Allens Crossroads District, Bakers Fire District, Beaver Lane District, Fairview District, Griffith Road District, Jackson District, Lanes Creek District, New Salem District, Providence District, Sandy Ridge District, Stack Road District, Unionville District, Wingate Fire District.

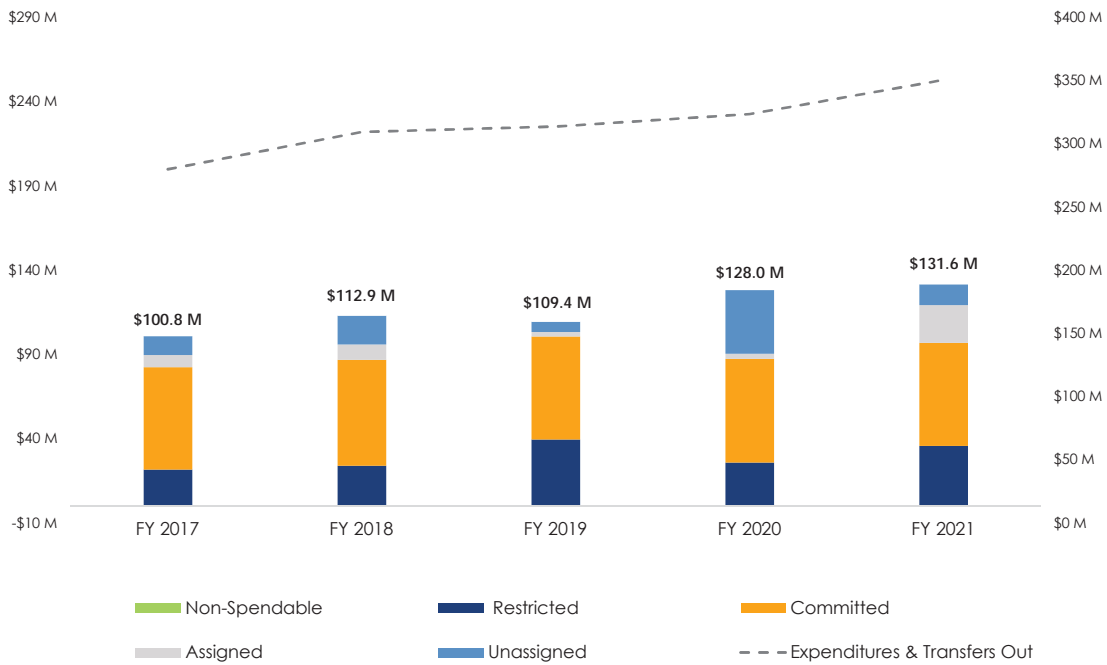
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

General Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the General Fund is the County's primary operating fund. The General Fund includes the Debt Service Budgetary Fund, the Economic Development Fund, the Schools Budgetary Fund, the Schools Radios Budgetary Fund, the Countywide Fire Budgetary Fund, and the Countywide EMS Budgetary Fund.

Total Fund Balance vs. Expenditures & Transfers Out



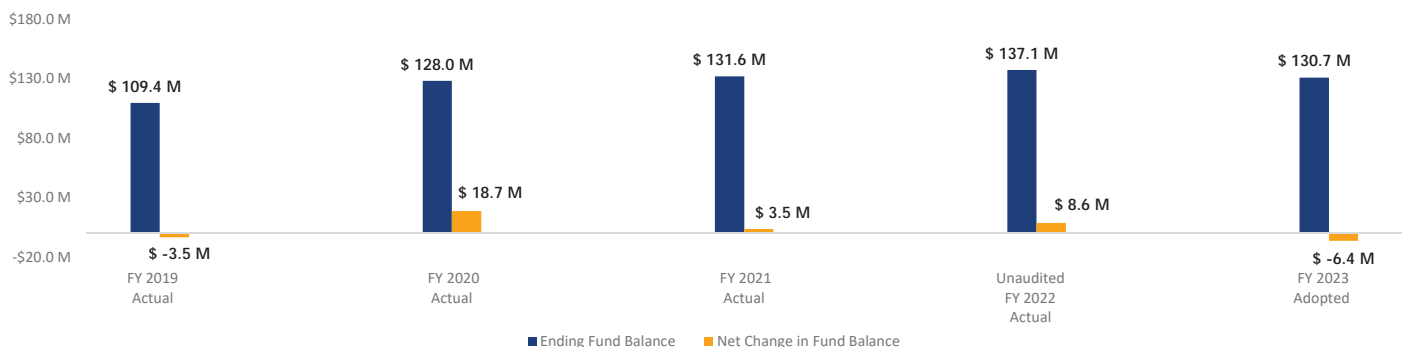
Fiscal Year (FY)	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balance	Available Fund Balance	Expenditures & Transfers Out	Available FB as % of Expenditures & Transfers Out
FY 2017	\$ 342,875	\$ 21,323,211	\$ 60,642,715	\$ 7,284,270	\$ 11,172,122	\$ 100,765,193	\$ 79,099,107	\$ 279,680,960	28%
FY 2018	\$ 176,614	\$ 23,728,459	\$ 62,893,854	\$ 9,053,252	\$ 17,025,170	\$ 112,877,349	\$ 88,972,276	\$ 309,271,810	29%
FY 2019	\$ 11,836	\$ 39,558,378	\$ 60,998,762	\$ 2,779,068	\$ 6,026,025	\$ 109,374,069	\$ 69,803,855	\$ 313,420,226	22%
FY 2020	\$ 53,650	\$ 25,853,559	\$ 61,510,365	\$ 2,933,011	\$ 37,695,947	\$ 128,046,532	\$ 102,139,323	\$ 323,270,311	32%
FY 2021	\$ 37,638	\$ 35,636,403	\$ 61,178,336	\$ 22,447,868	\$ 12,260,033	\$ 131,560,278	\$ 95,886,237	\$ 350,384,012	27%
FY 2022	This information will be included in the published ACFR for the fiscal year ended June 30, 2022.								

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

General Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Revenues					
Ad Valorem Taxes	\$ 193,499,457	\$ 198,284,567	\$ 206,309,193	\$ 218,376,814	\$ 220,706,145
Local option sales tax	45,818,820	48,720,847	56,259,871	66,386,688	67,669,664
Other taxes and licenses	3,182,688	3,207,810	4,049,677	5,137,873	4,019,850
Intergovernmental	34,619,380	36,243,059	40,419,225	42,188,196	45,359,951
Permits and fees	4,682,370	5,861,089	6,707,907	7,408,503	6,200,813
Sales and services	6,523,595	5,702,988	4,786,804	9,003,258	6,736,706
Investment earnings	3,544,290	3,591,928	(7,907)	(1,136,555)	653,744
Miscellaneous	6,904,317	7,681,056	7,604,116	9,422,481	7,522,695
Total Revenues	298,774,917	309,293,344	326,128,886	356,787,258	358,869,568
Expenditures					
Current:					
General government	14,189,425	17,913,976	25,095,673	29,730,227	31,363,862
Public safety	56,431,173	60,390,162	56,629,410	56,526,907	62,837,812
Economic and physical development	3,623,147	3,790,662	3,171,207	4,430,582	5,316,662
Human services	44,750,868	47,009,558	45,557,298	48,340,100	53,627,765
Cultural and recreational	8,027,154	7,332,683	6,690,573	7,471,269	8,082,984
Intergovernmental:					
Education	103,194,389	106,102,982	112,254,460	114,629,080	119,681,624
Debt service:					
Principal bond retirement	44,683,633	24,947,000	35,820,002	36,510,002	31,420,000
Principal - leases	-	-	-	176,662	-
Interest and fees - bonds	12,511,719	14,048,665	14,204,595	13,018,264	17,329,524
Interest - leases	-	-	-	4,583	-
Nondepartmental	126,863	-	-	-	6,224,103
Total Expenditures	287,538,371	281,535,688	299,423,218	310,837,676	335,884,336
Excess (deficiency) of revenues over (under) expenditures	11,236,546	27,757,656	26,705,668	45,949,582	22,985,232
Other Financing Sources (Uses)					
Transfers from other funds	6,993,613	15,838,661	606,847	1,475,557	-
Transfers to other funds	(21,733,439)	(31,884,538)	(23,847,093)	(39,984,787)	(29,388,633)
Issuance of general obligation bonds	-	21,428,270	-	-	-
Issuance of general obligation bonds, premiums	-	3,997,414	-	190,830	-
Issuance of installment financing	-	-	48,324	-	-
Proceeds from lease	-	-	-	618,766	-
Proceeds from land for resale	-	-	-	350,000	-
Payments to refunded bonds escrow agents	-	(18,465,000)	-	-	-
Total Other Financing Sources (Uses)	(14,739,826)	(9,085,193)	(23,191,922)	(37,349,634)	(29,388,633)
Net change in Fund Balances	(3,503,280)	18,672,463	3,513,746	8,599,948	(6,403,401)
Change in Fund Balance					
Beginning Fund Balance	112,877,349	109,374,069	128,046,532	131,560,278	137,079,726
Prior period restatement-change in accounting principle	-	-	-	(3,080,500)	-
Ending Fund Balance	\$ 109,374,069	\$ 128,046,532	\$ 131,560,532	\$ 137,079,726	\$ 130,676,325
Ending Fund Balance (% Change)	-3.10%	17.07%	2.74%	6.54%	-4.67%

General Fund



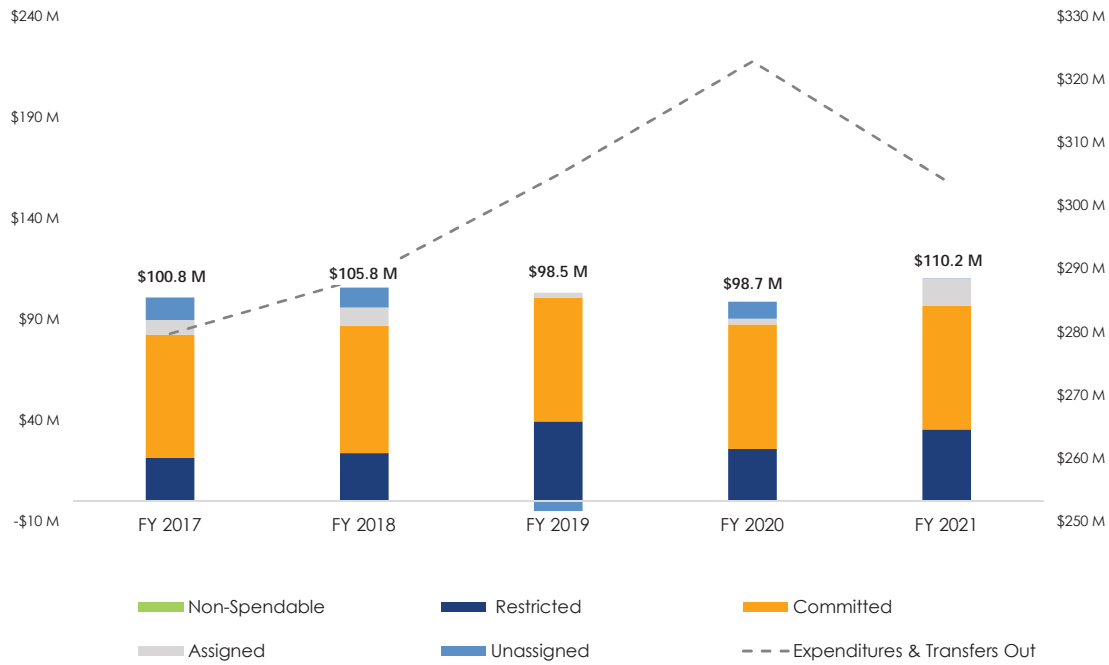
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

General Government Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the General Government Fund includes the Schools Budgetary Fund, the Schools Radios Budgetary Fund, the Countywide Fire Budgetary Fund, and the Countywide EMS Budgetary Fund.

Total Fund Balance vs. Expenditures & Transfers Out



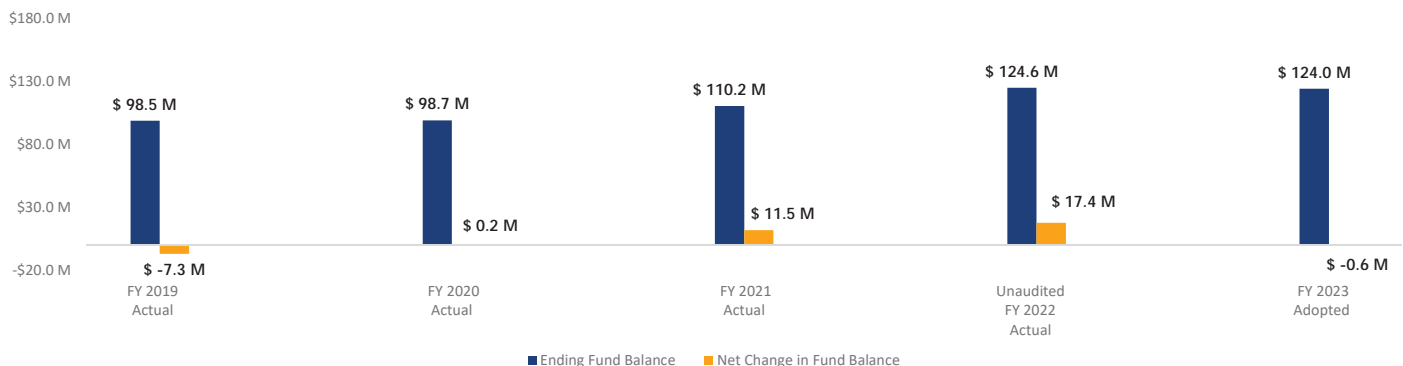
Fiscal Year (FY)	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balance	Available Fund Balance	Expenditures & Transfers Out	Available FB as % of Expenditures & Transfers Out
FY 2017	\$ 342,875	\$ 21,323,211	\$ 60,642,715	\$ 7,284,270	\$ 11,172,122	\$ 100,765,193	\$ 79,099,107	\$ 279,680,960	28%
FY 2018	\$ 176,614	\$ 23,653,902	\$ 62,893,854	\$ 9,053,252	\$ 9,993,643	\$ 105,771,265	\$ 81,940,749	\$ 288,617,042	28%
FY 2019	\$ 11,836	\$ 39,479,257	\$ 60,998,762	\$ 2,779,068	\$ (4,773,575)	\$ 98,495,348	\$ 59,004,255	\$ 304,842,369	19%
FY 2020	\$ 53,650	\$ 25,765,445	\$ 61,510,365	\$ 2,933,011	\$ 8,480,606	\$ 98,743,077	\$ 72,923,982	\$ 322,750,464	23%
FY 2021	\$ 37,638	\$ 35,535,519	\$ 61,178,336	\$ 13,410,657	\$ 87,005	\$ 110,249,155	\$ 74,675,998	\$ 303,830,923	25%
FY 2022	This information will be included in the published ACFR for the fiscal year ended June 30, 2022.								

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

General Government Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Revenues					
Ad Valorem Taxes	\$ 185,377,615	\$ 187,363,492	\$ 194,924,136	\$ 181,264,617	\$ 181,075,616
Local option sales tax	45,818,820	48,720,847	56,259,871	66,386,688	67,669,664
Other taxes and licenses	3,182,688	3,207,810	4,049,677	5,137,873	4,019,850
Intergovernmental	34,619,380	36,243,059	40,419,225	39,168,098	42,009,951
Permits and fees	4,682,370	5,861,089	6,707,907	7,408,503	6,200,813
Sales and services	6,523,595	5,702,988	4,786,804	9,003,258	6,736,706
Investment earnings	3,464,054	2,802,624	(21,582)	(1,070,217)	554,149
Miscellaneous	6,904,317	7,681,056	7,604,116	8,871,481	7,522,695
Total Revenues	290,572,839	297,582,965	314,730,154	316,170,301	315,789,444
Expenditures					
Current:					
General government	14,164,359	17,885,504	25,064,529	29,636,065	31,260,013
Public safety	56,431,173	60,390,162	56,629,410	56,526,907	62,837,812
Economic and physical development	3,623,147	3,784,068	3,164,126	4,405,424	5,309,615
Human services	44,750,868	47,009,558	45,557,298	48,340,100	53,627,765
Cultural and recreational	8,027,154	7,332,683	6,690,573	7,471,269	8,082,984
Intergovernmental:					
Education	103,194,389	106,102,982	112,254,460	114,629,080	119,681,624
Debt service:					
Principal bond retirement	42,183,633	22,195,000	22,835,000	-	-
Principal - leases	-	-	-	176,662	-
Interest and fees - bonds	10,607,344	9,176,042	7,788,434	-	-
Interest - leases	-	-	-	4,583	-
Nondepartmental	126,863	-	-	-	6,224,103
Total Expenditures	283,108,930	273,875,999	279,983,830	261,190,090	287,023,916
Excess (deficiency) of revenues over (under) expenditures	7,463,909	23,706,966	34,746,324	54,980,211	28,765,528
Other Financing Sources (Uses)					
Transfers from other funds	6,993,613	6,859,430	606,847	1,475,557	-
Transfers to other funds	(21,733,439)	(30,409,465)	(23,847,093)	(39,984,787)	(29,388,633)
Issuance of general obligation bonds	-	15,260,000	-	-	-
Issuance of general obligation bonds, premiums	-	3,295,798	-	-	-
Proceeds from lease	-	-	-	618,766	-
Proceeds from land for resale	-	-	-	350,000	-
Payments to refunded bonds escrow agents	-	(18,465,000)	-	-	-
Total Other Financing Sources (Uses)	(14,739,826)	(23,459,237)	(23,240,246)	(37,540,464)	(29,388,633)
Net change in Fund Balances	(7,275,917)	247,729	11,506,078	17,439,747	(623,105)
Change in Fund Balance					
Beginning Fund Balance	105,771,265	98,495,348	98,743,077	110,249,155	124,608,402
Prior period restatement-change in accounting principle	-	-	-	(3,080,500)	-
Ending Fund Balance	<u>\$ 98,495,348</u>	<u>\$ 98,743,077</u>	<u>\$ 110,249,155</u>	<u>\$ 124,608,402</u>	<u>\$ 123,985,297</u>
Ending Fund Balance (% Change)	-6.88%	0.25%	11.65%	15.82%	-0.50%

General Government Fund



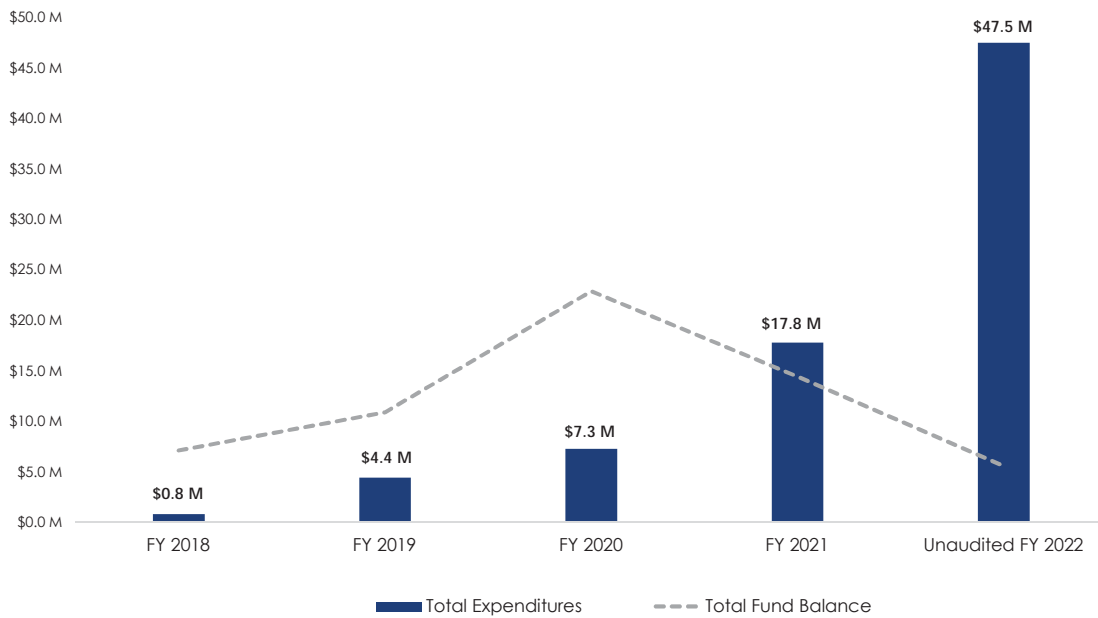
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Debt Service Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Debt Service Fund is included in the General Fund. The Debt Service Fund covers principal payments, interest payments, and service fees on general obligation bonds approved by voters.

Total Fund Balance vs. Total Expenditures



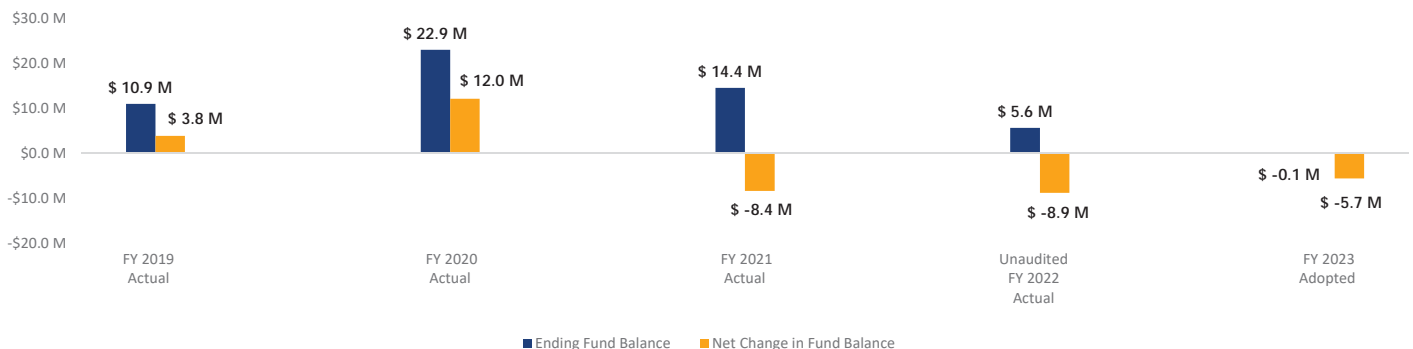
Fiscal Year (FY)	Total Fund Balance	Total Fund Balance as % of Expenditures	Total Expenditures
FY 2018	\$ 7,106,084	867%	\$ 819,257
FY 2019	\$ 10,878,721	246%	\$ 4,429,441
FY 2020	\$ 22,879,748	315%	\$ 7,263,512
FY 2021	\$ 14,431,172	81%	\$ 17,785,564
Unaudited FY 2022	\$ 5,575,355	12%	\$ 47,477,415

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Debt Service Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Revenues					
Ad Valorem Taxes	\$ 8,121,842	\$ 8,894,237	\$ 9,280,991	\$ 35,484,660	\$ 38,170,545
Local option sales tax	-	-	-	-	-
Other taxes and licenses	-	-	-	-	-
Intergovernmental	-	-	-	3,020,098	3,350,000
Permits and fees	-	-	-	-	-
Sales and services	-	-	-	-	-
Investment earnings	80,236	679,455	7,673	(73,992)	91,341
Miscellaneous	-	-	-	-	-
Total Revenues	8,202,078	9,573,692	9,288,664	38,430,766	41,611,886
Expenditures					
Current:					
General government	25,066	28,472	31,144	94,162	103,849
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Human services	-	-	-	-	-
Cultural and recreational	-	-	-	-	-
Intergovernmental:					
Education	-	-	-	-	-
Debt service:					
Principal bond retirement	2,500,000	2,752,000	11,907,245	34,881,247	30,337,000
Interest and fees - bonds	1,904,375	4,483,040	5,847,173	12,502,006	16,834,270
Nondepartmental	-	-	-	-	-
Total Expenditures	4,429,441	7,263,512	17,785,562	47,477,415	47,275,119
Excess (deficiency) of revenues over (under) expenditures	3,772,637	2,310,180	(8,496,898)	(9,046,649)	(5,663,233)
Other Financing Sources (Uses)					
Transfers from other funds	-	8,979,231	-	-	-
Transfers to other funds	-	-	-	-	-
Issuance of general obligation bonds	-	10,000	-	-	-
Issuance of general obligation bonds, premiums	-	701,616	-	190,830	-
Issuance of installment financing	-	-	48,324	-	-
Total Other Financing Sources (Uses)	-	9,690,847	48,324	190,830	-
Net change in Fund Balances	3,772,637	12,001,027	(8,448,574)	(8,855,819)	(5,663,233)
Change in Fund Balance					
Beginning Fund Balance	7,106,084	10,878,721	22,879,748	14,431,174	5,575,355
Ending Fund Balance	\$ 10,878,721	\$ 22,879,748	\$ 14,431,174	\$ 5,575,355	\$ (87,878)
Ending Fund Balance (% Change)	53.09%	110.32%	-36.93%	-61.37%	-101.58%

Debt Service Fund



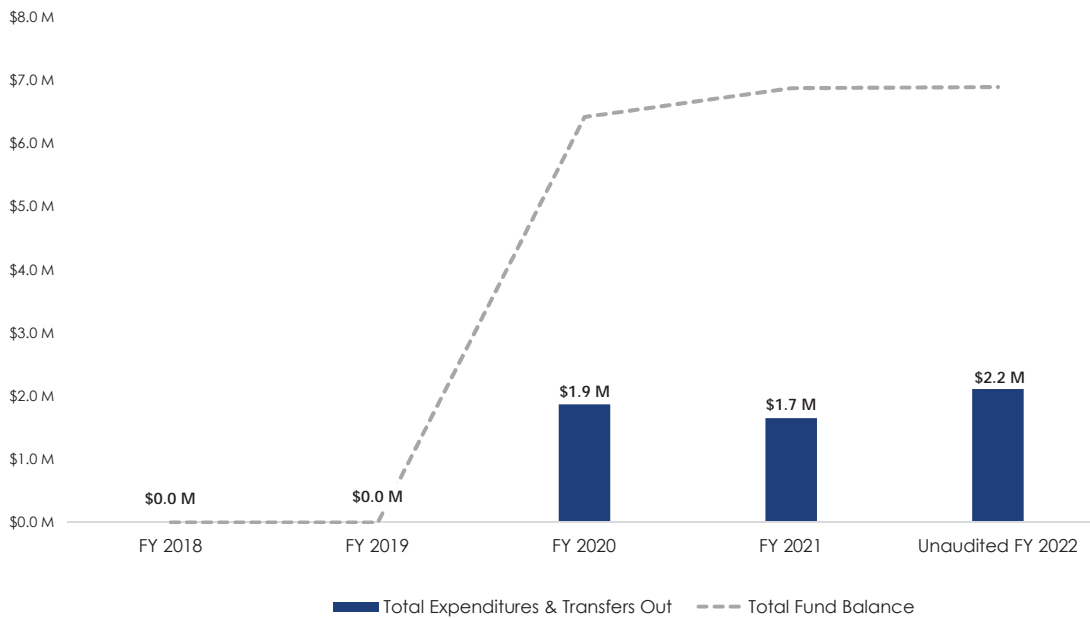
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Economic Development Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Economic Development Fund is included in the General Fund. The Economic Development Fund was created to appropriate funding for economic development debt service requirements and future economic development projects.

**Total Fund Balance vs.
Total Expenditures & Transfers Out**

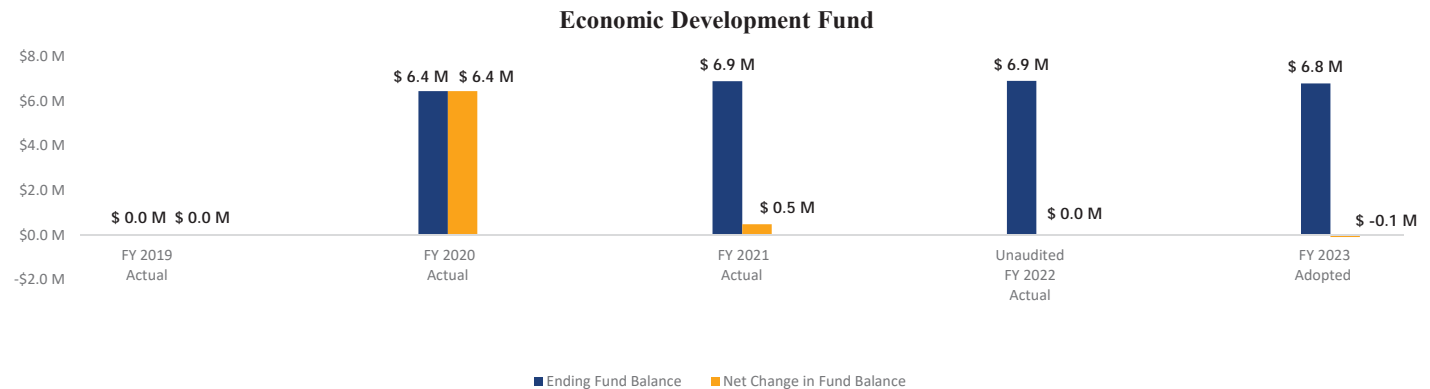


Fiscal Year (FY)	Total Fund Balance	Total Fund Balance as % of Expenditures & Transfers Out	Total Expenditures & Transfers Out
FY 2018	\$ -	N/A	\$ -
FY 2019	\$ -	N/A	\$ -
FY 2020	\$ 6,423,707	343%	\$ 1,871,250
FY 2021	\$ 6,879,951	416%	\$ 1,653,824
Unaudited FY 2022	\$ 6,895,971	318%	\$ 2,170,171

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Economic Development Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Revenues					
Ad Valorem Taxes	\$ -	\$ 2,026,838	\$ 2,104,066	\$ 1,627,537	\$ 1,459,984
Local option sales tax	-	-	-	-	-
Other taxes and licenses	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Permits and fees	-	-	-	-	-
Sales and services	-	-	-	-	-
Investment earnings	-	109,849	6,002	7,654	8,254
Miscellaneous	-	-	-	551,000	-
Total Revenues	-	2,136,687	2,110,068	2,186,191	1,468,238
Expenditures					
Current:					
Economic and physical development	-	6,594	7,081	25,158	7,047
Debt service:					
Principal bond retirement	-	-	1,077,755	1,628,755	1,083,000
Interest and fees - bonds	-	389,583	568,988	516,258	495,254
Total Expenditures	-	396,177	1,653,824	2,170,171	1,585,301
Excess (deficiency) of revenues over (under) expenditures	-	1,740,510	456,244	16,020	(117,063)
Other Financing Sources (Uses)					
Transfers to other funds	-	(1,475,073)	-	-	-
Issuance of general obligation bonds	-	6,158,270	-	-	-
Issuance of general obligation bonds, premiums	-	-	-	-	-
Total Other Financing Sources (Uses)	-	4,683,197	-	-	-
Net change in Fund Balances	-	6,423,707	456,244	16,020	(117,063)
Change in Fund Balance					
Beginning Fund Balance	-	-	6,423,707	6,879,951	6,895,971
Ending Fund Balance	-	6,423,707	6,879,951	6,895,971	6,778,908
Ending Fund Balance (% Change)	-	100.00%	7.10%	0.23%	-1.70%



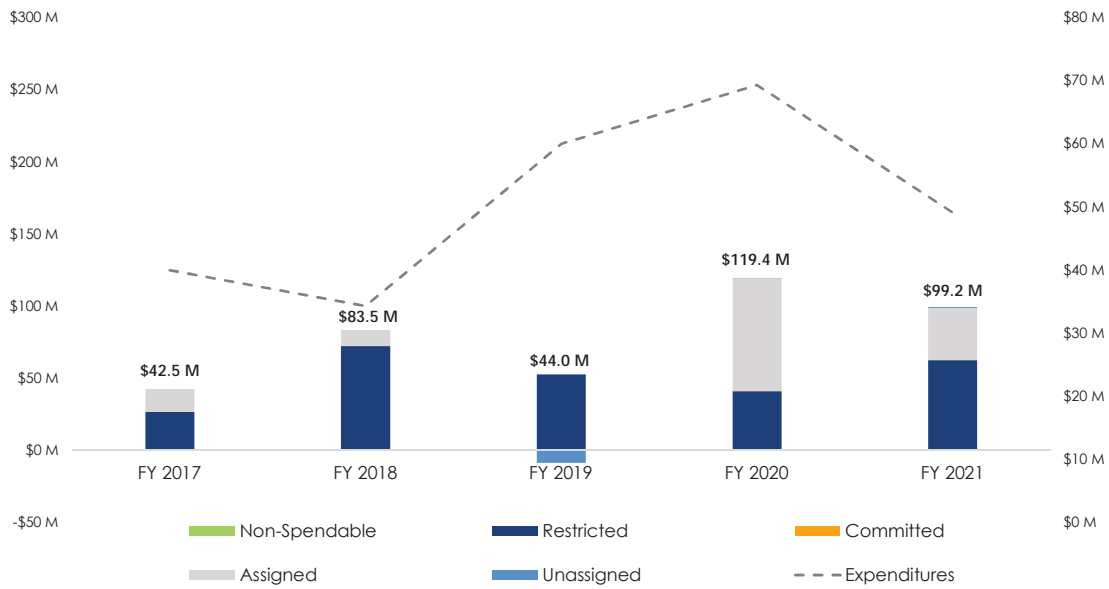
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

General CIP Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the sources of this fund are primarily transfers from the General Fund and general obligation bonds which are expended for capital asset acquisition, improvement and construction of various governmental projects, and funds for recurring capital contributions for educational purposes and facilities.

Total Fund Balance vs. Expenditures



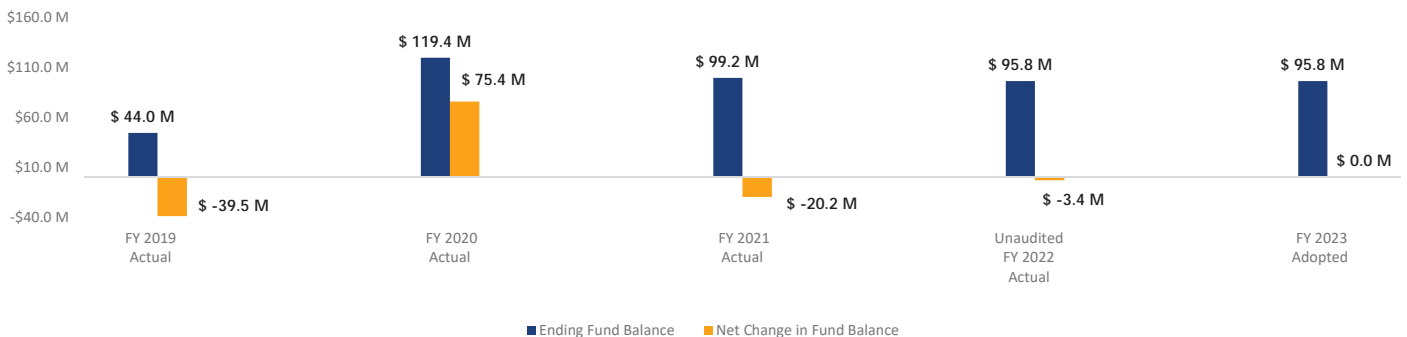
Fiscal Year (FY)	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balance	Available Fund Balance	Expenditures	Available FB as % of Expenditures
FY 2017	\$ -	\$ 26,483,745	\$ -	\$ 16,020,630	\$ -	\$ 42,504,375	\$ 16,020,630	\$ 39,935,681	40%
FY 2018	\$ -	\$ 72,131,480	\$ -	\$ 11,375,682	\$ -	\$ 83,507,162	\$ 11,375,682	\$ 34,284,173	33%
FY 2019	\$ -	\$ 52,622,978	\$ -	\$ -	\$ (8,619,143)	\$ 44,003,835	\$ (8,619,143)	\$ 59,992,634	-14%
FY 2020	\$ -	\$ 40,923,839	\$ -	\$ 78,443,355	\$ 31,474	\$ 119,398,668	\$ 78,474,829	\$ 69,294,745	113%
FY 2021	\$ -	\$ 62,491,983	\$ -	\$ 36,091,738	\$ 638,595	\$ 99,222,316	\$ 36,730,333	\$ 49,078,618	75%
FY 2022	This information will be included in the published ACFR for the fiscal year ended June 30, 2022.								

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Capital Projects Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Revenues by Type					
Investment earnings	\$ 1,211,771	\$ 1,010,094	\$ 14,991	\$ 95,519	\$ -
Miscellaneous	6,555,675	170,477	584,913	358,461	-
Intergovernmental	-	-	-	600,349	-
Total Revenues	7,767,446	1,180,571	599,904	1,054,329	-
Expenditures by Function					
Current:					
General government	206,888	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Human services	-	-	-	-	-
Cultural and recreational	-	-	-	-	-
Other	-	-	-	-	-
Capital Outlay:					
General government	745,153	2,271,470	8,670,795	3,617,897	2,103,542
Public safety	676,503	2,576,846	9,949,090	21,780,711	2,336,296
Environmental Protection	-	368,114	(40,568)	-	-
Economic and physical development	18,098,409	135,844	2,704,446	209,060	1,800,000
Human services	710,163	127,229	30,697	5,120	-
Cultural and recreational	587,262	363,174	628,373	392,226	1,750,000
Education	38,968,256	63,452,079	27,135,785	30,159,368	24,397,311
Other	-	-	-	-	-
Total Expenditures	59,992,634	69,294,756	49,078,618	56,164,382	32,387,149
Excess (deficiency) of revenues over (under) expenditures	(52,225,188)	(68,114,185)	(48,478,714)	(55,110,053)	(32,387,149)
Other Financing Sources (Uses)					
Transfers from other funds	14,666,861	26,192,970	23,246,594	29,164,777	32,387,149
Transfer in-Water and Sewer Fund	225,000	-	-	-	-
Transfer to Solid Waste Fund	-	-	(465,908)	-	-
Transfer in-Solid Waste Fund	830,000	159,300	-	-	-
Transfers to other funds	(3,000,000)	(5,979,231)	(30,000)	-	-
Issuance general obligation bonds	-	111,341,730	-	20,590,000	-
Issuance general obligation bonds premiums	-	11,794,249	-	1,977,287	-
Issuance of Installment Financing	-	-	5,551,676	-	-
Total Other Financing Sources (Uses)	12,721,861	143,509,018	28,302,362	51,732,064	32,387,149
Net change in Fund Balances	(39,503,327)	75,394,833	(20,176,352)	(3,377,989)	-
Change in Fund Balance					
Beginning Fund Balance	83,507,162	44,003,835	119,398,668	99,222,316	95,844,327
Ending Fund Balance	\$ 44,003,835	\$ 119,398,668	\$ 99,222,316	\$ 95,844,327	\$ 95,844,327
Ending Fund Balance (% Change)	-47.31%	171.34%	-16.90%	-3.52%	0.00%

Capital Projects Fund



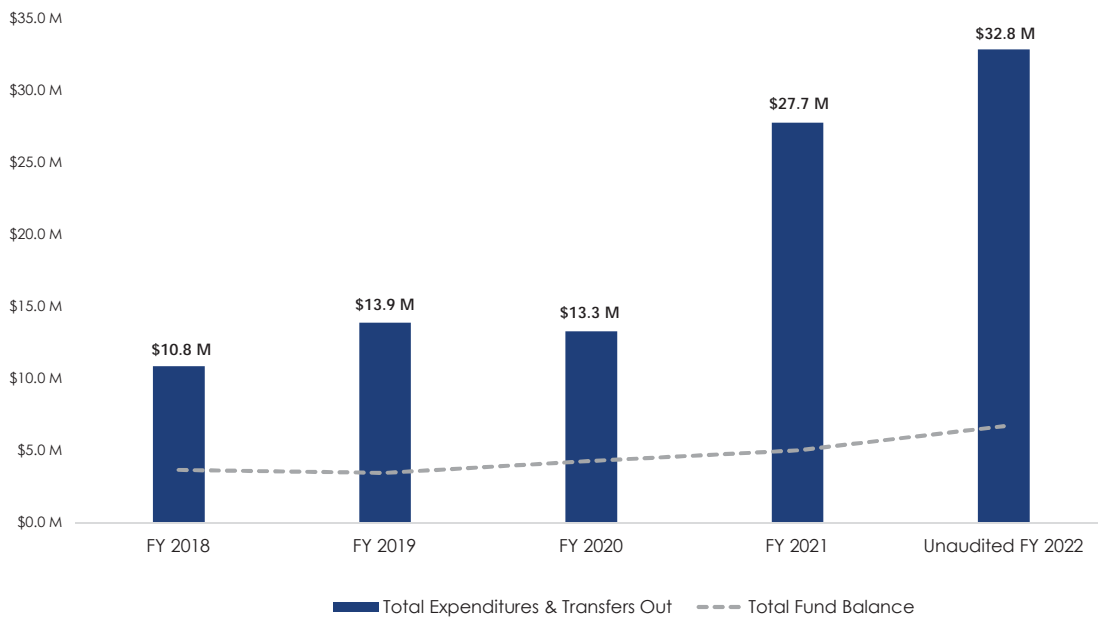
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Special Revenue Funds

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Special Revenue Funds account for specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains 26 Special Revenue Funds: the General Special Revenue Fund, the Automation Enhancement Fund, the Emergency Telephone System Fund, the Fire District Funds (18 funds), the Fee Supported Fire Districts Fund, the Social Services Representative Payee Fund, the Civil Fees Fund, the Fines and Forfeitures Fund and the Opioid Settlement Fund.

**Total Fund Balance vs.
Total Expenditures & Transfers Out**



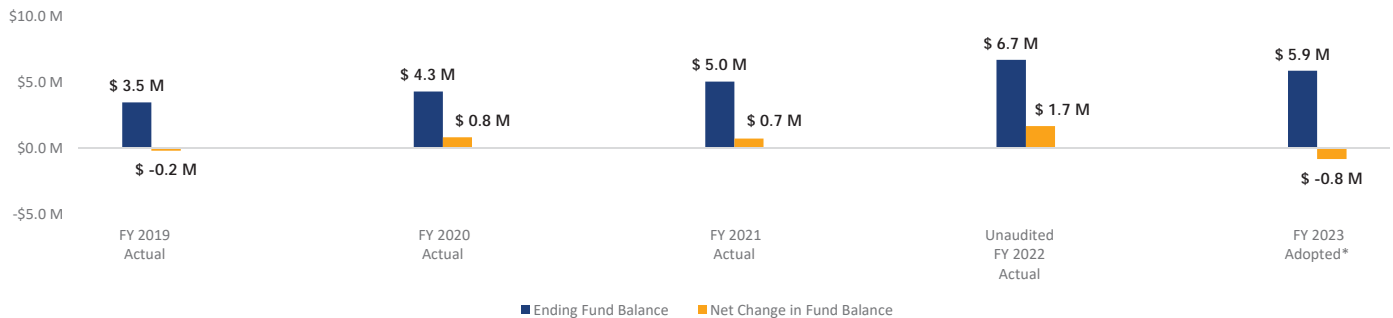
Fiscal Year (FY)	Total Fund Balance	Total Fund Balance as % of Expenditures & Transfers Out	Total Expenditures & Transfers Out
FY 2018	\$ 3,660,371	34%	\$ 10,844,557
FY 2019	\$ 3,462,052	25%	\$ 13,875,761
FY 2020	\$ 4,281,509	32%	\$ 13,283,309
FY 2021	\$ 5,030,085	18%	\$ 27,733,201
Unaudited FY 2022	\$ 6,701,998	20%	\$ 32,813,187

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Special Revenue Funds Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted*
Revenues					
Ad Valorem Taxes	\$ 6,533,846	\$ 6,734,202	\$ 10,551,934	\$ 12,206,625	\$ 12,646,953
Local option sales tax	1,250,966	1,521,216	2,738,826	3,139,062	3,160,000
Other taxes and licenses	790,714	746,598	816,658	754,071	473,742
Intergovernmental	2,261,411	1,760,383	12,215,028	10,419,029	-
Permits and fees	2,690,099	2,735,771	268,125	207,610	140,000
Sales and services	23,000	46,035	23,131	23,000	-
Investment earnings	8,762	7,057	11,630	57,010	-
Miscellaneous	83,312	331,380	1,787,282	2,159,539	2,018,000
Total Revenues	13,642,110	13,882,642	28,412,614	28,965,946	18,438,695
Expenditures by Function					
Current:					
General government	142,206	88,133	1,302,459	1,328,362	140,000
Public safety	11,506,051	11,482,943	13,917,562	21,428,085	24,085,297
Economic and physical development	910,940	811,181	1,469,135	1,602,142	-
Human services	1,190,992	901,052	9,872,754	7,549,195	545,000
Education	-	-	645,291	905,403	950,000
Total Expenditures	13,750,189	13,283,309	27,207,201	32,813,187	25,720,297
Excess (deficiency) of revenues over (under) expenditures	(108,079)	599,333	1,205,413	(3,847,241)	(7,281,602)
Other Financing Sources (Uses)					
Transfers from other funds	35,332	220,124	23,652	5,519,154	6,443,217
Transfers to other funds	(125,572)	-	(526,000)	-	-
Total Other Financing Sources (Uses)	(90,240)	220,124	(502,348)	5,519,154	6,443,217
Net change in Fund Balances	(198,319)	819,457	703,065	1,671,913	(838,385)
Change in Fund Balance					
Beginning Fund Balance	3,660,371	3,462,052	4,281,509	5,030,085	6,701,998
Prior period restatement-change in accounting principle	-	-	45,511	-	-
Ending Fund Balance	<u>\$ 3,462,052</u>	<u>\$ 4,281,509</u>	<u>\$ 5,030,085</u>	<u>\$ 6,701,998</u>	<u>\$ 5,863,613</u>
Ending Fund Balance (% Change)	-5.42%	23.67%	16.42%	33.24%	-12.51%

Special Revenue Funds



* FY2023 Adopted Budget does not include fund 300.

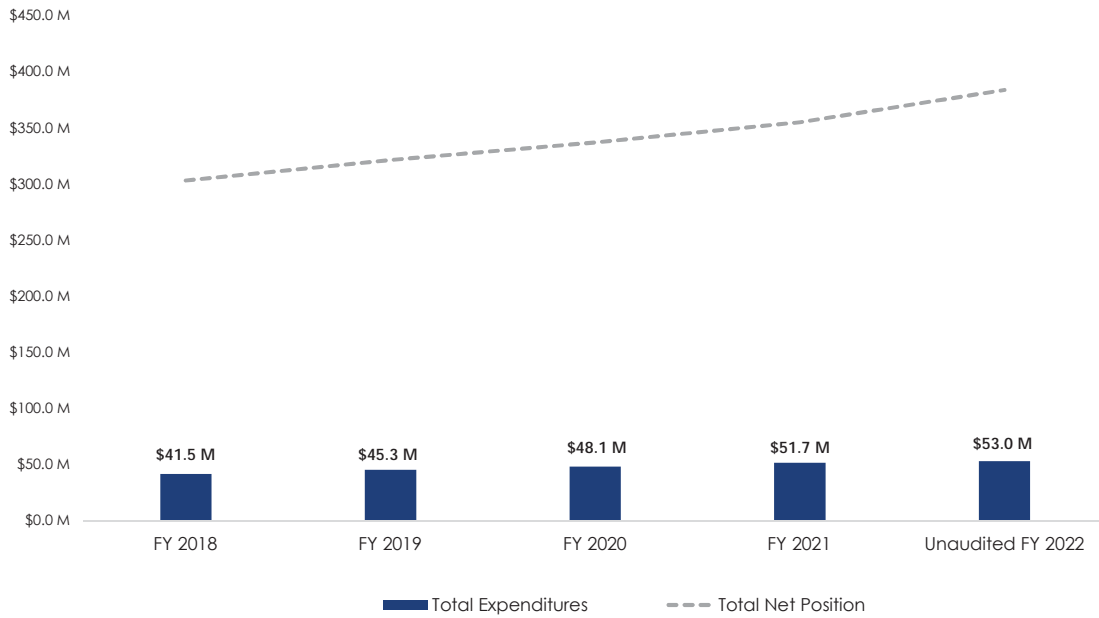
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Union County Water Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Union County Water Fund accounts for the County's water and sewer operations. The Water and Sewer Capital Project Fund and the Union County Water and Sewer District Fund are consolidated with the Water and Sewer Fund (the operating fund) for financial reporting purpose.

**Total Net Position vs.
Total Expenditures**



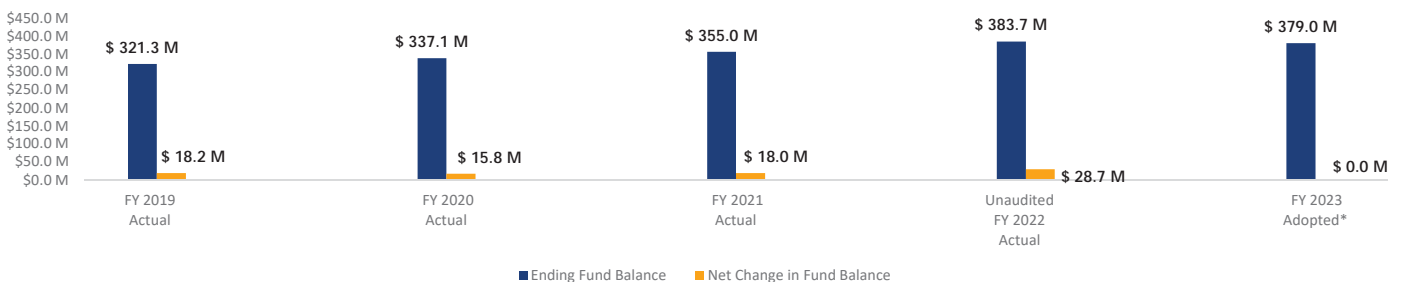
Fiscal Year (FY)	Total Net Position	Total Net Position as % of Expenditures	Total Expenditures
FY 2018	\$ 303,008,358	729%	\$ 41,544,187
FY 2019	\$ 321,255,124	709%	\$ 45,329,540
FY 2020	\$ 337,054,806	701%	\$ 48,094,580
FY 2021	\$ 355,023,634	686%	\$ 51,724,337
Unaudited FY 2022	\$ 383,695,987	724%	\$ 53,026,012

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Union County Water Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted*
Operating Revenues					
Charges for Services	\$ 47,617,530	\$ 54,546,320	\$ 64,789,757	\$ 73,201,185	\$ 77,600,337
Miscellaneous revenue	63,963	2,508	2,274	79,465	136,695
Other operating revenue	1,898,628	1,606,052	1,789,156	2,200,250	1,941,938
Total Operating Revenues	49,580,121	56,154,880	66,581,187	75,480,900	79,678,970
Operating Expenses					
Personnel	10,475,092	12,005,914	12,863,904	14,245,392	17,139,189
Operating expenses	19,135,217	19,180,633	19,916,897	19,346,987	24,164,880
Depreciation	15,322,643	16,496,745	18,536,568	19,042,826	-
Operating Leases	396,588	411,288	406,968	390,807	1,987,008
Total Operating Expenses	45,329,540	48,094,580	51,724,337	53,026,012	43,291,077
Operating Income(loss)	4,250,581	8,060,300	14,856,850	22,454,888	36,387,893
Nonoperating Revenues(Expenses)					
Investment earnings	2,836,829	2,791,930	(594,156)	(924,566)	199,546
Sale of capital assets	66,538	765,699	35,064	11,216	-
Revenue Bonds	-	-	-	-	(10,875,000)
Revenue Bond Service Charges	-	-	-	-	(30,000)
Interest and fees	-	-	-	(13,608,173)	(14,867,122)
Interest and fees on long-term debt	(5,217,152)	(6,558,390)	(9,581,038)	-	-
Gain(loss) on investment in joint venture	(233,040)	(3,386,632)	(3,362,096)	(1,354,764)	-
Capital Outlay	-	-	-	-	(1,175,797)
Total Non Operating Revenues(Expenses)	(2,546,825)	(6,387,393)	(13,502,226)	(15,876,287)	(26,748,373)
Income(loss) before contributions and transfers	1,703,756	1,672,907	1,354,624	6,578,601	9,639,520
Transfers and Contributions					
Transfer to Water and Sewer capital Fund	-	-	-	-	(14,318,655)
Transfer to Water and Sewer District	-	-	-	-	22,268,784
Transfers from General Capital Project Fund	3,000,000	-	-	-	-
Transfers from Water and Sewer District	-	-	-	-	(22,268,784)
Transfers to General Capital Project Fund	(225,000)	-	-	-	-
Transfers from Special Revenue funds	125,572	-	526,000	-	-
Capital contributions-cash-other	352,640	638,677	434,589	555,589	-
Capital contributions-System development fees	4,909,735	3,872,195	6,461,435	11,665,021	-
Capital contributions-non cash	8,380,063	9,615,903	9,192,180	9,873,142	-
Total transfers and contributions	16,543,010	14,126,775	16,614,204	22,093,752	(14,318,655)
Fund Balance Appropriation	-	-	-	-	4,679,135
Change in net position	18,246,766	15,799,682	17,968,828	28,672,353	-
Change in Net Position					
Beginning Fund Balance	303,008,358	321,255,124	337,054,806	355,023,634	383,695,987
Ending Fund Balance	\$ 321,255,124	\$ 337,054,806	\$ 355,023,634	\$ 383,695,987	\$ 379,016,852
Ending Fund Balance (% Change)	6.02%	4.92%	5.33%	8.08%	0.00%

Union County Water



* FY2023 Adopted Budget does not include funds 601 and 954.

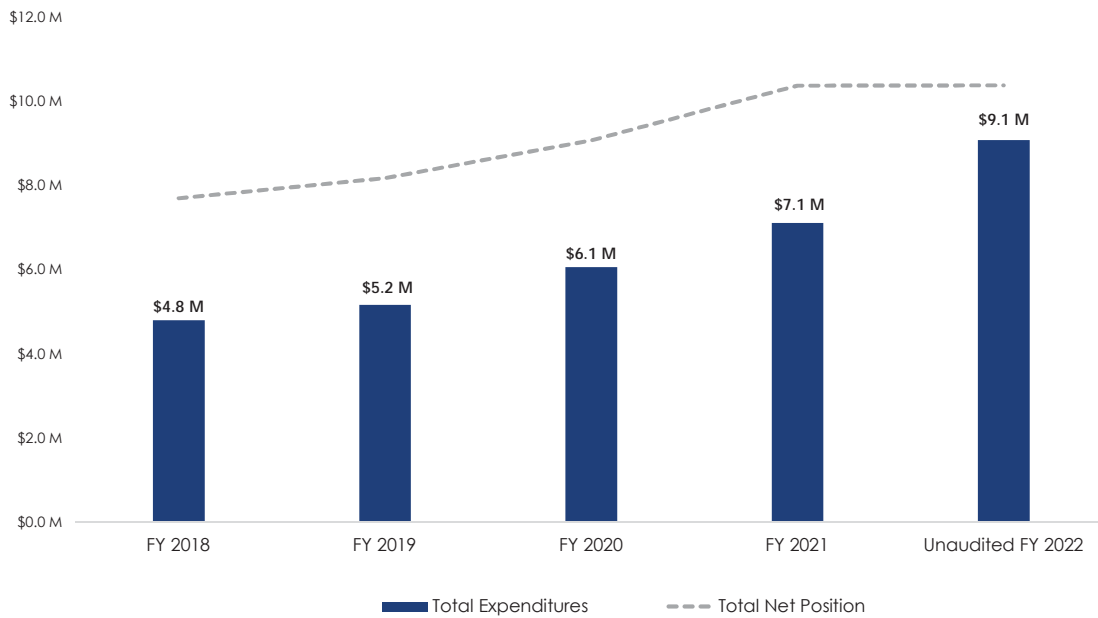
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Solid Waste Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Solid Waste Fund accounts for the County's solid waste operations. The Solid Waste Capital Reserve Fund is a reserve established by the County to accumulate the funds necessary to cover the post closure care costs that will be incurred by the landfill in the future. The Solid Waste Capital Reserve Fund is consolidated with the Solid Waste Fund (the operating fund) for financial reporting purposes.

Total Net Position vs. Total Expenditures



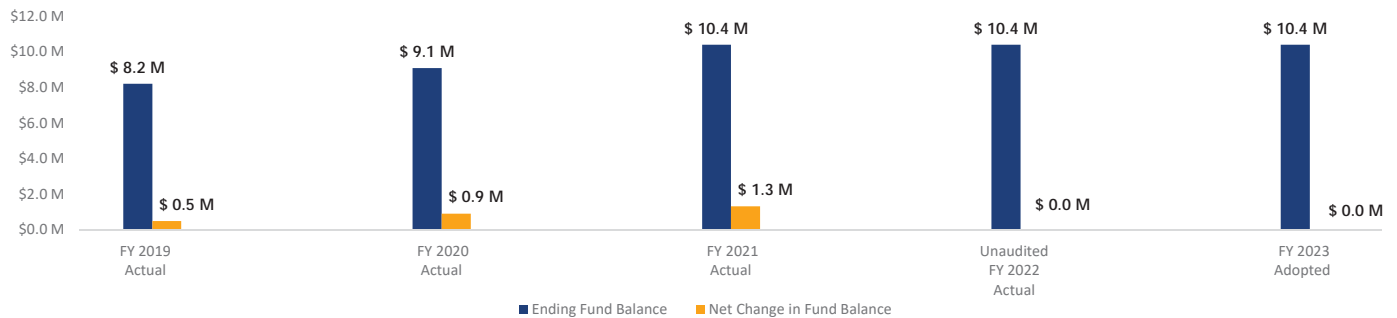
Fiscal Year (FY)	Total Net Position	Total Net Position as % of Expenditures	Total Expenditures
FY 2018	\$ 7,700,289	160%	\$ 4,801,728
FY 2019	\$ 8,176,433	158%	\$ 5,170,063
FY 2020	\$ 9,073,488	150%	\$ 6,063,269
FY 2021	\$ 10,375,818	146%	\$ 7,111,810
Unaudited FY 2022	\$ 10,383,506	114%	\$ 9,086,006

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Solid Waste Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Operating Revenues					
Charges for Services	\$ 5,727,621	\$ 6,443,025	\$ 7,528,284	\$ 8,493,525	\$ 8,757,987
Disposal Fees	480,909	437,641	412,607	475,431	375,600
Other operating revenue	8,065	9,351	14,274	53,767	-
Total Operating Revenues	6,216,595	6,890,017	7,955,165	9,022,723	9,133,587
Operating Expenses					
Personnel	1,398,560	1,679,830	1,973,818	2,274,398	2,370,066
Operating expenses	3,340,193	3,999,253	4,668,304	5,565,241	6,158,497
Depreciation	325,119	300,323	409,484	521,206	-
Landfill Closure	106,191	83,863	60,204	725,161	-
Total Operating Expenses	5,170,063	6,063,269	7,111,810	9,086,006	8,528,563
Operating Income(loss)	1,046,532	826,748	843,355	(63,283)	605,024
Nonoperating Revenues(Expenses)					
Capital	-	-	-	-	(442,108)
Investment earnings	259,612	213,327	(6,933)	(74,429)	23,624
Sale of capital assets	-	16,280	-	130,512	-
Intergovernmental	-	-	-	14,888	-
Total Non Operating Revenues(Expenses)	259,612	229,607	(6,933)	70,971	(418,484)
Income(loss) before contributions and transfers	1,306,144	1,056,355	836,422	7,688	186,540
Transfers and Contributions					
Transfers from General Capital Project Fund	-	-	465,908	-	-
Transfers to Internal Service Funds	-	-	-	-	-
Transfers to General Capital Project Fund	(830,000)	(159,300)	-	-	(700,000)
Transfers to SW Capital Fund	-	-	-	-	-
Total transfers and contributions	(830,000)	(159,300)	465,908	-	(700,000)
Fund Balance Appropriation	-	-	-	-	513,460
Change in net position	476,144	897,055	1,302,330	7,688	-
Change in Net Position					
Beginning Fund Balance	7,700,289	8,176,433	9,073,488	10,375,818	10,383,506
Restatement of Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	<u>\$ 8,176,433</u>	<u>\$ 9,073,488</u>	<u>\$ 10,375,818</u>	<u>\$ 10,383,506</u>	<u>\$ 10,383,506</u>
Ending Fund Balance (% Change)	6.18%	10.97%	14.35%	0.07%	0.00%

Solid Waste Fund



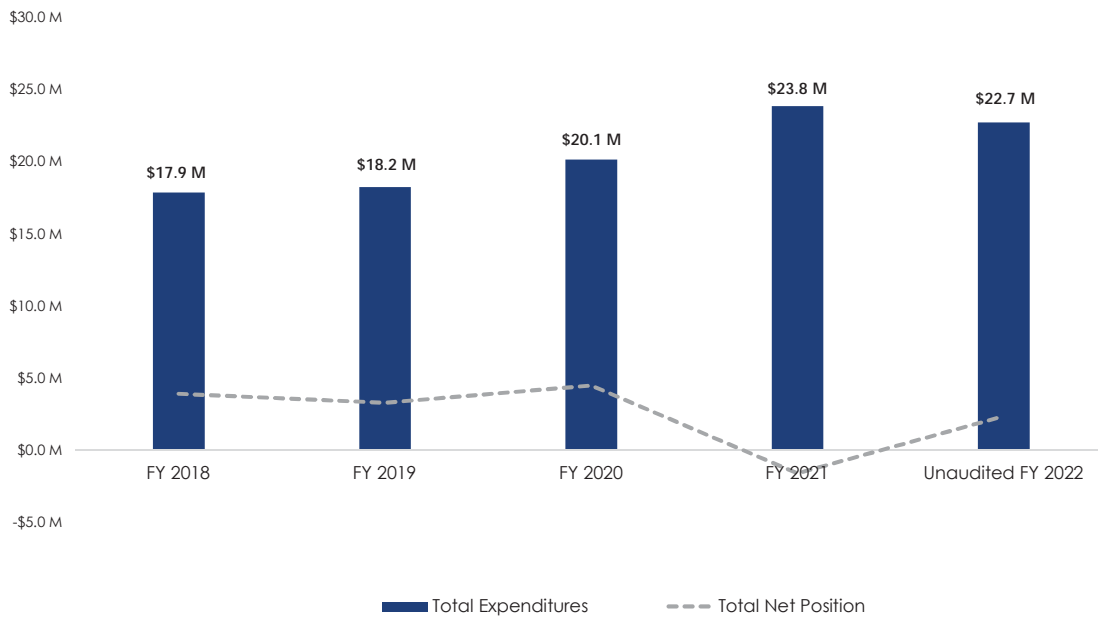
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Health Benefits Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Health Benefits Fund includes dental benefits. The Health Benefits Fund accounts for the accumulation and allocation of costs associated with insurance for employee, retiree (under 65 years of age), and family medical and dental claims.

Total Net Position vs. Total Expenditures

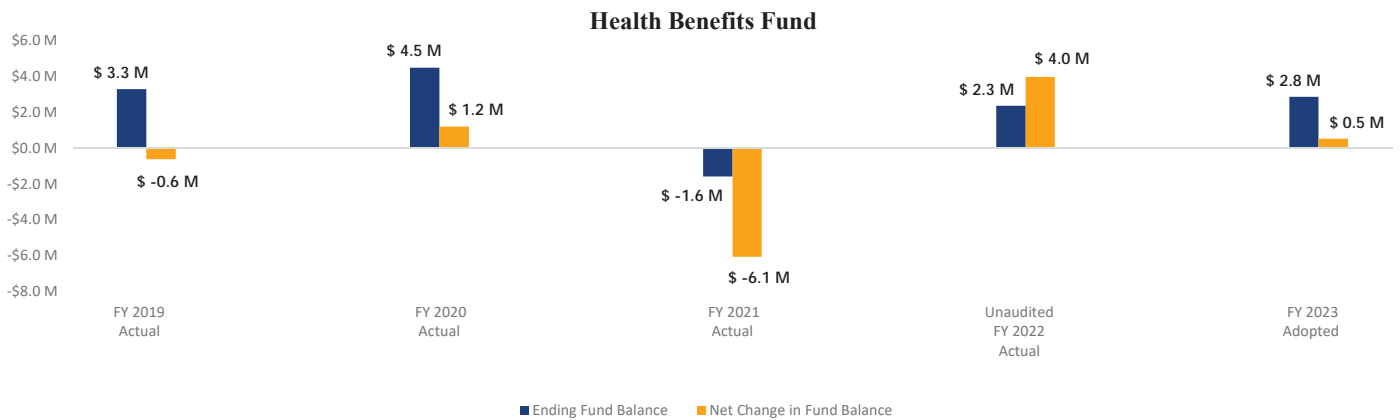


Fiscal Year (FY)	Total Net Position	Total Net Position as % of Expenditures	Total Expenditures
FY 2018	\$ 3,913,747	22%	\$ 17,858,173
FY 2019	\$ 3,286,701	18%	\$ 18,226,807
FY 2020	\$ 4,477,766	22%	\$ 20,135,553
FY 2021	\$ (1,605,436)	-7%	\$ 23,848,390
Unaudited FY 2022	\$ 2,346,813	10%	\$ 22,714,591

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Health Benefits Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Operating Revenues					
Interfund charges and employee contributions	\$ 17,480,482	\$ 18,328,422	\$ 17,794,982	\$ 22,853,583	\$ 26,002,074
Miscellaneous revenue	-	-	-	-	-
Other operating revenue	-	33,670	-	-	-
Total Operating Revenues	17,480,482	18,362,092	17,794,982	22,853,583	26,002,074
Operating Expenses					
Personnel	92,671	107,176	86,274	53,879	-
Operating expenses	2,822,417	2,951,931	3,046,461	3,294,629	3,494,944
Health benefit claims and premiums	15,311,719	17,076,446	20,715,655	19,366,083	22,016,835
Total Operating Expenses	18,226,807	20,135,553	23,848,390	22,714,591	25,511,779
Operating income (loss)	(746,325)	(1,773,461)	(6,053,408)	138,992	490,295
Nonoperating Revenues					
Investment earnings	115,973	89,795	(29,794)	(12,043)	9,705
Income (Loss) before contributions and transfers	(630,352)	(1,683,666)	(6,083,202)	126,949	500,000
Transfers and contributions					
Transfers from General Fund	3,306	-	-	3,825,300	-
Transfer to General Fund	-	-	-	-	-
Transfer from OPEB Trust Fund	-	2,874,731	-	-	-
Transfers from other enterprise funds	-	-	-	-	-
Total Transfers	3,306	2,874,731	-	3,825,300	-
Change in Net Position	(627,046)	1,191,065	(6,083,202)	3,952,249	500,000
Change in Net Position					
Beginning Fund Balance	3,913,747	3,286,701	4,477,766	(1,605,436)	2,346,813
Ending Fund Balance	<u>\$ 3,286,701</u>	<u>\$ 4,477,766</u>	<u>\$ (1,605,436)</u>	<u>\$ 2,346,813</u>	<u>\$ 2,846,813</u>
Ending Fund Balance (% Change)	-16.02%	36.24%	-135.85%	246.18%	21.31%



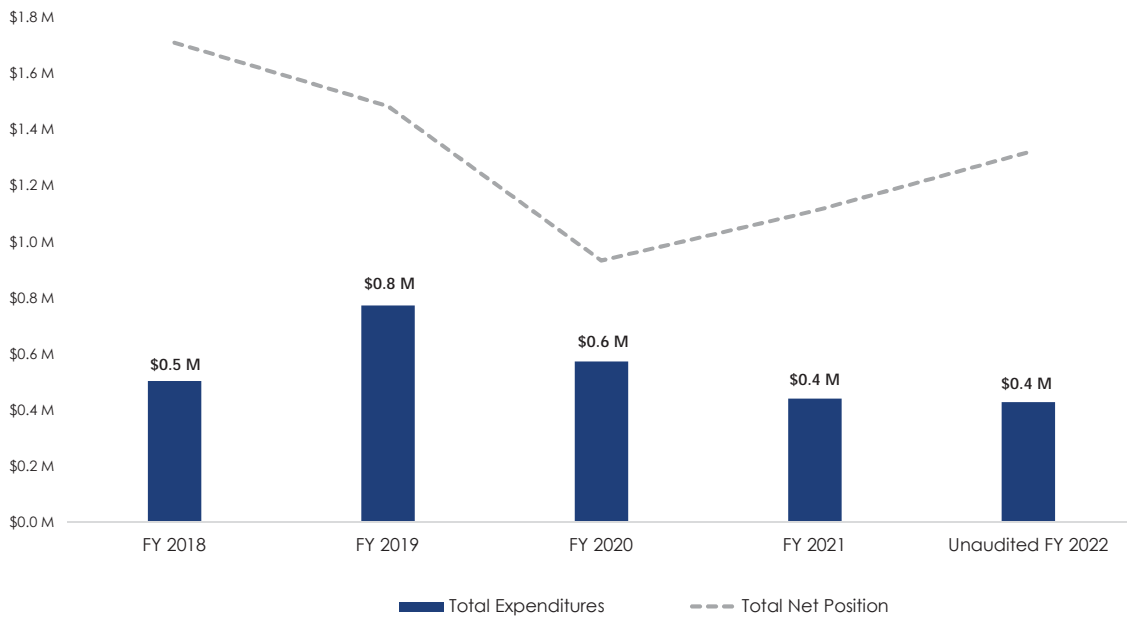
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Workers' Compensation Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Workers' Compensation Fund accounts for the costs associated with workers' compensation claims.

Total Net Position vs. Total Expenditures



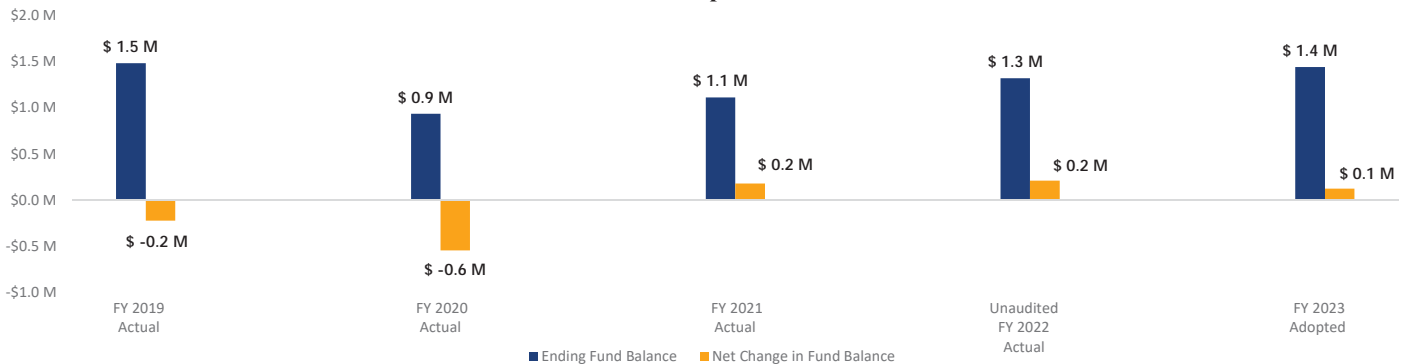
Fiscal Year (FY)	Total Net Position	Total Net Position as % of Expenditures	Total Expenditures
FY 2018	\$ 1,709,760	340%	\$ 503,479
FY 2019	\$ 1,483,189	192%	\$ 772,937
FY 2020	\$ 933,033	163%	\$ 573,675
FY 2021	\$ 1,110,812	252%	\$ 440,982
Unaudited FY 2022	\$ 1,319,382	308%	\$ 428,109

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Workers' Compensation Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Operating Revenues					
Interfund charges and employee contributions	\$ 501,758	\$ -	\$ 620,415	\$ 641,225	\$ 767,740
Miscellaneous revenue	409	977	-	3,165	-
Total Operating Revenues	502,167	977	620,415	644,390	767,740
Operating Expenses					
Personnel	88,416	96,301	83,319	53,181	101,801
Operating expenses	175,446	193,506	197,659	188,273	229,421
Worker's compensation claims	509,075	283,868	160,004	186,655	323,723
Total Operating Expenses	772,937	573,675	440,982	428,109	654,945
Operating income (loss)	(270,770)	(572,698)	179,433	216,281	112,795
Nonoperating Revenues					
Investment earnings	41,531	22,542	(1,654)	(7,711)	9,016
Income (Loss) before contributions and transfers	(229,239)	(550,156)	177,779	208,570	121,811
Transfers and contributions					
Transfers from General Fund	2,668	-	-	-	-
Total Transfers	2,668	-	-	-	-
Change in Net Position	(226,571)	(550,156)	177,779	208,570	121,811
Change in Net Position					
Beginning Fund Balance	1,709,760	1,483,189	933,033	1,110,812	1,319,382
Ending Fund Balance	\$ 1,483,189	\$ 933,033	\$ 1,110,812	\$ 1,319,382	\$ 1,441,193
Ending Fund Balance (% Change)	-13.25%	-37.09%	19.05%	18.78%	9.23%

Workers' Compensation Fund



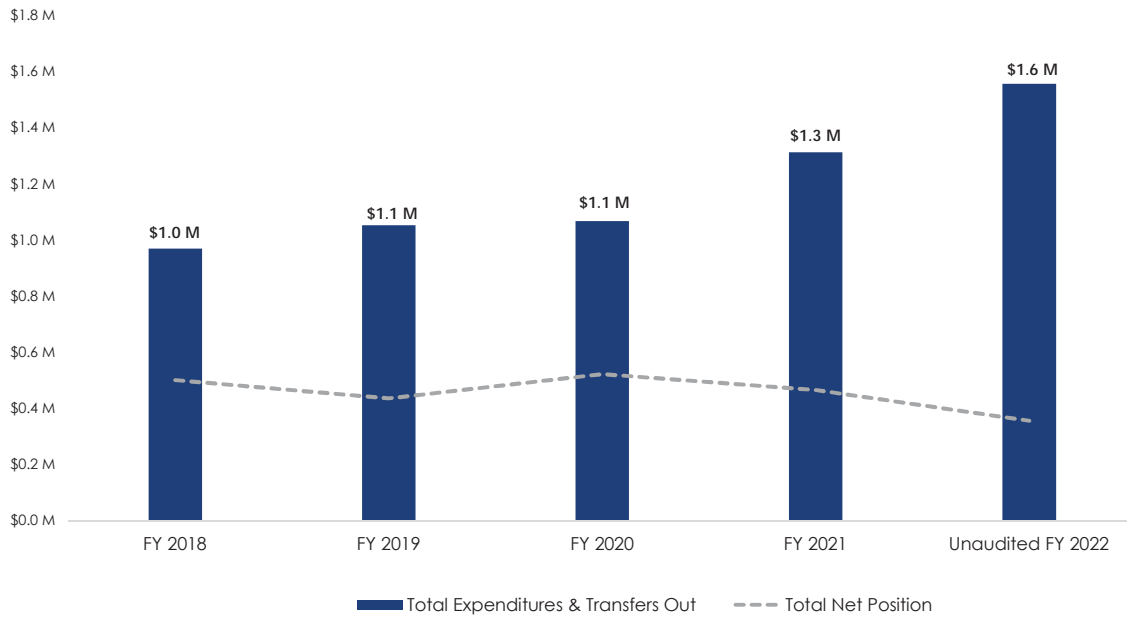
Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Property and Casualty Fund

As reported in the Annual Comprehensive Financial Reports (ACFRs), the Property and Casualty Fund, acting as a "self-insurance" fund for property and casualty claims, provides for premium payments and losses.

**Total Net Position vs.
Total Expenditures & Transfers Out**



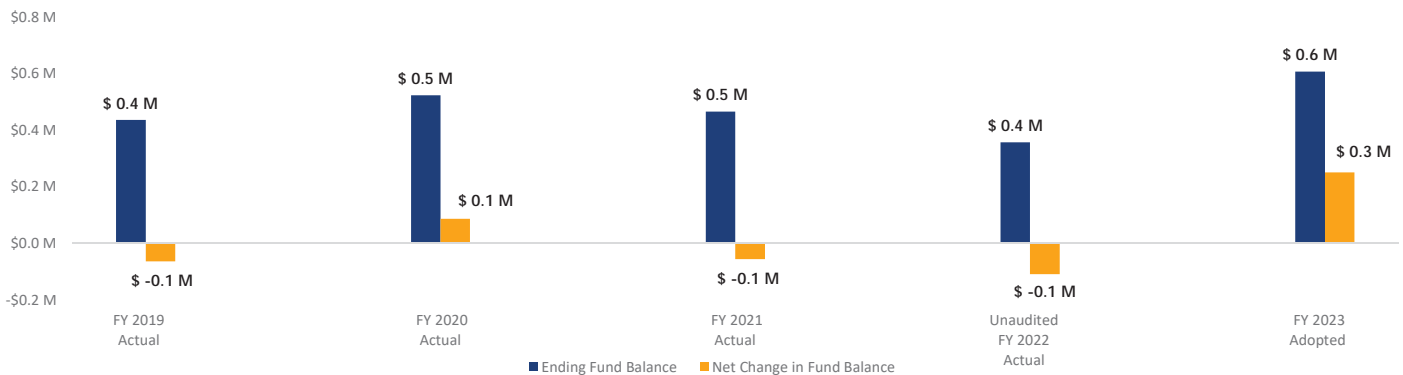
Fiscal Year (FY)	Total Net Position	Total Net Position as % of Expenditures & Transfers Out	Total Expenditures & Transfers Out
FY 2018	\$ 500,225	52%	\$ 969,463
FY 2019	\$ 435,809	41%	\$ 1,052,815
FY 2020	\$ 522,130	49%	\$ 1,067,669
FY 2021	\$ 465,373	35%	\$ 1,312,871
Unaudited FY 2022	\$ 355,839	23%	\$ 1,557,064

Fund Balance Schedules

FY 2023 Adopted Operating & Capital Budget

Property and Casualty Fund Schedule	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Unaudited FY 2022 Actual	FY 2023 Adopted
Operating Revenues					
Interfund charges and employee contributions	\$ 972,103	\$ 1,117,215	\$ 1,257,112	\$ 1,450,078	\$ 1,709,253
Miscellaneous revenue	-	27,846	35	12	-
Total Operating Revenues	972,103	1,145,061	1,257,147	1,450,090	1,709,253
Operating Expenses					
Personnel	83,093	92,812	80,318	52,415	97,769
Operating expenses	1,780	-	37,548	38,763	40,111
Property and casualty claims and premiums	939,042	972,191	1,195,005	1,465,885	1,325,324
Total Operating Expenses	1,023,915	1,065,003	1,312,871	1,557,063	1,463,204
Operating income (loss)	(51,812)	80,058	(55,724)	(106,973)	246,049
Nonoperating Revenues					
Investment earnings	13,701	8,929	(1,033)	(2,559)	3,951
Income (Loss) before contributions and transfers	(38,111)	88,987	(56,757)	(109,532)	250,000
Transfers and contributions					
Transfers from General Fund	2,595	-	-	-	-
Transfer to General Fund	(28,900)	(2,666)	-	-	-
Total Transfers	(26,305)	(2,666)	-	-	-
Change in Net Position	(64,416)	86,321	(56,757)	(109,532)	250,000
Change in Net Position					
Beginning Fund Balance	500,225	435,809	522,130	465,373	355,841
Ending Fund Balance	<u>\$ 435,809</u>	<u>\$ 522,130</u>	<u>\$ 465,373</u>	<u>\$ 355,841</u>	<u>\$ 605,841</u>
Ending Fund Balance (% Change)	-12.88%	19.81%	-10.87%	-23.54%	70.26%

Property and Casualty Fund



Operating Budget Summary

FY 2023 Adopted Operating & Capital Budget

All Funds

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ○	2022-23 Variance ○
▼ Revenues	\$ 428,461,130	\$ 483,333,768	\$ 480,586,821	\$ 537,634,762	\$ 510,289,544	\$ 540,936,496	30,646,952	6.01%
▶ Ad Valorem Taxes & Fees	200,033,305	205,018,770	216,861,130	224,910,743	224,910,743	233,353,098	8,442,355	3.75%
▶ Debt Proceeds	643,600	25,425,683	17,717,443	190,830	0	0	0	0.00%
▶ Enterprise Charges	55,315,155	62,457,270	74,073,330	80,341,211	79,241,211	88,300,262	9,059,051	11.43%
▶ Federal Grants	15,729,414	15,919,507	17,664,168	19,172,273	18,073,689	18,680,581	606,892	3.36%
▶ Fund Balance Appropriated	0	0	0	42,224,421	33,278,342	12,434,381	-20,843,961	-62.64%
▶ Interfund Charges	38,078,203	35,358,017	23,771,314	29,971,333	29,971,333	32,423,202	2,451,869	8.18%
▶ Interfund Transfers	18,020,059	31,463,323	15,287,707	23,582,710	18,203,356	28,712,001	10,508,645	57.73%
▶ Intergov, Restricted	3,636,631	3,708,732	3,687,041	3,957,838	3,992,565	3,801,899	-190,666	-4.78%
▶ Intergov, Unrestricted	12,784,541	13,715,528	15,398,472	18,359,282	15,458,382	20,277,278	4,818,896	31.17%
▶ Investment Revenue	9,126,021	8,288,921	7,004,333	3,573,858	3,573,858	1,899,836	-1,674,022	-46.84%
▶ Local Option Sales Tax	47,069,785	50,242,061	58,998,701	57,955,113	55,896,863	70,829,664	14,932,801	26.71%
▶ Non-Enterprise Charges	14,002,115	14,413,176	11,867,221	12,603,080	12,347,989	13,077,519	729,530	5.91%
▶ Other Revenue	7,122,490	10,025,374	9,357,861	11,607,062	7,704,191	9,677,390	1,973,199	25.61%
▶ Other Taxes	4,454,311	4,392,048	5,278,943	4,820,273	4,820,273	4,869,192	48,919	1.01%
▶ State Grants	2,445,498	2,905,357	3,619,157	4,364,735	2,816,749	2,600,193	-216,556	-7.69%
▼ Expenses	414,993,137	483,738,055	454,440,026	537,634,762	510,289,544	540,936,496	30,646,952	6.01%
▶ Capital Outlay	4,902,280	5,191,100	4,786,105	13,412,021	8,365,143	4,899,342	-3,465,801	-41.43%
▶ Contingency	0	0	0	213,984	0	250,000	250,000	--
▶ Debt Service	67,502,648	107,690,458	63,949,149	69,261,766	68,519,236	74,521,646	6,002,410	8.76%
▶ Employee Benefits	39,606,078	41,951,113	38,559,264	47,843,901	47,804,996	51,107,912	3,302,916	6.91%
▶ Employee Compensation	60,935,831	67,142,806	70,605,363	80,753,365	80,568,303	86,038,184	5,469,881	6.79%
▶ Fund Balance Contribution	0	0	0	8,957,517	5,797,463	4,392,621	-1,404,842	-24.23%
▶ Interdepartmental Charges	-30,034,170	-34,085,549	-36,268,920	-42,508,306	-42,508,306	-47,079,003	-4,570,697	-10.75%
▶ Interfund Transfers, Out	39,953,260	51,522,090	58,472,643	75,114,081	69,379,722	66,676,072	-2,703,650	-3.90%
▶ Operating Cost	103,253,656	109,343,520	111,986,910	131,644,448	122,525,779	137,816,383	15,290,604	12.48%
▶ Payments to Outside Orgs	128,873,554	134,982,516	142,349,512	152,941,985	149,837,208	162,313,339	12,476,131	8.33%
Revenues Less Expenses	\$ 13,467,993	\$ -404,287	\$ 26,146,795	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	1,148.34	1,225.00	1,270.00	1,308.41	1,305.16	1,356.91	51.75	3.97%
Part Time Benefited	49.11	13.85	12.00	11.85	11.20	11.80	0.60	5.36%
Part Time Non-Benefited	30.46	87.27	83.78	79.24	79.67	77.33	-2.34	-2.94%
Total Full Time Equivalents	1,227.91	1,326.12	1,365.78	1,399.50	1,396.03	1,446.04	50.01	3.58%

General Government Fund - Fund 101

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 297,566,452	\$ 322,998,176	\$ 315,337,001	\$ 321,017,686	\$ 305,891,680	\$ 316,412,549	10,520,869	3.44%
▶ Ad Valorem Taxes & Fees	185,377,616	187,363,492	194,924,137	176,091,195	176,091,195	181,075,616	4,984,421	2.83%
▶ Debt Proceeds	0	18,555,798	0	0	0	0	0	0.00%
▶ Federal Grants	15,729,414	15,919,507	17,664,168	19,172,273	18,073,689	18,680,581	606,892	3.36%
▶ Fund Balance Appropriated	0	0	0	20,060,172	14,669,250	623,105	-14,046,145	-95.75%
▶ Interfund Transfers	6,993,613	6,859,429	606,847	1,468,054	0	0	0	0.00%
▶ Intergov, Restricted	3,636,631	3,708,732	3,687,041	607,838	642,565	451,899	-190,666	-29.67%
▶ Intergov, Unrestricted	12,784,541	13,715,528	15,398,472	18,359,282	15,458,382	20,277,278	4,818,896	31.17%
▶ Investment Revenue	3,464,055	2,802,621	-21,583	1,200,000	1,200,000	554,149	-645,851	-53.82%
▶ Local Option Sales Tax	45,818,820	48,720,847	56,259,871	55,598,613	53,540,363	67,669,664	14,129,301	26.39%
▶ Non-Enterprise Charges	11,229,259	11,574,281	11,545,099	12,483,080	12,227,989	12,937,519	709,530	5.80%
▶ Other Revenue	6,904,316	7,681,055	7,604,115	8,492,463	7,567,496	7,522,695	-44,801	-0.59%
▶ Other Taxes	3,182,688	3,207,810	4,049,677	3,604,002	3,604,002	4,019,850	415,848	11.54%
▶ State Grants	2,445,498	2,889,077	3,619,157	3,880,714	2,816,749	2,600,193	-216,556	-7.69%
▼ Expenses	304,842,366	322,750,449	303,830,923	321,017,686	305,891,680	316,412,549	10,520,869	3.44%
▶ Capital Outlay	2,304,406	2,345,843	3,925,521	7,607,874	5,269,923	3,281,437	-1,988,486	-37.73%
▶ Contingency	0	0	0	213,984	0	250,000	250,000	--
▶ Debt Service	52,790,977	49,836,042	30,623,434	0	0	0	0	0.00%
▶ Employee Benefits	32,498,995	34,725,669	32,614,278	39,668,279	39,651,628	42,554,993	2,903,365	7.32%
▶ Employee Compensation	51,406,454	57,012,089	60,998,203	69,314,911	69,198,698	73,448,703	4,250,005	6.14%
▶ Fund Balance Contribution	0	0	0	1,468,054	0	0	0	0.00%
▶ Interdepartmental Charges	-2,298,165	-2,760,121	-4,168,802	-3,916,082	-3,916,082	-3,787,926	128,156	3.27%
▶ Interfund Transfers, Out	21,733,439	30,409,465	23,847,093	40,134,789	34,400,430	29,388,633	-5,011,797	-14.57%
▶ Operating Cost	28,956,029	28,186,892	27,373,219	35,411,121	31,925,116	35,083,246	3,158,130	9.89%
▶ Payments to Outside Orgs	117,450,231	122,994,568	128,617,977	131,114,756	129,361,967	136,193,463	6,831,496	5.28%
Revenues Less Expenses	\$ -7,275,914	\$ 247,728	\$ 11,506,078	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	1,001.92	1,060.03	1,091.50	1,122.92	1,120.66	1,152.86	32.20	2.87%
Part Time Benefited	42.52	13.85	12.00	11.85	11.20	11.80	0.60	5.36%
Part Time Non-Benefited	29.15	78.31	74.71	70.10	70.60	67.75	-2.85	-4.03%
Total Full Time Equivalents	1,073.59	1,152.19	1,178.21	1,204.86	1,202.46	1,232.41	29.95	2.49%

Debt Budgetary Fund - Fund 106

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 8,202,078	\$ 19,264,539	\$ 9,336,987	\$ 47,480,792	\$ 47,289,262	\$ 47,275,119	-14,143	-0.03%
▶ Ad Valorem Taxes & Fees	8,121,842	8,894,238	9,280,990	35,380,271	35,380,271	38,170,545	2,790,274	7.89%
▶ Debt Proceeds	0	711,616	48,324	190,830	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	8,486,911	8,486,211	5,663,233	-2,822,978	-33.27%
▶ Interfund Transfers	0	8,979,231	0	0	0	0	0	0.00%
▶ Intergov, Restricted	0	0	0	3,350,000	3,350,000	3,350,000	0	0.00%
▶ Investment Revenue	80,236	679,454	7,673	72,780	72,780	91,341	18,561	25.50%
▼ Expenses	4,429,441	7,263,511	17,785,563	47,480,792	47,289,262	47,275,119	-14,143	-0.03%
▶ Debt Service	4,404,375	7,235,040	17,754,419	47,383,737	47,192,207	47,171,270	-20,937	-0.04%
▶ Payments to Outside Orgs	25,066	28,472	31,144	97,055	97,055	103,849	6,794	7.00%
Revenues Less Expenses	\$ 3,772,637	\$ 12,001,027	\$ -8,448,576	\$ 0	\$ 0	\$ 0	0	0.00%

Economic Development Budgetary Fund - Fund 107

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 8,294,957	\$ 2,110,067	\$ 2,181,294	\$ 1,630,294	\$ 1,585,301	-44,993	-2.76%
▶ Ad Valorem Taxes & Fees	0	2,026,839	2,104,066	1,627,054	1,627,054	1,459,984	-167,070	-10.27%
▶ Debt Proceeds	0	6,158,270	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	0	0	117,063	117,063	--
▶ Investment Revenue	0	109,848	6,001	3,240	3,240	8,254	5,014	154.75%
▶ Other Revenue	0	0	0	551,000	0	0	0	0.00%
▼ Expenses	0	1,871,250	1,653,823	2,181,294	1,630,294	1,585,301	-44,993	-2.76%
▶ Debt Service	0	389,583	1,646,743	2,174,708	1,623,708	1,578,254	-45,454	-2.80%
▶ Interfund Transfers, Out	0	1,475,073	0	0	0	0	0	0.00%
▶ Payments to Outside Orgs	0	6,594	7,081	6,586	6,586	7,047	461	7.00%
Revenues Less Expenses	\$ 0	\$ 6,423,707	\$ 456,244	\$ 0	\$ 0	\$ 0	0	0.00%

Automation Enhancement Special Revenue Fund - Fund 302

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 125,806	\$ 153,593	\$ 205,807	\$ 126,500	\$ 120,000	\$ 140,000	20,000	16.67%
▶ Fund Balance Appropriated	0	0	0	6,500	0	0	0	0.00%
▶ Non-Enterprise Charges	125,806	153,593	205,807	120,000	120,000	140,000	20,000	16.67%
▼ Expenses	142,206	88,133	116,577	126,500	120,000	140,000	20,000	16.67%
▶ Fund Balance Contribution	0	0	0	0	0	10,000	10,000	--
▶ Operating Cost	142,206	88,133	116,577	126,500	120,000	130,000	10,000	8.33%
Revenues Less Expenses	\$ -16,400	\$ 65,460	\$ 89,230	\$ 0	\$ 0	\$ 0	0	0.00%

Emergency Telephone System Fund - Fund 303

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 831,644	\$ 970,298	\$ 828,598	\$ 2,993,943	\$ 770,654	\$ 490,325	-280,329	-36.38%
▶ Fund Balance Appropriated	0	0	0	1,755,851	16,583	16,583	0	0.00%
▶ Interfund Transfers	35,332	220,124	7,652	0	0	0	0	0.00%
▶ Investment Revenue	5,598	3,576	4,288	0	0	0	0	0.00%
▶ Other Taxes	790,714	746,598	816,658	754,071	754,071	473,742	-280,329	-37.18%
▶ State Grants	0	0	0	484,021	0	0	0	0.00%
▼ Expenses	890,261	839,626	511,161	2,993,943	770,654	490,325	-280,329	-36.38%
▶ Capital Outlay	325,942	0	0	2,170,455	103,331	0	-103,331	-100.00%
▶ Operating Cost	564,319	839,626	511,161	823,488	667,323	490,325	-176,998	-26.52%
Revenues Less Expenses	\$ -58,617	\$ 130,671	\$ 317,437	\$ 0	\$ 0	\$ 0	0	0.00%

Hemby Bridge District Special Revenue Fund - Fund 331

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 1,625,116	\$ 1,677,964	\$ 1,820,489	\$ 2,640,159	\$ 2,640,159	\$ 2,942,587	302,428	11.45%
▶ Ad Valorem Taxes & Fees	1,339,324	1,364,741	1,451,000	1,721,937	1,721,937	1,819,070	97,133	5.64%
▶ Fund Balance Appropriated	0	0	0	40,190	40,190	90,000	49,810	123.94%
▶ Interfund Transfers	0	0	0	528,032	528,032	588,517	60,485	11.45%
▶ Investment Revenue	217	242	72	0	0	0	0	0.00%
▶ Local Option Sales Tax	285,575	312,981	369,418	350,000	350,000	445,000	95,000	27.14%
▼ Expenses	1,663,186	1,646,623	1,711,993	2,640,159	2,640,159	2,942,587	302,428	11.45%
▶ Payments to Outside Orgs	1,663,186	1,646,623	1,711,993	2,640,159	2,640,159	2,942,587	302,428	11.45%
Revenues Less Expenses	\$ -38,070	\$ 31,341	\$ 108,496	\$ 0	\$ 0	\$ 0	0	0.00%

Springs Fire District Special Revenue Fund - Fund 332

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 824,990	\$ 860,600	\$ 746,365	\$ 1,246,419	\$ 1,246,419	\$ 1,353,336	106,917	8.58%
▶ Ad Valorem Taxes & Fees	682,550	701,639	557,572	764,576	764,576	884,569	119,993	15.69%
▶ Fund Balance Appropriated	0	0	0	54,459	54,459	20,000	-34,459	-63.28%
▶ Interfund Transfers	0	0	0	252,384	252,384	273,767	21,383	8.47%
▶ Investment Revenue	112	120	33	0	0	0	0	0.00%
▶ Local Option Sales Tax	142,328	158,841	188,760	175,000	175,000	175,000	0	0.00%
▼ Expenses	808,861	818,961	682,576	1,246,419	1,246,419	1,353,336	106,917	8.58%
▶ Payments to Outside Orgs	808,861	818,961	682,576	1,246,419	1,246,419	1,353,336	106,917	8.58%
Revenues Less Expenses	\$ 16,129	\$ 41,639	\$ 63,789	\$ 0	\$ 0	\$ 0	0	0.00%

Stallings Fire District Special Revenue Fund - Fund 333

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 1,498,958	\$ 1,555,713	\$ 1,749,603	\$ 2,419,650	\$ 2,419,650	\$ 2,679,151	259,501	10.72%
▶ Ad Valorem Taxes & Fees	1,240,231	1,266,642	1,407,114	1,576,285	1,576,285	1,673,321	97,036	6.16%
▶ Fund Balance Appropriated	0	0	0	49,442	49,442	40,000	-9,442	-19.10%
▶ Interfund Transfers	0	0	0	483,923	483,923	535,830	51,907	10.73%
▶ Investment Revenue	161	165	57	0	0	0	0	0.00%
▶ Local Option Sales Tax	258,565	288,906	342,432	310,000	310,000	430,000	120,000	38.71%
▼ Expenses	1,577,431	1,551,696	1,703,914	2,419,650	2,419,650	2,679,151	259,501	10.72%
▶ Payments to Outside Orgs	1,577,431	1,551,696	1,703,914	2,419,650	2,419,650	2,679,151	259,501	10.72%
Revenues Less Expenses	\$ -78,473	\$ 4,017	\$ 45,689	\$ 0	\$ 0	\$ 0	0	0.00%

Waxhaw Fire District Special Revenue Fund - Fund 334

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 1,549,766	\$ 1,711,818	\$ 1,834,845	\$ 2,602,206	\$ 2,602,206	\$ 2,904,122	301,916	11.60%
▶ Ad Valorem Taxes & Fees	1,333,828	1,402,302	1,455,498	1,488,794	1,488,794	1,626,606	137,812	9.26%
▶ Fund Balance Appropriated	0	0	0	151,286	151,286	125,000	-26,286	-17.38%
▶ Interfund Transfers	0	0	0	642,126	642,126	702,516	60,390	9.40%
▶ Investment Revenue	177	216	70	0	0	0	0	0.00%
▶ Local Option Sales Tax	215,761	309,300	379,278	320,000	320,000	450,000	130,000	40.63%
▼ Expenses	1,529,493	1,602,881	1,722,323	2,602,206	2,602,206	2,904,122	301,916	11.60%
▶ Payments to Outside Orgs	1,529,493	1,602,881	1,722,323	2,602,206	2,602,206	2,904,122	301,916	11.60%
Revenues Less Expenses	\$ 20,273	\$ 108,937	\$ 112,522	\$ 0	\$ 0	\$ 0	0	0.00%

Wesley Chapel District Special Revenue Fund - Fund 335

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 2,286,877	\$ 2,450,299	\$ 2,827,546	\$ 3,970,770	\$ 3,970,770	\$ 4,958,648	987,878	24.88%
▶ Ad Valorem Taxes & Fees	1,937,913	1,998,877	2,286,268	2,595,357	2,595,357	2,825,652	230,295	8.87%
▶ Fund Balance Appropriated	0	0	0	100,000	100,000	205,000	105,000	105.00%
▶ Interfund Transfers	0	0	0	800,413	800,413	1,237,996	437,583	54.67%
▶ Investment Revenue	228	237	79	0	0	0	0	0.00%
▶ Local Option Sales Tax	348,736	451,186	541,199	475,000	475,000	690,000	215,000	45.26%
▼ Expenses	2,298,415	2,348,150	2,715,787	3,970,770	3,970,770	4,958,648	987,878	24.88%
▶ Payments to Outside Orgs	2,298,415	2,348,150	2,715,787	3,970,770	3,970,770	4,958,648	987,878	24.88%
Revenues Less Expenses	\$ -11,538	\$ 102,149	\$ 111,758	\$ 0	\$ 0	\$ 0	0	0.00%

Allens Crossroads District Special Revenue Fund - Fund 340

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 0	\$ 182,213	\$ 318,220	\$ 318,220	\$ 343,264	25,044	7.87%
▶ Ad Valorem Taxes & Fees	0	0	140,588	155,932	155,932	161,158	5,226	3.35%
▶ Fund Balance Appropriated	0	0	0	0	0	2,800	2,800	--
▶ Interfund Transfers	0	0	0	127,288	127,288	137,306	10,018	7.87%
▶ Investment Revenue	0	0	1	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	41,624	35,000	35,000	42,000	7,000	20.00%
▼ Expenses	0	0	175,446	318,220	318,220	343,264	25,044	7.87%
▶ Payments to Outside Orgs	0	0	175,446	318,220	318,220	343,264	25,044	7.87%
Revenues Less Expenses	\$ 0	\$ 0	\$ 6,767	\$ 0	\$ 0	\$ 0	0	0.00%

Bakers Fire District Special Revenue Fund - Fund 341

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 0	\$ 1,040,627	\$ 1,403,125	\$ 1,403,125	\$ 1,851,809	448,684	31.98%
▶ Ad Valorem Taxes & Fees	0	0	821,054	715,375	715,375	764,583	49,208	6.88%
▶ Fund Balance Appropriated	0	0	0	0	0	106,502	106,502	--
▶ Interfund Transfers	0	0	0	561,250	561,250	740,724	179,474	31.98%
▶ Investment Revenue	0	0	12	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	219,561	126,500	126,500	240,000	113,500	89.72%
▼ Expenses	0	0	934,124	1,403,125	1,403,125	1,851,809	448,684	31.98%
▶ Payments to Outside Orgs	0	0	934,124	1,403,125	1,403,125	1,851,809	448,684	31.98%
Revenues Less Expenses	\$ 0	\$ 0	\$ 106,502	\$ 0	\$ 0	\$ 0	0	0.00%

Beaver Lane District Special Revenue Fund - Fund 342

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 0	\$ 507,285	\$ 817,733	\$ 817,733	\$ 945,450	127,717	15.62%
▶ Ad Valorem Taxes & Fees	0	0	398,047	383,920	383,920	414,550	30,630	7.98%
▶ Fund Balance Appropriated	0	0	0	0	0	40,000	40,000	--
▶ Interfund Transfers	0	0	0	343,813	343,813	380,900	37,087	10.79%
▶ Investment Revenue	0	0	8	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	109,230	90,000	90,000	110,000	20,000	22.22%
▼ Expenses	0	0	466,697	817,733	817,733	945,450	127,717	15.62%
▶ Payments to Outside Orgs	0	0	466,697	817,733	817,733	945,450	127,717	15.62%
Revenues Less Expenses	\$ 0	\$ 0	\$ 40,588	\$ 0	\$ 0	\$ 0	0	0.00%

Fairview District Special Revenue Fund - Fund 343

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 348,241	\$ 709,590	\$ 709,590	\$ 817,749	108,159	15.24%
▶ Ad Valorem Taxes & Fees	0	0	277,190	365,754	365,754	365,649	-105	-0.03%
▶ Fund Balance Appropriated	0	0	0	0	0	50,000	50,000	--
▶ Interfund Transfers	0	0	0	283,836	283,836	327,100	43,264	15.24%
▶ Investment Revenue	0	0	4	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	71,047	60,000	60,000	75,000	15,000	25.00%
▼ Expenses	0	0	287,761	709,590	709,590	817,749	108,159	15.24%
▶ Payments to Outside Orgs	0	0	287,761	709,590	709,590	817,749	108,159	15.24%
Revenues Less Expenses	\$ 0	\$ 0	\$ 60,481	\$ 0	\$ 0	\$ 0	0	0.00%

Griffith Road District Special Revenue Fund - Fund 344

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 84,324	\$ 113,407	\$ 113,407	\$ 114,894	1,487	1.31%
▶ Ad Valorem Taxes & Fees	0	0	66,427	40,308	40,308	38,200	-2,108	-5.23%
▶ Interfund Transfers	0	0	0	58,099	58,099	58,694	595	1.02%
▶ Investment Revenue	0	0	2	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	17,895	15,000	15,000	18,000	3,000	20.00%
▼ Expenses	0	0	76,550	113,407	113,407	114,894	1,487	1.31%
▶ Payments to Outside Orgs	0	0	76,550	113,407	113,407	114,894	1,487	1.31%
Revenues Less Expenses	\$ 0	\$ 0	\$ 7,774	\$ 0	\$ 0	\$ 0	0	0.00%

Jackson District Special Revenue Fund - Fund 346

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 164,178	\$ 267,130	\$ 267,130	\$ 384,674	117,544	44.00%
▶ Ad Valorem Taxes & Fees	0	0	129,753	130,278	130,278	187,304	57,026	43.77%
▶ Fund Balance Appropriated	0	0	0	0	0	7,500	7,500	--
▶ Interfund Transfers	0	0	0	106,852	106,852	153,870	47,018	44.00%
▶ Investment Revenue	0	0	2	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	34,423	30,000	30,000	36,000	6,000	20.00%
▼ Expenses	0	0	153,704	267,130	267,130	384,674	117,544	44.00%
▶ Payments to Outside Orgs	0	0	153,704	267,130	267,130	384,674	117,544	44.00%
Revenues Less Expenses	\$ 0	\$ 0	\$ 10,474	\$ 0	\$ 0	\$ 0	0	0.00%

Lanes Creek District Special Revenue Fund - Fund 347

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 195,711	\$ 306,102	\$ 306,102	\$ 329,650	23,548	7.69%
▶ Ad Valorem Taxes & Fees	0	0	152,568	143,661	143,661	142,790	-871	-0.61%
▶ Fund Balance Appropriated	0	0	0	0	0	10,000	10,000	--
▶ Interfund Transfers	0	0	0	122,441	122,441	131,860	9,419	7.69%
▶ Investment Revenue	0	0	2	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	43,141	40,000	40,000	45,000	5,000	12.50%
▼ Expenses	0	0	178,397	306,102	306,102	329,650	23,548	7.69%
▶ Payments to Outside Orgs	0	0	178,397	306,102	306,102	329,650	23,548	7.69%
Revenues Less Expenses	\$ 0	\$ 0	\$ 17,314	\$ 0	\$ 0	\$ 0	0	0.00%

New Salem District Special Revenue Fund - Fund 348

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 422,326	\$ 654,803	\$ 654,803	\$ 780,798	125,995	19.24%
▶ Ad Valorem Taxes & Fees	0	0	335,575	317,882	317,882	323,479	5,597	1.76%
▶ Fund Balance Appropriated	0	0	0	0	0	50,000	50,000	--
▶ Interfund Transfers	0	0	0	261,921	261,921	312,319	50,398	19.24%
▶ Investment Revenue	0	0	5	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	86,747	75,000	75,000	95,000	20,000	26.67%
▼ Expenses	0	0	369,906	654,803	654,803	780,798	125,995	19.24%
▶ Payments to Outside Orgs	0	0	369,906	654,803	654,803	780,798	125,995	19.24%
Revenues Less Expenses	\$ 0	\$ 0	\$ 52,421	\$ 0	\$ 0	\$ 0	0	0.00%

Providence District Special Revenue Fund - Fund 349

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 43,611	\$ 110,235	\$ 69,235	\$ 86,412	17,177	24.81%
▶ Ad Valorem Taxes & Fees	0	0	31,026	31,541	31,541	32,847	1,306	4.14%
▶ Fund Balance Appropriated	0	0	0	0	0	10,000	10,000	--
▶ Interfund Transfers	0	0	0	68,694	27,694	34,565	6,871	24.81%
▶ Investment Revenue	0	0	0	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	12,585	10,000	10,000	9,000	-1,000	-10.00%
▼ Expenses	0	0	50,844	110,235	69,235	86,412	17,177	24.81%
▶ Fund Balance Contribution	0	0	0	41,000	0	0	0	0.00%
▶ Payments to Outside Orgs	0	0	50,844	69,235	69,235	86,412	17,177	24.81%

Sandy Ridge District Special Revenue Fund - Fund 350

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 208,658	\$ 311,283	\$ 311,283	\$ 317,297	6,014	1.93%
▶ Ad Valorem Taxes & Fees	0	0	164,473	146,770	146,770	127,378	-19,392	-13.21%
▶ Fund Balance Appropriated	0	0	0	0	0	15,000	15,000	--
▶ Interfund Transfers	0	0	0	124,513	124,513	126,919	2,406	1.93%
▶ Investment Revenue	0	0	2	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	44,183	40,000	40,000	48,000	8,000	20.00%
▼ Expenses	0	0	186,237	311,283	311,283	317,297	6,014	1.93%
▶ Payments to Outside Orgs	0	0	186,237	311,283	311,283	317,297	6,014	1.93%
Revenues Less Expenses	\$ 0	\$ 0	\$ 22,421	\$ 0	\$ 0	\$ 0	0	0.00%

Stack Road District Special Revenue Fund - Fund 352

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 182,311	\$ 298,830	\$ 298,830	\$ 291,810	-7,020	-2.35%
▶ Ad Valorem Taxes & Fees	0	0	143,339	143,778	143,778	115,420	-28,358	-19.72%
▶ Fund Balance Appropriated	0	0	0	0	0	15,000	15,000	--
▶ Interfund Transfers	0	0	0	120,052	120,052	119,390	-662	-0.55%
▶ Investment Revenue	0	0	2	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	38,969	35,000	35,000	42,000	7,000	20.00%
▼ Expenses	0	0	165,356	298,830	298,830	291,810	-7,020	-2.35%
▶ Payments to Outside Orgs	0	0	165,356	298,830	298,830	291,810	-7,020	-2.35%
Revenues Less Expenses	\$ 0	\$ 0	\$ 16,955	\$ 0	\$ 0	\$ 0	0	0.00%

Unionville District Special Revenue Fund - Fund 354

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 0	\$ 490,390	\$ 1,042,097	\$ 997,097	\$ 1,065,923	68,826	6.90%
▶ Ad Valorem Taxes & Fees	0	0	390,010	702,678	702,678	742,738	40,060	5.70%
▶ Interfund Transfers	0	0	0	244,419	199,419	213,185	13,766	6.90%
▶ Investment Revenue	0	0	6	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	100,374	95,000	95,000	110,000	15,000	15.79%
▼ Expenses	0	0	488,454	1,042,097	997,097	1,065,923	68,826	6.90%
▶ Fund Balance Contribution	0	0	0	45,000	0	0	0	0.00%
▶ Payments to Outside Orgs	0	0	488,454	997,097	997,097	1,065,923	68,826	6.90%
Revenues Less Expenses	\$ 0	\$ 0	\$ 1,935	\$ 0	\$ 0	\$ 0	0	0.00%

Wingate Fire District Special Revenue Fund - Fund 357

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 0	\$ 458,408	\$ 780,995	\$ 780,995	\$ 904,398	123,403	15.80%
▶ Ad Valorem Taxes & Fees	0	0	344,437	387,397	387,397	401,639	14,242	3.68%
▶ Fund Balance Appropriated	0	0	0	0	0	35,000	35,000	--
▶ Interfund Transfers	0	0	16,000	318,598	318,598	367,759	49,161	15.43%
▶ Investment Revenue	0	0	7	0	0	0	0	0.00%
▶ Local Option Sales Tax	0	0	97,964	75,000	75,000	100,000	25,000	33.33%
▼ Expenses	0	0	420,053	780,995	780,995	904,398	123,403	15.80%
▶ Payments to Outside Orgs	0	0	420,053	780,995	780,995	904,398	123,403	15.80%
Revenues Less Expenses	\$ 0	\$ 0	\$ 38,355	\$ 0	\$ 0	\$ 0	0	0.00%

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

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 403,221	\$ 540,961	\$ 545,000	\$ 0	\$ 545,000	545,000	--
▶ Other Revenue	0	403,221	540,961	545,000	0	545,000	545,000	--
▼ Expenses	0	358,518	544,968	545,000	0	545,000	545,000	--
▶ Operating Cost	0	358,518	544,968	545,000	0	545,000	545,000	--
Revenues Less Expenses	\$ 0	\$ 44,704	\$ -4,007	\$ 0	\$ 0	\$ 0	0	0.00%

Civil Fee Special Revenue Fund - Fund 371

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 359,749	\$ 535,422	\$ 523,000	\$ 0	\$ 523,000	523,000	--
▶ Other Revenue	0	359,749	535,422	523,000	0	523,000	523,000	--
▼ Expenses	0	358,943	522,864	523,000	0	523,000	523,000	--
▶ Operating Cost	0	358,943	522,864	523,000	0	523,000	523,000	--
Revenues Less Expenses	\$ 0	\$ 807	\$ 12,558	\$ 0	\$ 0	\$ 0	0	0.00%

Fines & Forfeitures Special Revenue Fund - Fund 372

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 662,563	\$ 645,291	\$ 996,000	\$ 0	\$ 950,000	950,000	--
▶ Other Revenue	0	662,563	645,291	996,000	0	950,000	950,000	--
▼ Expenses	0	662,563	645,291	996,000	0	950,000	950,000	--
▶ Payments to Outside Orgs	0	662,563	645,291	996,000	0	950,000	950,000	--
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%

Union County Water Operating Fund - Fund 600

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▾ Revenues	\$ 15,158,790	\$ 14,870,591	\$ 33,544,553	\$ 24,212,473	\$ 22,753,037	\$ 27,217,465	4,464,428	19.62%
▸ Debt Proceeds	643,600	0	17,669,119	0	0	0	0	0.00%
▸ Enterprise Charges	923,269	-392,366	1,337,631	0	0	0	0	0.00%
▸ Fund Balance Appropriated	0	0	0	10,817,707	9,358,271	4,679,135	-4,679,136	-50.00%
▸ Interfund Transfers	10,849,581	12,442,936	14,600,600	12,647,786	12,647,786	22,268,784	9,620,998	76.07%
▸ Investment Revenue	2,591,335	2,047,387	-101,914	676,980	676,980	199,546	-477,434	-70.52%
▸ Other Revenue	151,005	772,633	39,116	70,000	70,000	70,000	0	0.00%
▾ Expenses	13,060,692	51,961,488	15,970,898	24,212,473	22,753,037	27,217,465	4,464,428	19.62%
▸ Capital Outlay	1,163,813	1,697,248	517,327	2,690,419	2,302,736	1,175,797	-1,126,939	-48.94%
▸ Debt Service	10,307,297	50,229,793	13,924,554	19,703,321	19,703,321	25,772,122	6,068,801	30.80%
▸ Employee Benefits	3,947,993	4,415,884	3,984,979	5,536,102	5,513,864	6,152,407	638,543	11.58%
▸ Employee Compensation	6,429,994	7,425,996	8,163,810	9,746,770	9,678,137	10,986,782	1,308,645	13.52%
▸ Interdepartmental Charges	-27,736,006	-31,323,746	-32,006,314	-38,592,224	-38,592,224	-43,291,077	-4,698,853	-12.18%
▸ Interfund Transfers, Out	1,166,140	0	10,511	746,980	746,980	269,546	-477,434	-63.92%
▸ Operating Cost	16,855,647	18,789,361	20,818,134	23,580,271	22,955,377	24,164,880	1,209,503	5.27%
▸ Payments to Outside Orgs	925,814	726,952	557,897	800,834	444,846	1,987,008	1,542,162	346.67%
Revenues Less Expenses	\$ 2,098,098	\$ -37,090,897	\$ 17,573,655	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	128.27	142.42	151.95	159.20	157.95	173.20	15.25	9.65%
Part Time Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part Time Non-Benefited	1.31	1.33	1.44	1.51	1.44	1.94	0.50	34.92%
Total Full Time Equivalents	129.58	143.75	153.39	160.71	159.39	175.14	15.75	9.88%

Union County Water District - Fund 602

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▾ Revenues	\$ 48,748,014	\$ 56,541,609	\$ 65,240,059	\$ 72,081,620	\$ 72,081,620	\$ 79,608,970	7,527,350	10.44%
▸ Enterprise Charges	48,656,201	56,397,505	65,193,135	72,014,925	72,014,925	79,542,275	7,527,350	10.45%
▸ Non-Enterprise Charges	31,654	65,334	53,998	0	0	0	0	0.00%
▸ Other Revenue	60,159	78,769	-7,074	66,695	66,695	66,695	0	0.00%
▾ Expenses	43,913,545	43,452,410	64,121,353	72,081,620	72,081,620	79,608,970	7,527,350	10.44%
▸ Interfund Transfers, Out	16,119,781	12,128,664	32,115,039	33,489,396	33,489,396	36,317,893	2,828,497	8.45%
▸ Operating Cost	27,793,764	31,323,746	32,006,314	38,592,224	38,592,224	43,291,077	4,698,853	12.18%
Revenues Less Expenses	\$ 4,834,469	\$ 13,089,198	\$ 1,118,705	\$ 0	\$ 0	\$ 0	0	0.00%

Solid Waste Operating Fund - Fund 610

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 6,476,207	\$ 7,119,625	\$ 8,004,844	\$ 9,354,293	\$ 7,920,040	\$ 9,670,671	1,750,631	22.10%
▶ Enterprise Charges	5,735,686	6,452,131	7,542,565	8,326,286	7,226,286	8,757,987	1,531,701	21.20%
▶ Fund Balance Appropriated	0	0	0	493,987	159,734	513,460	353,726	221.45%
▶ Interfund Transfers	0	0	56,608	0	0	0	0	0.00%
▶ Investment Revenue	259,612	213,328	-6,932	71,820	71,820	23,624	-48,196	-67.11%
▶ Other Revenue	0	246	-5	0	0	0	0	0.00%
▶ Other Taxes	480,909	437,640	412,607	462,200	462,200	375,600	-86,600	-18.74%
▶ State Grants	0	16,280	0	0	0	0	0	0.00%
▼ Expenses	6,224,185	7,107,797	9,371,540	9,354,293	7,920,040	9,670,671	1,750,631	22.10%
▶ Capital Outlay	436,631	944,931	343,257	943,273	689,153	442,108	-247,045	-35.85%
▶ Employee Benefits	605,912	577,938	592,115	811,104	811,088	908,725	97,637	12.04%
▶ Employee Compensation	904,058	1,076,665	1,239,431	1,481,310	1,481,094	1,461,341	-19,753	-1.33%
▶ Interfund Transfers, Out	830,000	159,300	2,500,000	550,000	550,000	700,000	150,000	27.27%
▶ Operating Cost	3,447,585	4,348,963	4,696,737	5,568,606	4,388,705	6,158,497	1,769,792	40.33%
Revenues Less Expenses	\$ 252,022	\$ 11,828	\$ -1,366,696	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	15.85	20.25	24.25	24.00	24.25	29.50	5.25	21.65%
Part Time Benefited	6.59	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Part Time Non-Benefited	0.00	7.63	7.63	7.63	7.63	7.63	0.00	0.00%
Total Full Time Equivalents	22.44	27.88	31.88	31.63	31.88	37.13	5.25	16.47%

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

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 9,948,012	\$ 9,803,941	\$ 9,648,283	\$ 5,102,047	\$ 5,102,047	\$ 2,999,596	-2,102,451	-41.21%
▶ Interfund Charges	7,547,190	7,547,190	2,500,000	3,602,047	3,602,047	1,999,596	-1,602,451	-44.49%
▶ Investment Revenue	2,400,822	2,256,751	7,148,283	1,500,000	1,500,000	1,000,000	-500,000	-33.33%
▼ Expenses	0	2,874,731	0	5,102,047	5,102,047	2,999,596	-2,102,451	-41.21%
▶ Fund Balance Contribution	0	0	0	5,102,047	5,102,047	2,999,596	-2,102,451	-41.21%
▶ Interfund Transfers, Out	0	2,874,731	0	0	0	0	0	0.00%
Revenues Less Expenses	\$ 9,948,012	\$ 6,929,210	\$ 9,648,283	\$ 0	\$ 0	\$ 0	0	0.00%

Pension Trust - Separation Allowance (OPEB) - Fund 701

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 1,681,725	\$ 1,675,010	\$ 1,599,438	\$ 1,749,691	\$ 1,749,691	\$ 1,944,789	195,098	11.15%
▶ Interfund Charges	1,613,579	1,613,579	1,598,805	1,747,191	1,747,191	1,944,539	197,348	11.30%
▶ Investment Revenue	68,146	61,431	633	2,500	2,500	250	-2,250	-90.00%
▼ Expenses	1,333,976	1,344,829	1,304,055	1,749,691	1,749,691	1,944,789	195,098	11.15%
▶ Employee Benefits	1,333,976	1,344,829	1,304,055	1,747,191	1,747,191	1,433,575	-313,616	-17.95%
▶ Fund Balance Contribution	0	0	0	2,500	2,500	511,214	508,714	20,348.56%
Revenues Less Expenses	\$ 347,749	\$ 330,181	\$ 295,383	\$ 0	\$ 0	\$ 0	0	0.00%

Internal Service Fund - Health Benefits - Fund 810

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 16,880,772	\$ 20,611,119	\$ 17,007,431	\$ 25,592,886	\$ 22,017,886	\$ 25,093,248	3,075,362	13.97%
▶ Fund Balance Appropriated	0	0	0	192,916	192,916	0	-192,916	-100.00%
▶ Interfund Charges	16,767,200	17,613,962	17,036,553	21,795,090	21,795,090	25,083,543	3,288,453	15.09%
▶ Interfund Transfers	3,306	2,874,731	0	3,575,000	0	0	0	0.00%
▶ Investment Revenue	110,265	88,757	-29,122	29,880	29,880	9,705	-20,175	-67.52%
▶ Other Revenue	0	33,669	0	0	0	0	0	0.00%
▼ Expenses	17,489,970	19,218,102	22,985,132	25,592,886	22,017,886	25,093,248	3,075,362	13.97%
▶ Employee Benefits	32,166	34,185	18,520	30,807	30,807	0	-30,807	-100.00%
▶ Employee Compensation	67,880	71,542	75,284	74,123	74,123	0	-74,123	-100.00%
▶ Fund Balance Contribution	0	0	0	2,018,000	500,000	500,000	0	0.00%
▶ Interdepartmental Charges	0	0	-93,804	0	0	0	0	0.00%
▶ Interfund Transfers, Out	0	0	0	192,916	192,916	0	-192,916	-100.00%
▶ Operating Cost	17,389,923	19,112,375	22,985,132	23,277,040	21,220,040	24,593,248	3,373,208	15.90%
Revenues Less Expenses	\$ -609,198	\$ 1,393,016	\$ -5,977,702	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	0.95	0.95	0.95	0.95	0.95	0.00	-0.95	-100.00%
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	0.95	0.95	0.95	0.95	0.95	0.00	-0.95	-100.00%

Internal Service Fund - Dental Benefits - Fund 811

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 718,989	\$ 715,498	\$ 757,757	\$ 1,190,216	\$ 939,916	\$ 918,531	-21,385	-2.28%
▶ Interfund Charges	713,282	714,460	758,429	746,460	746,460	918,531	172,071	23.05%
▶ Interfund Transfers	0	0	0	443,216	192,916	0	-192,916	-100.00%
▶ Investment Revenue	5,707	1,038	-672	540	540	0	-540	-100.00%
▼ Expenses	764,625	901,019	823,074	1,190,216	939,916	918,531	-21,385	-2.28%
▶ Fund Balance Contribution	0	0	0	280,916	192,916	0	-192,916	-100.00%
▶ Operating Cost	764,625	901,019	823,074	909,300	747,000	918,531	171,531	22.96%
Revenues Less Expenses	\$ -45,636	\$ -185,521	\$ -65,317	\$ 0	\$ 0	\$ 0	0	0.00%

Internal Service Fund - Workers Compensation - Fund 812

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 546,366	\$ 23,519	\$ 618,761	\$ 658,999	\$ 643,999	\$ 776,756	132,757	20.61%
▶ Fund Balance Appropriated	0	0	0	15,000	0	0	0	0.00%
▶ Interfund Charges	501,758	0	620,415	633,525	633,525	767,740	134,215	21.19%
▶ Interfund Transfers	2,668	0	0	0	0	0	0	0.00%
▶ Investment Revenue	41,530	22,542	-1,654	10,474	10,474	9,016	-1,458	-13.92%
▶ Other Revenue	409	977	0	0	0	0	0	0.00%
▼ Expenses	657,161	649,860	450,497	658,999	643,999	776,756	132,757	20.61%
▶ Employee Benefits	26,575	28,350	23,213	25,730	25,730	29,865	4,135	16.07%
▶ Employee Compensation	62,843	66,138	65,502	68,854	68,854	71,936	3,082	4.48%
▶ Fund Balance Contribution	0	0	0	0	0	121,811	121,811	--
▶ Operating Cost	567,743	555,372	361,783	564,415	549,415	553,144	3,729	0.68%
Revenues Less Expenses	\$ -110,795	\$ -626,341	\$ 168,263	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	0.70	0.70	0.70	0.70	0.70	0.70	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	0.70	0.70	0.70	0.70	0.70	0.70	0.00	0.00%

Internal Service Fund - Property and Casualty - Fund 813

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 988,400	\$ 1,153,990	\$ 1,256,114	\$ 1,452,664	\$ 1,452,664	\$ 1,713,204	260,540	17.94%
▶ Interfund Charges	972,103	1,117,215	1,257,112	1,447,020	1,447,020	1,709,253	262,233	18.12%
▶ Interfund Transfers	2,595	0	0	0	0	0	0	0.00%
▶ Investment Revenue	13,701	8,929	-1,033	5,644	5,644	3,951	-1,693	-30.00%
▶ Other Revenue	0	27,846	35	0	0	0	0	0.00%
▼ Expenses	1,021,159	1,157,581	1,312,184	1,452,664	1,452,664	1,713,204	260,540	17.94%
▶ Employee Benefits	25,234	26,915	22,103	24,688	24,688	28,347	3,659	14.82%
▶ Employee Compensation	61,018	64,029	63,135	67,397	67,397	69,422	2,025	3.00%
▶ Fund Balance Contribution	0	0	0	0	0	250,000	250,000	--
▶ Interfund Transfers, Out	28,900	2,666	0	0	0	0	0	0.00%
▶ Operating Cost	906,008	1,063,970	1,226,946	1,360,579	1,360,579	1,365,435	4,856	0.36%
Revenues Less Expenses	\$ -32,760	\$ -3,590	\$ -56,070	\$ 0	\$ 0	\$ 0	0	0.00%

Position Type	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Full Time	0.65	0.65	0.65	0.65	0.65	0.65	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	0.65	0.65	0.65	0.65	0.65	0.65	0.00	0.00%



Reader's Guide to the Budget

FY 2023 Adopted 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, 2022, to June 30, 2023 ("Fiscal Year 2023").

Summary Format

For FY 2023, 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 2019 through FY 2021; the FY 2022 revised budget, the FY 2022 adopted budget, and the adopted budget for FY 2023. 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 a 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 towards a sustainable limit.

For more detail on the annual budget process, please refer to the Annual Budget Planning Cycle found within the *Strategic Planning* subsection of the *Budget Overview* section of this document.

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. 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

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 VSO 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, and the 6) Senior Health and Wellness Expo. The VSO offers a standardized marketing briefing 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 VSO was asked to attend.

Department FY 2023 Discussion

The Veterans Service Office is fully staffed with four accredited Veterans Services Officers (VSOs). The two newest VSOs were fully accredited and obtained their security card access to Veterans Benefits Management System (VBMS) to fully assist veterans with their claims. Despite the cancellation of all conferences to maintain Continuing Education Credits, the VSOs completed on-line webinar training to meet requirements and maintain their accreditation.

As the COVID pandemic continued, Union County VSOs assisted veterans and their families, either in-person and/or remotely if requested, by processing their claims directly through to the VA. The pandemic has greatly affected marketing outreach, with minimal events held in the community.

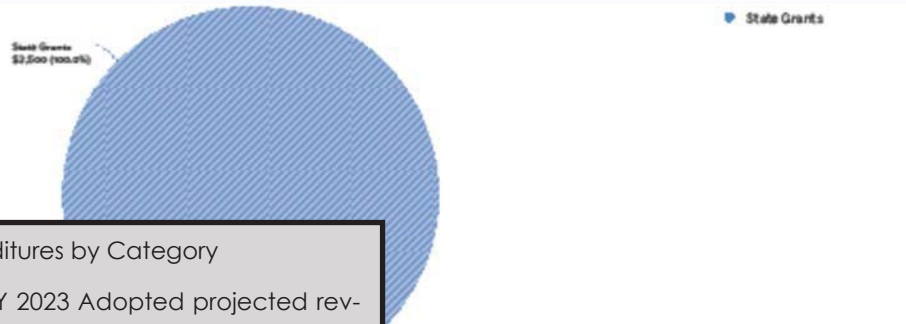
Department Analysis

The Adopted Budget for FY 2023 reflects a 4.5 percent increase in total County expense over the budget adopted in FY 2022, primarily due to increases in employee benefits and compensation costs. The Adopted Budget does not include any enhancements for this department.

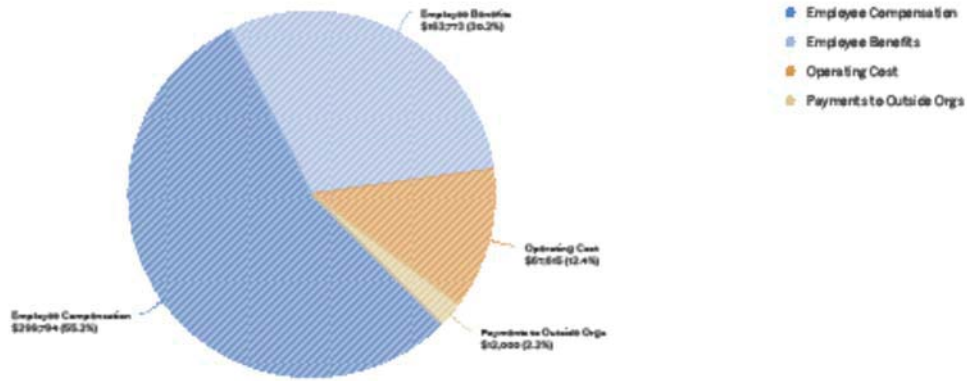
Department Analysis highlights the major budgetary changes year over year.

Department Mission, Services Provided and Goals for the Year.

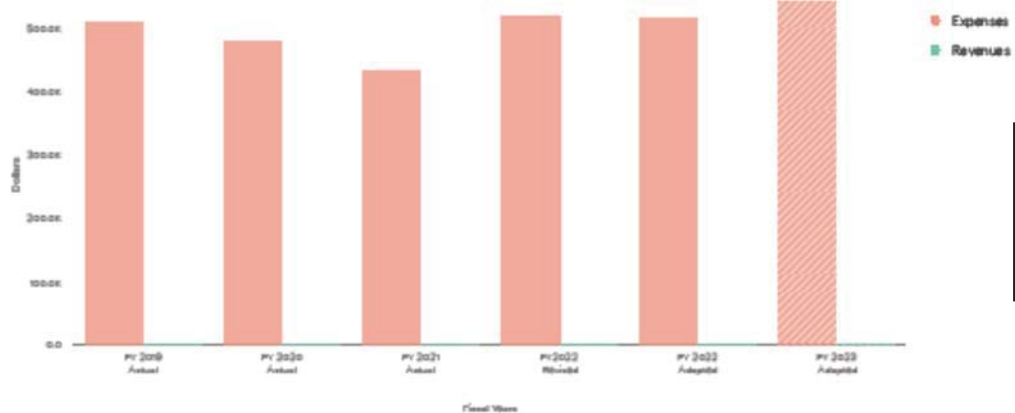
Revenue & Expenditures by Category



A-Revenue and Expenditures by Category
 The pie chart lists the FY 2023 Adopted projected revenue (if applicable) and expenditure amounts and the percentage weight by category (type).



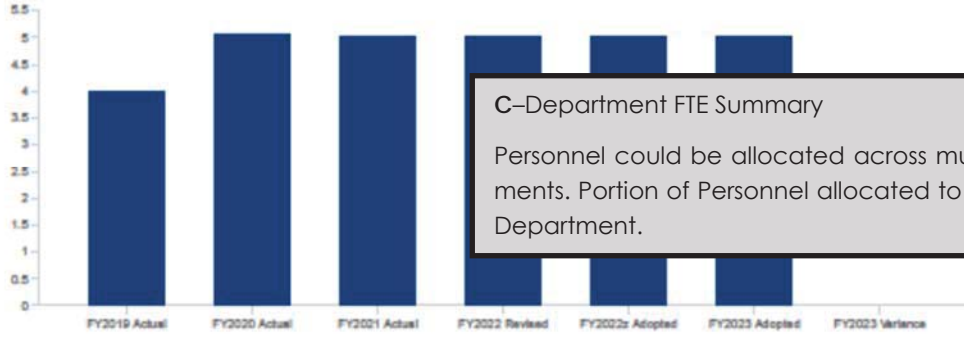
Revenue & Expenditures Trend by Year



B-Revenue and Expenditure Trend by Year
 The bar graph shows the yearly change in Revenue and Expenditures from Actual FY 2019 to Adopted FY 2023.

Department FTE Summary

C



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

Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022z Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	4.02	5.06	5.00	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	4.02	5.06	5.00	5.00	5.00	5.00	0.00

Net Program Cost

D E

	FY23 Adopted
Veterans Services	\$ 540,682
Total	\$ 540,682

Dollar amount change from FY 2022 to FY 2023
 Percentage change from FY 2022 to FY 2023

Department Revenue & Expenditure Summary

F

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
* Revenues	\$ 2,216	\$ 2,182	\$ 2,084	\$ 2,500	\$ 2,500	\$ 2,500	0	0.00%
> State Grants	2,216	2,182	2,084	2,500	2,500	2,500	0	0.00%
* Expenses	513,394	483,209	436,885	523,401	519,702	543,182	23,480	4.52%
> Employee Benefits	149,115	145,093	133,387	152,947	152,233	163,773	11,540	7.58%
> Employee Compensation	224,612	261,576	287,411	293,704	290,719	299,794	9,075	3.12%
> Operating Cost	127,667	64,540	16,087	64,750	64,750	67,615	2,865	4.42%
> Payments to Outside Orgs	12,000	12,000	0	12,000	12,000	12,000	0	0.00%
Revenues Less Expenses	\$ -511,178	\$ -481,028	\$ -434,801	\$ -520,901	\$ -517,202	\$ -540,682	-23,480	-4.54%

Expenditures by Program

G

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
(30100) Veterans Services	540,682	483,209	436,885	523,401	519,702	543,182	23,480	4.52%

D-Net Program Costs
 The table lists the FY 2023 Adopted net County cost by program.

E-Enhancement Summary
 Net County cost of expenditures and personnel adopted as a part of Department Expansions. This section will be removed if there are not any Adopted Expansions.

F-Department Revenue & Expenditure Summary
 Revenue and Expenditures, by category, for the specified fiscal year.

G-Expenditures by Program,



Dollar amount change from FY 2022 to FY 2023

Percentage change from FY 2022 to FY 2023

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30410) Veterans Services	\$ 513,394	\$ 483,209	\$ 436,885	\$ 523,401	\$ 519,702	\$ 543,182	23,480	4.52%

Department Performance Summary



Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2022 Expected/Target	Performance Measure Type	Strategic Objective
Customer Interactions Measures the total number of customer interactions appointments, and phone calls (made & received)	15,660 (3,628 Visitors & 12,032 Calls)	15,512 (3,048 Visitors & 12,464 Calls)	13,292 (1,956 Visitors & 11,336 Calls)	11,724 (2,072 Visitors & 9,652 Calls)	-	Output	Economic Development
Claims Submitted Measures the total number of claims the Veterans Services office is processing	N/A	1,769	1,643	1,957	-	Output	Economic Development

N/A - indicates new measure without historical data or data unavailable at time of report.

H-Expenditures by Subprogram

I-Department Performance Summary
Department Performance Measures aligned to Strategic Objectives with FY 22 Targets identified (if applicable).

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Budget Calendar

FY 2023 Adopted Operating & Capital Budget

2021



July

- 1 - Fiscal Year begins
- 1-30 - Dept submission of Final FY 2021 Performance Measure data

August

- 10-30 - Annual review of Department Goals, Performance Measures, & Targets

November

- 5 - Community Partner Application Process opens

December

- 10-14 - OpenGov Refresher Training
- 13 - Budget Kickoff Meeting with Depts
- 17 - BoCC Work Session - Sales Tax Update & Budget Kickoff

January

- 10 - BoCC Workshops - Dept Presentations
- 25 - BoCC Joint Mtg with UCPS on Long Term Capital Planning
- 31 - Dept Budget Requests, Expansions, & Narratives Due

February

- 14 - BoCC Workshops - Dept Presentations
- 28 - Executive Team provided Manager's Workbook

2022

March

- 7 - BoCC's Joint Mtg with SPCC's Board of Trustees
- 7 - BoCC Mtg - Mid-Year Projections & Long Range Forecast
- 14 - BoCC Workshops - Dept Presentations

April

- 1-29 - Executive Team review Dept Expansion Requests & CIPs
- 11 & 25 - BoCC Workshops - Dept Presentations

May

- 6 - UCPS Budget Requests Due
- 9 - BoCC Workshops - Dept Presentations
- 16 - BoCC Workshops - 3rd Qtr Rev & Exp Projections, Qtrly Capital Projects Report & Dept Presentations
- 16 - BoCC Mtg - Debt Planning\Capital Requests for County Depts, UCPS & SPCC.
- 18-19 - BoCC Water Workshops - Future CIP projects\Water & Sewer related items
- 26 - Clerk to the Board provided Proposed Manager's Budget
- 26 - BoCC Mtg - Presentation of the County Manager's Proposed Budget

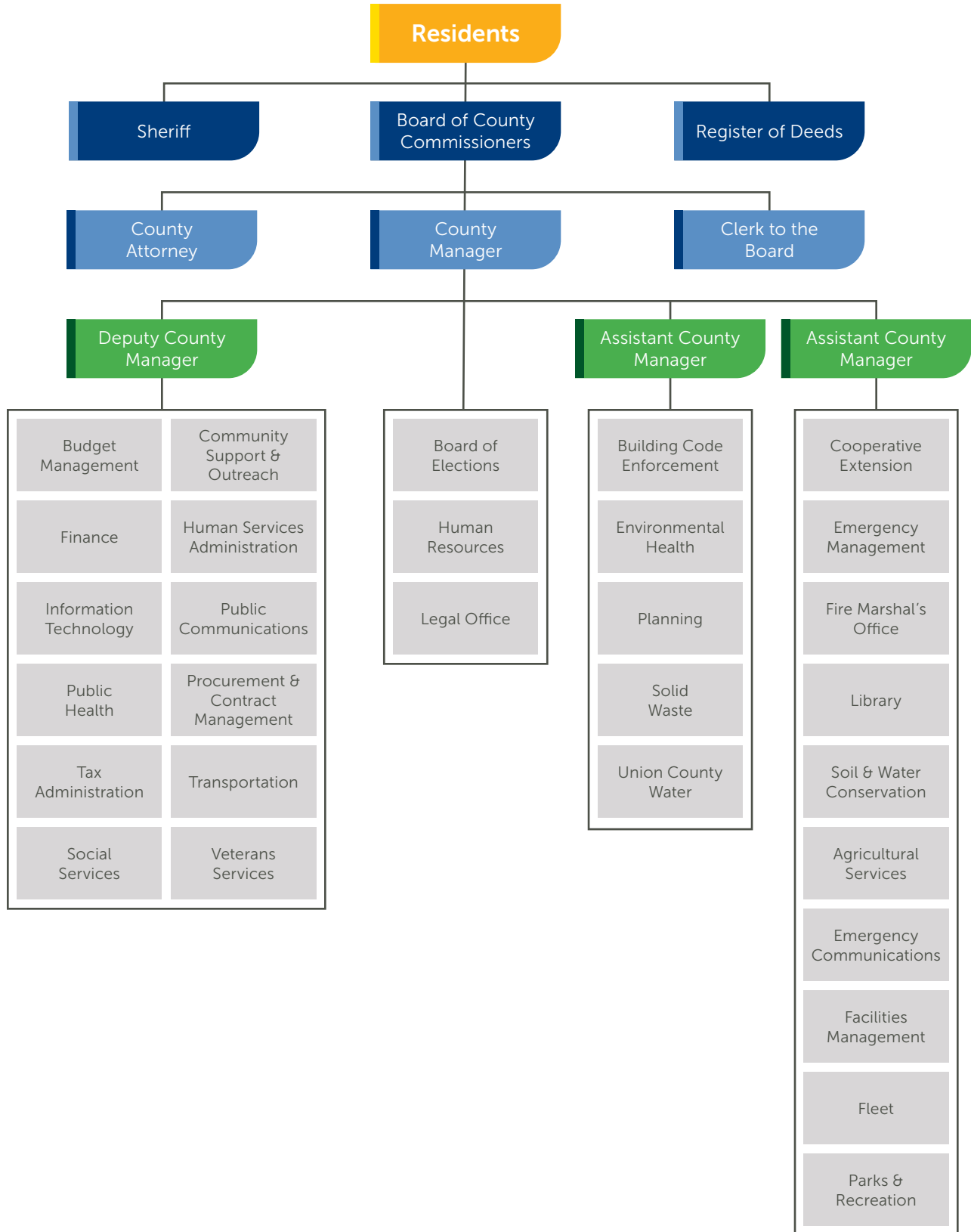
June

- 6 - BoCC Public Hearing of the County Manager's Proposed Operating & Capital Budget
- 13 - BoCC Adoption of the FY 2023 Operating and Capital Budget Ordinance
- 30 - Fiscal Year ends



Organizational Chart

FY 2023 Adopted Operating & Capital Budget



Basis of Budgeting and Basis of Accounting

FY 2023 Adopted 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, except as outlined in Section XXI of the FY 2023 Operating and Capital Budget Ordinance.

Any Department or agency appropriation increase must first be approved by the Board of County Commissioners. The Board of County Commissioners may amend the budget at a regular or special meeting on the day the amendment is introduced by a simple majority of those voting. A quorum must be present. 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 Annual Comprehensive 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 Outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 opinions 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; and 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 ACFR 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 Annual Comprehensive 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 ACFRs 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 2023 Adopted 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 its ACFR.

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 debts 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 as follows: (1) November 1, 2004, to include parameters defining the use of derivative products to mitigate the County's interest rate exposure; (2) October 17, 2005, to include limitations regarding the duration in which independent accounting firms may conduct the annual audit; (3) October 15, 2007, to include parameters regarding the imposition of user fees; (4) September 15, 2008, to reflect refinements in the tax-supported debt capacity limits; and (5) 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 2023 Adopted 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. It 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; and
 - 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 2023 Adopted 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 2023 Adopted 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 AA category.
43. Swap agreements may be procured either through negotiation or competitive bidding. 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 2023 Adopted Operating & Capital Budget

User Fees

44. The 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 meeting 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 2023 Adopted 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 2023 Adopted 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 2023 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 2023 Adopted 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 Annual Comprehensive 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 2023 Adopted 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.

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,

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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

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service exceeding \$50,000 shall be reported to the Board of Commissioners at its next regular meeting and shall include the justification for exemption.

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

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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 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/her 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,

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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, 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

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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 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

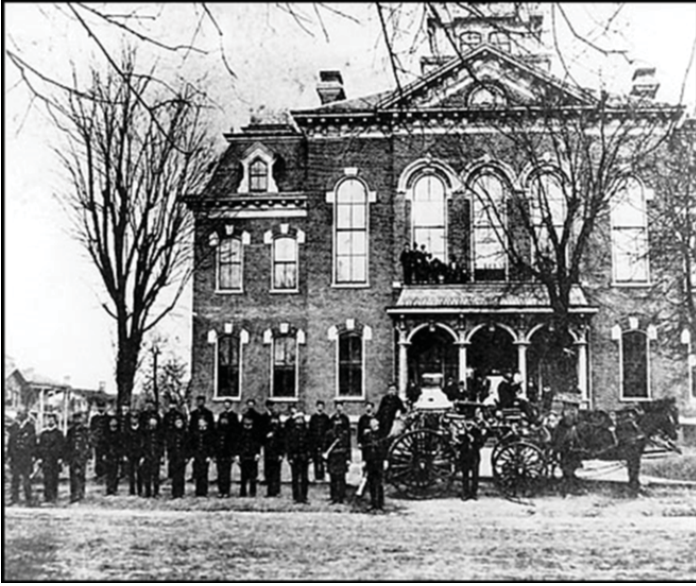
Adopted By the Board of County Commissioners on March 16, 2020.

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Community Profile

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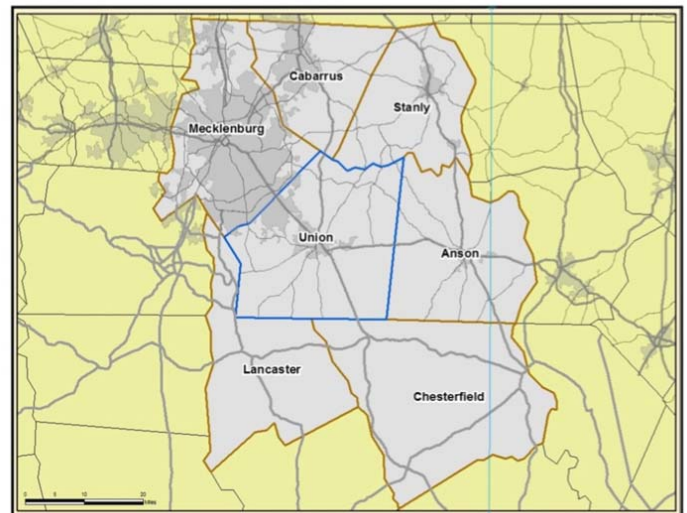




Established in 1842, Union County was formed from parts of Anson County and Mecklenburg County. Its name was a compromise between Whigs, who wanted to name the new county for Henry Clay, and Democrats, who wanted to name it for Andrew Jackson. Situated in the south central Piedmont area of North Carolina, Union County's estimated population is 249,600 (based on 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), education funding, 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 remained one of the fastest growing counties in the state of North Carolina from 2010 - 2020 (11th @18.6 percent), and is projected to have the third highest growth rate in the state from 2020 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 2020 (most recent available) population of these municipalities totaled 164,454, meaning approximately 31 percent of Union County's population lives in unincorporated areas.

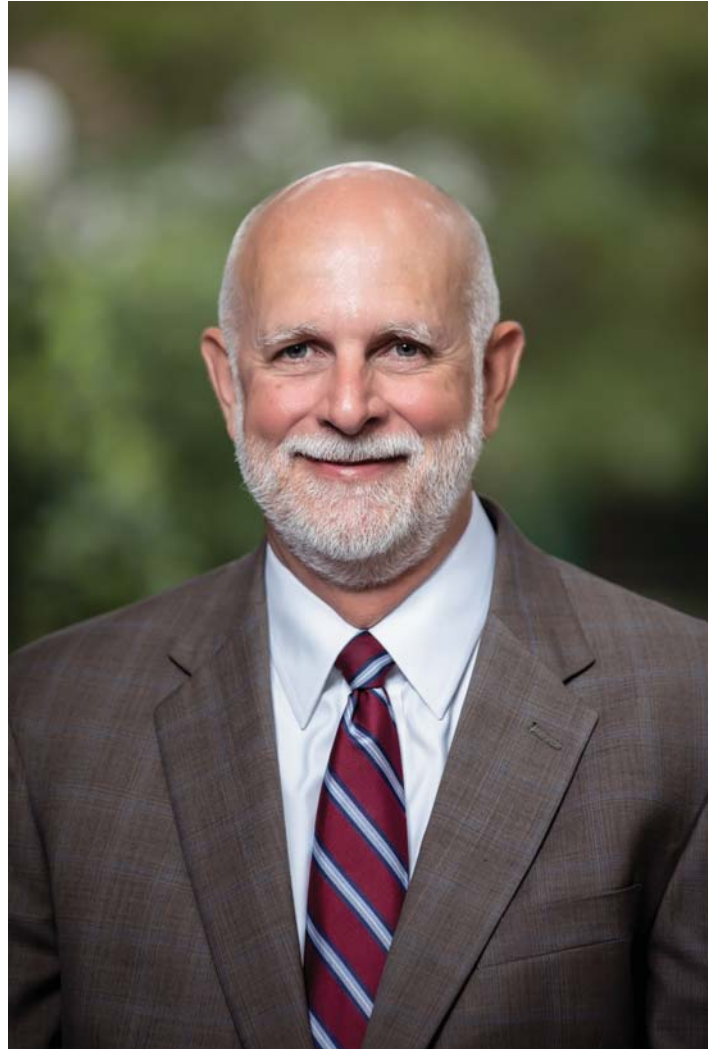


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Board of Commissioners from left to right: Jerry Simpson, Stony Rushing, Richard Helms, Dennis Rape (Chairman), David Williams (Vice-Chairman).



County Manager Mark Watson



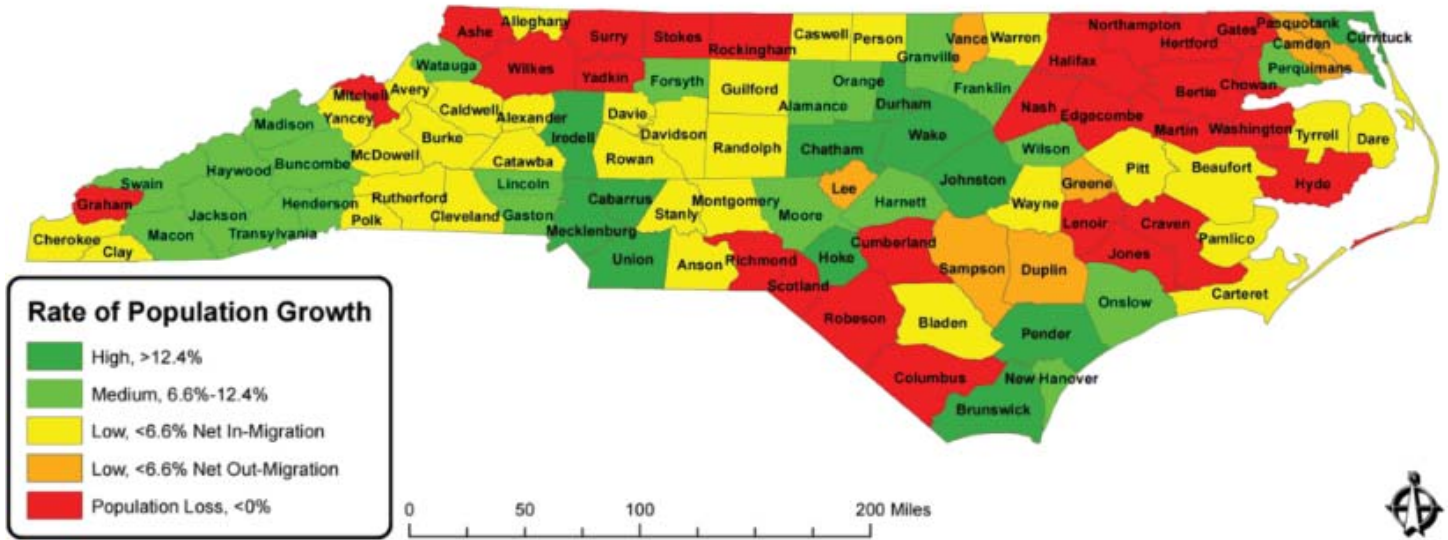
The County has a Commissioner-Manager form of government with five at-large Commissioners comprising the governing body.

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.

Population Growth, 2020-2030



Source: OSBM

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 County grew at an average annual growth of 1.86 percent from 2010 - 2020. 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. The population is projected to age considerably between 2022 and 2050, as the percentage of people aged 65 and older will increase from its current level of 14.3% to 20.6% by 2050 (it was 9.7% of the total in 2010).

The County is also projected to become much more diverse racially as those who identify as white will decrease from a current level of 75.9% to 66.0% by 2050. In 1990 more than 99% of the county’s residents could be classified as white or black. Today that number is just under 88% and is projected to decrease to 76.5% by 2050. The largest increases are projected in the Asian population, which is forecasted to grow from its current level of 4.2% to 11.6%, and the “Other” category, estimated to grow from 3.9% of the total to 9.8% during this time period.

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 2020 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	3,471	Monroe	34,715
Hemby Bridge	1,621	Stallings (part)	15,795
Indian Trail	40,167	Unionville	6,671
Lake Park	3,282	Waxhaw	20,622
Marshville	2,532	Weddington (part)	13,232
Marvin	6,385	Wesley Chapel	8,718
Mineral Springs	3,172	Wingate	4,065
Mint Hill (part)	6		

Information updated as of July 2020



Employment

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

Union County, NC - Unemployment Rates													
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2017	4.5	4.3	4.0	3.6	4.0	4.2	4.3	4.4	3.7	3.7	3.8	3.6	4.0
2018	3.8	3.8	3.6	3.3	3.4	3.9	3.7	3.8	3.2	3.3	3.4	3.4	3.6
2019	3.8	3.5	3.5	3.1	3.5	3.8	3.8	3.8	3.1	3.2	3.2	3.0	3.4
2020	3.4	3.3	4.1	11.3	9.5	7.9	7.4	5.2	4.9	4.1	4.3	4.5	5.8
2021	4.7	4.6	4.2	3.9	4.2	4.5	4.3	4.1	3.3	3.4	3.0	2.6	3.9
2022	3.0	3.0	2.8	2.9	3.1	3.5	N/A	N/A	N/A	N/A	N/A	N/A	3.1

N/A - data not yet available

The Federal Reserve Bank of St. Louis estimated the June 2022 Union County unemployment rate at 3.5 percent, compared to the State and National levels of 3.6 percent and 3.4 percent 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 11.3 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	Class	Employment Range
Union County Public Schools	Educational Services	Public Sector	1000+
County Of Union	Public Administration	Public Sector	1000+
Tyson Farms Inc	Manufacturing	Private Sector	1000+
Harris Teeter	Retail Trade	Private Sector	1000+
Tdy Industries Llc	Manufacturing	Private Sector	1000+
Wingate University	Educational Services	Private Sector	1000+
Wal-Mart Associates Inc.	Retail Trade	Private Sector	500-999
Atrium Health	Health Care and Social Assistance	Public Sector	500-999
City Of Monroe	Public Administration	Public Sector	500-999
Pilgrims Pride Corporation	Manufacturing	Private Sector	500-999
Charlotte Pipe & Foundry Company	Manufacturing	Private Sector	500-999
Food Lion	Retail Trade	Private Sector	500-999
Usa 3m	Manufacturing	Private Sector	500-999
Windsor Window Company	Manufacturing	Private Sector	500-999
Lowe's Home Centers Inc	Retail Trade	Private Sector	250-499
Mcgee Brothers Company Inc	Construction	Private Sector	250-499
Greiner Bio-One	Manufacturing	Private Sector	250-499
United Parcel Service Inc	Transportation and Warehousing	Private Sector	250-499
True Homes Llc	Construction	Private Sector	250-499
Target Stores Div	Retail Trade	Private Sector	250-499
South Piedmont Community College	Educational Services	Public Sector	250-499
Chick-Fill-A At Wesley Chapel Weddington	Accommodation and Food Services	Private Sector	250-499
Consolidated Metco Inc	Manufacturing	Private Sector	250-499
Accretive Health	Finance and Insurance	Private Sector	250-499
Union Academy	Educational Services	Private Sector	250-499

Source: NC Dept of Commerce, 4th Quarter 2021 Data

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Retail Sales

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: June 30	Total Receipts *	Change From Previous Year
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%
2021	70,056,969	16.15%
* Includes 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		

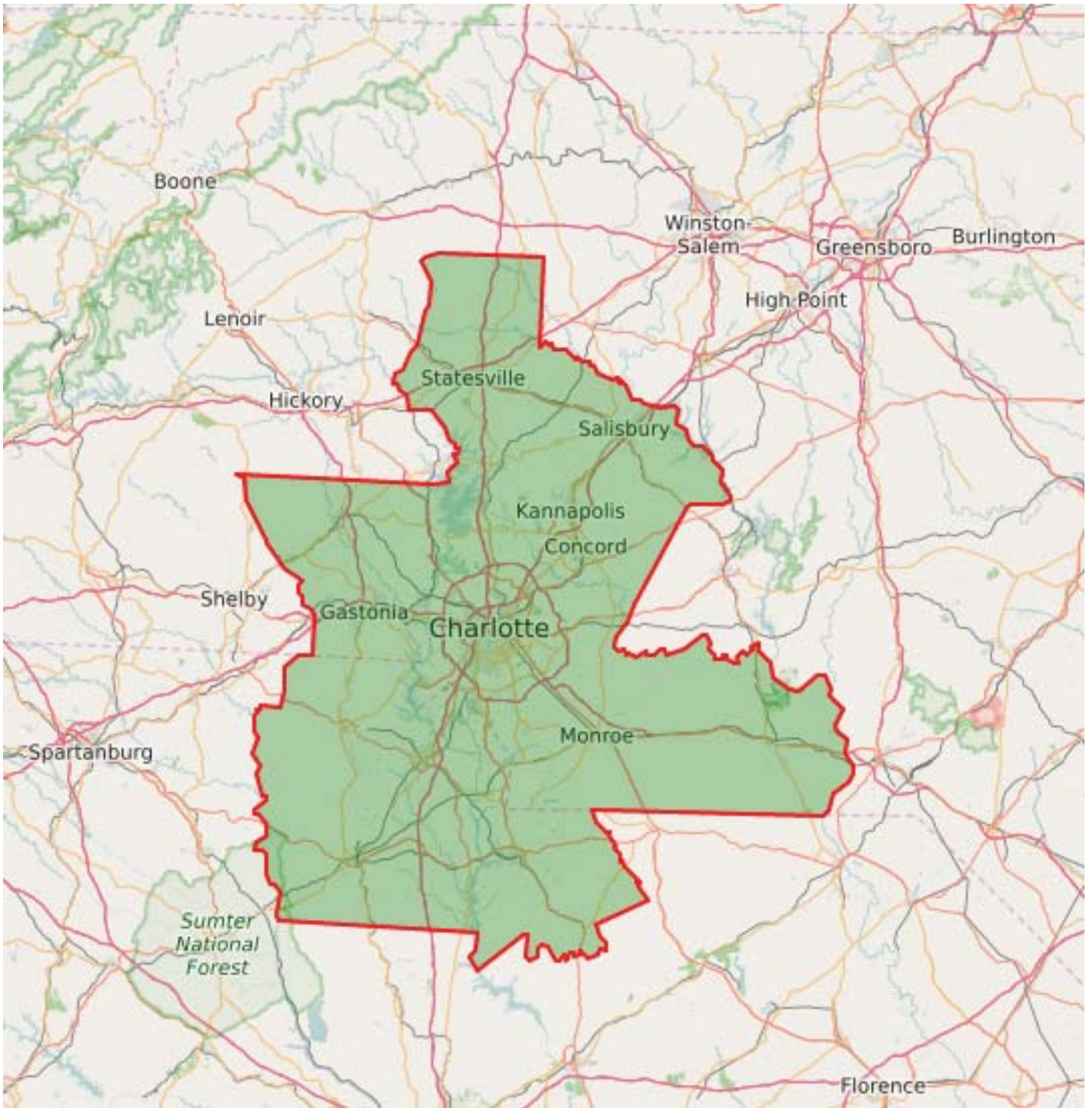
Regional Business Activity

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 \$82,557 in 2021 (most recent available data), which was the second highest in the State. Additionally, the County MHI is 45.8 percent above the North Carolina average (\$56,642) and 27.1 percent higher than the U.S. National (\$64,954) average.



Union County Farmlands

UNION COUNTY						
Census of Agriculture - 2017		Crops - 2019	Acres Harvested	Yield	Production	Rank
Total Acres in County	404,160	Corn for Grain: Bu.	32,800	100	3,281,000	9
Number of Farms	957	Cotton: Lbs.: Production in 480 Lb. Bales	*	*	*	*
Total Land in Farms: Acres	186,626	Peanuts: Lbs.	*	*	*	*
Average Farm Size: Acres	195	Soybeans: Bu.	57,400	35	2,007,000	5
Harvested Cropland: Acres	135,514	Sweet Potatoes: Cwt.	*	*	*	*
Average Age of Farmers	58	Wheat: Bu.	18,000	70	1,260,000	1
Average Value of Farm & Buildings	\$995,762,000					
Average Market Value of Machinery & Equipment	\$125,351,000					
Average Total Farm Production Expense	\$326,678					
		Livestock		Number	Rank	
		Broilers Produced (2019)		50,000,000	4	
		Cattle, All (Jan. 1, 2020)		20,500	10	
		Beef Cows (Jan. 1, 2020)		11,000	8	
		Milk Cows (Jan. 1, 2020)		*	*	
		Hogs and Pigs (Dec. 1, 2019)		*	*	
		Layers (Dec. 1, 2019)		*	*	
		Turkeys Raised (2019)		4,050,000	3	
		Cash Receipts - 2019		Dollars	Rank	
		Livestock, Dairy, and Poultry		335,887,593	3	
Crops		65,364,534	14			
Government Payments		9,975,971	13			
Total		411,228,098	3			

Union County is home to over 950 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 \$411 million in 2019. A statewide breakdown of crops and livestock shows Union County ranked first in wheat production, third in turkeys raised, fourth in chickens (broilers), fifth in soybeans, and eighth in beef cows.

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 186,000 acres dedicated to farming, and 73 percent of that dedicated to harvest crops, it becomes easy to see the impact Agriculture has made on the County. Given 46 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.





Long-Term Financial Planning and Major Initiatives

The NCOSBM expects the County's population to grow by additional 10.2 percent or roughly 24,300 residents between 2020 and 2025, reaching a projected 263,047 residents.

Public school enrollment (ADM) is currently 40,247 students (UCPS 2021-2022 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, 47 percent or \$165.5 million of its tax supported debt will be retired during the next five years. Within the next ten years, 79 percent or \$279.4 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 are updated annually to reflect changing priorities and circumstances.

Union County Water Capital Planning

Union County Water has 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 and 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 identifies, prioritizes and compiles the needed capacity and system improvements (existing and future) 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.





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.

The Union County 2050 Comprehensive Plan is currently being implemented, after being adopted by the Board of Commissioners in August 2021. The plan establishes a 30-year vision of the community in the future, with recommendations for infrastructure, land use, economic development, and environmental protection that help implement that vision. "Our Planning team managed this project almost entirely in-house from start to finish, which is quite an accomplishment," said Lee Jenson, Planning Director, who traveled to the National Association of Counties (NACo) Annual Conference in Colorado to accept the Best in Category Award. "We were confident in the final plan, but it makes me especially proud that our plan was selected as Best in Category."

NACo selected the Union County 2050 Comprehensive Plan among hundreds of other applications submitted nationwide for the Planning category of Achievement Awards. You can read more about the plan and the NACo award here:

<https://www.unioncountync.gov/Home/Components/News/News/691/14>.

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 from 2008-09 through 2020-21.

Union County Public Schools Average Daily Membership (ADM)									
	Elementary		Intermediate		Secondary				
	Grades (K-5)		Grades (6-8)		Grades (9-12)				
School Year	Number	ADM	Number	ADM	Number	ADM	Total ADM	% Change (YOY)	
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	18,588	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%	
2020-21	30	16,055	9	9,812	11	13,847	39,714	-4.19%	

Source: NC DPI; Average Daily Membership, Final ADM

Charter Schools

According to the NCDPI, charter schools are public schools of choice that are authorized by the State Board of Education and operated by independent non-profit boards of directors. State and local tax dollars are the primary funding sources for charter schools, which have open enrollment and cannot discriminate in admissions, associate with any religion or religious group, or charge tuition. Charter schools operate with freedom from many of the regulations that govern district schools, but charter schools are held accountable through the State assessment and accountability system.

Union County is currently home to five charter schools with a combined ADM of nearly 4,000 students in FY 2020-21. These include: Union Academy (Grades K-12); Union Day School (Grades K-8); Union Preparatory Academy at Indian Trail (Grades K-8); Monroe Charter Academy (Grades K-5); and Apprentice Academy High School (Grades 9-12).

Wingate University

Wingate University, located on a 400-acre campus in the Town of Wingate, serves approximately 3,400 students and offers 38 undergraduate majors, 8 master's degree and four doctoral programs (in education, pharmacy, physical therapy and occupational therapy). 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 State of North Carolina is primarily responsible for the expansion, maintenance and improvement of primary and secondary highways within Union County. 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. Charlotte/Douglas International Airport is approximately 17 miles from the county boundary and is 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 55,600 water connections and 41,900 wastewater connections. The water system serves a significant portion of the County, including all major urbanized areas except the city of Monroe and town of 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 (LCWSD). The County also receives water through a purchased 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 regular capacity of approximately 24 MGD of treated water to the County’s customers. The County also has a lease agreement with LCWSD for an additional emergency supply of 3 MGD. 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 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 provided for the development and construction 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 Treatment Plant is scheduled to be completed in 2023. The existing County water main network contains pipes ranging in size from 2 inches up to 54 inches in diameter. The distribution system includes approximately 1,118 miles of water main, six pump stations, eight elevated storage tanks, and two ground storage tanks.

The water system is composed of asbestos-cement, polyvinyl chloride (PVC), cast iron, and ductile iron pipe types. The County currently allows 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 662 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’s project to expand the 12 Mile Creek Water Reclamation Facility from 6.0 to 7.5 MGD was completed 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.

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 of 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 the 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 (up to 5 tires).

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 \$9.0 million for the fiscal year ending on June 30, 2022.



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.

Non-residential permit data from FY 2021 and FY 2022 seem to reflect the impact of the COVID-19 pandemic and the gradual return to more normal activity levels. With associated lockdowns and increasing numbers of people working from home, the volume of non-residential permits dropped significantly during FY 2021 before rebounding to more normal levels in FY 2022. Residential permits, on the other hand, have continued to grow significantly, reaching record volumes in both numbers of permits and total dollar value in FY 2022. This is likely due to increased renovations made possible by rising home values and low interest rates, as well as increased demand for new homes related to population shifts and the overall US housing shortage. What is important to consider is that the information below on residential permits is inclusive of remodeling and renovations, and is not solely a measure of new home growth.

Building Permits and Estimated Values						
	Non-Residential		Residential		Total	
FY Ended	Number	Value *	Number	Value *	Number	Value *
2010	278	51,858	1,759	118,588	2,037	170,446
2011	210	56,050	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	442	214,374	5,263	558,298	5,705	772,672
2022	528	244,896	5,637	758,837	6,165	1,003,733

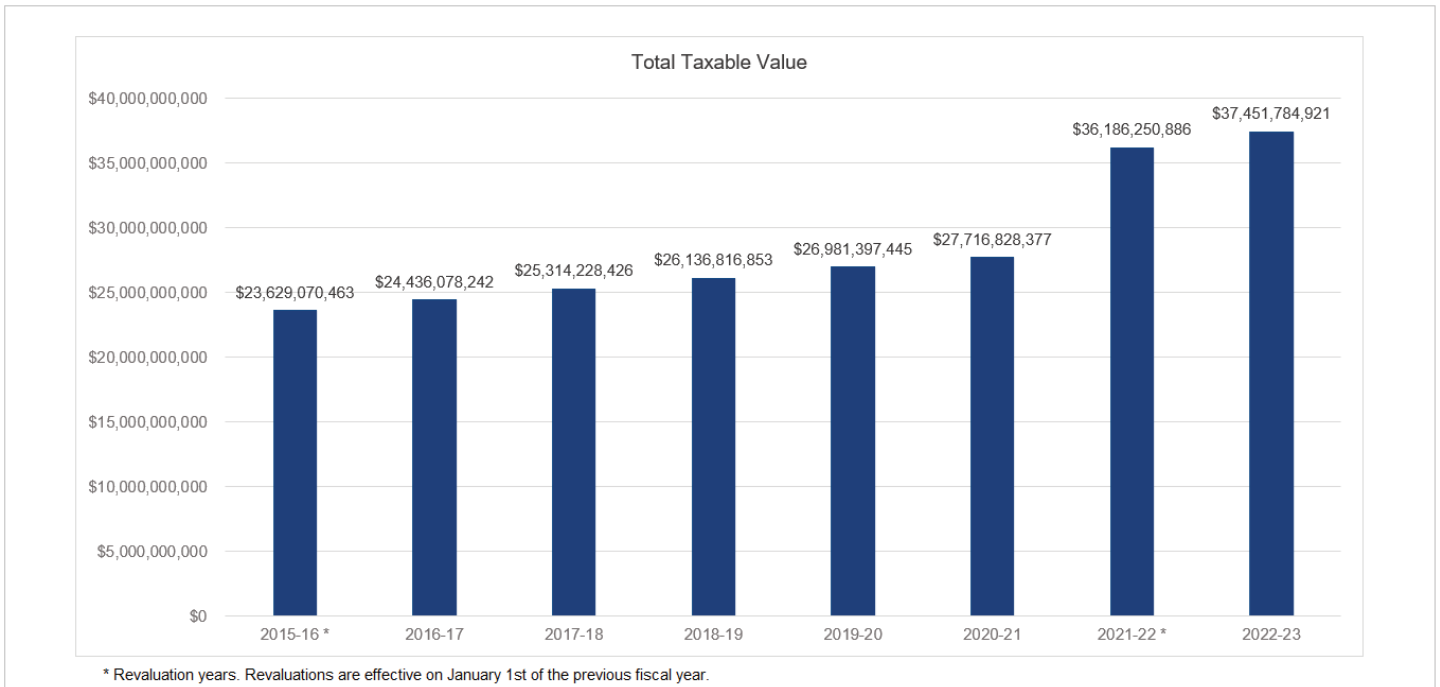
* In Thousands

Source: Union County Building Code Enforcement, City of Waxhaw, and City of Monroe

Growth and Valuation

The County has continued to grow, even through the economic downturn of 2008, and experienced growth in assessed valuation that increased by roughly \$900 million from FY 2019 - FY 2021 (an average of roughly 3.0 percent annually). 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. This is further confirmed with data for FY 2023, which is nearly \$1.3M greater (3.4 percent) than FY 2022.



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County Facilities & Attractions

The County is home to several regional attractions, parks, and recreation facilities that draw large 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 provides enthusiasts with the opportunity to view 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.

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
- Major League Soccer: Charlotte FC
- Triple-A Baseball: Charlotte Knights, affiliate of the Chicago White Sox
- American Hockey League: Charlotte Checkers, affiliated with the Florida Panthers
- United Soccer League: Charlotte Eagles
- Carowinds Amusement Park
- NASCAR Hall of Fame & Charlotte Motor Speedway



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 a 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 *		Demographics
2008	174,000	Living in same house 1 year ago	87.5%
2009	178,000	Language other than English @ home	14.6%
2010	182,360	High School Graduate, % of those age 25+	89.6%
2011	202,206	Bachelor's degree, % of those age 25+	36.0%
2012	205,463	Mean Travel time to work (min)	29.9
2013	208,520	Number of Housing Units	86,433
2014	212,756	Persons per household	3.00
2015	218,568	Homeownership Rate	82.7%
2016	222,742	Median Value of owner-occupied units	\$254,100
2017	226,606	Per Capita Income	\$37,667
2018	231,366	Median Household Income	\$82,557
2019	235,908	Persons below Poverty Level, as %	7.0%
2020	239,859	Unemployment Rate	3.5%
2021**	244,559		
2022 Projected**	249,600		
* State of North Carolina Office of State Budget Management			
** Union County Planning Dept revised estimate.			
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%		
Education		Population by Age Groups	
		(0-17)	21.40%
<u>Primary Schools:</u>		(18-44)	35.10%
Elementary	30	(45-64)	29.20%
Middle	9	(65+)	14.30%
High	11		
Public Charter Schools	5		
<u>Higher Education:</u>			
Wingate University & SPCC			
Nearby institutions include: UNC-Charlotte, Queens University, CPCC, Wake Forest (Satellite) and Pfeiffer			

Miscellaneous Statistical Data

Date of Incorporation	1842
Form of Government	Commissioner- Manager
Number of Full Time County Positions	1,377
Number of Full Time School Positions	Over 1,000
Land Area	643 Sq. Miles

Transportation

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.

Rail:

CSX Transportation operates a rail yard/switchyard in Monroe. AMTRAK is available in Charlotte, roughly 20 miles from Monroe.

Air:

Monroe Airport serves as the overflow for Charlotte-Douglas International. Monroe Airport serves as an intermodal transfer station with limited passenger flights.

Medical Facilities

<u>Hospital:</u>	<u>Beds:</u>
Atrium HealthCare System Union	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
- PruittHealth

Ground:

The County is served by Charlotte Area Transit System (CATS), providing ridership into and from Charlotte along the US 74 Corridor. The County also operates a limited NCDOT funded transportation service for senior citizens, disabled adults, veterans, and Medicaid clients.

Urgent Care/Outpatient:

- Fast-Med
- Atrium HealthCare System - Urgent Care
- Union West Urgent Care

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

Libraries

Full Service Branches	4
Local History and Genealogy	1

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Department Mission

The North Carolina Cooperative Extension Service is North Carolina State University's (NCSU) largest local and statewide outreach provider delivering research-based agricultural, food & nutrition, 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 the purpose of establishing colleges to teach agriculture and the mechanic arts. The 1914 passage of the Smith-Lever Act created an educational partnership, now NC Cooperative Extension System.

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. Cooperative Extension delivers this research directly into the hands of Union County farmers, helping them find everyday solutions through application. In addition, Extension provides a wealth of educational and technical 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. 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.

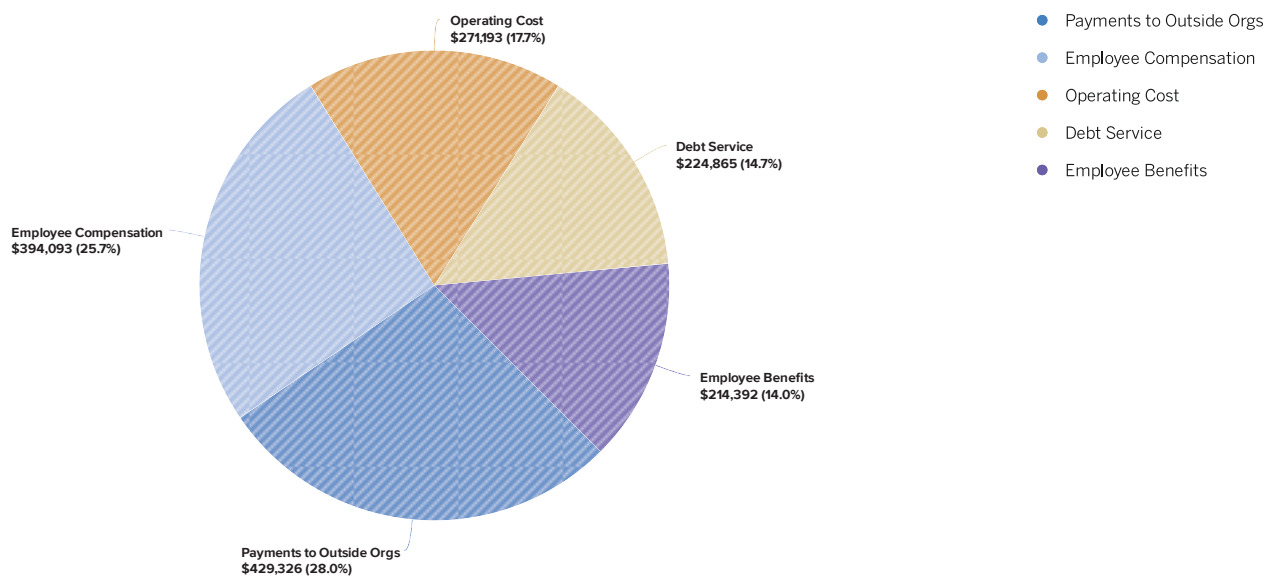
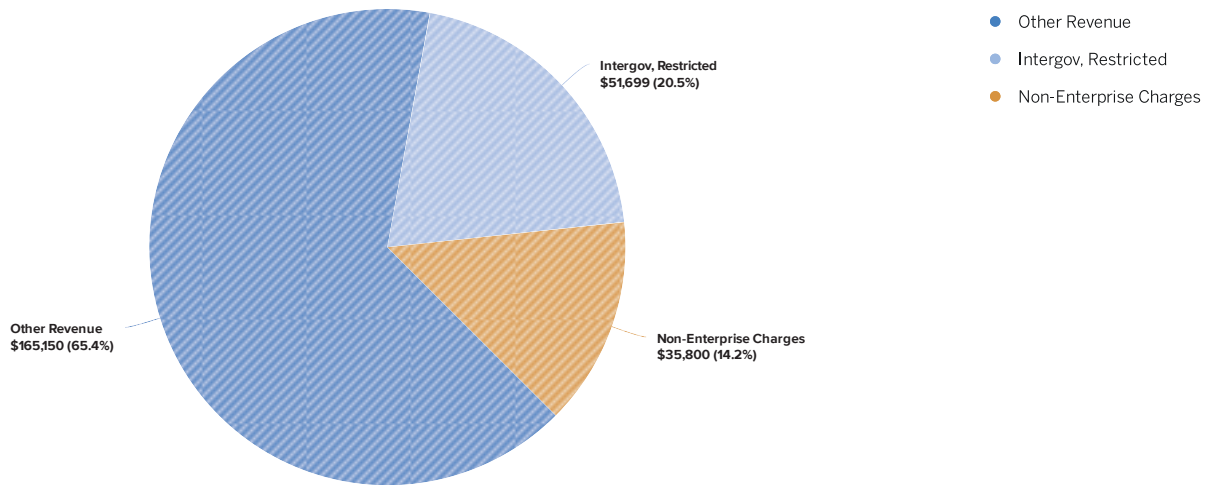
Department FY 2023 Discussion

The Cooperative Extension Division maintains the goal of delivering high quality educational and technical programs to the residents of Union County that enhance their livelihood and lives. The power of the programs come 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 over 35,000 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 are capable and empowered for the tasks.

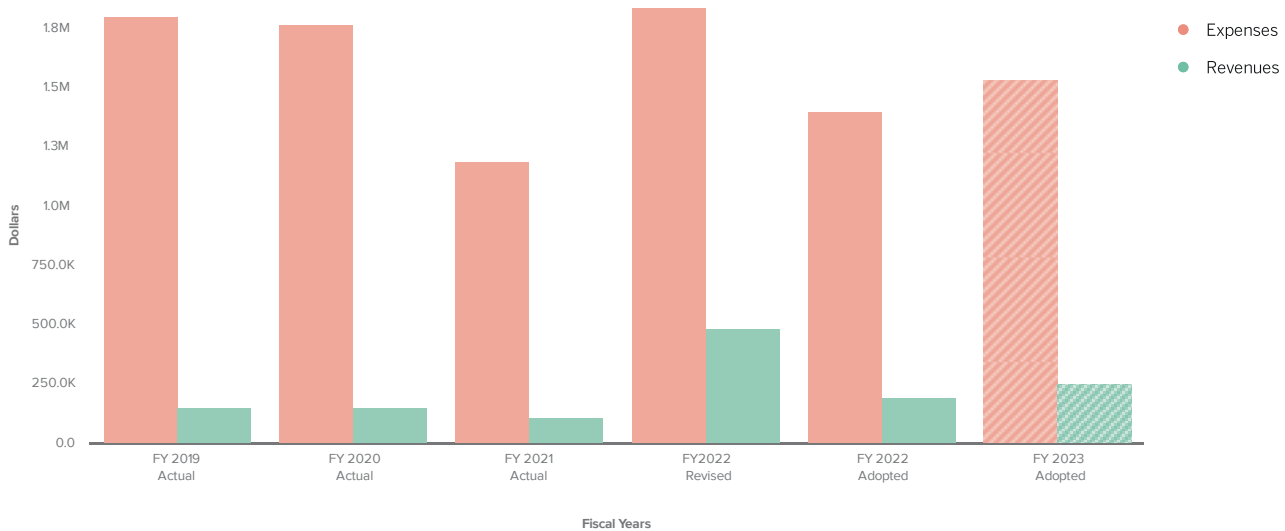
Department Analysis

The FY 2023 Adopted Budget for this department includes a 6.3 percent increase over the prior year. Approved expansions to current service level include market compensation adjustments for contract employees (\$45,000) and an increase of part-time hours for the Farmers Market Sales Associate (\$9,565).

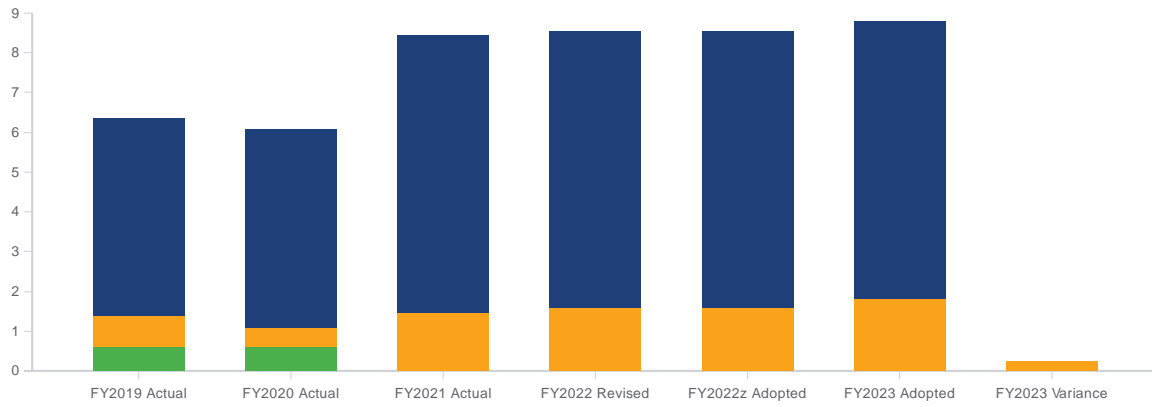
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022z Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.60	0.60	0.00	0.00	0.00	0.00	0.00
Full Time	5.00	5.00	7.00	7.00	7.00	7.00	0.00
Part Time Non-Benefited	0.76	0.48	1.44	1.56	1.56	1.80	0.24
FULL TIME EQUIVALENT	6.36	6.08	8.44	8.56	8.56	8.80	0.24

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

Net Program Cost

	FY 2023 Adopted
Agricultural & Events Complex	\$ 468,413
Cooperative Extension	712,268
Local Foods	100,539
Total	\$ 1,281,220

Enhancement Summary

Enhancement	Amount (\$)
Extension Agents Market Rate Compensation Adjustments	45,000.00
Farmers Market Sales Associate PT FTE Increase	9,565.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 153,732	\$ 154,703	\$ 115,685	\$ 486,415	\$ 197,315	\$ 252,649	55,334	28.04%
▶ Intergov, Restricted	36,046	40,657	39,018	42,465	42,465	51,699	9,234	21.74%
▶ Non-Enterprise Charges	7,636	8,755	9,397	35,800	9,700	35,800	26,100	269.07%
▶ Other Revenue	110,049	105,291	67,271	173,150	145,150	165,150	20,000	13.78%
▶ State Grants	0	0	0	235,000	0	0	0	0.00%
▼ Expenses	1,801,636	1,767,362	1,192,399	1,842,412	1,402,335	1,533,869	131,534	9.38%
▶ Capital Outlay	45,425	99,166	109,105	235,000	0	0	0	0.00%
▶ Debt Service	469,307	448,924	264,534	254,010	254,010	224,865	-29,145	-11.47%
▶ Employee Benefits	157,434	161,738	125,797	186,513	195,057	214,392	19,335	9.91%
▶ Employee Compensation	240,658	242,574	225,223	308,353	368,766	394,093	25,327	6.87%
▶ Operating Cost	678,072	539,272	161,540	524,806	231,772	271,193	39,421	17.01%
▶ Payments to Outside Orgs	210,740	275,689	306,200	333,730	352,730	429,326	76,596	21.72%
Revenues Less Expenses	\$ -1,647,904	\$ -1,612,659	\$ -1,076,714	\$ -1,355,997	\$ -1,205,020	\$ -1,281,220	-76,200	-6.32%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(15300) Agricultural & Events Complex	\$ 27,050	\$ 32,881	\$ 503,795	\$ 946,875	\$ 44,050	\$ 563,513	519,463	1,179.26%
(15200) Cooperative Extension	603,164	709,025	616,671	785,459	602,339	848,817	246,478	40.92%
(15100) Local Foods	1,171,421	1,025,457	71,933	110,078	755,946	121,539	-634,407	-83.92%
Total	\$ 1,801,636	\$ 1,767,362	\$ 1,192,399	\$ 1,842,412	\$ 1,402,335	\$ 1,533,869	131,534	9.38%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(15220) 4H Programs	\$ 81,289	\$ 79,903	\$ 62,649	\$ 75,711	\$ 79,327	\$ 83,245	3,918	4.94%
(15110) Cooperative Ext Administration	118,058	80,668	46,834	64,832	62,638	77,219	14,581	23.28%
(15210) Cooperative Ext Operations	507,099	618,064	473,301	497,360	513,312	603,503	90,191	17.57%
(15310) Cooperative Ext, Adv Council	0	148	0	7,961	0	0	0	0.00%
(15320) Cooperative Ext, Farm City	13,770	13,981	1,090	25,248	15,000	15,000	0	0.00%
(15330) Cooperative Ext, Field Crop	4,720	9,917	24,343	38,318	20,250	20,250	0	0.00%
(15340) Cooperative Ext., Poultry	8,560	8,835	5,854	13,090	8,800	8,800	0	0.00%
(15130) Facility Maintenance & Rentals	979,253	854,534	503,795	946,875	598,297	563,513	-34,784	-5.81%
(15120) Farmers Market	74,110	90,254	71,933	110,078	91,389	121,539	30,150	32.99%
(15121) Farmers Market	0	0	0	0	3,622	0	-3,622	-100.00%
(15270) Fee Based - Horticulture	0	2,583	789	13,307	1,800	1,800	0	0.00%
(15230) Fee Based Family & Consumer Sc	2,865	3,957	1,812	14,465	5,400	5,400	0	0.00%
(15240) Fee Based Programs, 4-H	728	901	0	11,100	0	11,100	11,100	--
(15250) Fee Based Programs, Admin	8,806	3,385	0	20,000	0	20,000	20,000	--
(15260) Fee Based Programs, Special	2,378	231	0	4,067	2,500	2,500	0	0.00%
Total	\$ 1,801,636	\$ 1,767,362	\$ 1,192,399	\$ 1,842,412	\$ 1,402,335	\$ 1,533,869	131,534	9.38%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Facility Occupancy Rate *, **								
Measures the total number of hours facility used versus availability								
•Event Center Space	49.0%	32.5%	14.3%	32.5%	37.8%	40.0%	Outcome	Community Consensus
•Education Space	16.4%	21.7%	5.6%	25.0%	25.8%	25.0%		
Direct Contacts *								
Measures the number of people reached through direct interactions	22,538	17,203	11,597	15,000	22,602	20,000	Output	Public Safety
Net Yield Increase of Crops								
Measures the increased profitability to Union County agriculture community benefitting from Union County programs	\$ 757,500	\$ 1,520,000	\$ 2,340,000	\$ 2,500,000	\$ 2,809,000	\$ 2,750,000	Output	Economic Development
* Result impacted by COVID-19 restrictions and operational changes during FY 2020 and FY 2021.								
** Result provided includes weekday facility usage which is generally much lower than weekend facility usage.								

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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 Board of Commissioners consists of a five-member Board, all of whom are elected by the residents at large and serve four-year staggered terms. During the first meeting in December of each year, the Board elects its Chairman and Vice Chairman for the upcoming year. 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 FY 2023 Discussion

The Board of Commissioners continually seek ways to improve and enhance transparency in the County's government. During FY 2022, the County was able to enhance areas of transparency by implementing an agenda management software designed to enhance efficiency, accessibility and transparency. A single website for agendas, minutes, live streams, and videos is now available for the County's internal users as well as its external users. The software provides an enhanced search functionality and is able to provide additional information regarding the boards and committee to which the Board of Commissioners makes appointments. Staff is preparing to implement Phase II of the software which will include electronic voting by the Commissioners.

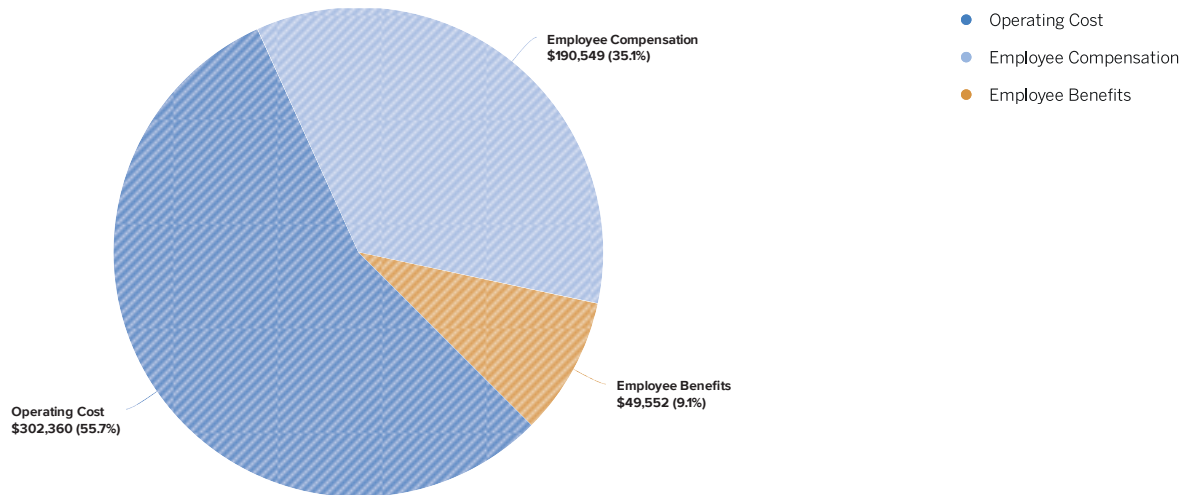
Another measure that the County was able to complete in FY 2022 was the preservation of five volumes of the County's record books. These volumes contained minutes of the Board of Commissioners dating back to 1869. Most of these documents were handwritten and because of the condition of the paper and books, the minutes were unable to be copied or read without damage to the books and destroying the known history of this county. The volumes that have been preserved with new binders are through February 5, 1906, and can now be read and enjoyed by residents and visitors to our County who are interested in the County's history. In addition, these volumes have been digitized so there are backup copies of these dockets.

Department Analysis

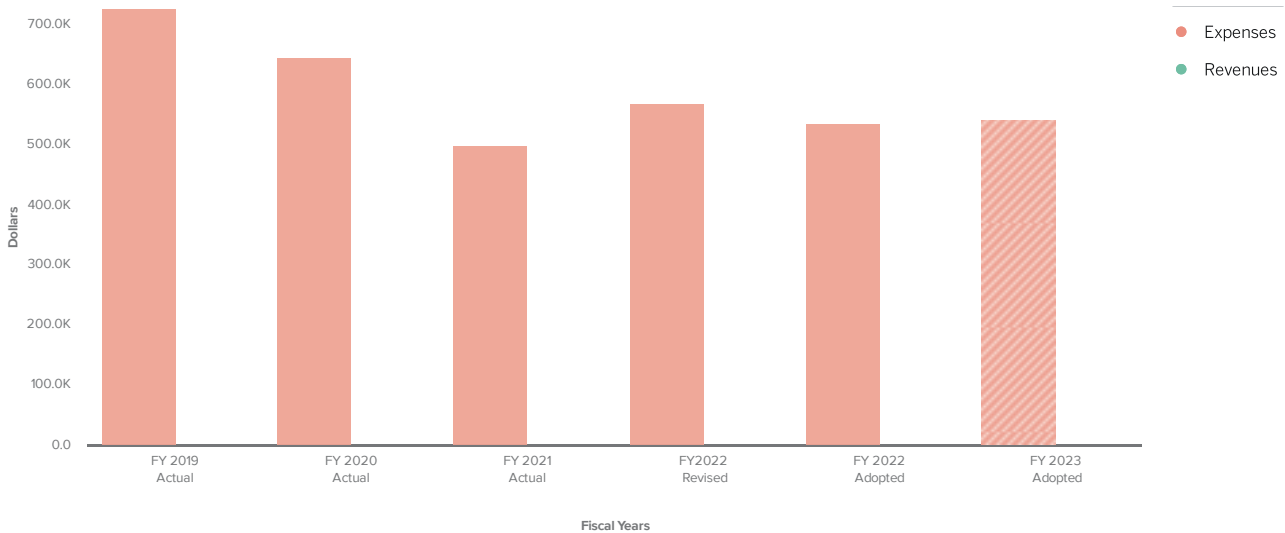
The FY 2023 Adopted Budget for this department includes a 1.2 percent increase over the prior year which includes annual personnel expense increases.

Revenue & Expenditures by Category

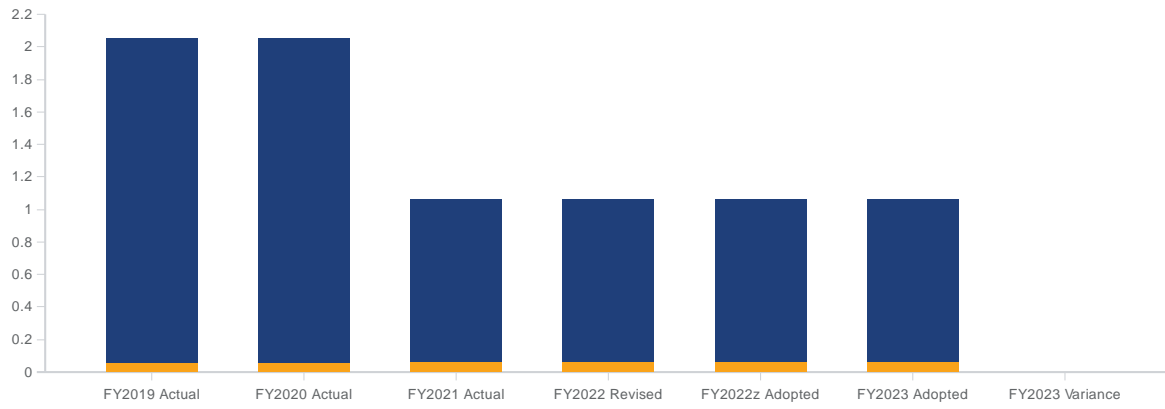
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022z Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Part Time Non-Benefited	0.05	0.05	0.06	0.06	0.06	0.06	0.00
FULL TIME EQUIVALENT	2.05	2.05	1.06	1.06	1.06	1.06	0.00

Net Program Cost

	FY 2023 Adopted
Board of County Commissioners	\$ 542,461
Total	\$ 542,461

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Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Expenses	\$ 726,146	\$ 647,451	\$ 499,898	\$ 568,324	\$ 536,230	\$ 542,461	6,231	1.16%
▸ Employee Benefits	75,139	78,823	56,851	46,818	46,806	49,552	2,746	5.87%
▸ Employee Compensation	231,937	239,820	208,693	190,516	190,364	190,549	185	0.10%
▸ Operating Cost	419,070	328,808	234,354	330,990	299,060	302,360	3,300	1.10%
Revenues Less Expenses	\$ -726,146	\$ -647,451	\$ -499,898	\$ -568,324	\$ -536,230	\$ -542,461	-6,231	-1.16%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(12100) Board of County Commissioners	\$ 726,146	\$ 647,451	\$ 499,898	\$ 568,324	\$ 536,230	\$ 542,461	6,231	1.16%
Total	\$ 726,146	\$ 647,451	\$ 499,898	\$ 568,324	\$ 536,230	\$ 542,461	6,231	1.16%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(12110) Board of County Commissioners	\$ 726,146	\$ 647,451	\$ 499,898	\$ 568,324	\$ 536,230	\$ 542,461	6,231	1.16%
Total	\$ 726,146	\$ 647,451	\$ 499,898	\$ 568,324	\$ 536,230	\$ 542,461	6,231	1.16%

Department Performance Summary

Union County began reporting performance measures in FY 2021. Performance measures are not currently established for this department.

Department Mission

To conduct accurate, secure, safe, and accessible elections that adhere to State and Federal election laws and to instill public trust in the electoral process through voter education and outreach.

Department Services Provided

The Board of Elections administers all elections in Union County, which include federal, state, county, municipal, and special referenda. In addition to conducting the elections, the department is responsible for the accurate administration and enforcement of state and federal election laws. This administration and enforcement includes maintaining voter registration and jurisdictional databases, candidate filings, campaign finance compliance, establishing and operating ADA compliant voting sites, testing and programming voting equipment, recruiting and training election officials, voter outreach and education, election audits, and other 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 2023 Discussion

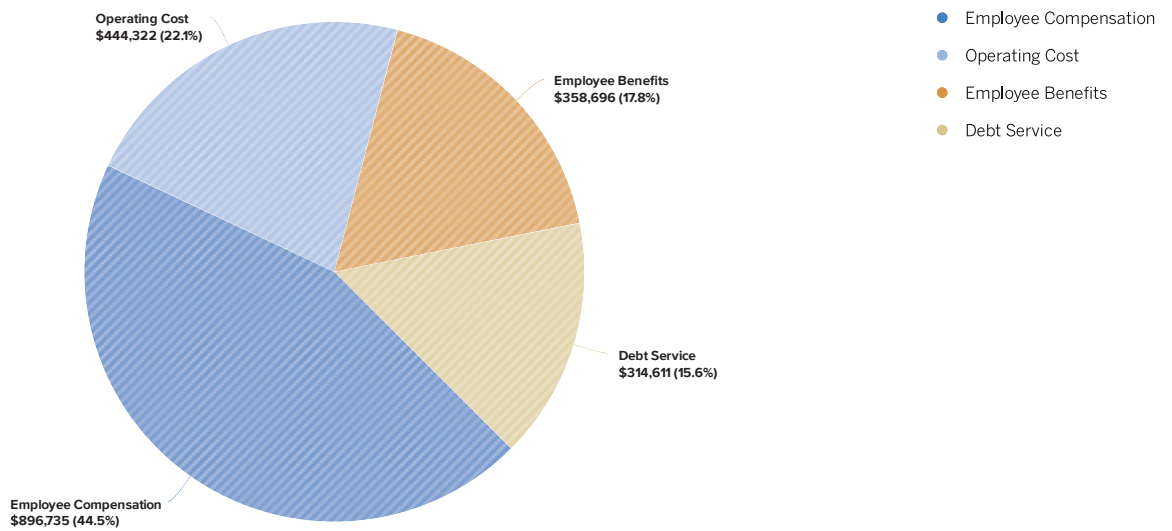
The Board of Elections will hold the General Election for federal, state, and county offices on November 8, 2022. To further ensure the accuracy of election results, the department has volunteered to participate in the North Carolina State Board of Elections (NCSBE) Risk Limiting Audit pilot program. This audit will be completed in addition to those checks and balances required by Statute. Staff will continue to partner with the Department of Homeland Security, the Cybersecurity and Infrastructure Security Agency, and the State Board of Elections for cybersecurity and physical security enhancements, awareness, and training. Personal protective equipment and sanitization of voting sites and equipment will remain a priority. Staff will continue to expand voter outreach, ADA accessibility, social media and website presence, and online training opportunities.

Department Analysis

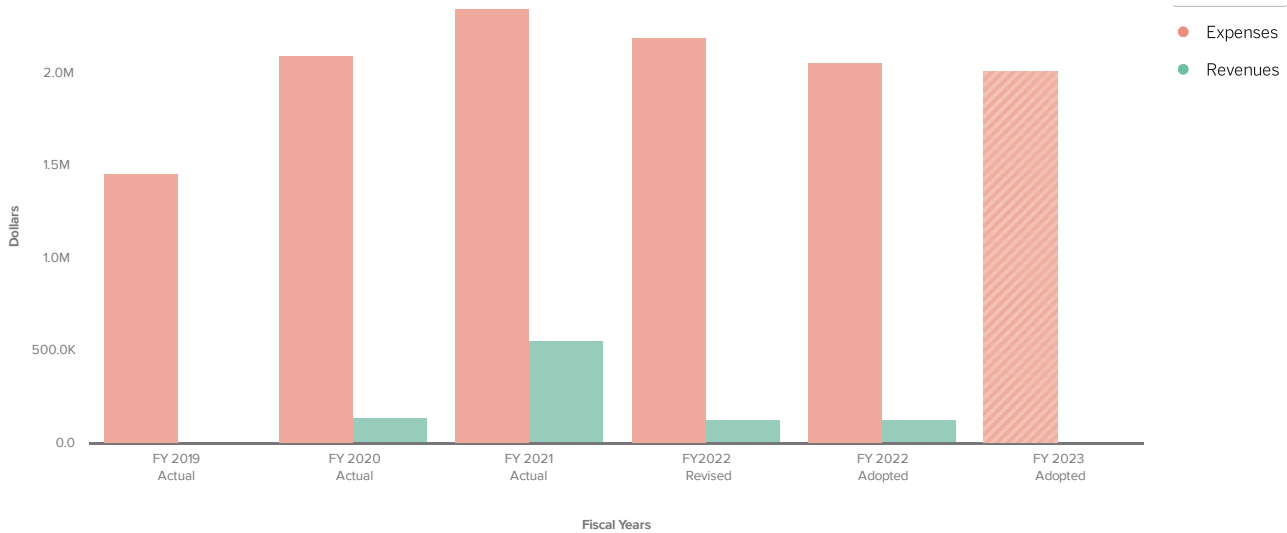
The Adopted Budget for FY 2023 represents a 4.4 percent increase in net expenses over the one adopted for FY 2022. Actual expenditures are budgeted to decrease by 2.1 percent, but no revenue is anticipated for FY 2023 as local elections will not be held during this fiscal year. The cost projections are based on the mid-term election in November 2022, and primarily reflect reductions in temporary workers required. The Adopted Budget includes just over \$16,100 in expansion funding for the reclassification of an Administrative Support Specialist I to an Elections Database Specialist as a result of the expanded responsibilities handled by this position.

Revenue & Expenditures by Category

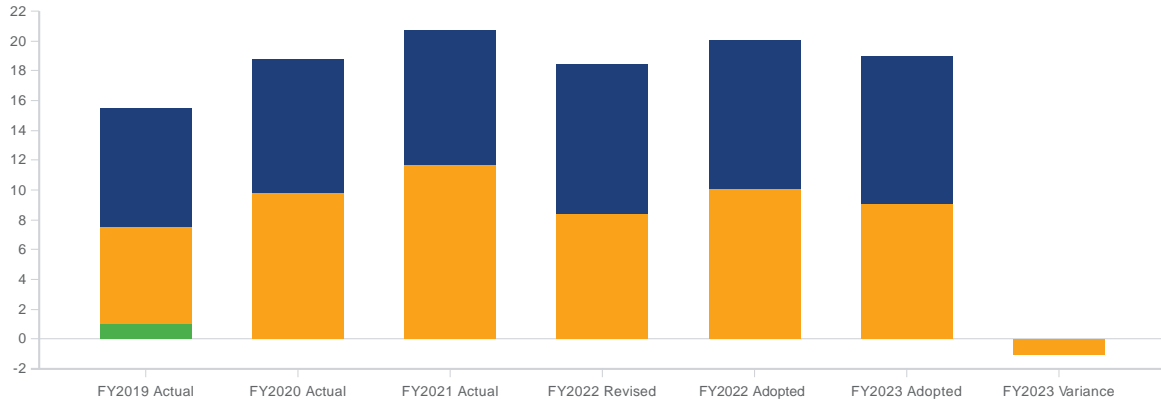
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.98	0.00	0.00	0.00	0.00	0.00	0.00
Full Time	8.00	9.00	9.00	10.00	10.00	10.00	0.00
Part Time Non-Benefited	6.52	9.78	11.65	8.42	10.06	9.03	-1.03
FULL TIME EQUIVALENT	15.50	18.78	20.65	18.42	20.06	19.03	-1.03

Net Program Cost

	FY 2023 Adopted
Elections	661,291
Elections Administration	1,353,073
Total	2,014,364

Enhancement Summary

Enhancement	Amount (\$)
Reclass Pos #417505 To Elect Database Spec	16,108.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 2,409	\$ 139,444	\$ 555,542	\$ 127,000	\$ 127,000	\$ 0	-127,000	-100.00%
▶ Debt Proceeds	0	10,000	0	0	0	0	0	0.00%
▶ Federal Grants	0	0	406,782	0	0	0	0	0.00%
▶ Intergov, Restricted	0	126,096	0	127,000	127,000	0	-127,000	-100.00%
▶ Non-Enterprise Charges	75	2,827	80	0	0	0	0	0.00%
▶ Other Revenue	2,334	521	148,680	0	0	0	0	0.00%
▼ Expenses	1,461,665	2,095,994	2,345,615	2,194,614	2,056,752	2,014,364	-42,388	-2.06%
▶ Capital Outlay	0	23,184	23,452	115,126	0	0	0	0.00%
▶ Debt Service	0	305,077	330,475	319,900	319,900	314,611	-5,289	-1.65%
▶ Employee Benefits	255,464	296,698	291,244	333,928	333,040	358,696	25,656	7.70%
▶ Employee Compensation	596,029	784,884	1,042,239	916,402	911,054	896,735	-14,319	-1.57%
▶ Operating Cost	610,172	686,151	658,205	509,258	492,758	444,322	-48,436	-9.83%
Revenues Less Expenses	\$ -1,459,257	\$ -1,956,550	\$ -1,790,073	\$ -2,067,614	\$ -1,929,752	\$ -2,014,364	-84,612	-4.38%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(13200) Elections	\$ 551,685	\$ 879,725	\$ 1,150,988	\$ 783,760	\$ 761,935	\$ 661,291	-100,644	-13.21%
(13100) Elections Administration	909,980	1,216,269	1,194,627	1,410,854	1,294,817	1,353,073	58,256	4.50%
Total	\$ 1,461,665	\$ 2,095,994	\$ 2,345,615	\$ 2,194,614	\$ 2,056,752	\$ 2,014,364	-42,388	-2.06%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(13210) County-Wide Elections	\$ 551,685	\$ 879,725	\$ 1,150,988	\$ 783,760	\$ 761,935	\$ 661,291	-100,644	-13.21%
(13110) Elections Administration	909,980	1,216,269	1,194,627	1,410,854	1,294,817	1,353,073	58,256	4.50%
Total	\$ 1,461,665	\$ 2,095,994	\$ 2,345,615	\$ 2,194,614	\$ 2,056,752	\$ 2,014,364	-42,388	-2.06%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Voter Maintenance Transactions</u> Measures the number of voter transactions that occur each year	115,935	115,522	188,918	116,000	120,660	118,000	Output	Community Consensus
<u>Voter Outreach and Education</u> Tracks the number of Voter Outreach/Education event occurrences each year	8	10	18	36	37	40	Output	Community Consensus
<u>Election Worker Training</u> Measures the number of election workers trained prior to elections	671	936	710	610	672	500	Output	Community Consensus
<u>Number of Election Sites Open</u> Measures the number of voting sites opened each year	112	162	60	100	106	59	Output	Community Consensus
<u>Number of Voters (or Voter Turnout Rate)</u> Measures the number/percentage of eligible voters voting in each election (*This measure does not have a target and is for information purposes only.)	N/A	N/A	General: 131,460 participating of 168,233 eligible voters (78.1%)	-	Municipal: 13,883 participating of 108,947 eligible voters (12.7%) Primary: 25,416 participating of 164,761 eligible voters (15.4%)	-	Output/ Outcome	Community Consensus
<u>Number of Public Records Requests/Media Inquiries</u> Measures the number of public records requests or media inquiries received by the Board of Elections	N/A	N/A	N/A	-	132	60	Output	Community Consensus

N/A - indicates new measure without historical data or data unavailable at time of report.

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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 department 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 2023 Discussion

The Budget Management Department was established as a separate entity from the County's Financial Services department during Fiscal Year 2020. At that 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. Recent successes include, the procurement, design and implementation of a new budget software and reporting solution. This budgeting software has significantly increased the user experience for 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. This effort makes it possible for department county leaders to "act instead of react" to potential areas of concern.

During the FY 2021 budget year, the budget team also partnered with departments to complete the implementation of a performance measurement framework for the County. This initiative allows departments to set operational performance targets and to report progress back to the County Manager, Board of County Commissioners and taxpayers. This process also allows the Board of County Commissioners and the County Manager to link the investment of resident tax dollars to departmental accountability and strategic planning.

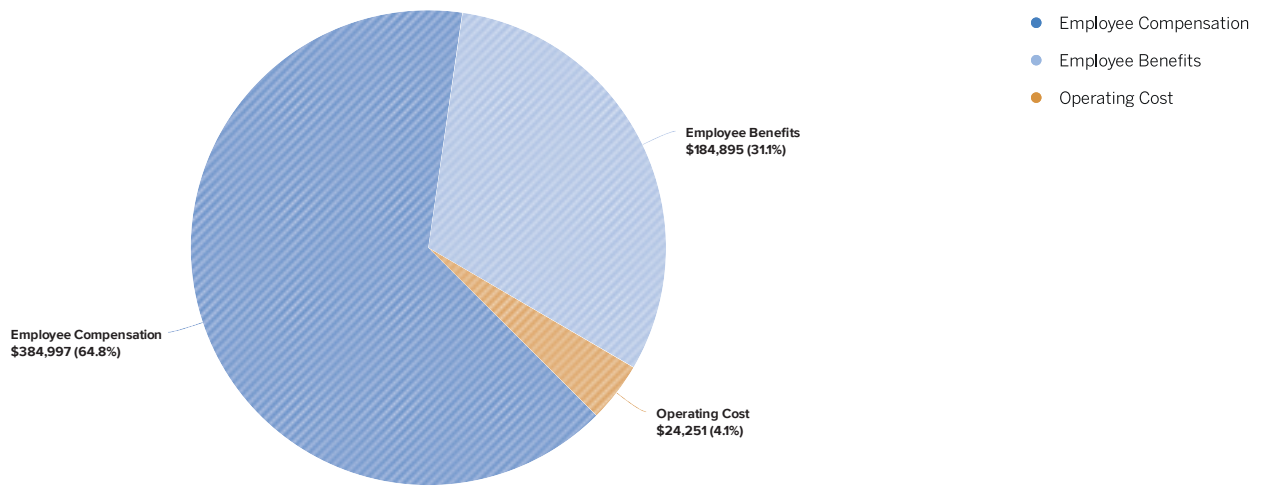
The Budget Management Department received the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the eighth consecutive year.

Department Analysis

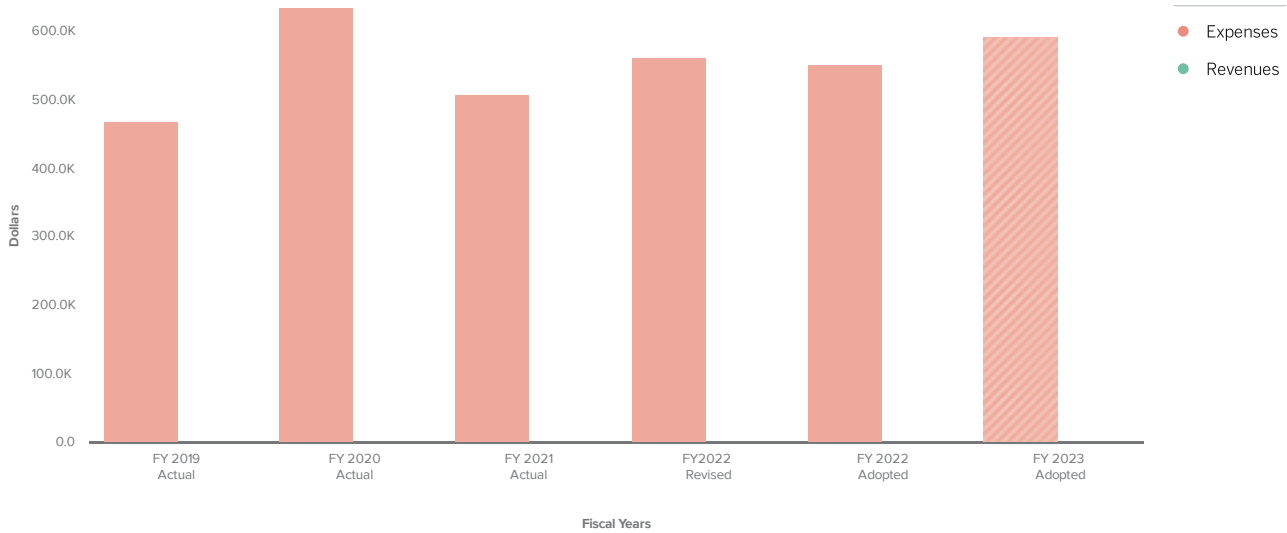
The FY 2023 Adopted Budget for this department includes a 7.5 percent increase over the prior year which includes increases to annual personnel expenses. This proposal does not include any enhancement requests.

Revenue & Expenditures by Category

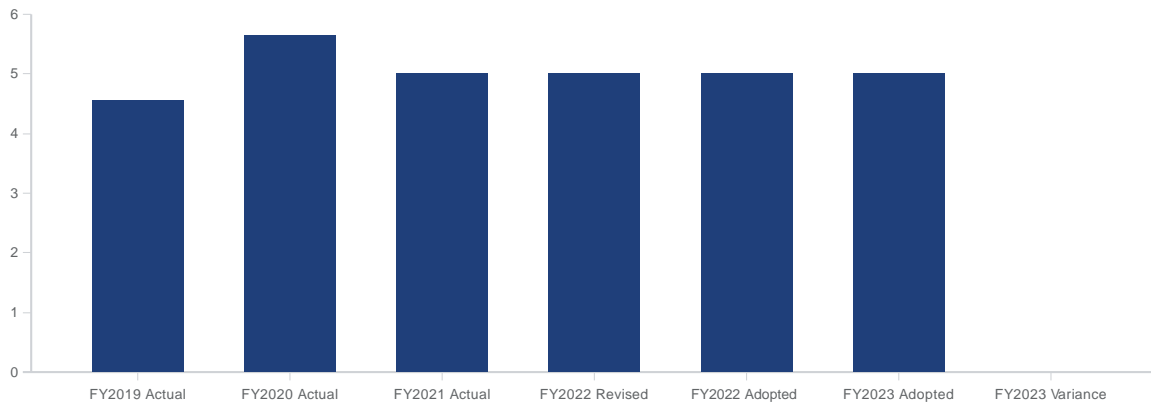
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	4.55	5.65	5.00	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	4.55	5.65	5.00	5.00	5.00	5.00	0.00

Net Program Cost

	FY 2023 Adopted
Budget	594,143
Total	594,143

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Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	468,823	634,616	509,362	563,965	552,480	594,143	41,663	7.54%
▶ Employee Benefits	128,181	181,523	145,660	171,250	169,031	184,895	15,864	9.39%
▶ Employee Compensation	288,169	406,153	349,713	370,129	360,863	384,997	24,134	6.69%
▶ Operating Cost	52,473	46,940	13,989	22,586	22,586	24,251	1,665	7.37%
Revenues Less Expenses	\$ -468,823	\$ -634,616	\$ -509,362	\$ -563,965	\$ -552,480	\$ -594,143	-41,663	-7.54%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(11100) Budget	\$ 468,823	\$ 634,616	\$ 509,362	\$ 563,965	\$ 552,480	\$ 594,143	41,663	7.54%
Total	\$ 468,823	\$ 634,616	\$ 509,362	\$ 563,965	\$ 552,480	\$ 594,143	41,663	7.54%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(11110) Budget	\$ 468,823	\$ 634,616	\$ 509,362	\$ 563,965	\$ 552,480	\$ 594,143	41,663	7.54%
Total	\$ 468,823	\$ 634,616	\$ 509,362	\$ 563,965	\$ 552,480	\$ 594,143	41,663	7.54%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Achieve Distinguished Budget Presentation Award</u> Indicates if criteria for GFOA Distinguished Budget Presentation Award was met.	Yes	Yes	Yes	Yes	Yes	Yes	Outcome	Organizational Strengthening
<u>Budget Process Quality Survey</u> Indicates the level of satisfaction of internal customers with respect to the quality of the annual budget development process.	67.83%	84.17%	83.17%	N/A	88.33%	90.00%	Outcome	Organizational Strengthening
<u>Customer Service Satisfaction Survey</u> Indicates the level of satisfaction of internal customers with respect to customer service provided by the Budget Office through the annual budget development process.	78.75%	88.50%	89.75%	N/A	93.25%	95.00%	Outcome	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

Department Mission

To provide for the health, general welfare, and public safety of the citizens of Union County through the enforcement of the North Carolina 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 2023 Discussion

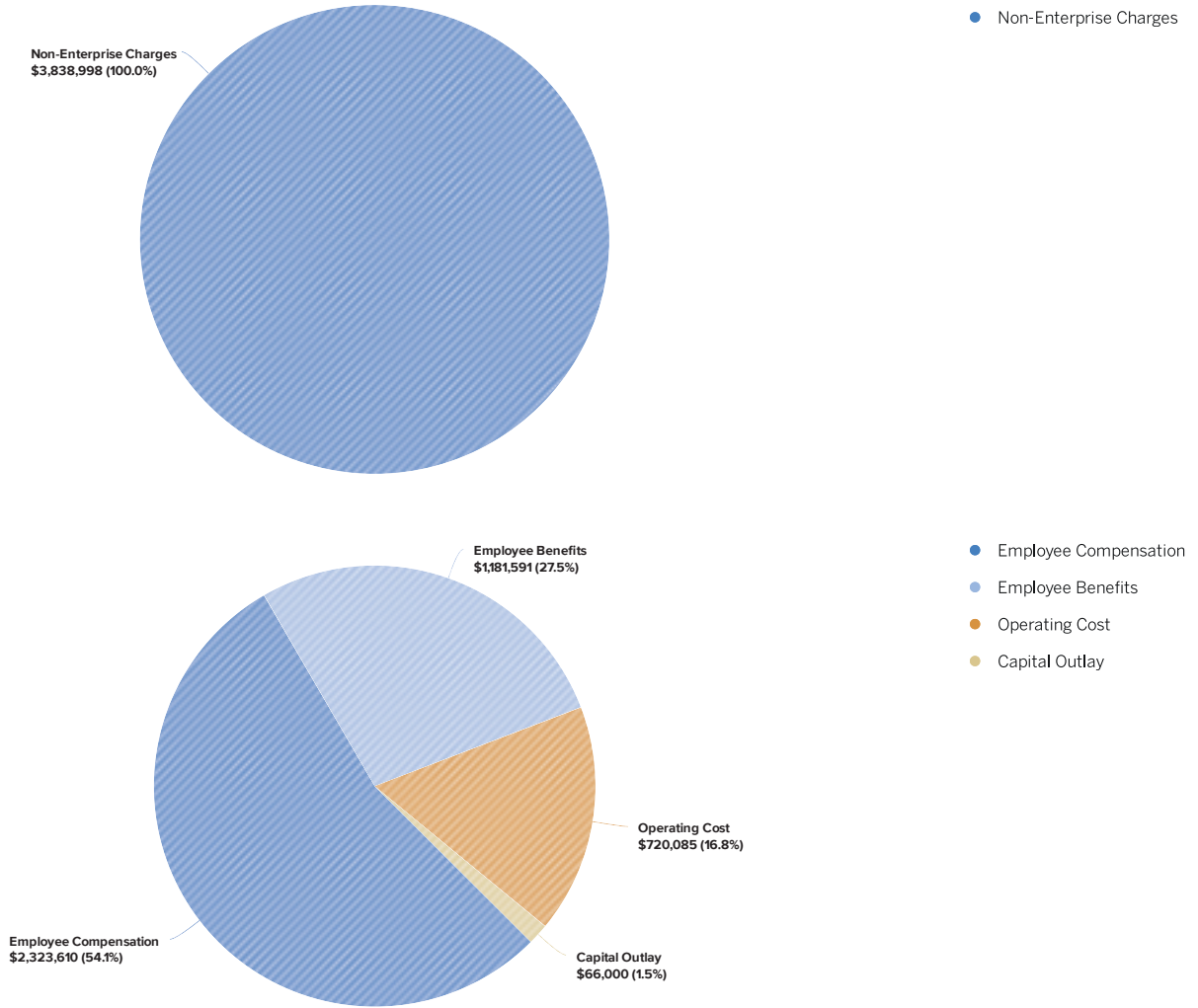
In fiscal year 2022, single family dwelling unit permits increased 34.9% above the previous fiscal year. This increase has proven problematic for staff but particularly our field inspectors. With recent Department of Insurance guidelines which require inspections to occur within forty eight hours of the requested date, as well as the new legislation mandating that all inspection departments offer virtual inspections, maintaining current staffing levels is impossible.

Department Analysis

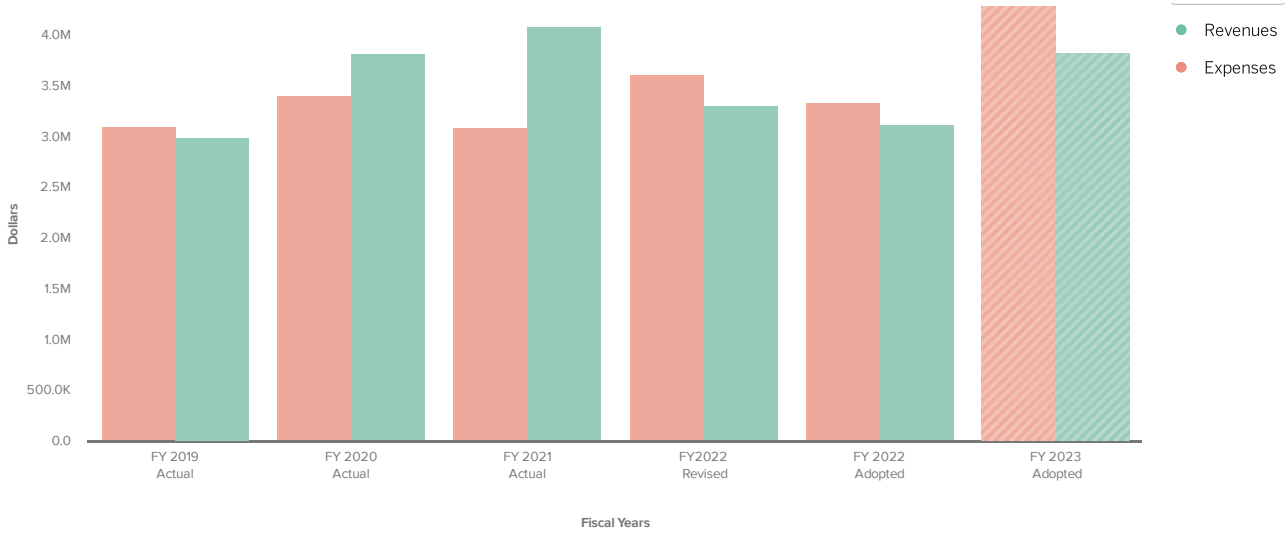
The FY 2023 Adopted Budget for this department includes a 41.0 percent increase in operating costs and 23.6 percent increase in personnel costs over the prior year. This is a result of increased indirect charges to the department, annual personnel expense increases, and the addition of two new full-time personnel approved during FY 2022. This includes an approved enhancement to establish a program for addressing employee attrition related to upcoming retirements (\$412,498) which will be fully funded by the department's service charges.

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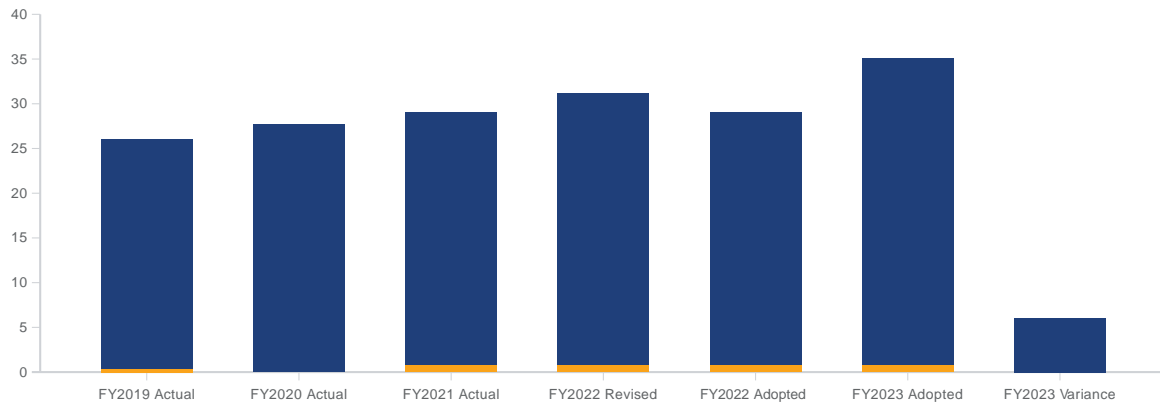
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	25.62	27.62	28.40	30.40	28.40	34.40	6.00
Part Time Non-Benefited	0.40	0.00	0.70	0.71	0.70	0.71	0.01
FULL TIME EQUIVALENT	26.02	27.62	29.10	31.11	29.10	35.11	6.01

Net Program Cost

	FY 2023 Adopted
Building Code Enforcement	296,564
Planning & Zoning	155,724
Total	452,288

Enhancement Summary

Enhancement	Amount (\$)
Building Code Apprenticeship Program	.0

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 3,009,134	\$ 3,833,940	\$ 4,100,839	\$ 3,320,491	\$ 3,126,500	\$ 3,838,998	712,498	22.79%
▶ Non-Enterprise Charges	3,008,799	3,831,733	4,071,467	3,320,491	3,126,500	3,838,998	712,498	22.79%
▶ Other Revenue	335	2,208	29,372	0	0	0	0	0.00%
▼ Expenses	3,105,659	3,420,934	3,102,653	3,628,851	3,346,234	4,291,286	945,052	28.24%
▶ Capital Outlay	59,976	63,831	51,684	66,577	0	66,000	66,000	--
▶ Employee Benefits	916,389	945,443	847,753	941,912	924,006	1,181,591	257,585	27.88%
▶ Employee Compensation	1,541,895	1,748,687	1,808,521	1,960,863	1,911,549	2,323,610	412,061	21.56%
▶ Operating Cost	587,399	662,973	394,695	659,499	510,679	720,085	209,406	41.01%
Revenues Less Expenses	\$ -96,525	\$ 413,007	\$ 998,186	\$ -308,360	\$ -219,734	\$ -452,288	-232,554	-105.83%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(20100) Building Code Enforcement	\$ 2,986,956	\$ 3,290,999	\$ 2,966,037	\$ 3,461,194	\$ 3,182,902	\$ 4,115,562	932,660	29.30%
(20200) Planning & Zoning	118,704	129,935	136,615	167,657	163,332	175,724	12,392	7.59%
Total	\$ 3,105,659	\$ 3,420,934	\$ 3,102,653	\$ 3,628,851	\$ 3,346,234	\$ 4,291,286	945,052	28.24%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(20110) Building Code Enforcement	\$ 2,789,907	\$ 3,074,299	\$ 2,722,641	\$ 3,089,138	\$ 2,844,357	\$ 3,763,130	918,773	32.30%
(20220) Stormwater	118,704	129,935	136,615	167,657	163,332	175,724	12,392	7.59%
(20230) Zoning	197,049	216,700	243,397	372,056	338,545	352,432	13,887	4.10%
Total	\$ 3,105,659	\$ 3,420,934	\$ 3,102,653	\$ 3,628,851	\$ 3,346,234	\$ 4,291,286	945,052	28.24%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Inspections Performed Measures the number of inspections performed	51,626	60,313	64,608	73,613	79,947	73,613	Output	Public Safety
Permits Issued Measures the number of all permits issued (SF indicates Single Family homes)	7,640 (1,057 SF)	7,654 (1,299 SF)	8,880 (1,508 SF)	9,219 (2,174 SF)	9,544 (2,035 SF)	9,219 (2,174 SF)	Output	Economic Development
Inspections Workload Measures the average number of inspections per inspector (Department of Insurance Standard Recommends 12 Inspections per Inspector per Day)	4,302 (51,626 Inspections / 12 Inspectors)	4,308 (60,313 Inspections / 14 Inspectors)	4,614 (64,608 Inspections / 14 Inspectors)	5,258 (73,613 Inspections / 14 Inspectors)	4,997 (79,947 Inspections / 16 Inspectors)	5,258 (73,613 Inspections / 14 Inspectors)	Outcome	Public Safety

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, Daymark Recovery
- NC Department of Public Safety, Juvenile Crime Prevention Council
- NC Forest Resources
- Union County Historic Preservation Commission

Department FY 2023 Discussion

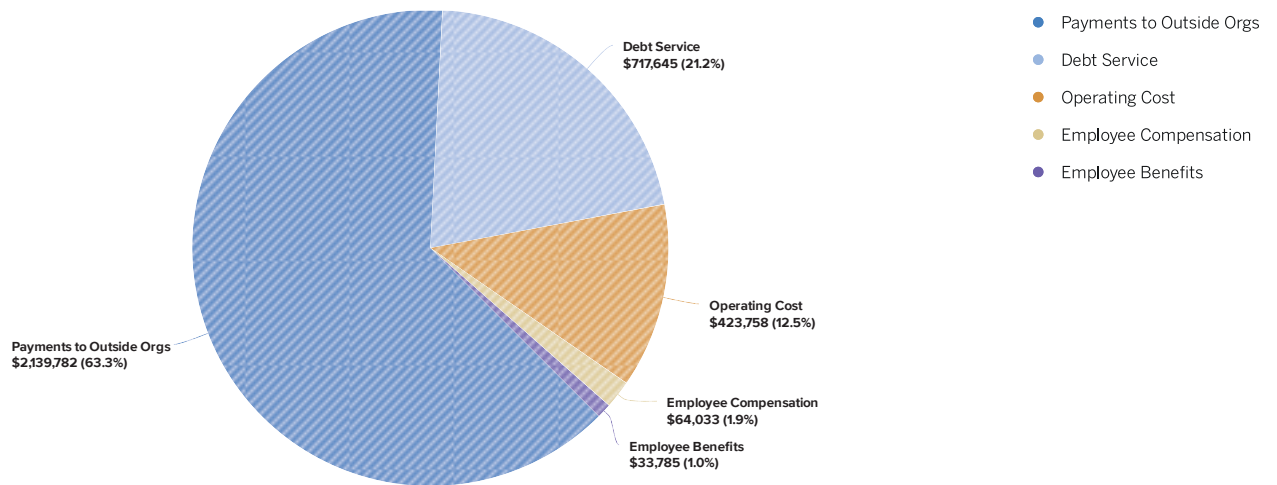
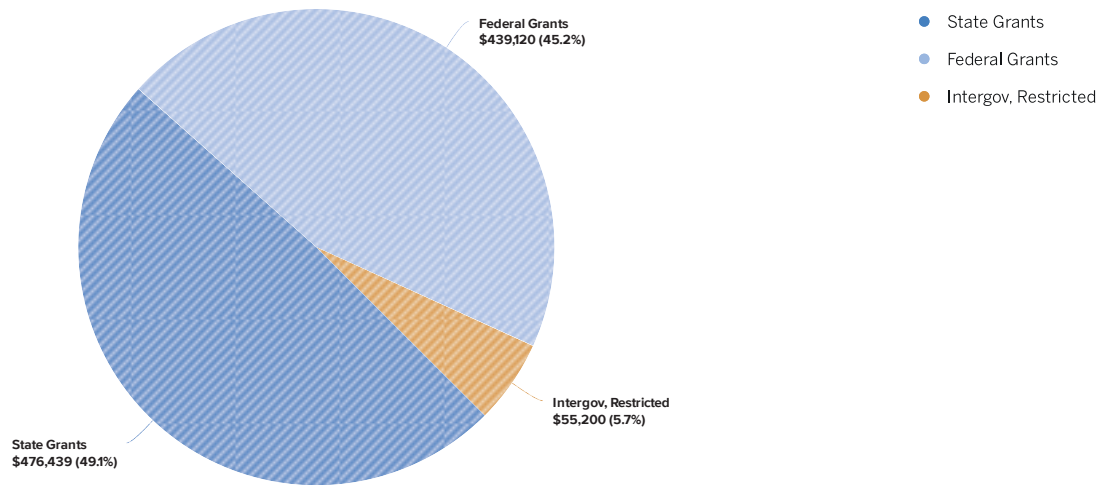
The Court Support programs provide the structure to resolve legal disputes in accordance with local Union County and North Carolina law and are housed in Union County courthouses. This includes supervisory services for juveniles under the supervision of the courts.

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 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.

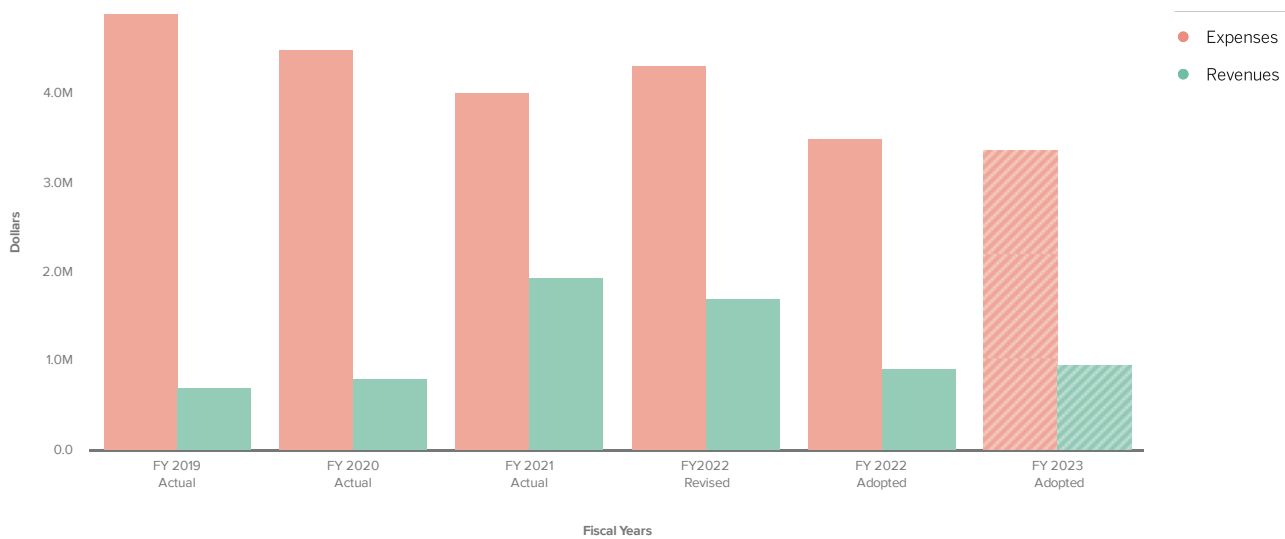
Department Analysis

The Adopted Budget for FY 2023 reflects a 7.1 percent net decrease in total County expense over the budget adopted in FY 2022. The majority of the decrease is due to the reduction the Judicial Center Support program for debt service and interdepartmental charges for property and casualty insurance.

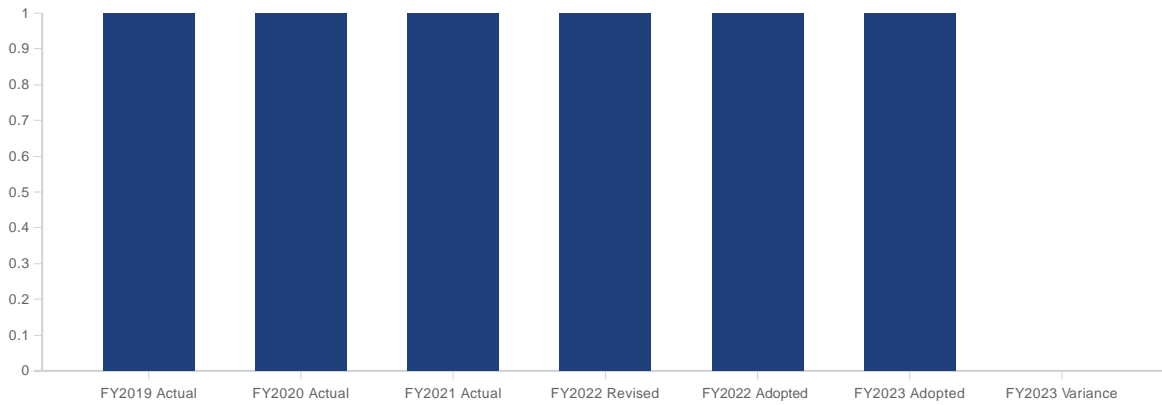
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FULL TIME EQUIVALENT	1.00	1.00	1.00	1.00	1.00	1.00	0.00

Net Program Cost

	FY23 Adopted
Courts Support	1,267,357
Other Business Partners	1,140,887
Total	2,408,244

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
▼ Revenues	716,741	820,021	1,952,771	1,718,685	918,784	970,759	51,975	5.66%
▶ Federal Grants	316,989	316,961	187,917	429,241	396,574	439,120	42,546	10.73%
▶ Intergov, Restricted	44,020	50,057	55,006	45,600	45,600	55,200	9,600	21.05%
▶ Non-Enterprise Charges	219	-2	0	171	171	0	-171	-100.00%
▶ Other Revenue	0	0	350,016	0	0	0	0	0.00%
▶ State Grants	355,513	453,005	1,359,832	1,243,673	476,439	476,439	0	0.00%
▼ Expenses	4,898,330	4,497,619	4,019,006	4,323,427	3,511,896	3,379,003	-132,893	-3.78%
▶ Capital Outlay	0	5,210	0	0	0	0	0	0.00%
▶ Debt Service	1,497,790	1,432,740	844,258	810,663	810,663	717,645	-93,018	-11.47%
▶ Employee Benefits	31,155	32,735	25,803	31,707	31,707	33,785	2,078	6.55%
▶ Employee Compensation	56,138	59,165	61,094	63,332	63,332	64,033	701	1.11%
▶ Operating Cost	1,592,860	1,231,250	379,215	507,114	499,114	423,758	-75,356	-15.10%
▶ Payments to Outside Orgs	1,720,386	1,736,519	2,708,636	2,910,611	2,107,080	2,139,782	32,702	1.55%
Revenues Less Expenses	-4,181,589	-3,677,598	-2,066,236	-2,604,742	-2,593,112	-2,408,244	184,868	7.13%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(14300) Courts Support	\$ 3,053,723	\$ 2,675,931	\$ 1,322,183	\$ 1,415,008	\$ 1,407,008	\$ 1,267,357	-139,651	-9.93%
(14400) Other Business Partners	1,844,607	1,821,688	2,696,823	2,908,419	2,104,888	2,111,646	6,758	0.32%
Total	\$ 4,898,330	\$ 4,497,619	\$ 4,019,006	\$ 4,323,427	\$ 3,511,896	\$ 3,379,003	-132,893	-3.78%

Expenditures by Subprogram - Courts Support

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(14350) Adult Probation Support	\$ 183,748	\$ 151,692	\$ 99,124	\$ 102,372	\$ 102,372	\$ 102,372	0	0.00%
(14320) DWI Treatment Court Program	115,085	114,444	97,898	163,701	163,701	166,780	3,079	1.88%
(14310) District Attorney's Office	104,296	144,422	141,712	163,428	163,428	170,389	6,961	4.26%
(14360) Judicial Center Support	2,529,472	2,119,246	897,415	878,012	876,812	728,084	-148,728	-16.96%
(14330) Jury Selection Program	6,041	8,602	8,048	23,073	16,273	16,273	0	0.00%
(14340) NC DPS Juvenile Justice	115,081	137,525	77,985	84,422	84,422	83,459	-963	-1.14%
Total	\$ 3,053,723	\$ 2,675,931	\$ 1,322,183	\$ 1,415,008	\$ 1,407,008	\$ 1,267,357	-139,651	-9.93%

Expenditures by Subprogram - Other Business Partners

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(14430) Council on Aging	\$ 420,179	\$ 425,842	\$ 432,704	\$ 490,688	\$ 454,391	\$ 505,295	50,904	11.20%
(14480) Historic Preservation Commiss	26,601	34,965	27,635	30,483	30,483	14,500	-15,983	-52.43%
(14410) Juvenile Detention Program	122,610	100,406	174,094	227,500	227,500	177,500	-50,000	-21.98%
(14420) Medical Examiner Program	68,053	109,184	100,252	120,000	120,000	120,000	0	0.00%
(14440) Mental Health, Daymark	838,878	690,000	714,850	714,850	714,850	714,850	0	0.00%
(14450) NC DPS Juvenile CPC	300,263	397,251	1,168,980	1,243,673	476,439	476,439	0	0.00%
(14470) NC Forest Resources	68,023	64,040	78,310	81,225	81,225	103,062	21,837	26.88%
Total	\$ 1,844,607	\$ 1,821,688	\$ 2,696,823	\$ 2,908,419	\$ 2,104,888	\$ 2,111,646	6,758	0.32%

Department Performance Summary

Union County began reporting performance measures in FY 2021. Performance measures are not currently established for this department.

Department Mission

This department contains centralized revenue and expenditures for the general government fund, the debt budgetary fund, and the economic development 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 Annual Comprehensive Financial Reports. This separated structure ended with the adoption of the FY 2022 budget.

The FY 2022 budget merged the Countywide Fire Fund, the EMS Fund, and the Schools Fund into the existing General Government Fund.

- Countywide Fire
- Emergency Medical Services (EMS)
- Schools
- General Government Fund
- Debt Budgetary Fund
- Economic Development Budgetary Fund

The County's FY 2023 Adopted Budget includes the following fund structure with three companion funds that currently make up the County's General Fund:

- General Government Fund (includes Countywide Fire, EMS, and Schools Funds)
- 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.

FY 2023 Tax Rates by Fund					
Countywide Tax Rate	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted *	FY 2023 Adopted	\$ Change
County General	20.65	20.56	48.55	48.19	(0.36)
Debt Fund	3.30	3.30	9.80	10.22	0.42
Economic Development	-	-	0.45	0.39	(0.06)
Education **	45.48	45.57	-	-	-
Emergency Medical Service	2.33	2.10	-	-	-
Countywide Fire	1.33	1.56	-	-	-
Total Countywide Tax Rate	73.09	73.09	58.80	58.80	0.00
* Revaluation Year					
** Includes UCPS & SPCC Funding					

The Ad Valorem tax revenue category increases by 3.50 percent, from \$212.58 million in FY 2022 to \$219.99 million in FY 2023, as a result of strong growth in the local real estate market and the proposed tax rate of 58.80, maintaining the FY 2022 tax rate.

FY 2023 Union County Tax Rate Overview						
Budget by Fund	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted *	FY 2023 Adopted	\$ Change	% Change
Total Sources						
Countywide Tax Rate	73.09	73.09	58.80	58.80	-	0.0%
County General Fund Totals by Individual Funds						
General Government	57,213,585	58,996,581	175,635,714	180,397,185	4,761,471	2.7%
Debt Service	8,931,366	9,245,759	35,325,271	38,140,545	2,815,274	8.0%
Economic Development	2,029,524	2,094,491	1,621,288	1,454,284	(167,004)	0.0%
Schools	120,418,424	124,773,105	-	-	-	0.0%
Emergency Medical Service	6,305,054	5,894,573	-	-	-	0.0%
Countywide Fire	3,599,021	4,356,541	-	-	-	0.0%
Total Uses	\$198,496,974	\$205,361,050	\$212,582,273	\$219,992,014	\$7,409,741	3.50%
*Revaluation Year						

The County's Local Option Sales Tax allocation is received into this unit. Accounting for the uncertainty experienced during 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 conservative estimates for the FY 2021 and FY 2022 revenue budgets. The county increased its FY 2022 Local Option Sales Tax budget by 15.0 percent from the FY 2021 budgeted amount to account for collections above budget in FY 2021. FY 2022 collections continue to exceed budget and this revenue source is expected to show actual collections of roughly 122% of the FY 2022 Adopted Budget. This increase in sales tax collections is not unique to Union County, as record collections have been experienced at state and local levels.

Recent unexpected growth is primarily caused by three factors:

- Injection of pandemic related federal stimulus money in the local economy,
- Preference for increased online shopping during the pandemic period, and
- Recent court decision that allows the North Carolina to collect sales tax on online purchases.

FY 2023 projected sales tax growth is expected to slow to a historically average amount of 3.75% in FY 2023. This expectation is in line with figures published by the North Carolina Department of Revenue (NC-DOR), the North Carolina League of Municipalities (NCLM), and the UNC-Charlotte Belk College of Business in the May 2022 Economic Forecast. These factors culminate into an overall increase to sales tax collections of 26.4%

The chart below represents the total amount of sales tax revenue received by the county. 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).

FY 2023 Union County Local Option Sales Tax Overview						
Local Option Sales Tax Sources	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	\$ Change	% Change
Article 39 (1 Cent)	19,216,859	18,353,976	21,107,072	26,677,228	5,570,156	26.4%
Article 40 (1/2 Cent)	14,346,348	13,702,161	15,757,485	19,915,885	4,158,400	26.4%
Article 42 (1/2 Cent)	11,279,627	10,773,144	12,389,115	15,658,602	3,269,487	26.4%
Article 44 (1/2 Cent)	3,902,802	3,727,558	4,286,691	5,417,949	1,131,258	26.4%
Total Uses	\$48,745,636	\$46,556,839	\$53,540,363	\$67,669,664	\$14,129,301	26.4%

The FY 2023 Adopted Budget significantly decreases the planned use of fund balance appropriated to maintain county operations. The General Government Fund includes only \$623,105 in fund balance appropriation to fund organizational major capital needs. This is compared to the the \$14.7 million budgeted in FY 2022 for this purpose as well as other one-time needs. This budget does include usage of fund balance in the amount of \$5.8 million for debt service needs.

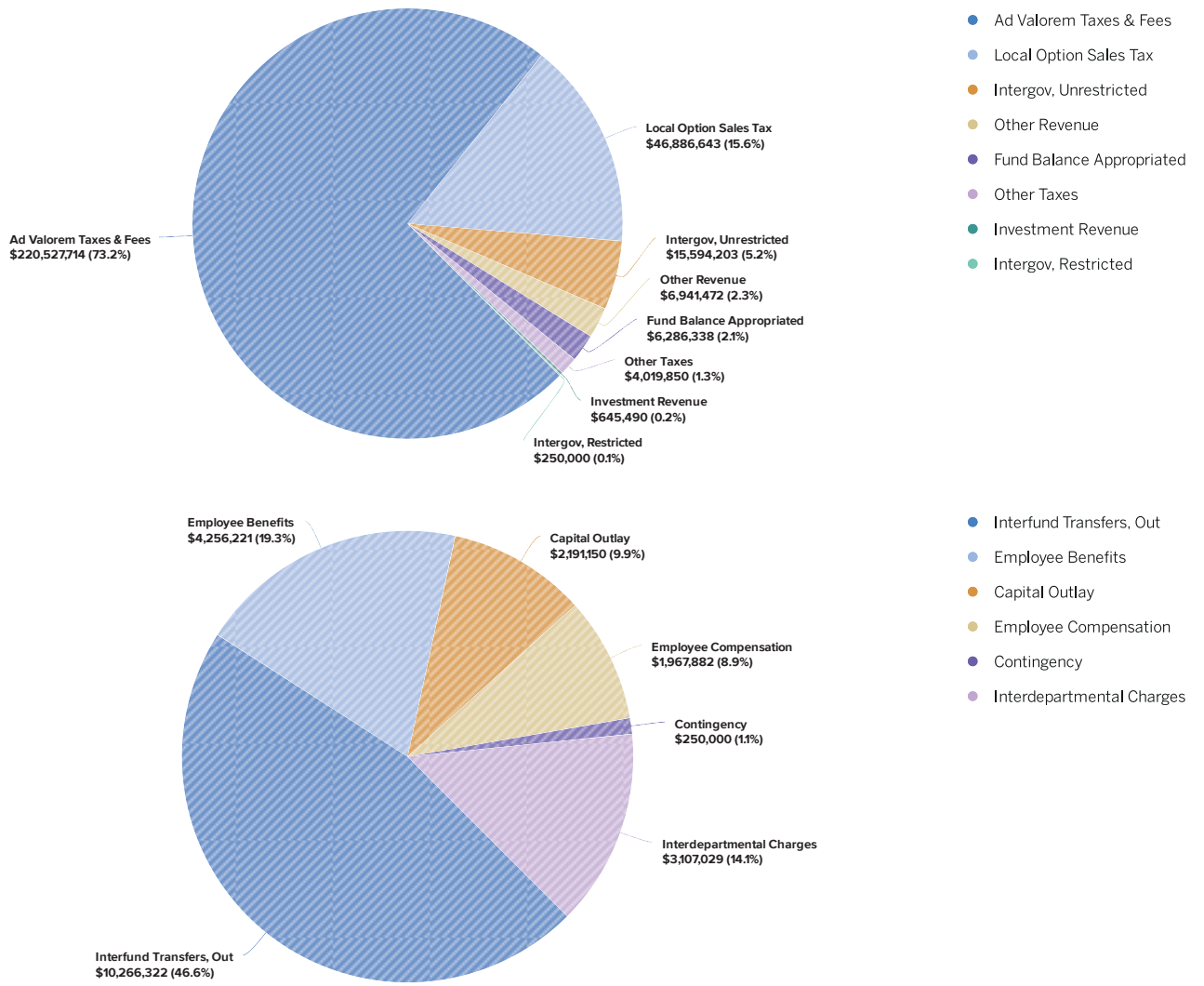
On the expense side, the interfund transfer to the general capital project fund, or PayGo, decreases from \$10.6 million in FY 2022 to \$3.8 million in FY 2023. The increase in funding to the volunteer fire departments (\$1,079,883) is also included here as a transfer out of the general fund. Examples of the larger capital projects funded through PayGo are below:

- Annual County Facility Renewal & Replacement - \$2.28 million
- Annual County Facility Major Capital Projects – \$620,000
- County Facility Repair Projects – \$563,000
- South Piedmont Community College (SPCC) Capital Repair Funding – \$375,000
- Public Safety - \$300,000
- County Critical Infrastructure Needs – \$75,000

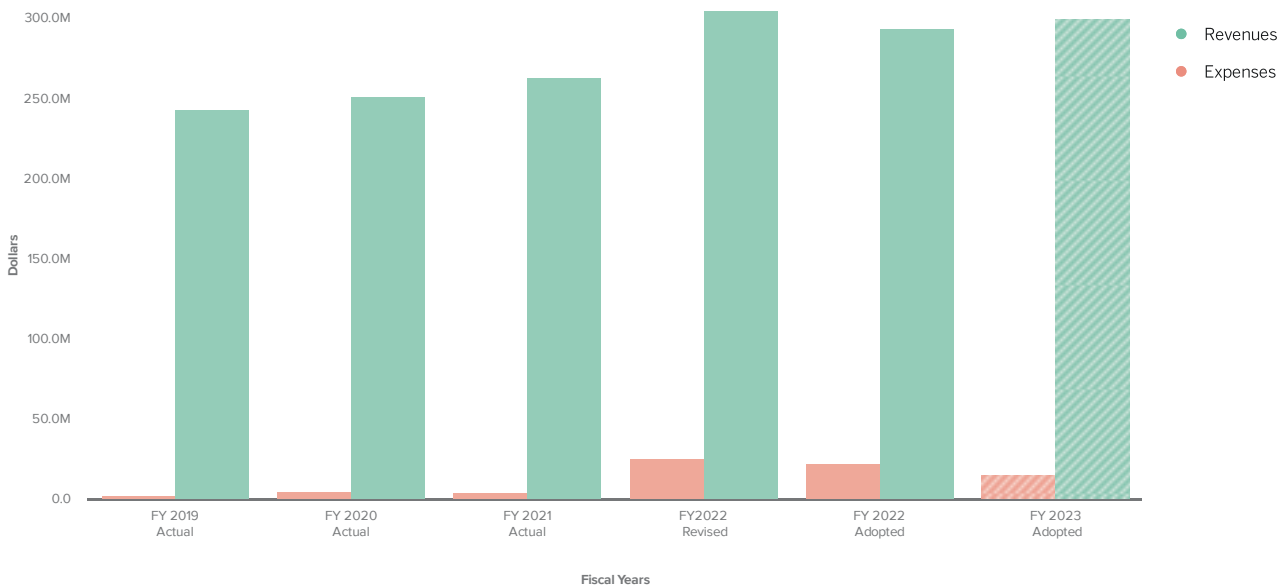
Funding for County and Sheriff’s Office annual fleet replacement purchases (\$107,075 and \$1.98 million, respectively) is included in this department.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Costs

	FY 2023 Adopted
Centralized Revenues & Exp	\$ -285,327,164
Total	\$ -285,327,164

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance O	2022-23 Variance O
▾ Revenues	\$ 244,190,552	\$ 252,018,937	\$ 264,119,343	\$ 305,499,831	\$ 294,259,934	\$ 301,151,710	6,891,776	2.34%
▸ Ad Valorem Taxes & Fees	190,686,593	194,589,388	201,784,410	212,920,089	212,920,089	220,527,714	7,607,625	3.57%
▸ Debt Proceeds	0	0	0	190,830	0	0	0	0.00%
▸ Federal Grants	21,839	0	10,069	3,100	0	0	0	0.00%
▸ Fund Balance Appropriated	0	0	0	24,686,354	20,770,291	6,286,338	-14,483,953	-69.73%
▸ Interfund Transfers	0	600,300	576,847	1,468,054	0	0	0	0.00%
▸ Intergov, Restricted	221,051	184,258	135,247	235,000	235,000	250,000	15,000	6.38%
▸ Intergov, Unrestricted	9,641,839	10,462,223	11,792,724	14,308,809	11,492,909	15,594,203	4,101,294	35.69%
▸ Investment Revenue	2,601,847	2,255,585	-29,077	1,272,880	1,272,880	645,490	-627,390	-49.29%
▸ Local Option Sales Tax	31,597,820	33,646,839	39,242,160	39,155,049	37,096,799	46,886,643	9,789,844	26.39%
▸ Other Revenue	6,229,595	7,072,533	6,553,929	7,655,664	6,867,964	6,941,472	73,508	1.07%
▸ Other Taxes	3,182,688	3,207,810	4,049,677	3,604,002	3,604,002	4,019,850	415,848	11.54%
▸ State Grants	7,280	0	3,356	0	0	0	0	0.00%
▾ Expenses	2,699,001	5,198,841	4,421,340	26,093,089	22,728,643	15,824,546	-6,904,097	-30.38%
▸ Capital Outlay	0	103,928	552,153	1,930,142	4,034,306	2,191,150	-1,843,156	-45.69%
▸ Contingency	0	0	0	213,984	0	250,000	250,000	--
▸ Debt Service	0	0	0	190,830	0	0	0	0.00%
▸ Employee Benefits	175,239	27,347	2,849,759	4,691,838	4,908,450	4,256,221	-652,229	-13.29%
▸ Employee Compensation	80,103	0	0	148,799	972,545	1,967,882	995,337	102.34%
▸ Fund Balance Contribution	0	0	0	1,460,549	0	0	0	0.00%
▸ Interdepartmental Charges	-184,623	-190,162	-2,715,163	-3,111,425	-3,111,425	-3,107,029	4,396	0.14%
▸ Interfund Transfers, Out	2,572,138	5,057,096	3,733,849	20,120,572	15,924,767	10,266,322	-5,658,445	-35.53%
▸ Operating Cost	56,144	200,632	743	7,000	0	0	0	0.00%
▸ Payments to Outside Orgs	0	0	0	440,800	0	0	0	0.00%
Revenues Less Expenses	\$ 241,491,551	\$ 246,820,096	\$ 259,698,003	\$ 279,406,742	\$ 271,531,291	\$ 285,327,164	13,795,873	5.08%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(10100) Centralized Revenues & Exp	\$ 2,699,001	\$ 5,198,841	\$ 4,421,340	\$ 26,093,089	\$ 22,728,643	\$ 15,824,546	-6,904,097	-30.38%
Total	\$ 2,699,001	\$ 5,198,841	\$ 4,421,340	\$ 26,093,089	\$ 22,728,643	\$ 15,824,546	-6,904,097	-30.38%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(10400) Cash Other Rev & Exp Misc.	\$ 2,699,001	\$ 5,198,841	\$ 4,421,340	\$ 21,349,607	\$ 22,728,643	\$ 15,824,546	-6,904,097	-30.38%
(10401) Cash Other Rev & Exp Misc.	0	0	0	4,743,482	0	0	0	0.00%
Total	\$ 2,699,001	\$ 5,198,841	\$ 4,421,340	\$ 26,093,089	\$ 22,728,643	\$ 15,824,546	-6,904,097	-30.38%

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Department Mission

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

Department Services Provided

Funding for Fiscal Year 2023 includes the following organizations: Andrew Jackson Historical Foundation, Bridge to Recovery, Common Heart, Ground 40, HealthQuest of Union County, Humane Society of Union County, New Covenant Community Development Center, Safer Communities, The Arc of Union/Cabarrus, Turning Point, Union County Community Action Inc., Union County Community Arts Council, Union County Crisis Assistance Ministry, and Union County Community Shelter.

Department FY 2023 Discussion

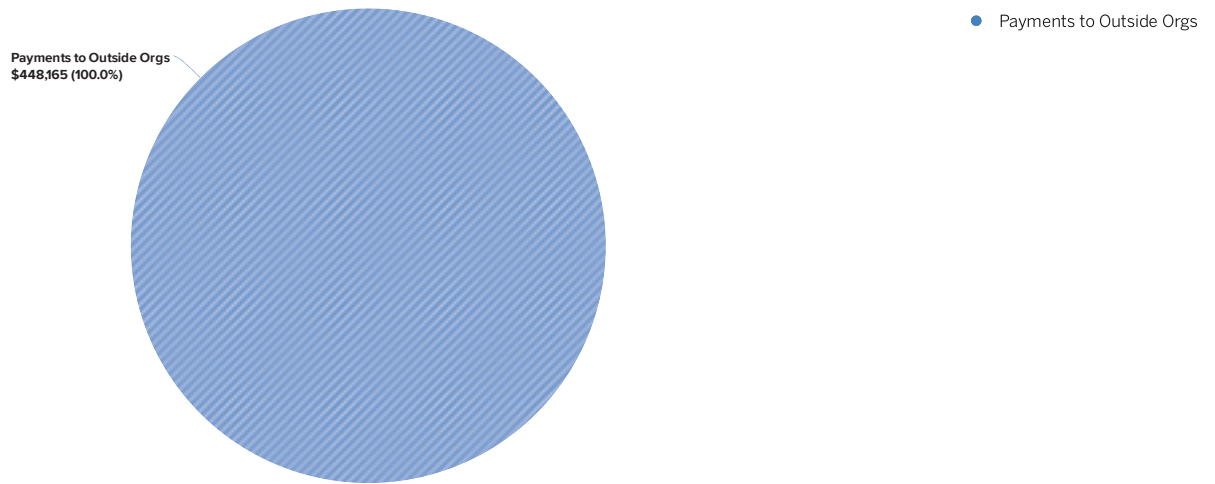
In FY 2021, Union County opened its application process to all local non-profits that offer services to County residents based on increased interest from other organizations. Contracting with these agencies typically fills gaps in services that Union County may not be able to provide to residents. While roughly nine organizations have historically been funded through this process, the County received seventeen applications for FY 2023 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

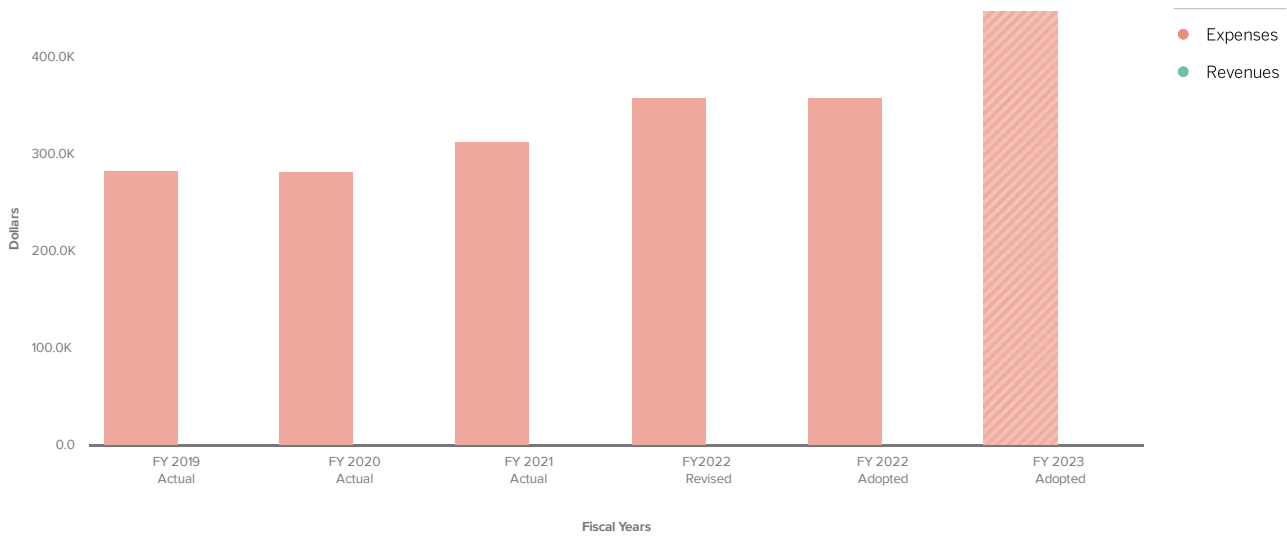
The FY 2023 Adopted Budget for this department includes a 25.0 percent increase over the prior year with funding increases for two existing partners and allocations for four new organizations. Approved funding includes increases for Turning Point and Community Shelter of Union County, \$4,424 and \$5,000, respectively. Additional funding for new organizations results in four new partnerships with the Humane Society of Union County (\$25,000), New Covenant Community Development Center (\$25,000), The Arc of Union/Cabarrus (\$20,000), and Union County Crisis Assistance Ministry (\$10,000).

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 2023 Adopted
Community Partners	\$ 448,165
Total	\$ 448,165

Enhancement Summary

Enhancement	Amount (\$)
Community Shelter-Increase Community Partner Funding	5,000.00
Humane Society of Union County-New Community Partner	25,000.00
New Covenant Comm Dev Center-New Community Partner	25,000.00
The Arc of Union/Cabarrus-New Community Partner	20,000.00
Turning Point-Increase Community Partner Funding	4,424.00
Union County Crisis Assistance Ministry-New Community Partner	10,000.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	284,189	282,998	313,741	358,741	358,741	448,165	89,424	24.93%
► Payments to Outside Orgs	284,189	282,998	313,741	358,741	358,741	448,165	89,424	24.93%
Revenues Less Expenses	\$ -284,189	\$ -282,998	\$ -313,741	\$ -358,741	\$ -358,741	\$ -448,165	-89,424	-24.93%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(14100) Community Partners	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	\$ 358,741	\$ 448,165	89,424	24.93%
Total	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	\$ 358,741	\$ 448,165	89,424	24.93%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance O	2022-23 Variance O
(14101) American Red Cross	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	\$ 0	\$ 0	0	0.00%
(14102) Andrew Jackson Historical Fd	4,100	4,100	4,100	4,100	4,100	4,100	0	0.00%
(14114) Bridge to Recovery	0	0	0	25,000	25,000	25,000	0	0.00%
(14110) Common Heart	0	0	10,000	10,000	10,000	10,000	0	0.00%
(14113) Ground 40	0	0	0	25,000	25,000	25,000	0	0.00%
(14103) HealthQuest of Union County	22,784	22,784	22,784	22,784	22,784	22,784	0	0.00%
(14118) Humane Society of Union County	0	0	0	0	0	25,000	25,000	--
(14104) Literacy Council	2,382	1,191	0	0	0	0	0	0.00%
(14117) New Covenant Community Develop	0	0	0	0	0	25,000	25,000	--
(14105) Safer Communities	71,160	71,160	80,000	80,000	80,000	80,000	0	0.00%
(14116) The Arc of Union/Cabarrus	0	0	0	0	0	20,000	20,000	--
(14106) Turning Point	45,576	45,576	45,576	45,576	45,576	50,000	4,424	9.71%
(14108) UC Community Arts Council	52,018	52,018	52,018	52,018	52,018	52,018	0	0.00%
(14115) UC Crisis Assistance Ministry	0	0	0	0	0	10,000	10,000	--
(14107) Union County Community Action	69,263	69,263	69,263	69,263	69,263	69,263	0	0.00%
(14109) Union County Community Shelter	11,906	11,906	25,000	25,000	25,000	30,000	5,000	20.00%
Total	\$ 284,189	\$ 282,998	\$ 313,741	\$ 358,741	\$ 358,741	\$ 448,165	89,424	24.93%

Department Mission

The mission of Community Support and Outreach (CSO) is to provide services and education that facilitates 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 2023 Discussion

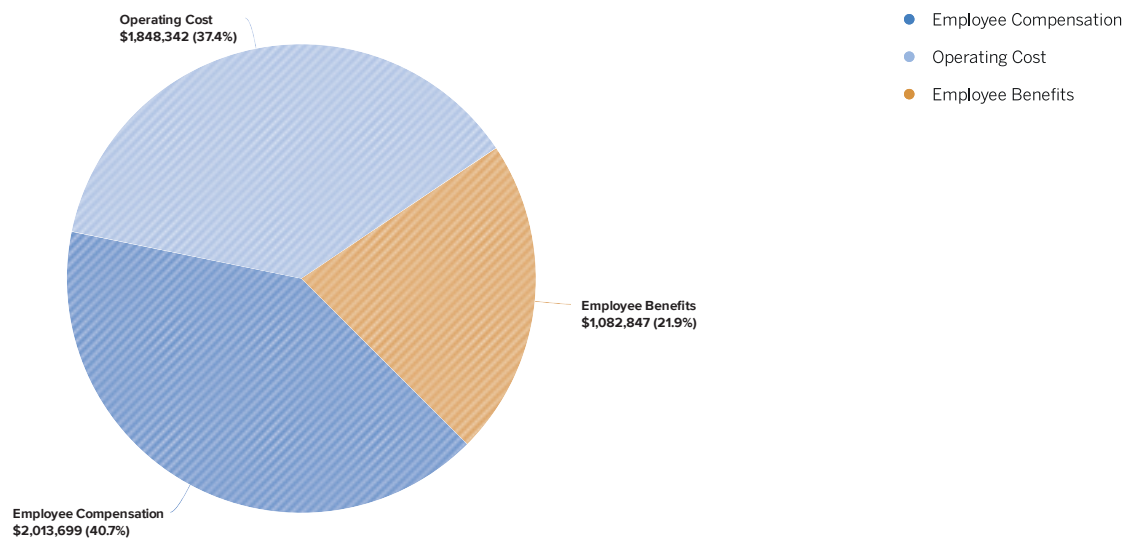
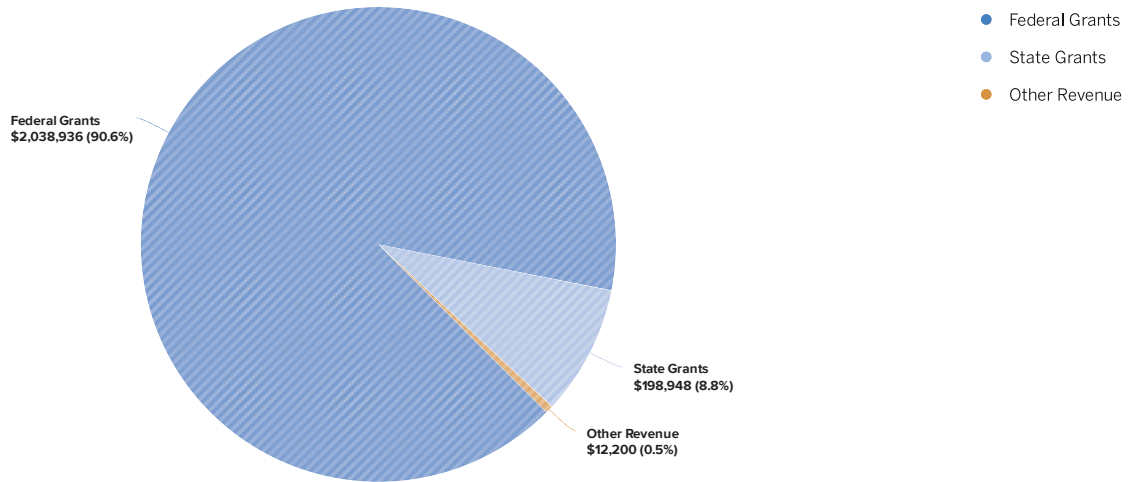
Union County's Senior Nutrition Program (UCSNP) provides five nutritious meals per week to ~550 eligible seniors at either one of our four meal sites or via home delivery. Over 65% of seniors served identify as food insecure and over 70% are socially isolated. In FY21, we received CDBG-CV (CDBG-CARES) funds to hire a social worker, increasing our ability to provide comprehensive, whole-person services to clients, including making referrals to community agencies, completing check-in calls to homebound seniors, and meeting mandatory program requirements with the increased client load. The CDBG-CV funds cover our social worker's salary through FY22. We requested funds to reclassify this position to a Human Services Supervisor starting in FY23.

WIC (Special Supplemental Nutrition Program for Women, Infants, and Children) funding is dependent on our ability to meet a minimum of 97% of the State-assigned caseload and adequate staffing ratios affect our capacity to meet this requirement. In May 2020, we received COVID funding which enabled us to hire 1 Full-Time equivalent contract Nutritionist. Union County's caseload assignment for both FY21 and FY22 was 2,945, during which time we served an average caseload of 3,500 which is 116% of the State-assigned caseload. We requested funding to maintain this position to continue meeting caseload needs, maintain our current funding rate, and certify new clients within 10 calendar days.

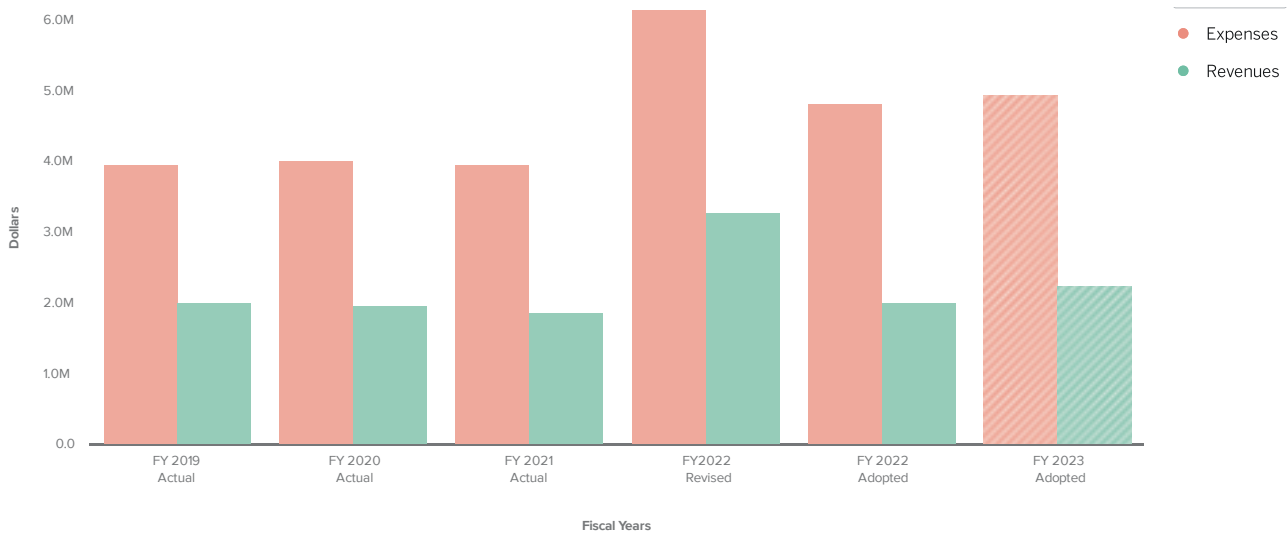
Department Analysis

The FY 2023 Adopted Budget for this department includes a 4.1 percent net decrease over prior year. Adopted expansions to current service level include food for the Senior Nutrition program (\$19,000) and a Nutritionist position for the WIC program (\$35,390). In addition, the Adopted Budget includes the reclassification of a Social Worker to a Human Services Supervisor for the Senior Nutrition program (\$50,489). This position was previously funded fully by pandemic related funding and in FY 2023 will be half funded by ARPA funds with the remaining costs covered by County dollars.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.97	2.00	2.00	2.70	2.00	2.70	0.70
Full Time	30.75	30.31	34.80	32.00	34.80	33.30	-1.50
Part Time Non-Benefited	1.15	3.18	3.18	2.60	3.18	2.74	-0.44
FULL TIME EQUIVALENT	32.87	35.49	39.98	37.30	39.98	38.74	-1.24

*The Department has an additional .50 FTE in the General Special Revenue Fund, which is not represented in this FTE Summary. This position is covered by ARPA funding for the first 6 months of FY 2023.

Net Program Cost

	FY 2023 Adopted
Community Health Solutions	24,830
Community Sup & Outreach Adm	513,632
Economic Stability	1,451,411
Nutrition Program for Elderly	483,493
Partnership & Advocacy	18,265
Women Infant and Children (WIC)	203,173
Total	2,694,804

Enhancement Summary

Enhancement	Amount (\$)
Food for Senior Nutrition Program	19,000.00
Senior Nutrition Human Services Supervisor	50,489.00
WIC Nutritionist	35,390.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 2,007,852	\$ 1,975,356	\$ 1,882,317	\$ 3,284,099	\$ 2,019,712	\$ 2,250,084	230,372	11.41%
▶ Federal Grants	1,763,626	1,715,306	1,645,393	3,063,165	1,819,864	2,038,936	219,072	12.04%
▶ Other Revenue	14,235	25,475	5,688	12,200	12,200	12,200	0	0.00%
▶ State Grants	229,991	234,574	231,236	208,734	187,648	198,948	11,300	6.02%
▼ Expenses	3,968,979	4,024,136	3,973,550	6,141,253	4,829,657	4,944,888	115,231	2.39%
▶ Capital Outlay	0	21,300	0	0	0	0	0	0.00%
▶ Employee Benefits	785,214	884,999	844,670	1,149,531	1,108,166	1,082,847	-25,319	-2.28%
▶ Employee Compensation	1,336,431	1,512,997	1,825,622	2,184,506	2,027,764	2,013,699	-14,065	-0.69%
▶ Operating Cost	1,847,334	1,604,840	1,303,259	2,807,216	1,693,727	1,848,342	154,615	9.13%
Revenues Less Expenses	\$ -1,961,127	\$ -2,048,780	\$ -2,091,234	\$ -2,857,154	\$ -2,809,945	\$ -2,694,804	115,141	4.10%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30700) Community Health Solutions	\$ 217,989	\$ 182,728	\$ 172,663	\$ 244,222	\$ 232,343	\$ 174,536	-57,807	-24.88%
(30801) Community Sup & Outreach Adm	0	0	388,616	425,783	420,844	513,632	92,788	22.05%
(30640) Economic Stability	2,146,876	2,233,894	1,979,161	3,590,926	2,464,854	2,580,000	115,146	4.67%
(30300) Nutrition Program for Elderly	638,034	655,140	577,157	750,718	665,159	691,456	26,297	3.95%
(30650) Partnership & Advocacy	19,814	10,901	21,130	50,787	21,225	20,465	-760	-3.58%
(30530) Women Infant and Children (WIC)	946,267	941,473	834,822	1,078,817	1,025,232	964,799	-60,433	-5.89%
Total	\$ 3,968,979	\$ 4,024,136	\$ 3,973,550	\$ 6,141,253	\$ 4,829,657	\$ 4,944,888	115,231	2.39%

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Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30641) AFDC Emergency Assistance	\$ 90,592	\$ 53,326	\$ 25,611	\$ 93,840	\$ 93,840	\$ 50,000	-43,840	-46.72%
(30801) Community Sup & Outreach Adm	0	0	388,616	425,783	420,844	513,632	92,788	22.05%
(30642) Crisis Assessment	741,973	781,903	691,047	970,342	825,773	847,454	21,681	2.63%
(30643) Energy Assistance	4,756	5,111	1,111	25,842	4,756	8,158	3,402	71.53%
(30644) Energy Assistance, CIP	389,367	297,470	184,395	445,145	445,145	409,293	-35,852	-8.05%
(30645) Energy Assistance, LIEAP	372,300	486,468	562,215	1,466,878	445,145	617,298	172,153	38.67%
(30701) Nurturing Parent	114,501	123,662	118,002	125,122	123,079	122,931	-148	-0.12%
(30310) Nutrition Program for Elderly	638,034	655,140	577,157	750,718	665,159	691,456	26,297	3.95%
(30700) Promotions/Communities	103,488	59,066	54,661	119,100	109,264	51,605	-57,659	-52.77%
(30652) Volunteer Services	19,814	10,901	21,130	50,787	21,225	20,465	-760	-3.58%
(30531) WIC Administration	946,267	941,473	834,822	1,078,817	1,025,232	964,799	-60,433	-5.89%
(30646) Work First	547,889	609,616	514,783	588,879	650,195	647,797	-2,398	-0.37%
Total	\$ 3,968,979	\$ 4,024,136	\$ 3,973,550	\$ 6,141,253	\$ 4,829,657	\$ 4,944,888	115,231	2.39%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average WIC Active Clients</u> Measures the average number of women, infants and children currently active on WIC	2,845	2,909	3,435	2,945	3,516	3,550	Output	Public Safety
<u>Average WIC Caseload</u> Measures the average number of WIC clients each FTE manages	N/A	622	614	500	629	500	Outcome	Public Safety
<u>Senior Nutrition Meals Served *</u> Measures the number of meals served to eligible Senior Nutrition participants	51,632	81,986	117,508	117,504	123,480	90,000	Output	Public Safety
<u>PSNP Individual Sessions</u> Number of individual Parent Support and Nurturing Parent sessions completed	562	543	579	-	586	-	Output	Public Safety
<u>Crisis Assessment Client Volume</u> Measures the number of clients assisted in all programs in the crisis unit	6,939	6,784	8,803	-	6,922	-	Output	Public Safety
<u>Work First Family Engagement</u> Measures the hours spent engaging families in assessments and services	2,714	3,024	4,007	-	3,317	-	Output	Economic Development
<u>Health-Promotions Activities</u> Measures the number of health related initiatives and awareness campaigns promoted	N/A	N/A	162	-	138	-	Output	Public Safety
<u>Volunteer Impact **</u> Measures the number of residents assisted by volunteer programs	N/A	8,732	9,456	-	9,481	-	Output	Sustainability
<u>Volunteer Hours & In-Kind Cost Savings Generated</u> Measures the number of hours and cost savings generated by use of volunteers in various programs (Volunteer Income Tax Assistance, Senior Nutrition, Christmas Bureau, etc.)	8,622 Hours \$246,071	6,744 Hours \$192,484	7,971 Hours \$227,505	-	7,699 Hours \$219,729	-	Output	Sustainability

N/A - indicates new measure without historical data or data unavailable at time of report.

* FY 2021 meals served increased due to COVID-19 funding sources.

** Result for FY 2021 includes residents assisted by volunteers for the Senior Nutrition program.



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.

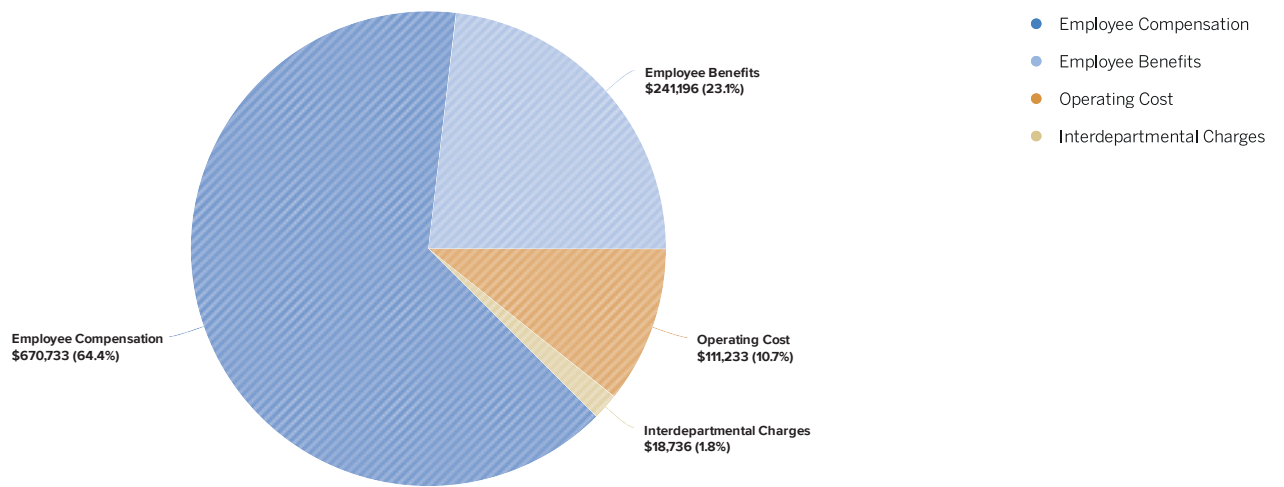
Department Analysis

The FY 2023 Adopted Budget for this department includes a 8.2 percent increase over the prior year. This includes an approved expansion of operating expenses for additional membership fees, new conference room chairs, and updated branded attire (\$16,200).

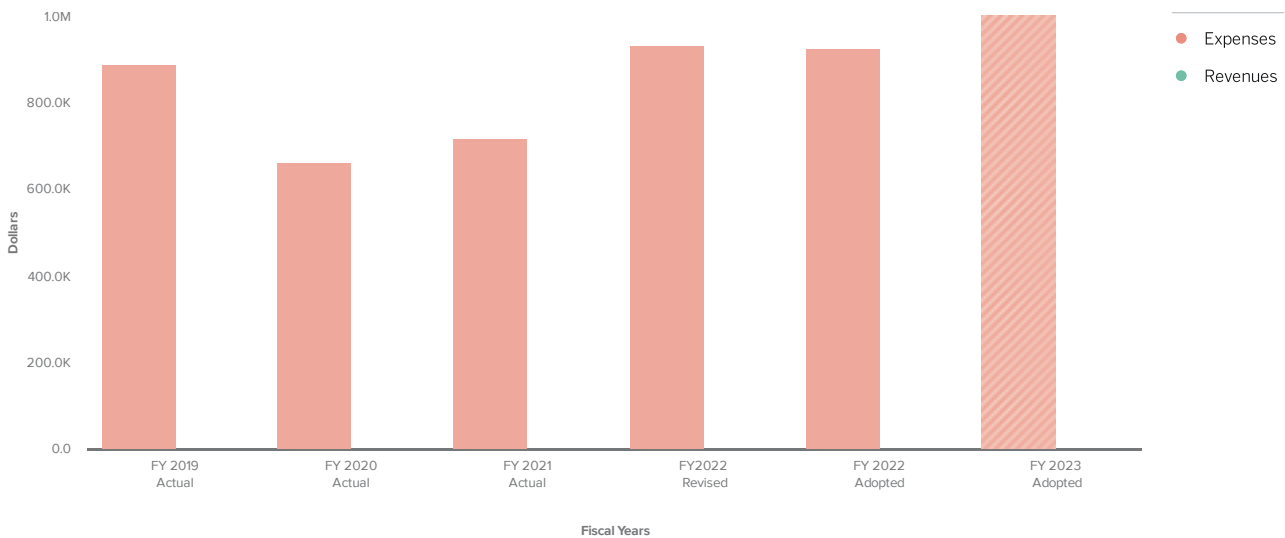
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Revenue & Expenditures by Category

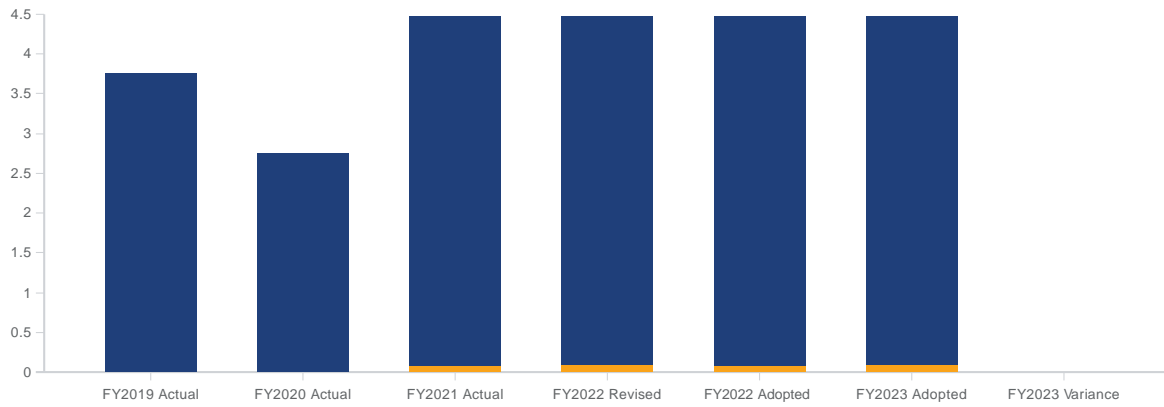
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Non-Benefited	0.00	0.00	0.07	0.07	0.07	0.07	0.00
Full Time	3.75	2.75	4.40	4.40	4.40	4.40	0.00
FULL TIME EQUIVALENT	3.75	2.75	4.47	4.47	4.47	4.47	0.00

*The Department has an additional 1.0 FTE in the General Special Revenue Fund, which is not represented in this FTE Summary. This position is covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
County Manager's Office	1,004,426
Total	1,004,426

Enhancement Summary

Enhancement	Amount (\$)
County Manager's Office Operating Expenses	16,200.00

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Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Expenses	\$ 890,946	\$ 666,463	\$ 720,718	\$ 935,466	\$ 928,731	\$ 1,004,426	75,695	8.15%
▸ Employee Benefits	191,585	170,907	155,440	228,058	227,912	241,196	13,284	5.83%
▸ Employee Compensation	506,062	381,249	496,554	668,218	666,310	670,733	4,423	0.66%
▸ Interdepartmental Charges	0	0	0	-57,000	-57,000	-18,736	38,264	67.13%
▸ Operating Cost	193,299	114,307	68,724	96,190	91,509	111,233	19,724	21.55%
Revenues Less Expenses	\$ -890,946	\$ -666,463	\$ -720,718	\$ -935,466	\$ -928,731	\$ -1,004,426	-75,695	-8.15%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(23000) County Manager's Office	\$ 890,946	\$ 666,463	\$ 720,718	\$ 935,466	\$ 928,731	\$ 1,004,426	75,695	8.15%
Total	\$ 890,946	\$ 666,463	\$ 720,718	\$ 935,466	\$ 928,731	\$ 1,004,426	75,695	8.15%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(23010) County Manager's Office	\$ 890,946	\$ 666,463	\$ 720,718	\$ 935,466	\$ 928,731	\$ 1,004,426	75,695	8.15%
Total	\$ 890,946	\$ 666,463	\$ 720,718	\$ 935,466	\$ 928,731	\$ 1,004,426	75,695	8.15%

Department Performance Summary

Union County began reporting performance measures in FY 2021. Performance measures are not currently established for this department.

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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. \$2,360,660 is included in the FY 2023 adopted budget for existing incentive grant agreements. Payment to these private sector partners is only processed when the required community investment has been certified within the required time-frame.

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 increase the tax base and employment in the city and county. \$495,000 is adopted for the County's support to the City of Monroe for the joint countywide program. The county pays \$1.58 million in debt service payments for the County's industrial park and pump station located there.

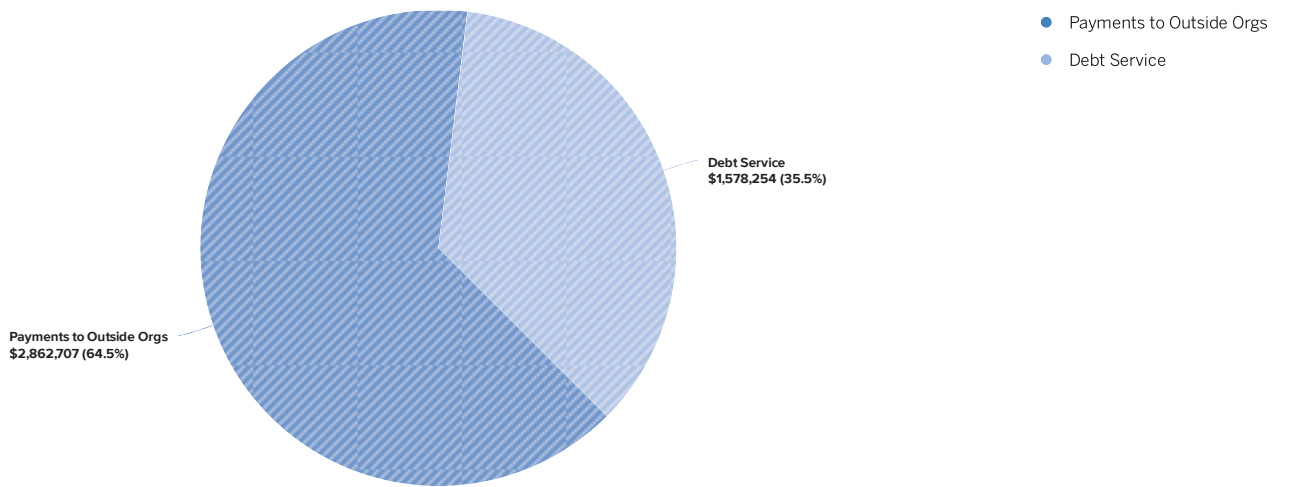
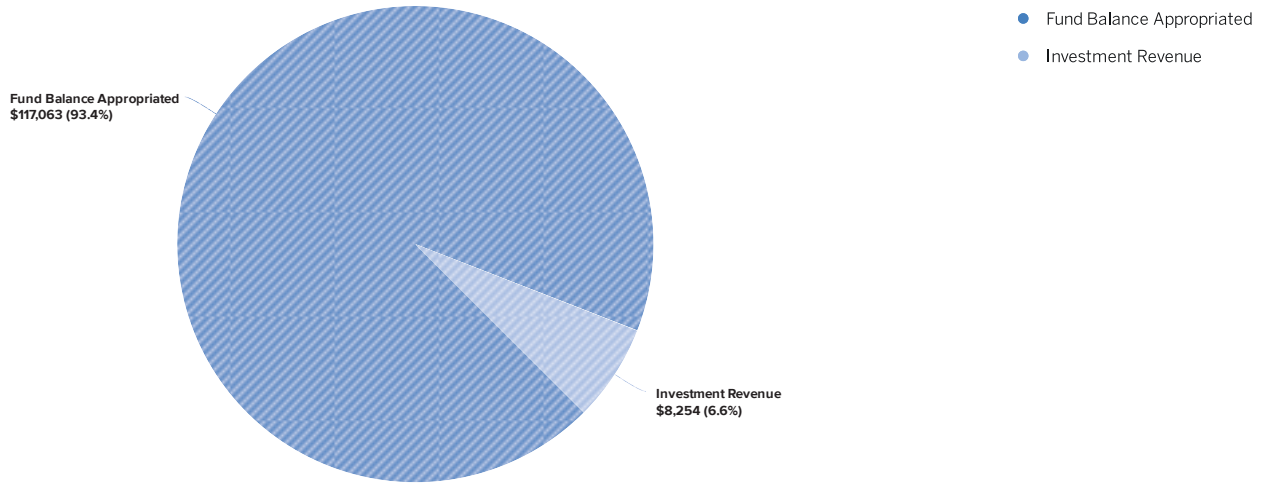
Department FY 2023 Discussion

The FY 2023 Adopted Budget maintains funding of the Economic Development partnership with the Monroe-Union County Economic Development program. This valuable program continues to attract and retain important industry partners to the thriving Union County business community.

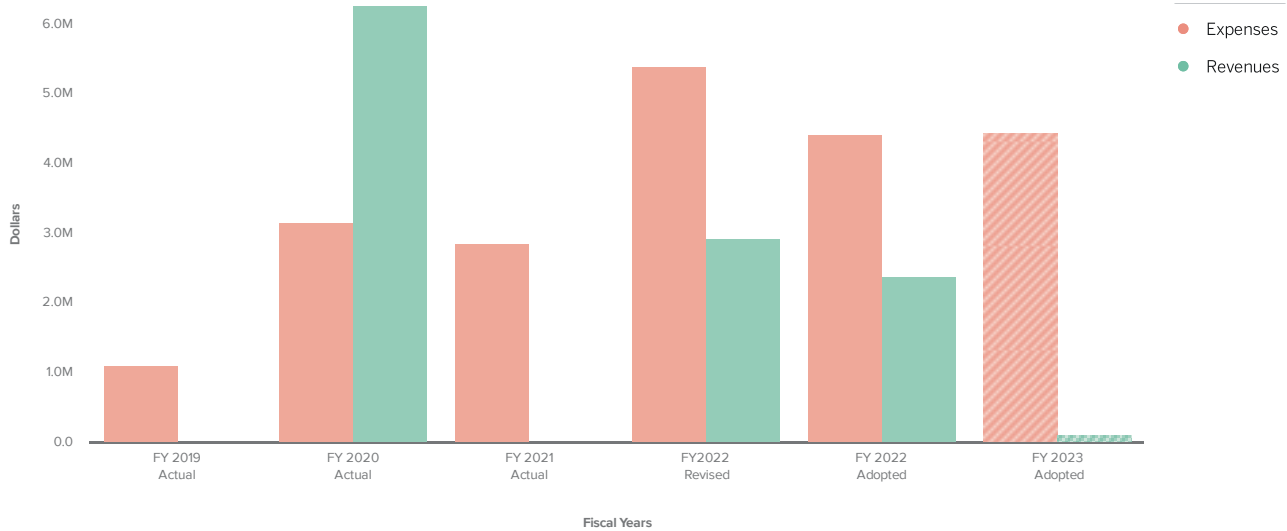
As of April 30, 2022, this partnership has yielded the following results:

- 109 total new and existing economic development projects,
- 3,028 new workers as a result of economic development projects since 2013,
- \$295 million in capital investment since July 1, 2021,
- \$1.17 billion in total capital investment since 2013, and
- \$6.9 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 2023 Adopted
Economic Development	\$ 4,315,644
Total	\$ 4,315,644

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 0	\$ 6,267,826	\$ 5,910	\$ 2,939,310	\$ 2,388,310	\$ 125,317	-2,262,993	-94.75%
▶ Debt Proceeds	0	6,158,270	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	2,385,170	2,385,170	117,063	-2,268,107	-95.09%
▶ Investment Revenue	0	109,556	5,910	3,140	3,140	8,254	5,114	162.87%
▶ Other Revenue	0	0	0	551,000	0	0	0	0.00%
▼ Expenses	1,126,050	3,156,997	2,858,568	5,398,464	4,439,464	4,440,961	1,497	0.03%
▶ Debt Service	0	389,583	1,646,743	2,174,708	1,623,708	1,578,254	-45,454	-2.80%
▶ Employee Benefits	3,885	4,025	4,168	0	0	0	0	0.00%
▶ Interfund Transfers, Out	0	1,475,073	0	0	0	0	0	0.00%
▶ Payments to Outside Orgs	1,122,165	1,288,316	1,207,657	3,223,756	2,815,756	2,862,707	46,951	1.67%
Revenues Less Expenses	\$ -1,126,050	\$ 3,110,829	\$ -2,852,658	\$ -2,459,154	\$ -2,051,154	\$ -4,315,644	-2,264,490	-110.40%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(16100) Economic Development	\$ 1,126,050	\$ 3,156,997	\$ 2,858,568	\$ 5,398,464	\$ 4,439,464	\$ 4,440,961	1,497	0.03%
Total	\$ 1,126,050	\$ 3,156,997	\$ 2,858,568	\$ 5,398,464	\$ 4,439,464	\$ 4,440,961	1,497	0.03%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(16112) Economic Development	\$ 0	\$ 1,871,250	\$ 1,653,823	\$ 2,181,294	\$ 1,630,294	\$ 1,585,301	-44,993	-2.76%
(16110) UC Commercial Infrastruc Grant	1,126,050	1,285,747	1,204,745	3,217,170	2,809,170	2,855,660	46,490	1.65%
Total	\$ 1,126,050	\$ 3,156,997	\$ 2,858,568	\$ 5,398,464	\$ 4,439,464	\$ 4,440,961	1,497	0.03%



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 2023 Discussion

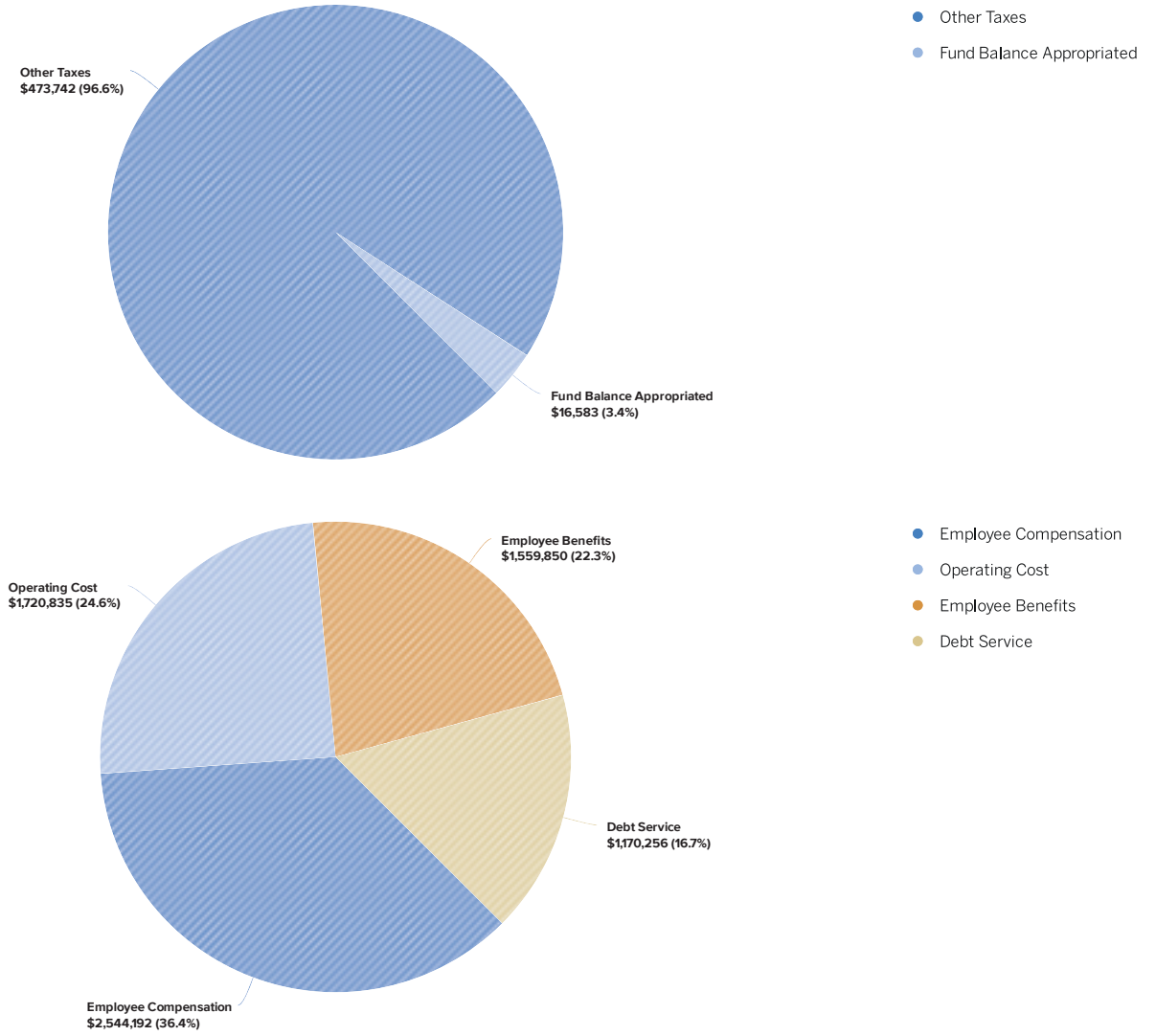
Emergency Communications' goals for FY 2023 include:

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

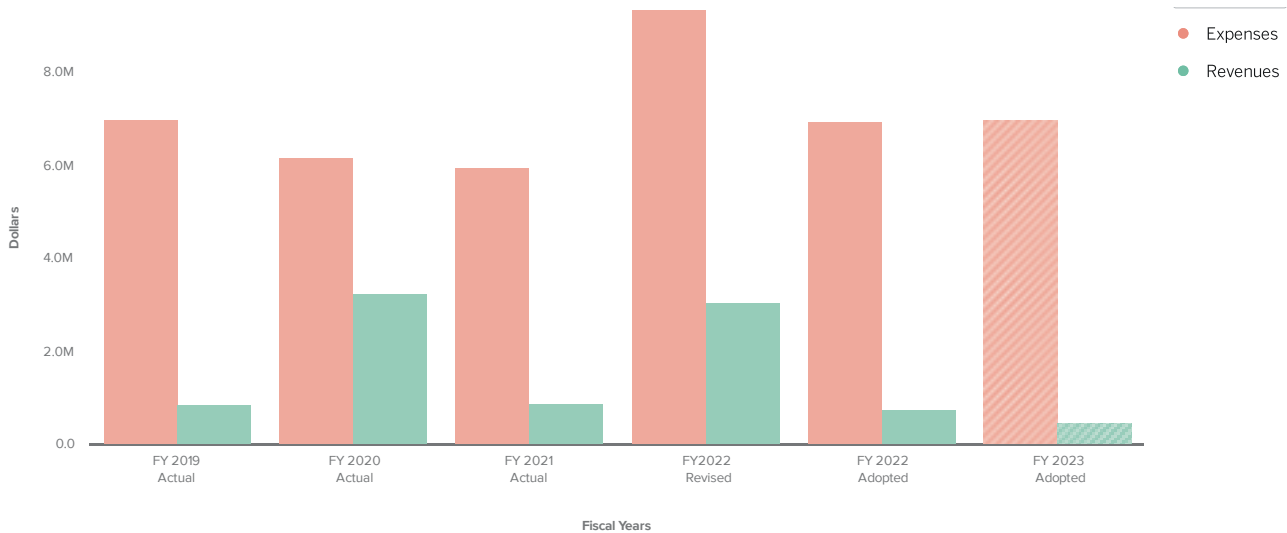
Department Analysis

The Adopted Budget for FY 2023 represents a 5.1 percent increase in net expenses compared to the Adopted Budget for FY 2022. Salaries and benefits costs are the primary source of this increase, at 5.2 percent compared to last year. Operating, capital, and debt service expenses, combined with interdepartmental recharges, are actually projected to decrease by 5.5 percent compared to FY 2022. These expenditure reductions, however, are tied to revenue reductions related to state reimbursements of expenditures in the emergency telephone fund (36.4 percent). The Adopted Budget includes \$35,650 in approved expansions predominantly related to increased costs in the 800mhz radio network agreement with the city of Charlotte.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	50.87	50.54	51.44	52.44	52.44	52.44	0.00
Part Time Non-Benefited	0.00	1.84	1.84	1.84	1.84	1.84	0.00
Part Time Benefited	1.10	0.00	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENT	51.97	52.38	53.28	54.28	54.28	54.28	0.00

Net Program Cost

	FY 2023 Adopted
911 Communications Center	5,028,496
Communications Administration	311,774
Radio Management	1,164,538
Total	6,504,808

Enhancement Summary

Enhancement	Amount (\$)
800 Radio Network	34,975.00
Additional DCI Terminal ID	675.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 872,930	\$ 3,264,385	\$ 891,371	\$ 3,056,716	\$ 770,654	\$ 490,325	-280,329	-36.38%
▶ Debt Proceeds	0	110,595	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	1,755,851	16,583	16,583	0	0.00%
▶ Interfund Transfers	35,332	2,403,616	7,652	0	0	0	0	0.00%
▶ Intergov, Restricted	0	0	62,773	62,773	0	0	0	0.00%
▶ Investment Revenue	5,598	3,576	4,288	0	0	0	0	0.00%
▶ Other Revenue	41,286	0	0	0	0	0	0	0.00%
▶ Other Taxes	790,714	746,598	816,658	754,071	754,071	473,742	-280,329	-37.18%
▶ State Grants	0	0	0	484,021	0	0	0	0.00%
▼ Expenses	6,990,051	6,198,089	5,966,280	9,343,177	6,962,483	6,995,133	32,650	0.47%
▶ Capital Outlay	635,560	0	27,315	2,170,455	103,331	0	-103,331	-100.00%
▶ Debt Service	1,141,186	413,028	1,241,894	1,205,319	1,205,319	1,170,256	-35,063	-2.91%
▶ Employee Benefits	1,455,556	1,532,793	1,099,314	1,444,709	1,443,437	1,559,850	116,413	8.06%
▶ Employee Compensation	2,004,026	2,165,766	2,107,826	2,458,283	2,459,454	2,544,192	84,738	3.45%
▶ Interdepartmental Charges	-218,793	-133,970	-142,482	-85,795	-85,795	0	85,795	100.00%
▶ Interfund Transfers, Out	35,332	220,124	7,652	70,500	0	0	0	0.00%
▶ Operating Cost	1,937,183	2,000,347	1,624,762	2,079,706	1,836,737	1,720,835	-115,902	-6.31%
Revenues Less Expenses	\$ -6,117,121	\$ -2,933,704	\$ -5,074,908	\$ -6,286,461	\$ -6,191,829	\$ -6,504,808	-312,979	-5.05%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(17200) 911 Communications Center	\$ 6,545,967	\$ 5,079,946	\$ 4,925,439	\$ 7,980,986	\$ 5,638,441	\$ 5,518,821	-119,620	-2.12%
(17100) Communications Administration	312,110	264,605	208,822	204,031	231,322	311,774	80,452	34.78%
(17300) Radio Management	131,973	853,539	832,019	1,158,160	1,092,720	1,164,538	71,818	6.57%
Total	\$ 6,990,051	\$ 6,198,089	\$ 5,966,280	\$ 9,343,177	\$ 6,962,483	\$ 6,995,133	32,650	0.47%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(80104) 911 Center Renovations and Exp	\$ 0	\$ 186,964	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
(17110) Communications Admin	312,110	264,605	208,822	204,031	231,322	311,774	80,452	34.78%
(80109) Emergency Services Complex	0	0	0	1,739,268	0	0	0	0.00%
(17330) Fire	-34,666	45,832	-8,059	48,862	48,347	50,429	2,082	4.31%
(17210) Operations	5,590,725	4,169,388	4,358,560	4,925,049	4,805,793	4,968,413	162,620	3.38%
(17220) Operations	890,261	652,662	511,161	1,254,675	770,654	490,325	-280,329	-36.38%
(17310) Operations/Equipment/Training	133,007	762,139	733,488	938,199	944,058	1,005,389	61,331	6.50%
(17320) Public Safety -Sheriff/EMS/etc	34,667	42,213	35,910	48,862	48,347	50,429	2,082	4.31%
(17230) Training	64,981	70,931	55,718	61,994	61,994	60,083	-1,911	-3.08%
(17340) UCPS	-1,036	3,355	70,679	122,237	51,968	58,291	6,323	12.17%
Total	\$ 6,990,051	\$ 6,198,089	\$ 5,966,280	\$ 9,343,177	\$ 6,962,483	\$ 6,995,133	32,650	0.47%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average Monthly Call Answer Time</u> Measures the percentage of 911 calls answered in 10 seconds or less	81.0%	87.2%	94.8%	90.0%	94.2%	90.0%	Outcome	Public Safety
<u>Average Monthly Dispatch Time (Fire) *</u> Measures the percentage of fire calls dispatched in 60 seconds or less	58.4%	64.0%	51.1%	90.0%	70.7%	90.0%	Outcome	Public Safety
<u>Emergency Medical Dispatch (EMD)</u> Measures the percentage of sampled calls scoring compliant or high compliance	79.0%	83.0%	82.0%	90.0%	89.0%	90.0%	Outcome	Public Safety
<u>Emergency Fire Dispatch (EFD)</u> Measures the percentage of sampled calls scoring compliant or high compliance	79.0%	82.0%	84.0%	90.0%	89.0%	90.0%	Outcome	Public Safety

* Result provided for FY 2021 is impacted by new dispatch protocols implemented in response to the COVID-19 pandemic.

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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 2023 Discussion

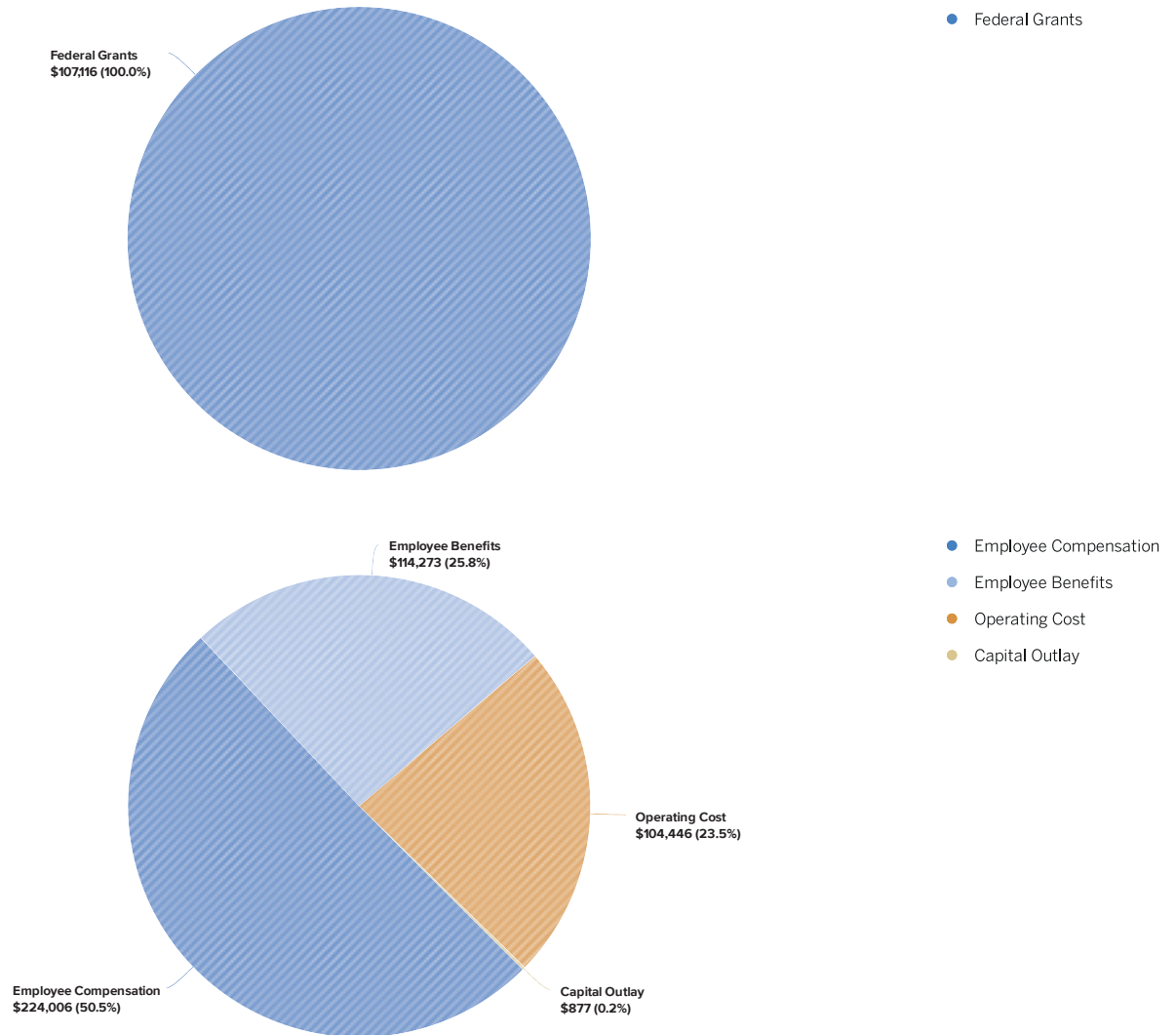
UCEM is the lead agency for facilitating countywide preparedness efforts, including operating the emergency operations center, incident management, and resource deployments, and facilitating many local, state, and federal grants that provide equipment assets to Union County. It works closely with North 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 the COVID-19 pandemic, UCEM recognized many challenges associated with undertaking such a large logistical responsibility. We procured, housed, and distributed countless items of personal protective equipment to every first responder agency, medical entity, municipality, and other public and private partners. These are examples of areas in which the department is challenged with 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.

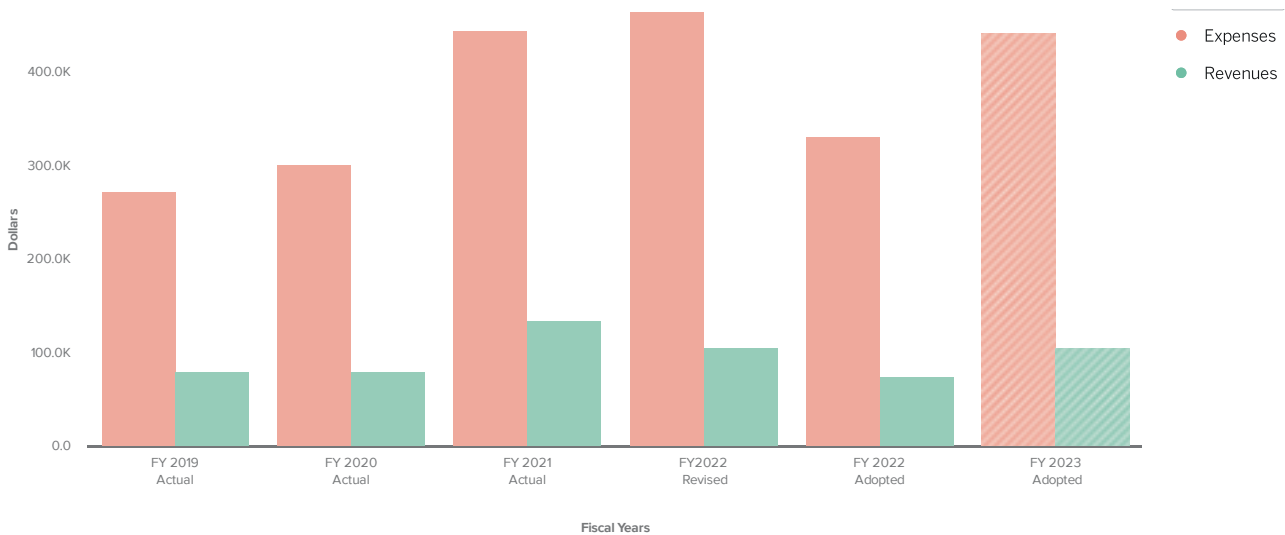
Department Analysis

The Adopted Budget for FY 2023 represents a 31.2 percent increase in net expenses compared to the one adopted for FY 2022. This is primarily associated with finding and allocating funding in FY 2022 for an FTE approved in last year's adopted budget, but it also includes a significant increase in training costs to allow personnel to maintain certifications required for credential programs and federal grant obligations. These training costs constitute over \$42,000 of the \$52,000 in approved expansions included in the Adopted Budget for FY 2023, with the remaining \$10,000 being dedicated to new uniforms and equipment.

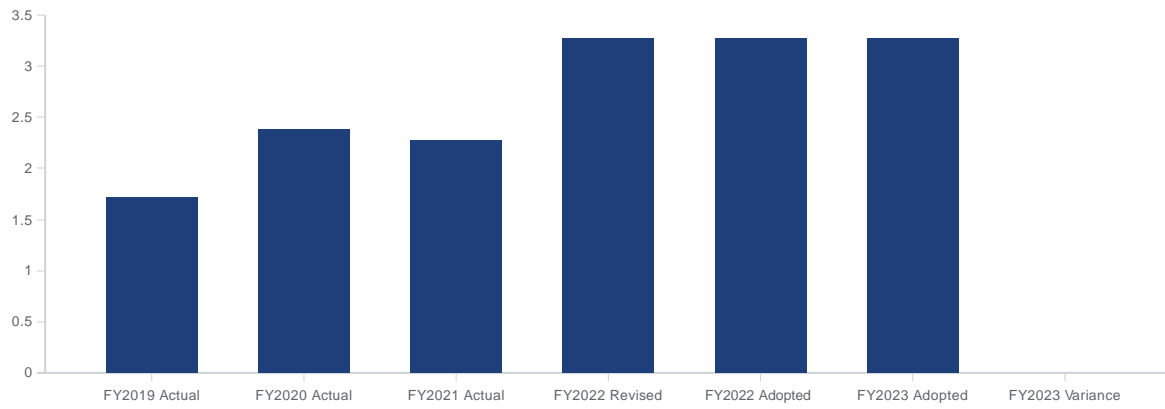
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	1.72	2.38	2.28	3.28	3.28	3.28	0.00
FULL TIME EQUIVALENT	1.72	2.38	2.28	3.28	3.28	3.28	0.00

Net Program Cost

	FY 2023 Adopted
Emergency Management	336,486
Total	336,486

Enhancement Summary

Enhancement	Amount (\$)
Class A Uniforms	6,000.00
Trailer Dolly	3,999.00
Training and Memberships and Dues	42,055.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 81,612	\$ 80,779	\$ 136,253	\$ 107,116	\$ 76,000	\$ 107,116	31,116	40.94%
▶ Federal Grants	80,399	80,779	136,253	107,116	76,000	107,116	31,116	40.94%
▶ Other Revenue	1,213	0	0	0	0	0	0	0.00%
▼ Expenses	273,476	302,512	445,539	465,000	332,476	443,602	111,126	33.42%
▶ Capital Outlay	0	0	87,237	94,879	21,000	877	-20,123	-95.82%
▶ Employee Benefits	93,302	89,488	81,176	94,854	79,923	114,273	34,350	42.98%
▶ Employee Compensation	139,270	164,312	162,719	198,430	165,177	224,006	58,829	35.62%
▶ Operating Cost	40,904	48,712	79,287	76,837	66,376	104,446	38,070	57.36%
▶ Payments to Outside Orgs	0	0	35,119	0	0	0	0	0.00%
Revenues Less Expenses	\$ -191,864	\$ -221,733	\$ -309,287	\$ -357,884	\$ -256,476	\$ -336,486	-80,010	-31.20%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(17400) Emergency Management	\$ 273,476	\$ 302,512	\$ 445,539	\$ 465,000	\$ 332,476	\$ 443,602	111,126	33.42%
Total	\$ 273,476	\$ 302,512	\$ 445,539	\$ 465,000	\$ 332,476	\$ 443,602	111,126	33.42%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(17410) Emergency Mgmt. Administration	\$ 273,476	\$ 302,512	\$ 445,539	\$ 465,000	\$ 332,476	\$ 443,602	111,126	33.42%
Total	\$ 273,476	\$ 302,512	\$ 445,539	\$ 465,000	\$ 332,476	\$ 443,602	111,126	33.42%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Exercises</u> Measures the number of in-person & virtual exercises (table-tops, functional and full scale) with local, state, & federal partnering agencies that facilitates/participates in.	N/A	N/A	8	-	5	5	Output	Public Safety
<u>Average Monthly Essential Equipment Check-Offs & Maintenance</u> Measures readiness of essential emergency management assets by tracking number of check-offs performed each month.	N/A	N/A	12	-	13	-	Output	Public Safety
<u>Emergency Operations Center (EOC) Activity *</u> Measures the number of days EOC was open	8	4	6	-	3	-	Output	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.

* Results provided exclude COVID-19 response; state of emergency at the state and local levels resulted in EOC activation over multiple fiscal years.

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 2023 Discussion

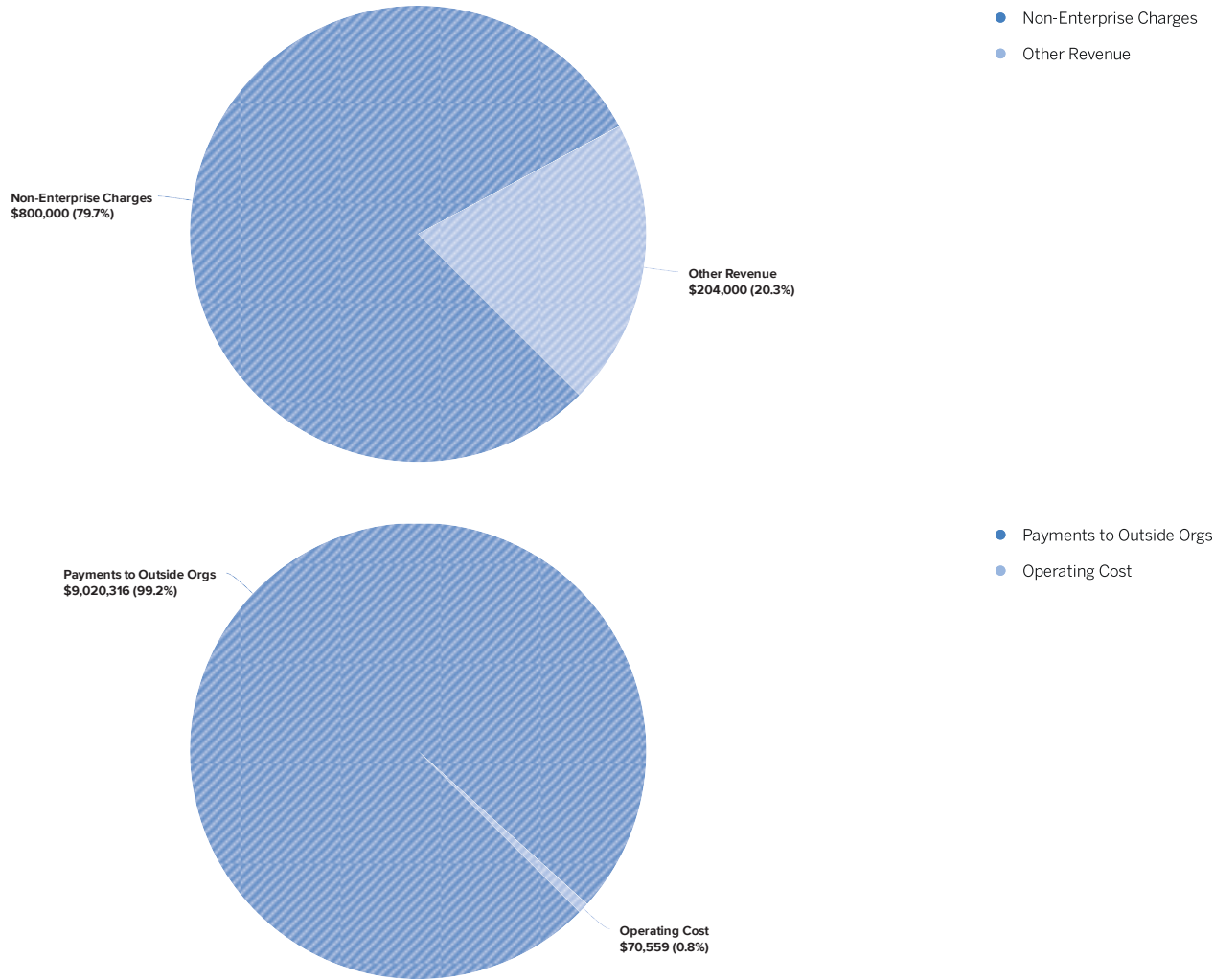
The vision of Union County EMS is to be an organization of superior care and customer service; a preferred employer with a family atmosphere; respected by our community and peers; and empowered by a culture of learning, teamwork, and the pursuit of excellence.

Department Analysis

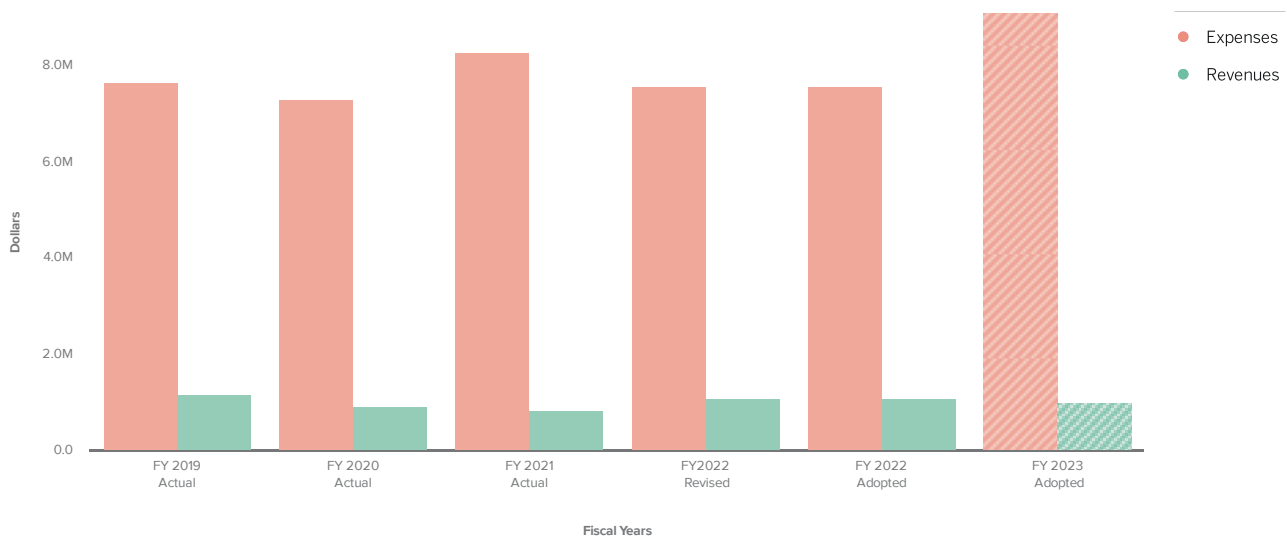
EMS county funding increased from \$7,590,875 to \$9,090,875. The Adopted Budget includes funding increases for additional compensation and operations within the agency (\$500,000). The agency has prioritized higher pay for personnel as they compete with other higher paying local EMS agencies. Additionally, \$1 million is included in FY2023 for capital investments, replacement of older ambulances, and related tools and supplies.

The State Medicaid cost settlement revenue is projected to decrease by 11.11 percent, from \$900,000 to \$800,000. Debt setoff revenue is projected to increase from \$200,000 to \$204,000. 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 2023 Adopted
Union Emergency Medical Svcs	\$ 8,086,875
Total	\$ 8,086,875

Enhancement Summary

Enhancement	Amount (\$)
FY 2023 Emergency Medical Services Capital Investments Enhancement	1,000,000.00
FY 2023 Emergency Medical Services Operating Enhancement	500,000.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 1,165,793	\$ 935,767	\$ 836,815	\$ 1,107,505	\$ 1,100,000	\$ 1,004,000	-96,000	-8.73%
▶ Fund Balance Appropriated	0	0	0	7,505	0	0	0	0.00%
▶ Investment Revenue	40,736	41,386	-9,040	0	0	0	0	0.00%
▶ Non-Enterprise Charges	1,027,939	706,487	700,089	900,000	900,000	800,000	-100,000	-11.11%
▶ Other Revenue	97,118	187,894	145,766	200,000	200,000	204,000	4,000	2.00%
▼ Expenses	7,658,142	7,312,064	8,292,326	7,598,380	7,590,875	9,090,875	1,500,000	19.76%
▶ Capital Outlay	105,600	0	0	0	0	0	0	0.00%
▶ Fund Balance Contribution	0	0	0	7,505	0	0	0	0.00%
▶ Interfund Transfers, Out	0	300,000	1,313,100	0	0	0	0	0.00%
▶ Operating Cost	22,225	87,141	55,024	70,559	70,559	70,559	0	0.00%
▶ Payments to Outside Orgs	7,530,317	6,924,923	6,924,202	7,520,316	7,520,316	9,020,316	1,500,000	19.95%
Revenues Less Expenses	\$-6,492,349	\$-6,376,297	\$-7,455,512	\$-6,490,875	\$-6,490,875	\$-8,086,875	-1,596,000	-24.59%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(18100) Union Emergency Medical Svcs	\$ 7,658,142	\$ 7,312,064	\$ 8,292,326	\$ 7,598,380	\$ 7,590,875	\$ 9,090,875	1,500,000	19.76%
Total	\$ 7,658,142	\$ 7,312,064	\$ 8,292,326	\$ 7,598,380	\$ 7,590,875	\$ 9,090,875	1,500,000	19.76%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(18110) Union Emergency Medical Svcs	\$ 7,658,142	\$ 7,312,064	\$ 8,292,326	\$ 7,598,380	\$ 7,590,875	\$ 9,090,875	1,500,000	19.76%
Total	\$ 7,658,142	\$ 7,312,064	\$ 8,292,326	\$ 7,598,380	\$ 7,590,875	\$ 9,090,875	1,500,000	19.76%



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 Chapters 130A and 87-97 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 and training classes 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 maintenance inspections and operator report monitoring of certain types of on-site wastewater disposal systems, the investigation of complaints, and enforcement of the Union County Ordinance for Solid Waste Management.

Department FY 2023 Discussion

The demand for Environmental Health services remains strong. Increased development activity drives department focus on technological improvements including permitting software and geolocation mapping applications. Beyond COVID-19, we continue to innovate and respond to emerging public health trends in the community and adapt to increased workload by implementing operational efficiencies, staff training, and quality improvement programs.

The expansion in number of innovative on-site wastewater disposal system design technologies has allowed for the development of properties with marginal soils in Union County. These complex systems require ongoing operator report monitoring and maintenance inspections by field staff. Beyond growth in construction and land development, surface and ground water quality concerns continue to drive requests for well water sampling. The Division's ongoing partnership with the UNC-Chapel Hill Superfund Research Program supports efforts to provide educational outreach, testing, and viable treatment and/or repair solutions for contaminated wells. A framework has been created for a well rehabilitation and repair program using American Rescue Plan Act funds. This program will assist qualifying homeowners with the testing, repair, and/or replacement of contaminated wells. The Division is exploring options to utilize Community Development Block Grant funding to implement a complementary program to address failing on-site wastewater disposal systems.

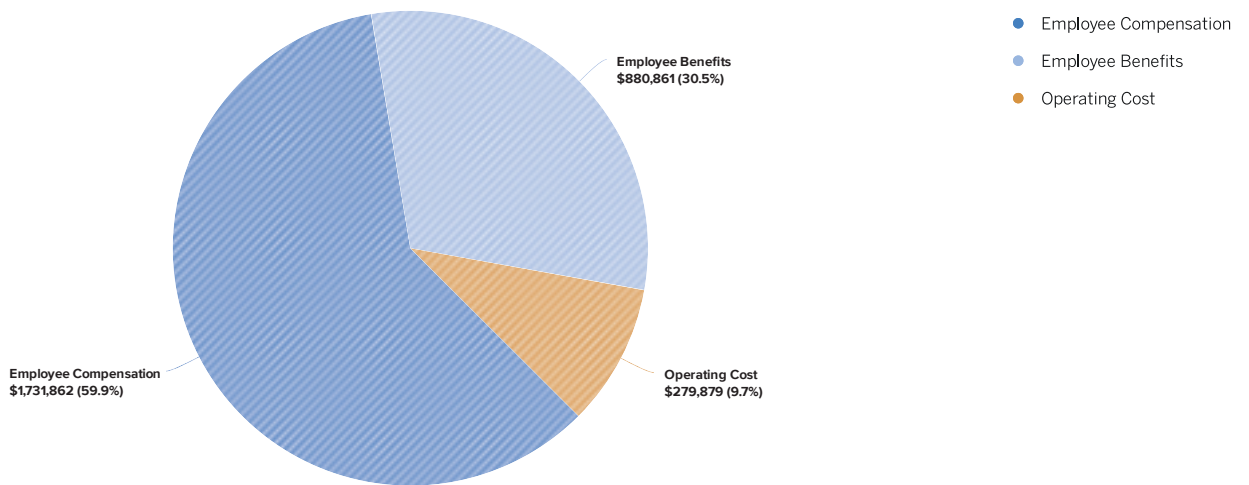
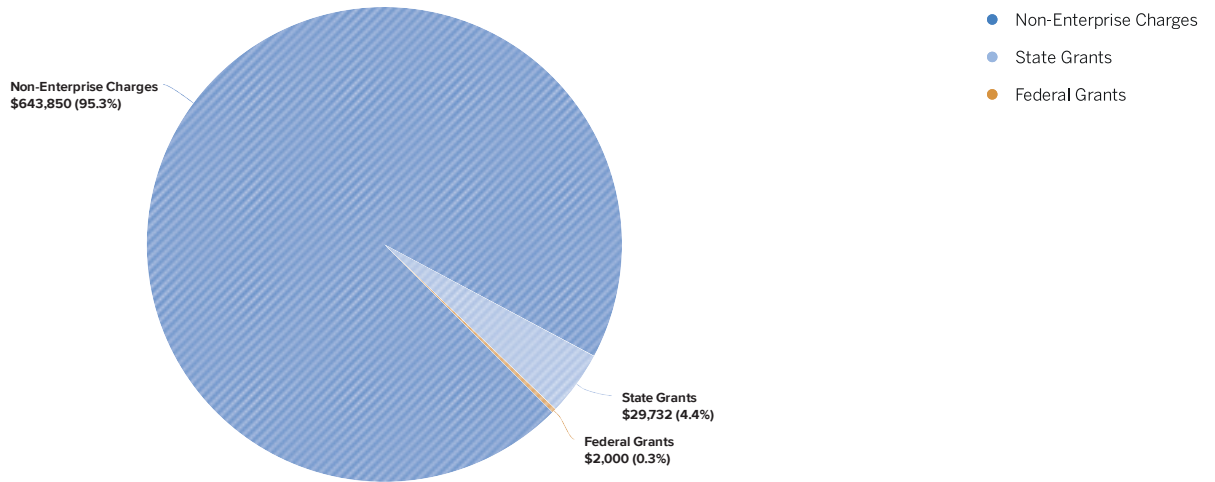
Demand for new food establishment and public swimming pool permits is solid with notable increases since FY 2017 in Monroe, Indian Trail and Waxhaw. The Division continues to explore opportunities to enhance industry and community partnerships through training and outreach efforts. A variety of educational materials are being developed to address specific environmental health concerns across the community. An increase in the number of housing-related Indoor Air Quality (IAQ) complaints and referrals is noteworthy. Two public health initiatives will continue into FY 2023. The Clean Water for Carolina Kids Program ensures lead levels do not exceed allowable limits for drinking and cooking at each point of use in schools and child care facilities. The FLI Program will participate in a collaborative initiative with Food and Drug Administration to conduct a program self-assessment for conformance with FDA Retail Program Standards. Retail Program Standards are designed to promote strategies that reduce the occurrence of foodborne illness risk factors.

Department Analysis

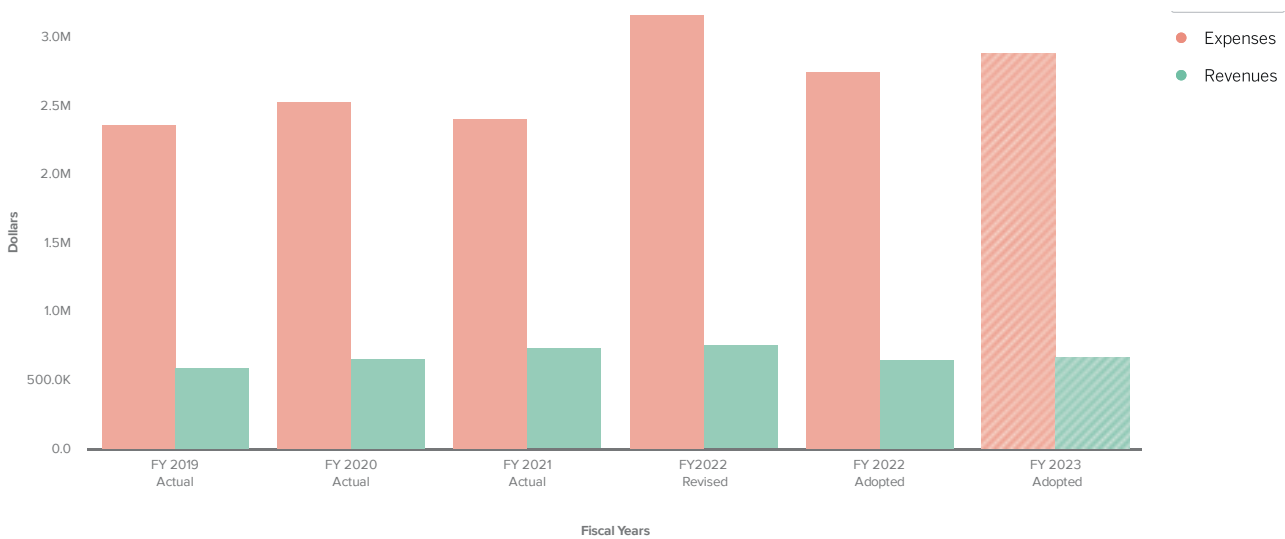
The FY 2023 Adopted Budget for this department includes a 5.8 percent increase over the prior year. This includes an approved expansion to current service level for travel expenses that have been reduced from the On-Site Water Protection program over recent years (\$6,390).

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	1.44	0.00	0.00	0.00	0.00	0.00	0.00
Full Time	24.00	26.10	26.10	26.10	26.10	26.10	0.00
Part Time Non-Benefited	0.27	1.36	1.36	1.44	1.36	1.44	0.08
FULL TIME EQUIVALENT	25.71	27.46	27.46	27.54	27.46	27.54	0.08

Net Program Cost

	FY 2023 Adopted
Environmental Health	2,217,020
Total	2,217,020

Enhancement Summary

Enhancement	Amount (\$)
Travel & Subsistence Funds for Environmental Health On-Site Water Protection Program	6,390.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 597,041	\$ 665,301	\$ 742,702	\$ 761,900	\$ 662,000	\$ 675,582	13,582	2.05%
▶ Federal Grants	4,230	0	0	16,900	2,000	2,000	0	0.00%
▶ Intergov, Unrestricted	0	0	0	85,000	0	0	0	0.00%
▶ Non-Enterprise Charges	529,120	618,330	709,600	615,000	615,000	643,850	28,850	4.69%
▶ State Grants	63,691	46,971	33,102	45,000	45,000	29,732	-15,268	-33.93%
▼ Expenses	2,371,821	2,537,583	2,418,280	3,165,784	2,757,459	2,892,602	135,143	4.90%
▶ Capital Outlay	52,484	38,694	21,324	168,363	0	0	0	0.00%
▶ Employee Benefits	767,754	859,163	712,580	831,190	824,918	880,861	55,943	6.78%
▶ Employee Compensation	1,238,188	1,398,384	1,482,993	1,733,445	1,707,258	1,731,862	24,604	1.44%
▶ Operating Cost	313,394	241,342	201,384	432,786	225,283	279,879	54,596	24.23%
Revenues Less Expenses	\$ -1,774,780	\$ -1,872,282	\$ -1,675,578	\$ -2,403,884	\$ -2,095,459	\$ -2,217,020	-121,561	-5.80%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30540) Environmental Health	\$ 2,371,821	\$ 2,537,583	\$ 2,418,280	\$ 3,165,784	\$ 2,757,459	\$ 2,892,602	135,143	4.90%
Total	\$ 2,371,821	\$ 2,537,583	\$ 2,418,280	\$ 3,165,784	\$ 2,757,459	\$ 2,892,602	135,143	4.90%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30540) Administration, Environ Health	\$ 609,268	\$ 574,890	\$ 448,762	\$ 496,596	\$ 381,805	\$ 460,569	78,764	20.63%
(30542) Environ Hlth-Onsite Water Prt	1,046,614	1,056,987	1,052,173	1,615,668	1,353,714	1,377,838	24,124	1.78%
(30543) Environmental Health-Children	68,502	178,280	256,300	295,042	288,136	294,456	6,320	2.19%
(30541) Environmental Hlth-Food & Lodg	647,436	727,426	661,046	758,478	733,804	759,739	25,935	3.53%
Total	\$ 2,371,821	\$ 2,537,583	\$ 2,418,280	\$ 3,165,784	\$ 2,757,459	\$ 2,892,602	135,143	4.90%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Environmental Health Permits Measures the number of permits issued by all Environmental Health programs	2,072	2,338	2,550	2,800	2,652	2,040	Output	Public Safety
Environmental Health Inspections Measures the number of inspections conducted by all Environmental Health programs	7,965	7,698	8,400	8,820	9,547	7,700	Output	Public Safety
Environmental Health Wait Times Measures the average number of business days from application submittal to soil/site evaluation	N/A	N/A	N/A	N/A	N/A	N/A	Timeliness	Public Safety
Environmental Health Complaint Response Measures the average number of business days from complaint intake to initial response for all Environmental Health programs	N/A	N/A	N/A	N/A	1.9	N/A	Timeliness	Public Safety
Environmental Health Education & Outreach Efforts Measures the number of public/industry/community outreach and training efforts provided and number of Environmental Health staff training and development sessions provided.	N/A	N/A	N/A	N/A	172	N/A	Output	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.



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 2023 Discussion

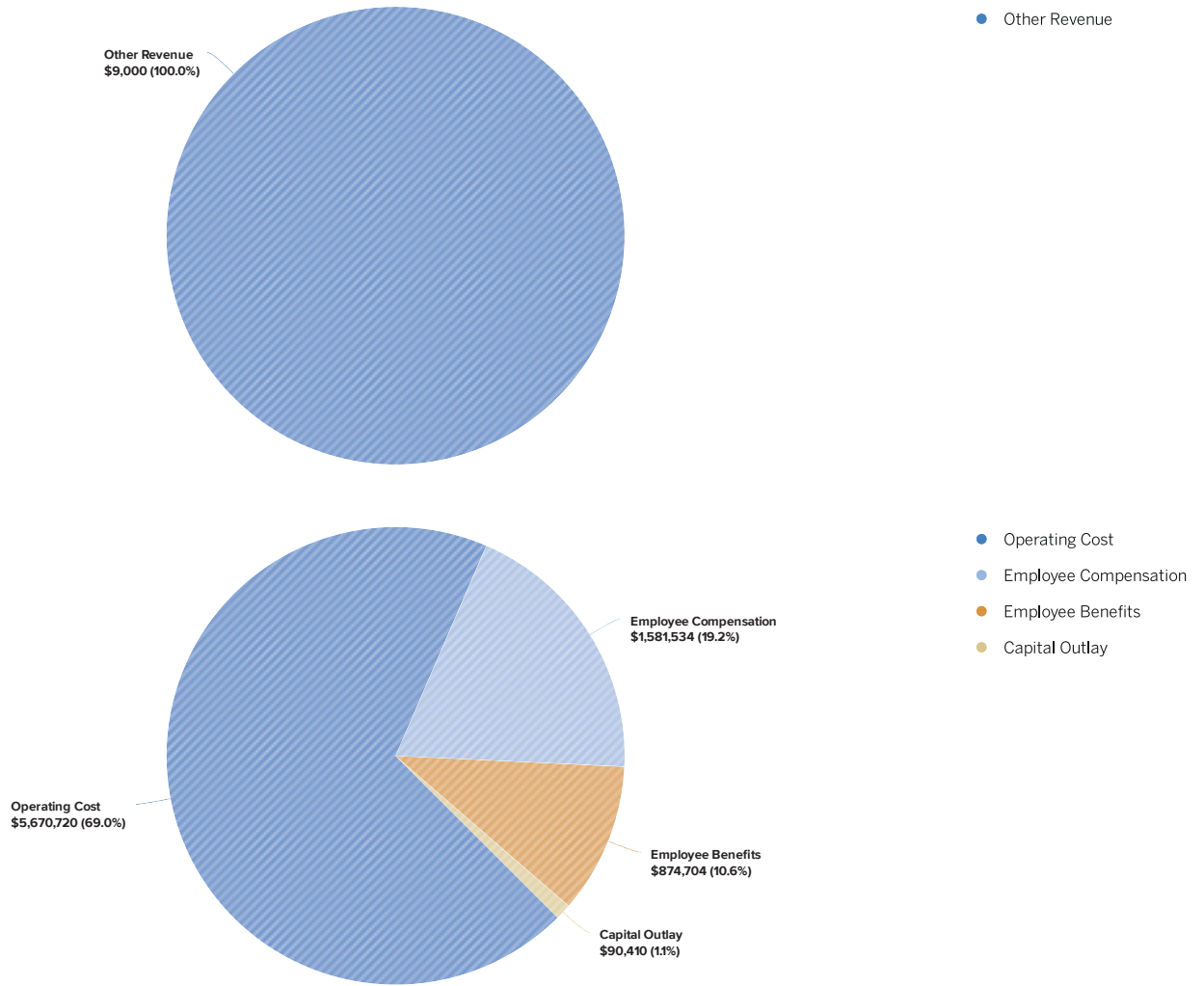
The core service that the department delivers to the community is the maintenance and operation of county owned facilities. It is currently providing this service with staffing levels that are below industry averages when looking at the number of technicians per square foot. As a result, the department has taken an incremental approach in requesting additional staff to bring levels closer to the average. This approach will also focus on the updated skill sets required to maintain systems incorporating new technologies that are largely dependent on electronics and computerized systems.

In FY 2023, the department will focus on these challenges as they relate to new buildings that have either recently come on line, or will do so in the very near future. These include the new Emergency Services Complex, the Board of Elections Warehouse Addition, and the Sheriff's Office Expansion & Renovation. In addition, the department will take over full maintenance responsibilities for buildings previously managed by the Sheriff's Office as they transition to their new space. Near the end of the year, the department will also begin maintaining two smaller facilities projected to come on line in Spring of FY 2023: the Patton Avenue Radio Shop and the Support Building at the Jesse Helms Pavilion.

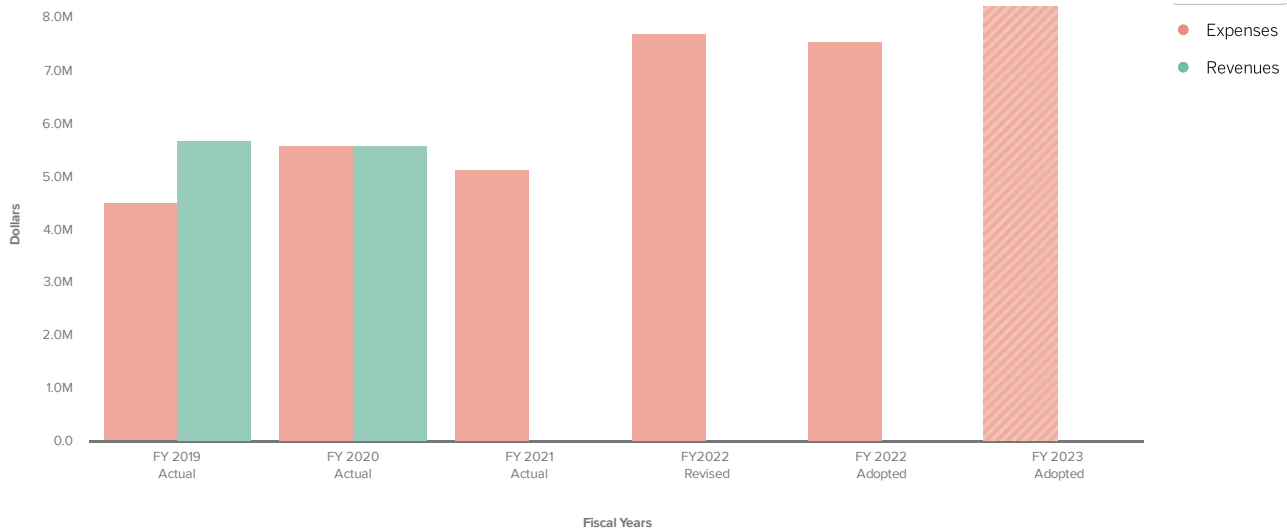
Department Analysis

The Adopted Budget for FY 2023 represents an 8.7 percent increase in net expenditures compared to the budget adopted for FY 2022. This is primarily attributed to increased operating (14.2 percent) and salary/benefits costs (7.1 percent). While the adopted budget does not include additional FTEs, it does include over \$672,000 in approved expansions for operations. These cover maintenance cost increases associated with new/newly assigned facilities (\$546,100), increased costs of existing contracts and services (\$115,000), and new equipment/inventory management software for the Progress Building (\$11,000).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



DIV426

Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	15.09	18.49	21.49	27.50	27.49	27.00	-0.49
FULL TIME EQUIVALENT	15.09	18.49	21.49	27.50	27.49	27.00	-0.49

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

Net Program Cost

	FY 2023 Adopted
Facilities Management	8,208,368
Total	8,208,368

Enhancement Summary

Enhancement	Amount (\$)
Emergency Services Complex Expenses for 7 Months	90,476.00
Facilities Maintenance Contract Increases	74,499.00
Fac Maint Software Suppt and Camera Maint Agrmnts	40,595.00
JHP Support Bldg for 3 Months	16,190.00
Patton Avenue Radio Shop for 3 Months	9,182.00
Sheriff's Office Expansion and Renovation for 6 Months	190,513.00
Trf Maint of Old Sheriff Bldgs from UCSO to Fac Mgmt-New FTE/Vehicle	239,757.00
Warehouse Computer Software	11,000.00

Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	\$ 5,698,943	\$ 5,598,056	\$ 9,560	\$ 9,000	\$ 9,000	\$ 9,000	0	0.00%
▸ Interfund Charges	5,651,977	3,903,277	0	0	0	0	0	0.00%
▸ Interfund Transfers	9,351	1,688,143	0	0	0	0	0	0.00%
▸ Investment Revenue	32,639	-2,982	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	1,560	0	0	0	0	0	0	0.00%
▸ Other Revenue	3,417	9,618	9,560	9,000	9,000	9,000	0	0.00%
▾ Expenses	4,524,807	5,595,845	5,159,843	7,732,793	7,561,068	8,217,368	656,300	8.68%
▸ Capital Outlay	284,455	128,528	126,715	558,237	303,132	90,410	-212,722	-70.17%
▸ Employee Benefits	486,085	547,549	537,835	805,449	808,635	874,704	66,069	8.17%
▸ Employee Compensation	845,773	1,020,139	1,182,459	1,471,444	1,484,646	1,581,534	96,888	6.53%
▸ Interdepartmental Charges	-1,179,935	-1,755,193	-430,861	0	0	0	0	0.00%
▸ Interfund Transfers, Out	0	1,688,143	0	0	0	0	0	0.00%
▸ Operating Cost	4,088,429	3,966,680	3,743,695	4,897,663	4,964,655	5,670,720	706,065	14.22%
Revenues Less Expenses	\$ 1,174,136	\$ 2,210	\$ -5,150,283	\$ -7,723,793	\$ -7,552,068	\$ -8,208,368	-656,300	-8.69%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(24100) Facilities Management	\$ 4,524,807	\$ 5,595,845	\$ 5,159,843	\$ 7,732,793	\$ 7,561,068	\$ 8,217,368	656,300	8.68%
Total	\$ 4,524,807	\$ 5,595,845	\$ 5,159,843	\$ 7,732,793	\$ 7,561,068	\$ 8,217,368	656,300	8.68%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(24110) Facilities Management	\$ 4,293,946	\$ 5,383,931	\$ 5,012,883	\$ 7,600,645	\$ 7,431,759	\$ 8,100,390	668,631	9.00%
(24120) Sign Shop	230,861	211,914	146,960	132,148	129,309	116,978	-12,331	-9.54%
Total	\$ 4,524,807	\$ 5,595,845	\$ 5,159,843	\$ 7,732,793	\$ 7,561,068	\$ 8,217,368	656,300	8.68%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average Response Time - Service Orders</u> Measures the average response time in days to complete service orders (effective use of resources) <i>(Industry standard target is 3 days with optimal staffing levels)</i>	3.7	3.6	4.4	4.0	3.0	4.0	Outcome	Public Safety
<u>Average Completion Rate - Preventative Maintenance</u> Measures the average completion rate of preventative maintenance (PM) work orders generated each month (effective use of resources)	81%	87%	98%	95%	96%	95%	Outcome	Sustainability
<u>Average Completion Rate - Inspections</u> Measures the completion rate of inspections generated each month.	N/A	N/A	93%	90%	97%	90%	Outcome	Sustainability
<u>Average Work Order Backlog - All Work Types</u> Measures the average number of work orders that remain open each month.	54	27	31	35	58	65	Output	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.

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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 2023 Discussion

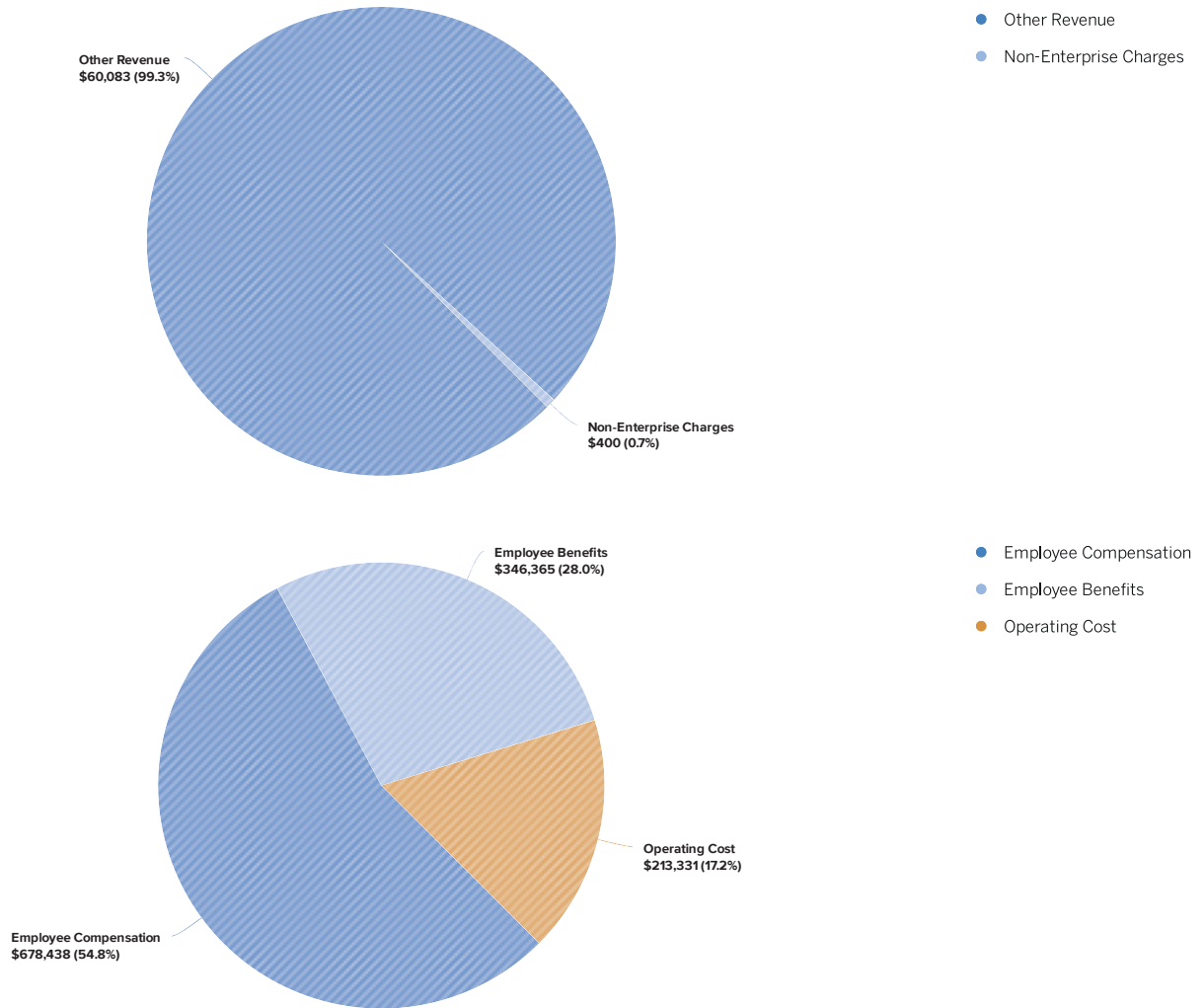
The Finance department is working to develop long-term staffing and succession strategies. These efforts include training, mentoring, and reviewing processes and procedures. The regulatory environment that the Finance Department works in is constantly changing, which in many cases will change the operations 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.

Department Analysis

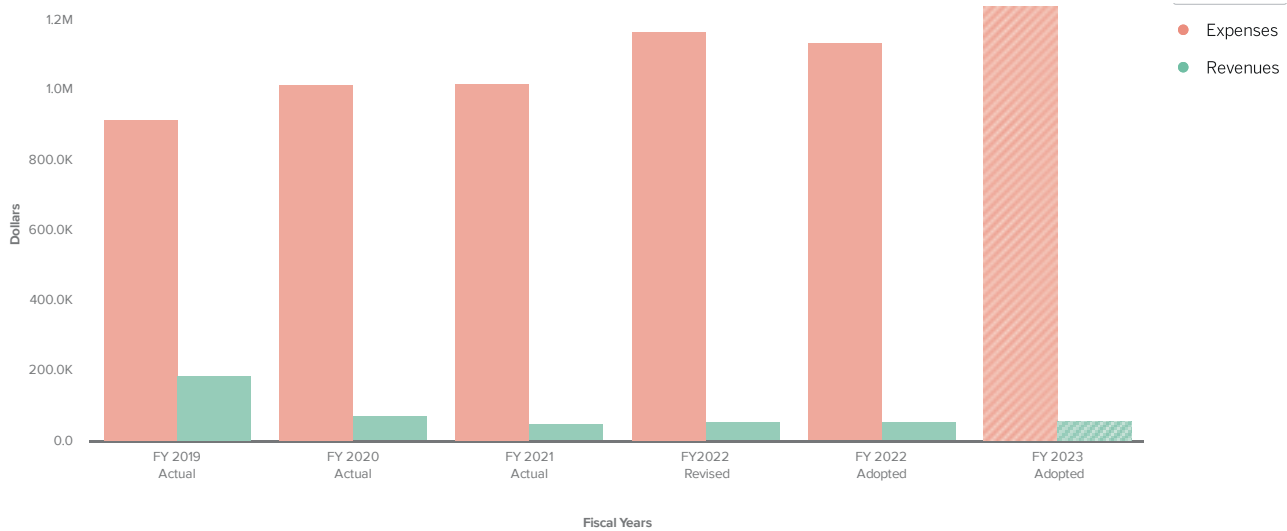
The FY 2023 Adopted Budget for this department includes a 8.8 percent increase over the prior year which is related to costs associated with annual auditing contracts and personnel expenses. This proposal does not include any enhancement requests.

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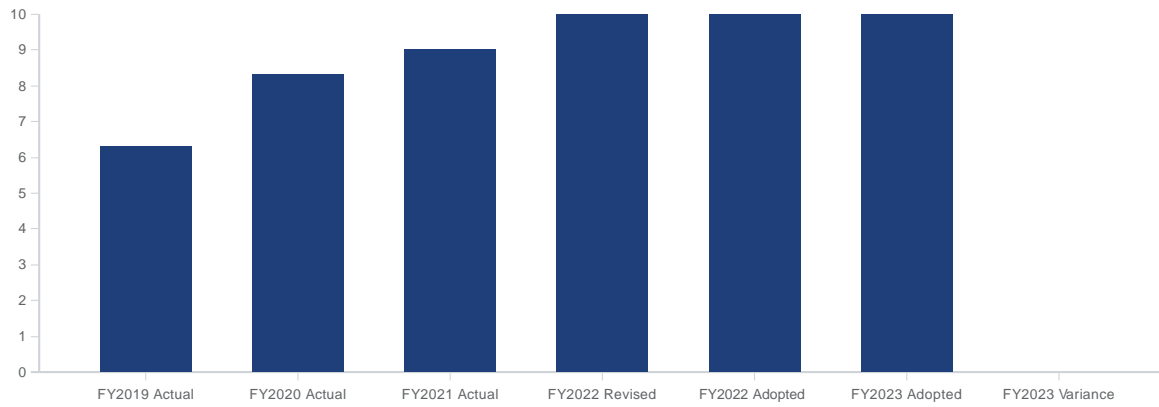
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	6.30	8.30	9.00	10.00	10.00	10.00	0.00
FULL TIME EQUIVALENT	6.30	8.30	9.00	10.00	10.00	10.00	0.00

*The Department has an additional 1.0 FTE in the General Special Revenue Fund, which is not represented in this FTE summary. This position is covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
Finance	1,177,651
Total	1,177,651

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Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 189,302	\$ 72,797	\$ 51,719	\$ 55,492	\$ 55,492	\$ 60,483	4,991	8.99%
▶ Non-Enterprise Charges	355	336	303	400	400	400	0	0.00%
▶ Other Revenue	188,948	72,461	51,416	55,092	55,092	60,083	4,991	9.06%
▼ Expenses	916,804	1,018,565	1,020,477	1,169,616	1,138,364	1,238,134	99,770	8.76%
▶ Employee Benefits	241,752	286,190	286,665	321,098	318,368	346,365	27,997	8.79%
▶ Employee Compensation	409,147	526,176	585,164	652,800	642,398	678,438	36,040	5.61%
▶ Operating Cost	265,905	206,199	148,648	195,718	177,598	213,331	35,733	20.12%
Revenues Less Expenses	\$ -727,502	\$ -945,768	\$ -968,758	\$ -1,114,124	\$ -1,082,872	\$ -1,177,651	-94,779	-8.75%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(11200) Finance	\$ 916,804	\$ 1,018,565	\$ 1,020,477	\$ 1,169,616	\$ 1,138,364	\$ 1,238,134	99,770	8.76%
Total	\$ 916,804	\$ 1,018,565	\$ 1,020,477	\$ 1,169,616	\$ 1,138,364	\$ 1,238,134	99,770	8.76%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(11210) Finance	\$ 916,804	\$ 1,018,565	\$ 1,020,477	\$ 1,169,616	\$ 1,138,364	\$ 1,238,134	99,770	8.76%
Total	\$ 916,804	\$ 1,018,565	\$ 1,020,477	\$ 1,169,616	\$ 1,138,364	\$ 1,238,134	99,770	8.76%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Annual Comprehensive Financial Report Compliance</u> Indicates compliance with Annual Comprehensive Financial Reports standards.	Yes	Yes	Yes	Yes	Yes	Yes	Outcome	Organizational Strengthening
<u>Customer Service Satisfaction</u> Indicates the level of customer satisfaction in doing business with the Finance Office.	N/A	N/A	N/A	-	N/A	-	Outcome	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

FY 2023 Adopted Fire Department Funding												
Fire Department	District Tax Rate Summary				Revenue by Source				Expenditure by Type			NCVTS Collections Charge
	Value of One Penny	FY 2022 Adopted	FY 2023 Adopted	\$ Change	County Ad Valorem	District Ad Valorem	District Sales Tax	Fund Balance Appropriation	From County General Fund	From Local District Fund		
Allens Cross	\$ 23,399	\$ 7.00	\$ 6.89	\$ (0.11)	\$ 137,306	\$ 161,158	\$ 42,000	\$ 2,800	\$ 137,306	\$ 205,284	\$ 674	
Bakers	223,191	3.35	3.43	0.08	740,724	764,583	240,000	106,502	740,724	1,108,276	2,809	
Beaver Lane	61,746	6.44	6.71	0.27	380,900	414,550	110,000	40,000	380,900	563,089	1,461	
Fairview	72,707	5.10	5.03	(0.07)	327,100	365,649	75,000	50,000	327,100	489,750	899	
Griffith Road	19,122	2.15	2.00	(0.15)	58,694	38,200	18,000	-	58,694	55,863	337	
Hemby Bridge	412,116	4.41	4.41	-	588,517	1,819,070	445,000	90,000	588,517	2,347,517	6,553	
Jackson	46,995	2.88	3.99	1.11	153,870	187,304	36,000	7,500	153,870	230,130	674	
Lanes Creek	26,168	5.68	5.46	(0.22)	131,860	142,790	45,000	10,000	131,860	197,060	730	
New Salem	84,201	3.96	3.84	(0.12)	312,319	323,479	95,000	50,000	312,319	467,019	1,460	
Providence	8,766	3.61	3.75	0.02	34,565	32,847	9,000	10,000	34,565	51,735	112	
Sandy Ridge	38,739	3.85	3.29	(0.56)	126,919	127,378	48,000	15,000	126,919	189,648	730	
Springs	190,666	4.22	4.64	0.42	273,767	884,569	175,000	20,000	273,767	1,076,233	3,336	
Stack Road	33,183	4.55	3.48	(1.07)	119,390	115,420	42,000	15,000	119,390	171,746	674	
Stallings	349,785	4.72	4.78	0.06	535,830	1,673,321	430,000	40,000	535,830	2,138,854	4,467	
Unionville	120,890	6.16	6.14	(0.02)	213,185	742,738	110,000	-	213,185	851,165	1,573	
Waxhaw	388,412	4.03	4.19	0.16	702,516	1,626,606	450,000	125,000	702,516	2,196,840	4,766	
Wesley Chapel	752,953	3.61	3.75	0.14	937,996	2,825,652	690,000	205,000	937,996	3,714,697	5,955	
Wingate	59,989	6.63	6.70	0.07	367,759	401,639	100,000	35,000	367,759	535,066	1,573	
SCBA Fund *	-	-	-	-	300,000	-	-	-	300,000	-	-	
Total					\$ 6,443,217	\$ 12,646,953	\$ 3,160,000	\$ 821,802	\$ 6,443,217	\$ 16,589,973	\$ 38,783	

* SCBA Replacement funds are dedicated to Wesley Chapel Fire District in FY 2023 and will rotate annually based on need.

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 set the legal framework to implement the new funding model, also approved by the BoCC beginning in the FY 2021 budget year.

Department FY 2023 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 2023 is the third year of the County funding volunteer fire departments (VFDs) with either an 80%/20% or 60%/40% County split. The methodology is well received in the community and puts more emphasis on local districts funding local fire protection.

The table above shows the related information for each district:

- Adopted District Tax Rate
- Change from Prior Year Adopted District Tax Rate

The FY 2023 County General Fund contributes \$6.44 million in tax funding for fire departments, fire district tax funding is \$12.65 million, and combined sales tax collections are projected at \$3.16 million. The total fire budget is \$23.07 million, an increase of \$3.02 million, or 15.15 percent over FY 2022.

In general, funding increases to VFDs 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, and
- 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 2023 Adopted Budget, a Self Contained Breathing Apparatus (SCBA) replenishment program is continued as part of the County's General Fund, in the amount of \$300,000. This amount will be dedicated to SCBA replacement in the Wesley Chapel Fire District in FY 2023 and will rotate annually based on need. This will be reviewed and adjusted as needed going forward to ensure a steady funding stream for this important purpose.

The County is also investing in the construction, replacement, and renovation of old fire stations throughout the county that are approaching fifty years in operation, and are not adequately sized to accommodate modern fire equipment. This 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. Annual funding also includes increases to support the purchase of new emergency vehicles, apparatus, and equipment to replace an aging fleet across the county.

Department Analysis

Allens Crossroads Fire Department:

The FY 2023 budget includes \$25,000 to fund a building expansion.

The local fire tax rate will be set at 6.89 cents and sales tax projection for this tax district is \$42,000. The year over year budget has increased \$25,044, or 7.87%.

Bakers Fire Department:

The FY 2023 budget includes a \$250,000 increase for additional personnel (8 full-time equivalents), \$110,000 increase in insurance premiums, and \$85,000 for truck payments. District funding is adopted at \$764,583 with a corresponding tax rate of 3.43 cents.

Beaver Lane Fire Department:

The FY 2023 budget includes an increase in funding of \$92,717 for land purchase payments for future substations and staffing increases. The district wide fire tax rate is 6.71 cents, with a sales tax projection of \$110,000.

Fairview Fire Department:

The FY 2023 budget includes increases of \$108,159 to fund salary increases and increased cost for construction of a new fire station due to supply chain issues.

The local fire tax rate is 5.03 cents and the sales tax projection for this tax district is \$75,000. The year over year budget has increased 15.24%.

Griffith Road Fire Department:

The FY 2023 budget includes a slight increase of \$1,487 to account for increases in general operating expenses. The district tax rate is adopted at 2.00 cents, with a sales tax budget of \$18,000.

Hemby Bridge Fire Department:

The FY 2023 budget includes an increase of \$302,428 to implement shift differential pay and purchase a Quick Response Vehicle for each of two stations. This budget maintains FY 2020 investments to increase the current fire station payment for a rapid payoff in addition to \$40,000 for a general increase to the operating budget.

Fire tax rate is adopted at 4.41 cents and the local option sales tax funding will grow to \$445,000.

Jackson Fire Department:

The FY 2023 budget includes a net budget increase of \$117,544 to fund an engine replacement and add two part-time staff. The district tax rate required to provide full funding is 3.99 cents, with expected sales tax collections of \$36,000.

Lanes Creek Fire Department:

Lanes Creek Fire Department will receive a funding increase of \$23,547 for cover various increases in operational expenses. The local tax rate is set at 5.46 cents with sales tax estimates of \$45,000.

New Salem Fire Department:

The FY 2023 budget includes an increase of \$125,996 for truck payments and retainment & retention pay for staff.

This increase will be supported by a district tax rate of 3.84 cents and projected sales tax receipts of \$95,000.

Providence Fire District - Wesley Chapel Fire Department:

The FY 2023 budget will increase from \$69,235 to \$86,412 and the district fire tax rate will be set at 3.75 cents.

Sandy Ridge Fire Department:

The FY 2023 budget includes an increase of \$6,015 to replace an outdated thermal imaging camera. The district fire tax rate is 3.29 cents and will yield \$127,378 to the fire department budget along with \$48,000 in expected sales tax receipts. The county general fund will also contribute \$126,919 towards operations.

Springs Fire Department:

The FY 2023 budget will increase by \$106,918 to cover increases in personnel costs and fuel expenses. The district tax rate is proposed at 4.64 cents and an initial sales tax collection of \$175,000.

Stack Road Fire Department:

The FY 2023 budget includes a slight decrease in funding due to decreases in expected equipment purchases for the upcoming year. The district wide tax rate is set at 3.48 cents (\$115,420) with expected sales tax collections of \$42,000. The county general fund will add an additional \$119,390 in operational support.

Stallings Fire Department:

The FY 2023 budget increase of \$259,501 includes converting current part-time staff to full-time, costs to acquire land, and other general operating increases. The district fire tax rate is 4.78 cents, with a yield of \$1,673,321. The county general fund contributes \$535,830 towards department operations in conjunction with projected sales tax collections of \$430,000. The department has \$40,000 in fund balance available for appropriation in FY 2023.

Unionville Fire Department:

The FY 2023 budget includes \$68,826 in additional funding to increase vehicle maintenance and fuel expenses, utility costs, and insurance.

The district tax rate is 6.14 cents, and will yield \$742,738 with sales tax collections of \$110,000 and a countywide contribution of \$213,185. Since the total assessed valuation for this district surpassed \$1 billion during the 2022

reevaluation, this district transitioned to the 80%/20% funding model with the county during FY 2022.

Waxhaw Fire Department:

The FY 2023 budget includes \$301,906 to support increased volunteer incentives and maintain a competitive pay scale. The budget also includes funding for training ground site work along with increases in vehicle maintenance and equipment.

The adopted fire tax rate is 4.19 cents, with a countywide contribution of \$702,516 and expected sales taxes collections of \$450,000.

Wesley Chapel Fire Department:

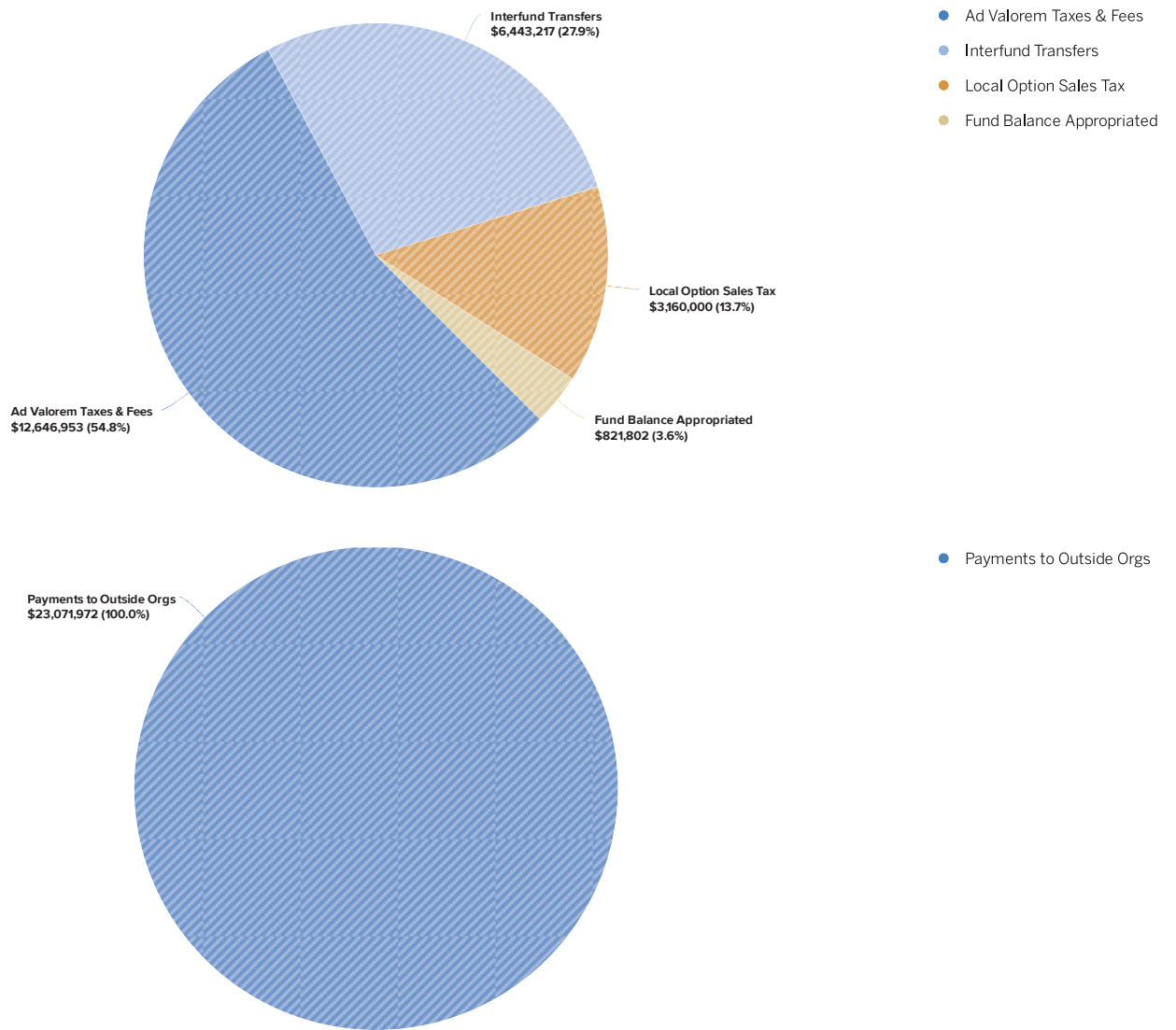
The FY 2023 budget includes net increases of \$687,879. This includes \$411,730 to fully fund positions added during the middle of FY 2022 and \$211,759 for a one-time debt offset payment.

The adopted district fire tax rate is 3.75 cents to yield \$2,825,652. The county general fund contributes \$937,996 in operational support for the fire department, along with \$300,000 for SCBA replenishment. This funding will be dedicated to Wesley Chapel in FY 2023 but will rotate annually to other departments based on needs. Sales tax collections are expected to generate \$690,000. Additionally, fund balance appropriated for capital reserve increased from \$100,000 in FY 2022 to \$205,000 in FY 2023.

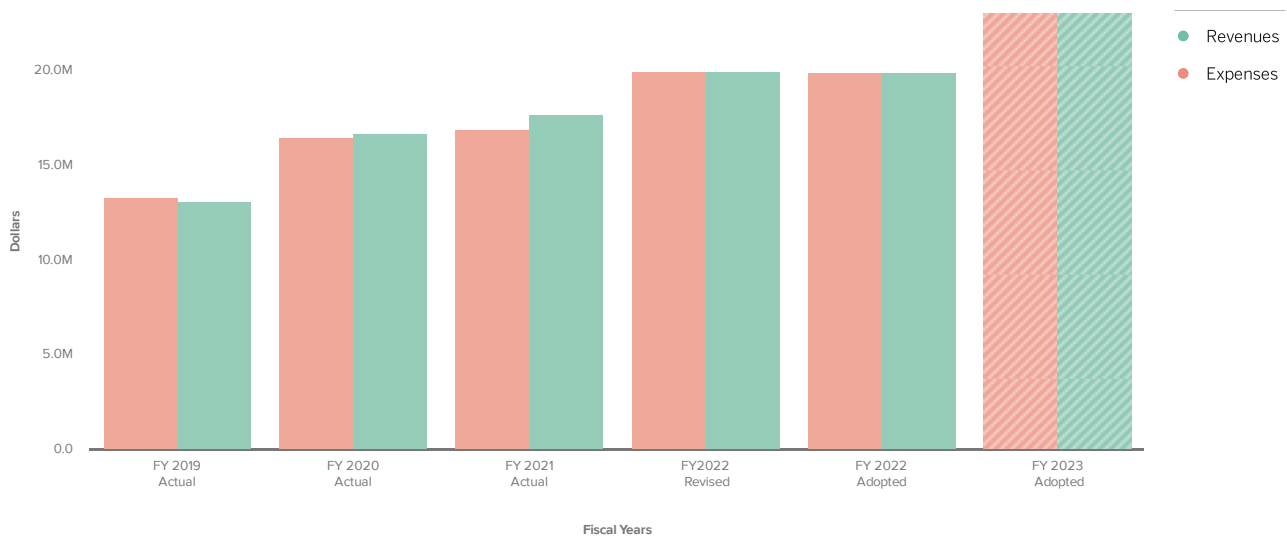
Wingate Fire Department:

The FY 2023 budget includes net increases in the amount of \$122,903, made up of \$14,224 for cost of living adjustments, \$27,220 for repairing damaged floors, \$20,735 for replacement of protective gear, \$40,000 for payments to replace an aging truck, and other general operating increases. District funding of \$401,639 is generated from the district tax rate of 6.70 cents. District sales tax receipts are expected to provide \$100,000 in operational support with an additional \$367,759 provided from the county general fund.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 2023 Adopted
Centralized Revenues & Exp	\$ -8,485,954
Fire Departments	8,485,954
Total	\$ 0

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 13,109,487	\$ 16,691,625	\$ 17,737,285	\$ 20,014,125	\$ 19,926,754	\$ 23,071,972	3,145,218	15.78%
▶ Ad Valorem Taxes & Fees	9,245,251	10,302,930	14,918,591	11,812,223	11,812,223	12,646,953	834,730	7.07%
▶ Fund Balance Appropriated	0	0	0	396,748	395,377	821,802	426,425	107.85%
▶ Interfund Transfers	0	2,244,272	16,000	5,448,654	5,362,654	6,443,217	1,080,563	20.15%
▶ Investment Revenue	48,978	41,031	1,547	0	0	0	0	0.00%
▶ Local Option Sales Tax	1,250,965	1,521,214	2,738,829	2,356,500	2,356,500	3,160,000	803,500	34.10%
▶ Non-Enterprise Charges	2,564,293	2,582,177	62,318	0	0	0	0	0.00%
▼ Expenses	13,347,409	16,558,207	16,905,932	20,014,125	19,926,754	23,071,972	3,145,218	15.78%
▶ Fund Balance Contribution	0	0	0	86,000	0	0	0	0.00%
▶ Interfund Transfers, Out	0	49,000	0	1,371	0	0	0	0.00%
▶ Operating Cost	297,836	137,318	50,328	0	0	0	0	0.00%
▶ Payments to Outside Orgs	13,049,573	16,371,889	16,855,604	19,926,754	19,926,754	23,071,972	3,145,218	15.78%
Revenues Less Expenses	\$ -237,922	\$ 133,418	\$ 831,352	\$ 0	\$ 0	\$ 0	0	0.00%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(10100) Centralized Revenues & Exp	\$ 0	\$ 49,000	\$ 0	\$ 1,371	\$ 318,220	\$ 343,264	25,044	7.87%
(19100) Fire Departments	13,347,409	16,509,207	16,905,932	20,012,754	19,608,534	22,728,708	3,120,174	15.91%
Total	\$ 13,347,409	\$ 16,558,207	\$ 16,905,932	\$ 20,014,125	\$ 19,926,754	\$ 23,071,972	3,145,218	15.78%

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Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(10100) Ad Valorem-Current	\$ 0	\$ 49,000	\$ 0	\$ 1,371	\$ 0	\$ 0	0	0.00%
(19105) Allens Crossroads Fire Dept	237,590	288,590	292,722	318,220	318,220	343,264	25,044	7.87%
(19110) Bakers Fire Department	801,111	1,185,780	1,167,724	1,403,125	1,403,125	1,851,809	448,684	31.98%
(19115) Beaver Lane Fire Department	607,837	1,082,261	778,121	817,733	817,733	945,450	127,717	15.62%
(19120) Fairview Fire Department	375,564	476,566	479,581	709,590	709,590	817,749	108,159	15.24%
(19199) Fire Depts County Wide Support	306,215	148,343	64,551	0	0	0	0	0.00%
(19125) Griffith Road Fire Department	105,555	99,461	127,635	113,407	113,407	114,894	1,487	1.31%
(19130) Hemby Bridge Fire Department	1,663,186	2,142,548	2,137,799	2,640,159	2,640,159	2,942,587	302,428	11.45%
(19135) Jackson Fire Department	208,420	243,420	256,344	267,130	267,130	384,674	117,544	44.00%
(19140) Lanes Creek Fire Department	299,120	432,120	297,505	306,102	306,102	329,650	23,548	7.69%
(19145) New Salem Fire Department	491,298	488,058	616,721	654,803	654,803	780,798	125,995	19.24%
(19150) Providence (W/WC) Fire Dept	39,275	39,275	66,594	110,235	69,235	86,412	17,177	24.81%
(19155) Sandy Ridge Fire Department	351,375	336,575	310,497	311,283	311,283	317,297	6,014	1.93%
(19160) Springs Fire Department	808,861	878,629	850,156	1,246,419	1,246,419	1,353,336	106,917	8.58%
(19165) Stack Road Fire Department	311,750	328,765	311,430	298,830	298,830	291,810	-7,020	-2.35%
(19170) Stallings Fire Department	1,648,546	1,870,006	2,118,421	2,419,650	2,419,650	2,679,151	259,501	10.72%
(19175) Unionville Fire Department	635,055	663,505	814,214	1,042,097	997,097	1,065,923	68,826	6.90%
(19180) Waxhaw Fire Department	1,529,493	2,006,764	2,145,378	2,602,206	2,602,206	2,904,122	301,916	11.60%
(19185) Wesley Chapel Fire Department	2,298,415	3,134,648	3,380,767	3,970,770	3,970,770	4,958,648	987,878	24.88%
(19190) Wingate Fire Department	628,743	663,893	689,773	780,995	780,995	904,398	123,403	15.80%
Total	\$ 13,347,409	\$ 16,558,207	\$ 16,905,932	\$ 20,014,125	\$ 19,926,754	\$ 23,071,972	3,145,218	15.78%

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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 continues to work to meet state mandated fire code inspection frequencies and established performance metrics, such as the FBI standards for arson clearance. It also performs building plan review and related inspections for new construction and renovations. To the degree possible, it also reaches out to the community with fire safety education and fire prevention programs.

Department FY 2023 Discussion

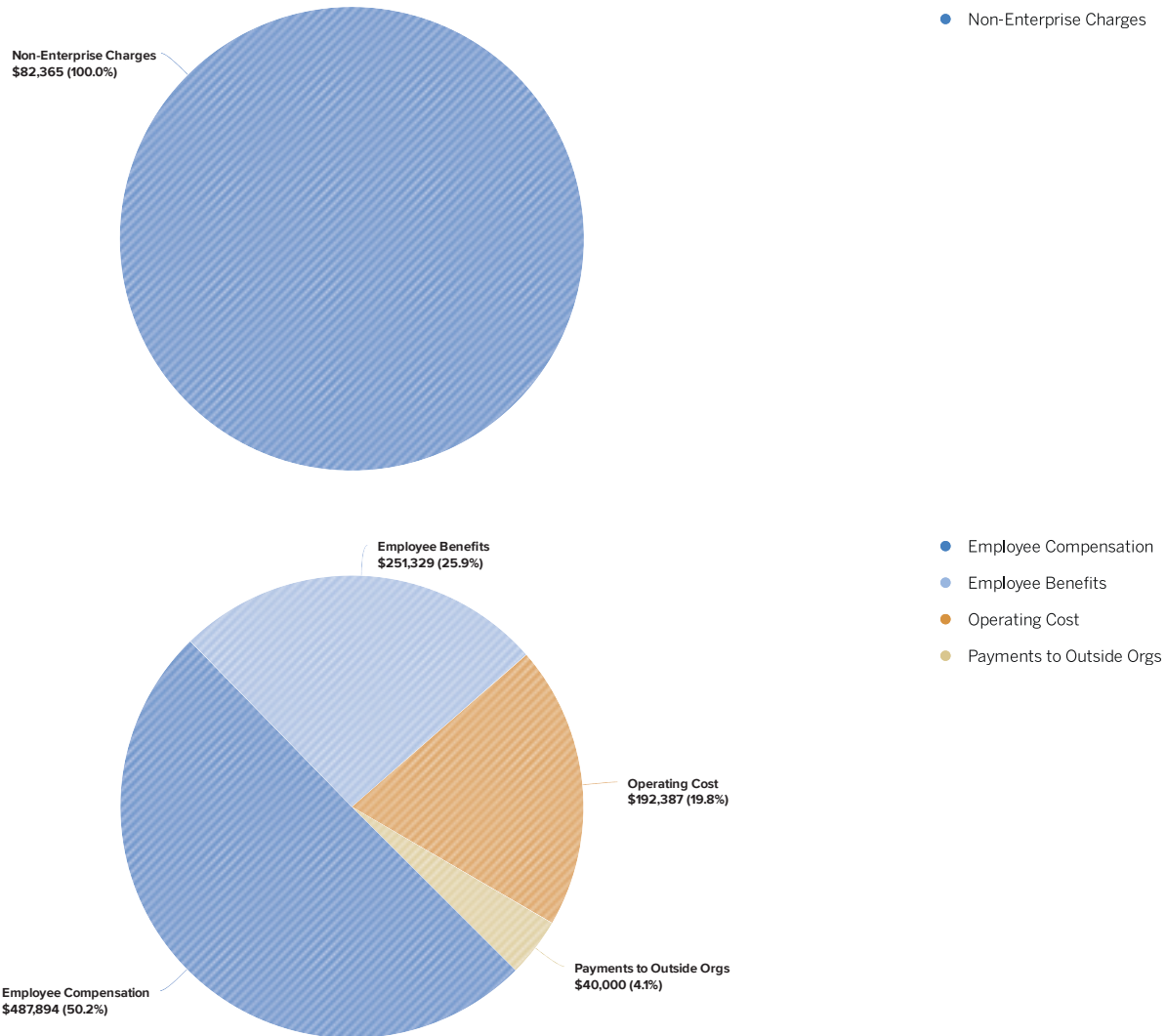
County growth will present an increased challenge to the department in FY 2023 in fulfilling its mission of making Union County a fire safe place to live, work, and play. The department will continue to prioritize meeting state mandated fire code inspection frequencies and associated performance metrics. School inspections will be a key point of emphasis, as the department currently conducts inspections in 54 UCPS schools, 5 charter schools, and 12 private schools within the County twice per year. Additionally, the department will focus on investigating the causes of fires and meeting FBI standards for arson clearance. It will also continue its efforts in meeting timelines for building plan review and related inspections for new construction and renovations.

As time will allow, the department will also reach out to the community with fire prevention efforts and safety awareness activities. This will be done to better educate the public on causes of fires and the measures that can be taken to prevent them from occurring.

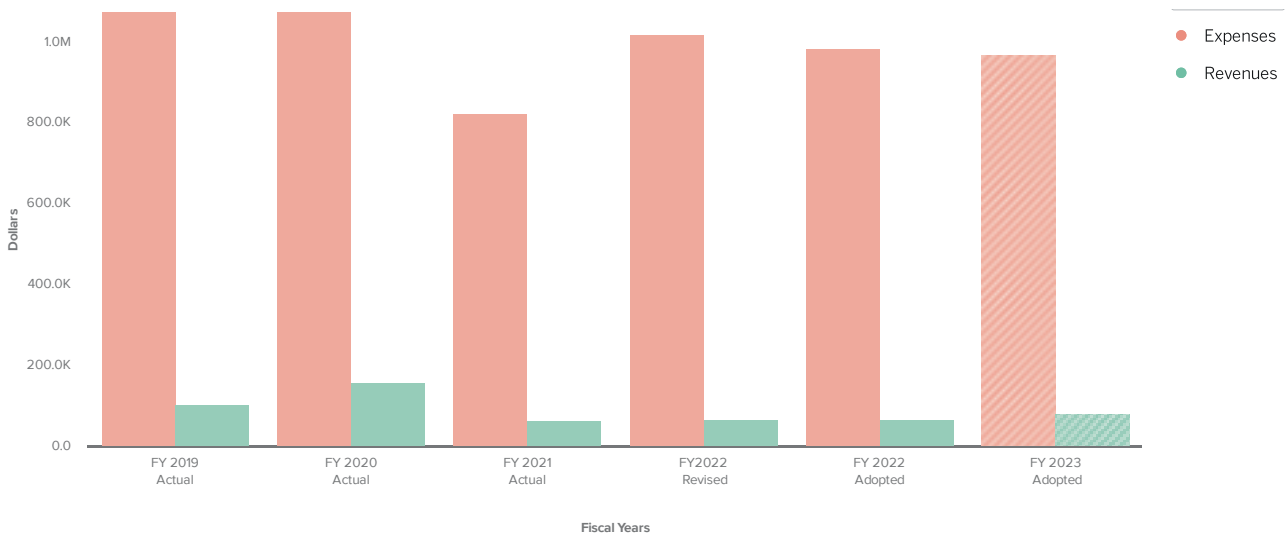
Department Analysis

The Adopted Budget for FY 2023 represents a 3.0 percent decrease in net expenses compared to the one adopted for FY 2022 due to a number of factors. Budgeted revenue is projected to increase 20.0 percent over last fiscal year as the department resumes more normal operations following the COVID-19 pandemic; salaries and benefits costs are projected to increase by 3.1 percent; and operating, capital, and external contract costs are projected to decrease 13.4 percent due to a reduction in major one-time expenditures for FY 2023. The Adopted Budget for FY 2023 includes over \$61,500 in approved enhancements primarily relating to equipment replacement, training/certification requirements, and uniforms/supplies.

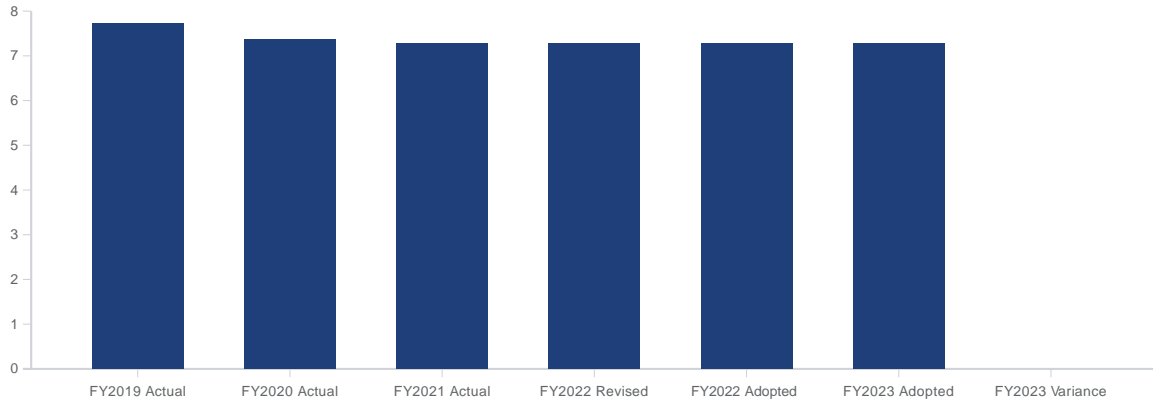
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	7.71	7.38	7.28	7.28	7.28	7.28	0.00
FULL TIME EQUIVALENT	7.71	7.38	7.28	7.28	7.28	7.28	0.00

Net Program Cost

	FY 2023 Adopted
Fire Marshals Administration	166,340
Fire Marshals Office Operation	722,905
Total	889,245

Enhancement Summary

Enhancement	Amount (\$)
ATF Camden Recertification - Texas	2,000.00
Cell phone for Admin. Asst	850.00
Digital Camera Replacement	3,000.00
Equipment Replacement	28,200.00
Laptop Replacement	3,575.00
Maintenance Mobile Air Compressor	1,900.00
Travel Sub & Education	10,000.00
Uniform replacement	12,000.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 106,469	\$ 158,136	\$ 67,959	\$ 68,619	\$ 68,619	\$ 82,365	13,746	20.03%
▶ Federal Grants	0	81,573	0	0	0	0	0	0.00%
▶ Interfund Transfers	27,669	0	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	57,522	76,563	67,959	68,619	68,619	82,365	13,746	20.03%
▶ Other Revenue	21,278	0	0	0	0	0	0	0.00%
▼ Expenses	1,073,366	1,073,171	824,777	1,019,021	985,735	971,610	-14,125	-1.43%
▶ Capital Outlay	106,339	119,915	0	112,320	112,320	0	-112,320	-100.00%
▶ Employee Benefits	277,513	264,461	217,287	235,994	235,722	251,329	15,607	6.62%
▶ Employee Compensation	433,085	456,254	460,508	482,651	481,517	487,894	6,377	1.32%
▶ Operating Cost	256,429	232,541	146,982	148,056	116,176	192,387	76,211	65.60%
▶ Payments to Outside Orgs	0	0	0	40,000	40,000	40,000	0	0.00%
Revenues Less Expenses	\$ -966,897	\$ -915,035	\$ -756,818	\$ -950,402	\$ -917,116	\$ -889,245	27,871	3.04%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(17500) Fire Marshals Administration	\$ 315,539	\$ 145,582	\$ 107,479	\$ 156,644	\$ 156,644	\$ 166,340	9,696	6.19%
(17510) Fire Marshals Office Operation	594,812	927,589	717,298	862,377	829,091	805,270	-23,821	-2.87%
(17520) Fire Marshals Public Education	163,015	0	0	0	0	0	0	0.00%
Total	\$ 1,073,366	\$ 1,073,171	\$ 824,777	\$ 1,019,021	\$ 985,735	\$ 971,610	-14,125	-1.43%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(17501) Fire Marshal's Admin	\$ 315,539	\$ 145,582	\$ 107,479	\$ 156,644	\$ 156,644	\$ 166,340	9,696	6.19%
(17510) Inspections	524,703	927,589	717,298	862,377	829,091	805,270	-23,821	-2.87%
(17511) Investigations	70,109	0	0	0	0	0	0	0.00%
(17521) Other Areas	92,905	0	0	0	0	0	0	0.00%
(17520) Schools	70,110	0	0	0	0	0	0	0.00%
Total	\$ 1,073,366	\$ 1,073,171	\$ 824,777	\$ 1,019,021	\$ 985,735	\$ 971,610	-14,125	-1.43%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Average Review and Comment Period Provide initial plan review and comment within 14 business days for permit applications and building plans review. Sketch Plan and Site Plan review and comment within 30 business days.	100% (7.1 average days to review)	100% (9.3 average days to review)	100% (8.5 average days to review)	100.0%	100% (7.8 average days to review)	100.0%	Outcome	Public Safety
Fire Code Inspection and Compliance * Level I, II, and III (including Public & Charter Schools) occupancies are inspected at the frequency mandated by the NC Fire and Administrative Codes & NCGS 115C.	N/A	N/A	N/A	100.0%	34.9%	100.0%	Outcome	Public Safety
Fire Origin and Cause Investigation * *Initial incident report (public release) complete within 24 hours of event.	N/A	N/A	21.0%	100.0%	30.6%	100.0%	Outcome	Public Safety
Incendiary Fire Determination and Clearance Exceed the FBI Title I Crime Reporting for communities our size for Arson determination and prosecution. (This result is typically ~ 21% nationally.)	N/A	N/A	42.7%	100.0%	17.0%	100.0%	Outcome	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.

* Result provided impacted by COVID-19 response and operational changes during FY 2020 and FY 2021.

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FY 2023 Adopted 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 2023 Discussion

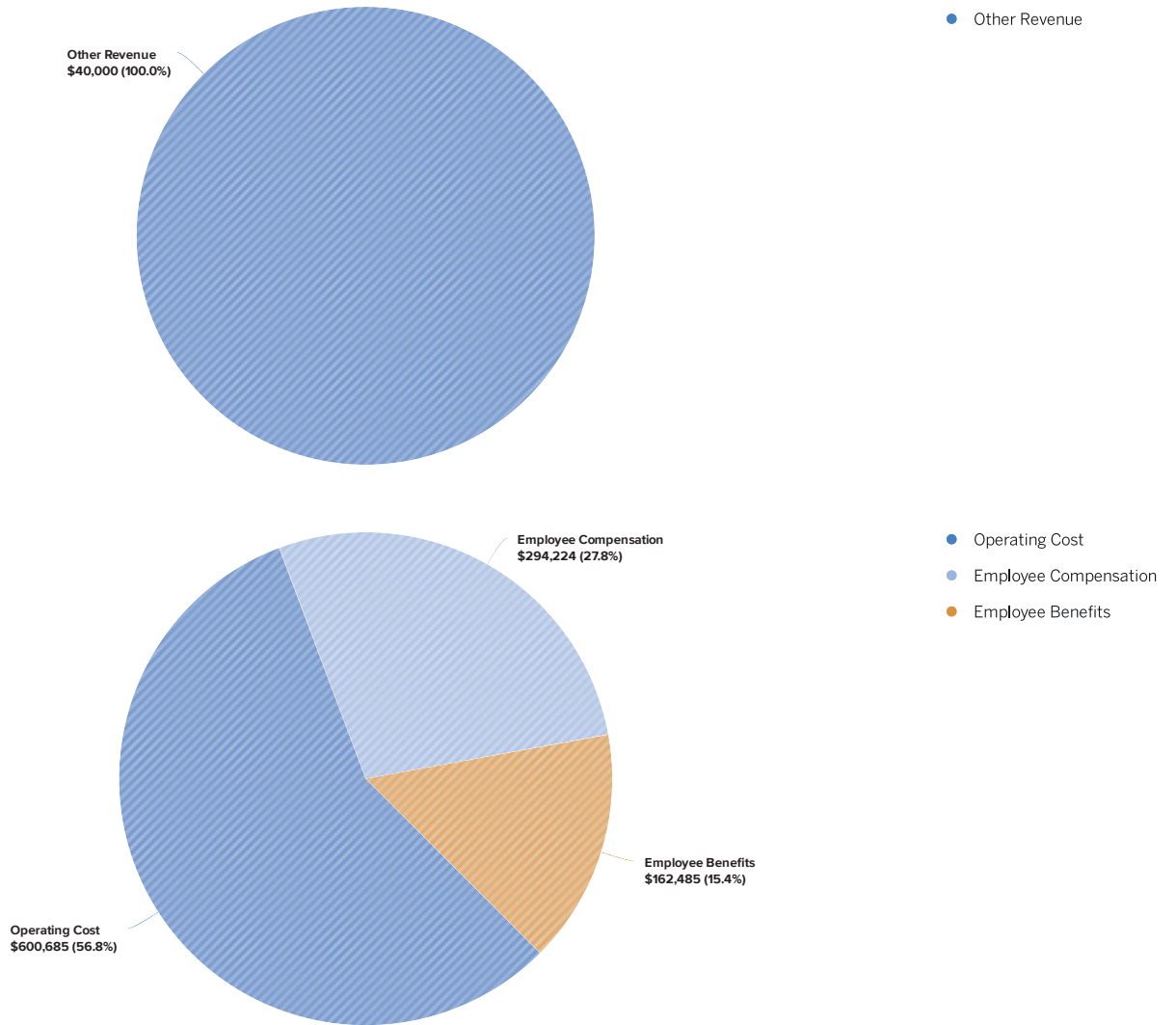
Fleet Management continues to work towards streamlining and improving the efficiency of the vehicle purchasing and readiness for service process while ensuring each department receives vehicles to fit job functions. Fleet continues to provide regular maintenance and repair to County fleet vehicles. As the County continues to grow, Fleet continues to provide superior service for county fleet drivers, striving to complete as much of the vehicle service and repairs in house as possible. 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.

With the effects of COVID, Fleet continues to offer our services as cost effectively and efficiently as possible. Multiple factors have come in to play in Fleet's decision to shift more funding to our stock (inventory) budget this year. Fleet has seen an average of 18-20 percent increase in the cost of parts (including tires), an average increase of 55 percent for motor oil, and has encountered delays in receiving necessary products. With the rising costs and delays, in conjunction with a higher volume of SUVs and trucks in the ever-growing fleet, we have found that keeping more stock on hand reduces overall repair costs, curtails delays, and aids in Fleet's efficiency.

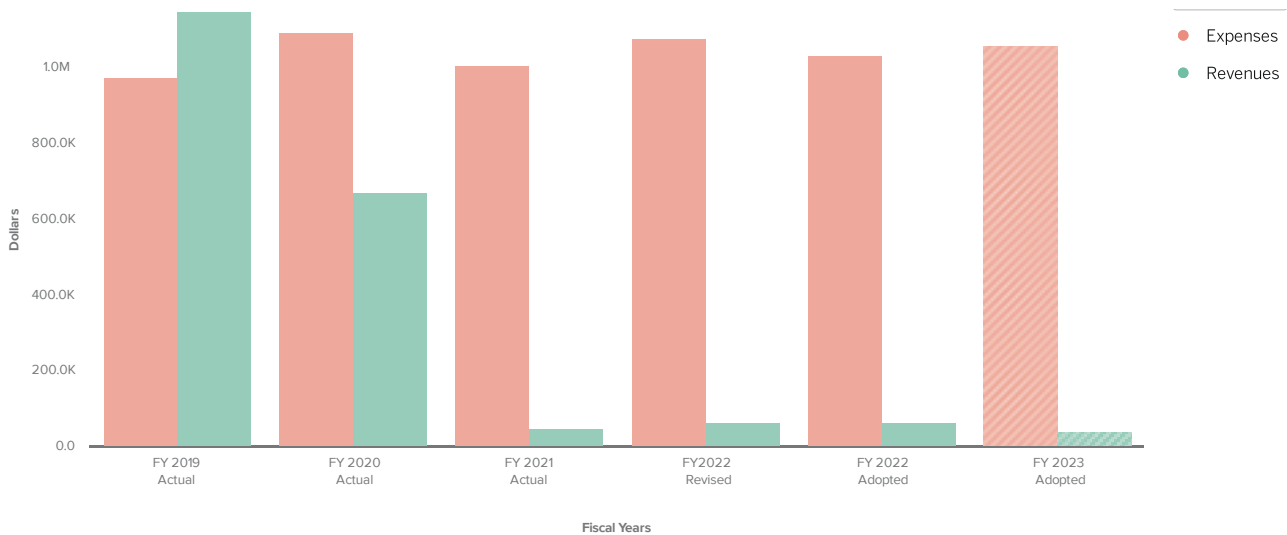
Department Analysis

The Adopted Budget for FY 2023 represents a 5.2 percent increase in net expenses compared to the one adopted for FY 2022. This is primarily related to increases in salary and benefit costs and reduced revenue from accident repair reimbursements from external party insurers. The Adopted Budget includes over \$6,900 in approved expansions to offset the department's target reduction and provide sufficient funds for needed parts and repairs.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	4.01	5.01	5.01	5.01	5.01	5.00	-0.01
FULL TIME EQUIVALENT	4.01	5.01	5.01	5.01	5.01	5.00	-0.01

Net Program Cost

	FY 2023 Adopted
Fleet Management	1,017,394
Total	1,017,394

Enhancement Summary

Enhancement	Amount (\$)
Retain 2% reduction in Fleet -	6,950.00

Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	\$ 1,143,709	\$ 669,327	\$ 49,783	\$ 64,300	\$ 64,300	\$ 40,000	-24,300	-37.79%
▸ Interfund Charges	1,067,309	370,190	0	0	0	0	0	0.00%
▸ Interfund Transfers	70,745	299,353	0	0	0	0	0	0.00%
▸ Investment Revenue	5,587	-542	0	0	0	0	0	0.00%
▸ Other Revenue	67	327	49,783	64,300	64,300	40,000	-24,300	-37.79%
▾ Expenses	973,163	1,090,553	1,004,650	1,074,175	1,031,373	1,057,394	26,021	2.52%
▸ Capital Outlay	5,501	74,550	29,821	0	0	0	0	0.00%
▸ Employee Benefits	146,876	156,291	138,811	158,306	150,596	162,485	11,889	7.89%
▸ Employee Compensation	228,368	273,634	274,735	314,964	282,872	294,224	11,352	4.01%
▸ Interdepartmental Charges	0	-129,030	-3,229	0	0	0	0	0.00%
▸ Interfund Transfers, Out	0	212,481	0	0	0	0	0	0.00%
▸ Operating Cost	592,418	502,627	564,513	600,905	597,905	600,685	2,780	0.46%
Revenues Less Expenses	\$ 170,545	\$ -421,226	\$ -954,867	\$ -1,009,875	\$ -967,073	\$ -1,017,394	-50,321	-5.20%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30100) Fleet Management	\$ 973,163	\$ 1,090,553	\$ 1,004,650	\$ 1,074,175	\$ 1,031,373	\$ 1,057,394	26,021	2.52%
Total	\$ 973,163	\$ 1,090,553	\$ 1,004,650	\$ 1,074,175	\$ 1,031,373	\$ 1,057,394	26,021	2.52%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30110) Fleet Management Services	\$ 973,163	\$ 1,090,553	\$ 1,004,650	\$ 1,074,175	\$ 1,031,373	\$ 1,057,394	26,021	2.52%
Total	\$ 973,163	\$ 1,090,553	\$ 1,004,650	\$ 1,074,175	\$ 1,031,373	\$ 1,057,394	26,021	2.52%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average Monthly Tire Repairs Performed</u> Measures the average number of tire repairs/changes performed monthly	52	66	52		58		Output	Public Safety
<u>Total Tire Repairs *</u>	165	562	604	-	692	-		
•Internal	457	234	21		4			
<u>Average Monthly Work Orders Completed</u> Measures the average number of work orders/tasks completed monthly (Scheduled & Non-Scheduled; includes Preventative Maintenance Inspections)	379	382	390	-	374	-	Output	Public Safety
<u>Average Monthly Work Orders Related to Accidents</u> Measures the average number of work orders related to accidents completed monthly							Output	Public Safety
•Preventable Accident Work Orders	3.5	3.2	2.8	-	1.8	-		
•Non-Preventable Accident Work Orders	4.9	4.6	4.5	-	4.9	-		
<u>Customer Service Satisfaction Rate</u> Measures percentage of internal customers rating overall experience with Fleet Services as excellent.	N/A	N/A	N/A	90.0%	77.8%	90.0%	Outcome	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.

* Internal tire repair shop established during FY 2020. External repairs still occur outside of tire shop business hours or for heavy duty trucks that cannot be facilitated internally.

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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 2023 Discussion

HR has moved forward with providing services in a proactive manner to address the nuances in business needs brought on during the pandemic. The County continues to experience growth in the employee population, an increase in employee turnover, and a steady volume of internal movement and departmental requests for assistance with various personnel actions. Additional regulatory and compliance mandates have also been experienced which require research and planning for potential impacts on the organization.

Expansion items include requests to build fund balances associated with the Workers' Compensation and Property and Casualty Funds to strengthen the organization's financial position regarding these areas. The ongoing pandemic, as well as other regulatory and liability factors, will have effects on insurance renewal costs for FY23 for workers' compensation, property insurance, employment liability and health plan costs.

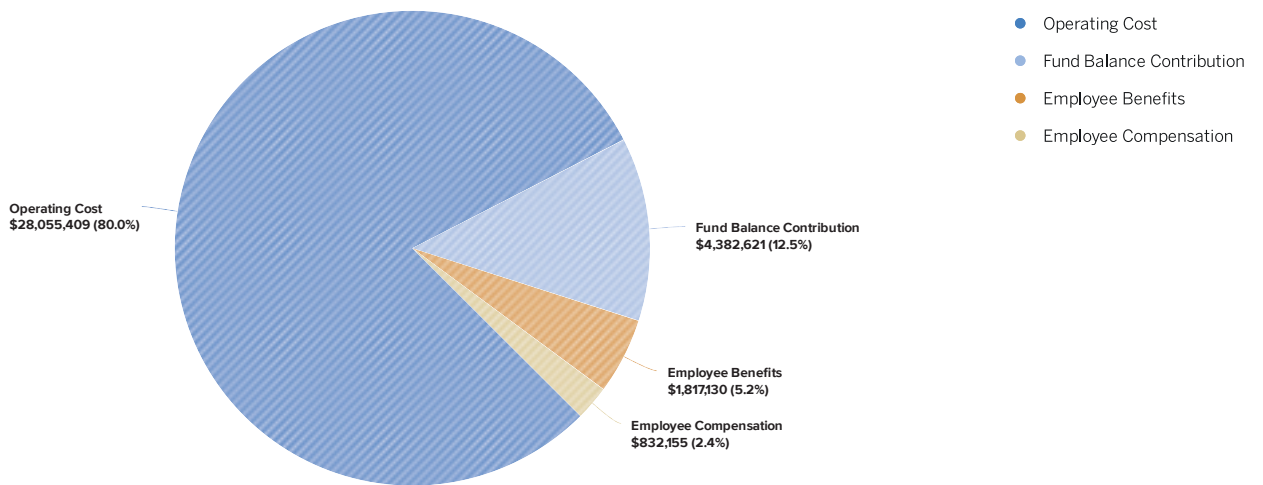
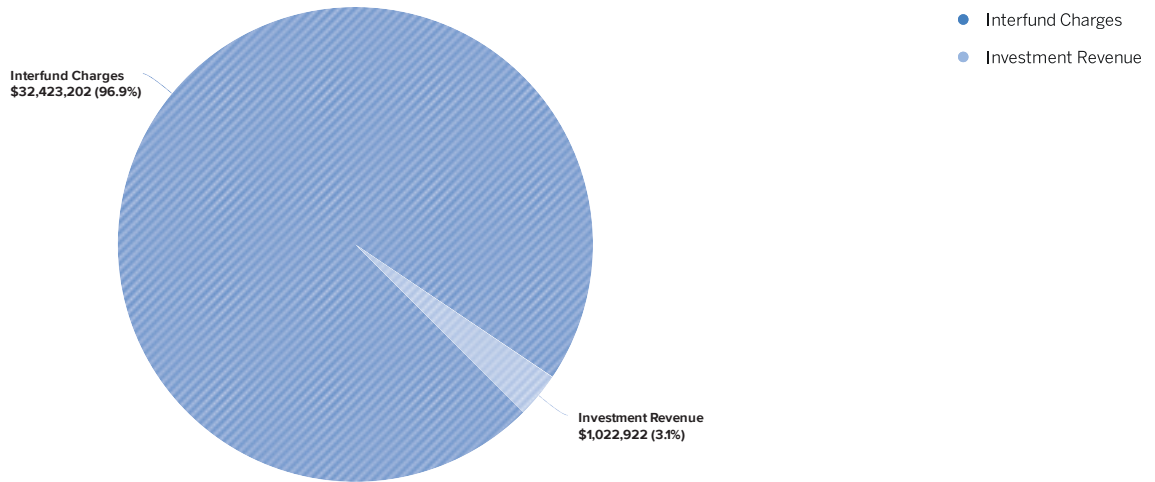
Department Analysis

The FY 2023 Adopted Budget reflects a 9.6 percent net increase in total County expense over the FY 2022 Adopted Budget. The FY 2023 Budget includes strategies to maintain the financial stability of the Health Benefits Fund and the Dental Benefits Fund. For this purpose, a contribution of \$500,000 to the Health Benefits Fund and an increase in the budget for health and dental medical services (related to rising medical costs and increased personnel) is part of this adopted 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 the employee's responsibility to share in the overall cost of health care. The combined impact of these strategies for the FY 2023 budget results in an increase of 8.3 percent for Health Benefits and 25 percent for Dental Benefits, per applicable FTE. This increase in costs is reflected across all departments in the Adopted Budget.

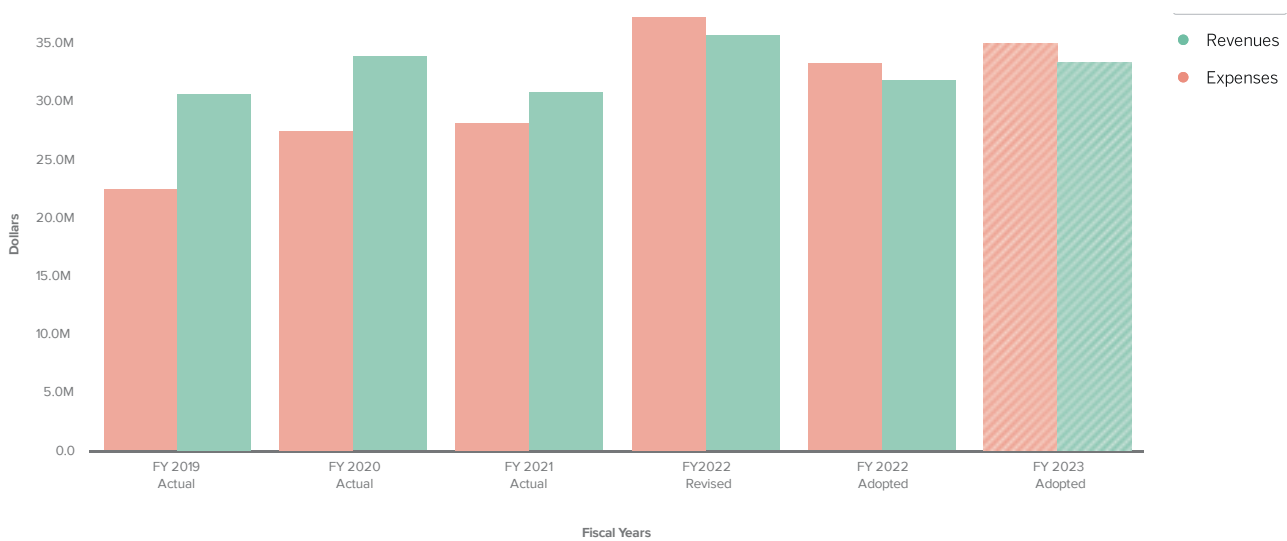
The FY 2023 Adopted Budgets for all Internal Service Funds (OPEB, Separation Allowance, Health Benefits, Dental Benefits, Workers' Compensation, and Property & Casualty) are allocated to the General Fund, the Enterprise Funds of Public Works and Solid Waste, and the Multi-Year Funds.

The Adopted Budget includes the expansion request for furniture for the HR training room (\$8,892) and fund balance contributions for the Workers' Compensation Fund (\$100,000) and the Property and Casualty Fund (\$250,000).

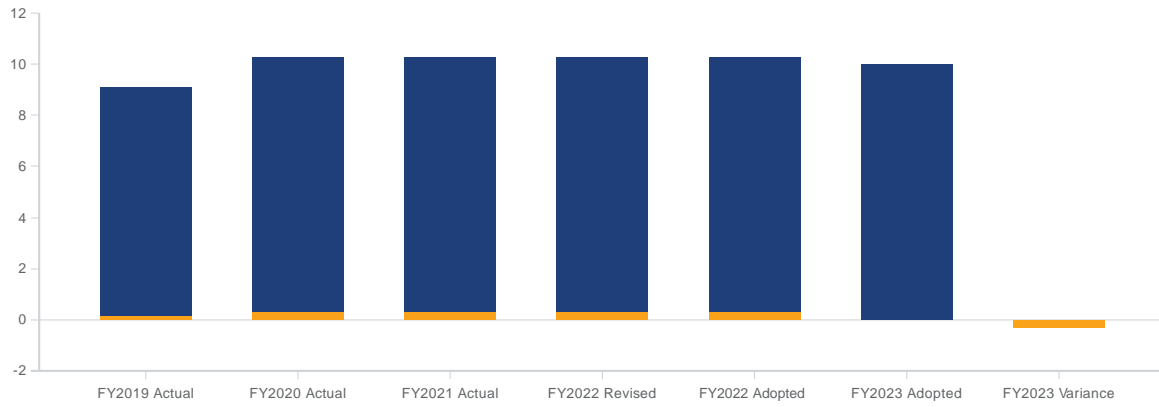
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	9.00	10.00	10.00	10.00	10.00	10.00	0.00
Part Time Non-Benefited	0.11	0.29	0.29	0.29	0.29	0.00	-0.29
FULL TIME EQUIVALENT	9.11	10.29	10.29	10.29	10.29	10.00	-0.29

Net Program Cost

	FY 2023 Adopted
Human Resources	1,641,191
Total	1,641,191

Enhancement Summary

Enhancement	Amount (\$)
Human Resources Training Room Furniture	8,892.00
Property & Casualty Fund Balance	250,000.00
Workers' Compensation Fund Balance	100,000.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 30,764,262	\$ 33,983,078	\$ 30,887,809	\$ 35,746,503	\$ 31,906,203	\$ 33,446,124	1,539,921	4.83%
▶ Fund Balance Appropriated	0	0	0	207,916	192,916	0	-192,916	-100.00%
▶ Interfund Charges	28,115,112	28,606,406	23,771,314	29,971,333	29,971,333	32,423,202	2,451,869	8.18%
▶ Interfund Transfers	8,570	2,874,731	0	4,018,216	192,916	0	-192,916	-100.00%
▶ Investment Revenue	2,640,172	2,439,449	7,116,435	1,549,038	1,549,038	1,022,922	-526,116	-33.96%
▶ Other Revenue	409	62,492	60	0	0	0	0	0.00%
▼ Expenses	22,612,914	27,556,693	28,249,216	37,303,503	33,403,339	35,087,315	1,683,976	5.04%
▶ Employee Benefits	1,667,075	1,704,434	1,612,040	2,098,483	2,095,888	1,817,130	-278,758	-13.30%
▶ Employee Compensation	646,219	726,491	765,968	815,813	804,985	832,155	27,170	3.38%
▶ Fund Balance Contribution	0	0	0	7,403,463	5,797,463	4,382,621	-1,414,842	-24.40%
▶ Interdepartmental Charges	0	0	-93,804	0	0	0	0	0.00%
▶ Interfund Transfers, Out	28,900	2,877,397	0	192,916	192,916	0	-192,916	-100.00%
▶ Operating Cost	20,270,720	22,248,372	25,965,011	26,792,828	24,512,087	28,055,409	3,543,322	14.46%
Revenues Less Expenses	\$ 8,151,348	\$ 6,426,385	\$ 2,638,593	\$ -1,557,000	\$ -1,497,136	\$ -1,641,191	-144,055	-9.62%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(21000) Human Resources	\$ 22,612,914	\$ 27,556,693	\$ 28,249,216	\$ 37,303,503	\$ 33,403,339	\$ 35,087,315	1,683,976	5.04%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(21040) Administration, Benefits	\$ 0	\$ 0	\$ 0	\$ 1,135	\$ 1,135	\$ 1,135	0	0.00%
(21080) Dental Benefits	764,625	901,019	823,074	1,190,216	939,916	918,531	-21,385	-2.28%
(21020) Employment & Recruitment	270,386	342,720	275,495	336,146	333,582	339,338	5,756	1.73%
(21070) Health Benefits	17,489,970	19,218,102	22,985,132	25,592,886	22,017,886	25,093,248	3,075,362	13.97%
(21010) Human Resources Administration	665,135	705,818	694,957	716,063	710,386	854,885	144,499	20.34%
(21090) Property & Casualty	1,021,159	1,157,581	1,312,184	1,452,664	1,452,664	1,713,204	260,540	17.94%
(21050) RHCB Plan (OPEB)	0	2,874,731	0	5,102,047	5,102,047	2,999,596	-2,102,451	-41.21%
(21060) Separation Allowance (OPEB)	1,333,976	1,344,829	1,304,055	1,749,691	1,749,691	1,944,789	195,098	11.15%
(21030) Training, Human Resources	410,502	362,034	403,821	503,656	452,033	445,833	-6,200	-1.37%
(21085) Workers' Compensation	657,161	649,860	450,497	658,999	643,999	776,756	132,757	20.61%
Total	\$ 22,612,914	\$ 27,556,693	\$ 28,249,216	\$ 37,303,503	\$ 33,403,339	\$ 35,087,315	1,683,976	5.04%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>New Hires</u> Represents the number of new hires	360	349	374	-	489	-	Output	Organizational Strengthening
<u>Separating Employees</u> Represents the number of separations	215	275	278	-	265	-	Output	Organizational Strengthening
<u>Positions Posted</u> Represents the number of positions posted for recruitment	271	346	309	-	482	-	Output	Organizational Strengthening
<u>Personnel Action Submissions</u> Represents the number of personnel actions submitted to HR	2,744	3,029	3,122	-	2,956	-	Output	Organizational Strengthening
<u>Training Courses</u> Represents the number of courses viewed by employees	1,262	7,325	5,667	-	10,044	-	Output	Organizational Strengthening
<u>Employee Turnover</u> Indicates the percentage of employees that separate from Union County	N/A	N/A	N/A	-	N/A	-	Outcome	Organizational Strengthening
<u>New Hire Turnover</u> Indicates the percentage of employees that separate from Union County with less than 12 months of employment	N/A	N/A	N/A	-	N/A	-	Outcome	Organizational Strengthening
<u>Risk Management Claims</u> Represents the number of claims submitted	N/A	N/A	N/A	-	N/A	-	Output	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

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Department Mission

The Human Services 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 2023 Discussion

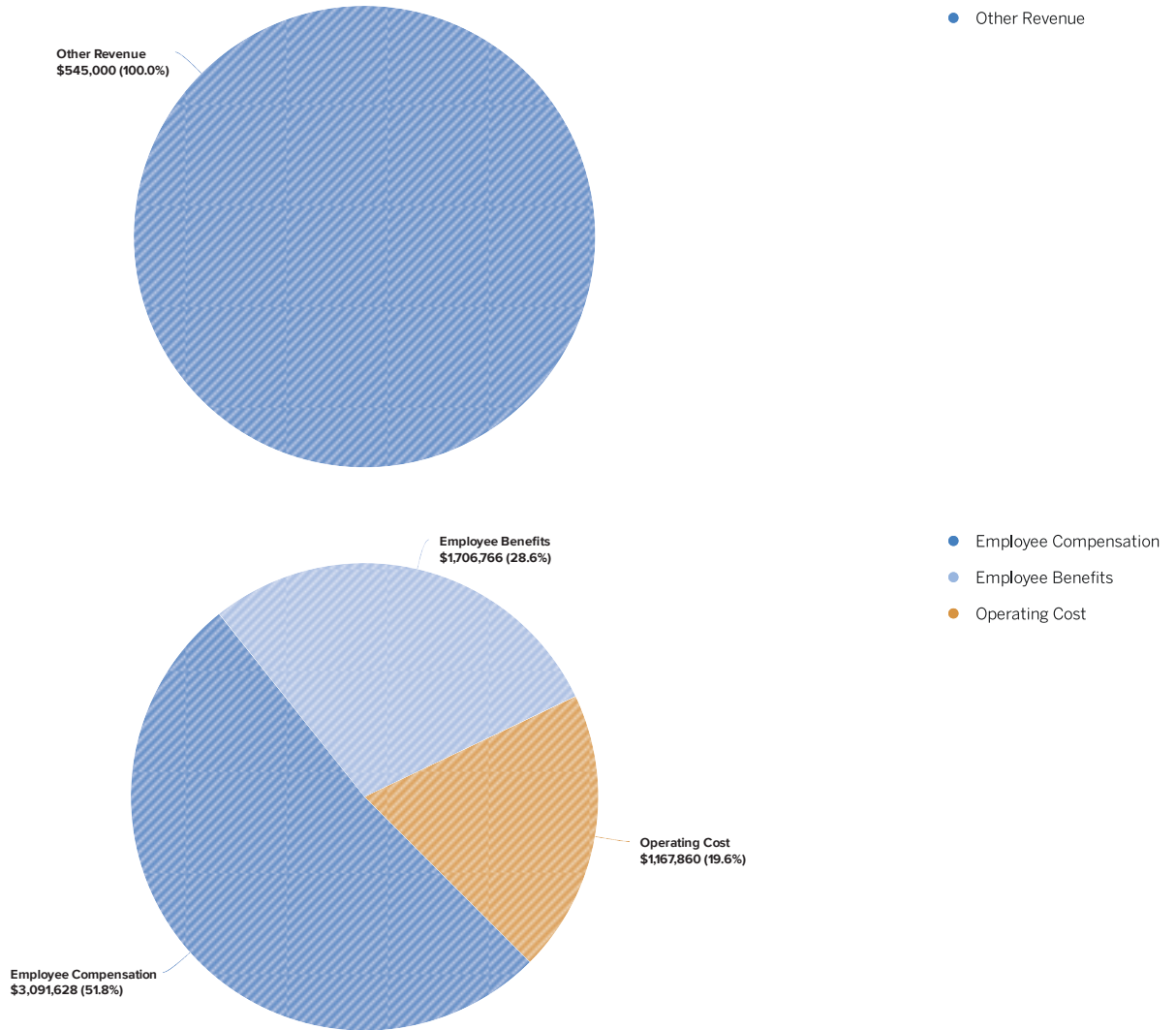
Human Services Administration continues to exemplify a consolidated approach to Human Service delivery. Business Operations converted teams and workflows to support a sustained COVID response. As the pandemic transformed the way client interactions occurred, the workforce had to re-engineer our approach, creating a new virtual infrastructure. Human Service Information Systems transitioned 84 percent of employees in Human Services to remote work, assuring hardware, software support, and security for all processes. The department set up and staffed a COVID Hotline to answer questions and schedule vaccines. Staff additionally performed data entry at COVID vaccination clinics and mass clinics at the Ag Center.

Even in the midst of a pandemic, agency Strategic Plan Goals were implemented. The goal of meeting people "where they are" was achieved. Emergency Preparedness and Public Health leadership worked together to procure a clinical mobile trailer. It was deployed into the community for vaccinations and COVID testing. State vendors worked with the Preparedness Coordinator at two community sites (Indian Trail and Marshville) serving thousands of residents.

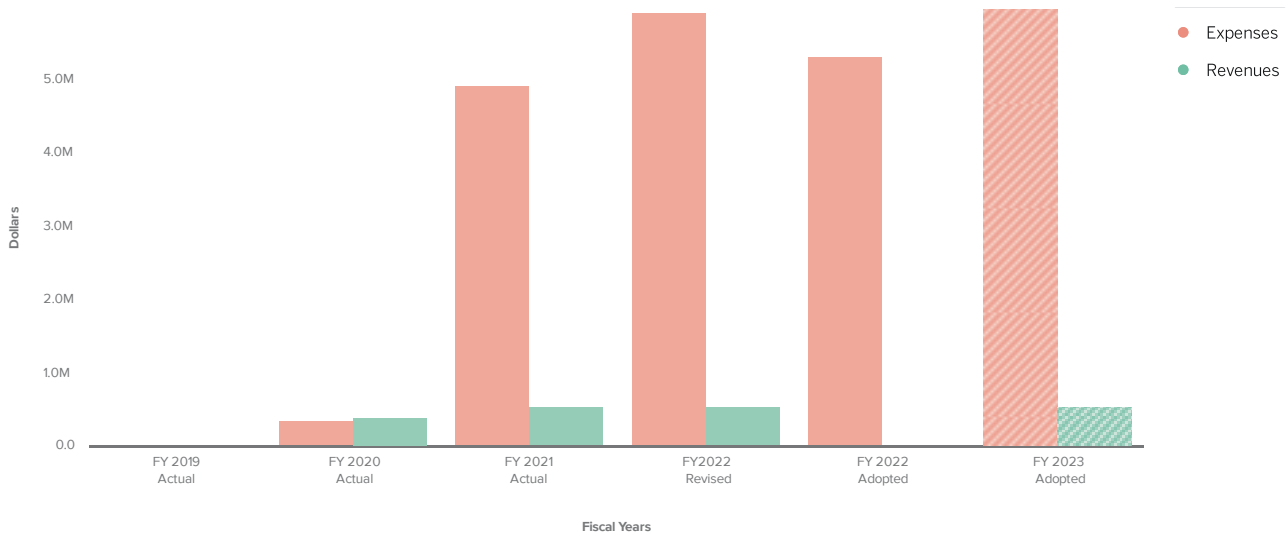
Department Analysis

The Adopted Budget for FY 2023 reflects a 1.9 percent net increase in total County expense over the budget adopted in FY 2022, primarily due to increases in employee benefits. The Adopted Budget includes the 370 Fund which represents the DSS Representative Payee Fund. The Adopted Budget includes just over \$16,000 in enhancements for two position reclassifications.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	0.00	0.00	53.50	53.75	53.50	53.50	0.00
Part Time Non-Benefited	0.00	0.00	1.40	1.54	1.40	1.40	0.00
FULL TIME EQUIVALENT	0.00	0.00	54.90	55.29	54.90	54.90	0.00

Net Program Cost

	FY23 Adopted
Human Services Administration	5,421,254
Total	5,421,254

Enhancement Summary

Enhancement	Amount (\$)
Reclass Admin Support Spec to Sr. Admin Support Spec	6,388.00
Reclass Relations Rep to Sr. Admin SS	10,197.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
▼ Revenues	0	403,221	540,961	545,000	0	545,000	545,000	--
▶ Other Revenue	0	403,221	540,961	545,000	0	545,000	545,000	--
▼ Expenses	0	358,518	4,928,380	5,919,822	5,322,603	5,966,254	643,651	12.09%
▶ Employee Benefits	0	0	1,228,373	1,621,747	1,615,738	1,706,766	91,028	5.63%
▶ Employee Compensation	0	0	2,725,622	3,172,902	3,147,812	3,091,628	-56,184	-1.78%
▶ Operating Cost	0	358,518	974,384	1,125,173	559,053	1,167,860	608,807	108.90%
Revenues Less Expenses	0	44,704	-4,387,419	-5,374,822	-5,322,603	-5,421,254	-98,651	-1.85%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30800) Human Services Administration	\$ 0	\$ 358,518	\$ 4,928,380	\$ 5,919,822	\$ 5,322,603	\$ 5,966,254	643,651	12.09%
Total	\$ 0	\$ 358,518	\$ 4,928,380	\$ 5,919,822	\$ 5,322,603	\$ 5,966,254	643,651	12.09%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30820) DSS Representative Payee	\$ 0	\$ 358,518	\$ 544,968	\$ 545,000	\$ 0	\$ 545,000	545,000	--
(30800) Human Services Administration	0	0	4,383,412	5,374,822	5,322,603	5,421,254	98,651	1.85%
Total	\$ 0	\$ 358,518	\$ 4,928,380	\$ 5,919,822	\$ 5,322,603	\$ 5,966,254	643,651	12.09%

Department Performance Summary

Union County began reporting performance measures in FY 2021. Performance measures are not currently established for this department.

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Department Mission

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

Department Services Provided

Information Technology provides four core services: information/network systems, document management, geographic information systems (GIS), and telecommunications.

Department FY 2023 Discussion

The County was very responsive to the recommendations of the Avero IT assessment. Information Technology now has dedicated support for Help Desk, System Administration, Telecommunication, and Network. Information Technology looks to continue being a technical resource for the County while also expanding Union County's network into the cloud.

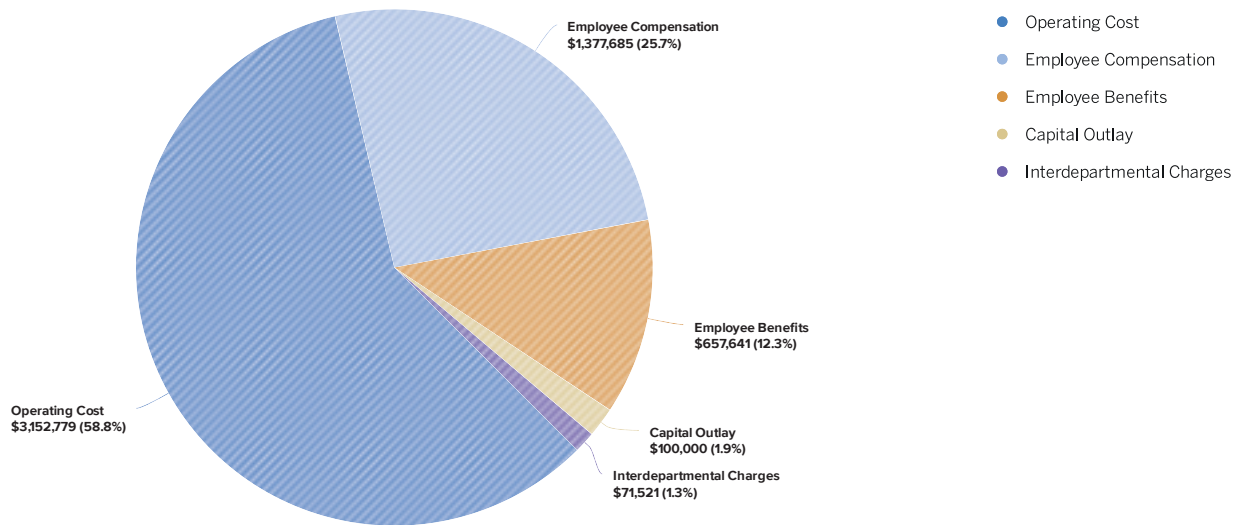
Department Analysis

The Adopted Budget for FY 2023 represents a 20.9 percent increase in net expenses compared to the one adopted for FY 2022. This is due to significant increases in operating costs (36.5 percent), particularly related to software maintenance agreements (both in price and volume/scope) and telephone/communication services. This is reflected in the \$500,000 in expansions approved in this budget, which relate to purchasing and implementing cyber security software (\$265,000), covering increases in telephone/communication costs (\$125,000), and providing enhanced help desk support via both telephone and cloud-based (virtual) solutions (\$110,000).

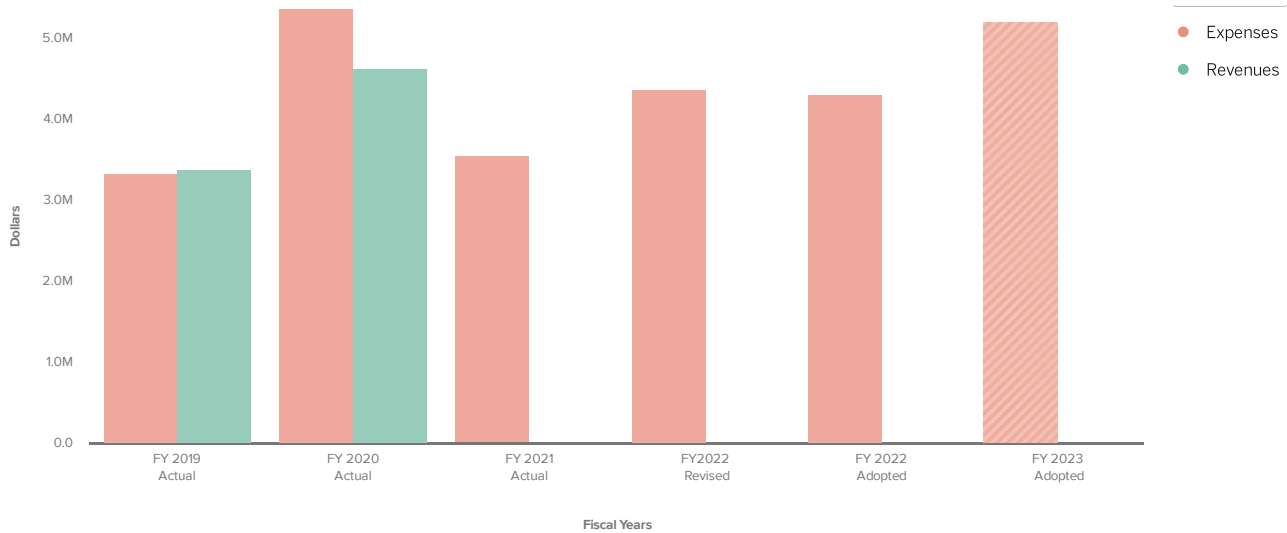
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Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2022-23



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	1.11	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Non-Benefited	0.00	1.20	1.20	1.23	1.20	1.23	0.03
Full Time	14.10	13.10	18.00	18.00	18.00	18.00	0.00
FULL TIME EQUIVALENT	15.21	14.30	19.20	19.23	19.20	19.23	0.03

Net Program Cost

	FY 2023 Adopted
Information Technology	5,216,584
Total	5,216,584

Enhancement Summary

Enhancement	Amount (\$)
Cyber Security Operation Center Software	265,000.00
ITSM Cloud Based Solution (Virtual Helpdesk)	35,000.00
Telephone and Communications	125,000.00
Twenty-Four/Seven Help Desk Phone Support	75,000.00

Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	\$ 3,395,226	\$ 4,642,051	\$ 21,536	\$ 0	\$ 0	\$ 0	0	0.00%
▸ Interfund Charges	3,243,806	2,478,144	0	0	0	0	0	0.00%
▸ Interfund Transfers	52,868	2,111,568	0	0	0	0	0	0.00%
▸ Investment Revenue	45,894	-4,198	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	49,543	56,536	35	0	0	0	0	0.00%
▸ Other Revenue	3,116	1	21,501	0	0	0	0	0.00%
▾ Expenses	3,339,040	5,371,582	3,555,440	4,376,676	4,313,454	5,216,584	903,130	20.94%
▸ Capital Outlay	381,531	0	41,831	0	100,000	100,000	0	0.00%
▸ Employee Benefits	502,267	507,406	395,899	603,716	615,563	657,641	42,078	6.84%
▸ Employee Compensation	929,444	948,327	886,586	1,344,497	1,359,911	1,377,685	17,774	1.31%
▸ Interdepartmental Charges	0	-106,803	-71,521	-71,521	-71,521	-71,521	0	0.00%
▸ Interfund Transfers, Out	75,000	2,571,568	0	0	0	0	0	0.00%
▸ Operating Cost	1,450,799	1,451,084	2,302,645	2,499,984	2,309,501	3,152,779	843,278	36.51%
Revenues Less Expenses	\$ 56,186	\$ -729,531	\$ -3,533,905	\$ -4,376,676	\$ -4,313,454	\$ -5,216,584	-903,130	-20.94%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(11300) Information Technology	\$ 3,339,040	\$ 5,371,582	\$ 3,555,440	\$ 4,376,676	\$ 4,313,454	\$ 5,216,584	903,130	20.94%
Total	\$ 3,339,040	\$ 5,371,582	\$ 3,555,440	\$ 4,376,676	\$ 4,313,454	\$ 5,216,584	903,130	20.94%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(11320) Audio Visual	\$ 95,146	\$ 64,086	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
(11330) Desktop Management	218,051	130,109	0	0	0	0	0	0.00%
(11340) Document Management	214,214	283,496	206,038	387,832	378,761	383,634	4,873	1.29%
(11350) Geographic Information Systems	393,607	378,796	255,624	343,659	343,659	348,339	4,680	1.36%
(11310) Information/Network Systems	1,687,630	3,938,458	2,530,824	2,929,403	2,875,252	3,500,440	625,188	21.74%
(11360) Telecommunications	586,670	448,084	562,954	715,782	715,782	984,171	268,389	37.50%
(11370) Website Management	143,723	128,553	0	0	0	0	0	0.00%
Total	\$ 3,339,040	\$ 5,371,582	\$ 3,555,440	\$ 4,376,676	\$ 4,313,454	\$ 5,216,584	903,130	20.94%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Geographic Information Systems Accuracy</u> Measures the accuracy on critical fields for Address Points and Centerlines	N/A	N/A	N/A	N/A	N/A	N/A	Outcome	Public Safety
<u>Automated Business Processes Usage</u> Measures the percentage of stable and efficient automated business processes designed by the document imaging team in production	N/A	N/A	N/A	N/A	N/A	N/A	Outcome	Organizational Strengthening
<u>Cyber Security Posture</u> Indicates the rating on third-party security assessment (includes Wireless Network, Internal Network, External Network, and Physical Security within IT scope of ownership)	N/A	N/A	N/A	N/A	N/A	N/A	Outcome	Public Safety
<u>Infrastructure Uptime</u> Measures the percentage of time Union County's Information Technology infrastructure (key servers & network) are functioning	N/A	N/A	N/A	N/A	N/A	N/A	Outcome	Organizational Strengthening
<u>Customer Satisfaction</u> Indicates the level of satisfaction with Union County Information Technology	N/A	N/A	N/A	N/A	N/A	N/A	Outcome	Organizational Strengthening
<i>N/A - indicates new measure without historical data. Department will begin tracking data in FY 2024.</i>								

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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 continues to maintain a high level of confidence by public officials and Union County citizens in the efficiency, integrity, and even-handedness 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 litigation 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 2023 Discussion

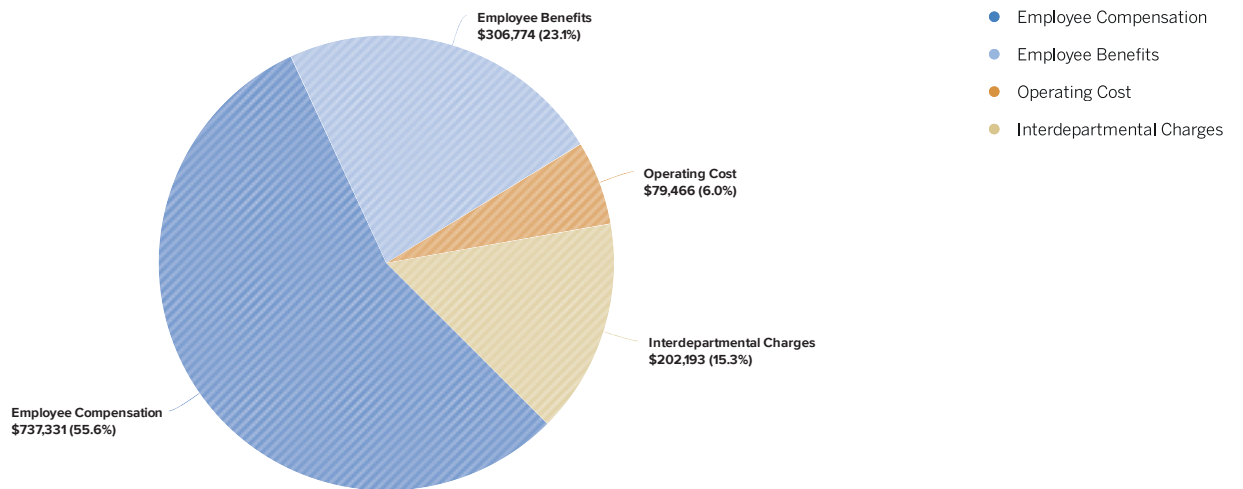
The Office of Legal Counsel seeks to continue as a close collaborative partner of the County's managerial, strategic, and operational functions by working to identify and reduce business and legal risk in the County's internal and external services. The Office of Legal Counsel continues to invest in the public law professional community, Union County community, and the Union County organization to identify and implement emerging best practices and new efficiencies in how we serve our clients while vigorously pursuing excellence. The Office continues to re-imagine service delivery structures and innovative bureaucracy-reducing strategies in our partnerships and processes. The Legal Office is requesting a flat budget for Fiscal Year 2023, with no projected increase in operational expense.

Department Analysis

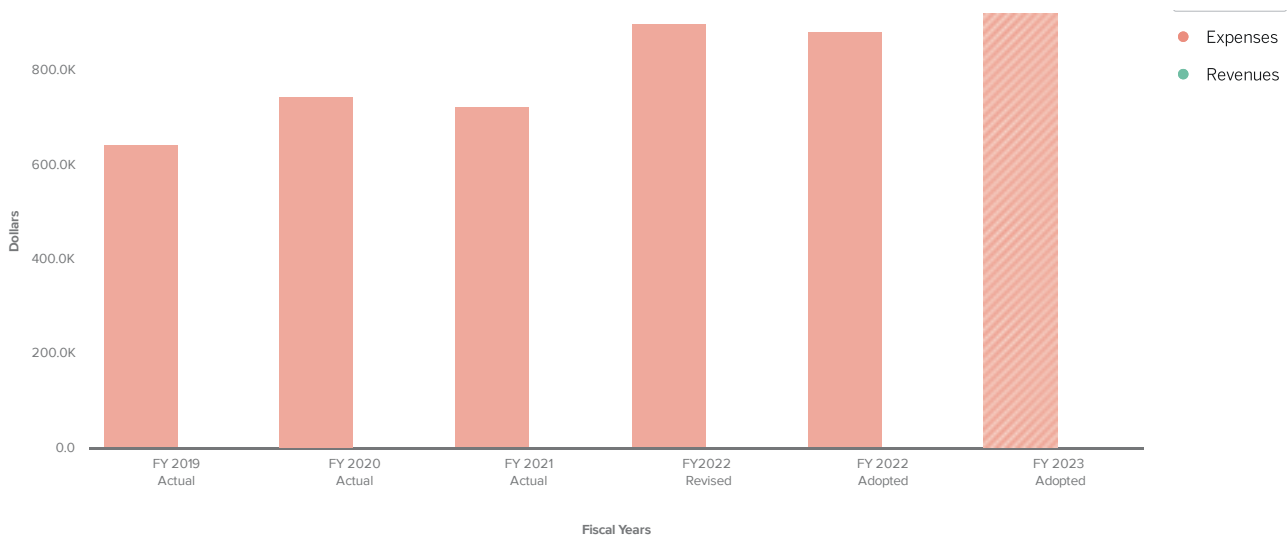
The FY 2023 Adopted Budget for this department includes a 4.1 percent increase over the prior year, a majority of which is related to annual increases in personnel expenses. This proposal does not include any enhancement requests.

Revenue & Expenditures by Category

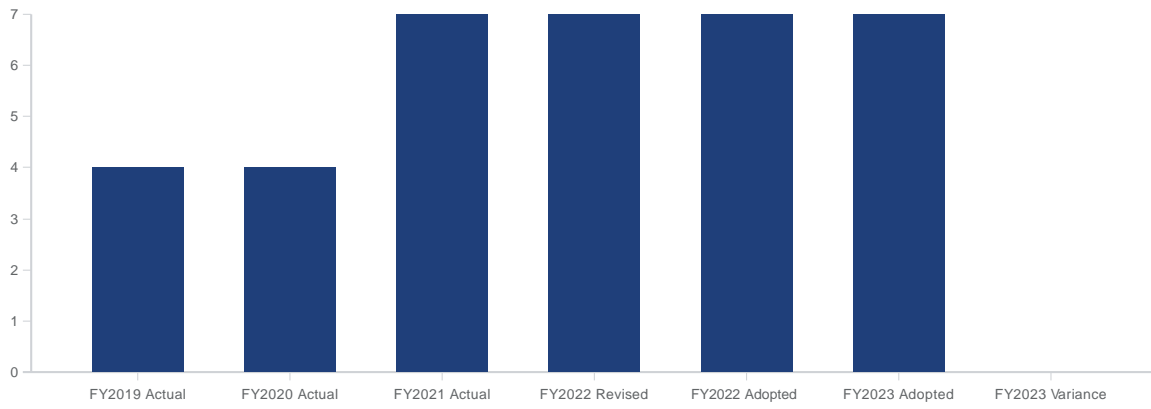
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	4.00	4.00	7.00	7.00	7.00	7.00	0.00
FULL TIME EQUIVALENT	4.00	4.00	7.00	7.00	7.00	7.00	0.00

Net Program Cost

	FY 2023 Adopted
Legal Department	921,378
Total	921,378

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Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	643,534	748,056	724,680	901,052	884,997	921,378	36,381	4.11%
▶ Employee Benefits	164,705	186,385	202,830	286,072	282,970	306,774	23,804	8.41%
▶ Employee Compensation	416,467	495,640	505,935	716,552	703,599	737,331	33,732	4.79%
▶ Interdepartmental Charges	0	0	-23,135	-169,495	-169,495	-202,193	-32,698	-19.29%
▶ Operating Cost	62,362	66,031	39,050	67,923	67,923	79,466	11,543	16.99%
Revenues Less Expenses	\$ -643,534	\$ -748,056	\$ -724,680	\$ -901,052	\$ -884,997	\$ -921,378	-36,381	-4.11%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(22000) Legal Department	\$ 643,534	\$ 748,056	\$ 724,680	\$ 901,052	\$ 884,997	\$ 921,378	36,381	4.11%
Total	\$ 643,534	\$ 748,056	\$ 724,680	\$ 901,052	\$ 884,997	\$ 921,378	36,381	4.11%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(22010) Legal Department	\$ 643,534	\$ 748,056	\$ 724,680	\$ 901,052	\$ 884,997	\$ 921,378	36,381	4.11%
Total	\$ 643,534	\$ 748,056	\$ 724,680	\$ 901,052	\$ 884,997	\$ 921,378	36,381	4.11%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual*	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Number of Contracts Executed</u> Measures the number of contracts executed each fiscal year.	N/A	N/A	N/A	-	N/A	-	Output	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

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.

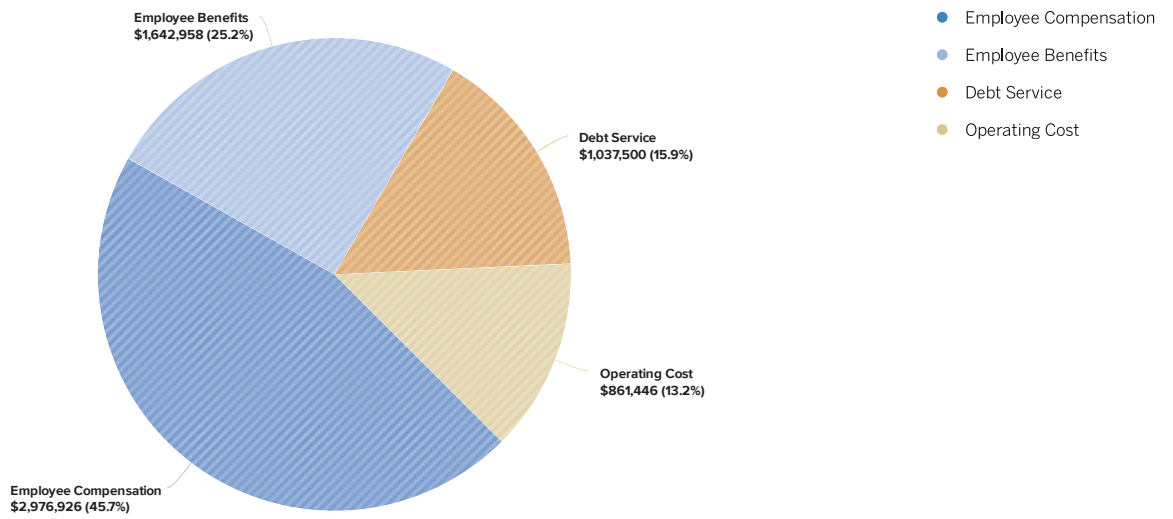
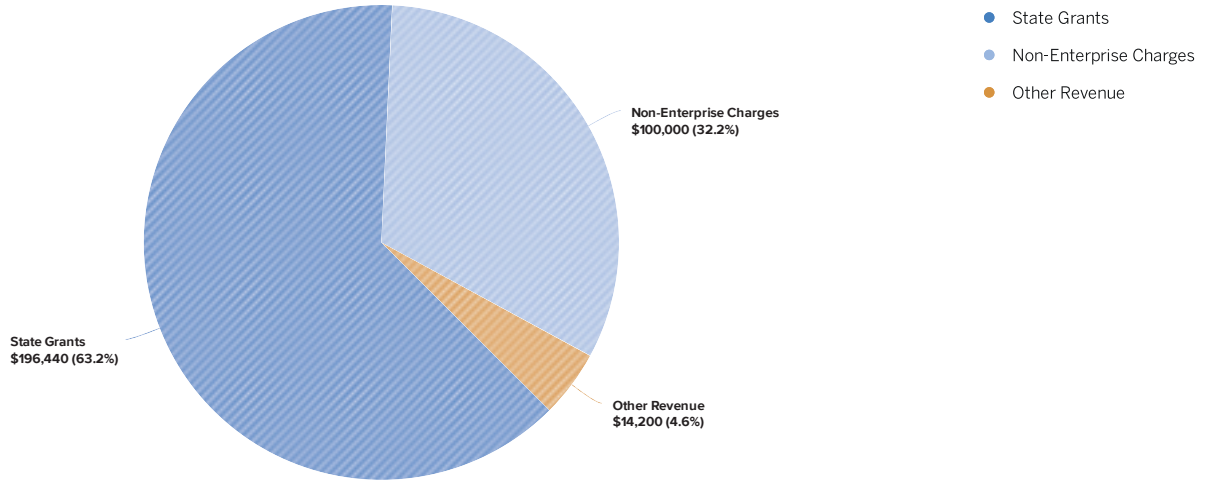
Department FY 2023 Discussion

The Library System faced many challenges and opportunities as a result of COVID-19. One of the biggest challenges was ensuring the library's digital resources were able to meet higher demands and continued expectations of our patrons. Consequently, the library's website became an area of emphasis along with more streamlined processes for program registration, meeting room reservations, and digital access to local history collections. As the majority of our patrons are utilizing mobile devices to access our digital resources, creating an improved catalog experience is also a high priority. One of our largest projects is to finish preparations for the new Southwest Regional Library. With an anticipated opening in January of 2024, Union County Library will be increasing staffing levels to better meet the needs of current and future patrons.

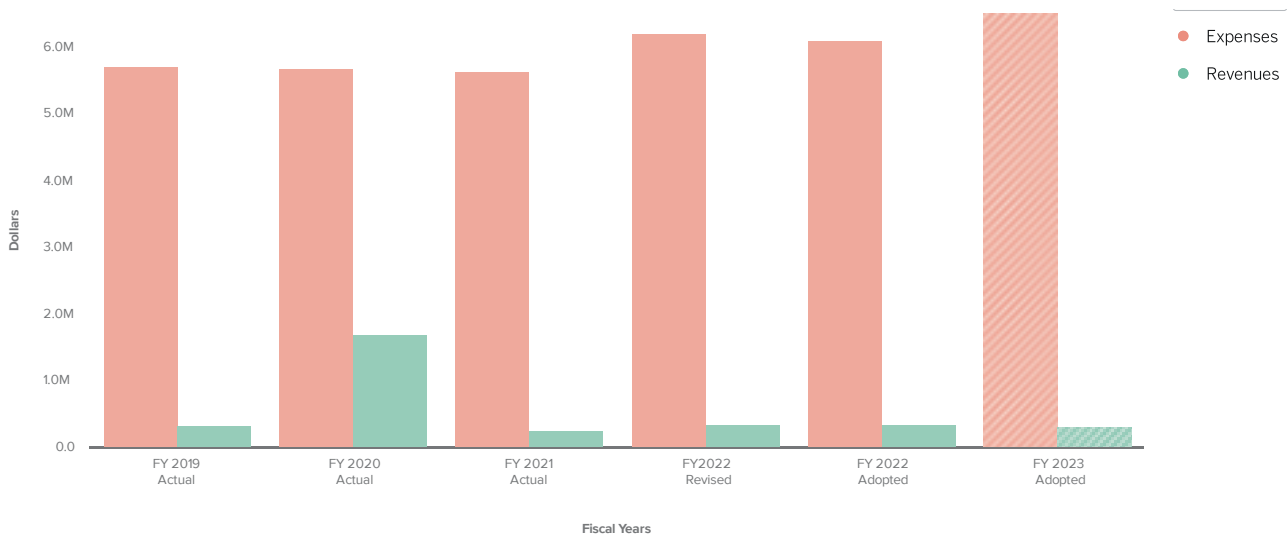
Department Analysis

The FY 2023 Adopted Budget for this department includes a 8.0 percent increase over the prior year. Approved expansions to current service level include supplies for Grab-N-Go Programs (\$13,800), Communico Software (\$21,000), annual paraprofessional progression pay for eligible employees fulfilling education requirements (\$4,018), and five full-time positions to begin employment at the Southwest Branch Library during the fourth quarter of FY 2023 (\$176,817).

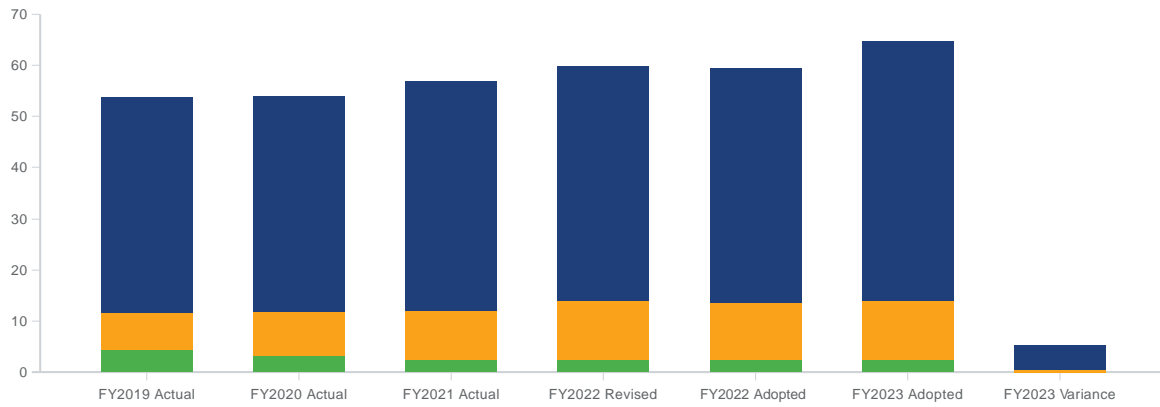
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	4.21	3.05	2.30	2.30	2.30	2.30	0.00
Full Time	42.20	42.10	45.00	46.00	46.00	51.00	5.00
Part Time Non-Benefited	7.33	8.71	9.67	11.49	11.11	11.49	0.38
FULL TIME EQUIVALENT	53.73	53.86	56.97	59.79	59.41	64.79	5.38

Net Program Cost

	FY 2023 Adopted
Libraries Administration	5,170,690
Monroe Main Library	1,037,500
Total	6,208,190

Enhancement Summary

Enhancement	Amount (\$)
Annual Salary Progression Increase	4,018.00
Communico Software	21,000.00
Southwest Regional Library (2) Full-Time Library Associates (FY23 Q4)	66,041.00
Southwest Regional Library (2) Full-Time Senior Library Specialists (FY23 Q4)	73,334.00
Southwest Regional Library Assistant Librarian (FY23 Q4)	37,442.00
Supplies for Library Grab-N-Go Programs	13,800.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
▾ Revenues	\$ 346,726	\$ 1,705,159	\$ 272,716	\$ 364,612	\$ 364,612	\$ 310,640	-53,972	-14.80%
▸ Debt Proceeds	0	76,982	0	0	0	0	0	0.00%
▸ Interfund Transfers	0	1,295,739	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	133,080	97,732	48,411	153,972	153,972	100,000	-53,972	-35.05%
▸ Other Revenue	19,776	37,188	13,226	14,200	14,200	14,200	0	0.00%
▸ State Grants	193,870	197,518	211,078	196,440	196,440	196,440	0	0.00%
▾ Expenses	5,719,970	5,692,000	5,642,747	6,214,782	6,112,188	6,518,830	406,642	6.65%
▸ Capital Outlay	8,610	0	0	0	0	0	0	0.00%
▸ Debt Service	265,128	541,111	1,043,250	1,011,337	1,011,337	1,037,500	26,163	2.59%
▸ Employee Benefits	1,495,654	1,528,507	1,216,007	1,424,728	1,423,144	1,642,958	219,814	15.45%
▸ Employee Compensation	2,454,226	2,447,623	2,552,244	2,853,530	2,835,953	2,976,926	140,973	4.97%
▸ Operating Cost	1,496,352	1,174,758	831,246	925,187	841,754	861,446	19,692	2.34%
Revenues Less Expenses	\$ -5,373,244	\$ -3,986,841	\$ -5,370,031	\$ -5,850,170	\$ -5,747,576	\$ -6,208,190	-460,614	-8.01%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
(15500) Libraries Administration	\$ 3,217,804	\$ 3,323,769	\$ 4,560,852	\$ 5,158,869	\$ 5,056,275	\$ 5,481,330	425,055	8.41%
(15530) Marshville Library	477,877	443,085	4,596	5,301	5,301	0	-5,301	-100.00%
(15520) Monroe Main Library	824,483	664,470	1,068,217	1,040,136	1,040,136	1,037,500	-2,636	-0.25%
(15540) Union West Library	961,731	973,540	6,512	7,512	7,512	0	-7,512	-100.00%
(15550) Waxhaw Library	238,075	287,136	2,570	2,964	2,964	0	-2,964	-100.00%
Total	\$ 5,719,970	\$ 5,692,000	\$ 5,642,747	\$ 6,214,782	\$ 6,112,188	\$ 6,518,830	406,642	6.65%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(15512) Automation/Tech.	\$ 115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
(15511) Centralized Services	436,977	58,807	0	0	0	0	0	0.00%
(15514) Contributions/Donations	6,374	6,792	2,548	52,319	13,200	13,200	0	0.00%
(15510) General Administration	2,676,893	3,241,368	4,558,304	5,106,550	5,043,075	5,468,130	425,055	8.43%
(15525) Library Debt Service	265,128	541,111	1,043,250	1,011,337	1,011,337	1,037,500	26,163	2.59%
(15530) Marshville Library, Admin	310,829	419,562	4,596	5,301	5,301	0	-5,301	-100.00%
(15531) Marshville Library, Child	53,843	8,401	0	0	0	0	0	0.00%
(15533) Marshville Library, Circulatio	64,156	8,401	0	0	0	0	0	0.00%
(15532) Marshville Library, Reference	49,049	6,721	0	0	0	0	0	0.00%
(15520) Monroe Library, Admin	17,056	47,751	24,967	28,799	28,799	0	-28,799	-100.00%
(15523) Monroe Library, Circulation	150,505	16,802	0	0	0	0	0	0.00%
(15524) Monroe Library, Prog/Event	42,395	8,401	0	0	0	0	0	0.00%
(15521) Monroe Main Library, Child	150,247	25,203	0	0	0	0	0	0.00%
(15522) Monroe Main Library, Reference	199,153	25,203	0	0	0	0	0	0.00%
(15513) Training	97,445	16,802	0	0	0	0	0	0.00%
(15540) Union West Library, Admin	474,647	903,811	6,512	7,512	7,512	0	-7,512	-100.00%
(15541) Union West Library, Child	121,324	16,802	0	0	0	0	0	0.00%
(15543) Union West Library, Circulatio	204,968	29,404	0	0	0	0	0	0.00%
(15542) Union West Library, Reference	160,792	23,523	0	0	0	0	0	0.00%
(15550) Waxhaw Library, Administration	110,230	270,334	2,570	2,964	2,964	0	-2,964	-100.00%
(15553) Waxhaw Library, Circulation	9,951	0	0	0	0	0	0	0.00%
(15552) Waxhaw Library, Reference	117,894	16,802	0	0	0	0	0	0.00%
Total	\$ 5,719,970	\$ 5,692,000	\$ 5,642,747	\$ 6,214,782	\$ 6,112,188	\$ 6,518,830	406,642	6.65%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Library Visits * Measures the number of visitors entering all libraries	554,232	302,918	214,377	357,176	270,828	335,589	Output	Community Consensus
Print & Digital Circulation * Measures number of materials checked out annually	1,570,307	1,383,108	1,176,569	1,376,661	1,098,943	1,307,232	Output	Community Consensus
Programs Presented * Measures number of programs presented for kids, teens, and adults	1,694	901	129	908	901	906	Output	Community Consensus
Program Attendance * Measures amount of participants attending programs	41,692	26,231	5,985	24,636	28,054	25,491	Output	Community Consensus
Patron Transactions * Measures the number of transactions/questions in which staff assist patrons	185,436	60,187	62,098	102,574	79,850	96,893	Output	Community Consensus

* Result impacted by COVID-19 restrictions and operational changes during FY 2020 and FY 2021.



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.

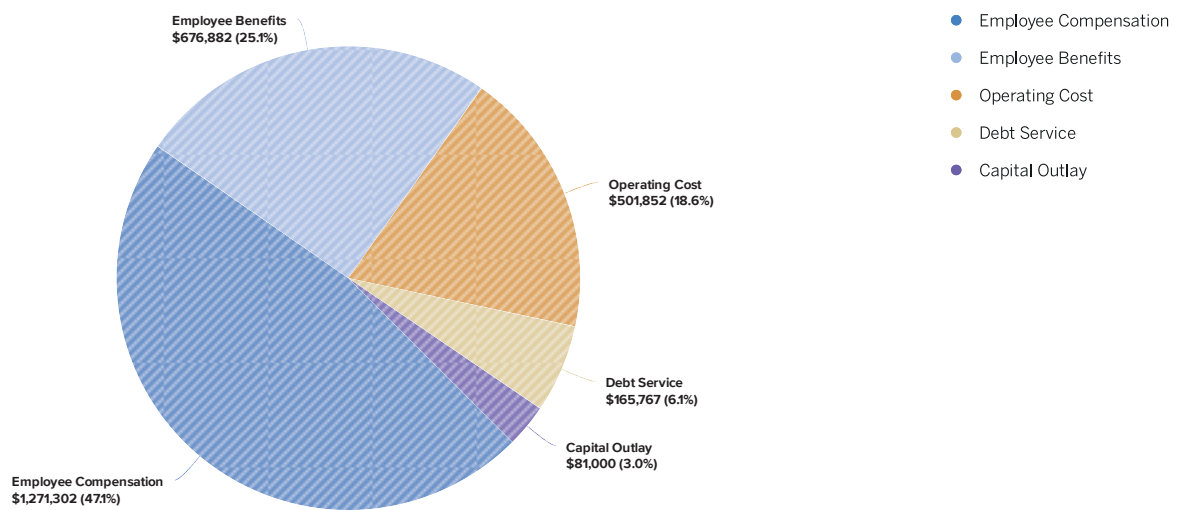
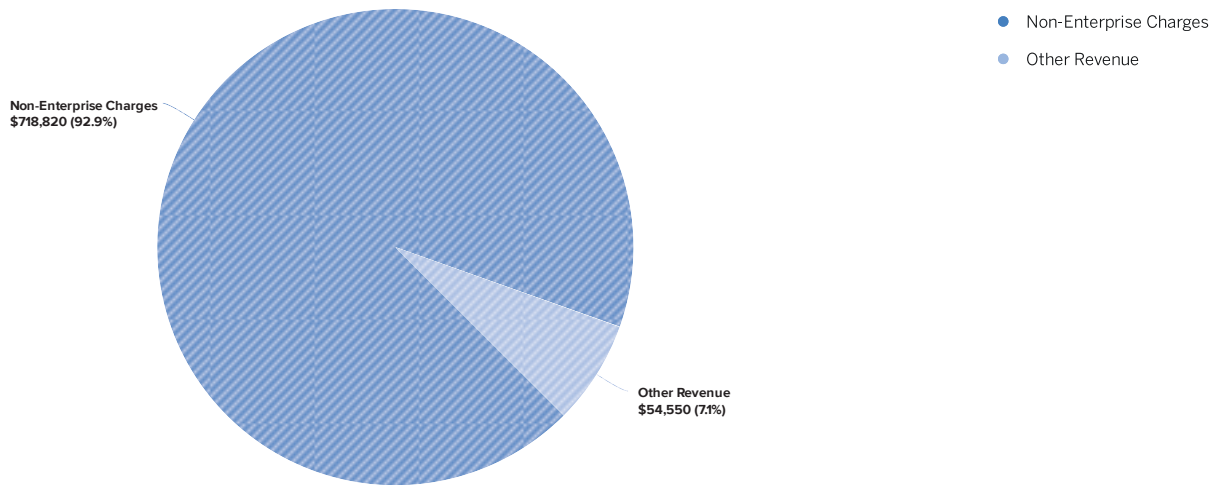
Department FY 2023 Discussion

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.

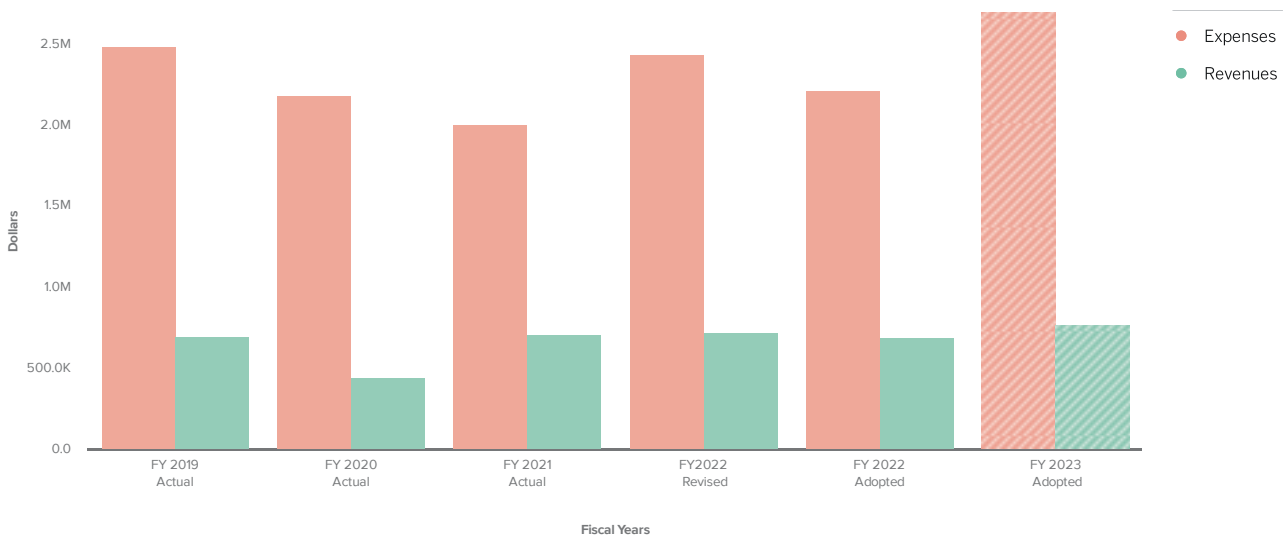
Department Analysis

The FY 2023 Adopted Budget for this department includes a 25.7 percent net increase over the prior year (\$393,622). This increase is largely related to debt service obligations for capital park improvement projects approved during FY 2022, increased fuel expenses based on recent rising gas prices, and an adjustment to personnel cost allocations resulting in increased employee benefit expenses. Approved expansions to current service level include a new turf mower (\$81,000) and incentive pay for seasonal employees (\$7,320).

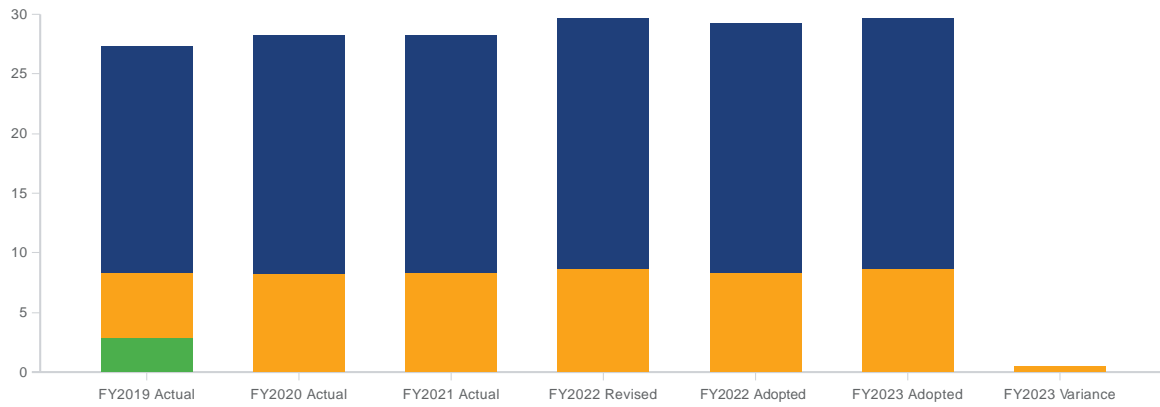
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Non-Benefited	5.52	8.18	8.25	8.67	8.25	8.67	0.42
Part Time Benefited	2.76	0.00	0.00	0.00	0.00	0.00	0.00
Full Time	19.00	20.10	20.00	21.00	21.00	21.00	0.00
FULL TIME EQUIVALENT	27.28	28.28	28.25	29.67	29.25	29.67	0.42

Net Program Cost

	FY 2023 Adopted
Cane Creek Park	782,956
Other Parks	378,808
Parks & Recreation Admin	761,669
Total	1,923,433

Enhancement Summary

Enhancement	Amount (\$)
Groundmaster 4500 Turf Mower	81,000.00
Parks & Recreation Seasonal Pay for Performance Incentive Plan	7,320.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
▼ Revenues	\$ 698,858	\$ 447,627	\$ 714,899	\$ 727,145	\$ 692,145	\$ 773,370	81,225	11.74%
▶ Non-Enterprise Charges	624,457	413,123	686,912	668,820	633,820	718,820	85,000	13.41%
▶ Other Revenue	74,401	34,503	27,987	58,325	58,325	54,550	-3,775	-6.47%
▼ Expenses	2,489,592	2,190,711	2,007,323	2,438,019	2,221,956	2,696,803	474,847	21.37%
▶ Capital Outlay	188,580	7,900	70,929	87,334	0	81,000	81,000	--
▶ Debt Service	0	0	0	0	0	165,767	165,767	--
▶ Employee Benefits	643,608	652,335	515,188	607,629	602,508	676,882	74,374	12.34%
▶ Employee Compensation	1,057,230	1,045,310	1,014,397	1,217,965	1,196,357	1,271,302	74,945	6.26%
▶ Interfund Transfers, Out	0	100,000	0	0	0	0	0	0.00%
▶ Operating Cost	600,174	385,166	406,809	525,091	423,091	501,852	78,761	18.62%
Revenues Less Expenses	\$ -1,790,734	\$ -1,743,084	\$ -1,292,424	\$ -1,710,874	\$ -1,529,811	\$ -1,923,433	-393,622	-25.73%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
(15610) Cane Creek Park	\$ 1,475,085	\$ 1,392,212	\$ 1,312,586	\$ 1,567,356	\$ 1,386,079	\$ 1,513,826	127,747	9.22%
(15620) Other Parks	375,726	269,418	255,956	336,359	308,403	408,808	100,405	32.56%
(15600) Parks & Recreation Admin	638,781	529,081	438,782	534,304	527,474	774,169	246,695	46.77%
Total	\$ 2,489,592	\$ 2,190,711	\$ 2,007,323	\$ 2,438,019	\$ 2,221,956	\$ 2,696,803	474,847	21.37%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
(15610) Cane Creek Park Campground	\$ 582,065	\$ 687,381	\$ 544,187	\$ 707,214	\$ 656,557	\$ 684,914	28,357	4.32%
(15611) Cane Creek Park Concessions	66,828	35,675	50,551	70,000	35,000	69,600	34,600	98.86%
(15612) Cane Creek Park Day Use Area	826,192	669,156	717,848	790,142	694,522	759,312	64,790	9.33%
(15620) Fred Kirby Park	155,927	120,462	105,280	132,465	130,987	136,435	5,448	4.16%
(15621) Jesse Helms Park	219,800	148,956	150,676	203,894	177,416	272,373	94,957	53.52%
(15600) Parks & Recreation Admin	510,612	426,614	322,799	354,385	349,119	551,064	201,945	57.84%
(15601) Programming/Events	128,169	102,467	115,983	179,919	178,355	223,105	44,750	25.09%
Total	\$ 2,489,592	\$ 2,190,711	\$ 2,007,323	\$ 2,438,019	\$ 2,221,956	\$ 2,696,803	474,847	21.37%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Occupancy Rate - Camping</u> * Measures the percentage of time camping facilities are rented	N/A	20.1%	33.4%	38.0%	36.9%	38.0%	Outcome	Economic Development
<u>Estimated Customers</u> *, ** Measures the estimated number of customers that use the Day Use Area at Cane Creek Park	89,000	12,034	44,875	89,000	80,171	89,000	Output	Community Consensus
<u>People Using Staff Led Programs</u> * Measures the number of customers that use staff led programming opportunities	N/A	3,024	807	5,500	2,795	5,500	Output	Community Consensus
<u>Occupancy - Fields</u> * Measures the number of times fields are reserved	877	1,188	628	-	1,132	-	Output	Economic Development
<u>Customer Service Satisfaction Rate</u> Measures the percentage of customers satisfied	N/A	N/A	N/A	85.0%	N/A	85.0%	Outcome	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

* Result impacted by COVID-19 restrictions and operational changes during FY 2020 and FY 2021.

** Result provided does not include Senior Citizen (lifetime) Pass Holders or Annual (sold/renewed annual) Pass Holders.

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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 2023 Discussion

New development continues to drive demands on the department. Past trends with increased rezoning applications and subdivisions have had the effect of increasing the number of zoning permits. We expect this trend to continue to impact operational demands on the department.

Staff continues to implement 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 will be utilized.

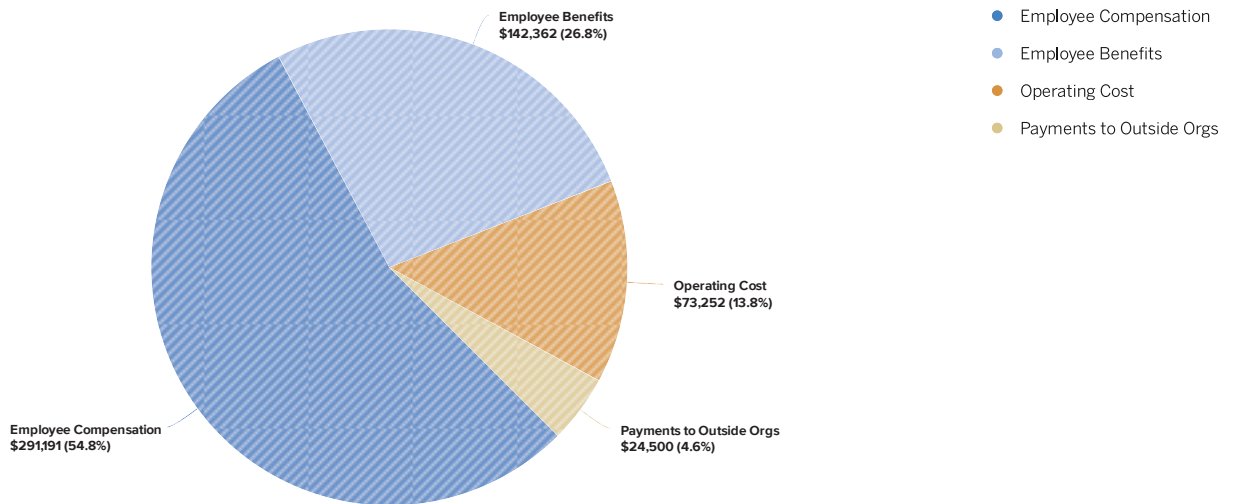
Staff still participates in regional transportation planning activities such as attending and participating in Charlotte Regional Transportation Planning Organization (CRTPO) meetings and Rocky River Rural Planning Organization (RRRPO) meetings. Staff continues to implement various aspects of the Critical 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

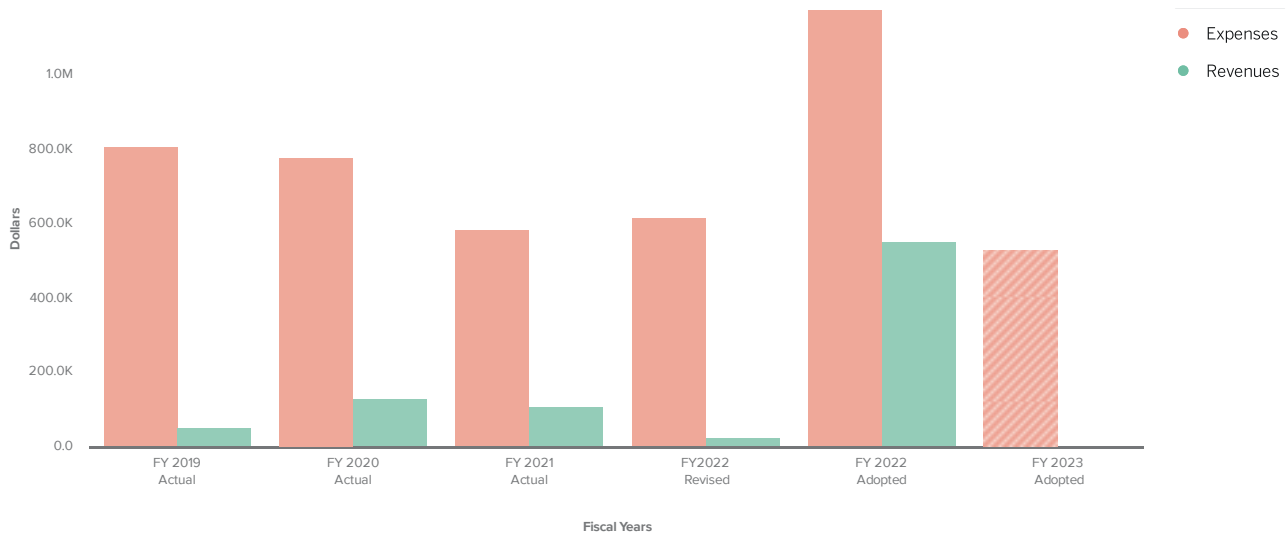
The FY 2023 Adopted Budget for this department includes a 14.4 percent net decrease over the prior year due to the removal of grant funding compared to the FY 2022 Adopted Budget. This department request does not include any enhancements over prior year funding.

Revenue & Expenditures by Category

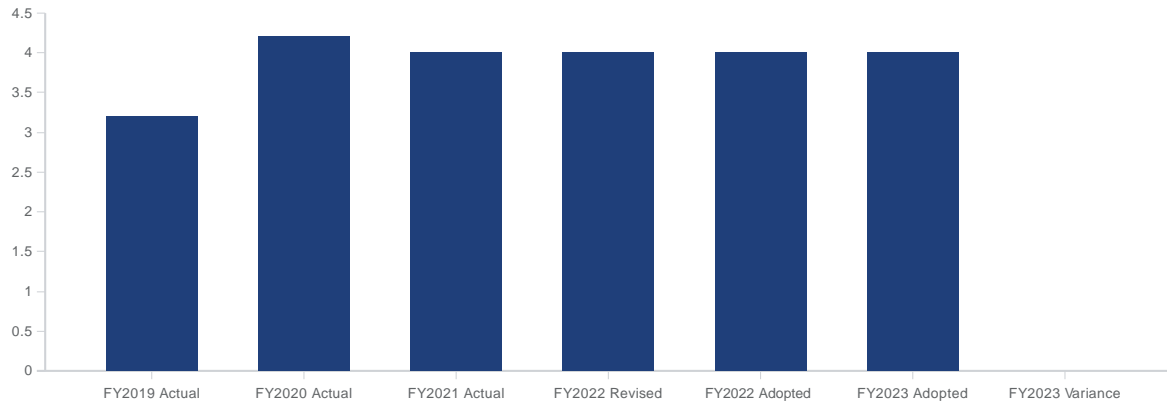
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	3.21	4.21	4.00	4.00	4.00	4.00	0.00
FULL TIME EQUIVALENT	3.21	4.21	4.00	4.00	4.00	4.00	0.00

Net Program Cost

	FY 2023 Adopted
Planning & Zoning	531,305
Total	531,305

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Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▾ Revenues	\$ 52,190	\$ 132,000	\$ 108,500	\$ 25,000	\$ 554,000	\$ 0	-554,000	-100.00%
▸ Federal Grants	21,534	120,000	100,000	0	456,500	0	-456,500	-100.00%
▸ Intergov, Restricted	15,000	12,000	8,500	0	97,500	0	-97,500	-100.00%
▸ Non-Enterprise Charges	15,649	0	0	0	0	0	0	0.00%
▸ Other Revenue	7	0	0	25,000	0	0	0	0.00%
▾ Expenses	807,441	781,132	585,512	618,699	1,174,319	531,305	-643,014	-54.76%
▸ Employee Benefits	186,500	169,575	141,224	135,956	135,689	142,362	6,673	4.92%
▸ Employee Compensation	334,605	304,166	262,136	297,270	296,157	291,191	-4,966	-1.68%
▸ Operating Cost	265,241	287,329	159,131	139,473	721,473	73,252	-648,221	-89.85%
▸ Payments to Outside Orgs	21,096	20,062	23,021	46,000	21,000	24,500	3,500	16.67%
Revenues Less Expenses	\$ -755,252	\$ -649,132	\$ -477,012	\$ -593,699	\$ -620,319	\$ -531,305	89,014	14.35%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(20200) Planning & Zoning	\$ 807,441	\$ 781,132	\$ 585,512	\$ 618,699	\$ 1,174,319	\$ 531,305	-643,014	-54.76%
Total	\$ 807,441	\$ 781,132	\$ 585,512	\$ 618,699	\$ 1,174,319	\$ 531,305	-643,014	-54.76%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(20210) Planning	\$ 807,441	\$ 781,132	\$ 585,512	\$ 618,699	\$ 1,174,319	\$ 531,305	-643,014	-54.76%
Total	\$ 807,441	\$ 781,132	\$ 585,512	\$ 618,699	\$ 1,174,319	\$ 531,305	-643,014	-54.76%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Zoning Permits Issued</u> Measures the number of zoning permits issued	947	1,199	1,669	-	1,696	-	Output	Public Safety
<u>Building & Zoning Complaints *</u> Measures the number of building & zoning complaints investigated	119	85	104	-	135	-	Output	Public Safety
<u>Average Stormwater Processing Time</u> Measures the average number of days to complete stormwater reviews	25	27	31	<30	25	<30	Outcome	Organizational Strengthening
<u>Average Planning Processing Time</u> Measures the average number of days to complete planning process reviews	3.0	3.0	1.9	3.0	1.8	3.0	Outcome	Organizational Strengthening
<u>Planner Workload</u> Measures the average number of plan reviews per Planner	425	444	823	-	700	-	Outcome	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

* Methodology of reporting for this measure was adjusted during FY 2022 and historical results may not match those of previous publications.

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 & Contract Management 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 policies.

Department FY 2023 Discussion

The Procurement & Contract Management Department is responsible for developing and implementing staffing strategies to support the variety of purchases and contracts that require adherence to local, state, and federal regulations while meeting compliance monitoring requirements.

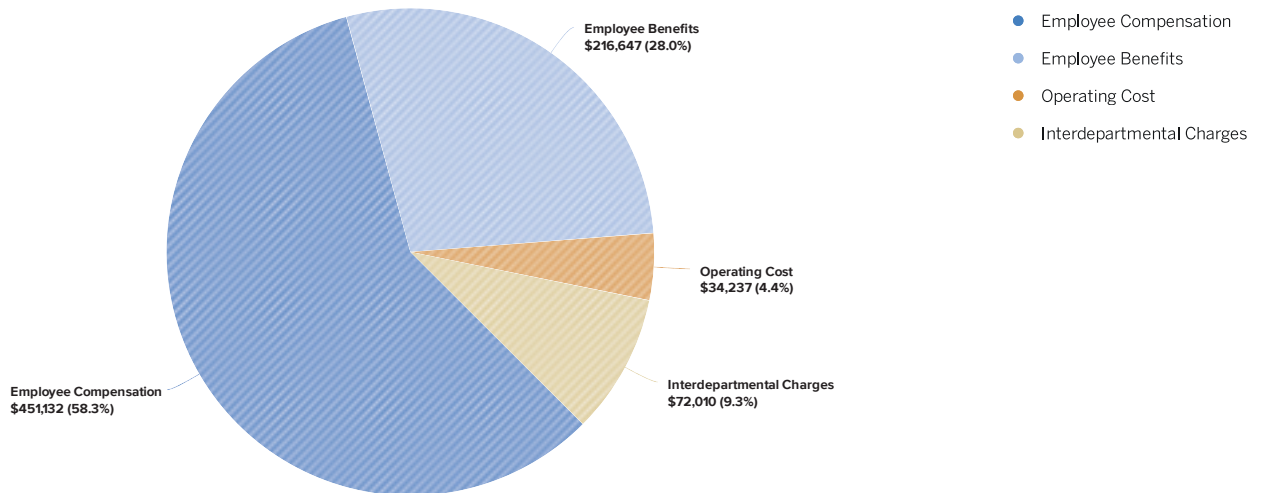
The department is experiencing an increase in the volume of purchases, contract transactions, and compliance monitoring. In FY2023, the Procurement Department will continue to strengthen operational strategies in order to support the additional workflow, types of purchases and contracts, increased role with processing Federal Transit Administration (FTA) and American Rescue Plan Act (ARPA) federally funded projects, collaboration with County departments, assistance with implementing the new Board Agenda process, updating the Contract Review process and other critical initiatives to assist the organization with successful outcomes. We plan to continue refining and meeting the applicable Minority Business Enterprise (MBE)/Women Business Enterprise (WBE) and Historically Underutilized Business (HUB) compliance monitoring requirements, enhance outreach to the business community and increase customer service levels for internal departments as we manage the procurement process. This is Procurement's approach to assist with strengthening the organization.

Department Analysis

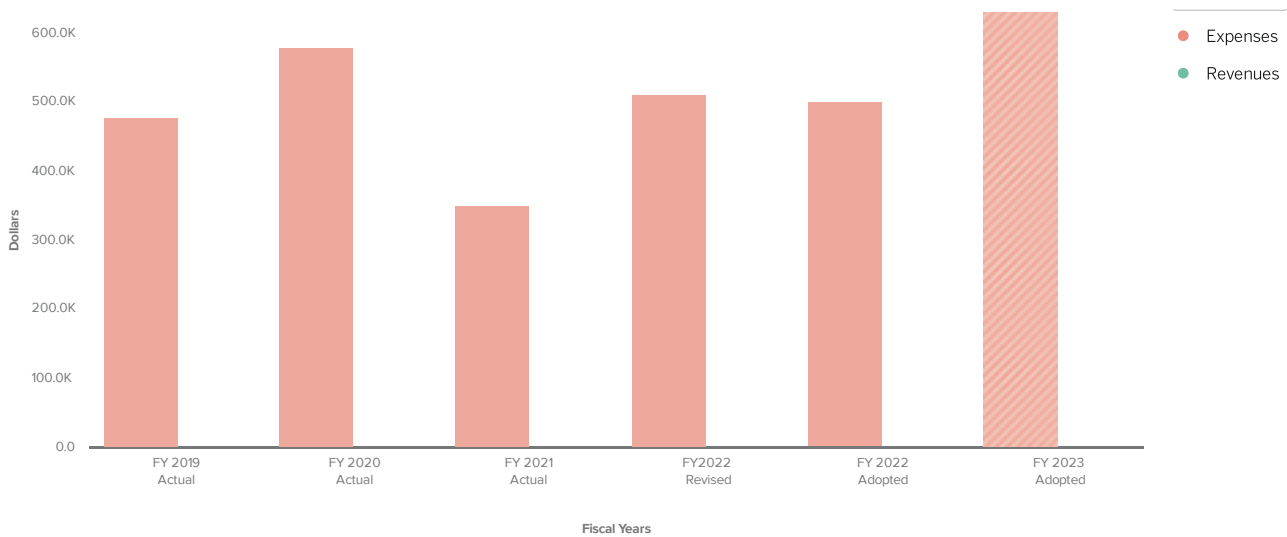
The FY 2023 Adopted Budget for this department includes a 25.4 percent increase over the prior year. Approved expansions to current service level include increased funding for part-time Administrative Assistant (\$4,244) and additional operating expenses for education, membership fees, and office supplies (\$5,448).

Revenue & Expenditures by Category

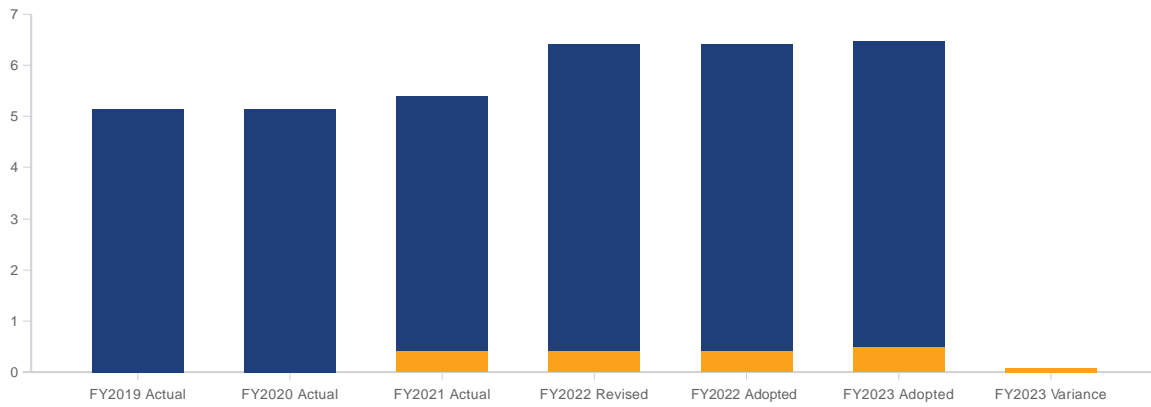
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Non-Benefited	0.00	0.00	0.40	0.40	0.40	0.48	0.08
Full Time	5.15	5.15	5.00	6.00	6.00	6.00	0.00
FULL TIME EQUIVALENT	5.15	5.15	5.40	6.40	6.40	6.48	0.08

*The Department has an additional 1.0 FTE in the General Special Revenue Fund, which is not represented in this FTE summary. This position is covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
Procurement	630,006
Total	630,006

Enhancement Summary

Enhancement	Amount (\$)
Dues & Membership Expenses	500.00
Increase Funding for PT Temporary Administrative Position	4,244.00
Printing & Office Supplies	521.00
Procurement Education & Travel Expenses	4,427.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
Expenses	479,936	579,557	351,493	512,790	502,499	630,006	127,507	25.37%
Employee Benefits	167,776	182,830	133,709	195,267	192,781	216,647	23,866	12.38%
Employee Compensation	313,734	340,249	309,620	409,556	399,176	451,132	51,956	13.02%
Interdepartmental Charges	-101,981	0	-105,542	-119,158	-119,158	-72,010	47,148	39.57%
Operating Cost	100,407	56,478	13,706	27,125	29,700	34,237	4,537	15.28%
Revenues Less Expenses	\$ -479,936	\$ -579,557	\$ -351,493	\$ -512,790	\$ -502,499	\$ -630,006	-127,507	-25.37%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(11400) Procurement	\$ 479,936	\$ 579,557	\$ 351,493	\$ 512,790	\$ 502,499	\$ 630,006	127,507	25.37%
Total	\$ 479,936	\$ 579,557	\$ 351,493	\$ 512,790	\$ 502,499	\$ 630,006	127,507	25.37%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(11410) Procurement	\$ 479,936	\$ 579,557	\$ 351,493	\$ 512,790	\$ 502,499	\$ 630,006	127,507	25.37%
Total	\$ 479,936	\$ 579,557	\$ 351,493	\$ 512,790	\$ 502,499	\$ 630,006	127,507	25.37%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
POs Processing Time Measures the average days to process requisition to purchase orders	N/A	N/A	N/A	4	1	3	Output	Organizational Strengthening
Procurement Staff Workload Measures the average number of procurement activities processed by procurement staff to provide information on the department's workload	458 (1,374 activities / 3 FTE)	503 (1,509 activities / 3 FTE)	374 (1,497 activities / 4 FTE)	290	335 (1,506 activities / 4.5 FTE)	240	Outcome	Organizational Strengthening
Customer Service Satisfaction Procurement Department (Internal) Customer Satisfaction Rate	N/A	N/A	N/A	75%	88%	85%	Outcome	Organizational Strengthening

N/A - indicates new measure without historical data or data unavailable at time of report.

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

Public Communications (PC) department manages internal and external communications for the organization. These communications include, but are not limited to, marketing efforts, communications strategies and planning, creative services (photography, videography, graphic design, and branding), digital content on multiple platforms (website, intranet, social media, digital signage, and UCTV), media relations, public records requests, audio visual support and planning, and event planning (groundbreakings, ribbon cuttings, and special events).

Department FY 2023 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 live and do business. Highlights of investments that are continued from previous years include:

- Foundational digital solutions that support social and website development, monitoring, and measurements, as well as, accessibility monitoring (Monsido, ArchiveSocial, Bitly).
- Full-service marketing/communications management solution-CoSchedule. The entire team works in the cloud-based solution that covers every aspect of our project.
- Public Communications will continue to support the implementation of our refreshed brand across the organization and promotion of Union County.
- In FY 2022, the PC team launched a UC Store which streamlines the procurement of County-branded items (i.e. promotional items). This will ensure consistency with the new brand, eliminate unnecessary and duplicate setup costs and receive value pricing from bulk ordering.

In the FY 2023 budget, Public Communications will be investing in new technology:

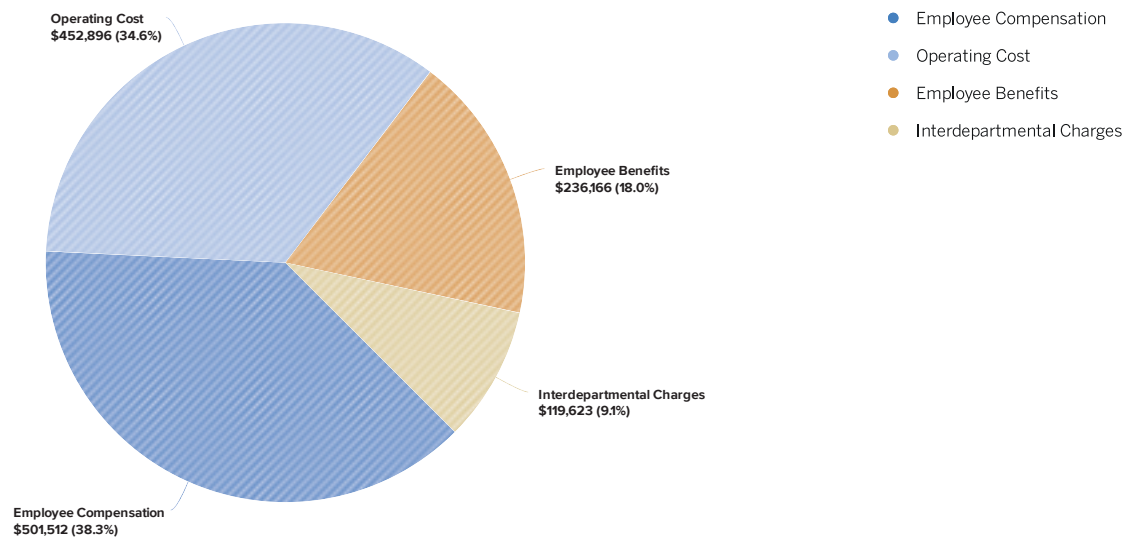
- To more efficiently respond to and process public records requests, Public Communications is investing in NextRequest which is a leading industry tool for this service. The addition of this tool will streamline the process and save hours of staff time.

Department Analysis

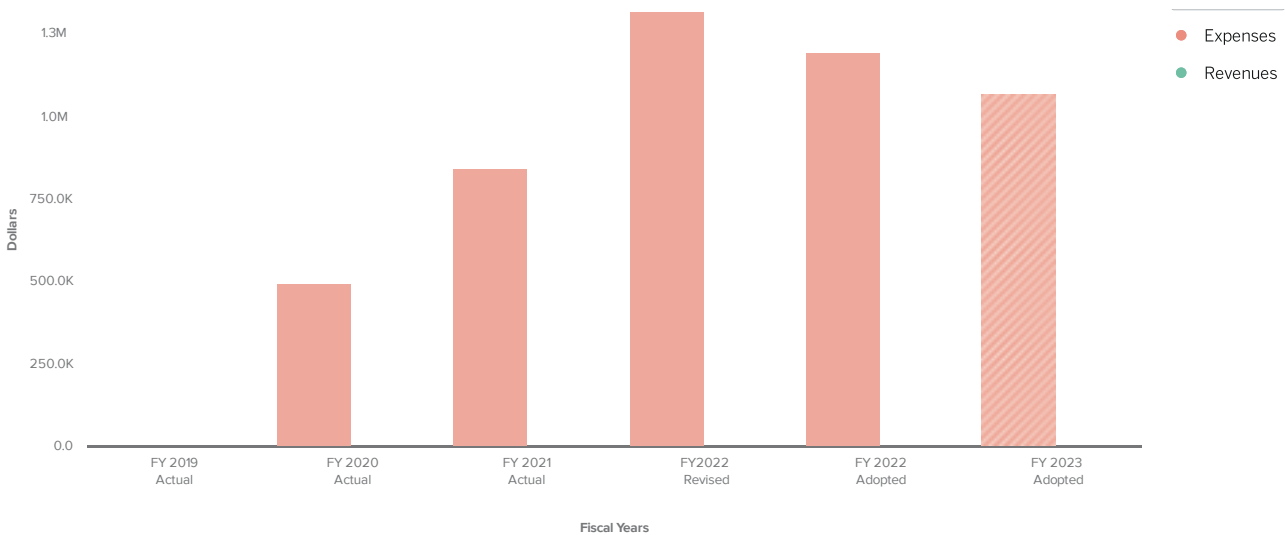
The FY 2023 Adopted Budget for this department includes a 10 percent decrease over the prior year. Decreases in operating costs are primarily due to decreases in Audio Visual Supplies, Printing and Office Supplies, Advertising, and Maintenance agreements costs. There is a slight increase of 7 percent in the Employee Benefits. There are no new adopted expansions to the current service level.

Revenue & Expenditures by Category

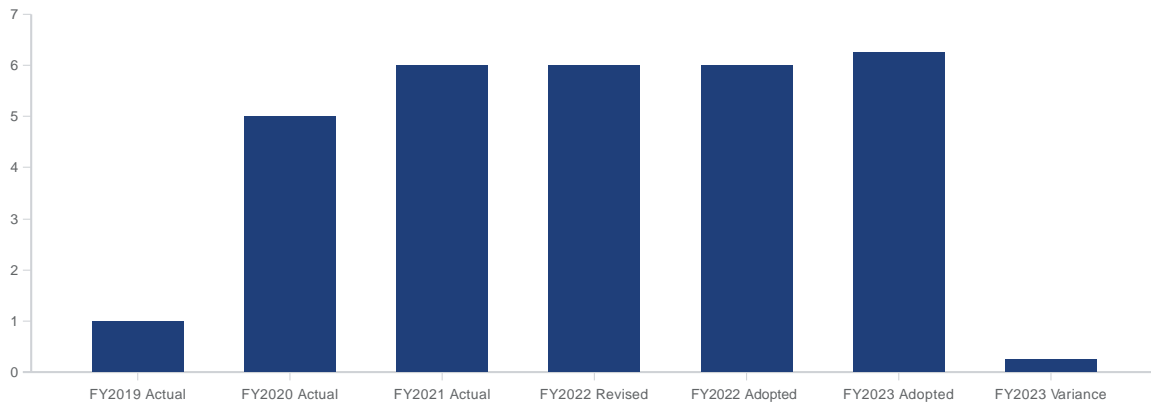
This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	1.00	5.00	6.00	6.00	6.00	6.25	0.25
FULL TIME EQUIVALENT	1.00	5.00	6.00	6.00	6.00	6.25	0.25

Net Program Cost

	FY 2023 Adopted
Public Communications	1,070,951
Total	1,070,951

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
Revenues	0	0	0	0	0	0	0	0.00%
▼ Expenses	955	494,031	844,257	1,317,007	1,195,753	1,070,951	-124,802	-10.44%
▶ Capital Outlay	0	0	0	4,730	0	0	0	0.00%
▶ Employee Benefits	0	136,408	166,436	220,461	219,875	236,166	16,291	7.41%
▶ Employee Compensation	0	393,509	448,746	510,564	508,115	501,512	-6,603	-1.30%
▶ Interdepartmental Charges	0	-164,391	-93,377	-109,182	-109,182	-119,623	-10,441	-9.56%
▶ Operating Cost	955	128,506	322,452	690,434	576,945	452,896	-124,049	-21.50%
Revenues Less Expenses	-955	-494,031	-844,257	-1,317,007	-1,195,753	-1,070,951	124,802	10.44%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
(23100) Public Communications	955	494,031	844,257	1,317,007	1,195,753	1,070,951	-124,802	-10.44%
Total	955	494,031	844,257	1,317,007	1,195,753	1,070,951	-124,802	-10.44%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(23101) Public Communications	\$ 955	\$ 494,031	\$ 844,257	\$ 1,317,007	\$ 1,195,753	\$ 1,070,951	-124,802	-10.44%
Total	\$ 955	\$ 494,031	\$ 844,257	\$ 1,317,007	\$ 1,195,753	\$ 1,070,951	-124,802	-10.44%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Website Visits</u> Measures the number of website visits	N/A	N/A	4,146,167	4,600,000	3,949,887	4,300,000	Output	Sustainability
<u>Number of Followers</u> Measures the number of social media followers at Fiscal Year End (FYE)	N/A	N/A	30,781	35,000	32,224	35,000	Output	Community Consensus
<u>Average Engagement Rate</u> Measures the average engagement rate on social media accounts	N/A	N/A	25.5%	27.0%	20.3%	25.0%	Outcome	Community Consensus
<u>Media Interactions</u> Measures the number of media interactions initiated	N/A	N/A	251	-	214	-	Output	Public Safety
<u>Public Records Requests</u> Measures the number of public records requests received	N/A	N/A	203	-	274	-	Output	Community Consensus

N/A - Indicates new measure without historical data or data unavailable at time of report.

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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 Cancer Control Program (BCCCP), child health primary care clinic, family planning, maternal health, newborn post-partum home visiting, immunizations program (including mobile COVID vaccine clinics); sexually transmitted infection program; Child Care Health Consultant program, care management including Care Coordination for Children (CMARC), Pregnancy Care Management programs (CMHRP), Communicable Disease Investigation and Control, and Inmate Health Services.

Department FY 2023 Discussion

All programs in the Public Health Department have continued to be 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 impacted areas of service delivery as patient scheduling and work flows have been adjusted to varying degrees; however, we were able to reinstitute normal clinic and program operations for most of FY22. While clinical program volume has improved, it is still not back to pre-COVID levels. As the Department continues leading our COVID-19 response with the focus on vaccination efforts and epidemiological monitoring of the disease, we hope to experience less disruption in our normal operation in FY23.

The Public Health's dental clinic will continue to assess and meet dental health needs in the community. The promotion of the clinic has been successful and the number of patients seeking care has remained high. Reduced scheduling during a portion of FY21 due to COVID-19 created a backlog of patients that continued into FY22. An additional dental hygienist was requested in the FY23 budget to increase our efficiency and ability to meet the demand for dental care services and see more new patients.

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, mental health, and communicable disease control, along with increased patient evaluation regulatory requirements for local jails.

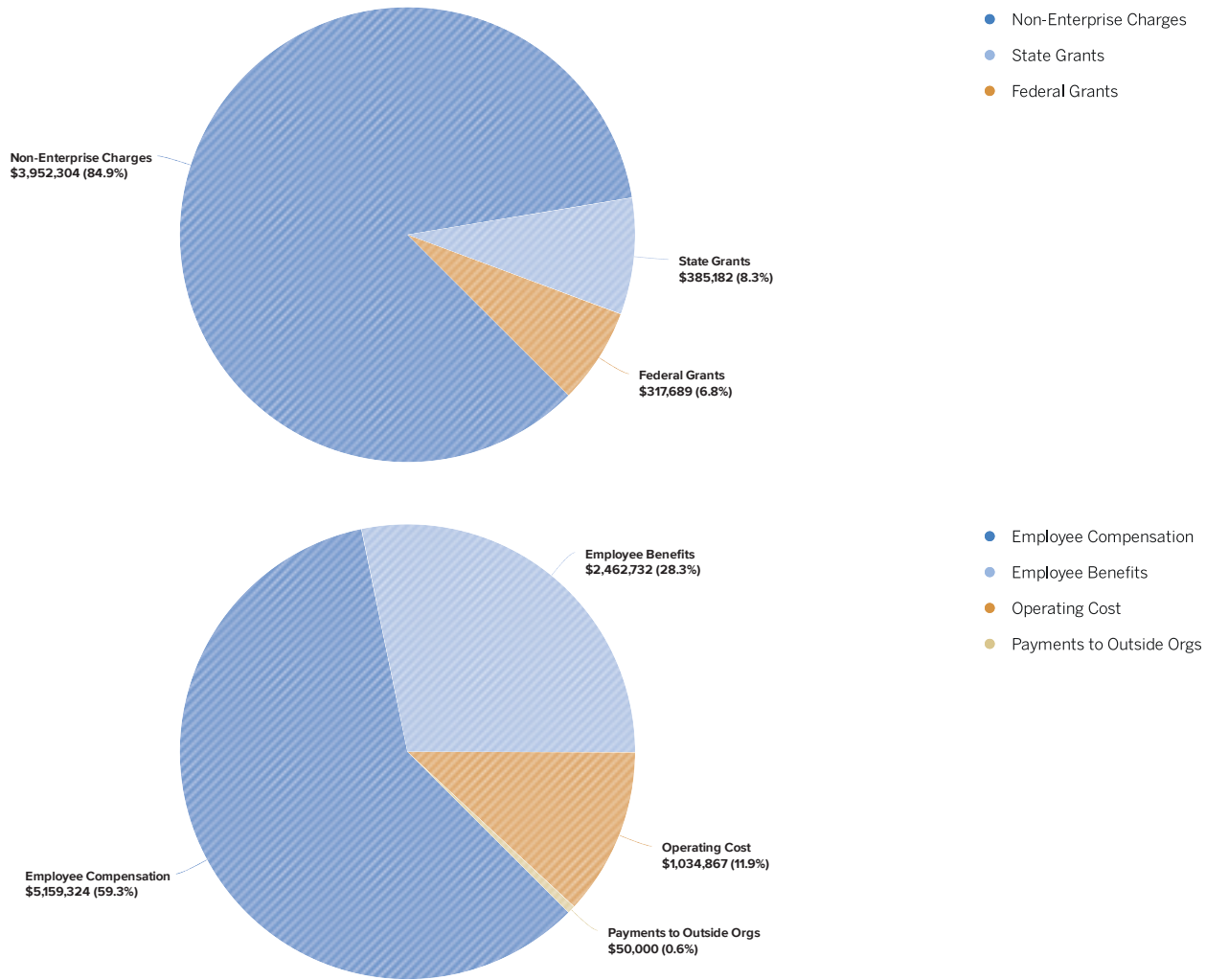
State Medicaid transformation efforts will continue during FY23 and will provide challenges as we work programmatically with 5 Prepaid Health Plans. There will be continued monitoring and implementation of the transformation process and new requirements that impact our services such as CMARC and CMHRP, along with potential changes to clinical services funding.

Department Analysis

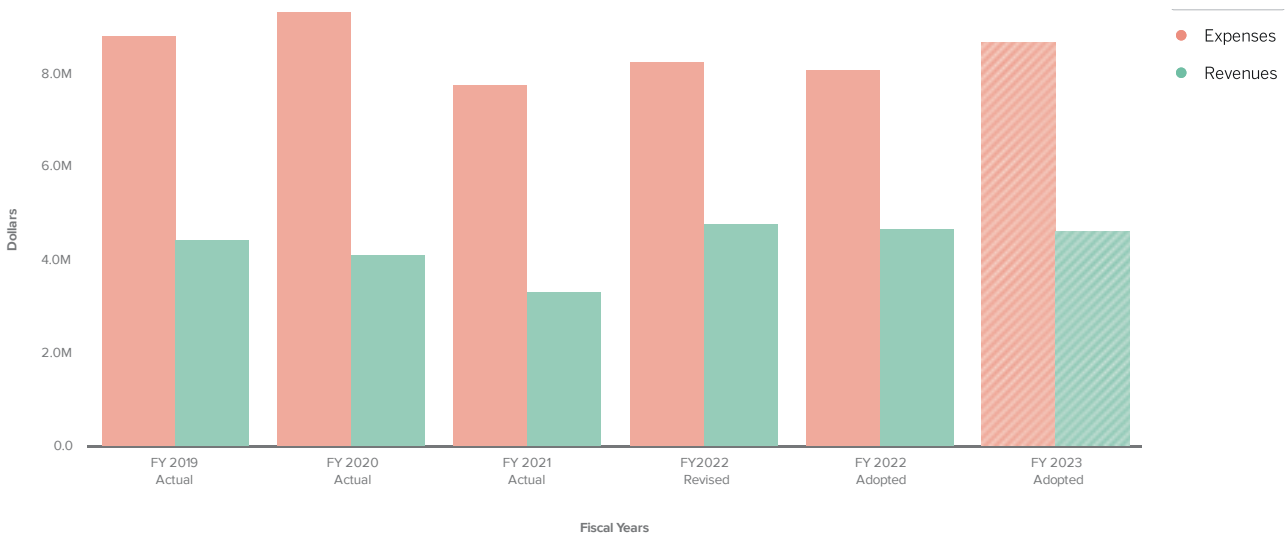
The Adopted Budget for FY 2023 reflects an 18.7 percent net increase in total County expense over the budget adopted in FY 2022, primarily due to increases in employee benefits and compensation costs.

The Adopted Budget includes the addition of a Dental Hygienist (\$26,136) and a Veterinarian Technician (\$62,063). In addition, the Adopted Budget includes funding an Inmate Health Nurse position for Jail Operations which is included in the Sheriff Department reports.

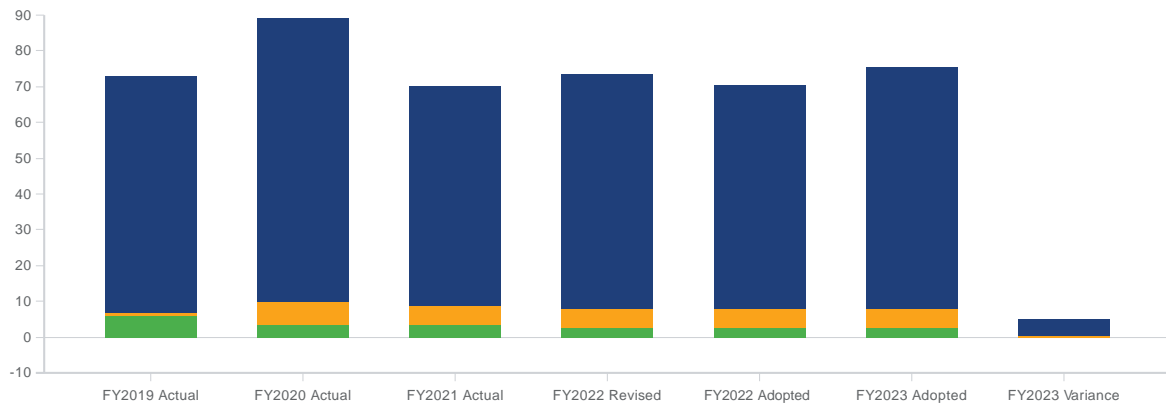
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	66.26	79.38	61.80	65.60	62.80	67.80	5.00
Part Time Benefited	6.01	3.35	3.35	2.50	2.55	2.45	-0.10
Part Time Non-Benefited	0.57	6.31	5.11	5.19	5.11	5.19	0.08
FULL TIME EQUIVALENT	72.84	89.04	70.26	73.29	70.46	75.44	4.98

*The Department has an additional 9.75 FTEs in the General Special Revenue Fund, which are not represented in this FTE Summary. These positions are covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
Health Administration	896,160
Health Clinical Services	3,155,588
Total	4,051,748

Enhancement Summary

Enhancement	Amount (\$)
Dental Hygienist	26,136.00
Veterinarian Technician	62,063.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 4,463,291	\$ 4,135,976	\$ 3,356,332	\$ 4,809,915	\$ 4,694,915	\$ 4,655,175	-39,740	-0.85%
▶ Federal Grants	286,862	489,049	748,701	432,539	317,539	317,689	150	0.05%
▶ Non-Enterprise Charges	3,755,749	3,256,764	2,164,980	3,992,044	3,992,044	3,952,304	-39,740	-1.00%
▶ Other Revenue	4,313	-5	27	0	0	0	0	0.00%
▶ State Grants	416,367	390,167	442,622	385,332	385,332	385,182	-150	-0.04%
▼ Expenses	8,834,259	9,333,075	7,786,565	8,287,660	8,108,558	8,706,923	598,365	7.38%
▶ Capital Outlay	33,798	0	224,211	80,055	40,000	0	-40,000	-100.00%
▶ Employee Benefits	2,305,342	2,599,767	1,988,556	2,154,277	2,148,479	2,462,732	314,253	14.63%
▶ Employee Compensation	4,163,489	4,990,120	4,572,040	4,828,649	4,802,676	5,159,324	356,648	7.43%
▶ Interdepartmental Charges	-830	0	0	0	0	0	0	0.00%
▶ Operating Cost	2,282,460	1,693,188	951,759	1,174,679	1,067,403	1,034,867	-32,536	-3.05%
▶ Payments to Outside Orgs	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
Revenues Less Expenses	\$ -4,370,968	\$ -5,197,100	\$ -4,430,234	\$ -3,477,745	\$ -3,413,643	\$ -4,051,748	-638,105	-18.69%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30500) Health Administration	\$ 2,171,532	\$ 3,107,153	\$ 1,664,520	\$ 1,493,656	\$ 1,343,751	\$ 1,482,700	138,949	10.34%
(30510) Health Clinical Services	6,662,727	6,225,923	6,122,045	6,794,004	6,764,807	7,224,223	459,416	6.79%
Total	\$ 8,834,259	\$ 9,333,075	\$ 7,786,565	\$ 8,287,660	\$ 8,108,558	\$ 8,706,923	598,365	7.38%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30513) Adult Health	\$ 712,631	\$ 659,830	\$ 700,315	\$ 634,264	\$ 632,918	\$ 702,969	70,051	11.07%
(30502) Animal Control	0	0	0	130,721	130,721	240,592	109,871	84.05%
(30510) Child Health	2,718,879	2,628,014	2,675,967	2,413,991	2,937,992	2,512,975	-425,017	-14.47%
(30505) Dental Clinic	268,127	557,857	614,066	626,867	626,102	721,189	95,087	15.19%
(30501) Health Administration	1,843,402	2,484,620	962,564	585,353	468,969	401,598	-67,371	-14.37%
(30506) Preparedness-Bioterrorism	60,003	64,676	87,890	150,715	117,959	119,321	1,362	1.15%
(30512) Women/Family	3,231,216	2,938,079	2,742,842	2,558,164	3,168,445	2,772,505	-395,940	-12.50%
(30511) Women/Family-Preg Care Mgmt	0	0	2,921	1,187,585	25,452	1,235,774	1,210,322	4,755,31%
Total	\$ 8,834,259	\$ 9,333,075	\$ 7,786,565	\$ 8,287,660	\$ 8,108,558	\$ 8,706,923	598,365	7.38%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Dental Clinic Visits</u> Measures the average number of patient visits each month	N/A	156	170	170	195	235	Output	Public Safety
<u>CMARC (Care Mgmt for At-Risk Children) Assessment Planning</u> Measures the average monthly percent of Initial Comprehensive Needs Assessments (ICNAs) completed within 30 days of engagement with members	N/A	N/A	98.0%	80.0%	99.3%	90.0%	Outcome	Public Safety
<u>Immunization Benchmark (age 0-2)</u> Measures compliance with recommended vaccine schedule for HD patients ages 0-2	96.0%	92.0%	90.0%	90.0%	N/A	90.0%	Outcome	Public Safety
<u>Family Planning Services</u> Measures the average number of unduplicated (within one year) FP clients	180	166	149	150	159	160	Output	Public Safety
<u>Communicable Disease *</u> Measures the average number of communicable disease case reports	N/A	291	2,084	160	3,662	1500	Output	Public Safety
<u>Child Health Clinic</u> Measures the average number of well child clinic visits	170	134	140	140	155	155	Output	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.

* Results include COVID-19 cases.

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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.

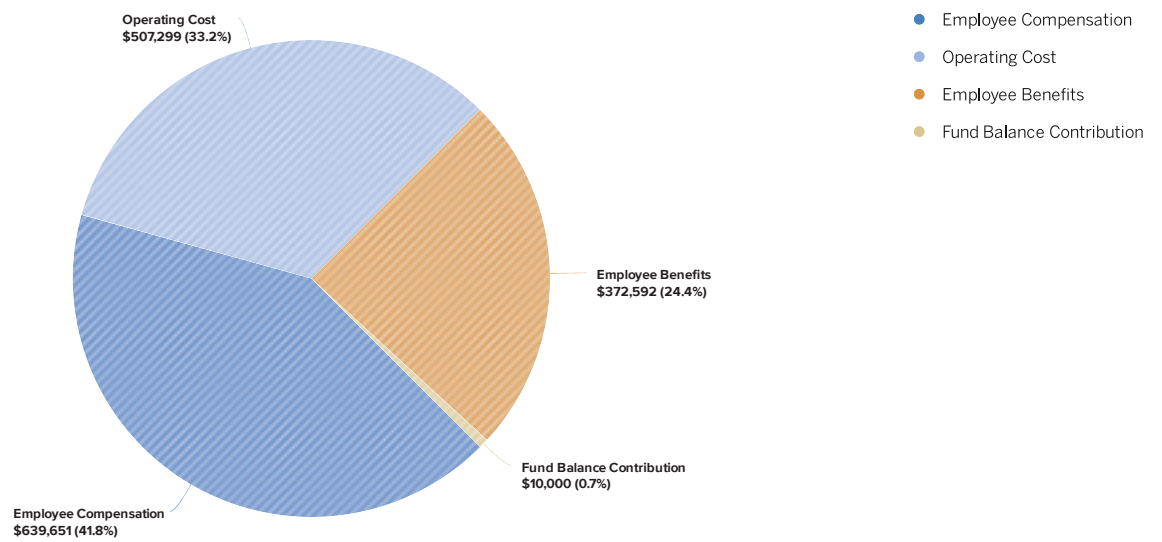
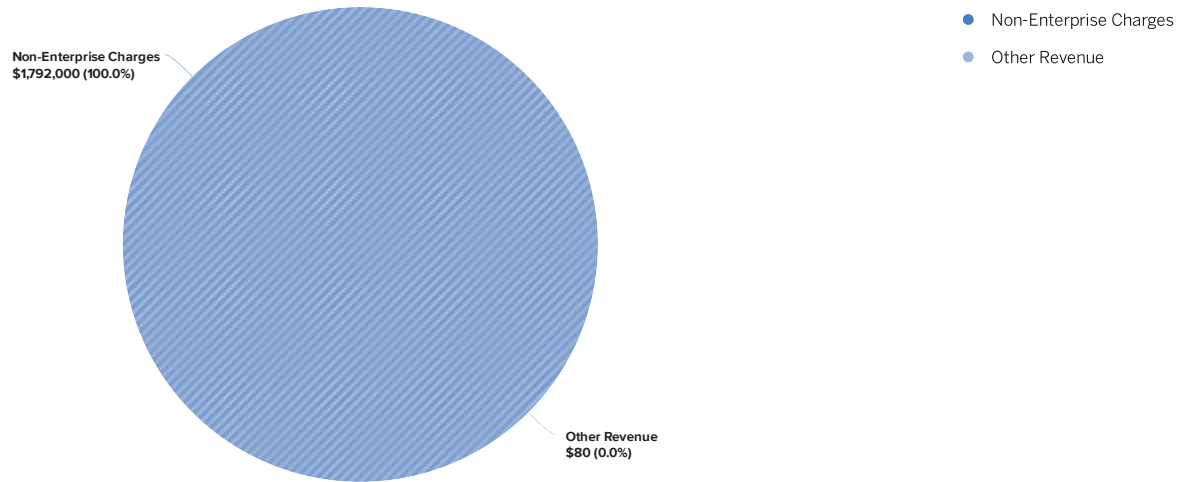
Department FY 2023 Discussion

In FY 2023 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. Vital Records staff will concentrate on their rekeying project in order to search births and deaths more efficiently, and for researchers. We will also revamp passport services that are offered with advertising and technology tools to make it more efficient and have more agents trained and qualified to handle calls and process applications.

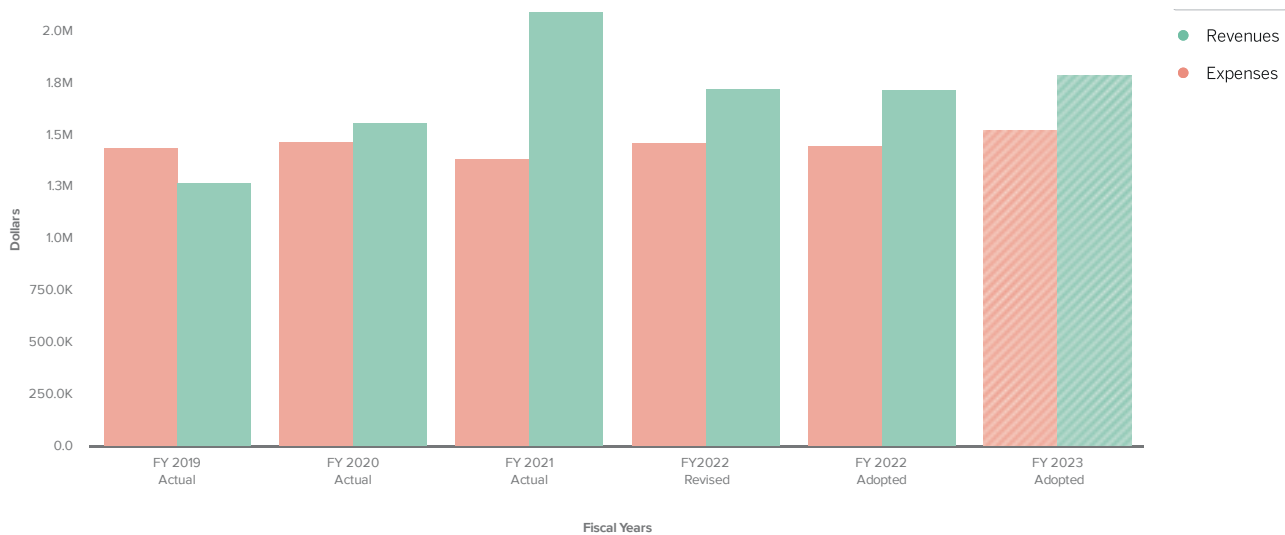
Department Analysis

The Adopted Budget for FY 2023 represents a 3.2 percent increase in net expenses compared to the one adopted for FY 2022. Revenues are projected to increase by 4.0 percent while expenditures are budgeted to increase by 5.4 percent. The increase in budgeted revenues is due to the continued strong demand for services, while expenditure projections reflect increases in variable costs associated with these services and in salary and benefit costs. The Adopted Budget includes over \$43,500 in expansion funding to cover the variable costs associated with the increased transaction volume projected.

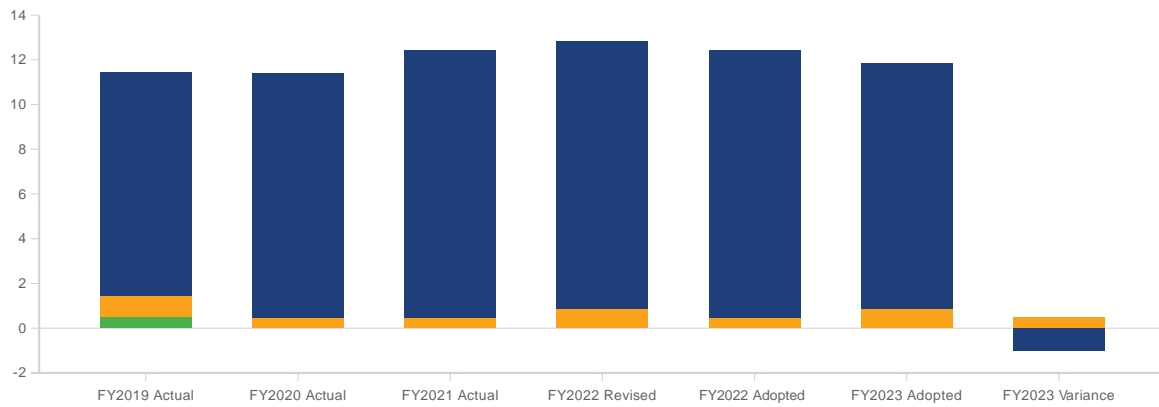
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.48	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Non-Benefited	0.96	0.41	0.41	0.86	0.41	0.86	0.45
Full Time	10.00	11.00	12.00	12.00	12.00	11.00	-1.00
FULL TIME EQUIVALENT	11.44	11.41	12.41	12.86	12.41	11.86	-0.55

Net Program Cost

	FY 2023 Adopted
Register of Deeds	-262,538
Total	-262,538

Enhancement Summary

Enhancement	Amount (\$)
Register of Deeds Operations	43,590.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
Revenues	1,279,761	1,563,269	2,094,016	1,729,580	1,723,080	1,792,080	69,000	4.00%
Fund Balance Appropriated	0	0	0	6,500	0	0	0	0.00%
Non-Enterprise Charges	1,279,626	1,562,484	2,094,110	1,723,000	1,723,000	1,792,000	69,000	4.00%
Other Revenue	135	785	-94	80	80	80	0	0.00%
Expenses	1,444,904	1,470,936	1,394,073	1,467,211	1,451,761	1,529,542	77,781	5.36%
Employee Benefits	373,492	418,466	367,735	369,418	367,689	372,592	4,903	1.33%
Employee Compensation	487,900	547,741	539,983	629,320	622,099	639,651	17,552	2.82%
Fund Balance Contribution	0	0	0	0	0	10,000	10,000	--
Operating Cost	583,512	504,729	486,356	468,473	461,973	507,299	45,326	9.81%
Revenues Less Expenses	-165,143	92,333	699,942	262,369	271,319	262,538	-8,781	-3.24%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(28100) Register of Deeds	\$ 1,444,904	\$ 1,470,936	\$ 1,394,073	\$ 1,467,211	\$ 1,451,761	\$ 1,529,542	77,781	5.36%
Total	\$ 1,444,904	\$ 1,470,936	\$ 1,394,073	\$ 1,467,211	\$ 1,451,761	\$ 1,529,542	77,781	5.36%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(28112) Automation/Enhancement	\$ 142,206	\$ 88,133	\$ 116,577	\$ 126,500	\$ 120,000	\$ 140,000	20,000	16.67%
(28110) Real Estate	979,379	1,382,661	1,277,175	1,340,711	1,331,761	1,389,542	57,781	4.34%
(28111) Vital Records	323,319	142	322	0	0	0	0	0.00%
Total	\$ 1,444,904	\$ 1,470,936	\$ 1,394,073	\$ 1,467,211	\$ 1,451,761	\$ 1,529,542	77,781	5.36%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Real Estate</u> Measures the number of real estate transactions processed.	36,068	46,747	62,036	-	53,766	-	Output	Community Consensus
<u>Births</u> Measures the number of birth transactions processed.	1,020	948	861	-	956	-	Output	Community Consensus
<u>Deaths</u> Measures the number of death transactions processed.	1,362	1,388	1,776	-	1,834	-	Output	Community Consensus
<u>Marriages</u> Measures the number of marriage transactions processed.	967	1,067	2,230	-	1,177	-	Output	Community Consensus
<u>Notary Oaths</u> Measures the number of notary oath transactions processed.	774	716	822	-	902	-	Output	Community Consensus
<u>Certified Copies</u> Measures the number of certified copies processed.	18,487	17,843	23,566	-	22,590	-	Output	Community Consensus
<u>Passports</u> Measures the number of passport transactions processed.	2,133	1,573	1,933	-	3,893	-	Output	Community Consensus

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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.

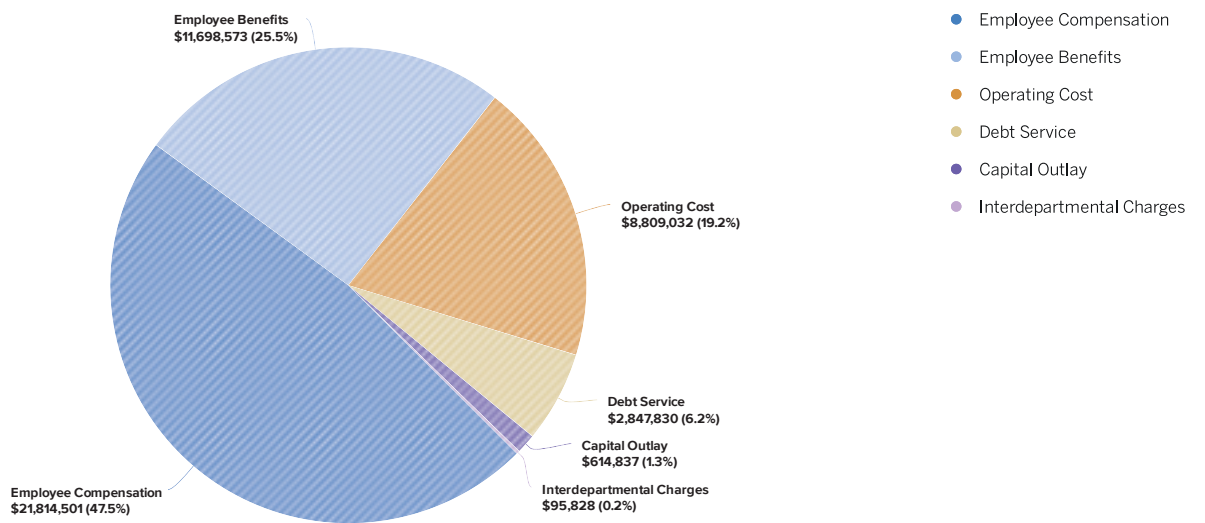
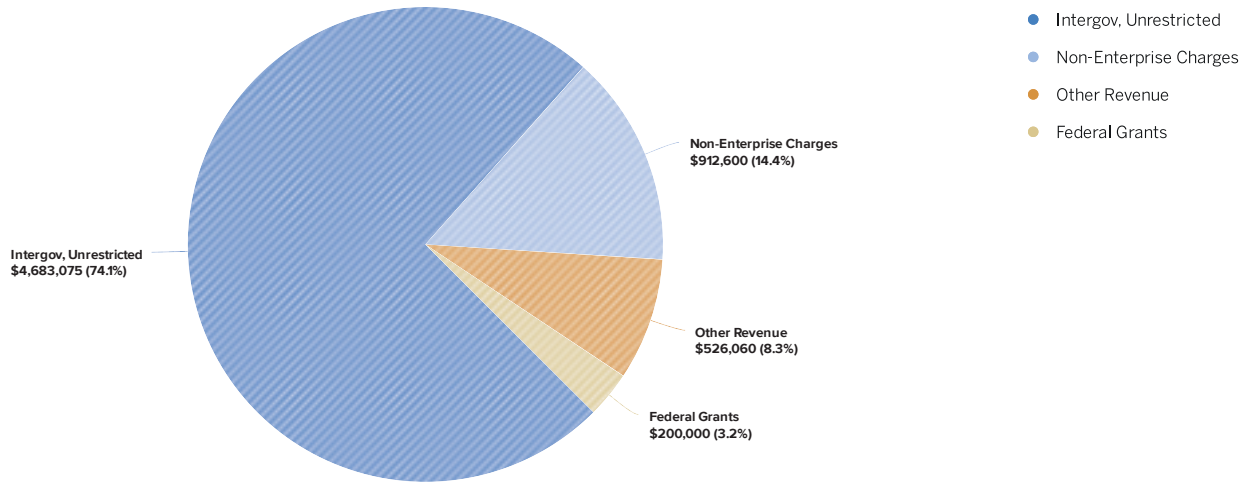
Department FY 2023 Discussion

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 continue to evolve nationally, the Union County Sheriff's Office has made, and continues to make, training and professionalism within the Agency a top priority, while ensuring deputies are provided the equipment and technology that meets and exceeds current industry standards. The newly opened Sheriff's Administration Building offers a number of opportunities to develop new programs, as well as realign existing processes to create proficiencies and develop professionalism. The Agency's expansion requests are a reflection of those opportunities. The recent addition of the Crime Lab Director provides the leadership needed to build out and accredit a state of the art Crime Lab that will streamline both investigative and court processes. The K9 Sergeant will contribute to the streamlining and uniformity of operations. The requested reclassifications of positions continue the Sheriff's Office's goal of developing a highly professional, well-managed Agency that recognizes the contributions made by a staff committed to the overall success of the Office. As always, the Sheriff's Office is committed to the highest levels of safety, not only for deputies but for citizens of and visitors to Union County. This commitment is at the center of this year's budget request.

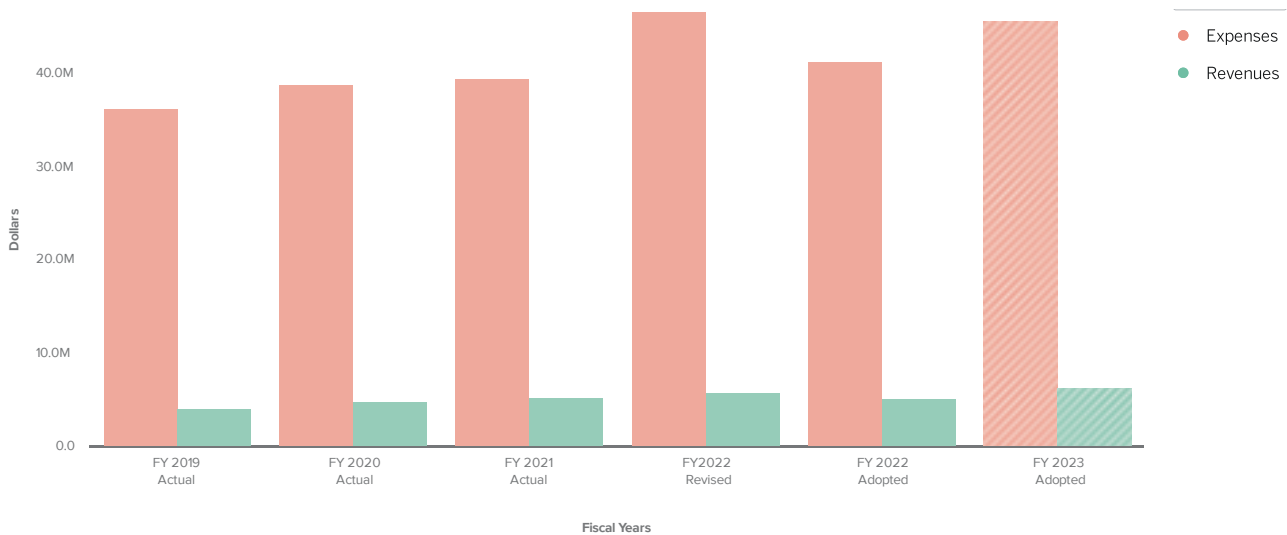
Department Analysis

The Adopted Budget for FY 2023 represents a 9.2 percent increase in net expenses compared to the one adopted for FY 2022. Much of this is attributed to increased operating expenses (notably fuel costs) and salary/benefit costs, which are offset to a degree by increased revenue projections. The Adopted Budget includes nearly \$1,812,000 in net approved expansions, including: funding to bolster the School Resource Officer program (5.00 net new FTEs); funding for one-time start-up costs associated with additional officers contracted with the town of Indian Trail (3.00 net new FTEs); funding for a Sergeant over the realigned K9 officers' group (1.00 net new FTE); funding to cover increased costs of essential equipment; and funding to cover reclassifications that facilitate organizational strengthening (0.53 net new FTE).

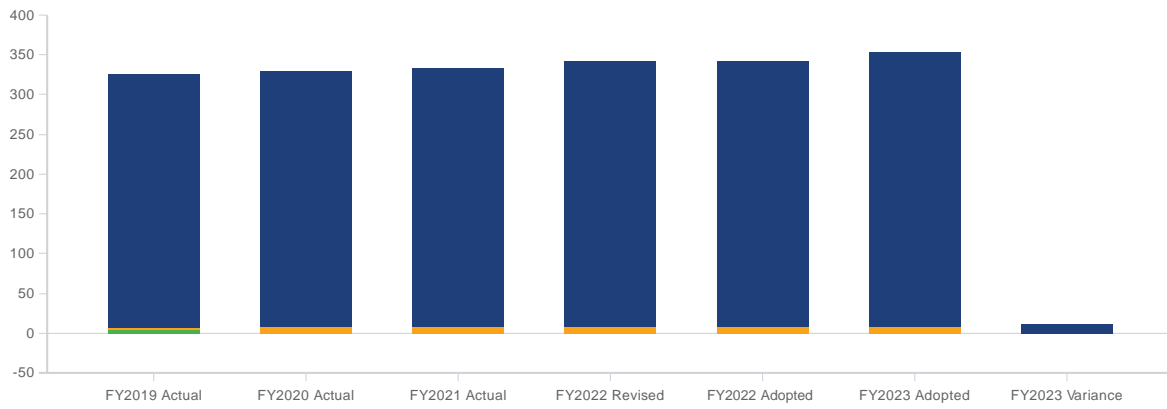
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	3.34	0.10	0.10	0.10	0.10	0.10	0.00
Full Time	318.30	321.30	325.30	334.30	334.30	345.30	11.00
Part Time Non-Benefited	3.52	7.39	7.39	7.39	7.39	6.92	-0.47
FULL TIME EQUIVALENT	325.16	328.79	332.79	341.79	341.79	352.32	10.53

* The Department has an additional 4.0 FTEs in the General Special Revenue Fund, which are not represented in this FTE summary. These positions are covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
Community Services	4,502,391
Investigations	3,513,911
Jail Operations	8,379,308
Patrol Contract Svc, Indian Tr	3,979
Patrol Contracted Services	-34,144
Patrol Operations	6,961,630
Security Services	2,486,841
UCSO Administration	2,632,838
UCSO Detention	3,503,542
UCSO Services	7,416,914
Total	39,367,210

Enhancement Summary

Enhancement	Amount (\$)
Inmate Health Nurse	91,928.00
New FTE (3.0) - Indian Trail Town Contract	217,184.00
New Positions - School Safety	1,000,000.00
Reclass Evidence Officer (112) to Evidence Supervisor (218)	15,583.00
-Reclass HR Technician to Sr HR Technician	7,405.00
Reclass P/T Dep Sheriff I position (217) to F/T Evidence Tech (215)	53,713.00
Reclass Sr Human Resources Tech (219) to Human Resources Analyst (220)	5,272.00
Reclass Support Services Supv (220) to Support Services Mgr (221)	5,420.00
Sergeant, K9	235,378.00
Sheriff Office Vehicles- Increase Upfit Allocation	125,000.00
Special Response Team Equipment	55,000.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 4,171,951	\$ 4,938,328	\$ 5,303,256	\$ 5,890,336	\$ 5,235,133	\$ 6,321,735	1,086,602	20.76%
▶ Debt Proceeds	0	210,749	0	0	0	0	0	0.00%
▶ Federal Grants	214,165	102,427	88,768	247,936	200,000	200,000	0	0.00%
▶ Interfund Transfers	1,231	0	0	0	0	0	0	0.00%
▶ Intergov, Unrestricted	3,142,702	3,253,305	3,605,748	3,965,473	3,965,473	4,683,075	717,602	18.10%
▶ Non-Enterprise Charges	742,617	954,576	978,946	958,600	958,600	912,600	-46,000	-4.80%
▶ Other Revenue	71,236	417,271	629,794	718,327	111,060	526,060	415,000	373.67%
▼ Expenses	36,350,921	38,864,499	39,522,001	46,550,540	41,289,384	45,688,945	4,399,561	10.66%
▶ Capital Outlay	1,056,849	1,487,877	2,270,757	3,894,511	398,565	614,837	216,272	54.26%
▶ Debt Service	91,828	888,572	2,644,029	2,568,354	2,568,354	2,847,830	279,476	10.88%
▶ Employee Benefits	11,042,447	11,427,465	9,325,871	10,636,750	10,558,129	11,698,573	1,140,444	10.80%
▶ Employee Compensation	17,642,226	18,611,993	19,106,245	21,001,308	20,675,606	21,814,501	1,138,895	5.51%
▶ Interdepartmental Charges	-91,711	-94,952	-84,814	-90,956	-90,956	-95,828	-4,872	-5.36%
▶ Operating Cost	6,518,332	6,543,543	6,259,913	8,540,573	7,179,686	8,809,032	1,629,346	22.69%
▶ Payments to Outside Orgs	90,950	0	0	0	0	0	0	0.00%
Revenues Less Expenses	\$ -32,178,969	\$ -33,926,171	\$ -34,218,745	\$ -40,660,204	\$ -36,054,251	\$ -39,367,210	-3,312,959	-9.19%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(29200) Asset Forfeiture & Substance Tax	\$ 515	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
(29400) Community Services	2,937,231	3,359,274	2,816,400	3,342,839	3,287,333	4,502,391	1,215,058	36.96%
(29300) Investigations	3,051,313	3,208,206	2,936,876	3,621,586	3,507,484	3,513,911	6,427	0.18%
(29700) Jail Operations	6,769,207	7,244,451	7,683,994	8,480,343	8,253,883	8,703,558	449,675	5.45%
(29820) Patrol Contract Svc, Indian Tr	2,613,228	2,791,011	2,667,754	3,378,066	3,228,760	3,768,347	539,587	16.71%
(29800) Patrol Contracted Services	770,486	739,904	767,532	817,594	790,383	858,563	68,180	8.63%
(29810) Patrol Operations	7,211,104	8,177,397	8,513,603	8,683,485	6,886,511	7,615,040	728,529	10.58%
(29600) Security Services	2,842,347	2,581,473	2,155,795	2,442,488	2,421,973	2,486,841	64,868	2.68%
(29100) UCSO Administration	3,168,364	2,843,371	2,598,788	3,442,592	2,427,276	3,155,838	728,562	30.02%
(29500) UCSO Detention	1,101,424	1,676,313	3,437,808	3,312,520	3,247,324	3,543,542	296,218	9.12%
(29900) UCSO Services	5,885,701	6,243,099	5,943,450	9,029,027	7,238,457	7,540,914	302,457	4.18%
Total	\$ 36,350,921	\$ 38,864,499	\$ 39,522,001	\$ 46,550,540	\$ 41,289,384	\$ 45,688,945	4,399,561	10.66%

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Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓪	2022-23 Variance ⓪
(29910) Adm/Operation Animal Services	\$ 1,471,660	\$ 1,538,861	\$ 1,309,374	\$ 1,481,773	\$ 1,467,504	\$ 1,585,568	118,064	8.05%
(29911) Adm/Operation Civil Services	1,049,064	700,902	29,195	55,242	43,570	75,540	31,970	73.38%
(29710) Administration, Jail	1,554,036	1,343,633	1,363,320	1,135,359	1,134,320	1,228,365	94,045	8.29%
(29118) Civil Fee Fund	0	358,943	522,864	523,000	0	523,000	523,000	--
(29711) Classification & Intelligence	203,789	135,792	0	7,146	7,146	7,200	54	0.76%
(29210) Controlled Substance Tax	515	0	0	0	0	0	0	0.00%
(29613) Court Security	2,051,516	2,087,544	2,098,579	2,362,155	2,343,565	2,397,834	54,269	2.32%
(29310) Crime Scene Investigation	476,001	1,440,987	2,812,671	3,185,717	3,096,365	3,054,463	-41,902	-1.35%
(29311) Criminal Investigation	1,473,802	981,188	29,965	137,686	132,936	155,953	23,017	17.31%
(29110) Executive Administration	566,446	991,195	1,623,718	1,846,549	1,826,747	2,197,120	370,373	20.28%
(29511) Facilities Management	1,062,937	1,635,156	3,409,334	3,238,395	3,173,199	3,469,417	296,218	9.33%
(29912) Firing Range	797,074	696,147	519,802	1,410,301	1,156,116	1,140,252	-15,864	-1.37%
(29111) General Administration	1,051,480	902,963	243,406	885,972	423,122	237,353	-185,769	-43.90%
(29712) Grants Management, Jail	0	2,929	0	0	0	0	0	0.00%
(29813) Grants Management, Patrol	461,055	475,416	534,159	708,720	604,568	673,478	68,910	11.40%
(29610) Human Services Security	0	0	0	859	-41	-1,744	-1,703	-4,153.66%
(29715) Inmate Health Services	1,275,119	1,257,769	1,632,776	1,762,501	1,712,681	1,851,800	139,119	8.12%
(29716) Inmate Life Skills History	0	0	235	0	0	0	0	0.00%
(29113) Internal Affairs	235,183	151,643	2,109	6,486	6,486	10,918	4,432	68.33%
(29510) Jail Concession Services	38,488	41,157	28,474	74,125	74,125	74,125	0	0.00%
(29612) Judicial Support & Transport	747,372	444,148	2,115	26,560	26,560	37,155	10,595	39.89%
(29611) Library Security	43,459	49,781	55,101	52,914	51,889	53,596	1,707	3.29%
(29117) Mobile Field Force	0	15,136	21,005	24,040	24,040	24,040	0	0.00%
(29312) Narcotic Investigation	1,074,996	759,083	69,413	222,306	222,306	239,218	16,912	7.61%
(29810) Patrol, County	6,225,747	7,320,748	7,948,368	7,879,506	6,186,684	6,828,513	641,829	10.37%
(29820) Patrol, Indian Trail	2,613,228	2,791,011	2,667,754	3,378,066	3,228,760	3,768,347	539,587	16.71%
(29812) Patrol, K-9	19,762	24,042	30,805	51,650	51,650	51,650	0	0.00%
(29800) Patrol, Lake Park	218,599	202,554	180,983	187,354	178,897	193,409	14,512	8.11%
(29801) Patrol, Marvin	134,451	102,086	185,120	210,411	204,102	221,562	17,460	8.55%
(29811) Patrol, Warrants	504,540	357,191	272	43,609	43,609	61,399	17,790	40.79%
(29802) Patrol, Weddington	301,027	315,462	293,605	310,568	299,266	330,254	30,988	10.35%
(29803) Patrol, Wesley Chapel	116,409	119,802	107,824	109,261	108,118	113,338	5,220	4.83%
(29114) Personnel Management	1,108,678	281,842	135,167	13,320	13,320	13,374	54	0.41%
(29411) Pj Life Saver Ankle/Wrist Band	2,421	1,494	0	8,000	8,000	8,000	0	0.00%
(29713) Processing	1,150,334	675,611	1,953	38,548	38,548	38,838	290	0.75%
(29115) Public Information	139,484	86,959	38	3,175	3,175	7,092	3,917	123.37%
(29313) Satellites	26,514	26,948	24,827	75,877	55,877	64,277	8,400	15.03%
(29410) School Resource Officers	2,934,811	3,357,780	2,816,400	3,334,839	3,279,333	4,494,391	1,215,058	37.05%
(29116) Special Response Team	67,092	54,690	50,481	140,050	130,386	142,941	12,555	9.63%
(29714) Supervision	2,585,929	3,828,716	4,685,711	5,536,789	5,361,188	5,577,355	216,167	4.03%
(29913) Support Services	2,567,902	3,307,190	4,085,080	6,081,711	4,571,267	4,739,554	168,287	3.68%
Total	\$ 36,350,921	\$ 38,864,499	\$ 39,522,001	\$ 46,550,540	\$ 41,289,384	\$ 45,688,945	4,399,561	10.66%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Inmates per Month *</u> Measures the average number of inmate intakes per month	518	236	241	-	246	-	Output	Public Safety
<u>Patrol Events</u> Measures the number of calls for service, self-initiated calls, and vehicle accidents	145,684	169,068	180,442	-	178,249	-	Output	Public Safety
<u>Crime Rates</u> Violent crime/property crime rates Rate is per 100,000 population.	N/A	Violent Crime: 64.21; Property Crime: 786.09	Violent Crime: 61.57; Property Crime: 725.31	-	Violent Crime: 52.51; Property Crime: 619.95	-	Outcome	Public Safety
<u>Drug Arrests *</u> Measures the number of drug related arrests	750	510	484	-	463	-	Output	Public Safety
<u>School Incidents</u> Measures the number of school incidents	1,008	697	326	-	941	-	Output	Public Safety
<u>Adoptions</u> Measures the number of adoptions/rescues	1,139	1,398	1,569	-	1,886	-	Output	Public Safety

N/A - indicates new measure without historical data or data unavailable at time of report.
* 'Raise the Age' law effective December 1, 2019 may have an impact on these measures.

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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 Union County Public Schools (UCPS) to provide students with access to school social workers and therapists.

Department FY 2023 Discussion

As the population of Union County continues to grow, an increasing number of people require services. Child Welfare continues to see substantial increases in reports of child abuse and neglect, investigations, and children brought into foster care. The pandemic has added to this strain. The average number of child abuse reports accepted for investigation has increased from 135 per month in calendar year 2019 to 173 per month in calendar year 2021. The number of children in foster care has increased from an average of 122 in calendar year 2019 to 159 in calendar year 2021. NCDHHS-DSS staffing policy states that the supervisor to social worker ratio should be 1:5. We currently exceed that staffing ratio and have requested a supervisor for Foster Care services in FY23. Additionally, we have requested a supervisor for Child Protective Services (CPS) After Hours for this reason, and to reduce burnout of current supervisors who have been covering CPS After Hours on top of their normal job duties. NCDHHS-DSS staffing policy also states that the caseload size for a Foster Care Social Worker should not exceed 1:15. The average number of Union County foster children in custody per month has increased by 12, therefore, we have requested an additional Foster Care Social Worker for FY23 in order to properly care for the increase in foster children.

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.

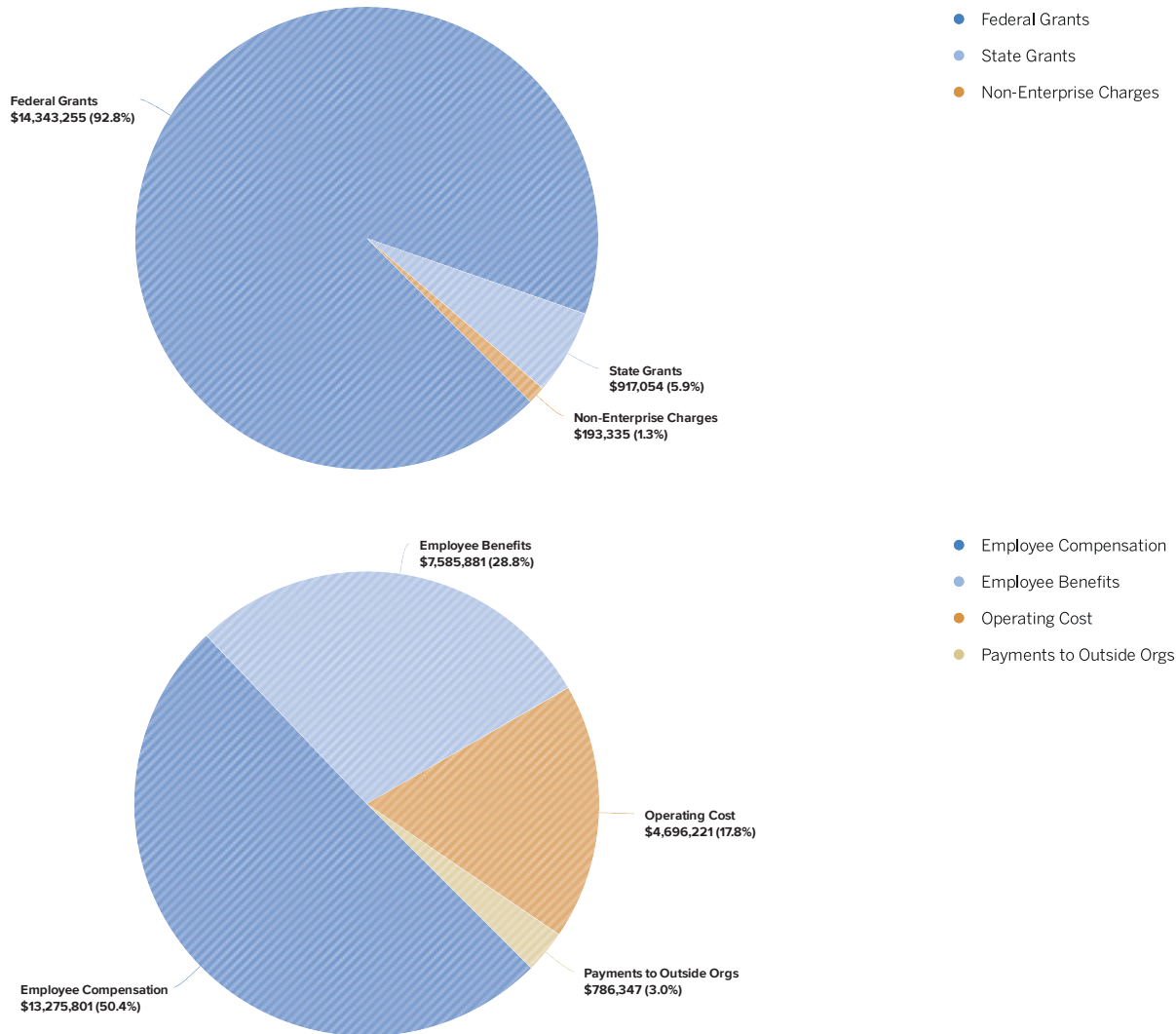
Additionally, FY 2023 will be the fifth year of the Behavioral Health Collaborative with UCPS, which is a partnership between County Social Services and UCPS to provide social workers and behavioral health therapists in County schools to serve as a support system for youth in distress.

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.

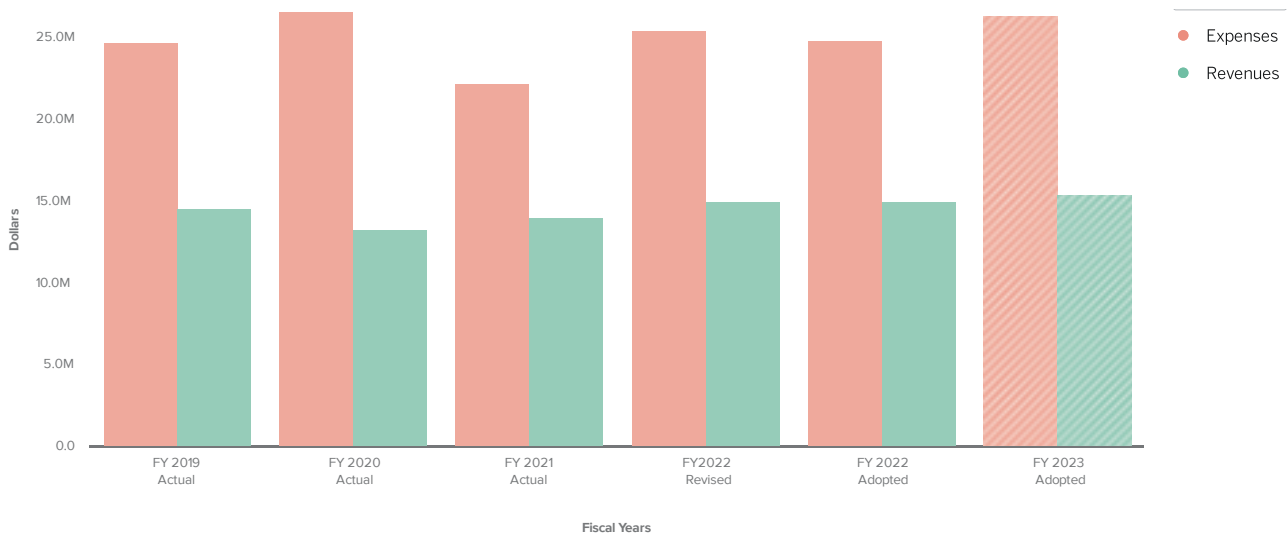
Department Analysis

The Adopted Budget for FY 2023 reflects a 10.1 percent net increase in total County expense over the budget adopted in FY 2022, primarily due to increases to annual personnel expenses. Adopted expansions include four full-time positions to assist Child Welfare services (\$152,253).

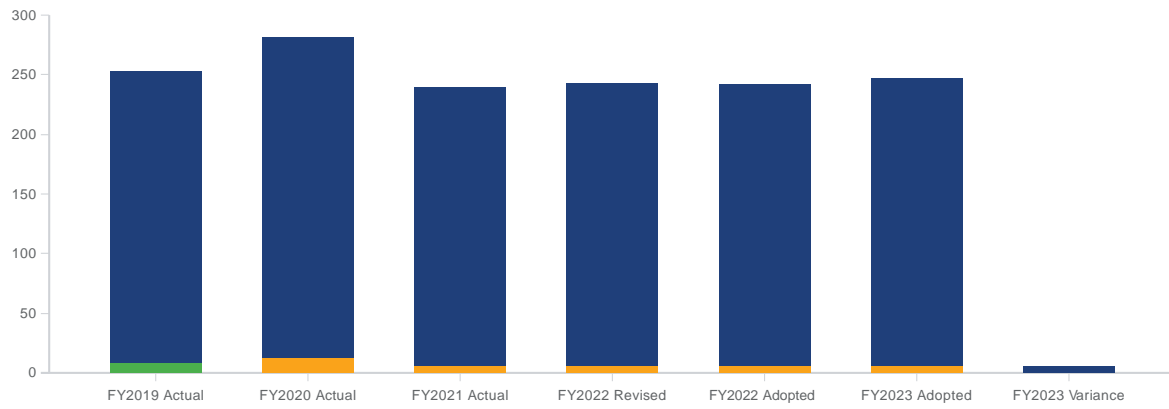
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	244.67	269.29	235.00	238.00	237.00	242.00	5.00
Part Time Benefited	7.97	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Non-Benefited	0.00	12.20	5.04	5.17	5.04	5.17	0.13
FULL TIME EQUIVALENT	252.64	281.49	240.04	243.17	242.04	247.17	5.13

Net Program Cost

	FY 2023 Adopted
Adult Services	1,633,680
Child Welfare	4,813,587
Economic Services	659,816
Social Services Administration	661,449
UCPS Collaborative	3,122,074
Total	10,890,606

Enhancement Summary

Enhancement	Amount (\$)
Admin Support Spec PT contract to FT Courty-CPS Assessments	14,599.00
Senior SW Supervisor-CPS After Hours	47,271.00
Sr. Social Worker-Foster Care	42,862.00
Sr. SW Supervisor-Foster Care	47,521.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
▼ Revenues	\$ 14,584,805	\$ 13,245,632	\$ 14,036,040	\$ 14,993,979	\$ 14,972,249	\$ 15,453,644	481,395	3.22%
▶ Federal Grants	12,409,918	12,261,016	12,643,346	13,716,967	13,695,237	14,343,255	648,018	4.73%
▶ Interfund Transfers	1,164,713	0	0	0	0	0	0	0.00%
▶ Intergov, Restricted	36,962	0	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	167,369	176,719	218,339	159,326	159,326	193,335	34,009	21.35%
▶ Other Revenue	1,781	10,046	1,725	25	25	0	-25	-100.00%
▶ State Grants	804,063	797,851	1,172,630	1,117,661	1,117,661	917,054	-200,607	-17.95%
▼ Expenses	24,723,097	26,550,055	22,250,433	25,465,761	24,860,306	26,344,250	1,483,944	5.97%
▶ Capital Outlay	0	42,600	16,207	0	0	0	0	0.00%
▶ Employee Benefits	7,811,301	8,366,951	6,269,903	6,966,788	6,924,289	7,585,881	661,592	9.55%
▶ Employee Compensation	10,939,740	12,180,351	11,063,708	12,894,502	12,713,888	13,275,801	561,913	4.42%
▶ Interdepartmental Charges	-281,378	-154,343	0	0	0	0	0	0.00%
▶ Operating Cost	5,485,392	5,401,919	4,259,714	4,784,908	4,402,566	4,696,221	293,655	6.67%
▶ Payments to Outside Orgs	768,042	712,577	640,901	819,563	819,563	786,347	-33,216	-4.05%
Revenues Less Expenses	\$ -10,138,292	\$ -13,304,422	\$ -8,214,394	\$ -10,471,782	\$ -9,888,057	\$ -10,890,606	-1,002,549	-10.14%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
(30610) Adult Services	\$ 1,838,385	\$ 2,102,792	\$ 1,803,712	\$ 2,161,389	\$ 2,194,938	\$ 2,407,726	212,788	9.69%
(30620) Child Welfare	7,351,662	8,263,144	7,742,201	9,315,900	8,840,333	9,590,668	750,335	8.49%
(30630) Economic Services	9,532,420	10,233,169	9,055,280	10,426,314	10,310,248	10,562,333	252,085	2.44%
(30600) Social Services Administration	5,471,785	4,467,692	1,551,181	537,612	527,400	661,449	134,049	25.42%
(30660) UCPS Collaborative	528,844	1,483,257	2,098,060	3,024,546	2,987,387	3,122,074	134,687	4.51%
Total	\$ 24,723,097	\$ 26,550,055	\$ 22,250,433	\$ 25,465,761	\$ 24,860,306	\$ 26,344,250	1,483,944	5.97%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance O	2022-23 Variance O
(30611) APS In-Home Services	\$ 846,896	\$ 761,679	\$ 603,580	\$ 689,430	\$ 679,137	\$ 256,094	-423,043	-62.29%
(30612) APS Intake	0	1,505	4,253	5,337	5,239	164,839	159,600	3,046.38%
(30613) APS Investigations	174,360	218,183	227,125	230,308	226,406	509,763	283,357	125.15%
(30624) Adoption Assistance	304,604	263,952	262,242	633,338	319,836	302,509	-17,327	-5.42%
(30621) Adoption Services	295,989	273,641	186,891	236,978	235,290	368,089	132,799	56.44%
(30614) Adult Day Care	190,028	241,950	193,155	270,146	275,405	400,403	124,998	45.39%
(30615) Adult Services - General Expen	87,249	175,691	109,692	228,662	228,703	185,273	-43,430	-18.99%
(30617) Aid to the Blind	3,578	3,708	3,751	5,000	5,000	5,000	0	0.00%
(30631) Child Day Care	639,197	681,151	544,348	657,354	648,609	676,667	28,058	4.33%
(30636) Child Support Enforcement	1,101,649	1,073,019	1,101,713	1,125,039	1,125,039	1,201,927	76,888	6.83%
(30625) Child Welfare	566,174	931,741	827,491	1,127,898	1,127,080	731,363	-395,717	-35.11%
(30634) Family Planning	0	0	0	250	250	250	0	0.00%
(30632) Food & Nutrition Services/SNAP	2,749,307	2,846,475	2,325,279	2,749,339	2,718,436	2,737,713	19,277	0.71%
(30622) Foster Care	1,389,387	1,527,744	1,521,085	1,596,849	1,571,721	2,038,261	466,540	29.68%
(30623) Foster Care Support	991,909	1,339,714	1,428,135	1,551,650	1,545,000	1,715,792	170,792	11.05%
(30616) General Assistance	3,941	2,421	5,255	6,051	6,051	7,051	1,000	16.53%
(30620) Group Home	349,111	379,419	7,309	0	0	0	0	0.00%
(30610) Guardianship	392,570	476,421	505,977	554,309	549,370	693,464	144,094	26.23%
(30618) In-Home Aide	139,762	221,233	150,923	172,146	219,627	185,839	-33,788	-15.38%
(30629) In-Home Services	963,609	1,025,382	909,628	1,076,363	1,070,579	1,128,304	57,725	5.39%
(30626) Independent Living (LINKS)	7,515	5,143	5,146	96,831	18,070	22,477	4,407	24.39%
(30627) Intake	688,337	706,454	675,128	729,591	719,446	630,390	-89,056	-12.38%
(30628) Investigations	1,795,027	1,809,953	1,919,146	2,266,402	2,233,311	2,653,483	420,172	18.81%
(30633) Medical Assistance (Medicaid)	4,462,053	5,108,797	4,622,660	5,329,769	5,253,351	5,404,429	151,078	2.88%
(30603) SS Quality Improvement	0	1	0	0	0	0	0	0.00%
(30601) Social Services Administration	5,471,785	4,467,691	1,551,181	537,612	527,400	661,449	134,049	25.42%
(30635) Special Assistance to Adults	580,215	523,727	461,280	564,563	564,563	541,347	-23,216	-4.11%
(30661) UCPS Collaborative	528,844	1,483,257	2,098,060	3,024,546	2,987,387	3,122,074	134,687	4.51%
Total	\$ 24,723,097	\$ 26,550,055	\$ 22,250,433	\$ 25,465,761	\$ 24,860,306	\$ 26,344,250	1,483,944	5.97%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Children in Custody</u> Measures the average number of children in agency custody	108	136	150	-	153	-	Output	Public Safety
<u>Foster Care Caseload</u> Measures the average number of foster care cases each social worker manages	13.6	13.6	14.9	15.0	12.8	15.0	Outcome	Public Safety
<u>Child Welfare Investigations</u> Measures the average number of child welfare investigations	189	169	107	-	129	-	Output	Public Safety
<u>Child Welfare Investigations Caseload</u> Measures the average number of child welfare investigation cases each social worker manages	12.5	9.9	6.3	10.0	6.8	10.0	Outcome	Public Safety
<u>Adults in Care</u> Measures the average number of adults in agency guardianship	45	50	53	-	54	-	Output	Public Safety
<u>Adult Guardianship Caseload</u> Measures the average number of adult guardianship cases each social worker manages	11.5	12.7	13.5	10.0	13.7	10.0	Outcome	Public Safety
<u>Adult Protective Services Investigations</u> Measures the average number of adult welfare investigations	29	30	36	-	27	-	Output	Public Safety
<u>Adult Protective Services Caseload</u> Measures the average number of adult welfare cases each social worker manages	7.5	7.6	9.3	10.0	6.8	10.0	Outcome	Public Safety
<u>Medicaid Cases</u> Measures the average number of Medicaid cases	36,820	37,390	42,006	-	45,276	-	Output	Sustainability
<u>Medicaid Caseload</u> Measures the average number of Medicaid cases each FTE manages	818.2	830.9	933.5	900.0	1006.7	900.0	Outcome	Sustainability
<u>Food & Nutrition Cases</u> Measures the average number of Food & Nutrition cases	19,789	18,606	21,581	-	23,969	-	Output	Sustainability
<u>Food & Nutrition Caseload</u> Measures the average number of Food & Nutrition services cases each FTE manages	791.7	744.2	863.3	900.0	932.0	900.0	Outcome	Sustainability
<u>Childcare Subsidy Cases</u> Measures the average number of childcare subsidy cases	1,020	870	850	-	677	-	Output	Sustainability
<u>Childcare Caseload</u> Measures the average number of childcare subsidy cases each FTE manages	214.8	181.7	175.6	150.0	140.8	150.0	Outcome	Sustainability
<u>Collaborative Cases (Therapy & Social Work)</u> Measures the average number of students served by the Collaborative	454	758	1,635	-	1,723	-	Output	Public Safety
<u>Collaborative Therapy & Social Work Caseload</u> Measures the average number of students served per FTE	45.3	42.1	71.9	30.0	64.4	30.0	Outcome	Public Safety

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.

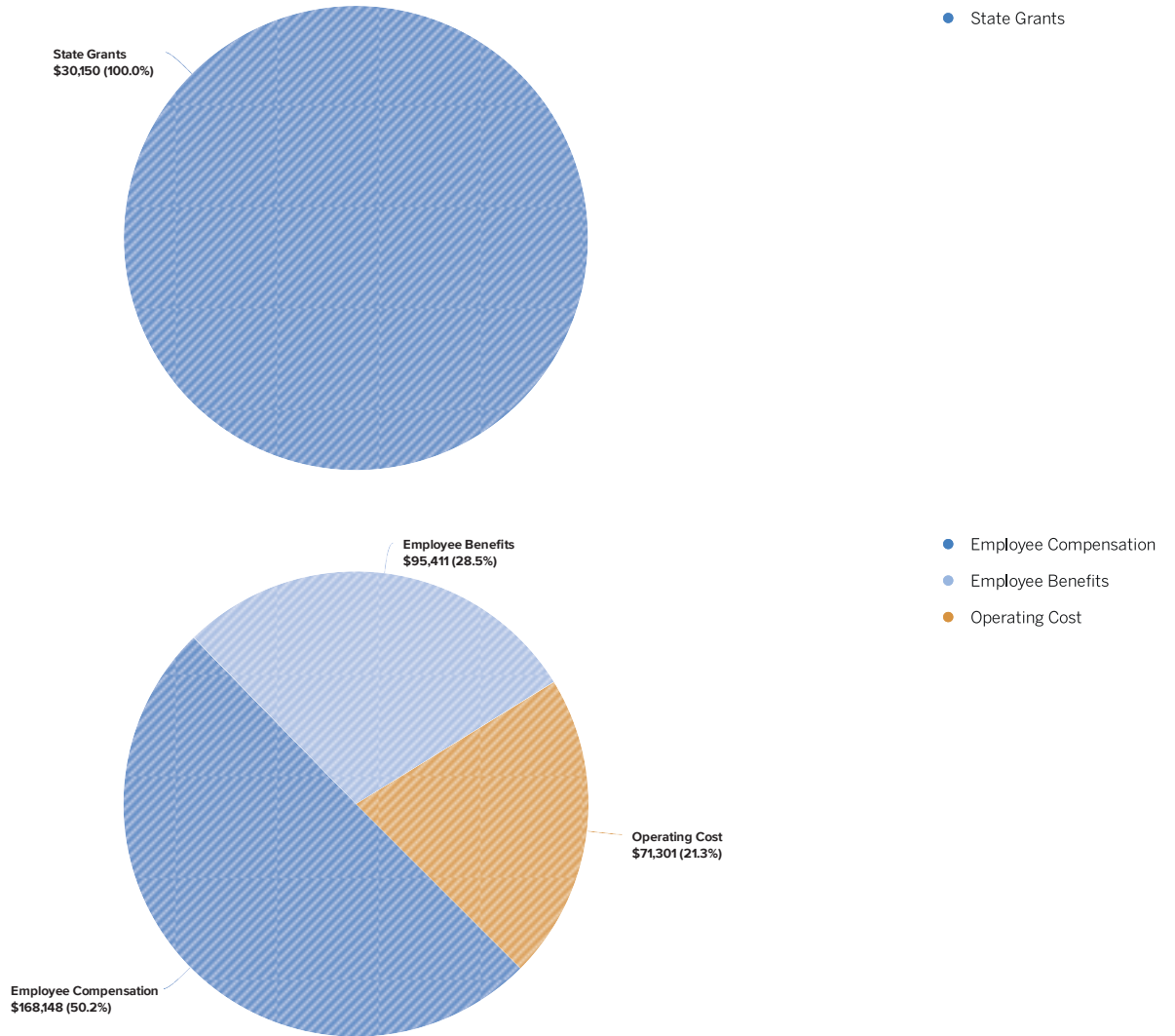
Department FY 2023 Discussion

There is an increased interest in farmland protections (Farmland Preservation, Conservation Reserve Enhancement Program, and Voluntary Agricultural Districts), environmental education programming, outdoor enrichment, and educator professional development. Furthermore, given the recent rain events, there is greater demand for storm water financial assistance and technical support. The District receives cost share funding from the NC Division of Soil & Water Conservation, including a portion of technical staff's salary.

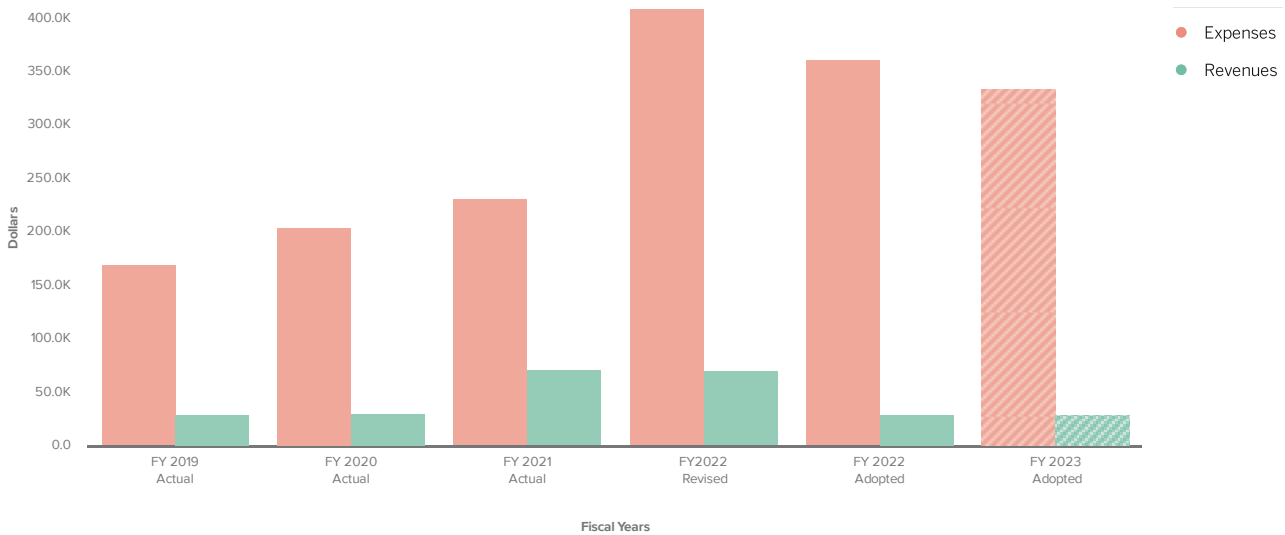
Department Analysis

The FY 2023 Adopted Budget for this department includes an 8.2 percent decrease over the prior year due to the completion of one-time equipment purchases. Approved expansions to current service level include restoring travel expenses that were reduced in recent years (\$1,480) and to maintain stream debris removal funding (\$1,326).

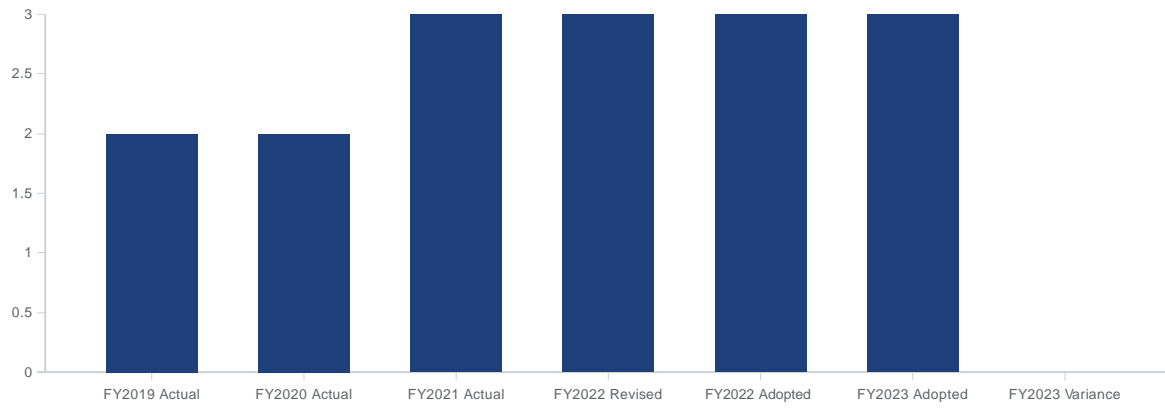
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	2.00	2.00	3.00	3.00	3.00	3.00	0.00
FULL TIME EQUIVALENT	2.00	2.00	3.00	3.00	3.00	3.00	0.00

Net Program Cost

	FY 2023 Adopted
Soil & Water Conservation Admin	304,710
Total	304,710

Enhancement Summary

Enhancement	Amount (\$)
Stream Debris Removal Funding	1,326.00
Travel Subsistence	1,480.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 30,420	\$ 30,835	\$ 71,733	\$ 70,795	\$ 30,150	\$ 30,150	0	0.00%
▶ Federal Grants	0	0	30,951	0	0	0	0	0.00%
▶ State Grants	30,420	30,835	40,781	70,795	30,150	30,150	0	0.00%
▼ Expenses	170,597	204,776	231,084	408,318	361,999	334,860	-27,139	-7.50%
▶ Capital Outlay	0	24,643	0	45,000	45,000	0	-45,000	-100.00%
▶ Employee Benefits	62,852	65,603	62,009	88,653	87,672	95,411	7,739	8.83%
▶ Employee Compensation	90,217	98,088	126,051	162,994	158,901	168,148	9,247	5.82%
▶ Operating Cost	17,528	16,442	43,024	111,671	70,426	71,301	875	1.24%
Revenues Less Expenses	\$ -140,177	\$ -173,941	\$ -159,351	\$ -337,523	\$ -331,849	\$ -304,710	27,139	8.18%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(15400) Soil & Water Conservation Admin	\$ 170,597	\$ 204,776	\$ 231,084	\$ 408,318	\$ 361,999	\$ 334,860	-27,139	-7.50%
Total	\$ 170,597	\$ 204,776	\$ 231,084	\$ 408,318	\$ 361,999	\$ 334,860	-27,139	-7.50%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(15410) Soil & Water Conservation Adm	\$ 170,597	\$ 204,776	\$ 231,084	\$ 408,318	\$ 361,999	\$ 334,860	-27,139	-7.50%
Total	\$ 170,597	\$ 204,776	\$ 231,084	\$ 408,318	\$ 361,999	\$ 334,860	-27,139	-7.50%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Workshops Held & Participants Attended * Measures the number of workshops held & participants attending throughout the year							Output	Community Consensus
•Workshops Held	N/A	N/A	39	50	54	50		
•Participants Attended	N/A	N/A	620	800	2,022	800		
Number of Creek Miles Cleaned Measures the number of miles of creek cleared of debris	N/A	N/A	4.75	4.73	4.73	4.73	Output	Public Safety
Percent of Funded Projects per Year Measures the number of projects submitted to Union County that are funded by state dollars	N/A	N/A	45.0%	50.0%	45.0%	50.0%	Outcome	Sustainability
Cost Share Applications Measures the number of BMP's and Technical Assistance designed	N/A	N/A	10	15	13	15	Output	Economic Development
Conservation Practices Measures the number of dollars spent on conservation practices in Union County	N/A	N/A	N/A	N/A	\$ 120,905	N/A	Output	Sustainability

N/A - indicates new measure without historical data or data unavailable at time of report.
* Result impacted by COVID-19 operational changes during FY 2021.

Department Mission

To protect the environment and public health by providing compliant permitted facilities for the proper disposal of municipal solid waste (MSW), Construction & Demolition (C&D) materials 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 (C&D) 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 C&D landfill.

Department FY 2023 Discussion

Continued growth in Union County resulted in total operating revenues in FY 2021 of over \$7,700,000 for Solid Waste, an increase of more than \$634,000 over FY 2020. MSW and C&D continue to see increases in revenue into FY 2022, resulting in the need for equipment replacement and landfill expansion to fulfill capacity needs for FY 2023 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.

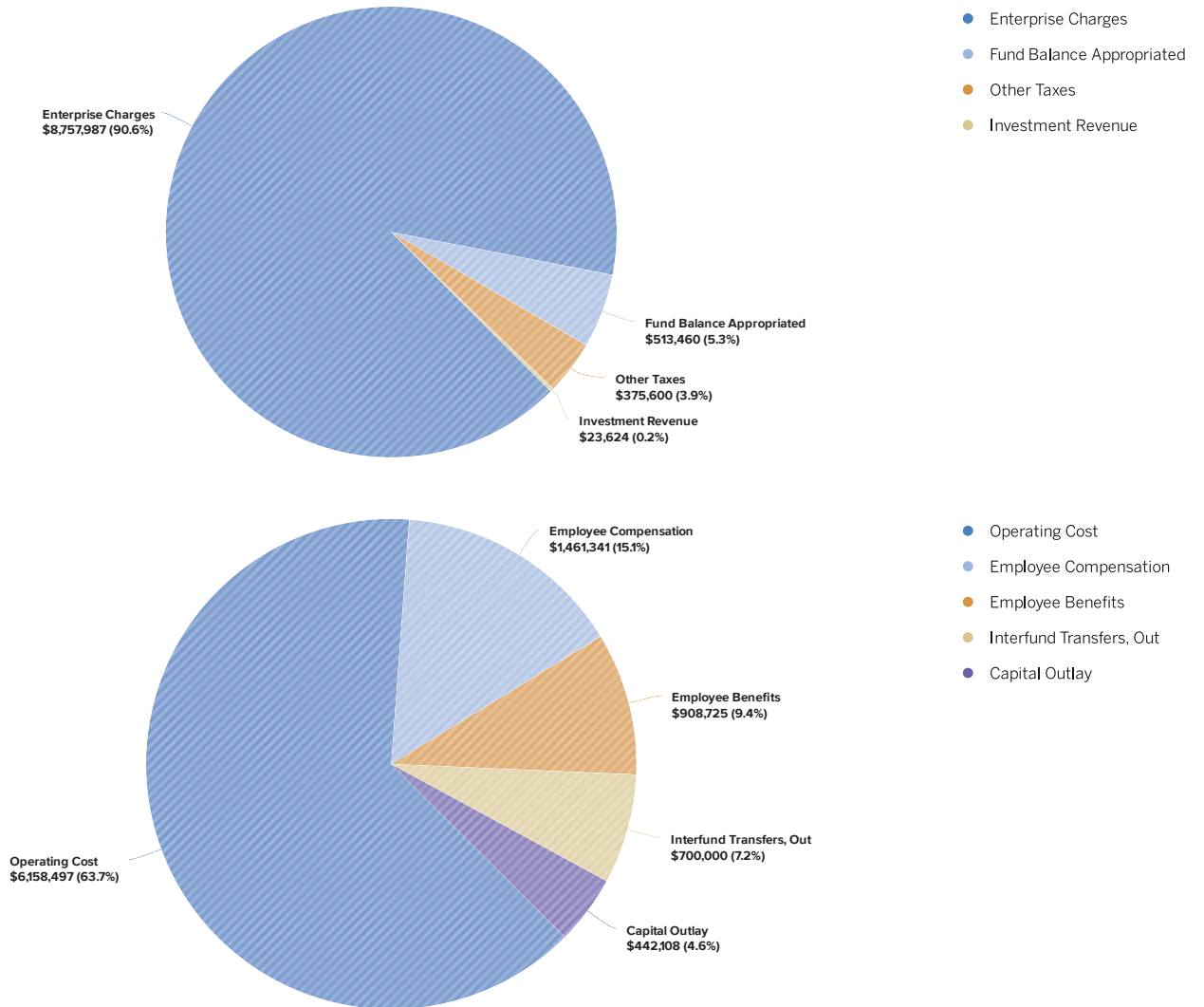
Solid Waste attributes the existing growth experienced in FY 2022 as a market trend that will continue into FY 2023 if the economy remains strong, contributing to new construction and building in Union County. This growth is reflected in a projected budgeted increase in revenue from operations from \$7,688,486 in FY 2022 to \$9,133,587 in FY 2023, representing an increase of 18.8 percent. With a projected total MSW and C&D disposal volume of over 200,000 annual tons, our Solid Waste program has positioned itself to be one of the largest county operated programs in the state.

In FY 2023 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. The addition to the Residential Waste and Recycling Center, along with additional staff, will position the Solid Waste enterprise to move forward with the growth of Union County in FY2023 and beyond.

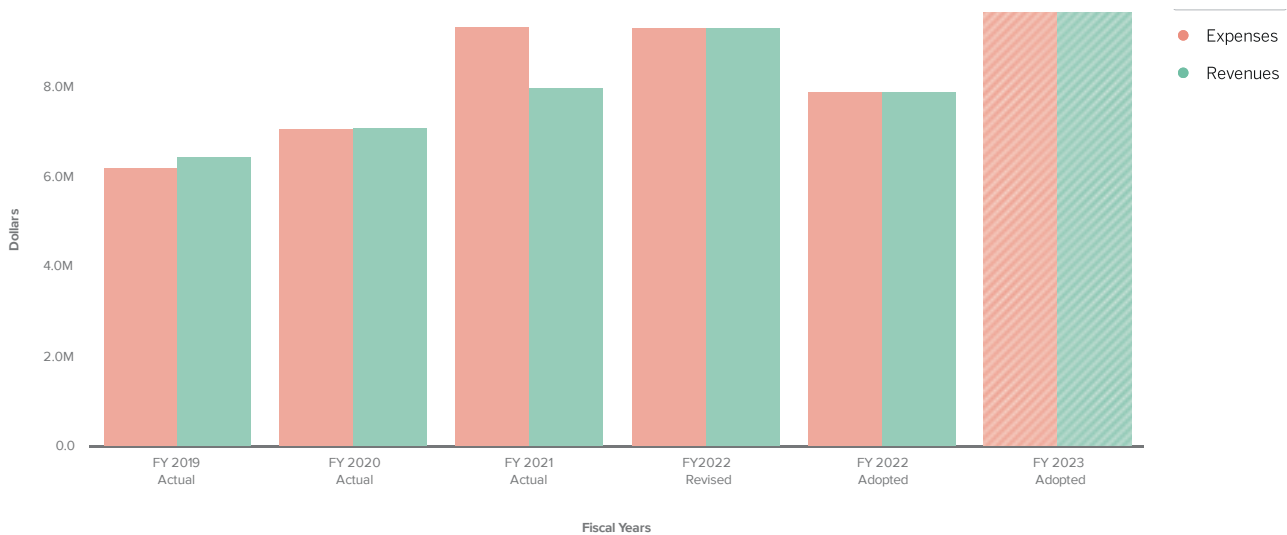
Department Analysis

The Adopted Budget for FY 2023 represents a 22.1 percent increase compared to the Adopted Budget for FY 2022. The bulk of this is related to increases in waste volume, increases in MSW disposal and fuel costs, and increased transfers to the capital fund for future expansion. As a result, the department is proposing to increase rates to commercial haulers by \$4/ton for C&D waste and \$2/ton for MSW. The Adopted Budget includes over \$532,100 in approved expansions related to capital equipment purchases (\$356,200) and organizational enhancements related to facility expansion (\$175,900 - 6.00 FTEs added in the fourth quarter of FY 2023).

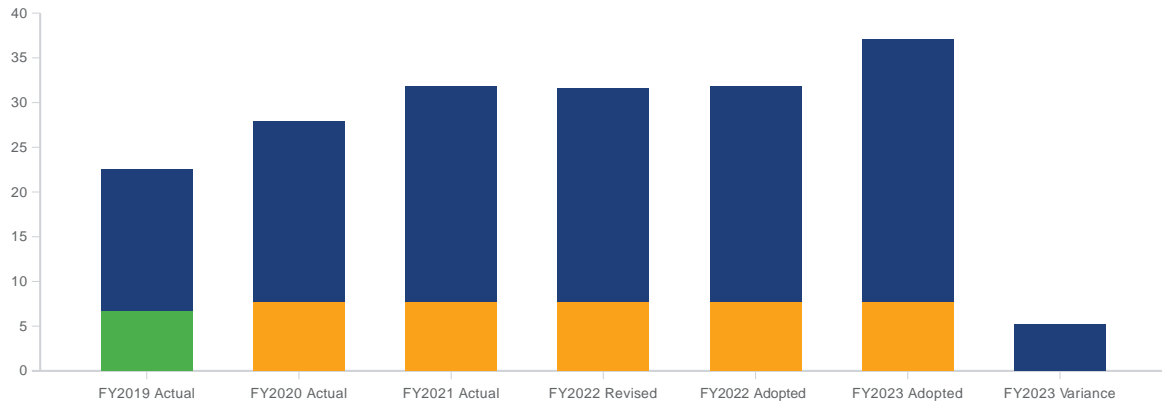
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	15.95	20.25	24.25	24.00	24.25	29.50	5.25
Part Time Benefited	6.59	0.00	0.00	0.00	0.00	0.00	0.00
Part Time Non-Benefited	0.00	7.63	7.63	7.63	7.63	7.63	0.00
FULL TIME EQUIVALENT	22.54	27.88	31.88	31.63	31.88	37.13	5.25

Net Program Cost

	FY 2023 Adopted
Solid Waste Collections	-58,386
Solid Waste Disposal	58,386
Total	0

Enhancement Summary

Enhancement	Amount (\$)
CAT 938M Loader	262,891.00
Ford F-750 2000 Gallon Water Truck	93,377.00
RWRC Personnel	175,858.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 6,476,207	\$ 7,119,625	\$ 8,004,844	\$ 9,354,293	\$ 7,920,040	\$ 9,670,671	1,750,631	22.10%
▶ Enterprise Charges	5,735,686	6,452,131	7,542,565	8,326,286	7,226,286	8,757,987	1,531,701	21.20%
▶ Fund Balance Appropriated	0	0	0	493,987	159,734	513,460	353,726	221.45%
▶ Interfund Transfers	0	0	56,608	0	0	0	0	0.00%
▶ Investment Revenue	259,612	213,328	-6,932	71,820	71,820	23,624	-48,196	-67.11%
▶ Other Revenue	0	246	-5	0	0	0	0	0.00%
▶ Other Taxes	480,909	437,640	412,607	462,200	462,200	375,600	-86,600	-18.74%
▶ State Grants	0	16,280	0	0	0	0	0	0.00%
▼ Expenses	6,224,185	7,107,797	9,371,540	9,354,293	7,920,040	9,670,671	1,750,631	22.10%
▶ Capital Outlay	436,631	944,931	343,257	943,273	689,153	442,108	-247,045	-35.85%
▶ Employee Benefits	605,912	577,938	592,115	811,104	811,088	908,725	97,637	12.04%
▶ Employee Compensation	904,058	1,076,665	1,239,431	1,481,310	1,481,094	1,461,341	-19,753	-1.33%
▶ Interfund Transfers, Out	830,000	159,300	2,500,000	550,000	550,000	700,000	150,000	27.27%
▶ Operating Cost	3,447,585	4,348,963	4,696,737	5,568,606	4,388,705	6,158,497	1,769,792	40.33%
Revenues Less Expenses	\$ 252,022	\$ 11,828	\$ -1,366,696	\$ 0	\$ 0	\$ 0	0	0.00%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(25200) Solid Waste Collections	\$ 532,213	\$ 596,503	\$ 560,383	\$ 912,499	\$ 903,379	\$ 950,167	46,788	5.18%
(25100) Solid Waste Disposal	5,691,972	6,511,295	8,811,157	8,441,794	7,016,661	8,720,504	1,703,843	24.28%
Total	\$ 6,224,185	\$ 7,107,797	\$ 9,371,540	\$ 9,354,293	\$ 7,920,040	\$ 9,670,671	1,750,631	22.10%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(25210) Admin, Solid Waste Collection	\$ 99,425	\$ 166,174	\$ 144,401	\$ 302,899	\$ 301,375	\$ 191,071	-110,304	-36.60%
(25110) Admin, Solid Waste Disposal	1,801,617	1,454,802	3,995,999	2,234,602	2,238,761	2,718,220	479,459	21.42%
(25211) Central Collection Site	39,256	37,499	38,569	11,415	10,509	226,535	216,026	2,055.63%
(25111) Construction & Demolition	231,252	1,170,735	244,938	1,146,853	825,275	452,809	-372,466	-45.13%
(25112) Municipal Solid Waste	2,870,655	3,002,818	3,802,307	4,187,062	3,081,690	4,574,152	1,492,462	48.43%
(25113) Recycling	788,447	882,940	767,913	873,277	870,935	975,323	104,388	11.99%
(25213) Remote Collection Sites	393,532	392,829	377,413	598,185	591,495	532,561	-58,934	-9.96%
Total	\$ 6,224,185	\$ 7,107,797	\$ 9,371,540	\$ 9,354,293	\$ 7,920,040	\$ 9,670,671	1,750,631	22.10%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average Monthly Volume - Inbound Yard Waste</u> Measures the average monthly inbound tonnage of Yard Waste at Central Collection Site	478	580	432	432	404	432	Output	Sustainability
<u>Average Monthly Volume - Inbound C&D</u> Measures the average monthly inbound tonnage of Construction & Demolition (C&D) material	3,289	3,739	5,290	5,554	6,265	5,554	Output	Economic Development
<u>Average Monthly Volume - Outbound MSW</u> Measures the average monthly outbound tonnage of Municipal Solid Waste (MSW)	8,114	9,639	11,184	12,302	12,743	12,302	Output	Public Safety
<u>Total Residential Waste & Recycling Site Revenue</u> Measures the amount of revenue generated from Residential Waste and (5) Satellite Recycling Sites	\$ 654,547	\$ 675,756	\$ 725,823	\$ 725,000	\$ 1,036,708	\$ 725,000	Output	Sustainability

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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 college programs for high school students, workforce readiness programs, and more.

Department FY 2023 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. The County is continuing this investment by funding staffing, operating, and information technology expenses in the amount of \$3,231,467. The funds provide for increased salary & benefits for staff, utilities, maintenance and contracted services.

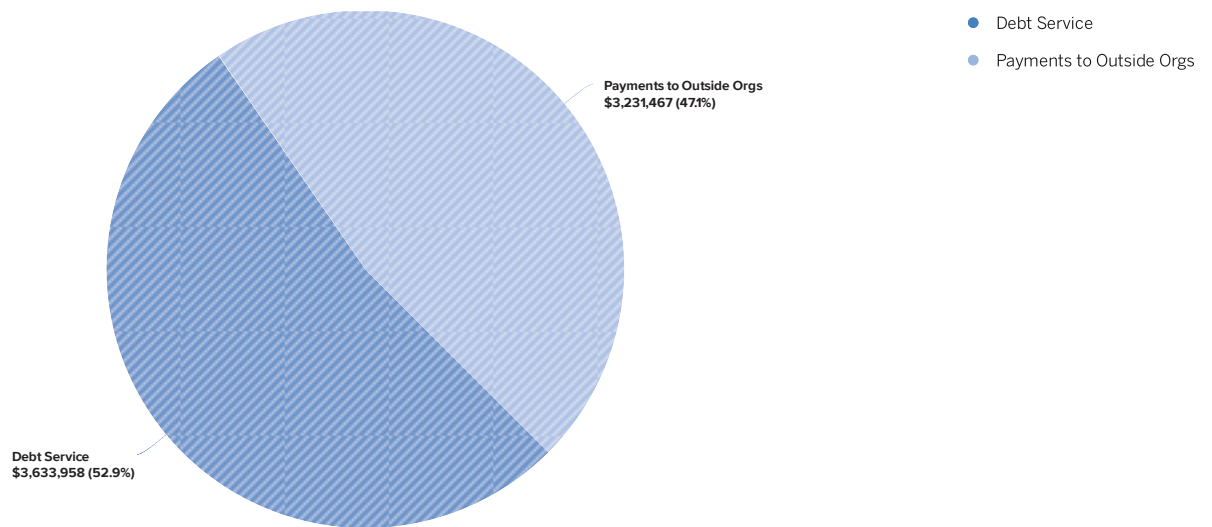
South Piedmont Community College offers education in a variety of ways: college transfer courses, career-enhancing learning through credit and non-credit courses, industry training & certifications, personal enrichment activities, and developmental education. In addition to the opportunities offered by SPCC, the Union County Early College (UCEC) is housed on SPCC's Old Charlotte Highway campus, using more than 5,000 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 2022-23 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

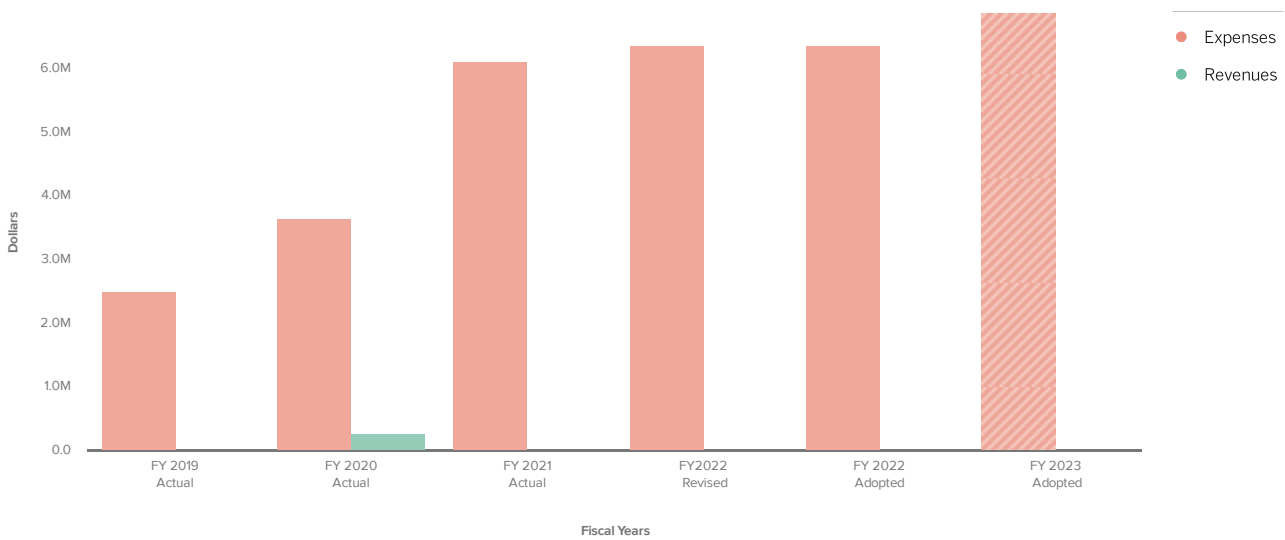
The 7.7 percent increase in total expenditures is related to both a 10.2 percent (\$336,793) increase to the annual debt service obligation and an increase to direct support of \$154,758. The increase to direct support (5.0 percent) represents growth that is higher than the expected growth in the County's FY 2023 tax base. 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. The County currently carries \$41.9 million in debt obligation on behalf of SPCC through 2040.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2022-23.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 2023 Adopted
South Piedmont Com College	\$ 6,865,425
Total	\$ 6,865,425

Enhancement Summary

Enhancement	Amount (\$)
FY 2023 South Piedmont Community College Enhancement	154,758.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 0	\$ 272,649	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▶ Debt Proceeds	0	272,649	0	0	0	0	0	0.00%
▼ Expenses	2,505,245	3,655,247	6,122,712	6,373,694	6,373,694	6,865,425	491,731	7.72%
▶ Debt Service	430,859	1,428,538	3,396,003	3,296,985	3,296,985	3,633,958	336,973	10.22%
▶ Payments to Outside Orgs	2,074,386	2,226,709	2,726,709	3,076,709	3,076,709	3,231,467	154,758	5.03%
Revenues Less Expenses	\$ -2,505,245	\$ -3,382,598	\$ -6,122,712	\$ -6,373,694	\$ -6,373,694	\$ -6,865,425	-491,731	-7.72%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(33100) South Piedmont Com College	\$ 2,505,245	\$ 3,655,247	\$ 6,122,712	\$ 6,373,694	\$ 6,373,694	\$ 6,865,425	491,731	7.72%
Total	\$ 2,505,245	\$ 3,655,247	\$ 6,122,712	\$ 6,373,694	\$ 6,373,694	\$ 6,865,425	491,731	7.72%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(33010) South Piedmont CC - Current	\$ 2,505,245	\$ 3,655,247	\$ 6,122,712	\$ 6,373,694	\$ 6,373,694	\$ 6,865,425	491,731	7.72%
Total	\$ 2,505,245	\$ 3,655,247	\$ 6,122,712	\$ 6,373,694	\$ 6,373,694	\$ 6,865,425	491,731	7.72%



Department Mission

To list, appraise, assess and collect ad valorem taxes on all real and personal property located in Union County in compliance with NC General Statutes while providing exceptional customer service to both internal and external customers.

Department Services Provided

Tax Administration is composed of two distinct work groups. The Assessment Division is responsible for the appraisal and assessment of all real property located in Union County. The responsibility of this division encompasses identifying, measuring, and appraising all structures, administration of all tax relief programs, the maintenance of all land records/GIS mapping, and providing centralized addressing for Union County. The Collections Division is responsible for the collection of ad valorem taxes for Union County and nine municipalities, provides collection services for Union County Public Works, and processes the listing and appraisal of all business and individual personal property located in Union County. 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 2023 Discussion

Tax Administration has a number of goals and objectives to be accomplished in FY2023:

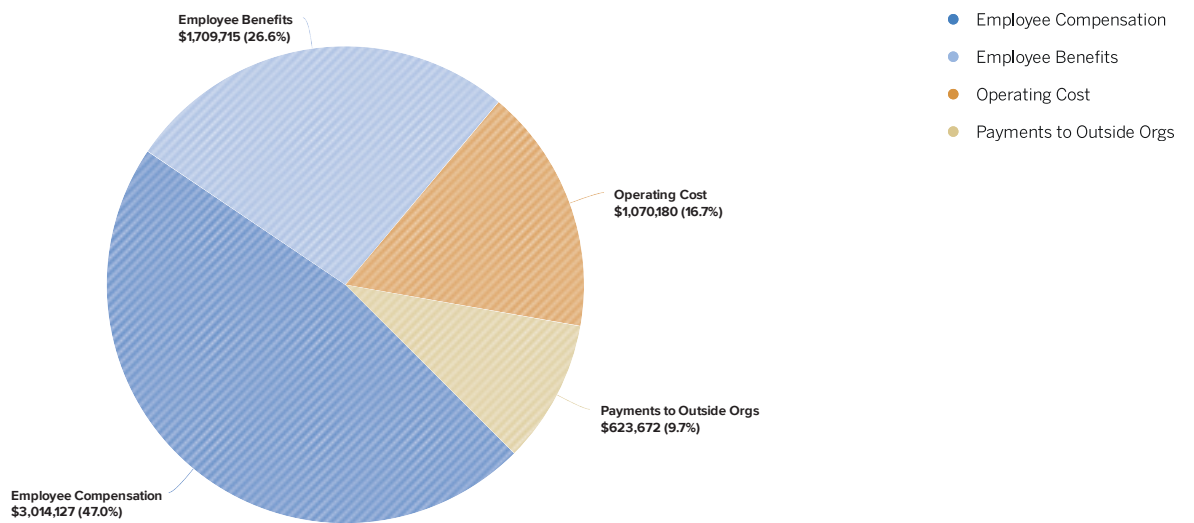
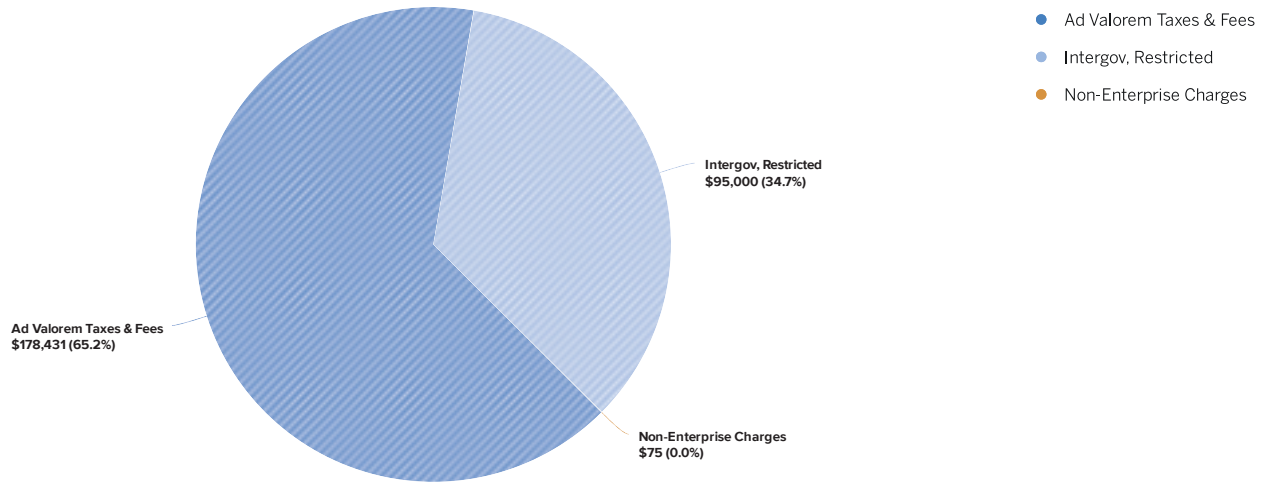
- Begin preparation for the 2025 Countywide reappraisal and implementing the income valuation approach for commercial valuations.
- Continuing implementation of Pictometry in all work processes and verification of data.
- Implementation of new technologies requested in the FY23 budget to improve efficiencies and data accuracy in land records.
- Finalizing the restructuring of Tax Administration to better align staffing with new work processes.
- Continue the audit of all work processes in preparation for the application of the Certificate of Excellence in Assessment Administration awarded by International Association of Assessing Officers (IAAO).

Additionally, the department is implementing a minor organizational restructure in FY 2023. This will result in the shifting of funding within various service programs.

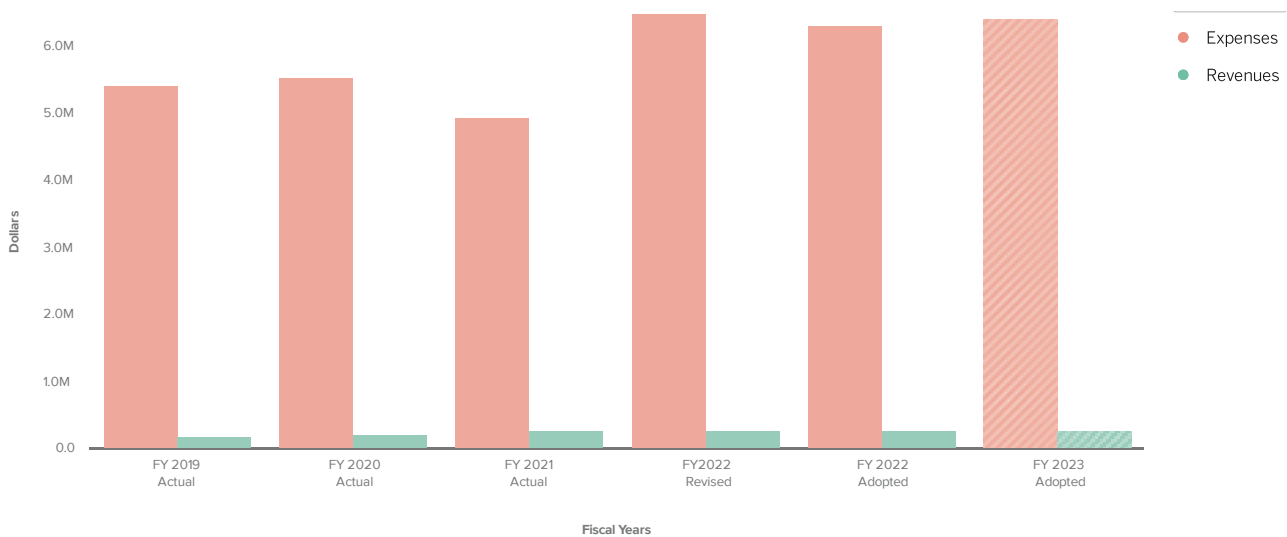
Department Analysis

The FY 2023 Adopted Budget represents a slight increase of 1 percent compared to the FY 2022 Adopted Budget. There is a small increase of 4 percent in operating costs primarily due to increases in fuel, insurance, periodicals, and travel and education costs. The adopted budget includes an expansion request for professional development (\$3,420).

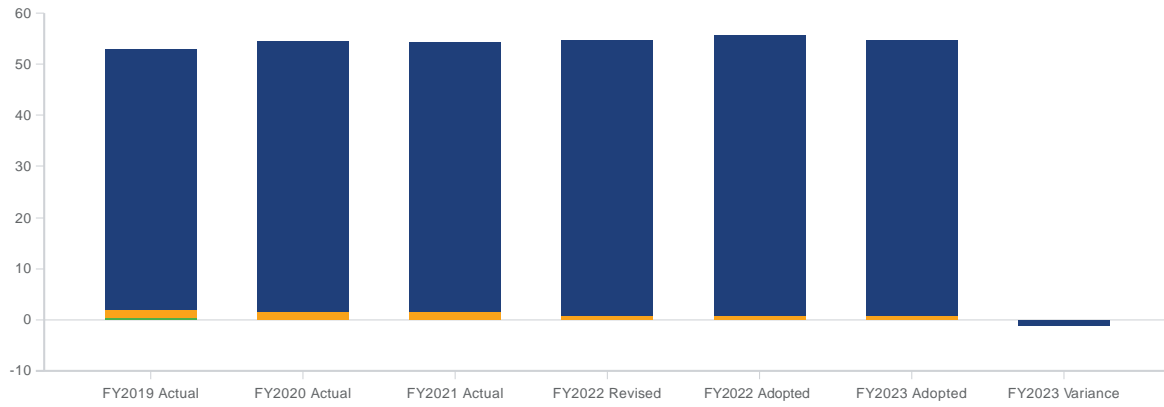
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.23	0.00	0.00	0.00	0.00	0.00	0.00
Full Time	51.00	53.05	53.00	54.00	55.00	54.00	-1.00
Part Time Non-Benefited	1.67	1.39	1.39	0.67	0.67	0.67	0.00
FULL TIME EQUIVALENT	52.90	54.44	54.39	54.67	55.67	54.67	-1.00

Net Program Cost

	FY 2023 Adopted
Assessment	2,807,687
Revenue Collections	1,820,517
Tax Administration	1,515,984
Total	6,144,188

Enhancement Summary

Enhancement	Amount (\$)
Professional Development	3,420.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▼ Revenues	\$ 189,631	\$ 215,568	\$ 280,297	\$ 273,506	\$ 273,506	\$ 273,506	0	0.00%
▶ Ad Valorem Taxes & Fees	101,461	126,452	158,129	178,431	178,431	178,431	0	0.00%
▶ Interfund Transfers	0	0	30,000	0	0	0	0	0.00%
▶ Intergov, Restricted	87,167	88,192	90,552	95,000	95,000	95,000	0	0.00%
▶ Non-Enterprise Charges	110	90	20	75	75	75	0	0.00%
▶ Other Revenue	894	833	1,596	0	0	0	0	0.00%
▼ Expenses	5,425,141	5,549,428	4,950,517	6,484,752	6,330,699	6,417,694	86,995	1.37%
▶ Capital Outlay	0	0	21,438	26,000	26,000	0	-26,000	-100.00%
▶ Employee Benefits	1,693,020	1,725,301	1,340,325	1,639,355	1,635,191	1,709,715	74,524	4.56%
▶ Employee Compensation	2,579,401	2,762,608	2,702,079	3,085,023	3,054,434	3,014,127	-40,307	-1.32%
▶ Interdepartmental Charges	-117,621	0	0	0	0	0	0	0.00%
▶ Operating Cost	1,038,741	849,473	658,406	1,151,503	1,032,203	1,070,180	37,977	3.68%
▶ Payments to Outside Orgs	231,600	212,046	228,269	582,871	582,871	623,672	40,801	7.00%
Revenues Less Expenses	\$ -5,235,510	\$ -5,333,861	\$ -4,670,219	\$ -6,211,246	\$ -6,057,193	\$ -6,144,188	-86,995	-1.44%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(31200) Assessment	\$ 2,151,890	\$ 2,201,927	\$ 1,747,890	\$ 2,233,992	\$ 2,224,365	\$ 2,807,687	583,322	26.22%
(31300) Real Estate Appraisal	1,290,527	1,279,812	1,220,609	1,486,029	1,465,794	0	-1,465,794	-100.00%
(31400) Revenue Collections	1,155,673	1,205,142	1,044,923	1,241,792	1,247,464	2,093,948	846,484	67.86%
(31000) Tax Administration	827,050	862,547	937,095	1,522,939	1,393,076	1,516,059	122,983	8.83%
Total	\$ 5,425,141	\$ 5,549,428	\$ 4,950,517	\$ 6,484,752	\$ 6,330,699	\$ 6,417,694	86,995	1.37%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓪	2022-23 Variance ⓪
(31300) Appraisal	\$ 1,290,527	\$ 1,279,812	\$ 1,220,609	\$ 1,486,029	\$ 1,465,794	\$ 0	-1,465,794	-100.00%
(31200) Assessment	484,392	2,184,419	1,747,890	2,233,992	2,224,365	2,807,687	583,322	26.22%
(31311) Delinquent Collections	502,013	6,050	0	0	0	0	0	0.00%
(31111) GIS Land Records	558,973	9,725	0	0	0	0	0	0.00%
(31312) Motor Vehicle Assessment	98,932	0	0	0	0	0	0	0.00%
(31112) Personal Property Appraisal	725,817	4,894	0	0	0	0	0	0.00%
(31400) Revenue Collections	554,728	1,199,092	1,044,923	1,241,792	1,247,464	2,093,948	846,484	67.86%
(31010) Tax Administration	827,050	862,547	937,095	1,522,939	1,393,076	1,516,059	122,983	8.83%
(31113) Tax Relief Programs	382,709	2,890	0	0	0	0	0	0.00%
Total	\$ 5,425,141	\$ 5,549,428	\$ 4,950,517	\$ 6,484,752	\$ 6,330,699	\$ 6,417,694	86,995	1.37%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Customer Service Satisfaction Rate Measures the customer satisfaction rate in doing business with the Tax Office	N/A	N/A	N/A	99%	N/A	99%	Outcome	Community Consensus
Tax Relief Audits * Measures the number of audits performed in the periodic review of properties in various tax relief programs	N/A	N/A	673	1,250	1,313	1,250	Output	Sustainability
Business Audits * Measures the number of audits performed in the periodic review of business personal property accounts	N/A	N/A	131	150	175	150	Output	Sustainability
Map Integrity Reviews - Error Ratio (Quality Control) Measures the percentage of parcels corrected for errors in mapped data	N/A	N/A	N/A	<5%	N/A	<5%	Outcome	Organizational Strengthening
Appeal Adjustments Measures the percent of properties adjusted based on appeals	0.1% (108 Appeals/ 101,000 Parcels)	0.1% (69 Appeals/ 103,000 Parcels)	2.0% (2,102 Appeals/ 105,000 Parcels)	<5%	0.3% (314 Appeals/ 107,000 Parcels)	<5%	Outcome	Community Consensus
Quality Control ** Measures the number of parcels reviewed in the periodic review of properties throughout the county	6,871	9,328	6,191	13,000	9,590	13,000	Output	Organizational Strengthening
Collection Rate Measures the overall percentage of revenue collected compared to the billed amount of property taxes	99.62%	99.46%	99.78%	99.5%	99.83%	99.5%	Outcome	Sustainability
Customer Volume Measures the number of taxpayers and utility customers served (includes walk-in and phone calls).	N/A	N/A	57,406	60,000	63,665	60,000	Output	Organizational Strengthening

N/A - Indicates new measure without historical data or data unavailable at time of report.

* Result provided impacted by COVID-19 response during FY 2021.

** Non-revaluation year parcel reviews will be significantly higher than in a revaluation year.



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 53 staff, including 9 administrative positions that complete logistics, customer service, and fiscal work, 41 drivers (12 Full-Time, 5 Benefited Part-Time, and 24 Part-Time), and 3 fleet service workers who clean vehicles. 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 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 2023 Discussion

As Union County's population grows, so does demand for transportation services. This is especially true for seniors and low-income families. Union County's total population is expected to increase 41.3% and our senior population age 65+ is expected to increase by 125.8% by 2039, at which time those over age 60 will comprise 26% of the population. Due to the growing need for Transportation, an increased complexity of providing service safely, and increasing difficulty hiring Part-Time (PT) drivers, we requested the conversion of 6 PT to 2 Full-Time (FT) drivers.

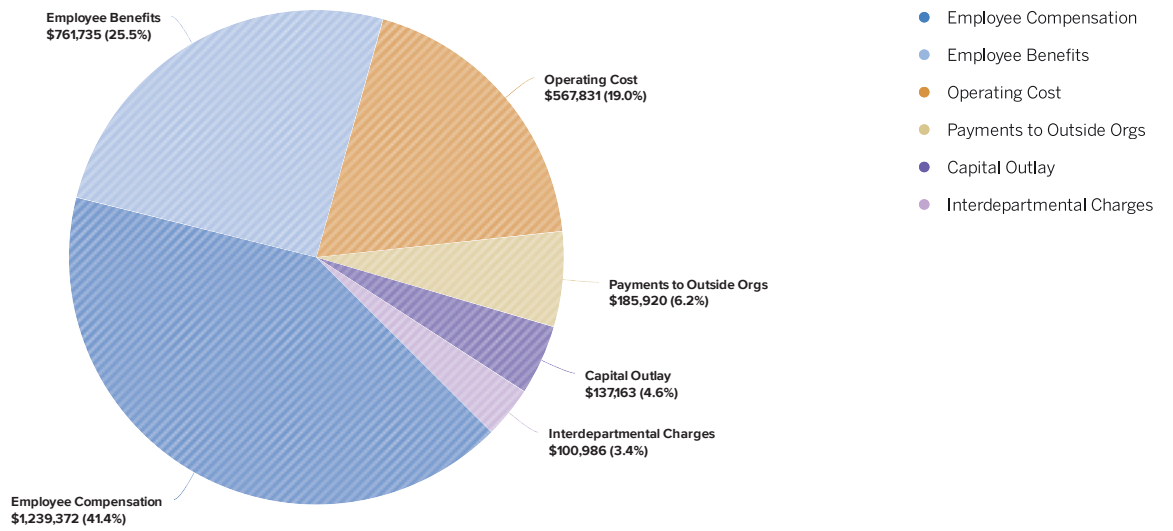
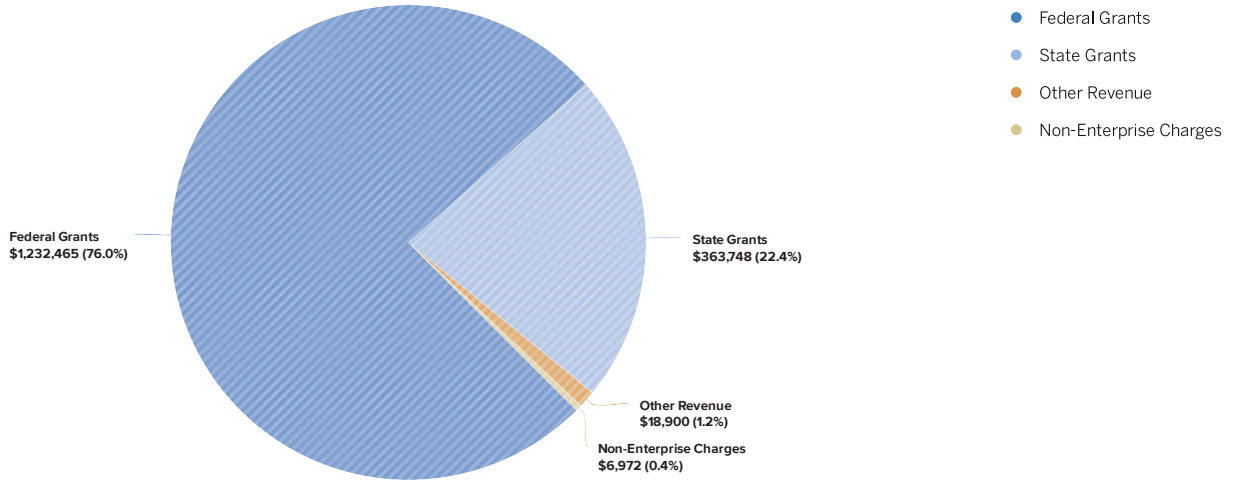
To ensure Transportation has continued success in managing grants and audits we requested a new Human Services Supervisor position. In July 2021 the North Carolina Department of Transportation (NCDOT) Integrated Mobility Division (IMD) announced it is transitioning administration of the Urban Formula Program under 49 U.S.C. § 5307 to the respective urbanized area transit providers who will become Direct Recipients of Federal Transit Administration (FTA) funds. This mandated transition to a Direct Recipient, will result in loss of oversight of the NCDOT/IMD who currently acts as our grant coordinator ensuring that we are following proper FTA and State regulations. This Human Services Supervisor position will be responsible for ensuring successful coordination and implementation of fiscal and compliance related activity including grants management, safety, training, and billing program components within the Transportation Division of the Human Service Agency.

Finally, Transportation requested funding to purchase two pool cars which will be covered at 80% by Federal dollars and 20% County matching funds, if the FY23 5307 Urbanized grant application is approved.

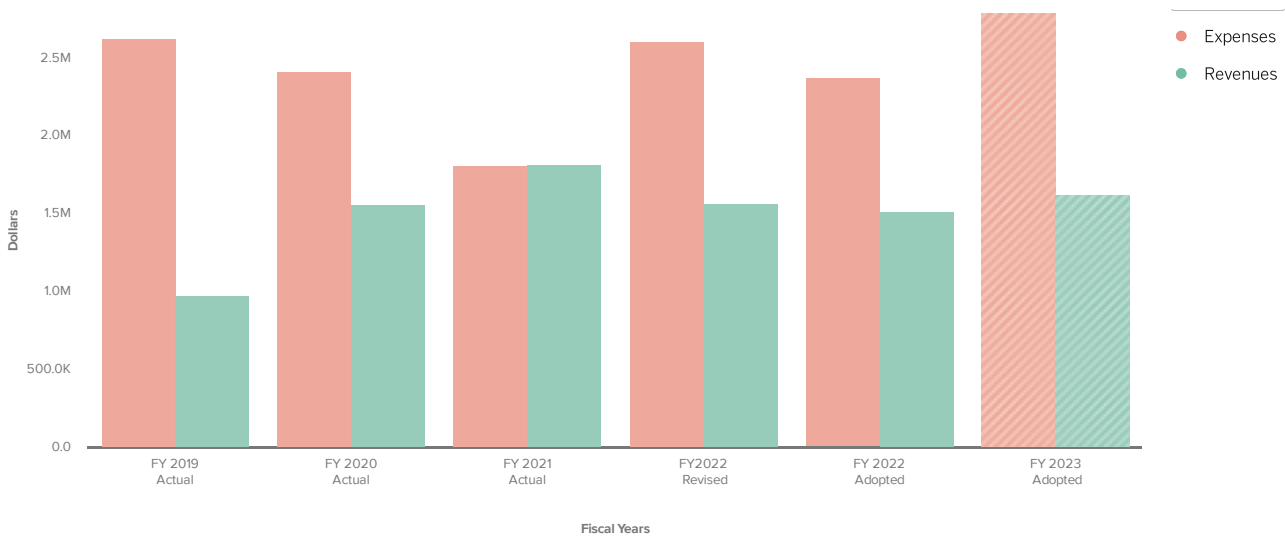
Department Analysis

The Adopted Budget for FY 2023 reflects a 36.9 net percent increase in total County expense over the budget adopted in FY 2022, primarily due to increases in annual personnel expenses and fuel costs. The Adopted Budget includes the conversion of 6 Part-Time Drivers to 2 Full-Time Drivers (\$0), Human Services Supervisor (\$22,064) and two pool vehicles (\$18,518).

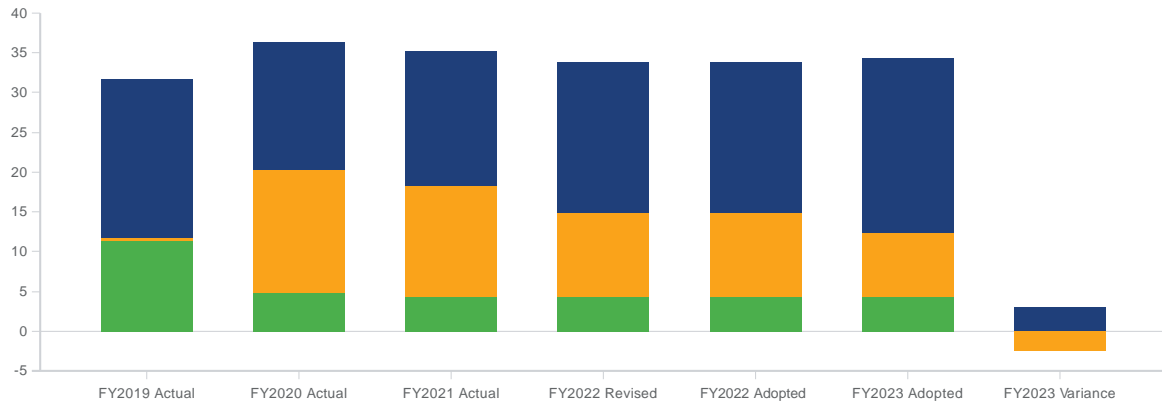
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Non-Benefited	0.32	15.54	13.86	10.50	10.50	7.98	-2.52
Part Time Benefited	11.33	4.75	4.25	4.25	4.25	4.25	0.00
Full Time	19.99	16.06	17.00	19.16	19.16	22.16	3.00
FULL TIME EQUIVALENT	31.64	36.35	35.11	33.91	33.91	34.39	0.48

*The Department has an additional 1.84 FTEs in the General Special Revenue Fund, which are not represented in this FTE Summary. These positions will be covered by pandemic related funding.

Net Program Cost

	FY 2023 Adopted
Transportation	1,168,950
Total	1,168,950

Enhancement Summary

Enhancement	Amount (\$)
Convert 6 PT Drivers to 2 FT Drivers	0.00
Human Services Supervisor	22,064.00
Two Pool vehicles	18,518.00

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 982,065	\$ 1,562,144	\$ 1,820,950	\$ 1,567,750	\$ 1,522,416	\$ 1,622,085	99,669	6.55%
▶ Federal Grants	609,851	752,395	1,665,988	1,155,309	1,109,975	1,232,465	122,490	11.04%
▶ Interfund Transfers	0	2,666	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	4,743	2,611	257	6,762	6,762	6,972	210	3.11%
▶ Other Revenue	25,384	68,497	32,270	30,100	30,100	18,900	-11,200	-37.21%
▶ State Grants	342,087	735,975	122,435	375,579	375,579	363,748	-11,831	-3.15%
▼ Expenses	2,630,469	2,418,873	1,819,016	2,612,052	2,376,213	2,791,035	414,822	17.46%
▶ Capital Outlay	337,128	219,097	251,343	189,600	189,600	137,163	-52,437	-27.66%
▶ Employee Benefits	598,494	620,590	461,864	621,293	616,432	761,735	145,303	23.57%
▶ Employee Compensation	1,146,992	1,106,156	1,059,290	1,168,001	1,142,815	1,239,372	96,557	8.45%
▶ Interdepartmental Charges	-121,293	-32,958	-498,678	-101,550	-101,550	-100,986	564	0.56%
▶ Operating Cost	521,826	358,874	535,038	477,453	366,119	567,831	201,712	55.09%
▶ Payments to Outside Orgs	147,322	147,114	10,159	257,255	162,797	185,920	23,123	14.20%
Revenues Less Expenses	\$ -1,648,403	\$ -856,729	\$ 1,934	\$ -1,044,302	\$ -853,797	\$ -1,168,950	-315,153	-36.91%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30200) Transportation	\$ 2,630,469	\$ 2,418,873	\$ 1,819,016	\$ 2,612,052	\$ 2,376,213	\$ 2,791,035	414,822	17.46%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(30210) Transportation Services	\$ 2,630,469	\$ 2,418,873	\$ 1,819,016	\$ 2,612,052	\$ 2,376,213	\$ 2,791,035	414,822	17.46%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
<u>Average Miles per Trip</u> Measures the average number of miles per trip completed	10.2	9.2	9.9	-	9.7	-	Outcome	Sustainability
<u>Safety Management Systems (SMS) Safety Events per 100K Vehicle Revenue Miles (VRM)</u> Measures how many SMS safety events (all preventable accidents & passenger incidents that occur in a vehicle) per 100,000 VRM	3.6	4.2	5.1	5.0	6.8	5.0	Outcome	Public Safety
<u>Trips per Revenue Hour</u> Measures the efficiency of completed routes	1.8	2.0	1.8	1.8	2.0	1.8	Outcome	Organizational Strengthening
<u>Customer Satisfaction Rating</u> Measures the level of customer satisfaction with UCT services.	91.4%	97.1%	99.5%	95.0%	99.9%	95.0%	Outcome	Community Consensus

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 2023 Analysis

The FY 2023 Adopted 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 requested a total increase of \$17,254,150 for FY 2023.

Additional funding is targeted to the following five major categories:

I. Remaining Supplement Increase

- Annualization of FY 2022 Salary Increases

II. Sustaining Operations

- Facilities and Technology
- Liability & Property Insurance Costs
- Additional Teachers and Increased School Board Member Payments

III. Investing in Employees

- State Legislated Salary and Benefits
- District Compensation Study and Supplement Schedules
- Supplement Increase for Assistant Principals
- Staff Recruitment and Retention Strategies

IV. Student Growth

- Charter School Enrollment Projections

V. Program Expansion/New Initiative

- Athletics – Middle/High School Cross Country and Track Programs
- Human Resources – Pre-Employment Drug Screening

The Board of County Commissioners recognizes and understands the importance of prioritizing educational funding and the important role public education plays in maintaining a vibrant and safe community. With this in mind, the BoCC approved an annual increase to school funding in the amount of \$5,550,760, or 4.3 percent increase over the FY 2022 Adopted Budget. The Adopted County Operating and Capital Appropriation for FY 2023 totals \$135,572,468 compared to the FY 2022 Adopted Appropriation of \$130,021,708. This budget allows for strategically funding education needs such as the annualization of staff classification and compensation increases, capital projects, and general operating expense increases. The Board of County Commissioners also approved an additional \$1,000,000 in the Sheriff's Office to add five new Student Resource Officers (SROs) to enhance dedicated security coverage at additional UCPS schools.

The FY 2023 County Operating Budget increased \$4,904,112 to \$116,450,157 or 4.4 percent.

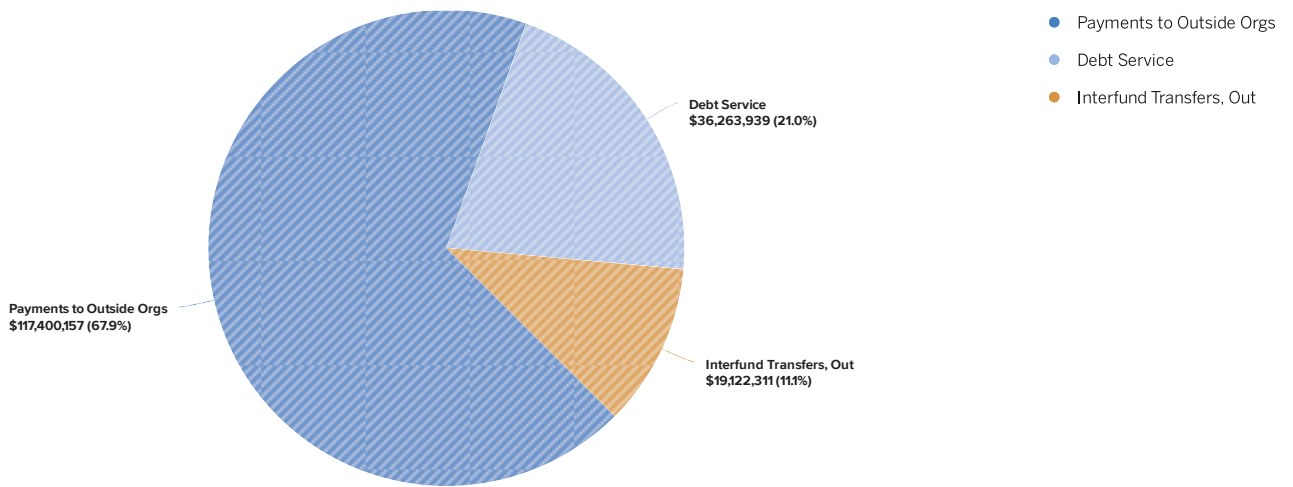
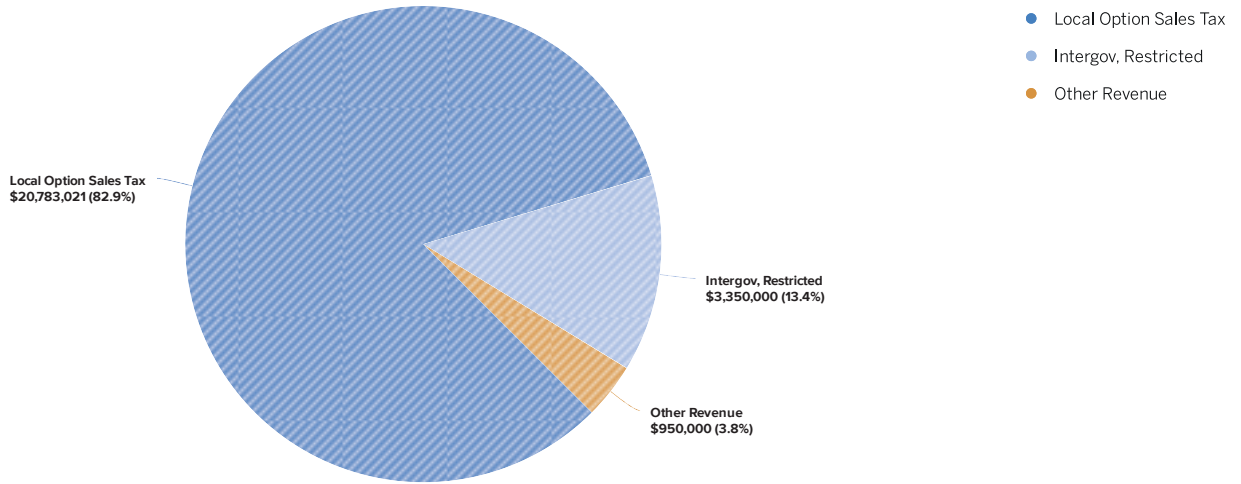
The FY 2023 County Capital Budget for UCPS increased \$646,648 over the FY 2022 level of \$18,475,663 or 3.5 percent.

The FY 2023 UCPS Debt Service Appropriation decreased \$987,018, or 2.65 percent, from the FY 2022 required amount due to the continued payment of principal and interest. The FY 2023 funding appropriation is \$36,263,939 down from \$37,250,957 in FY 2022.

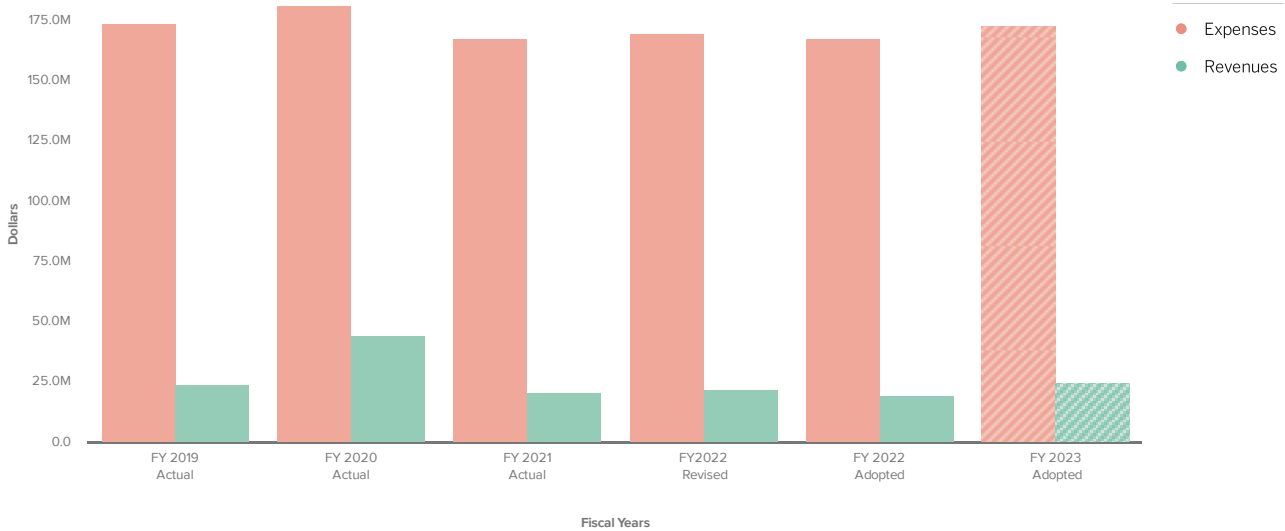
The FY 2023 Adopted Budget includes an appropriation for Fines & Forfeitures in the amount of \$950,000. This payment has not been included in past adopted budgets, but has been appropriated annually using a mid-year budget amendment.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY 2023 Adopted
Schools Direct Support	\$ 147,703,386
Schools Indirect Support	0
Total	\$ 147,703,386

Enhancement Summary

Enhancement	Amount (\$)
FY 2023 UCPS Class & Compensation Annualization	2,000,000.00
FY 2023 UCPS Operating Expense Enhancement	3,904,112.00
FY 2023 UCPS PayGo Enhancement	646,648.00

Department Revenue & Expenditure Summary*

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
▼ Revenues	\$ 24,071,010	\$ 44,175,825	\$ 20,982,062	\$ 22,256,247	\$ 19,793,564	\$ 25,083,021	5,289,457	26.72%
▶ Debt Proceeds	0	18,586,438	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	1,466,683	0	0	0	0.00%
▶ Interfund Transfers	5,800,000	5,500,000	0	0	0	0	0	0.00%
▶ Intergov, Restricted	3,196,385	3,207,471	3,295,945	3,350,000	3,350,000	3,350,000	0	0.00%
▶ Investment Revenue	853,624	1,145,345	23,115	0	0	0	0	0.00%
▶ Local Option Sales Tax	14,221,000	15,074,008	17,017,711	16,443,564	16,443,564	20,783,021	4,339,457	26.39%
▶ Other Revenue	0	662,563	645,291	996,000	0	950,000	950,000	--
▼ Expenses	173,542,844	180,833,982	167,478,540	169,742,374	167,278,991	172,786,407	5,507,416	3.29%
▶ Capital Outlay	0	88,500	0	0	0	0	0	0.00%
▶ Debt Service	53,299,254	51,613,092	38,513,006	37,251,657	37,250,957	36,263,939	-987,018	-2.65%
▶ Interfund Transfers, Out	19,125,969	24,683,245	18,792,492	19,942,346	18,475,663	19,122,311	646,648	3.50%
▶ Operating Cost	482,647	454,422	411,647	6,326	6,326	0	-6,326	-100.00%
▶ Payments to Outside Orgs	100,634,974	103,994,723	109,761,395	112,542,045	111,546,045	117,400,157	5,854,112	5.25%
Revenues Less Expenses	\$ -149,471,834	\$ -136,658,157	\$ -146,496,477	\$ -147,486,127	\$ -147,485,427	\$ -147,703,386	-217,959	-0.15%

*The expense line titled "Payments to Outside Orgs" represents the FY 2023 County Operating Budget payment to UCPS of \$116,450,157 as well as the newly budgeted Fines & Forfeitures allocation of \$950,000, for a total of \$117,400,157. This includes the FY 2023 annual operating increase of \$4,904,112 and the newly budgeted \$950,000.

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance
(32100) Schools Direct Support	\$ 171,534,278	\$ 178,987,130	\$ 165,684,714	\$ 168,740,048	\$ 161,772,665	\$ 171,836,407	10,063,742	6.22%
(32200) Schools Indirect Support	2,008,566	1,846,852	1,793,826	1,002,326	5,506,326	950,000	-4,556,326	-82.75%
Total	\$ 173,542,844	\$ 180,833,982	\$ 167,478,540	\$ 169,742,374	\$ 167,278,991	\$ 172,786,407	5,507,416	3.29%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance 🕒	2022-23 Variance 🕒
(32202) Fines and Forfeiture Fund	\$ 0	\$ 662,563	\$ 645,291	\$ 996,000	\$ 0	\$ 950,000	950,000	--
(32101) UCPS Capital Outlay	71,260,510	76,045,037	57,138,669	57,194,003	55,726,620	55,386,250	-340,370	-0.61%
(32100) UCPS Current Expense	100,273,768	102,942,093	108,546,045	111,546,045	106,046,045	116,450,157	10,404,112	9.81%
(32200) UCPS Current Indirect Support	1,955,979	799,933	831,706	6,326	5,506,326	0	-5,506,326	-100.00%
(32201) UCPS Radio Program	52,587	384,356	316,829	0	0	0	0	0.00%
Total	\$ 173,542,844	\$ 180,833,982	\$ 167,478,540	\$ 169,742,374	\$ 167,278,991	\$ 172,786,407	5,507,416	3.29%

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Department Mission

The vision of Union County Water is to reliably deliver the safe, palatable water the community needs and to protect the environment for the quality of life they desire. In addition, Union County Water (UC Water) plans, designs, builds, and operates the infrastructure necessary to meet current and future service demands of its water and wastewater customers. This is done while managing the water utility in a fiscally responsible manner.

Department Services Provided

UC Water 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 2023 Discussion

Demand for water is driven by population change which is measured in number of gallons sold. Union County Water sold 4.08 billion gallons in FY 2016 and 4.44 billion gallons in FY 2021, for an increase of 8.8 percent in five years. The water sales for FY22 is 4.85 billion gallons. The FY22 increases is due to increase in water sales to Monroe in the winter months, as well as the change in weather patterns year-to-year. FY22 witnessed a drier period which drove up customer demand. In FY 2022, construction of the Yadkin Regional Water Supply Project continued as UC Water is preparing to meet the growing needs of the County.

Department Analysis

The FY 2023 Adopted Budget for this department includes an increase of 13 percent compared to the FY 2022 Adopted Budget. As an enterprise fund that is fully supported by rates and charges, not property taxes, the projected expenses are held in line with the rate model's forecasted revenues. In FY 2023, the department plans for the completion of the Yadkin Regional Water Supply Treatment Plant, with additional personnel and operating costs to be included with the budget. Other capital improvement projects also are being constructed consistent with the approved program. In addition to the Water Treatment Plant, the capital improvement program is focusing on solutions for sewer treatment capacity in the County. The department is working closely with consultants, monitoring the cost of these solutions in relation to rate increases to determine the best outcome for the customers of Union County Water.

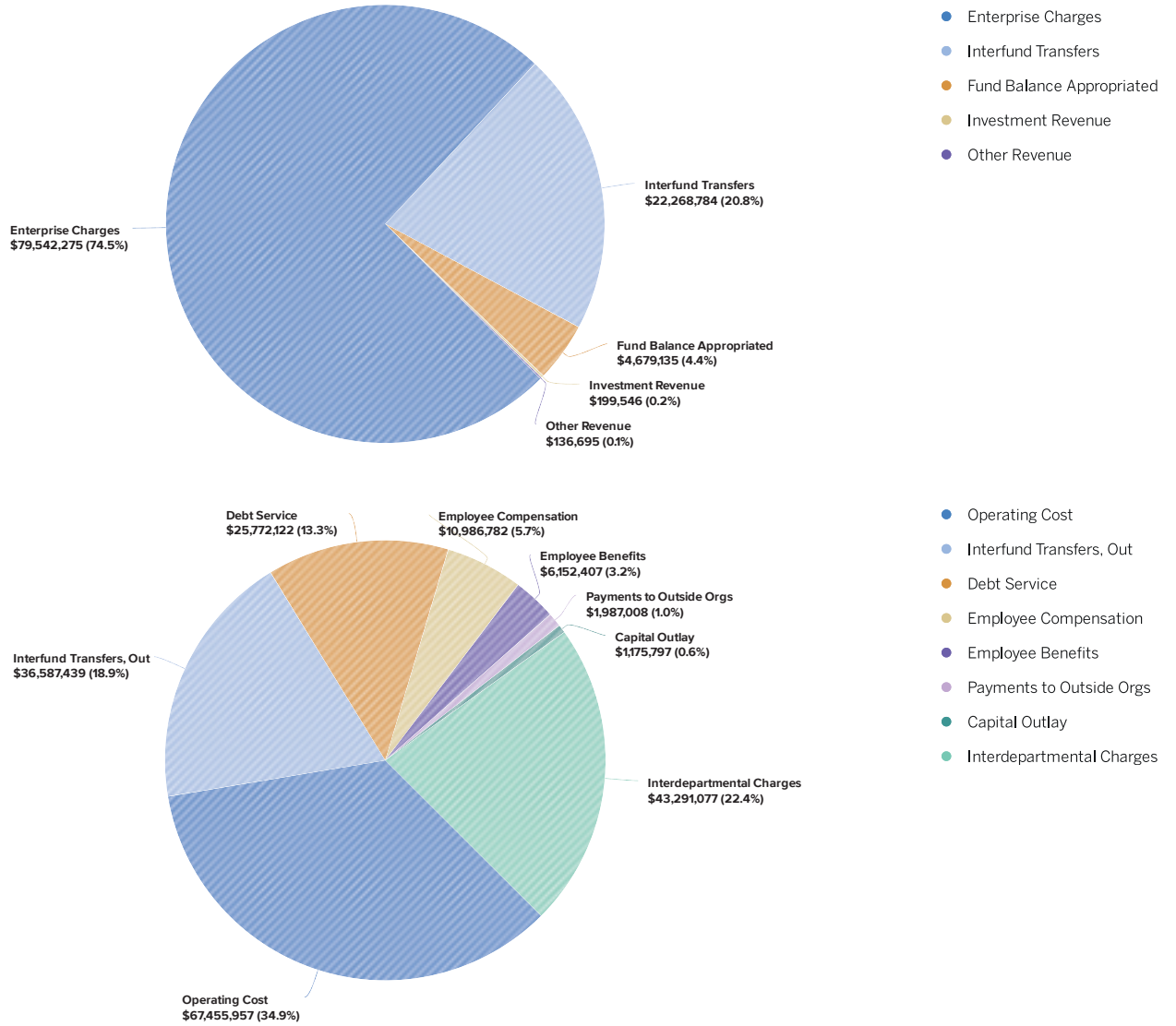
On May 25, 2022, based on the recommendations provided by Stantec Consulting and the business needs of the department, the BoCC directed UC Water staff to include a 7 percent increase in the Service Charges effective September 1, 2022.

Union County Water's expansion items are based on the following goals:

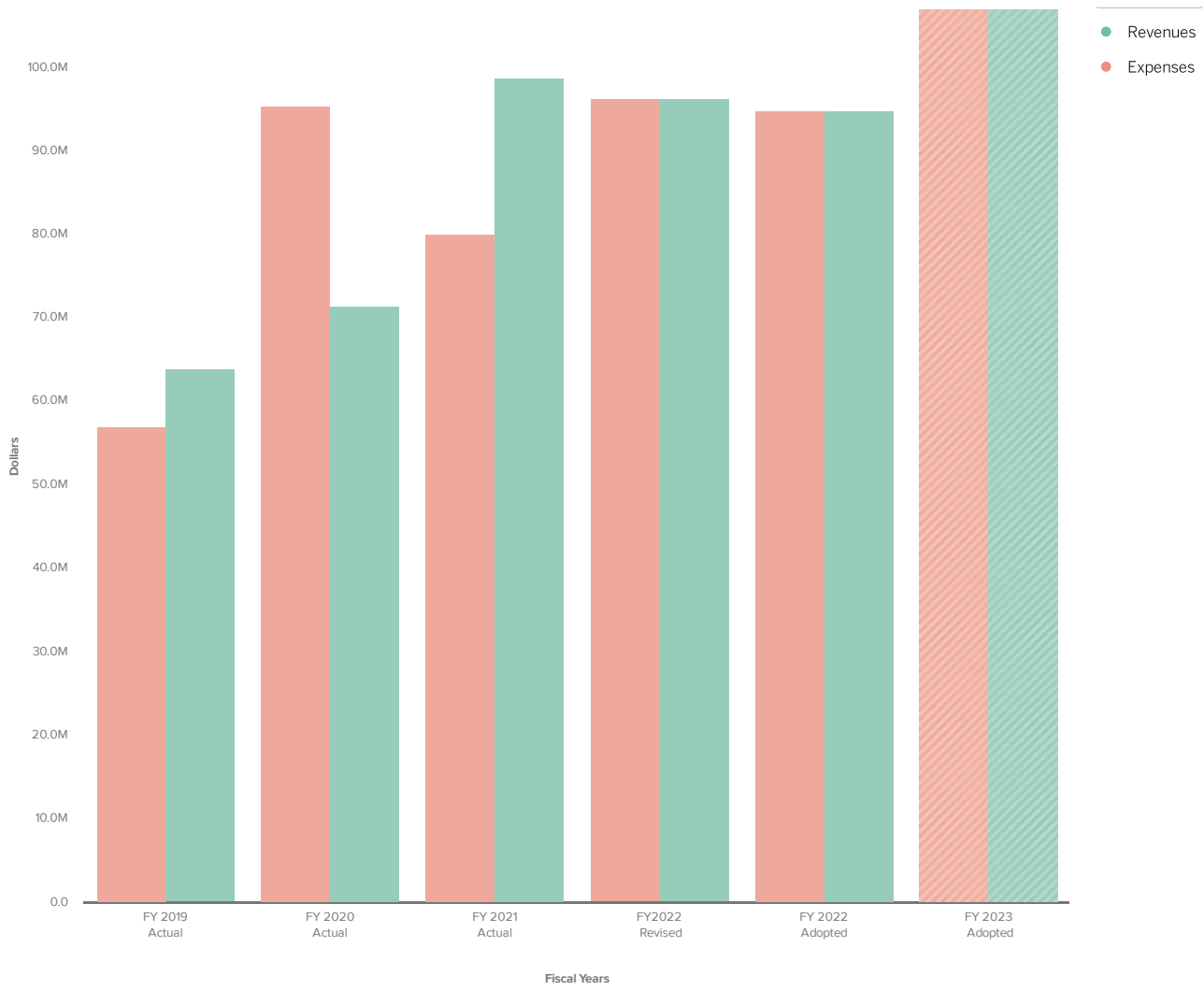
- Staffing the Yadkin Regional Water Supply Project water plant for the start of operations
- Regulatory (requirements to do business)
- Operating (industry standards to do business)
- Workload (the people needed to do the work)
- Organization Impact (engaging customers and employees)
- Budgetary Impact (fiscally conservative operating and capital programming)

Adopted expansions to the current service level include: Operations Personnel for the New Water Plant (\$1,447,029), Customer Service Specialist (\$62,284), Systems Support (\$75,830), and Data Entry Operator (\$60,467).

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Part Time Benefited	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Full Time	128.12	142.42	151.95	159.20	157.95	173.20	15.25
Part Time Non-Benefited	1.31	1.33	1.44	1.51	1.44	1.94	0.50
FULL TIME EQUIVALENT	129.43	143.75	153.39	160.71	159.39	175.14	15.75

Net Program Cost

	FY 2023 Adopted
Admin, Water & WW Operations	1,279,026
Business Operations	-36,220,989
Engineering Division	2,976,637
Field Services	5,427,924
Maintenance, W&WW	3,916,863
Planning and Resource Managmt	2,043,905
Wastewater Operations	9,540,710
Water & Sewer District	0
Water Distribution Operations	9,562,468
Water Operations	1,473,456
Total	0

Enhancement Summary

Enhancement	Amount (\$)
Operations Personnel for the New Water Plant	1,447,029.00
Customer Service Specialist	62,284.00
Systems Support	75,830.00
Data Entry Operator	60,467.00

Department Revenue & Expenditure Summary

Expand All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	\$ 63,906,804	\$ 71,412,200	\$ 98,784,612	\$ 96,294,093	\$ 94,834,657	\$ 106,826,435	11,991,778	12.64%
▸ Debt Proceeds	643,600	0	17,669,119	0	0	0	0	0.00%
▸ Enterprise Charges	49,579,470	56,005,139	66,530,766	72,014,925	72,014,925	79,542,275	7,527,350	10.45%
▸ Fund Balance Appropriated	0	0	0	10,817,707	9,358,271	4,679,135	-4,679,136	-50.00%
▸ Interfund Transfers	10,849,581	12,442,936	14,600,600	12,647,786	12,647,786	22,268,784	9,620,998	76.07%
▸ Investment Revenue	2,591,335	2,047,387	-101,914	676,980	676,980	199,546	-477,434	-70.52%
▸ Non-Enterprise Charges	31,654	65,334	53,998	0	0	0	0	0.00%
▸ Other Revenue	211,164	851,403	32,042	136,695	136,695	136,695	0	0.00%
▾ Expenses	56,974,237	95,413,898	80,092,251	96,294,093	94,834,657	106,826,435	11,991,778	12.64%
▸ Capital Outlay	1,163,813	1,697,248	517,327	2,690,419	2,302,736	1,175,797	-1,126,939	-48.94%
▸ Debt Service	10,307,297	50,229,793	13,924,554	19,703,321	19,703,321	25,772,122	6,068,801	30.80%
▸ Employee Benefits	3,947,993	4,415,884	3,984,979	5,536,102	5,513,864	6,152,407	638,543	11.58%
▸ Employee Compensation	6,429,994	7,425,996	8,163,810	9,746,770	9,678,137	10,986,782	1,308,645	13.52%
▸ Interdepartmental Charges	-27,736,006	-31,323,746	-32,006,314	-38,592,224	-38,592,224	-43,291,077	-4,698,853	-12.18%
▸ Interfund Transfers, Out	17,285,921	12,128,664	32,125,550	34,236,376	34,236,376	36,587,439	2,351,063	6.87%
▸ Operating Cost	44,649,411	50,113,107	52,824,448	62,172,495	61,547,601	67,455,957	5,908,356	9.60%
▸ Payments to Outside Orgs	925,814	726,952	557,897	800,834	444,846	1,987,008	1,542,162	346.67%
Revenues Less Expenses	\$ 6,932,566	\$ -24,001,698	\$ 18,692,360	\$ 0	\$ 0	\$ 0	0	0.00%

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Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(26400) Admin, Water & WW Operations	\$ 614,779	\$ 790,654	\$ 816,355	\$ 914,310	\$ 914,310	\$ 1,279,026	364,716	39.89%
(26100) Business Operations	-10,096,820	24,537,001	-8,503,708	-9,393,861	-9,888,572	-9,003,524	885,048	8.95%
(26200) Engineering Division	1,877,590	2,002,861	2,069,587	2,970,768	2,885,614	2,976,637	91,023	3.15%
(26500) Field Services	3,990,658	5,422,925	3,365,525	5,885,230	5,665,515	5,427,924	-237,591	-4.19%
(26750) Maintenance, W&WW	1,158,450	1,972,492	2,468,296	3,617,251	3,585,190	3,916,863	331,673	9.25%
(26650) Marshville	0	242,209	241,457	179,136	179,136	0	-179,136	-100.00%
(26300) Planning and Resource Managmt	551,267	918,361	1,024,790	1,745,113	1,327,402	2,043,905	716,503	53.98%
(26700) Wastewater Operations	6,403,460	6,279,010	5,914,461	8,316,537	8,225,448	9,540,710	1,315,262	15.99%
(26900) Water & Sewer District	43,913,545	43,452,410	64,121,353	72,081,620	72,081,620	79,608,970	7,527,350	10.44%
(26800) Water Distribution Operations	8,561,311	9,795,277	8,444,038	9,629,427	9,512,327	9,562,468	50,141	0.53%
(26850) Water Operations	0	698	130,096	348,562	346,667	1,473,456	1,126,789	325.03%
Total	\$ 56,974,237	\$ 95,413,898	\$ 80,092,251	\$ 96,294,093	\$ 94,834,657	\$ 106,826,435	11,991,778	12.64%

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Expenditures by Subprogram A-M

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(26211) Admin, Engineering Div.	\$ 325,119	\$ 352,492	\$ 361,546	\$ 413,568	\$ 422,624	\$ 433,868	11,244	2.66%
(26410) Admin, W/WW Operations	614,779	790,654	816,355	914,310	914,310	1,279,026	364,716	39.89%
(26810) Admin, Water Distribution	5,244,658	5,871,000	5,404,267	5,893,244	5,894,342	5,827,908	-66,434	-1.13%
(26751) Administration	0	16,715	126,776	342,575	340,785	158,029	-182,756	-53.63%
(26510) Administration, Field Services	281,727	746,275	298,408	336,174	335,413	210,769	-124,644	-37.16%
(26710) Administration, WW Operations	5,957,368	6,058,598	5,718,733	8,051,788	7,968,508	9,277,375	1,308,867	16.43%
(26212) Capital Improvement Mgmt..	604,541	693,380	792,179	1,191,178	1,140,983	1,127,306	-13,677	-1.20%
(26214) Construction	0	0	0	165,093	165,093	140,788	-24,305	-14.72%
(26711) Crooked Creek Facility	105,552	0	9,585	0	0	0	0	0.00%
(26815) Cross Connection Control Progr	0	1,831	79,397	99,785	98,378	107,294	8,916	9.06%
(26112) Customer Service	1,527,515	1,452,941	1,471,515	1,837,807	1,780,628	2,096,785	316,157	17.76%
(26754) East Regional Transmission Sys	257,079	204,343	286,668	347,803	346,630	408,673	62,043	17.90%
(26110) General Admin, Water/WW	-11,985,860	22,585,602	-10,519,071	-12,030,058	-12,292,362	-11,958,960	333,402	2.71%
(26113) Health and Safety	148,870	128,477	119,344	139,313	139,413	144,076	4,663	3.34%
(26714) Industrial Pretreatment Program	25,013	114,087	175,174	263,394	255,585	263,335	7,750	3.03%
(26651) Marshville Wastewater	0	172,783	110,101	56,178	56,178	0	-56,178	-100.00%
(26650) Marshville Water	0	69,426	131,356	122,958	122,958	0	-122,958	-100.00%
(26811) Meter Services	1,793,069	2,280,713	1,086,054	1,326,436	1,311,250	1,304,586	-6,664	-0.51%
Total	\$ 4,899,431	\$ 41,539,316	\$ 6,468,388	\$ 9,471,546	\$ 9,000,716	\$ 10,820,858	1,820,142	20.22%

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Expenditures by Subprogram N-Z

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ^⓪	2022-23 Variance ^⓪
(26213) New Development	\$ 947,930	\$ 956,989	\$ 915,862	\$ 1,200,929	\$ 1,156,914	\$ 1,274,675	117,761	10.18%
(26310) Planning & Resource Management	551,267	918,361	1,024,790	1,745,113	1,327,402	2,043,905	716,503	53.98%
(26755) Process Control & Automation	0	2,517	477,316	660,305	649,803	879,401	229,598	35.33%
(26111) Public Works Fiscal Management	212,654	369,981	424,504	659,077	483,749	698,575	214,826	44.41%
(26752) Pump Station O&M	901,370	984,215	882,406	1,209,165	1,132,569	1,019,167	-113,402	-10.01%
(26712) Small Facilities	49,746	11,502	8,819	0	0	0	0	0.00%
(26812) System Operations	608,365	547,820	441,733	639,287	583,049	591,875	8,826	1.51%
(26713) Twelve Mile Creek Facility	265,780	94,823	2,150	1,355	1,355	0	-1,355	-100.00%
(26753) WRF's	0	764,702	695,130	1,057,403	1,115,403	1,004,539	-110,864	-9.94%
(26512) Wastewater Line Maintenance	1,445,862	2,256,471	1,199,988	2,430,688	2,248,336	2,054,475	-193,861	-8.62%
(26513) Wastewater Line Repair	694,847	794,965	564,292	992,366	977,287	1,124,549	147,262	15.07%
(26900) Water & Sewer District	43,913,545	43,452,410	64,121,353	72,081,620	72,081,620	79,608,970	7,527,350	10.44%
(26813) Water Line Maintenance	683,003	806,665	1,282,224	1,409,578	1,367,501	1,469,046	101,545	7.43%
(26514) Water Line Repair	1,568,222	1,625,214	1,302,837	2,126,002	2,104,479	2,038,131	-66,348	-3.15%
(26851) Water Operations	0	0	0	153,326	153,326	833,455	680,129	443.58%
(26850) Water Operations Admin	0	698	130,096	195,236	193,341	640,001	446,660	231.02%
(26814) Water Quality Management	232,215	287,247	150,363	261,097	257,807	261,759	3,952	1.53%
Total	\$ 52,074,806	\$ 53,874,582	\$ 73,623,863	\$ 86,822,547	\$ 85,833,941	\$ 95,542,523	9,708,582	11.31%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Customer Interactions								
Average number of Customer Service Touchpoints per Month	N/A	32,126	51,083	-	46,544	-	Output	Community Consensus
Accounts per Mile								
Measures the average number of utility accounts per mile	N/A	31	24	-	25	-	Outcome	Economic Development
Operating Expenses per Mile **								
Measures all expenses per mile of system	N/A	\$ 14,114.78	\$ 10,448.67	-	\$ 9,520.15	-	Efficiency	Sustainability
Miles per Employee								
Measures the number of miles of system per employee	N/A	13.7	14.4	-	14.0	-	Outcome	Sustainability
Field Staff Workload								
Measures the number of valves/hydrants per employee	275	240	241	-	241	-	Outcome	Sustainability
New Development Review Workload								
Measures the number of plan reviews/inspections per employee	444	361	389	-	469	-	Outcome	Economic Development

N/A - indicates new measure without historical data or data unavailable at time of report.

** Result provided does not include Planning & Resource, Engineering, and Business Operations expenses.

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 VSO 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, and the 6) Senior Health and Wellness Expo. The VSO offers a standardized marketing briefing 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.

Department FY 2023 Discussion

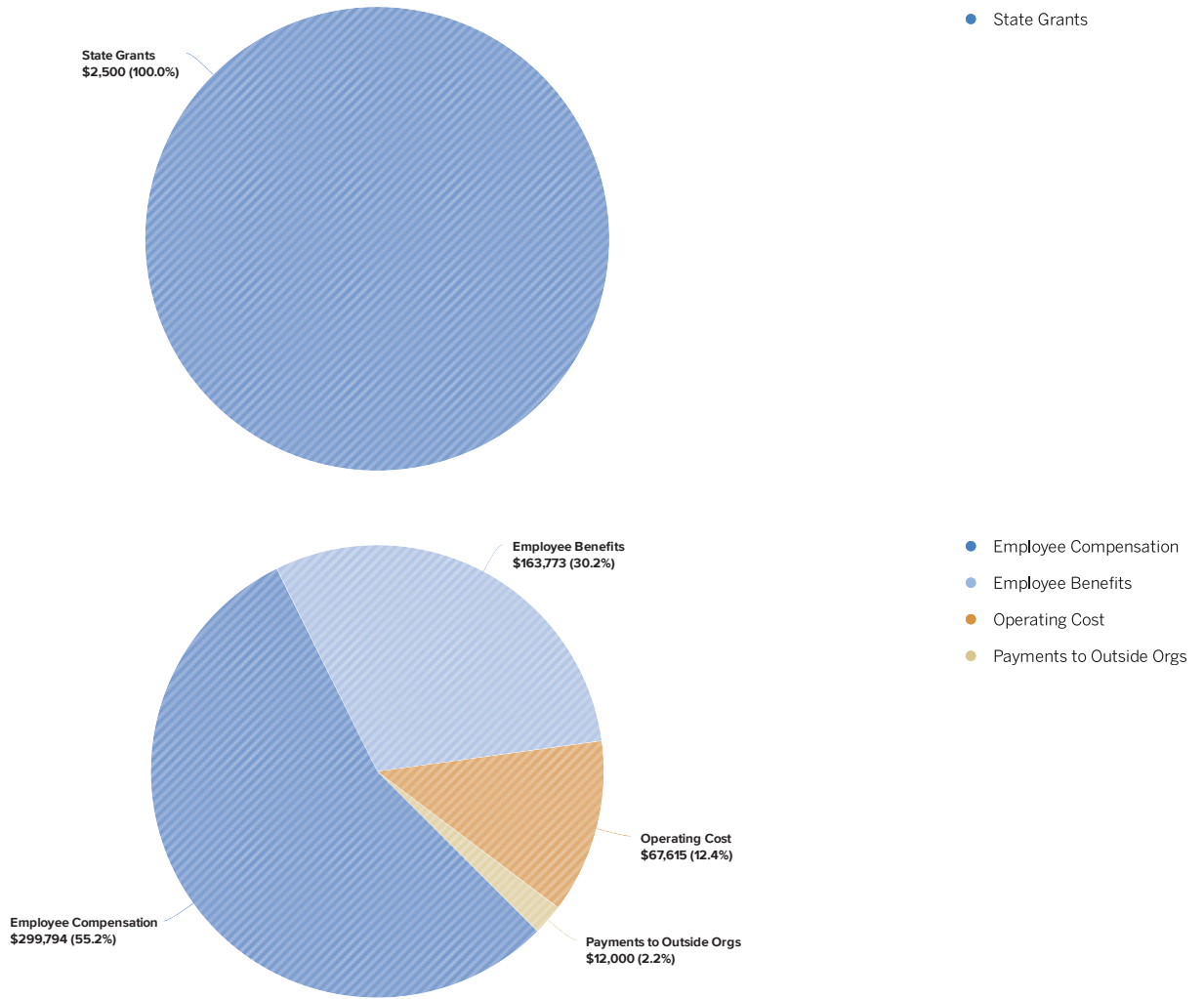
The Veterans Service Office is fully staffed with four accredited Veterans Services Officers (VSOs). The two newest VSOs were fully accredited and obtained their security card access to Veterans Benefits Management System (VBMS) to fully assist veterans with their claims. Despite the cancellation of all conferences to maintain Continuing Education Credits, the VSOs completed on-line webinar training to meet requirements and maintain their accreditation.

As the COVID pandemic continued, Union County VSOs assisted veterans and their families, either in-person and/or remotely if requested, by processing their claims directly through to the VA. The pandemic has greatly affected marketing outreach, with minimal events held in the community.

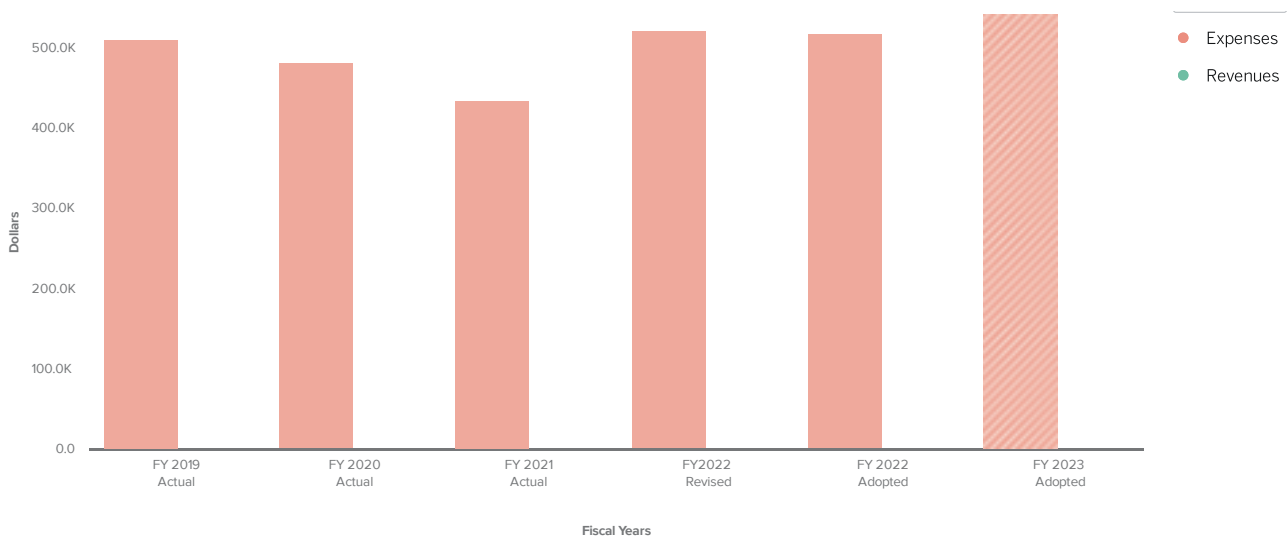
Department Analysis

The Adopted Budget for FY 2023 reflects a 4.5 percent increase in total County expense over the budget adopted in FY 2022, primarily due to increases in employee benefits and compensation costs. The Adopted Budget does not include any enhancements for this department.

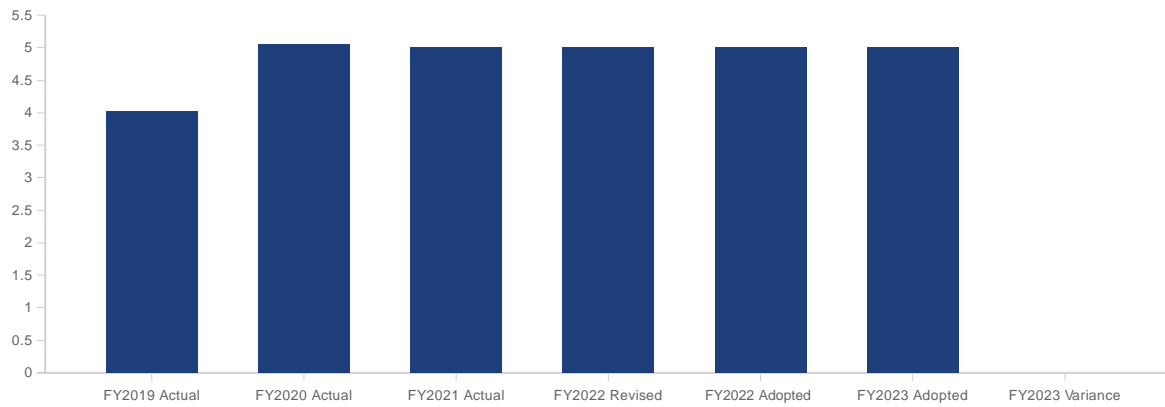
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised	FY2022 Adopted	FY2023 Adopted	FY2023 Variance
Full Time Equivalent							
Full Time	4.02	5.06	5.00	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	4.02	5.06	5.00	5.00	5.00	5.00	0.00

Net Program Cost

	FY 2023 Adopted
Veterans Services	540,682
Total	540,682

Department Revenue & Expenditure Summary

Collapse All	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
▼ Revenues	2,216	2,182	2,084	2,500	2,500	2,500	0	0.00%
▶ State Grants	2,216	2,182	2,084	2,500	2,500	2,500	0	0.00%
▼ Expenses	513,394	483,209	436,885	523,401	519,702	543,182	23,480	4.52%
▶ Employee Benefits	149,115	145,093	133,387	152,947	152,233	163,773	11,540	7.58%
▶ Employee Compensation	224,612	261,576	287,411	293,704	290,719	299,794	9,075	3.12%
▶ Operating Cost	127,667	64,540	16,087	64,750	64,750	67,615	2,865	4.42%
▶ Payments to Outside Orgs	12,000	12,000	0	12,000	12,000	12,000	0	0.00%
Revenues Less Expenses	-511,178	-481,028	-434,801	-520,901	-517,202	-540,682	-23,480	-4.54%

Expenditures by Program

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance	2022-23 Variance %
(30400) Veterans Services	513,394	483,209	436,885	523,401	519,702	543,182	23,480	4.52%

Expenditures by Subprogram

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY2022 Revised	FY 2022 Adopted	FY 2023 Adopted	2022-23 Variance ⓘ	2022-23 Variance ⓘ
(30410) Veterans Services	\$ 513,394	\$ 483,209	\$ 436,885	\$ 523,401	\$ 519,702	\$ 543,182	23,480	4.52%

Department Performance Summary

Performance Measure Name & Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Expected/Target	FY 2022 Actual	FY 2023 Expected/Target	Performance Measure Type	Strategic Objective
Customer Interactions Measures the total number of customer interactions including walk-ins, appointments, and phone calls (made & received)	15,660 (3,628 Visitors & 12,032 Calls)	15,512 (3,048 Visitors & 12,464 Calls)	13,292 (1,956 Visitors & 11,336 Calls)	-	11,724 (2,072 Visitors & 9,652 Calls)	-	Output	Economic Development
Claims Submitted Measures the total number of claims the Veterans Services office is processing	N/A	1,769	1,643	-	1,957	-	Output	Economic Development

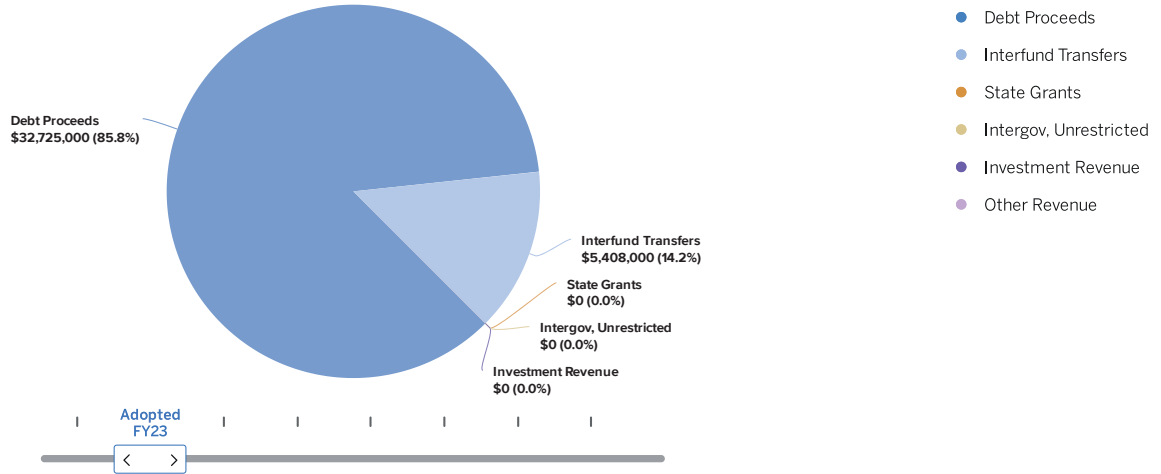
N/A - indicates new measure without historical data or data unavailable at time of report.

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General Capital Program

FY 2023-2028 Adopted Capital Improvement Program

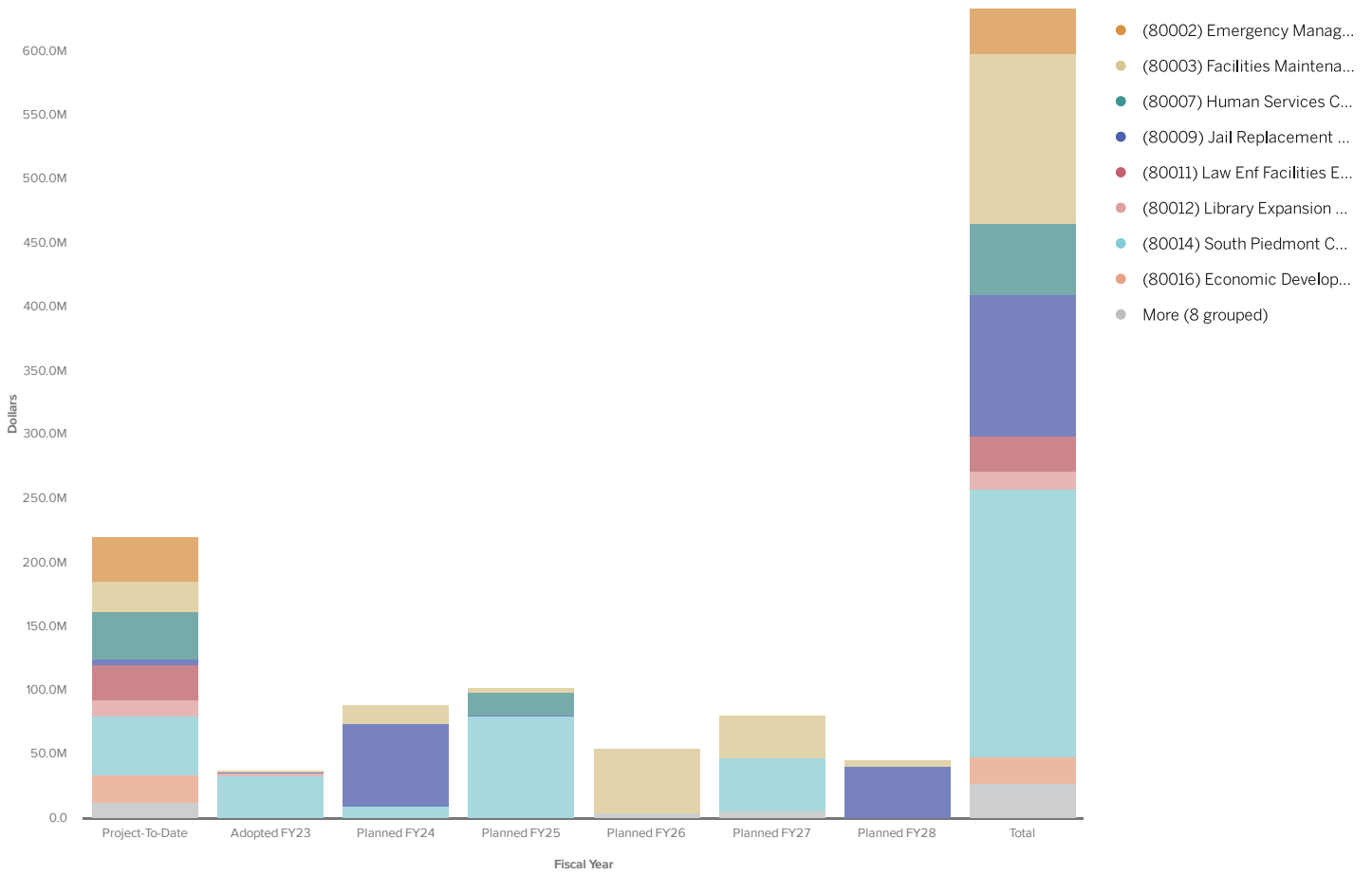
Funding by Source



Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 131,006,780	\$ 32,725,000	\$ 77,500,000	\$ 85,900,000	\$ 52,700,000	\$ 73,300,000	\$ 40,000,000	\$ 493,131,780
(4710) GO BOND PROCEEDS	122,155,269	32,725,000	0	66,900,000	0	40,500,000	0	262,280,269
(4717) GO BOND PROCEEDS PREMIUM	3,299,835	0	0	0	0	0	0	3,299,835
(4730) INSTALLMENT FINANCING PROCEEDS	5,551,676	0	77,500,000	19,000,000	52,700,000	32,800,000	40,000,000	227,551,676
▼ Interfund Transfers	81,885,916	5,408,000	12,343,500	16,508,000	3,240,000	7,545,000	5,985,000	132,915,416
(4010) IFT FROM GENERAL FUND	71,720,316	3,908,000	12,343,500	16,508,000	3,240,000	7,545,000	5,985,000	121,249,816
(4012) IFT FROM SCHOOL RADIO FUND	275,000	0	0	0	0	0	0	275,000
(4020) IFT from EMS Fund	1,313,100	0	0	0	0	0	0	1,313,100
(4021) IFT FROM INFORMATION TECH ISF	50,000	0	0	0	0	0	0	50,000
(4026) IFT FROM FACILITIES ISF	125,000	0	0	0	0	0	0	125,000
(4031) IFT FROM SPECIAL REV PROJ FUND	8,000,000	1,500,000	0	0	0	0	0	9,500,000
(4061) IFT FRM WATER & SEWER OPERATING FD	327,500	0	0	0	0	0	0	327,500
(4064) IFT FROM W& S CAPITAL FUND 601	75,000	0	0	0	0	0	0	75,000
▼ State Grants	300,000	0	0	0	0	0	0	300,000
(4431) ST GRANT - OTHER NC TYPE	300,000	0	0	0	0	0	0	300,000
▼ Intergov, Unrestricted	240,000	0	0	0	0	0	0	240,000
(4280) DEPT INTERGOV RECEIPTS URIG-LSR	240,000	0	0	0	0	0	0	240,000
▼ Investment Revenue	612,325	0	0	0	0	0	0	612,325
(4812) INVEST EARNINGS-DEBT FUNDS	612,325	0	0	0	0	0	0	612,325
▼ Other Revenue	6,675,008	0	0	0	0	0	0	6,675,008
(4820) MISC REVENUE-SALE OF PROPERTY	6,555,675	0	0	0	0	0	0	6,555,675
(4845) MISC REV-CAPITAL CONTRIBUTIONS	119,333	0	0	0	0	0	0	119,333
Total	\$ 220,720,029	\$ 38,133,000	\$ 89,843,500	\$ 102,408,000	\$ 55,940,000	\$ 80,845,000	\$ 45,985,000	\$ 633,874,529

Budget by Program by Fiscal Year



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Program Summary

	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
(80000) Ag Center Facility Expand/Improve	\$ 3,543,121	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,543,121
(80001) Board of Elections	4,677,000	0	0	0	0	0	0	4,677,000
(80002) Emergency Management	34,428,728	0	0	0	0	0	0	34,428,728
(80003) Facilities Maintenance and Renewal	24,155,504	2,100,000	14,925,000	2,510,000	51,215,000	32,760,000	5,260,000	132,925,504
(80004) Firearms Training Range	21,000	0	600,000	0	0	5,500,000	0	6,121,000
(80005) Growth Management	500,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
(80007) Human Services Campus	37,205,593	0	0	19,000,000	0	0	0	56,205,593
(80008) IT Infrastructure & Enhancements	2,243,238	0	0	0	0	0	0	2,243,238
(80009) Jail Replacement and Expansion	4,110,000	620,000	65,000,000	730,000	0	0	40,000,000	110,460,000
(80010) Jesse Helms Park Development	500,000	0	0	0	1,500,000	0	0	2,000,000
(80011) Law Enf Facilities Expand & Reno	27,430,016	0	0	0	0	0	0	27,430,016
(80012) Library Expansion and Development	12,917,825	1,500,000	0	0	0	0	0	14,417,825
(80013) Park Development and Renewal	1,211,324	250,000	250,000	1,450,000	2,750,000	830,000	250,000	6,991,324
(80014) South Piedmont Community College	46,075,227	33,100,000	8,968,500	78,618,000	375,000	41,655,000	375,000	209,166,727
(80015) Tax Assessment Software Replacement	489,048	463,000	0	0	0	0	0	952,048
(80016) Economic Development	21,212,405	0	0	0	0	0	0	21,212,405
Total	\$ 220,720,029	\$ 38,133,000	\$ 89,843,500	\$ 102,408,000	\$ 55,940,000	\$ 80,845,000	\$ 45,985,000	\$ 633,874,529

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 2023 was to maintain current infrastructure and provide funding for critical infrastructure repairs needs. The major projects that will receive funding in FY 2023 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.

The FY 2023 General Capital Program was adopted on July 11, 2022.

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, a new STEM (Science, Technology, Engineering and Math) Building, a new Center for Entrepreneurship, and a new Aseptic Training Center. The expansions include a Multi-Purpose 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. SPCC long-term capital plan includes a bond referendum request in 2024 and 2026.

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.

Ag Center Facility Expansion & Improvements

80000

FY 2023-2028 Adopted 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 approximately \$294,598 for FY 2023. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 800,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800,000
(4710) GO BOND PROCEEDS	800,000	0	0	0	0	0	0	800,000
▼ Interfund Transfers	2,743,121	0	0	0	0	0	0	2,743,121
(4010) IFT FROM GENERAL FUND	2,618,121	0	0	0	0	0	0	2,618,121
(4021) IFT FROM INFORMATION TECH ISF	50,000	0	0	0	0	0	0	50,000
(4064) IFT FROM W& S CAPITAL FUND 601	75,000	0	0	0	0	0	0	75,000
Total	\$ 3,543,121	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,543,121

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80166) Event Center JHP Support Building	\$ 800,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800,000
(80119) Simpson Event Center	2,743,121	0	0	0	0	0	0	2,743,121
Total	\$ 3,543,121	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,543,121

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 approximately \$32,639 in FY 2023. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 4,525,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,525,000
(4710) GO BOND PROCEEDS	4,525,000	0	0	0	0	0	0	4,525,000
▼ Interfund Transfers	100,000	0	0	0	0	0	0	100,000
(4010) IFT FROM GENERAL FUND	100,000	0	0	0	0	0	0	100,000
▼ Investment Revenue	52,000	0	0	0	0	0	0	52,000
(4812) INVEST EARNINGS-DEBT FUNDS	52,000	0	0	0	0	0	0	52,000
Total	\$ 4,677,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,677,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80107) Board of Elections Renovations	\$ 4,677,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,677,000
Total	\$ 4,677,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,677,000

Emergency Management

80002

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 18,902,319	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,902,319
(4710) GO BOND PROCEEDS	15,794,984	0	0	0	0	0	0	15,794,984
(4717) GO BOND PROCEEDS PREMIUM	3,107,335	0	0	0	0	0	0	3,107,335
▼ Interfund Transfers	14,962,076	0	0	0	0	0	0	14,962,076
(4010) IFT FROM GENERAL FUND	8,108,976	0	0	0	0	0	0	8,108,976
(4020) IFT from EMS Fund	853,100	0	0	0	0	0	0	853,100
(4031) IFT FROM SPECIAL REV PROJ FUND	6,000,000	0	0	0	0	0	0	6,000,000
▼ Investment Revenue	445,000	0	0	0	0	0	0	445,000
(4812) INVEST EARNINGS-DEBT FUNDS	445,000	0	0	0	0	0	0	445,000
▼ Other Revenue	119,333	0	0	0	0	0	0	119,333
(4845) MISC REV-CAPITAL CONTRIBUTIONS	119,333	0	0	0	0	0	0	119,333
Total	\$ 34,428,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,428,728

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Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80104) 911 Center Renovations and Exp	\$ 721,790	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 721,790
(80109) Emergency Services Complex	16,415,120	0	0	0	0	0	0	16,415,120
(80175) Public Safety Training Center	4,500,000	0	0	0	0	0	0	4,500,000
(80163) Radio Backhaul	559,000	0	0	0	0	0	0	559,000
(80160) Radio Install Shop	993,455	0	0	0	0	0	0	993,455
(80106) Radio Microwave Replacement	482,774	0	0	0	0	0	0	482,774
(80157) Radio Replacement	970,878	0	0	0	0	0	0	970,878
(80165) Radio Replacements	3,285,376	0	0	0	0	0	0	3,285,376
(80105) Radio Towers SW Union	2,520,335	0	0	0	0	0	0	2,520,335
(80087) School Radio Bi-Directional	1,200,000	0	0	0	0	0	0	1,200,000
(80176) Short-Term Fire Training Needs	1,500,000	0	0	0	0	0	0	1,500,000
(80164) VFD Air Packs	1,280,000	0	0	0	0	0	0	1,280,000
Total	\$ 34,428,728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,428,728

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Facilities Maintenance & Renewal

80003

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 10,204,676	\$ 0	\$ 12,500,000	\$ 0	\$ 48,700,000	\$ 27,300,000	\$ 0	\$ 98,704,676
(4710) GO BOND PROCEEDS	4,653,000	0	0	0	0	0	0	4,653,000
(4730) INSTALLMENT FINANCING PROCEEDS	5,551,676	0	12,500,000	0	48,700,000	27,300,000	0	94,051,676
▼ Interfund Transfers	13,710,828	2,100,000	2,425,000	2,510,000	2,515,000	5,460,000	5,260,000	33,980,828
(4010) IFT FROM GENERAL FUND	13,585,828	2,100,000	2,425,000	2,510,000	2,515,000	5,460,000	5,260,000	33,855,828
(4026) IFT FROM FACILITIES ISF	125,000	0	0	0	0	0	0	125,000
▼ Intergov, Unrestricted	240,000	0	0	0	0	0	0	240,000
(4280) DEPT INTERGOV RECEIPTS URIG-LSR	240,000	0	0	0	0	0	0	240,000
Total	\$ 24,155,504	\$ 2,100,000	\$ 14,925,000	\$ 2,510,000	\$ 51,215,000	\$ 32,760,000	\$ 5,260,000	\$ 132,925,504

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Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80146) Ag Center-Add Generator/Infrastructure	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350,000
(80171) Animal Shelter - Replace UPS System	30,000	0	0	0	0	0	0	30,000
(80138) City of Monroe Donation	350,000	0	0	0	0	0	0	350,000
(80069) County Facilities Repair	3,010,325	950,000	950,000	1,000,000	1,000,000	1,050,000	1,050,000	9,010,325
(GC114) Emerg Shelter Electric Provisions-3 Schools	0	0	175,000	125,000	125,000	0	0	425,000
(80072) Facilities AV Equipment	725,000	0	0	0	0	0	0	725,000
(80123) Government Center - Building Envelope Repairs	1,600,000	0	0	0	0	0	0	1,600,000
(80142) Government Center - Electrical Infrastructure	1,040,000	0	0	0	0	0	0	1,040,000
(80147) Government Center - Replace Liebert Unit	40,000	0	0	0	0	0	0	40,000
(GC102) Historic Courthouse - Phase 3 Renovation	0	0	0	0	6,700,000	0	0	6,700,000
(80125) Historic Courthouse PH 3 Renovations	1,725,000	0	0	0	0	0	0	1,725,000
(80062) Historic Courthouse Renov	1,990,503	0	0	0	0	0	0	1,990,503
(GC105) Judicial & Gov Center Reno - Phase 1	0	0	12,500,000	0	0	0	0	12,500,000
(GC106) Judicial & Gov Center Reno - Phase 2	0	0	0	0	0	27,300,000	0	27,300,000
(80170) Judicial Center - Generator Replacement	225,000	0	0	0	0	0	0	225,000
(80172) Judicial Center-Server Rm Split Systm Renew	90,000	0	0	0	0	0	0	90,000
(80130) Library R&R	75,000	0	0	0	0	0	0	75,000
(80156) Main Lib-Replace Metal Architect Panels	568,000	0	0	0	0	0	0	568,000
(GC111) New Government Center - Phase 1	0	0	0	0	42,000,000	0	0	42,000,000
(80131) Operating Capital County	1,350,000	575,000	575,000	600,000	600,000	625,000	625,000	4,950,000
(80132) Operating Capital UCSO	450,000	175,000	175,000	200,000	200,000	225,000	225,000	1,650,000
(GC112) Patton Avenue Expansion And Renovation	0	0	0	0	0	3,100,000	0	3,100,000
(GC113) Progress Building - Phase 2 Improvements	0	0	0	0	0	0	2,900,000	2,900,000
(80169) Radio Towers - HVAC System Replacement	64,000	0	0	0	0	0	0	64,000
(GC115) UC Fueling Stations - 3 Locations	0	0	150,000	155,000	160,000	0	0	465,000
(80173) UC Jail Replace Washers/Dryers	335,000	0	0	0	0	0	0	335,000
(80159) UC Progress Building	6,593,676	0	0	0	0	0	0	6,593,676
(80174) UCPS - Replace Generator	90,000	0	0	0	0	0	0	90,000
(80141) UCPS Debt Service Transfer	2,500,000	0	0	0	0	0	0	2,500,000
(80135) UCSO R&R	879,000	325,000	325,000	350,000	350,000	375,000	375,000	2,979,000
(80168) UPS Infrastructure Upgrades	75,000	75,000	75,000	80,000	80,000	85,000	85,000	555,000
Total	\$ 24,155,504	\$ 2,100,000	\$ 14,925,000	\$ 2,510,000	\$ 51,215,000	\$ 32,760,000	\$ 5,260,000	\$ 132,925,504

Firearms Training Range

80004

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,500,000	\$ 0	\$ 5,500,000
(4730) INSTALLMENT FINANCING PROCEEDS	0	0	0	0	0	5,500,000	0	5,500,000
▼ Interfund Transfers	21,000	0	600,000	0	0	0	0	621,000
(4010) IFT FROM GENERAL FUND	21,000	0	600,000	0	0	0	0	621,000
Total	\$ 21,000	\$ 0	\$ 600,000	\$ 0	\$ 0	\$ 5,500,000	\$ 0	\$ 6,121,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80103) Firearms Range Phase II	\$ 21,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,000
(GC108) Law Enf Training Fac-Phase 3-Classroom Utility	0	0	0	0	0	3,000,000	0	3,000,000
(GC109) Law Enf Training Fac-Phase 5-Driving Range	0	0	0	0	0	2,500,000	0	2,500,000
(GC110) Law Enf Training Fac-Shoot House	0	0	600,000	0	0	0	0	600,000
Total	\$ 21,000	\$ 0	\$ 600,000	\$ 0	\$ 0	\$ 5,500,000	\$ 0	\$ 6,121,000

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000
(4010) IFT FROM GENERAL FUND	500,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
Total	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80098) Planning - NC DOT Projects	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000
Total	\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,100,000

Human Services Campus

80007

FY 2023-2028 Adopted 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 an expansion of the Human Services Facility.

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 19,000,000	\$ 0	\$ 0	\$ 0	\$ 19,000,000
(4730) INSTALLMENT FINANCING PROCEEDS	0	0	0	19,000,000	0	0	0	19,000,000
▼ Interfund Transfers	37,205,593	0	0	0	0	0	0	37,205,593
(4010) IFT FROM GENERAL FUND	37,205,593	0	0	0	0	0	0	37,205,593
Total	\$ 37,205,593	\$ 0	\$ 0	\$ 19,000,000	\$ 0	\$ 0	\$ 0	\$ 56,205,593

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80057) Human Services Campus	\$ 37,205,593	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,205,593
(GC103) Human Services Expansion	0	0	0	19,000,000	0	0	0	19,000,000
Total	\$ 37,205,593	\$ 0	\$ 0	\$ 19,000,000	\$ 0	\$ 0	\$ 0	\$ 56,205,593

IT Infrastructure & Enhancements

80008

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 2,243,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,243,238
(4010) IFT FROM GENERAL FUND	1,915,738	0	0	0	0	0	0	1,915,738
(4061) IFT FRM WATER & SEWER OPERATING FD	327,500	0	0	0	0	0	0	327,500
Total	\$ 2,243,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,243,238

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80046) I.T. Infrastructure	\$ 1,588,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,588,238
(80060) Phone System Upgrade	655,000	0	0	0	0	0	0	655,000
Total	\$ 2,243,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,243,238

Jail Maintenance, Replacement and Expansion

80009

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 3,300,000	\$ 0	\$ 65,000,000	\$ 0	\$ 0	\$ 0	\$ 40,000,000	\$ 108,300,000
(4710) GO BOND PROCEEDS	3,300,000	0	0	0	0	0	0	3,300,000
(4730) INSTALLMENT FINANCING PROCEEDS	0	0	65,000,000	0	0	0	40,000,000	105,000,000
▼ Interfund Transfers	810,000	620,000	0	730,000	0	0	0	2,160,000
(4010) IFT FROM GENERAL FUND	350,000	620,000	0	730,000	0	0	0	1,700,000
(4020) IFT from EMS Fund	460,000	0	0	0	0	0	0	460,000
Total	\$ 4,110,000	\$ 620,000	\$ 65,000,000	\$ 730,000	\$ 0	\$ 0	\$ 40,000,000	\$ 110,460,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80145) Jail Domestic Water Alternate Source Piping	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,000
(80126) Jail Door Controls and Locks	1,700,000	0	0	0	0	0	0	1,700,000
(80112) Jail Paint Jail Block Walls and Floors	1,950,000	0	0	0	0	0	0	1,950,000
(80113) Jail Replace Generator	395,000	0	0	0	0	0	0	395,000
(GC116) Jail Replace Rooftop HVAC Systems	0	0	0	730,000	0	0	0	730,000
(80050) Jail Roof Replacement	0	620,000	0	0	0	0	0	620,000
(GC117) UC Jail Expansion Phase 1	0	0	65,000,000	0	0	0	0	65,000,000
(GC118) UC Jail Expansion Phase 2	0	0	0	0	0	0	40,000,000	40,000,000
Total	\$ 4,110,000	\$ 620,000	\$ 65,000,000	\$ 730,000	\$ 0	\$ 0	\$ 40,000,000	\$ 110,460,000

Jesse Helms Park Development

80010

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 2,000,000
(4710) GO BOND PROCEEDS	500,000	0	0	0	0	0	0	500,000
(4730) INSTALLMENT FINANCING PROCEEDS	0	0	0	0	1,500,000	0	0	1,500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 2,000,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80167) JHP Amenities Improvements	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000
(GC104) Jesse Helms Park Development	0	0	0	0	1,500,000	0	0	1,500,000
Total	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 2,000,000

Law Enforcement Facilities Expansion & Renovations

80011

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 27,300,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,300,016
(4710) GO BOND PROCEEDS	27,300,016	0	0	0	0	0	0	27,300,016
▼ Interfund Transfers	130,000	0	0	0	0	0	0	130,000
(4010) IFT FROM GENERAL FUND	130,000	0	0	0	0	0	0	130,000
Total	\$ 27,430,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,430,016

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80080) Sheriff's Office Renovations	\$ 27,430,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,430,016
Total	\$ 27,430,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,430,016

Library Expansion and Development

80012

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 10,502,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,502,500
(4710) GO BOND PROCEEDS	10,310,000	0	0	0	0	0	0	10,310,000
(4717) GO BOND PROCEEDS PREMIUM	192,500	0	0	0	0	0	0	192,500
▼ Interfund Transfers	2,000,000	1,500,000	0	0	0	0	0	3,500,000
(4031) IFT FROM SPECIAL REV PROJ FUND	2,000,000	1,500,000	0	0	0	0	0	3,500,000
▼ State Grants	300,000	0	0	0	0	0	0	300,000
(4431) ST GRANT - OTHER NC TYPE	300,000	0	0	0	0	0	0	300,000
▼ Investment Revenue	115,325	0	0	0	0	0	0	115,325
(4812) INVEST EARNINGS-DEBT FUNDS	115,325	0	0	0	0	0	0	115,325
Total	\$ 12,917,825	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,417,825

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80096) Southwest Union Library	\$ 12,917,825	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,417,825
Total	\$ 12,917,825	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,417,825

Park Development and Renewal

80013

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 0	\$ 0	\$ 3,100,000
(4710) GO BOND PROCEEDS	600,000	0	0	0	0	0	0	600,000
(4730) INSTALLMENT FINANCING PROCEEDS	0	0	0	0	2,500,000	0	0	2,500,000
▼ Interfund Transfers	611,324	250,000	250,000	1,450,000	250,000	830,000	250,000	3,891,324
(4010) IFT FROM GENERAL FUND	611,324	250,000	250,000	1,450,000	250,000	830,000	250,000	3,891,324
Total	\$ 1,211,324	\$ 250,000	\$ 250,000	\$ 1,450,000	\$ 2,750,000	\$ 830,000	\$ 250,000	\$ 6,991,324

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(GC101) CCP Outdoor Rec Center/Storage	\$ 0	\$ 0	\$ 0	\$ 850,000	\$ 0	\$ 0	\$ 0	\$ 850,000
(GC100) Cane Creek Park - New Bunkhouse	0	0	0	0	0	580,000	0	580,000
(80120) Cane Creek Park Campground R&R	275,070	100,000	100,000	100,000	100,000	100,000	100,000	875,070
(80100) Cane Creek Park Campstore	600,000	0	0	0	0	0	0	600,000
(GC107) Land Acquisition - Parks	0	0	0	0	2,500,000	0	0	2,500,000
(80134) Parks and Rec R&R	336,254	150,000	150,000	150,000	150,000	150,000	150,000	1,236,254
(GC119) UC Parks - ADA Improvements	0	0	0	350,000	0	0	0	350,000
Total	\$ 1,211,324	\$ 250,000	\$ 250,000	\$ 1,450,000	\$ 2,750,000	\$ 830,000	\$ 250,000	\$ 6,991,324

South Piedmont Community College

80014

FY 2023-2028 Adopted 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. South Piedmont Community College program contains projects that will require General Obligation bond issuances if approved by voters. SPCC long term capital plan includes a bond referendum request in 2022, 2024, and 2026. If approved by voters, there will be an increase in the ad valorem tax rate as outlined in the County's Debt Policy.

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 39,965,539	\$ 32,725,000	\$ 0	\$ 66,900,000	\$ 0	\$ 40,500,000	\$ 0	\$ 180,090,539
(4710) GO BOND PROCEEDS	39,965,539	32,725,000	0	66,900,000	0	40,500,000	0	180,090,539
▼ Interfund Transfers	6,109,688	375,000	8,968,500	11,718,000	375,000	1,155,000	375,000	29,076,188
(4010) IFT FROM GENERAL FUND	6,109,688	375,000	8,968,500	11,718,000	375,000	1,155,000	375,000	29,076,188
Total	\$ 46,075,227	\$ 33,100,000	\$ 8,968,500	\$ 78,618,000	\$ 375,000	\$ 41,655,000	\$ 375,000	\$ 209,166,727

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Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80162) SPCC Access Controls	\$ 2,197,780	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,197,780
(SP007) SPCC Blue Light Emerg Stations	0	0	690,000	0	0	0	0	690,000
(80161) SPCC Camera System	239,400	0	0	0	0	0	0	239,400
(SP001) SPCC Center for Entrep Phase 1	0	32,725,000	0	0	0	0	0	32,725,000
(SP002) SPCC Center for Entrep Phase 2	0	0	0	30,000,000	0	0	0	30,000,000
(SP009) SPCC Chiller Replacement	0	0	0	0	0	780,000	0	780,000
(SP008) SPCC Fine Arts Building Exterior	0	0	330,000	0	0	0	0	330,000
(SP003) SPCC Fitness Facility	0	0	0	36,900,000	0	0	0	36,900,000
(80077) SPCC HVAC And Security	605,000	100,000	100,000	100,000	100,000	100,000	100,000	1,205,000
(SP011) SPCC Health Care Simulation Lab	0	0	0	3,960,000	0	0	0	3,960,000
(SP012) SPCC Land Acquisition	0	0	0	483,000	0	0	0	483,000
(SP006) SPCC Outdoor Learning Lab	0	0	2,640,000	0	0	0	0	2,640,000
(80079) SPCC Parking	345,000	0	0	0	0	0	0	345,000
(SP014) SPCC Parking Lot Improvements	0	0	2,760,000	0	0	0	0	2,760,000
(80078) SPCC Resurf Of Parking Lot	467,100	0	0	0	0	0	0	467,100
(SP013) SPCC Signs/Landscaping/Aesthetics	0	0	0	6,900,000	0	0	0	6,900,000
(SP010) SPCC State of the Art Instruct Tech	0	0	2,173,500	0	0	0	0	2,173,500
(80076) SPCC Technology	2,043,315	175,000	175,000	175,000	175,000	175,000	175,000	3,093,315
(SP004) SPCC Transport/Logistics/IT Train Cntr	0	0	0	0	0	16,200,000	0	16,200,000
(SP005) SPCC Welcome/Conference Center	0	0	0	0	0	24,300,000	0	24,300,000
(80095) SPCC-Classroom Bldg, West UC	6,200,000	0	0	0	0	0	0	6,200,000
(80067) SPCC-Deferred Capital Maint	1,564,093	100,000	100,000	100,000	100,000	100,000	100,000	2,164,093
(80093) SPCC-Renovation - Building A	10,740,000	0	0	0	0	0	0	10,740,000
(80094) SPCC-Renovation - Building B	1,800,000	0	0	0	0	0	0	1,800,000
(80092) SPCC-STEM building	19,873,539	0	0	0	0	0	0	19,873,539
Total	\$ 46,075,227	\$ 33,100,000	\$ 8,968,500	\$ 78,618,000	\$ 375,000	\$ 41,655,000	\$ 375,000	\$ 209,166,727

Tax Assessment Software

80015

FY 2023-2028 Adopted 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, the second phase began in FY 2021, and the third phase will begin in FY 2023. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 489,048	\$ 463,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 952,048
(4010) IFT FROM GENERAL FUND	214,048	463,000	0	0	0	0	0	677,048
(4012) IFT FROM SCHOOL RADIO FUND	275,000	0	0	0	0	0	0	275,000
Total	\$ 489,048	\$ 463,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 952,048

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80177) Pictometry Phase 3	\$ 0	\$ 463,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 463,000
(80158) Pictometry Phase II	489,048	0	0	0	0	0	0	489,048
Total	\$ 489,048	\$ 463,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 952,048

Economic Development

80016

FY 2023-2028 Adopted Capital Improvement Program

General Capital Program

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 14,406,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,406,730
(4710) GO BOND PROCEEDS	14,406,730	0	0	0	0	0	0	14,406,730
▼ Interfund Transfers	250,000	0	0	0	0	0	0	250,000
(4010) IFT FROM GENERAL FUND	250,000	0	0	0	0	0	0	250,000
▼ Other Revenue	6,555,675	0	0	0	0	0	0	6,555,675
(4820) MISC REVENUE-SALE OF PROPERTY	6,555,675	0	0	0	0	0	0	6,555,675
Total	\$ 21,212,405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,212,405

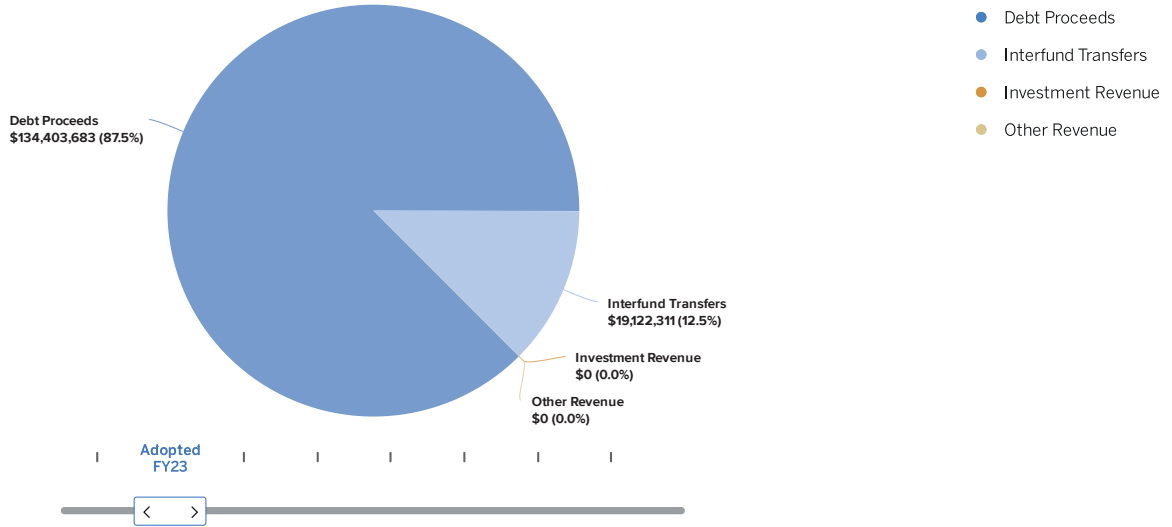
Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(80099) EDC Industrial Park	\$ 21,212,405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,212,405
Total	\$ 21,212,405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,212,405

UCPS Capital Program

FY 2023-2028 Adopted Capital Improvement Program

Funding by Source

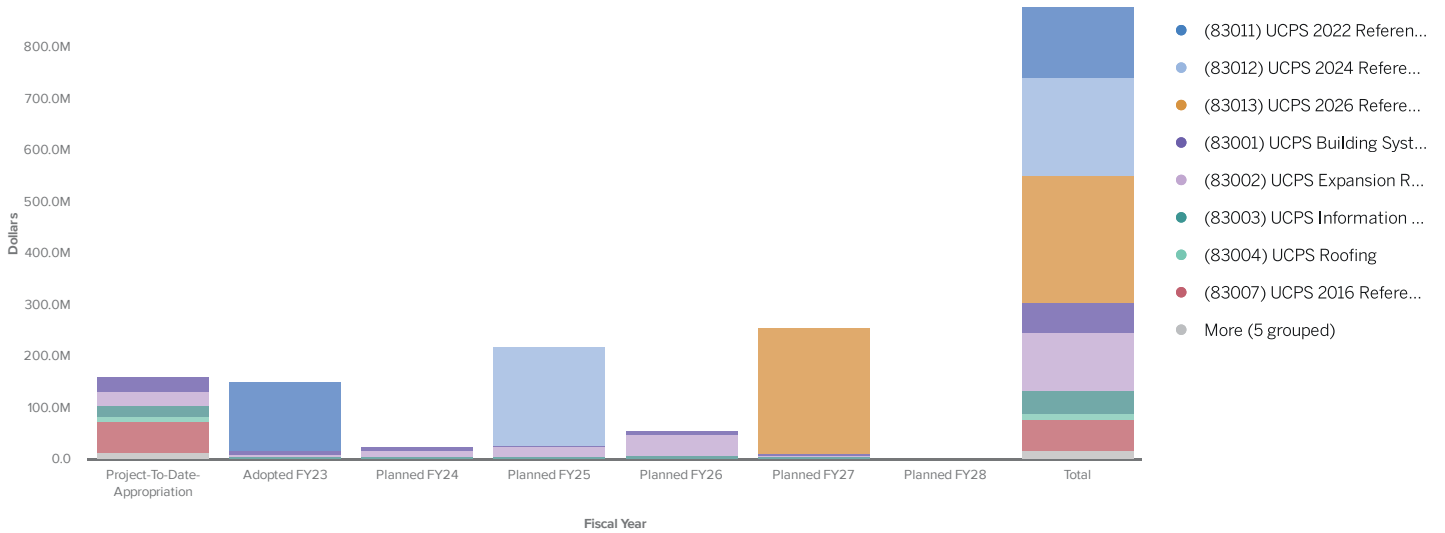


Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	63,052,043	134,403,683	0	191,487,091	0	247,022,012	0	635,964,829
(4710) GO BOND PROCEEDS	63,052,043	134,403,683	0	191,487,091	0	247,022,012	0	635,964,829
▼ Interfund Transfers	95,675,658	19,122,311	26,873,593	29,233,261	57,216,751	12,322,960	0	240,444,534
(4010) IFT FROM GENERAL FUND	95,675,658	19,122,311	26,873,593	29,233,261	57,216,751	12,322,960	0	240,444,534
▼ Investment Revenue	1,800,000	0	0	0	0	0	0	1,800,000
(4812) INVEST EARNINGS-DEBT FUNDS	1,800,000	0	0	0	0	0	0	1,800,000
▼ Other Revenue	636,057	0	0	0	0	0	0	636,057
(4895) MISC REVENUE-OTHER MISC	636,057	0	0	0	0	0	0	636,057
Total	161,163,758	153,525,994	26,873,593	220,720,352	57,216,751	259,344,972	0	878,845,420

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Budget by Program by Fiscal Year



Program Summary

	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
(83011) UCPS 2022 Referendum	0	134,403,683	0	0	0	0	0	134,403,683
(83012) UCPS 2024 Referendum	0	0	0	191,487,091	0	0	0	191,487,091
(83013) UCPS 2026 Referendum	0	0	0	0	0	247,022,012	0	247,022,012
(83000) UCPS ADA	8,342,946	0	0	0	709,750	0	0	9,052,696
(83001) UCPS Building Systems	27,969,737	8,639,286	8,329,555	3,266,209	6,070,413	4,373,760	0	58,648,960
(83002) UCPS Expansion Renovations	29,085,064	3,957,850	13,464,488	20,246,652	43,529,088	2,496,000	0	112,779,142
(83003) UCPS Information Tech/Other	18,436,042	4,655,175	4,501,100	5,157,600	5,187,500	5,069,200	0	43,006,617
(83004) UCPS Roofing	10,412,360	1,870,000	0	0	0	0	0	12,282,360
(83005) UCPS Safety and Security	4,577,573	0	578,450	562,800	1,720,000	384,000	0	7,822,823
(83006) UCPS Structural	415,000	0	0	0	0	0	0	415,000
(83007) UCPS 2016 Referendum Project	60,603,539	0	0	0	0	0	0	60,603,539
(83008) UCPS FY 2016 Capital Outlay	1,307,250	0	0	0	0	0	0	1,307,250
(83998) UCPS Capital Fund Interfund TF	14,247	0	0	0	0	0	0	14,247
Total	161,163,758	153,525,994	26,873,593	220,720,352	57,216,751	259,344,972	0	878,845,420

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. Future bond referendum projects are included for 2022, 2024, and 2026 elections for planning purposes.

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 Obligation Bonds. 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. Future bonds, if approved by voters, will be paid back through a direct ad valorem tax rate as outlined in the County's Debt Policy.

The FY 2023 UCPS Capital Program was adopted on August 1, 2022.

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
- UCPS 2022 Referendum Projects
- UCPS 2024 Referendum Projects
- UCPS 2026 Referendum Projects

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 2023, the annualized debt service payments related to UCPS projects are \$36,263,939.

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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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 8,342,946	\$ 0	\$ 0	\$ 0	\$ 709,750	\$ 0	\$ 0	\$ 9,052,696
(4010) IFT FROM GENERAL FUND	8,342,946	0	0	0	709,750	0	0	9,052,696
Total	\$ 8,342,946	\$ 0	\$ 0	\$ 0	\$ 709,750	\$ 0	\$ 0	\$ 9,052,696

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82008) ADA Various Schools	\$ 4,236,249	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,236,249
(82310) FY 19 UCPS ADA	289,800	0	0	0	0	0	0	289,800
(82300) FY 2018 UCPS ADA	2,064,080	0	0	0	0	0	0	2,064,080
(82319) FY 2020 UCPS ADA	515,550	0	0	0	0	0	0	515,550
(82331) FY 2021 UCPS ADA	505,763	0	0	0	0	0	0	505,763
(82341) FY 2022 UCPS ADA	347,571	0	0	0	0	0	0	347,571
(S2600) FY 2026 ADA	0	0	0	0	709,750	0	0	709,750
(82026) Prospect-ADA Access To MCR	152,781	0	0	0	0	0	0	152,781
(82027) Sun Val Mid-ADA RR Self Cnt CR	12,672	0	0	0	0	0	0	12,672
(82031) Various Location-OCR Compl	218,480	0	0	0	0	0	0	218,480
Total	\$ 8,342,946	\$ 0	\$ 0	\$ 0	\$ 709,750	\$ 0	\$ 0	\$ 9,052,696

UCPS Building Systems

83001

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 27,969,737	\$ 8,639,286	\$ 8,329,555	\$ 3,266,209	\$ 6,070,413	\$ 4,373,760	\$ 0	\$ 58,648,960
(4010) IFT FROM GENERAL FUND	27,969,737	8,639,286	8,329,555	3,266,209	6,070,413	4,373,760	0	58,648,960
Total	\$ 27,969,737	\$ 8,639,286	\$ 8,329,555	\$ 3,266,209	\$ 6,070,413	\$ 4,373,760	\$ 0	\$ 58,648,960

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82311) FY 19 UCPS Building Systems	\$ 5,144,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,144,000
(82301) FY 2018 UCPS Building Systems	1,935,002	0	0	0	0	0	0	1,935,002
(82320) FY 2020 UCPS Building Systems	4,689,000	0	0	0	0	0	0	4,689,000
(82332) FY 2021 UCPS Building Systems	6,595,500	0	0	0	0	0	0	6,595,500
(82342) FY 2022 UCPS Building Systems	7,889,494	0	0	0	0	0	0	7,889,494
(82349) FY 2023 UCPS Building Systems	0	8,639,286	0	0	0	0	0	8,639,286
(S2400) FY 2024 Building Systems	0	0	8,329,555	0	0	0	0	8,329,555
(S2500) FY 2025 Building Systems	0	0	0	3,266,209	0	0	0	3,266,209
(S2601) FY 2026 Building Systems	0	0	0	0	6,070,413	0	0	6,070,413
(S2700) FY 2027 Building Systems	0	0	0	0	0	4,373,760	0	4,373,760
(82056) Piedmont Mid Chiller Replace	62,700	0	0	0	0	0	0	62,700
(82044) Sun Val Mid-HVAC/Chiller Repl	662,895	0	0	0	0	0	0	662,895
(82048) Unionville-DDC Bldg Mgmt Sys	220,000	0	0	0	0	0	0	220,000
(82049) Various-Bldg Automation Sys	278,646	0	0	0	0	0	0	278,646
(82050) Weddington Elem-DDC System	192,500	0	0	0	0	0	0	192,500
(82051) Weddington Mid-DDC Control	300,000	0	0	0	0	0	0	300,000
Total	\$ 27,969,737	\$ 8,639,286	\$ 8,329,555	\$ 3,266,209	\$ 6,070,413	\$ 4,373,760	\$ 0	\$ 58,648,960

UCPS Expansion & Renovations

83002

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 4,900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,900,000
(4710) GO BOND PROCEEDS	4,900,000	0	0	0	0	0	0	4,900,000
▼ Interfund Transfers	24,014,587	3,957,850	13,464,488	20,246,652	43,529,088	2,496,000	0	107,708,665
(4010) IFT FROM GENERAL FUND	24,014,587	3,957,850	13,464,488	20,246,652	43,529,088	2,496,000	0	107,708,665
▼ Other Revenue	170,477	0	0	0	0	0	0	170,477
(4895) MISC REVENUE-OTHER MISC	170,477	0	0	0	0	0	0	170,477
Total	\$ 29,085,064	\$ 3,957,850	\$ 13,464,488	\$ 20,246,652	\$ 43,529,088	\$ 2,496,000	\$ 0	\$ 112,779,142

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82340) Design Work for FH High & East	\$ 4,900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,900,000
(82312) FY 19 UCPS Expansion/Renovatio	1,067,709	0	0	0	0	0	0	1,067,709
(82302) FY 2018 UCPS Expansion And Renovations	5,753,167	0	0	0	0	0	0	5,753,167
(82330) FY 2020 True Up Funding	1,238,000	0	0	0	0	0	0	1,238,000
(82321) FY 2020 UCPS Exp/Renovations	7,346,324	0	0	0	0	0	0	7,346,324
(82333) FY 2021 UCPS Expansions/Renovations	5,075,514	0	0	0	0	0	0	5,075,514
(82343) FY 2022 UCPS Exp/Renovations	3,460,350	0	0	0	0	0	0	3,460,350
(82350) FY 2023 UCPS Roofing	0	3,957,850	0	0	0	0	0	3,957,850
(S2401) FY 2024 Expansion/Renovations	0	0	13,464,488	0	0	0	0	13,464,488
(S2501) FY 2025 Expansion/Renovations	0	0	0	20,246,652	0	0	0	20,246,652
(S2602) FY 2026 Expansion/Renovations	0	0	0	0	43,529,088	0	0	43,529,088
(S2701) FY 2027 Expansion/Renovations	0	0	0	0	0	2,496,000	0	2,496,000
(82318) Land Purchase Parkwood Area	45,000	0	0	0	0	0	0	45,000
(82317) UCPS Land Purchase Piedmont Area	199,000	0	0	0	0	0	0	199,000
Total	\$ 29,085,064	\$ 3,957,850	\$ 13,464,488	\$ 20,246,652	\$ 43,529,088	\$ 2,496,000	\$ 0	\$ 112,779,142

UCPS Information Technology/Other

83003

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 18,436,042	\$ 4,655,175	\$ 4,501,100	\$ 5,157,600	\$ 5,187,500	\$ 5,069,200	\$ 0	\$ 43,006,617
(4010) IFT FROM GENERAL FUND	18,436,042	4,655,175	4,501,100	5,157,600	5,187,500	5,069,200	0	43,006,617
Total	\$ 18,436,042	\$ 4,655,175	\$ 4,501,100	\$ 5,157,600	\$ 5,187,500	\$ 5,069,200	\$ 0	\$ 43,006,617

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Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82306) FY 2018 UCPS Technology	\$ 1,580,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,580,959
(82326) FY 2020 UCPS Band Uniforms/EQU	50,000	0	0	0	0	0	0	50,000
(82327) FY 2020 UCPS Bus Cameras	120,987	0	0	0	0	0	0	120,987
(82325) FY 2020 UCPS FF&E	1,285,000	0	0	0	0	0	0	1,285,000
(82329) FY 2020 UCPS Painting	960,000	0	0	0	0	0	0	960,000
(82328) FY 2020 UCPS Vehicles	164,892	0	0	0	0	0	0	164,892
(82336) FY 2021 UCPS Classroom F&E	472,700	0	0	0	0	0	0	472,700
(82337) FY 2021 UCPS Transportation Equipment	120,500	0	0	0	0	0	0	120,500
(82338) FY 2021 UCPS Vehicles/Related Equipment	862,000	0	0	0	0	0	0	862,000
(82348) FY 2022 UCPS Band Equipment	50,000	0	0	0	0	0	0	50,000
(82346) FY 2022 UCPS Classroom F&E	458,850	0	0	0	0	0	0	458,850
(82347) FY 2022 UCPS Veh/Equipment	500,100	0	0	0	0	0	0	500,100
(82351) FY 2023 UCPS Band Equipment	0	50,000	0	0	0	0	0	50,000
(82352) FY 2023 UCPS Classroom FF&E	0	275,000	0	0	0	0	0	275,000
(82354) FY 2023 UCPS Painting	0	714,000	0	0	0	0	0	714,000
(82353) FY 2023 UCPS Veh/Equipment	0	405,900	0	0	0	0	0	405,900
(S2402) FY 2024 UCPS Band Equipment	0	0	50,000	0	0	0	0	50,000
(S2404) FY 2024 UCPS Painting	0	0	787,750	0	0	0	0	787,750
(S2405) FY 2024 UCPS Vehicles & Related Equipment	0	0	263,350	0	0	0	0	263,350
(S2502) FY 2025 UCPS Band Equipment	0	0	0	50,000	0	0	0	50,000
(S2504) FY 2025 UCPS Painting	0	0	0	1,635,600	0	0	0	1,635,600
(S2506) FY 2025 UCPS Vehicles & Related Equipment	0	0	0	72,000	0	0	0	72,000
(S2603) FY 2026 UCPS Band Equipment	0	0	0	0	50,000	0	0	50,000
(S2605) FY 2026 UCPS Painting	0	0	0	0	1,318,750	0	0	1,318,750
(S2607) FY 2026 UCPS Vehicles & Related Equipment	0	0	0	0	418,750	0	0	418,750
(S2702) FY 2027 UCPS Band Equipment	0	0	0	0	0	50,000	0	50,000
(S2704) FY 2027 UCPS Painting	0	0	0	0	0	1,542,400	0	1,542,400
(S2706) FY 2027 UCPS Vehicles & Related Equipment	0	0	0	0	0	76,800	0	76,800
(82073) Facilities Vehicle Replacement	109,354	0	0	0	0	0	0	109,354
(82074) Facilities-GPS System Update	137,000	0	0	0	0	0	0	137,000
(82309) Juniper UP	400,760	0	0	0	0	0	0	400,760
(82075) Piedmont High-Lighting	357,500	0	0	0	0	0	0	357,500
(82316) UCPS 5YR Laptop Lease Pmt	10,805,440	3,210,275	3,400,000	3,400,000	3,400,000	3,400,000	0	27,615,715
Total	\$ 18,436,042	\$ 4,655,175	\$ 4,501,100	\$ 5,157,600	\$ 5,187,500	\$ 5,069,200	\$ 0	\$ 43,006,617

UCPS Roofing

83004

FY 2023-2028 Adopted Capital Improvement Program

UCPS Capital Program

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 10,412,360	\$ 1,870,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,282,360
(4010) IFT FROM GENERAL FUND	10,412,360	1,870,000	0	0	0	0	0	12,282,360
Total	\$ 10,412,360	\$ 1,870,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,282,360

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82176) Antioch Roof Repair FY16	\$ 476,809	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 476,809
(82314) FY 19 UCPS Roofing	2,000,000	0	0	0	0	0	0	2,000,000
(82304) FY 2018 UCPS Roofing	822,841	0	0	0	0	0	0	822,841
(82323) FY 2020 UCPS Roofing	200,000	0	0	0	0	0	0	200,000
(82334) FY 2021 UCPS Roofing	1,050,000	0	0	0	0	0	0	1,050,000
(82344) FY 2022 UCPS Roofing	2,100,000	0	0	0	0	0	0	2,100,000
(82355) FY 2023 UCPS Roofing	0	1,870,000	0	0	0	0	0	1,870,000
(82180) Kensington Roof Repair FY16	66,455	0	0	0	0	0	0	66,455
(82189) Rock Rest Roof Repair FY 16	556,860	0	0	0	0	0	0	556,860
(82133) Various Roofing Repairs	3,000,000	0	0	0	0	0	0	3,000,000
(82134) Warehouse Re Roofing	139,395	0	0	0	0	0	0	139,395
Total	\$ 10,412,360	\$ 1,870,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,282,360

UCPS Safety and Security

83005

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 4,577,573	\$ 0	\$ 578,450	\$ 562,800	\$ 1,720,000	\$ 384,000	\$ 0	\$ 7,822,823
(4010) IFT FROM GENERAL FUND	4,577,573	0	578,450	562,800	1,720,000	384,000	0	7,822,823
Total	\$ 4,577,573	\$ 0	\$ 578,450	\$ 562,800	\$ 1,720,000	\$ 384,000	\$ 0	\$ 7,822,823

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82315) FY 19 UCPS Safety And Security	\$ 425,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 425,800
(82305) FY 2018 UCPS Safety and Security	850,000	0	0	0	0	0	0	850,000
(82324) FY 2020 UCPS Safety/Security	1,233,000	0	0	0	0	0	0	1,233,000
(82335) FY 2021 UCPS Safety and Security	858,000	0	0	0	0	0	0	858,000
(82345) FY 2022 UCPS Safety & Security	1,210,773	0	0	0	0	0	0	1,210,773
(S2406) FY 2024 UCPS Safety & Security	0	0	578,450	0	0	0	0	578,450
(S2505) FY 2025 UCPS Safety & Security	0	0	0	562,800	0	0	0	562,800
(S2606) FY 2026 UCPS Safety & Security	0	0	0	0	1,720,000	0	0	1,720,000
(S2705) FY 2027 UCPS Safety & Security	0	0	0	0	0	384,000	0	384,000
Total	\$ 4,577,573	\$ 0	\$ 578,450	\$ 562,800	\$ 1,720,000	\$ 384,000	\$ 0	\$ 7,822,823

UCPS Structural

83006

FY 2023-2028 Adopted Capital Improvement Program

UCPS Capital Program

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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 415,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,000
(4010) IFT FROM GENERAL FUND	415,000	0	0	0	0	0	0	415,000
Total	\$ 415,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,000

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82210) Monroe High-Windows/Doors	\$ 415,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,000
Total	\$ 415,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,000

UCPS 2016 Referendum Project

83007

FY 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 58,152,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,152,043
(4710) GO BOND PROCEEDS	58,152,043	0	0	0	0	0	0	58,152,043
▼ Interfund Transfers	200,163	0	0	0	0	0	0	200,163
(4010) IFT FROM GENERAL FUND	200,163	0	0	0	0	0	0	200,163
▼ Investment Revenue	1,800,000	0	0	0	0	0	0	1,800,000
(4812) INVEST EARNINGS-DEBT FUNDS	1,800,000	0	0	0	0	0	0	1,800,000
▼ Other Revenue	451,333	0	0	0	0	0	0	451,333
(4895) MISC REVENUE-OTHER MISC	451,333	0	0	0	0	0	0	451,333
Total	\$ 60,603,539	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,603,539

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(82001) Monroe HS Bond Project	\$ 4,345,385	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,345,385
(82002) Piedmont HS Bond Project	1,635,856	0	0	0	0	0	0	1,635,856
(82004) Porter Ridge MS Bond Prj	4,361,013	0	0	0	0	0	0	4,361,013
(82005) Sun Valley HS Bond Project	34,419,925	0	0	0	0	0	0	34,419,925
(82006) Transportation Facility	15,244,656	0	0	0	0	0	0	15,244,656
(82007) Western Union ES Bond Prj	596,704	0	0	0	0	0	0	596,704
Total	\$ 60,603,539	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,603,539

UCPS FY 2016 Capital Outlay

83008

FY 2023-2028 Adopted 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	Adopted FY22	Planned FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Total
▼ Interfund Transfers	\$ 1,307,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,307,250
(4010) IFT FROM GENERAL FUND	1,307,250	0	0	0	0	0	0	1,307,250
Total	\$ 1,307,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,307,250

Program Projects Summary

	Project-to-Date Appropriation	Adopted FY22	Planned FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Total
(82174) IP Security Cameras	\$ 1,307,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,307,250
Total	\$ 1,307,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,307,250

UCPS 2022 Referendum

83011

FY 2023-2028 Adopted Capital Improvement Program

UCPS Capital Program

Program Summary

The proposed bond for FY2023 UCPS projects consists of the construction of new Forest Hills High and East Elementary Schools.

Program Operating Budget Impact

The operating budget impact for the Proposed UCPS 2023 Bond program is managed by UCPS and is unknown to the County at this time. If voters approve the 2022 bond referendum request, the debt service impact will be covered by a direct ad valorem tax rate. The estimated maximum debt service impact is \$13,617,761 annually or the equivalent of 3.50 cents on the dedicated property tax rate.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 134,403,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 134,403,683
(4710) GO BOND PROCEEDS	0	134,403,683	0	0	0	0	0	134,403,683
Total	\$ 0	\$ 134,403,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 134,403,683

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(SCB01) East Elementary School	\$ 0	\$ 38,592,211	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,592,211
(SCB02) Forest Hills High School	0	95,811,472	0	0	0	0	0	95,811,472
Total	\$ 0	\$ 134,403,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 134,403,683

UCPS 2024 Referendum

83012

FY 2023-2028 Adopted Capital Improvement Program

UCPS Capital Program

Program Summary

The proposed bond for FY2025 UCPS projects consists of additions and renovations to the old Forest Hills High buildings to be used as East Union Middle School; construction, replacement, and renovations to Parkwood High School; design costs for replacement school for South Providence Elementary; design costs for Piedmont High building renovations or replacements; construction of an additional circulation space at Weddington High; and construction of a new warehouse adjacent of to the Transportation Center on Goldmine Road.

Program Operating Budget Impact

The operating budget impact for the Proposed UCPS 2025 Bond program is managed by UCPS and is unknown to the County at this time. If voters approve the 2024 bond referendum request, the debt service impact will be covered by a direct ad valorem tax rate. The estimated maximum debt service impact is \$18,315,500 or equivalent to 7.50 cents of dedicated ad valorem property tax rate.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 191,487,091	\$ 0	\$ 0	\$ 0	\$ 191,487,091
(4710) GO BOND PROCEEDS	0	0	0	191,487,091	0	0	0	191,487,091
Total	\$ 0	\$ 0	\$ 0	\$ 191,487,091	\$ 0	\$ 0	\$ 0	\$ 191,487,091

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(SCB03) Bond-Administration Cost	\$ 0	\$ 0	\$ 0	\$ 326,388	\$ 0	\$ 0	\$ 0	\$ 326,388
(SCB04) Bond-Program Contingency	0	0	0	5,282,468	0	0	0	5,282,468
(SCB05) East Union MS Ph 1 and 2	0	0	0	30,288,462	0	0	0	30,288,462
(SCB06) Facilities Warehouse Ph 1 and 2	0	0	0	21,838,081	0	0	0	21,838,081
(SCB07) Parkwood HS Ph 1 and 2	0	0	0	123,152,221	0	0	0	123,152,221
(SCB08) Piedmont HS Phase 1	0	0	0	6,386,790	0	0	0	6,386,790
(SCB09) South Providence/WBEC Phase 1	0	0	0	2,820,525	0	0	0	2,820,525
(SCB10) Weddington HS	0	0	0	1,392,156	0	0	0	1,392,156
Total	\$ 0	\$ 0	\$ 0	\$ 191,487,091	\$ 0	\$ 0	\$ 0	\$ 191,487,091

UCPS 2026 Referendum

83013

FY 2023-2028 Adopted Capital Improvement Program

UCPS Capital Program

Program Summary

The proposed bond for FY2027 UCPS projects consists of the continued construction and renovation for South Providence Elementary; construction and renovation for Piedmont High school buildings; design and construction of Benton Heights Elementary garden and essential buildings; design and construction of athletic facilities at Central Academy of Technology & Arts (CATA); and construction of the Career and Technical Education (CTE) School at Venus Street property.

Program Operating Budget Impact

The operating budget impact for the Proposed UCPS 2027 program is managed by UCPS and is unknown to the County at this time. If voters approve the 2026 bond referendum request, the debt service impact will be covered by a direct ad valorem tax rate. The estimated maximum debt service impact is \$24,888,500 or equivalent to 12.21 cents of dedicated ad valorem property tax rate.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,022,012	\$ 0	\$ 247,022,012
(4710) GO BOND PROCEEDS	0	0	0	0	0	247,022,012	0	247,022,012
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,022,012	\$ 0	\$ 247,022,012

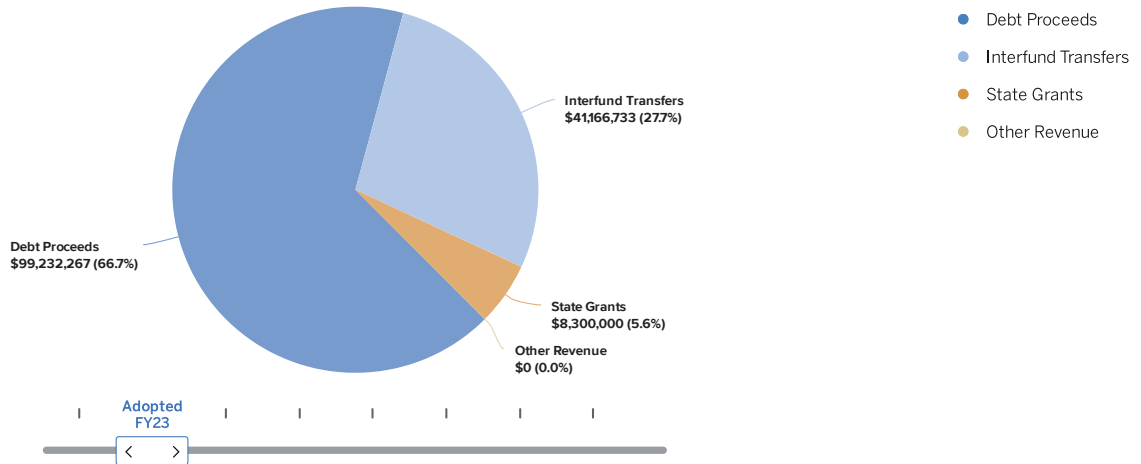
Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(SCB11) Benton Heights ES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,564,091	\$ 0	\$ 39,564,091
(SCB12) Bond-Administration Cost	0	0	0	0	0	366,730	0	366,730
(SCB13) Bond-Program Contingency	0	0	0	0	0	7,184,134	0	7,184,134
(SCB14) CATA	0	0	0	0	0	15,797,140	0	15,797,140
(SCB15) CTE School	0	0	0	0	0	14,862,227	0	14,862,227
(SCB16) Piedmont HS Phase 2	0	0	0	0	0	127,228,923	0	127,228,923
(SCB17) South Providence/WBEC Phase 2	0	0	0	0	0	42,018,767	0	42,018,767
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,022,012	\$ 0	\$ 247,022,012

Union County Water Capital Program

FY 2023-2028 Adopted Capital Improvement Program

Funding by Source

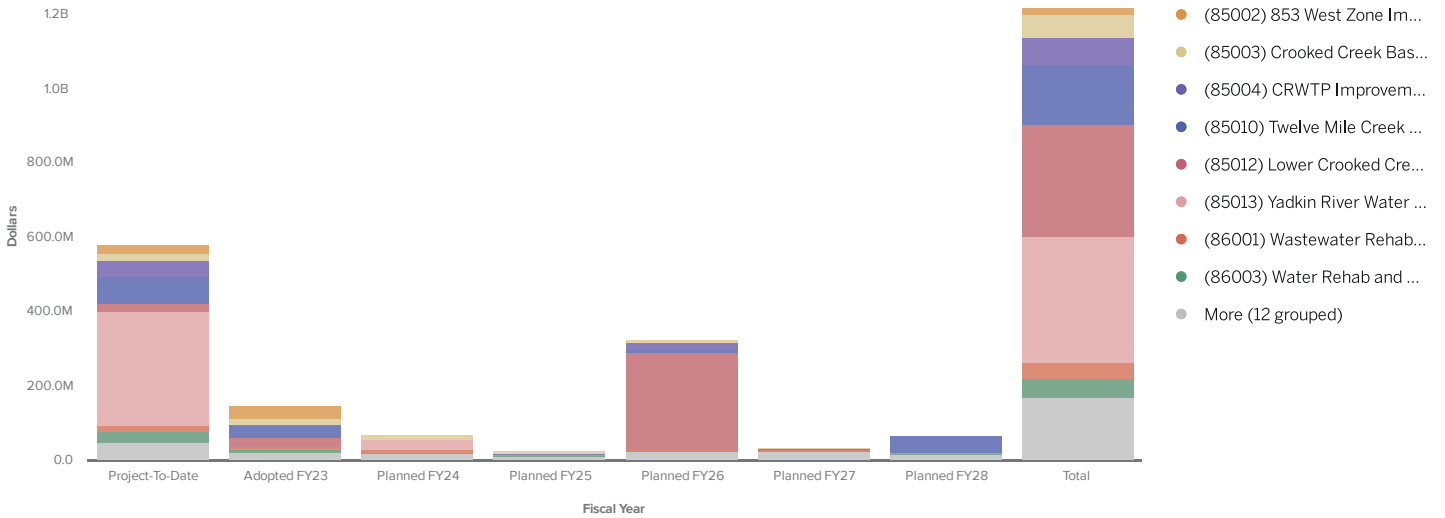


Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 478,023,673	\$ 99,232,267	\$ 27,239,148	\$ 15,635,739	\$ 312,700,000	\$ 19,700,000	\$ 51,400,000	\$ 1,003,930,827
(4720) REVENUE BOND PROCEEDS	465,951,352	99,232,267	27,239,148	15,635,739	312,700,000	19,700,000	51,400,000	991,858,506
(4727) REV BOND PROCEEDS PREMIUM	12,072,321	0	0	0	0	0	0	12,072,321
▼ Interfund Transfers	102,668,071	41,166,733	13,860,852	13,564,261	14,100,000	15,500,000	18,300,000	219,159,917
(4040) IFT FROM GENERAL CAP PROJ FD	3,000,000	0	0	0	0	0	0	3,000,000
(4061) IFT FRM WATER & SEWER OPERATING FD	88,111,295	34,699,000	13,860,852	13,564,261	14,100,000	15,500,000	18,300,000	198,135,408
(4063) IFT FROM SDFS CRF	11,556,776	6,467,733	0	0	0	0	0	18,024,509
▼ State Grants	0	8,300,000	28,700,000	0	0	0	0	37,000,000
(4432) ST Grant - NCDEQ	0	8,300,000	28,700,000	0	0	0	0	37,000,000
▼ Other Revenue	2,039,550	0	0	0	0	0	0	2,039,550
(4845) MISC REV-CAPITAL CONTRIBUTIONS	2,039,550	0	0	0	0	0	0	2,039,550
Total	\$ 582,731,294	\$ 148,699,000	\$ 69,800,000	\$ 29,200,000	\$ 326,800,000	\$ 35,200,000	\$ 69,700,000	\$ 1,262,130,294

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Budget by Program by Fiscal Year



Program Summary

	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
(85000) 762 Zone Improvements	\$ 5,482,993	\$ 300,000	\$ 1,400,000	\$ 0	\$ 10,600,000	\$ 0	\$ 0	\$ 17,782,993
(85001) 853 South Zone Improvements	0	200,000	1,100,000	0	2,100,000	14,700,000	0	18,100,000
(85002) 853 West Zone Improvements	26,641,109	35,000,000	0	0	0	0	0	61,641,109
(85003) Crooked Creek Basin Improvements	15,870,265	16,100,000	11,200,000	8,300,000	6,600,000	2,800,000	0	60,870,265
(85004) CRWTP Improvements	45,273,154	2,700,000	0	3,100,000	21,400,000	0	0	72,473,154
(85007) New 880 Pressure Zone	1,801,163	0	0	0	0	0	0	1,801,163
(85008) Short Line Water Extensions	10,226,493	10,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	45,226,493
(85009) Town Center Sewer Development	388,200	1,000,000	0	0	0	0	0	1,388,200
(85010) Twelve Mile Creek WWTP System Improvements	71,934,616	32,827,000	400,000	400,000	9,000,000	500,000	47,000,000	162,061,616
(85011) UCPW Buildings and Improvement	9,625,000	0	5,000,000	0	0	0	0	14,625,000
(85012) Lower Crooked Creek WRF	20,100,000	21,500,000	0	100,000	258,500,000	0	0	300,200,000
(85013) Yadkin River Water Supply	308,785,590	300,000	28,700,000	0	0	0	0	337,785,590
(85017) Waterline Extensions	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
(86000) Wastewater Pump Station Improv	4,531,036	1,800,000	400,000	600,000	1,300,000	400,000	600,000	9,631,036
(86001) Wastewater Rehab and Replace	16,097,198	9,322,000	6,400,000	3,500,000	3,500,000	3,500,000	3,900,000	46,219,198
(86002) Water & Wastewater Master Plan	1,360,834	0	0	500,000	0	0	0	1,860,834
(86003) Water Rehab and Replacement	28,718,364	7,600,000	2,300,000	2,500,000	2,500,000	2,600,000	3,000,000	49,218,364
(86004) Water Tank Rehabilitation	1,795,279	950,000	500,000	0	0	600,000	0	3,845,279
(86005) Waste Water Treatment Plant RR	11,100,000	4,100,000	2,400,000	200,000	1,300,000	100,000	5,200,000	24,400,000
(86007) EDC Industrial Park W&WW	3,000,000	0	0	0	0	0	0	3,000,000
Total	\$ 582,731,294	\$ 148,699,000	\$ 69,800,000	\$ 29,200,000	\$ 326,800,000	\$ 35,200,000	\$ 69,700,000	\$ 1,262,130,294

Water Capital Program

The six-year Union County Water Capital Program 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 Water Capital Program 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.

The FY 2023 Union County Water Capital Program was adopted on August 1, 2022.

Program Highlights

The Water Capital Program 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 Water Capital Program 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 Water Capital Program. 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 Water Capital Program is discussed in more detail on the individual project sheets and within the *Debt Management* section of the budget document. The Water Capital Program has already issued revenue bonds of \$438,905,000 that is currently accounted for in the operating budget for the County's water fund. The current debt service impact is \$25,742,122 for FY 2023. Future revenue bond issuances will take place as permitting is received and construction begins on Water Capital Program 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 2023-2028 Adopted Capital Improvement Program

Water 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 new elevated storage tank is anticipated to have minor impacts to operating costs 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 anticipated impacts to the operating budget 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 5,407,900	\$ 0	\$ 1,039,148	\$ 0	\$ 10,600,000	\$ 0	\$ 0	\$ 17,047,048
(4720) REVENUE BOND PROCEEDS	5,407,900	0	1,039,148	0	10,600,000	0	0	17,047,048
▼ Interfund Transfers	75,093	300,000	360,852	0	0	0	0	735,945
(4061) IFT FROM WATER and SEWER OPERATING FD	75,093	300,000	360,852	0	0	0	0	735,945
Total	\$ 5,482,993	\$ 300,000	\$ 1,400,000	\$ 0	\$ 10,600,000	\$ 0	\$ 0	\$ 17,782,993

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84096) 762 Zone Expansion	\$ 0	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000
(UT062) 762 Zone Main	0	0	1,400,000	0	10,600,000	0	0	12,000,000
(84014) 762 Zone Transm Main (Bypass)	969,051	0	0	0	0	0	0	969,051
(84084) New Additional Marshville Tank	4,513,942	0	0	0	0	0	0	4,513,942
Total	\$ 5,482,993	\$ 300,000	\$ 1,400,000	\$ 0	\$ 10,600,000	\$ 0	\$ 0	\$ 17,782,993

853 South Zone Improvements

85001

FY 2023-2028 Adopted Capital Improvement Program

Water 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 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 853 South Zone Improvements program consists of three projects: 853 South Zone Tank, 853 Zone Transmission Main Improvements, and Hwy 75 Pump Station upgrades. Currently, there has only been funding appropriated for the land purchase related to the 853 Tank. Design, engineering, and construction expenses are not budgeted for in the current planning period window; therefore, it is difficult to determine any operating budget impact at this time. There are no operating budget impacts related to the transmission main as this is all “in the ground” line work.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,100,000	\$ 14,700,000	\$ 0	\$ 16,800,000
(4720) REVENUE BOND PROCEEDS	0	0	0	0	2,100,000	14,700,000	0	16,800,000
▼ Interfund Transfers	0	200,000	1,100,000	0	0	0	0	1,300,000
(4061) IFT FRM WATER & SEWER OPERATING FD	0	200,000	1,100,000	0	0	0	0	1,300,000
Total	\$ 0	\$ 200,000	\$ 1,100,000	\$ 0	\$ 2,100,000	\$ 14,700,000	\$ 0	\$ 18,100,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84082) 853 South Zone Tank	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 2,900,000	\$ 0	\$ 3,300,000
(84083) 853 Zone Transmission Main Improvements	0	0	0	0	1,700,000	11,800,000	0	13,500,000
(84511) Hwy 75 Pump Station Upgrades	0	200,000	1,100,000	0	0	0	0	1,300,000
Total	\$ 0	\$ 200,000	\$ 1,100,000	\$ 0	\$ 2,100,000	\$ 14,700,000	\$ 0	\$ 18,100,000

853 West Zone Improvements

85002

FY 2023-2028 Adopted Capital Improvement Program

Water 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 853 West Zone Improvements program is comprised of projects geared toward the expansion and rehabilitation of the water distribution system. Projects related to elevated storage, booster pump stations, transmission mains, and distribution mains are included in the program as detailed in the Comprehensive Water & Wastewater Master Plan. Elevated storage and booster pump station projects are anticipated to have minor impacts to the overall operating cost of the system while transmission main and distribution main projects are anticipated to have little to no impact on the overall operating costs of the system.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 20,017,099	\$ 33,900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,917,099
(4720) REVENUE BOND PROCEEDS	20,017,099	33,900,000	0	0	0	0	0	53,917,099
▼ Interfund Transfers	6,624,010	1,100,000	0	0	0	0	0	7,724,010
(4061) IFT FROM WATER and SEWER OPERATING FD	6,624,010	1,100,000	0	0	0	0	0	7,724,010
Total	\$ 26,641,109	\$ 35,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,641,109

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84106) 853 W Zone Transmission Main Ph2	\$ 500,000	\$ 3,600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,100,000
(84086) 853 West Transmission Main	24,472,974	0	0	0	0	0	0	24,472,974
(85526) 853 West Zone Trans. Phase 3	1,300,000	9,300,000	0	0	0	0	0	10,600,000
(85527) 853 West Zone Trans. Phase 4	0	13,200,000	0	0	0	0	0	13,200,000
(84107) Billy Howey Waterline Extension	368,135	0	0	0	0	0	0	368,135
(84085) IT Add Tank 1/Watkins BPS Impr	0	8,900,000	0	0	0	0	0	8,900,000
Total	\$ 26,641,109	\$ 35,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,641,109

Crooked Creek Basin Improvements

85003

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for various improvements in the collections, conveyance, and treatment systems within the Crooked Creek Sewer Basin. These projects include Inflow and Infiltration (I&I) Abatement, improvements to the Crooked Creek WRF, 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 are anticipated to have minor impacts to the operating budget. It is anticipated that costs related to utilities, chemicals, and bio-solids 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 12,361,403	\$ 16,100,000	\$ 11,200,000	\$ 7,435,739	\$ 6,600,000	\$ 0	\$ 0	\$ 53,697,142
(4720) REVENUE BOND PROCEEDS	10,861,403	16,100,000	11,200,000	7,435,739	6,600,000	0	0	52,197,142
(4727) REV BOND PROCEEDS PREMIUM	1,500,000	0	0	0	0	0	0	1,500,000
▼ Interfund Transfers	3,508,862	0	0	864,261	0	2,800,000	0	7,173,123
(4061) IFT FRM WATER & SEWER OPERATING FD	3,373,971	0	0	864,261	0	2,800,000	0	7,038,232
(4063) IFT FROM SDFS CRF	134,891	0	0	0	0	0	0	134,891
Total	\$ 15,870,265	\$ 16,100,000	\$ 11,200,000	\$ 8,300,000	\$ 6,600,000	\$ 2,800,000	\$ 0	\$ 60,870,265

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85040) CC Interceptor Improvm PH I	\$ 4,178,193	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,178,193
(85060) Crooked Creek Div Pumping Improvements	0	0	0	0	0	2,800,000	0	2,800,000
(85515) Crooked Creek Headworks Improvements	9,171,425	0	0	0	0	0	0	9,171,425
(85080) Crooked Creek Int Imp Ph 4	0	0	1,100,000	7,400,000	0	0	0	8,500,000
(85081) Crooked Creek Int Imp Ph 5	0	0	0	900,000	6,600,000	0	0	7,500,000
(85057) Crooked Creek Interceptr Imp Ph 2	1,257,991	14,600,000	0	0	0	0	0	15,857,991
(85058) Crooked Creek Interceptr Imp Ph 3	0	800,000	5,600,000	0	0	0	0	6,400,000
(85082) Forest Park Forcemain & II	0	700,000	4,500,000	0	0	0	0	5,200,000
(85533) Indian Trail Park/Grover Place	191,656	0	0	0	0	0	0	191,656
(85051) Suburban Est PS & Force Main	1,071,000	0	0	0	0	0	0	1,071,000
Total	\$ 15,870,265	\$ 16,100,000	\$ 11,200,000	\$ 8,300,000	\$ 6,600,000	\$ 2,800,000	\$ 0	\$ 60,870,265

CRWTP Improvements

85004

FY 2023-2028 Adopted Capital Improvement Program

Public Works Capital Program

Program Summary

Program provides for improvements at the Catawba River Water Treatment Plant (CRWTP) that are needed to increase capacity, provide redundancy, and ensure regulatory compliance. Projects include, but are not limited to, process improvements, capacity improvements, and site safety and security improvements.

Program Operating Budget Impact

The CRWTP Improvement program is primarily funded from the issuance of Revenue Bonds. The projects within the CRWTP Improvement program are anticipated to have minor impacts to the operating budget. It is anticipated that costs related to utilities, chemicals, and systems operation and maintenance 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 40,075,121	\$ 0	\$ 0	\$ 3,100,000	\$ 21,400,000	\$ 0	\$ 0	\$ 64,575,121
(4720) REVENUE BOND PROCEEDS	38,440,121	0	0	3,100,000	21,400,000	0	0	62,940,121
(4727) REV BOND PROCEEDS PREMIUM	1,635,000	0	0	0	0	0	0	1,635,000
▼ Interfund Transfers	3,158,483	2,700,000	0	0	0	0	0	5,858,483
(4061) IFT FROM WATER and SEWER OPERATING FD	1,413,494	2,700,000	0	0	0	0	0	4,113,494
(4063) IFT FROM SDFS CRF	1,744,989	0	0	0	0	0	0	1,744,989
▼ Other Revenue	2,039,550	0	0	0	0	0	0	2,039,550
(4845) MISC REV-CAPITAL CONTRIBUTIONS	2,039,550	0	0	0	0	0	0	2,039,550
Total	\$ 45,273,154	\$ 2,700,000	\$ 0	\$ 3,100,000	\$ 21,400,000	\$ 0	\$ 0	\$ 72,473,154

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84514) Basin Covers	\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000
(84117) CRWTP Fencing	429,721	0	0	0	0	0	0	429,721
(84506) CRWTP Plant Expansion	9,617,275	0	0	3,100,000	21,400,000	0	0	34,117,275
(84503) CRWTP Process Improvements	5,742,900	0	0	0	0	0	0	5,742,900
(84502) CRWTP Reservoir Expansion	29,238,406	0	0	0	0	0	0	29,238,406
(84516) Catawba River Water Pump Upgra	30,000	0	0	0	0	0	0	30,000
(84513) Civil Site Improvements	0	1,000,000	0	0	0	0	0	1,000,000
(84512) SCADA	214,852	1,500,000	0	0	0	0	0	1,714,852
Total	\$ 45,273,154	\$ 2,700,000	\$ 0	\$ 3,100,000	\$ 21,400,000	\$ 0	\$ 0	\$ 72,473,154

New 880 Pressure Zone

85007

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for the creation of a new pressure zone for the high elevation customers in the north-west portion of the 853 West Zone, projects required to develop the 880 Pressure Zone including construction of a new 6.4 MGD Booster Pump Station, installation of pressure reducing valves, construction of a new elevated storage facility, the decommissioning of the existing Waxhaw-Marvin Booster Pumping Station, and other necessary improvements.

Program Operating Budget Impact

The projects included within the 880 pressure zone program are anticipated to have minor impacts to the operating budget. Costs related to utilities, inspections, and maintenance can be expected to increase in future years. It is anticipated that the expected increase in operating costs will be offset in part through the decommissioning of the Waxhaw-Marvin Booster Pump Station. The new elevated storage facility will generate additional cost related to repainting every 8 to 15 years.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 1,801,163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,801,163
(4061) IFT FROM WATER and SEWER OPERATING FD	1,801,163	0	0	0	0	0	0	1,801,163
Total	\$ 1,801,163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,801,163

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84121) 880 Zone Charlotte Interconnection	\$ 1,801,163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,801,163
Total	\$ 1,801,163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,801,163

Short Line Water Extensions

85008

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides projects as outlined in the Extension Ordinance to allow Union County Water to extend water service and provide an environmental benefit to qualifying applicants in Union County.

Program Operating Budget Impact

Projects identified within the Short Line Extensions program are anticipated to have minor impacts to the operating budget.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 5,000,000	\$ 10,000,000	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000,000
(4720) REVENUE BOND PROCEEDS	5,000,000	10,000,000	5,000,000	0	0	0	0	20,000,000
▼ Interfund Transfers	5,226,493	0	0	5,000,000	5,000,000	5,000,000	5,000,000	25,226,493
(4061) IFT FROM WATER and SEWER OPERATING FD	5,226,493	0	0	5,000,000	5,000,000	5,000,000	5,000,000	25,226,493
Total	\$ 10,226,493	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 45,226,493

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84030) Short Line Ext FY 17 -Forward	\$ 0	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 35,000,000
(84120) Shortline Water Ext FY 2020	10,226,493	0	0	0	0	0	0	10,226,493
Total	\$ 10,226,493	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 45,226,493

Town Center Sewer Development

85009

FY 2023-2028 Adopted Capital Improvement Program

Water 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 Water 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, Indian Trail, Weddington, and Fairview have been identified for evaluation of service options and infrastructure improvements.

Program Operating Budget Impact

The Town Center Sewer Development program is anticipated to have little to no impact on the operating budget.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 64,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 64,200
(4720) REVENUE BOND PROCEEDS	64,200	0	0	0	0	0	0	64,200
▼ Interfund Transfers	324,000	1,000,000	0	0	0	0	0	1,324,000
(4061) IFT FROM WATER and SEWER OPERATING FD	324,000	1,000,000	0	0	0	0	0	1,324,000
Total	\$ 388,200	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,388,200

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85523) Potter-Pleasant Plains WW Intersection	\$ 0	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000
(85036) Stallings- Collection System	388,200	0	0	0	0	0	0	388,200
Total	\$ 388,200	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,388,200

Twelve Mile Creek WWTP System Improvements

85010

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for Twelve Mile Creek Waste Water Reclamation Facility (WRF) System Improvements that involve various improvements needed within the Twelve 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 Twelve Mile Creek WRF, a series of Interceptor Improvements along both the East Fork and West Fork tributaries; 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 primarily funded through Revenue Bonds. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 64,562,938	\$ 24,032,267	\$ 0	\$ 0	\$ 8,500,000	\$ 0	\$ 46,400,000	\$ 143,495,205
(4720) REVENUE BOND PROCEEDS	57,490,617	24,032,267	0	0	8,500,000	0	46,400,000	136,422,884
(4727) REV BOND PROCEEDS PREMIUM	7,072,321	0	0	0	0	0	0	7,072,321
▼ Interfund Transfers	7,371,678	8,794,733	400,000	400,000	500,000	500,000	600,000	18,566,411
(4061) IFT FRM WATER & SEWER OPERATING FD	1,944,997	2,327,000	400,000	400,000	500,000	500,000	600,000	6,671,997
(4063) IFT FROM SDFS CRF	5,426,681	6,467,733	0	0	0	0	0	11,894,414
Total	\$ 71,934,616	\$ 32,827,000	\$ 400,000	\$ 400,000	\$ 9,000,000	\$ 500,000	\$ 47,000,000	\$ 162,061,616

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85061) 12 ML Creek I&I Abatement	\$ 400,000	\$ 1,667,000	\$ 400,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 600,000	\$ 4,467,000
(85531) 12 Mile Creek Exp 7.5 - 9 MGD	2,800,461	30,500,000	0	0	8,500,000	0	46,400,000	88,200,461
(85517) 12 Mile Creek WWTP Expansion	41,379,577	0	0	0	0	0	0	41,379,577
(85534) 6-Mile Service Area Assessment	100,000	0	0	0	0	0	0	100,000
(85042) Blythe Creek Sewer Improvements	6,495,283	0	0	0	0	0	0	6,495,283
(85524) SPCC Extension	0	660,000	0	0	0	0	0	660,000
(85056) Waxhaw Interceptor	6,300,000	0	0	0	0	0	0	6,300,000
(85047) West Fork 12ML Interc Improv	14,459,295	0	0	0	0	0	0	14,459,295
Total	\$ 71,934,616	\$ 32,827,000	\$ 400,000	\$ 400,000	\$ 9,000,000	\$ 500,000	\$ 47,000,000	\$ 162,061,616

Buildings and Improvements

85011

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for new Union County Water 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

The Buildings and Improvements program is primarily funded with Revenue Bonds. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 8,550,000	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,550,000
(4720) REVENUE BOND PROCEEDS	8,550,000	0	5,000,000	0	0	0	0	13,550,000
▼ Interfund Transfers	1,075,000	0	0	0	0	0	0	1,075,000
(4061) IFT FRM WATER & SEWER OPERATING FD	1,075,000	0	0	0	0	0	0	1,075,000
Total	\$ 9,625,000	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,625,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(86022) 12ML Adm Building	\$ 1,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,700,000
(86021) Crooked Creek WRF Admin Building	1,325,000	0	0	0	0	0	0	1,325,000
(86019) Operation Center Expansion and Renovations	3,700,000	0	5,000,000	0	0	0	0	8,700,000
(86020) Operation Center Storage	2,900,000	0	0	0	0	0	0	2,900,000
Total	\$ 9,625,000	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,625,000

Lower Crooked Creek

85012

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for a new Lower Crooked Creek Water Reclamation Facility (WRF), interceptor improvements, and related collections and conveyance system improvements required to meet current and projected demands within the Crooked Creek Service Area.

Program Operating Budget Impact

The Lower Crooked Creek WRF program is primarily funded with Revenue Bonds. The projects within the Lower Crooked Creek WRF program are anticipated to have significant impacts to the operating budget. The operating cost of a new WRF will be influenced by technology and processes available/implemented at the time of design and construction. Once in service, it is anticipated that costs related to utilities, chemicals, and bio-solids removal will increase over time.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 16,700,000	\$ 10,000,000	\$ 0	\$ 100,000	\$ 258,500,000	\$ 0	\$ 0	\$ 285,300,000
(4720) REVENUE BOND PROCEEDS	16,700,000	10,000,000	0	100,000	258,500,000	0	0	285,300,000
▼ Interfund Transfers	3,400,000	3,500,000	0	0	0	0	0	6,900,000
(4061) IFT FRM WATER & SEWER OPERATING FD	3,400,000	3,500,000	0	0	0	0	0	6,900,000
▼ State Grants	0	8,000,000	0	0	0	0	0	8,000,000
(4432) ST Grant - NCDEQ	0	8,000,000	0	0	0	0	0	8,000,000
Total	\$ 20,100,000	\$ 21,500,000	\$ 0	\$ 100,000	\$ 258,500,000	\$ 0	\$ 0	\$ 300,200,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85525) Grassy Branch WRF Expansion	\$ 0	\$ 3,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,500,000
(85530) Lower Crooked Creek Site B	125,755	18,000,000	0	100,000	258,500,000	0	0	276,725,755
(85520) Lower Crooked Creek WRF	1,874,245	0	0	0	0	0	0	1,874,245
(85050) Poplin Road PS Interim Imp	18,100,000	0	0	0	0	0	0	18,100,000
Total	\$ 20,100,000	\$ 21,500,000	\$ 0	\$ 100,000	\$ 258,500,000	\$ 0	\$ 0	\$ 300,200,000

Yadkin River Water Supply

85013

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for the permitting, land acquisition, design, and construction of the long-term solution for water supply within Union County. 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 Inter Basin Transfer (IBT) certificate from either the Yadkin-Pee Dee River Basin or an additional IBT from the Catawba River Basin.

Program Operating Budget Impact

The projects with the YRWSP program will have significant operating budget impacts. We could expect the costs associated with the water treatment plant to be approximately \$0.68 per 1,000 gallons produced. With a planned initial capacity of 12 MGD, our costs would be approximately three million dollars per year (in today's dollars). The YRWSP program was funded from the issuance of Revenue Bonds in 2021.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 277,135,012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 277,135,012
(4720) REVENUE BOND PROCEEDS	277,135,012	0	0	0	0	0	0	277,135,012
▼ Interfund Transfers	31,650,578	0	0	0	0	0	0	31,650,578
(4061) IFT FRM WATER & SEWER OPERATING FD	27,400,363	0	0	0	0	0	0	27,400,363
(4063) IFT FROM SDFS CRF	4,250,215	0	0	0	0	0	0	4,250,215
▼ State Grants	0	300,000	28,700,000	0	0	0	0	29,000,000
(4432) ST Grant - NCDEQ	0	300,000	28,700,000	0	0	0	0	29,000,000
Total	\$ 308,785,590	\$ 300,000	\$ 28,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 337,785,590

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84507) New Yadkin Water Treatment Plant	\$ 17,045,420	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,045,420
(84090) Raw Water Intake & Pump Station	161,004,237	0	0	0	0	0	0	161,004,237
(84091) Raw Water Transmission Main	121,721,040	0	0	0	0	0	0	121,721,040
(84089) Yadkin Distribution System Improvements	2,500,000	300,000	28,700,000	0	0	0	0	31,500,000
(84114) Yadkin Montgomery Settlement	784,943	0	0	0	0	0	0	784,943
(84112) Yadkin Project Stanly Settlement	1,038,440	0	0	0	0	0	0	1,038,440
(84504) Yadkin Water Supply	4,691,510	0	0	0	0	0	0	4,691,510
Total	\$ 308,785,590	\$ 300,000	\$ 28,700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 337,785,590

Waterline Extensions

85017

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for the extension of the water transmission and distribution system as an annual program. The program is geared towards the systematic expansion of the water system service area. Projects may include, but are not limited to, the planning, design, and construction of transmission and distribution piping extensions, booster pump stations, and elevated storage facilities. Studies, modeling, and master planning to prioritize and validate projects will be completed as required to ensure the success of the program.

Program Operating Budget Impact

Operating budget impacts, if any, will be identified on a project by project basis. The Waterline Extension program will be primarily funded through Revenue Bonds.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000
(4720) REVENUE BOND PROCEEDS	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	30,000,000
Total	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84125) Water Line Extension	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000
Total	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000

Wastewater Pump Station Improvements

86000

FY 2023-2028 Adopted Capital Improvement Program

Water 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 the assessment, prioritization, and upgrades/rehabilitation to/for existing pump stations including, but not limited to, motors, drives, pumps, telemetry, generators, force mains, and odor control systems. In addition, this program will provide for rehabilitation of aging and inadequate wastewater infrastructure, sewer system evaluation and survey (SSES), condition assessment, and reduction of inflow and infiltration (I&I) to reduce sanitary sewer overflows within the collection system.

Program Operating Budget Impact

The projects within this program are anticipated to have little or no operating budget impact.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 450,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,000
(4720) REVENUE BOND PROCEEDS	450,000	0	0	0	0	0	0	450,000
▼ Interfund Transfers	4,081,036	1,800,000	400,000	600,000	1,300,000	400,000	600,000	9,181,036
(4061) IFT FRM WATER & SEWER OPERATING FD	4,081,036	1,800,000	400,000	600,000	1,300,000	400,000	600,000	9,181,036
Total	\$ 4,531,036	\$ 1,800,000	\$ 400,000	\$ 600,000	\$ 1,300,000	\$ 400,000	\$ 600,000	\$ 9,631,036

Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85077) 2020 MsterpIn WW FlwMonitor	\$ 214,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 214,050
(85045) Collection System SSES & Rehab	411,356	1,000,000	0	200,000	900,000	0	200,000	2,711,356
(85070) Deese PS Decommission	662,576	0	0	0	0	0	0	662,576
(85079) FY22 Union County Pump Station	1,000,000	0	0	0	0	0	0	1,000,000
(85059) Unionville PS Replacement	515,740	0	0	0	0	0	0	515,740
(85076) WW PumpStationUpgrades/Impr	1,727,314	800,000	400,000	400,000	400,000	400,000	400,000	4,527,314
Total	\$ 4,531,036	\$ 1,800,000	\$ 400,000	\$ 600,000	\$ 1,300,000	\$ 400,000	\$ 600,000	\$ 9,631,036

Wastewater Rehabilitation and Replacement

86001

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for Rehabilitation and Replacement of wastewater infrastructure as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing Wastewater infrastructure.

Program Operating Budget Impact

The projects within this program are anticipated to have little or no operating budget impact.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 7,600,000	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,700,000
(4720) REVENUE BOND PROCEEDS	7,600,000	100,000	0	0	0	0	0	7,700,000
▼ Interfund Transfers	8,497,198	9,222,000	6,400,000	3,500,000	3,500,000	3,500,000	3,900,000	38,519,198
(4061) IFT FROM WATER and SEWER OPERATING FD	8,497,198	9,222,000	6,400,000	3,500,000	3,500,000	3,500,000	3,900,000	38,519,198
Total	\$ 16,097,198	\$ 9,322,000	\$ 6,400,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,900,000	\$ 46,219,198

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85067) East Side Clay Lining WW R&R	\$ 221,056	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,056
(85069) Fairfield Plantation R&R	217,694	0	0	0	0	0	0	217,694
(85532) Poplin Force Main Relocation	0	600,000	0	0	0	0	0	600,000
(85009) SCADA Master Plan Update - Sewer	7,600,000	100,000	0	0	0	0	0	7,700,000
(85522) STEG Assessment Waxhaw	120,000	1,100,000	2,900,000	0	0	0	0	4,120,000
(85064) Septic Tank Assessment	2,004,302	3,400,000	1,600,000	1,500,000	1,500,000	1,400,000	1,700,000	13,104,302
(85521) Tarkhill Force Main R&R	1,690,000	0	0	0	0	0	0	1,690,000
(85006) Wastewater R&R Program	3,934,146	4,122,000	1,900,000	2,000,000	2,000,000	2,100,000	2,200,000	18,256,146
(85068) Waxhaw Clay Lining WW R&R	310,000	0	0	0	0	0	0	310,000
Total	\$ 16,097,198	\$ 9,322,000	\$ 6,400,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,900,000	\$ 46,219,198

Water & Wastewater Master Planning

86002

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for regular updates to the water and wastewater master plans. Water and Wastewater Master Plans are to be updated on a five (5) year cycle to incorporate system modifications, changes in approach or strategies to providing water and wastewater service, update population and demand projections, and update capital projects, budgets, and schedules.

Program Operating Budget Impact

This project will have no impact to the operating budget.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 1,360,834	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,860,834
(4061) IFT FROM WATER and SEWER OPERATING FD	1,360,834	0	0	500,000	0	0	0	1,860,834
Total	\$ 1,360,834	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,860,834

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(86007) Master Plan Update	\$ 1,360,834	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,860,834
Total	\$ 1,360,834	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 1,860,834

Water Rehabilitation and Replacement

86003

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for Rehabilitation and Replacement of water infrastructure as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing Water infrastructure.

Program Operating Budget Impact

The projects within this program are anticipated to have little or no impact to the operating budget.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Debt Proceeds	\$ 20,100,000	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,200,000
(4720) REVENUE BOND PROCEEDS	18,235,000	100,000	0	0	0	0	0	18,335,000
(4727) REV BOND PROCEEDS PREMIUM	1,865,000	0	0	0	0	0	0	1,865,000
▼ Interfund Transfers	8,617,122	7,500,000	2,300,000	2,500,000	2,500,000	2,600,000	3,000,000	29,017,122
(4061) IFT FROM WATER and SEWER OPERATING FD	8,617,122	7,500,000	2,300,000	2,500,000	2,500,000	2,600,000	3,000,000	29,017,122
Total	\$ 28,717,122	\$ 7,600,000	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,600,000	\$ 3,000,000	\$ 49,217,122

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84108) Advanced Metering Infrastructure	\$ 16,600,000	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,600,000
(84509) Bulk Water Filling Stations	0	1,000,000	0	0	0	0	0	1,000,000
(84118) CDBG HWY 218 Water Main Ext	572,619	0	0	0	0	0	0	572,619
(84508) Chestnut Lane Connector Water	440,000	0	0	0	0	0	0	440,000
(BLANK) Description pending	10,000	600,000	0	0	0	0	0	610,000
(84123) Galvanized Line Repl FY 20	917,916	0	0	0	0	0	0	917,916
(84098) Galvanized Line Replacements	895,549	1,600,000	800,000	900,000	900,000	900,000	1,100,000	7,095,549
(84024) SCADA Master Plan - Water	7,600,000	100,000	0	0	0	0	0	7,700,000
(84510) Stack Road Water Line	158,442	1,000,000	0	0	0	0	0	1,158,442
(84116) Stallings Road Waterline	341,558	0	0	0	0	0	0	341,558
(84015) Water R&R Program	58,498	2,300,000	1,500,000	1,600,000	1,600,000	1,700,000	1,900,000	10,658,498
(84119) Worwood Acres Waterline Replacement	1,083,931	0	0	0	0	0	0	1,083,931
(84111) Yadkin Basin WL Ext Assessment	38,609	0	0	0	0	0	0	38,609
Total	\$ 28,717,122	\$ 7,600,000	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 2,600,000	\$ 3,000,000	\$ 49,217,122

Water Tank Rehabilitation

86004

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides for 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, inspection and assessment, cleaning, repair and re-application of protective coatings, structural repairs, and safety upgrades.

Program Operating Budget Impact

The projects within this program are anticipated to have little or no impact on the operating budget.

Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 1,795,279	\$ 950,000	\$ 500,000	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 3,845,279
(4061) IFT FROM WATER and SEWER OPERATING FD	1,795,279	950,000	500,000	0	0	600,000	0	3,845,279
Total	\$ 1,795,279	\$ 950,000	\$ 500,000	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 3,845,279

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(84080) Marshville Water Tank Rehab	\$ 1,023,965	\$ 950,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,973,965
(84124) Northwest Tank Refurbishment	771,314	0	0	0	0	0	0	771,314
(84097) Storage Tank Rehab FY18 - Fwd	0	0	500,000	0	0	600,000	0	1,100,000
Total	\$ 1,795,279	\$ 950,000	\$ 500,000	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 3,845,279

Wastewater Treatment Plant R&R

86005

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

Program provides Wastewater Plant Rehabilitation as an annual program identified through Union County Water's partnership with Charlotte Water as the contract operator of UCW's wastewater treatment facilities. 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 11,100,000	\$ 4,100,000	\$ 2,400,000	\$ 200,000	\$ 1,300,000	\$ 100,000	\$ 5,200,000	\$ 24,400,000
(4061) IFT FROM WATER and SEWER OPERATING FD	11,100,000	4,100,000	2,400,000	200,000	1,300,000	100,000	5,200,000	24,400,000
Total	\$ 11,100,000	\$ 4,100,000	\$ 2,400,000	\$ 200,000	\$ 1,300,000	\$ 100,000	\$ 5,200,000	\$ 24,400,000

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85072) CCWRF Electrical Improvements	\$ 3,902,439	\$ 3,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,402,439
(85073) CCWRF Process Improvements	4,390,000	0	0	0	0	0	0	4,390,000
(85074) Old Sycamore WRF Process Imprv	1,616,000	0	0	0	0	0	0	1,616,000
(85063) WRF Process Evaluation	541,380	0	0	0	0	0	0	541,380
(85055) WWTP R&R	650,181	600,000	2,400,000	200,000	1,300,000	100,000	5,200,000	10,450,181
Total	\$ 11,100,000	\$ 4,100,000	\$ 2,400,000	\$ 200,000	\$ 1,300,000	\$ 100,000	\$ 5,200,000	\$ 24,400,000

EDC Industrial Park Water & Wastewater

86007

FY 2023-2028 Adopted Capital Improvement Program

Water Capital Program

Program Summary

The Economic Development Program, as adopted by the Board of County Commissioners, includes an allocation for design and construction of a gravity sewer main to convey wastewater flow from the proposed Piedmont Innovation Park located adjacent to the Charlotte-Monroe Executive Airport off of Goldmine Road to the City of Monroe's existing wastewater collection system.

Program Operating Budget Impact

This project will have little or no impact to the operating budget.

Program Resources Summary

Collapse All	Project-To-Date	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000,000
(4040) IFT FROM GENERAL CAP PROJ FD	3,000,000	0	0	0	0	0	0	3,000,000
Total	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000,000

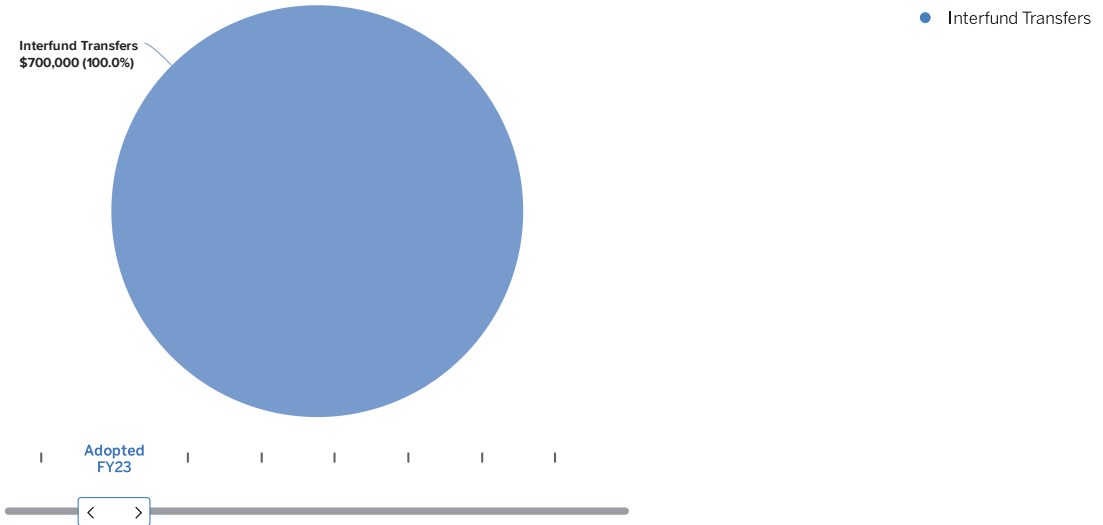
Program Projects Summary

	Project-To-Date	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(85065) EDC Industrial Park Pump Station	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000,000
Total	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,000,000

Solid Waste Capital Program

FY 2023-2028 Adopted Capital Improvement Program

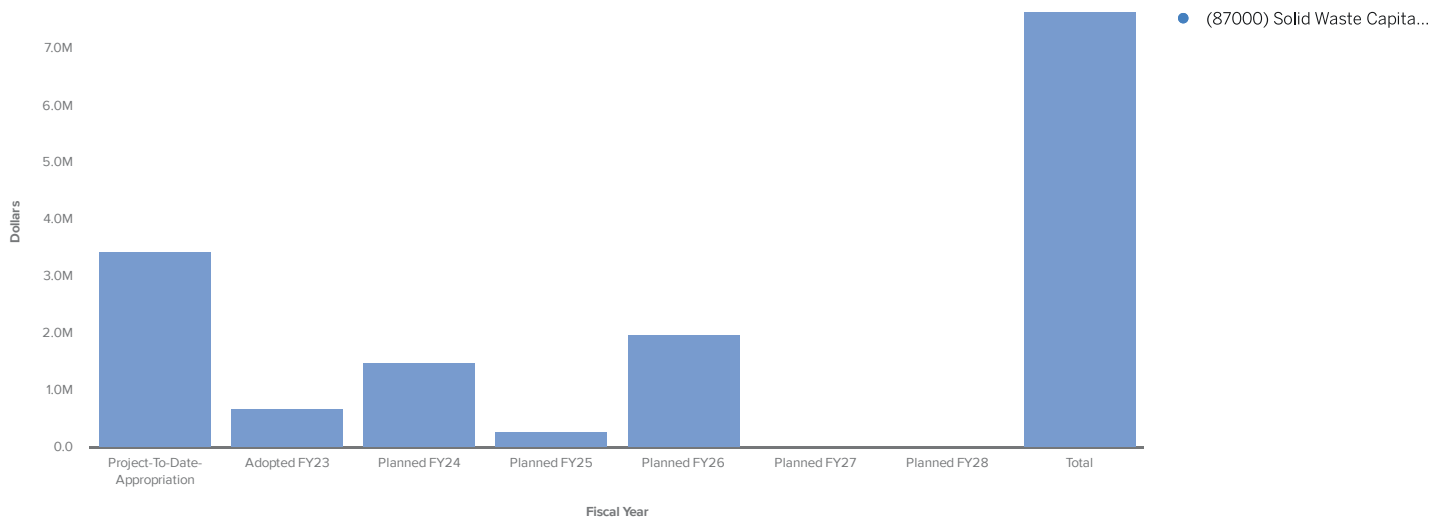
Funding by Source



Program Resources Summary

Collapse All	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300
(4066) IFT FROM SOLID WASTE OPERATING FUND	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300
Total	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300

Budget by Program by Fiscal Year



Program Summary

	Project-To-Date-Appropriation	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
(87000) Solid Waste Capital Program	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300
Total	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300

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.

The FY 2023 Solid Waste Capital Program was adopted on July 11, 2022.

Program Highlights

The Solid Waste Capital Program consists of one capital program and seven 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 the road that accesses the landfill, Scalehouse renovations and expansion, road paving at the Goldmine Site, and Municipal Solid Waste Transfer Station expansion.

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 2023-2028 Adopted 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	Adopted FY23	Planned FY24	Planned FY25	Planned FY26	Planned FY27	Planned FY28	Total
▼ Interfund Transfers	\$ 3,459,300	\$ 700,000	\$ 1,500,000	\$ 290,000	\$ 2,000,000	\$ 0	\$ 0	\$ 7,949,300
(4066) IFT FROM SOLID WASTE OPERATING FUND	3,459,300	700,000	1,500,000	290,000	2,000,000	0	0	7,949,300
Total	\$ 3,459,300	\$ 700,000	\$ 1,500,000	\$ 290,000	\$ 2,000,000	\$ 0	\$ 0	\$ 7,949,300

Program Projects Summary

	Project-To-Date-Appropriation	Adopted FY23	FY24 Planned	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	Total
(87003) Access Road Widening	\$ 0	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350,000
(87000) Austin Chaney Site Redesign	2,659,300	0	0	0	0	0	0	2,659,300
(87001) C&D Cell Expansion	800,000	0	0	0	0	0	0	800,000
(87005) Goldmine House Waste Center Road Paving	0	0	0	290,000	0	0	0	290,000
(87006) MSW Transfer Station Expansion	0	0	0	0	2,000,000	0	0	2,000,000
(87004) Operations Center Building	0	0	1,500,000	0	0	0	0	1,500,000
(87002) Scalehouse Renovation/Expansion	0	350,000	0	0	0	0	0	350,000
Total	\$ 3,459,300	\$ 700,000	\$ 1,500,000	\$ 290,000	\$ 2,000,000	\$ 0	\$ 0	\$ 7,949,300



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

Debt Program

Union County borrows funds through the use of various debt instruments; typically, general obligation bonds, installment financings (certificates of participation (COPs), limited obligation bonds (LOBs), and private placements), and revenue bonds. Principal and interest debt service payments are appropriated annually in the operating budget(s).

General obligation bonds are approved through voter referendum and collateralized by the full faith, credit, and taxing power of the County. Certifications regarding restrictions, covenants, budget data, and financial disclosure are reported annually for general obligation debt. Currently, there is no authorized and unissued referendum approved general obligation debt.

Installment financings are typically collateralized or secured by the assets financed and not the taxing power of the County. However, installment financings require the County to follow customary covenants including providing insurance certificates, budget data, and annual financial disclosures.

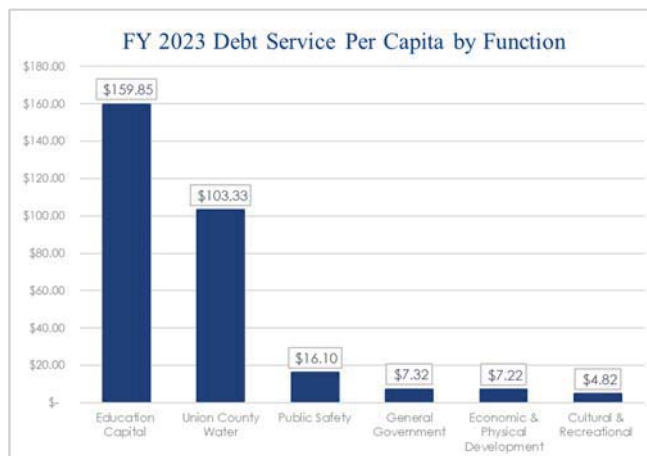
Revenue bonds are secured by the pledge of net revenues. In the County's case, it is derived from the water and wastewater system revenues, and the County follows the requirements of the revenue bond debt indentures.

The County currently operates under indentures with U.S. Bank National Association as trustee. The indentures authorize and secure all outstanding revenue bonds of the County's water and wastewater system and contain several financial and operating covenants including rates, additional bonds, reserve funds, annual budgets, maintenance of the system, and insurance. The County is in compliance with all such covenants since the fiscal year ended June 30, 2021. The covenants are tested retrospectively annually during the audit process. It is anticipated the County will continue to remain in compliance.

The County's current credit ratings are as follows:

Union County Credit Ratings by Rating Agency and Debt Type			
Debt Type	Moody's	Standard & Poor's	Fitch
General Obligation Bonds	Aaa	AA+	AAA
Revenue Bonds	Aa2	AA+	AAA

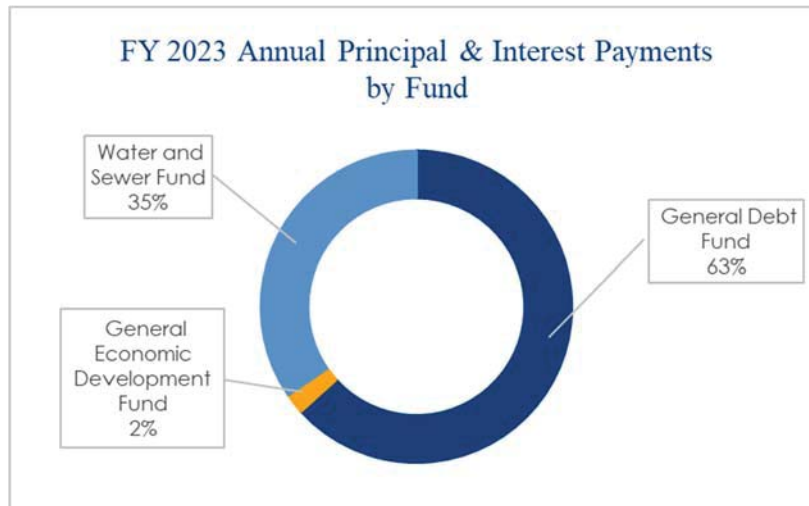
The County has been prudent in its use of debt funds through the years. The County's total debt service per capita, in FY 2023, is estimated to be \$298.64. This is comprised of \$159.85 for Education Capital programs, \$103.33 for Union County Water, \$16.10 for Public Safety, \$7.32 for General Government, \$7.22 for Economic Development and \$4.82 for Cultural & Recreational services.



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

FY 2023 Debt Service Requirement by Fund						
Debt Issuance	Debt Type	Original Issue	Principal Outstanding 7/1/2022	Principal	Interest	Total
General Debt Fund						
GO 2022	General Obligation	4/12/2022	20,590,000	1,030,000	766,398	1,796,398
IF 2020	Installment	10/15/2020	5,226,000	374,000	93,725	467,725
GO 2019 D	General Obligation Refunding	8/22/2019	15,260,000	1,075,000	652,325	1,727,325
GO 2019C	General Obligation	8/22/2019	82,700,000	4,605,000	3,067,400	7,672,400
GO 2019 B	General Obligation	7/23/2019	4,279,000	252,000	96,438	348,438
GO 2017	General Obligation	11/21/2017	40,000,000	2,500,000	1,403,125	3,903,125
GO 2015	General Obligation Refunding	12/9/2015	29,405,000	4,090,000	1,265,250	5,355,250
GO 2013 A	General Obligation Refunding	3/19/2013	30,460,000	3,780,000	951,600	4,731,600
LOBS 2013	Installment	3/19/2013	25,940,000	420,000	1,095,800	1,515,800
GO 2012	General Obligation Refunding	5/1/2012	8,870,000	5,965,000	383,850	6,348,850
LOBS 2012	Installment	5/1/2012	11,040,000	4,455,000	418,350	4,873,350
GO 2007 AC	General Obligation Refunding	6/10/2016	39,840,000	4,370,000	872,496	5,242,496
GO 2004 A	General Obligation	12/14/2004	21,935,000	2,670,000	500,118	3,170,118
Total General Debt Fund			\$ 335,545,000	\$ 35,586,000	\$ 11,566,874	\$ 47,152,874
General Economic Development Fund						
GO 2019 B	General Obligation	7/23/2019	2,692,000	159,000	60,670	219,670
GO 2019 A	General Obligation	7/23/2019	15,156,000	924,000	434,084	1,358,084
Total General Economic Development Fund			17,848,000	1,083,000	494,754	1,577,754
Water and Sewer Fund						
RB 2021	Revenue Bonds	3/24/2021	298,775,000	6,070,000	9,358,271	15,428,271
RB 2019 A	Revenue Bonds	5/30/2019	64,475,000	2,115,000	2,721,950	4,836,950
RB 2017	Revenue Bonds	8/30/2017	51,870,000	1,985,000	1,954,775	3,939,775
RB 2015	Revenue Bonds	12/9/2015	19,185,000	705,000	832,125	1,537,125
Total Water and Sewer Fund			434,305,000	10,875,000	14,867,121	25,742,121
Total Debt Service			787,698,000	47,544,000	26,928,749	74,472,749



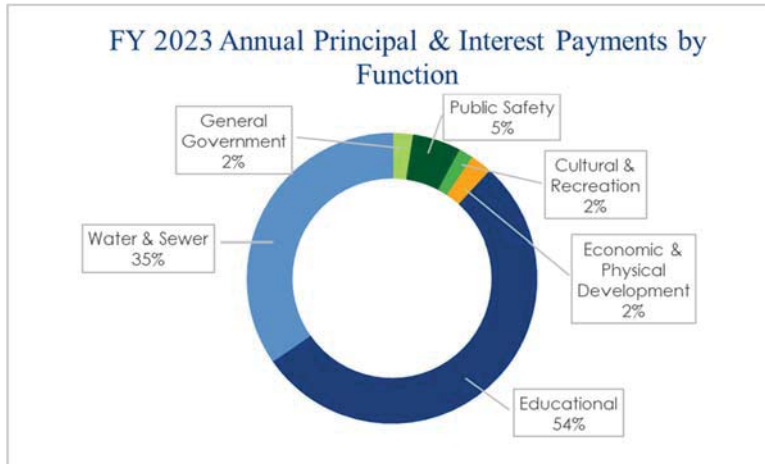
Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

FY 2023 Debt Service Requirement by Function							
Debt Issuance by Function	Debt Type	Series Name	Original Issue	Principal Outstanding 7/1/2021	Principal	Interest	Total
General Government							
Progress Building	General Obligation	GO 2022	4/12/2022	\$ 3,750,000	\$ 188,000	\$ 139,633	\$ 327,633
Progress Building	Installment	IF 2020	10/15/2020	5,226,000	374,000	93,725	467,725
Board of Elections	General Obligation	GO 2019B	7/23/2019	3,854,000	227,000	86,860	313,860
Judicial Center	General Obligation	LOBS 2012	5/1/2012	1,624,607	655,582	61,563	717,145
Total General Government				\$ 14,454,607	\$ 1,444,582	\$ 381,781	\$ 1,826,363
Public Safety							
Public Safety - Radio Shop	General Obligation	GO 2022	4/12/2022	\$ 935,000	\$ 47,000	\$ 34,798	\$ 81,798
Sheriff	General Obligation	GO 2022	4/12/2022	3,135,000	156,000	116,603	272,603
Sheriff	General Obligation	GO 2019C	8/22/2019	25,306,052	1,408,738	938,919	2,347,657
E911	General Obligation	GO 2019C	8/22/2019	12,633,948	701,262	468,494	1,169,756
Sheriff	General Obligation	GO 2019B	7/23/2019	425,000	25,000	9,578	34,578
Law Enforcement	General Obligation	GO 2004A	12/14/2004	761,144	92,649	17,354	110,003
Total Public Safety				\$ 43,196,144	\$ 2,430,649	\$ 1,585,746	\$ 4,016,395
Cultural & Recreation							
Parks & Recreation	General Obligation	GO 2022	4/12/2022	\$ 1,900,000	\$ 95,000	\$ 70,712	\$ 165,712
Library	General Obligation	GO 2022	4/12/2022	778,000	39,000	28,976	67,976
Library	General Obligation	GO 2019C	8/22/2019	9,090,000	505,000	337,088	842,088
Library	Installment	LOBS 2012	5/1/2012	287,575	116,046	10,897	126,943
Total Cultural & Recreation				\$ 12,055,575	\$ 755,046	\$ 447,673	\$ 1,202,719
Economic & Physical Development							
Economic Development	General Obligation	GO 2019A	7/23/2019	\$ 15,156,000	\$ 924,000	\$ 434,084	\$ 1,358,084
Economic Development	General Obligation	GO 2019B	7/23/2019	2,692,000	159,000	60,670	219,670
AG Center	Installment	LOBS 2012	5/1/2012	509,042	205,415	19,290	224,705
Total Economic & Physical Development				\$ 18,357,042	\$ 1,288,415	\$ 514,044	\$ 1,802,459
Educational							
SPOC	General Obligation	GO 2022	4/12/2022	\$ 5,192,000	\$ 260,000	\$ 193,314	\$ 453,314
SPOC	General Obligation	GO 2019C	8/22/2019	32,060,000	1,785,000	1,189,025	2,974,025
SPOC	Installment	LOBS 2012	5/1/2012	467,371	188,600	17,711	206,311
Schools	General Obligation	GO 2022	4/12/2022	4,900,000	245,000	182,362	427,362
Schools	General Obligation	GO 2019D	8/22/2019	15,260,000	1,075,000	652,325	1,727,325
Schools	General Obligation	GO 2019C	8/22/2019	3,610,000	205,000	133,875	338,875
Schools	General Obligation	GO 2017	11/21/2017	40,000,000	2,500,000	1,403,125	3,903,125
Schools	General Obligation	GO 2015	12/22/2015	29,405,000	4,090,000	1,265,250	5,355,250
Schools	General Obligation	GO 2013A	3/19/2013	30,460,000	3,780,000	951,600	4,731,600
Schools	Installment	LOBS 2013	3/19/2013	25,940,000	420,000	1,095,800	1,515,800
Schools	General Obligation	GO 2012	5/1/2012	8,870,000	5,965,000	383,850	6,348,850
Schools	Installment	LOBS 2012	5/1/2012	8,151,405	3,289,357	308,890	3,598,247
Schools	General Obligation	GO 2007AC	6/10/2016	39,840,000	4,370,000	872,496	5,242,496
Schools	General Obligation	GO 2004A	12/14/2004	21,173,856	2,577,351	482,764	3,060,115
Total Educational				\$ 265,329,632	\$ 30,750,308	\$ 9,132,387	\$ 39,882,695
Water & Sewer							
Water & Sewer	Revenue	RB 2021	3/24/2021	\$ 298,775,000	\$ 6,070,000	\$ 9,358,271	\$ 15,428,271
Water & Sewer	Revenue	RB 2019A	5/30/2019	64,475,000	2,115,000	2,721,950	4,836,950
Water & Sewer	Revenue	RB 2017	8/30/2017	51,870,000	1,985,000	1,954,775	3,939,775
Water & Sewer	Revenue	RB 2015	12/9/2015	19,185,000	705,000	832,125	1,537,125
Total Water & Sewer				\$ 434,305,000	\$ 10,875,000	\$ 14,867,121	\$ 25,742,121
Total Debt Service				\$ 787,698,000	\$ 47,544,000	\$ 26,928,752	\$ 74,472,752

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget



General Fund Debt Service Projections FY 2022-27						
Current Debt Service	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Principal	\$ 35,959,000	\$ 35,639,000	\$ 32,519,000	\$ 32,044,000	\$ 30,934,000	\$ 28,993,000
Interest	12,838,019	11,309,722	9,843,628	8,545,883	7,346,888	6,224,103
Total Current Debt Service	\$ 48,797,019	\$ 46,948,722	\$ 42,362,628	\$ 40,589,883	\$ 38,280,888	\$ 35,217,103
Capital Improvement Projects (CIP)						
Prior Year Approved Projects						
UCPS- Design Work for Forest Hills HS & East Elementary	\$	511,699	\$	448,598	\$	438,788
FY 2022 Approved Projects						
Event Center JHP Support Building		83,543		73,240		71,639
Emergency Management Radio Install Shop		97,641		85,600		83,728
Historic Courthouse - Phase 2		180,139		157,925		154,471
Main Library- Replace Metal Architectural Panels		59,315		52,001		50,864
Judicial Center - Building Envelope Repairs		140,978		123,593		120,891
UC Progress Building		70,489		61,797		60,445
Jail Replacement and Expansion-Doors Controls & Locks		88,764		77,818		76,116
Jail Replacement and Expansion-Paint Blocks Walls & Floors		203,635		178,524		174,620
Jail Replacement and Expansion- Washers/Dryers		34,984		30,669		29,999
Jesse Helms Park Development - Amenities Improvements		52,214		45,775		44,774
Park Development and Renew al - Cane Creek Park Campstore		62,657		54,930		53,729
South Piedmont Community College - Building A		401,005		351,554		343,867
South Piedmont Community College - Access Controls		141,187		123,776		121,070
Total General Fund Capital Projects	\$	2,128,250	\$	1,865,800	\$	1,825,000
Total Current & General Fund Capital Projects	\$	49,076,972	\$	44,228,428	\$	42,414,883
						\$ 40,065,088
						\$ 36,960,503

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

Union County, North Carolina
Legal Debt Margin
June 30, 2021 – Audited

<i>Imposed by State of North Carolina General Statues</i>	
<i>Assessed value of taxable property</i>	<u>\$27,981,476,232</u>
<i>Debit limit – eight percent (8 %) of assessed value</i>	<u>\$ 2,238,518,099</u>
<i>Gross debt:</i>	
<i>General obligation debt</i>	\$ 321,833,000
<i>Certificates of participation</i>	<u>\$ 47,480,000</u>
<i>Total amount of debt applicable to debt limits</i>	<u>\$ 369,313,000</u>
 <i>Legal debt margin</i>	 <u>\$1,869,205,080</u>
 <i>Percentage of total debt outstanding to legal debit limit</i>	 83.50%

Union County, North Carolina
Legal Debt Margin
June 30, 2022 – Unaudited

<i>Imposed by State of North Carolina General Statues</i>	
<i>Assessed value of taxable property</i>	<u>\$36,693,704,212</u>
<i>Debit limit – eight percent (8 %) of assessed value</i>	<u>\$ 2,935,496,320</u>
<i>Gross debt:</i>	
<i>General obligation debt</i>	\$ 311,187,000
<i>Certificates of participation</i>	<u>\$ 36,980,000</u>
<i>Total amount of debt applicable to debt limits</i>	<u>\$ 353,393,000</u>
 <i>Legal debt margin</i>	 <u>\$2,582,103,320</u>
 <i>Percentage of total debt outstanding to legal debit limit</i>	 87.96%

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

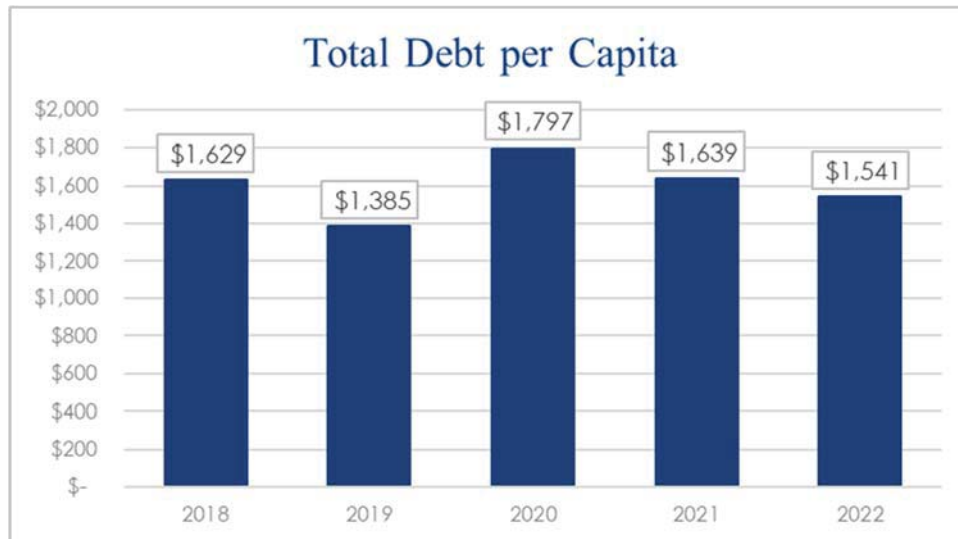
General Fund Debt Policy Ratios June 30, 2022 (unaudited)					
At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Assessed Valuation (in thousands of dollars)	Total Direct Debt to Assessed Valuation
2018	314,233,363	62,571,111	376,804,474	25,405,693	1.48%
2019	273,169,328	55,808,592	328,977,920	26,233,277	1.25%
2020	380,695,049	50,249,706	430,944,755	27,064,764	1.58%
2021	347,174,304	50,425,820	397,600,124	27,891,476	1.42%
2022	336,037,179	44,662,934	380,700,113	36,693,704	1.04%



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

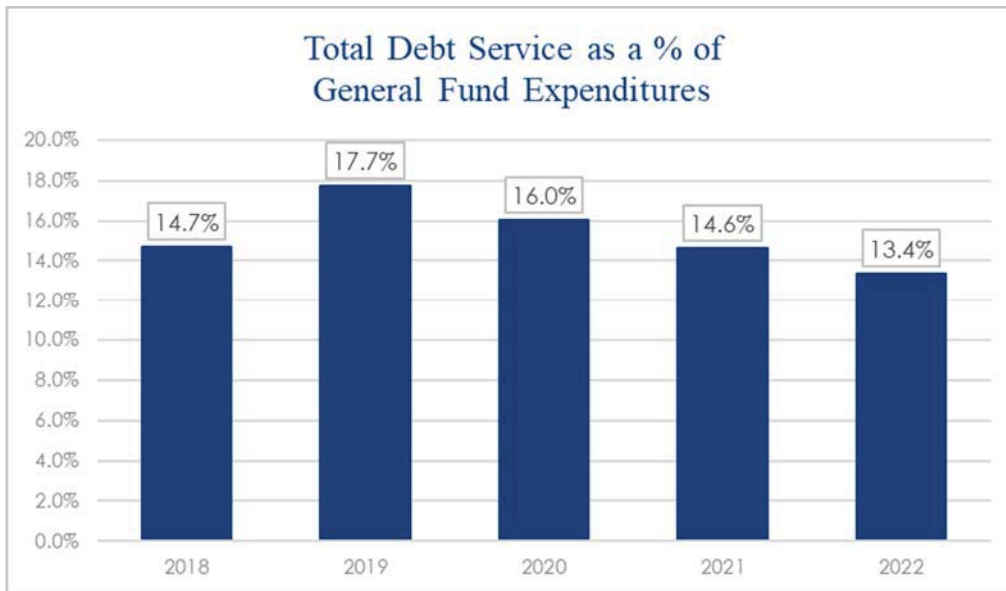
General Fund Debt Policy Ratios per Capita June 30, 2022 (unaudited)					
At June 30	Total Outstanding GO Debt	Total Outstanding Installment Debt	Total Outstanding Direct Debt	Total Population	Total Debt per Capita
2018	314,233,363	62,571,111	376,804,474	231,366	1,629
2019	273,169,328	55,808,592	328,977,920	237,477	1,385
2020	380,695,049	50,249,706	430,944,755	239,859	1,797
2021	347,174,304	50,425,820	397,600,124	242,657	1,639
2022	336,037,179	44,662,934	380,700,113	247,058	1,541



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

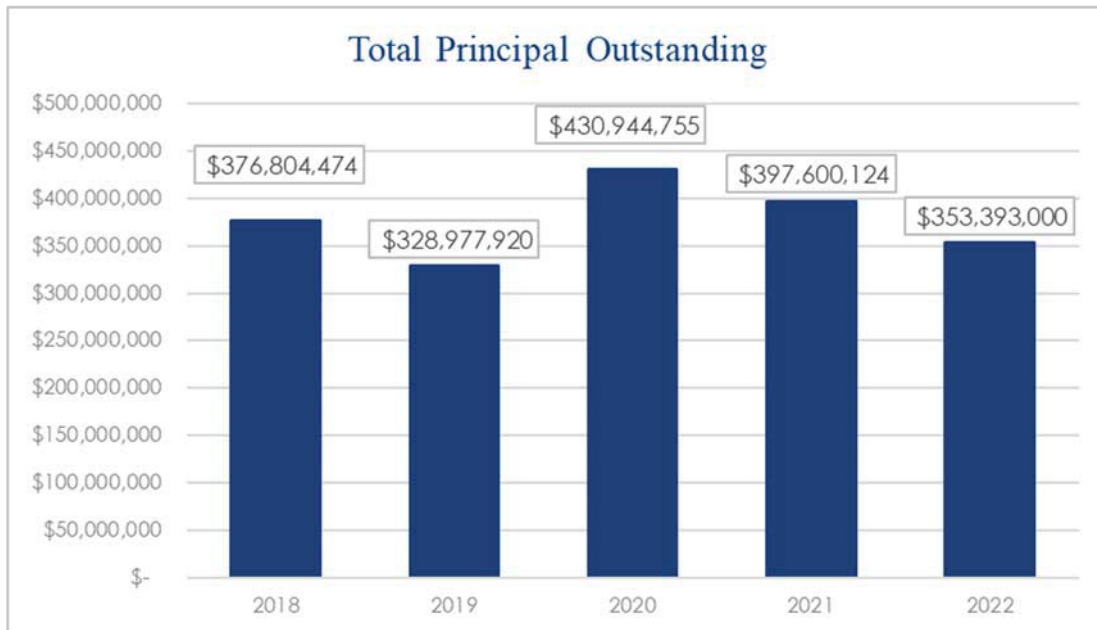
General Fund Debt Policy Ratios June 30, 2022 (unaudited)			
At June 30	Total Direct Debt Service	Total Governmental Fund Expenditures	Total Direct Debt Service to Governmental Fund Expenditures
2018	45,556,806	309,879,591	14.7%
2019	57,195,352	322,716,951	17.7%
2020	57,460,665	358,840,118	16.0%
2021	50,024,597	341,949,498	14.6%
2022	49,528,263	370,679,772	13.4%



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

General Fund Debt Policy Ratios Payout Years June 30, 2022 (unaudited)			
At June 30	Total Principal Payout Years 1 to 10	Total Principal Outstanding	Total Principal Payout Years 1 to 10
2018	280,533,633	376,804,474	74%
2019	256,855,000	328,977,920	78%
2020	329,272,000	430,944,755	76%
2021	291,502,000	397,600,124	73%
2022	279,400,000	353,393,000	79%



Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

County Wide Debt

The current outstanding principal debt as of June 30, 2022 will be \$787.7 million, as illustrated by the table below. Of the total, 63 percent is comprised of the UCPS Capital Program debt, while 24 percent is Union County Water Capital Program debt, 13 percent is General Capital Program debt, and 5 percent is for SPCC debt. The Union County Water fund pays the debt service on the bonds related to water and sewer. Of the total debt, \$434.3 million is enterprise debt funded by charges for services by utility rate payers, \$265.3 million is for both UCPS and SPCC, and \$88.1 million for all general county purposes.

The FY 2023 debt service obligation for all purposes is \$74.5 million. The Union County Water debt service for FY 2023 will be \$25.7 million; reflecting a net increase of \$6.0 million from prior year debt service costs. This increase is a reflection of the 2021 Revenue Bonds issued in March 2021. The County General Fund debt service payment for FY 2023 will be \$48.7 million which includes general government (\$8.8 million) and education debt (\$39.9 million). As part of the FY 2022 budget, all general fund debt service payments were removed from the General Government Fund, and are now centralized in the Debt Service Fund.

County Wide Debt Amortization Schedule			
Fiscal Year	Principal	Interest	Total
FY 2023	\$ 47,544,000	\$ 26,928,750	\$ 74,472,750
FY 2024	44,954,000	24,974,958	69,928,958
FY 2025	45,044,000	23,062,763	68,106,763
FY 2026	44,539,000	21,213,768	65,752,768
FY 2027	43,218,000	19,410,733	62,628,733
FY 2028	43,233,000	17,569,723	60,802,723
FY 2029	42,657,000	15,856,916	58,513,916
FY 2030	40,492,000	14,266,496	54,758,496
FY 2031	32,227,000	13,069,743	45,296,743
FY 2032	30,792,000	11,852,494	42,644,494
FY 2033	28,407,000	10,781,770	39,188,770
FY 2034	27,232,000	9,943,497	37,175,497
FY 2035	26,631,000	9,218,560	35,849,560
FY 2036	27,046,000	8,548,418	35,594,418
FY 2037	27,083,000	7,877,079	34,960,079
FY 2038	27,653,000	7,055,049	34,708,049
FY 2039	25,206,000	6,239,581	31,445,581
FY 2040	25,045,000	5,444,431	30,489,431
FY 2041	15,515,000	4,800,500	20,315,500
FY 2042	15,885,000	4,400,900	20,285,900
FY 2043	15,340,000	3,890,550	19,230,550
FY 2044	15,835,000	3,395,200	19,230,200
FY 2045	12,545,000	2,883,600	15,428,600
FY 2046	12,920,000	2,507,250	15,427,250
FY 2047	13,310,000	2,119,650	15,429,650
FY 2048	13,705,000	1,720,350	15,425,350
FY 2049	14,120,000	1,309,200	15,429,200
FY 2050	14,540,000	885,600	15,425,600
FY 2051	14,980,000	449,400	15,429,400
Total	\$ 787,698,000	\$ 281,676,929	\$ 1,069,374,929

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

General Government Debt

Current outstanding general government debt supports both county government and education projects for a total of \$353.4 million. This debt is issued using general obligation bonds, certificates of participation, and installment financing in order to fund General Capital Projects such as the Judicial Center, the Agricultural Center, Library and Parks & Recreation projects, Law Enforcement facilities, and E911 facilities and Radio System/Equipment. These financing tools are also issued to support the building needs of UCPS and SPCC.

All future general obligation debt issuance projections have been calculated on generally accepted repayment methods, with level principal structure, interest rates of 5%, and a 20-year amortization period. The projected existing and adopted additional general capital program debt service is shown in the following table.

General Government Debt Amortization Schedule					
Fiscal Year	Principal		Interest		Total
FY 2023	\$	36,669,000	\$	12,061,629	\$ 48,730,629
FY 2024		33,549,000		10,642,536	44,191,536
FY 2025		33,074,000		9,293,292	42,367,292
FY 2026		31,964,000		8,042,797	40,006,797
FY 2027		30,023,000		6,868,512	36,891,512
FY 2028		29,398,000		5,663,102	35,061,102
FY 2029		28,132,000		4,642,045	32,774,045
FY 2030		25,347,000		3,670,175	29,017,175
FY 2031		16,657,000		2,896,546	19,553,546
FY 2032		14,587,000		2,315,048	16,902,048
FY 2033		11,537,000		1,910,299	13,447,299
FY 2034		9,827,000		1,608,200	11,435,200
FY 2035		9,826,000		1,317,464	11,143,464
FY 2036		9,826,000		1,062,846	10,888,846
FY 2037		9,453,000		805,960	10,258,960
FY 2038		9,453,000		552,542	10,005,542
FY 2039		6,401,000		336,625	6,737,625
FY 2040		5,620,000		161,250	5,781,250
FY 2041		1,025,000		61,500	1,086,500
FY 2042		1,025,000		30,750	1,055,750
Total	\$	353,393,000	\$	73,943,119	\$ 427,336,119

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

Education Debt

A portion of the local option sales tax, as prescribed by North Carolina General Statutes, is used to support the education capital program or the indebtedness incurred by the County for Union County Public School and South Piedmont Community College.

- Article 40 - 30% of the revenue received for Public School Capital Outlay or to retire any indebtedness
- Article 42 - 60% of the revenue received for Public School Capital Outlay or to retire any indebtedness
- Article 44 - 100% of the revenue received for economic development, public education, and/or community colleges.

This list excludes any capital requests received by the Board until they are added to the Capital Improvement Program (CIP).

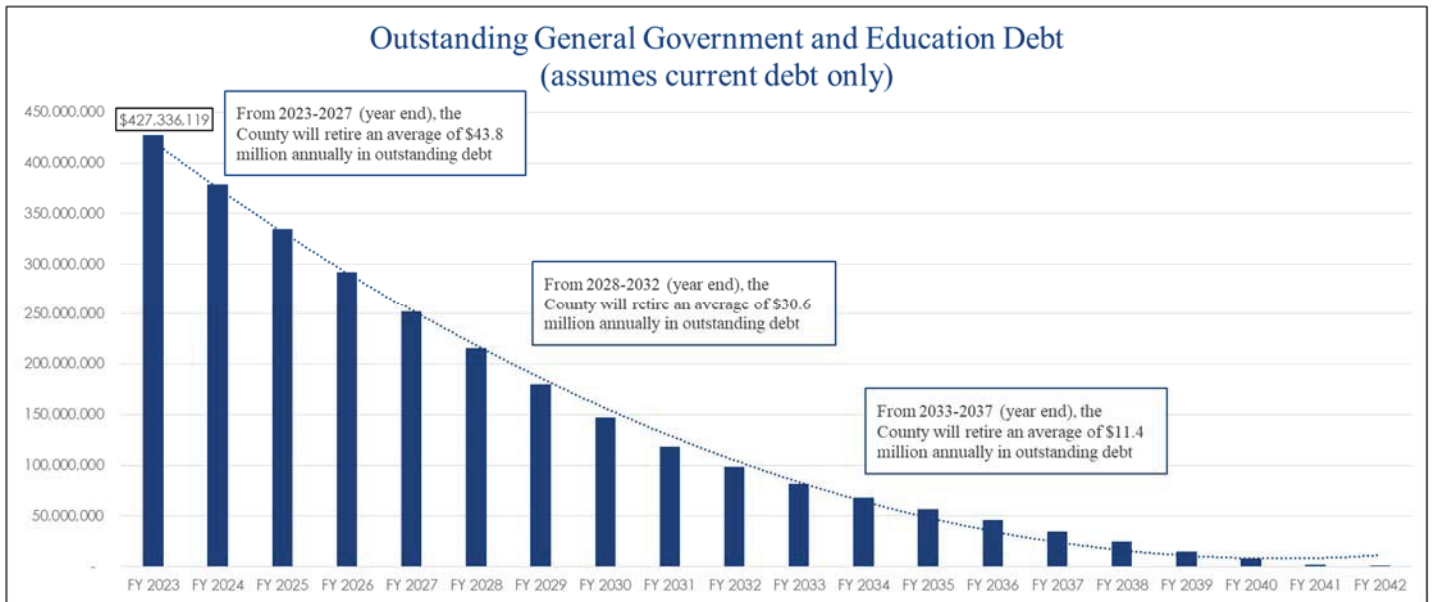
Education Debt Amortization Schedule			
Fiscal Year	Principal	Interest	Total
FY 2023	\$ 30,750,308	\$ 9,132,386	\$ 39,882,694
FY 2024	28,234,705	7,895,005	36,129,710
FY 2025	27,082,157	6,784,614	33,866,771
FY 2026	26,975,159	5,763,309	32,738,468
FY 2027	25,044,181	4,792,993	29,837,174
FY 2028	24,428,203	3,791,338	28,219,541
FY 2029	23,172,919	2,973,830	26,146,749
FY 2030	20,500,000	2,205,265	22,705,265
FY 2031	11,810,000	1,632,385	13,442,385
FY 2032	9,740,000	1,238,560	10,978,560
FY 2033	6,695,000	982,210	7,677,210
FY 2034	4,985,000	815,360	5,800,360
FY 2035	4,984,000	663,135	5,647,135
FY 2036	4,984,000	525,990	5,509,990
FY 2037	4,984,000	386,370	5,370,370
FY 2038	4,984,000	246,750	5,230,750
FY 2039	2,484,000	144,630	2,628,630
FY 2040	2,484,000	75,060	2,559,060
FY 2041	504,000	30,240	534,240
FY 2042	504,000	15,120	519,120
Total	\$ 265,329,632	\$ 50,094,547	\$ 315,424,179

Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

There is an education bond referendum planned for November 2022. This referendum will benefit the Union County Public School (UCPS) as well as South Piedmont Community College (SPCC). If approved, the bond will provide \$134.4 million for the purchase of land, design and construction of facilities, and furnishings for Union County Public Schools for a new Forest Hills High School and East Elementary School. The bond also will provide \$32.7 million for the purchase of land, design and construction, and furnishing of facilities for SPCC. It is expected that future ad valorem tax rates will be increased by 4.35 cents to satisfy the impact to annual debt service payments.

The chart below shows the planned reduction to the general government total debt (\$111.9 million) and education debt (\$315.4 million) for a total of \$427.3 million.



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Debt Management Plan

FY 2023 Adopted Operating & Capital Budget

Union County Water Debt

The majority of the next five year's debt issuances will be for the Yadkin River Water Supply project and Lower Crooked Creek Water Reclamation Facility (WRF). The Yadkin River Water Supply project is estimated to take three years to complete and the debt service impact includes three years with only capitalized interest payments due from the bond proceeds. The estimated cost for the Lower Crooked Creek WRF is \$140 million with design work beginning in FY 2024. All future debt issuance projections have been calculated on generally accepted repayment methods, with interest rates of 5%, and a 25-year amortization period. Planned debt issuance timing and amount for Union County Water are shown below.

Union County Water Debt Amortization Schedule			
Fiscal Year	Principal	Interest	Total
FY 2023	\$ 10,875,000	\$ 14,867,121	\$ 25,742,121
FY 2024	11,405,000	14,332,421	25,737,421
FY 2025	11,970,000	13,769,471	25,739,471
FY 2026	12,575,000	13,170,971	25,745,971
FY 2027	13,195,000	12,542,221	25,737,221
FY 2028	13,835,000	11,906,621	25,741,621
FY 2029	14,525,000	11,214,871	25,739,871
FY 2030	15,145,000	10,596,321	25,741,321
FY 2031	15,570,000	10,173,196	25,743,196
FY 2032	16,205,000	9,537,446	25,742,446
FY 2033	16,870,000	8,871,471	25,741,471
FY 2034	17,405,000	8,335,296	25,740,296
FY 2035	16,805,000	7,901,096	24,706,096
FY 2036	17,220,000	7,485,571	24,705,571
FY 2037	17,630,000	7,071,119	24,701,119
FY 2038	18,200,000	6,502,506	24,702,506
FY 2039	18,805,000	5,902,956	24,707,956
FY 2040	19,425,000	5,283,181	24,708,181
FY 2041	14,490,000	4,739,000	19,229,000
FY 2042	14,860,000	4,370,150	19,230,150
FY 2043	15,340,000	3,890,550	19,230,550
FY 2044	15,835,000	3,395,200	19,230,200
FY 2045	12,545,000	2,883,600	15,428,600
FY 2046	12,920,000	2,507,250	15,427,250
FY 2047	13,310,000	2,119,650	15,429,650
FY 2048	13,705,000	1,720,350	15,425,350
FY 2049	14,120,000	1,309,200	15,429,200
FY 2050	14,540,000	885,600	15,425,600
FY 2051	14,980,000	449,400	15,429,400
Total	\$ 434,305,000	\$ 207,733,810	\$ 642,038,810

Glossary of Budget Terms

FY 2023 Adopted 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.

Annual Comprehensive Financial Report: 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 report is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

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.

Glossary of Budget Terms

FY 2023 Adopted Operating & Capital Budget

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.

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.

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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted 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 2023 Adopted Operating & Capital Budget

4-H	Head, Heart, Health and Hands
ABAWDs	Able Bodied Adults without Dependents
ABC	About Breast Cancer
ACD	Automated Call Distribution
ACFR	Annual Comprehensive Financial Report
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/ARPA	American Rescue Plan Act
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
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 – Coronavirus
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
CLFRF	Coronavirus Local Fiscal Recovery Funds
CLOMR	Conditional Letter of Map Revision

Acronyms

FY 2023 Adopted Operating & Capital Budget

CMARC	Care Management for At-Risk Children
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
CRF	Coronavirus Relief Funds
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act
CRTPO	Charlotte Regional Transportation Planning Organization
CRWTP	Catawba River Water Treatment Plant
CSFRF	Coronavirus State Fiscal Recover Funds
CSLFRF	Coronavirus State and Local Fiscal Recovery Funds
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

Acronyms

FY 2023 Adopted Operating & Capital Budget

EM	Emergency Management
EMMA	Electronic Municipal Market Access Database
EMPG	Emergency Management Performance Grants
EMS	Emergency Medical Services
EMT	Emergency Medical Technical
EOP	Emergency Operation Plan
EPA	Environmental Protection Agency
ERA1/ERA2	Emergency Rental Assistance Programs
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
FRF	Fiscal Recovery Funds
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

Acronyms

FY 2023 Adopted Operating & Capital Budget

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
K	Thousand
LEPC	Local Emergency Planning Committee
LFRF	Local Fiscal Recovery Funds
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

Acronyms

FY 2023 Adopted Operating & Capital Budget

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
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
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

Acronyms

FY 2023 Adopted Operating & Capital Budget

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
SL	Session Law
SLFRF	State and Local Fiscal Recovery Funds
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
SRO	Special Revenue Ordinance
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
UCSO	Union County Sheriff's Office
UCW	Union County Water
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

Acronyms

FY 2023 Adopted Operating & Capital Budget

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



Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

FY 2023 Operating and Capital Budget Ordinance As Adopted on June 13, 2022

WHEREAS, the County Budget Officer (County Manager) has heretofore submitted an annual budget for the County for the fiscal year beginning July 1, 2022, and ending June 30, 2023, and it is necessary to cover said budget; and

WHEREAS, the County Finance Officer has heretofore submitted the necessary Debt Service requirements for the County for the fiscal year beginning July 1, 2022, and ending June 30, 2023; and

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

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

Section I. The amounts aggregating \$540,936,496 for operations, debt service, and transfers are hereby appropriated subject to the conditions hereinafter set forth for the use of functions, and designated funding of the County government, and for the purposes hereinafter mentioned, as set forth in the Proposed FY 2023 Operating and Capital Budget, which is hereby incorporated by reference, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, a summary of which is attached to this ordinance as "Attachment A – Fund Appropriation Unit Summary".

Section II. In accordance with the General Statutes of the State of North Carolina (NCGS) Chapter 159, the estimated revenue in support of appropriations is set forth in said Proposed FY 2023 Operating and Capital Budget, with a summary of estimated revenue in support of appropriations attached to this ordinance as "Attachment A – Fund Appropriation Unit Summary".

Section III(A). That there is hereby levied for the fiscal year beginning July 1, 2022, and ending June 30, 2023, for County Tax, the countywide rate of **.4819** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2022, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing county appropriations. The County Tax rate shall be listed separately on the tax statements.

Section III(B). There is hereby levied for the fiscal year beginning July 1, 2022, and ending June 30, 2023, for County Debt Service Tax, the countywide rate of **.1061** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2022, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing countywide estimates of revenue, and in order to finance the foregoing Debt Service Requirements. The County Debt Service Tax rate shall be listed separately on the tax statements.

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

Section IV. That there is hereby levied for the fiscal year beginning July 1, 2022, and ending June 30, 2023, the following Fire Service District tax rates, as reflected in “Attachment B – Tax Rate and Fee Schedule” on each one hundred dollars (\$100) valuation of taxable property situated in the Fire Service Districts, as listed for taxes as of January 1, 2022, for the purpose of raising the revenue from current year’s taxes as set forth in the foregoing District Fund estimates of revenue, and in order to finance the foregoing Fire Service District Fund appropriations. In the event that revenues exceed expenditures within the funds, the surplus funding shall be withheld and used in the appropriate district for fire services in future years.

Section V. That the tax rates and fees reflected in “Attachment B – Tax Rate and Fee Schedule” are approved and effective July 1, 2022.

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

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

Section VIII(A). That in accordance with NCGS §153A-92(c), “Attachment C – Position Classification and Pay Plan” for the fiscal year beginning July 1, 2022 and ending June 30, 2023 is approved.

Section VIII(B). That in accordance with NCGS §153A-92(c), “Attachment D – Pay Plan Grades and Ranges” is effective on July 1, 2022 as approved.

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

Section X. All balances of appropriations in each fund that support authorized obligations, multi-year grants, unexpended donations, or are encumbered at the close of business for the fiscal year ending June 30, 2022, are hereby declared re-appropriated into the fiscal year beginning July 1, 2022, and estimated revenues adjusted accordingly. The Finance Officer is authorized to make inter-fund

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

loans as necessary to resolve negative fund balances during the closing of the fiscal year ended June 30, 2022 in accordance with Generally Accepted Accounting Principles and appropriately reflected in the Annual Comprehensive Financial Report.

Section XI. The General Fund unassigned fund balance policy level is hereby established as twenty-percent (20%) of the aggregate total of the FY 2023 Adopted General Fund budget. The unassigned fund balance will be reported to the Board of County Commissioners as part of the Annual Comprehensive Financial Report. It is the policy of the Board of County Commissioners that the General Fund unassigned fund balance above the policy level may be appropriated for one-time expenditures or to reduce long-term liabilities.

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

Section XIII. The operating budget appropriation unit is defined as a function within a given fund as defined by the NCGS §159-13(a).

Section XIV. The County Manager is hereby authorized to approve transfers of appropriations in an amount up to \$50,000 between appropriations units included in this ordinance. In addition, the County Manager may transfer, in amounts necessary, appropriations from all Reserves for Contingencies, within funds, except the General Fund Reserve for Contingencies, within the intent of the reserve as approved by the Board of County Commissioners. In accordance with the NCGS §159-15, a report of such transfers will be provided to the Board of County Commissioners at its next regular meeting.

Section XV. The County Manager is authorized to approve contracts in an amount not to exceed \$50,000, whether such contracts entail the expenditure or receipt of funds. The County Manager may also approve the lease of County-owned real property, provided that the duration of such lease is one year or less and that such lease does not exceed \$50,000. A report of such contracts will be provided to the Board of County Commissioners quarterly.

Section XVI. The County Manager is authorized to approve settlement of legal issues up to \$50,000. A report of such settlements will be provided to the Board of County Commissioners quarterly.

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

Section XVIII. The County Manager is authorized to approve grant agreements, regardless of amount, for which the Board of County Commissioners has previously approved application, unless otherwise required by the grantor organization. For those grants for which the Board of County

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

Commissioners has previously approved application, the County Manager is further authorized to appropriate grant revenue to the purpose of the grant funds.

Section XIX. Both the County Manager and the Finance Officer are hereby authorized to increase the budget appropriation for the Civil Fee Fund, DSS Representative Payee Fund, and Fines and Forfeitures Fund as necessary in accordance with applicable law. Any increase in funding appropriations will be reported to the Board of County Commissioners with the monthly budget transfers and amendments report.

Section XX(A). The Union County Board of County Commissioners hereby appropriates \$117,400,157 to the Union County Public Schools for Current Expense as follows and further appropriated by function code and further detailed in “Attachment E – Local Current Expense Appropriation by Function Code”.

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

Section XXI. The Union County Board of County Commissioners hereby appropriates \$19,122,311 to the Union County Public Schools for Capital.

Section XXII. In accordance with the NCGS §115C-429(c), the Board of County Commissioners calls for, for FY 2023, the books, records, audit reports, and other information bearing on the financial operation of UCPS listed below to be made available to the Board of Commissioners as set forth herein. Each of the monthly reports and counts described below is called for within ten business days of the close of each month, beginning with the close of July 2022.

- (a) A monthly report of monthly and cumulative revenues and expenditures, by function code, for all funds by fund. In addition, the original adopted budget and revised or amended budget for revenues and expenditures, by function code.
- (b) A monthly report of monthly expenditures, by project for appropriations outlined in section XXI and “Capital Projects Ordinance”, including a brief summary of the status of the project.
- (c) A monthly report of monthly expenditures, by project for all other capital projects, including a brief summary of the status of the project.
- (d) A monthly report of transfers between function codes for all funds by fund.

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

- (e) A monthly personnel count of locally funded employees and state funded employees broken down by function code from which they are paid, furthermore, the Board of County Commissioners requests not to receive the payroll records in response to this request.
- (f) A monthly ADM count.

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

Section XXIII. The Union County Board of Commissioners sets forth the following procedures for UCPS Capital Funding in accordance with all applicable law:

1. UCPS submission of operating capital requests to the Union County Board of Commissioners in accordance with applicable state law, including all deadlines therein.
2. UCPS submission to the Union County Board of Commissioners of a long-term capital funding plan for the current fiscal year plus the next five fiscal years, to include for consideration in Union County's capital funding plan. UCPS should include in such plan both operating capital and other capital needs that would require a long-term funding source through general obligation bond referendum requests or other financing sources.
3. The Union County Board of Commissioners will fund the amount it deems appropriate in accordance with applicable law for UCPS operating capital requests. These requests may be funded annually from pay go capital funding. Capital project ordinances may be adopted at the appropriate times determined by the Union County Board of Commissioners in accordance with applicable law, which time may typically include such adoption at the Union County Board of Commissioners first meeting in July following the adoption of the annual budget ordinance. The capital project ordinance may be adopted by project category, which would allow flexibility for UCPS to spend down funding in each category as needed.
4. The capital project ordinance for each fiscal year of funding may be amended as needed as determined appropriate by the Union County Board of Commissioners, upon request from UCPS to move funding from one category to another.
5. It is anticipated that UCPS may only have three years' worth of capital project funding open and available for use. At the end of such three-year period, any available unspent funding will become available to use towards the proceeding fiscal year's capital funding request (e.g. at the end of FY 2023, no projects should be left open prior to FY 2020, with funding available for FY 2019 and FY 2020 becoming available for the FY 2024 requested funding needs). Funding should be spent down on the oldest years with remaining appropriations prior to spending down the most recent year's appropriation.

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

6. The Union County Board of Commissioners calls for UCPS to forward to the Board, through the County's Finance Officer, a report of capital projects with the following information by the 10th of the month following the end of each quarter in FY 2023:
 - a. Appropriated to Date Amount;
 - b. Spent to Date Amount;
 - c. Encumbrances/Contractual Commitments;
 - d. Available Funds;
 - e. Any notes related to upcoming significant bids that would reduce available funds; and
 - f. Any funding changes needed between categories that would require a capital project ordinance amendment
7. Following Union County's annual audit, all UCPS capital projects which are completed will be closed off on Union County's general ledger. Any unspent funds of completed projects will be unallocated and available as a funding sources for UCPS capital requests.

Section XXIV. The Union County Board of County Commissioners determines that the \$136,522,468 provided for local funding for Union County Public Schools is greater than the amount necessary in order to maintain a system of free public schools as defined by State law and the State Board of Education policy in order to provide an opportunity for a sound, basic education; however, in its discretion the Board of County Commissioners has determined it appropriate, as a matter of local policy, to fund more than such amount.

Section XXV. Both the County Manager and the Finance Officer are hereby authorized to establish and administer budgeting within appropriation units consistent with best management practices, reporting requirements, and the programs and services adopted by the Board of County Commissioners.

Section XXVI. If the estimated revenue in support of an operating appropriation unit declines, the County Manager is hereby authorized to limit, subject to any other provisions of the law, the expenditure of appropriations to equal the decline in estimated revenue. The County Manager shall give prior notice to the Board of County Commissioners of any limitation to total appropriations exceeding \$200,000. The notice to the Board of County Commissioners shall identify the basis and amount of the limitation and the appropriation units affected. The accounting records of the County will be maintained in accordance with the adopted and revised budget, as approved by the Board of County Commissioners.

Section XXVII. Both the County Manager and the Finance Officer are hereby authorized to transfer excess appropriations, within a fund, to the Reserve for Contingencies after all anticipated expenditures for which those funds were appropriated have been incurred or it is determined the expenditure is not going to occur. Nothing in this section shall be construed as authorizing any reduction

Budget Ordinance

FY 2023 Adopted Operating & Capital Budget

made in the amount appropriated in this ordinance for the payment of interest or principal on the bonded debt of the County government.

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

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

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

Section XXX. All attachments referred to in this ordinance are incorporated herein by reference including the FY 2023 Operating and Capital Budget document.

Section XXXI. This ordinance is adopted on June 13, 2022, and, unless otherwise specified herein, shall be effective on July 1, 2022.

Board of County Commissioners
County of Union, North Carolina

By:  _____
Chairman



Fund Appropriation Unit Summary

Attachment A

FY 2023 Adopted Operating & Capital Budget

Total Budget All Funds

	FY2023
Revenues	
Ad Valorem Taxes & Fees	\$233,353,098
Enterprise Charges	\$88,300,262
Fund Balance Appropriated	\$12,434,381
Interfund Transfers	\$28,712,001
Federal Grants	\$18,680,581
Intergov, Restricted	\$3,801,899
State Grants	\$2,600,193
Intergov, Unrestricted	\$20,277,278
Interfund Charges	\$32,423,202
Investment Revenue	\$1,899,836
Local Option Sales Tax	\$70,829,664
Non-Enterprise Charges	\$13,077,519
Other Revenue	\$9,677,390
Other Taxes	\$4,869,192
REVENUES	\$540,936,496
Expenses	
10 - General Government	\$43,597,339
20 - Public Safety	\$90,588,763
40 - Environmental Protection	\$9,670,671
50 - Economic & Physical Development	\$7,472,213
60 - Human Services	\$54,172,765
70 - Education	\$179,651,832
80 - Cultural & Recreational	\$9,286,251
90 - Utilities	\$106,826,435
93 - Budgetary - Non-Departmental	\$6,224,103
94 - Benefit Funds Related	\$33,446,124
EXPENSES	\$540,936,496

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Total Budget By Fund - County General Funds

	Debt Budgetary Fund	Economic Development Budgetary Fund	General Government Fund
Revenues			
Ad Valorem Taxes & Fees	\$38,170,545	\$1,459,984	\$181,075,616
Fund Balance Appropriated	\$5,663,233	\$117,063	\$623,105
Federal Grants	\$0	\$0	\$18,680,581
Intergov, Restricted	\$3,350,000	\$0	\$451,899
State Grants	\$0	\$0	\$2,600,193
Intergov, Unrestricted	\$0	\$0	\$20,277,278
Investment Revenue	\$91,341	\$8,254	\$554,149
Local Option Sales Tax	\$0	\$0	\$67,669,664
Non-Enterprise Charges	\$0	\$0	\$12,937,519
Other Revenue	\$0	\$0	\$7,522,695
Other Taxes	\$0	\$0	\$4,019,850
REVENUES	\$47,275,119	\$1,585,301	\$316,412,549
Expenses			
10 - General Government	\$1,931,004	\$0	\$41,526,335
20 - Public Safety	\$4,018,086	\$0	\$62,485,380
50 - Economic & Physical Development	\$224,865	\$1,585,301	\$5,662,047
60 - Human Services	\$0	\$0	\$53,627,765
70 - Education	\$39,897,897	\$0	\$138,803,935
80 - Cultural & Recreational	\$1,203,267	\$0	\$8,082,984
93 - Budgetary - Non-Departmental	\$0	\$0	\$6,224,103
EXPENSES	\$47,275,119	\$1,585,301	\$316,412,549

Total Budget by Fund - Enterprise Funds

	Solid Waste Operating Fund	Union County Water District	Union County Water Oper Fund
Revenues			
Enterprise Charges	\$8,757,987	\$79,542,275	\$0
Fund Balance Appropriated	\$513,460	\$0	\$4,679,135
Interfund Transfers	\$0	\$0	\$22,268,784
Investment Revenue	\$23,624	\$0	\$199,546
Other Revenue	\$0	\$66,695	\$70,000
Other Taxes	\$375,600	\$0	\$0
REVENUES	\$9,670,671	\$79,608,970	\$27,217,465
Expenses			
40 - Environmental Protection	\$9,670,671	\$0	\$0
90 - Utilities	\$0	\$79,608,970	\$27,217,465
EXPENSES	\$9,670,671	\$79,608,970	\$27,217,465

Total Budget By Fund - Special Revenue Funds

	Automation Enhancement SR Fund	Civil Fee Fund	DSS Representative Payee Fund	Emergency Telephone System FD	Fines and Forfeitures Fund
Revenues					
Fund Balance Appropriated	\$0	\$0	\$0	\$16,583	\$0
Non-Enterprise Charges	\$140,000	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$523,000	\$545,000	\$0	\$950,000
Other Taxes	\$0	\$0	\$0	\$473,742	\$0
REVENUES	\$140,000	\$523,000	\$545,000	\$490,325	\$950,000
Expenses					
10 - General Government	\$140,000	\$0	\$0	\$0	\$0
20 - Public Safety	\$0	\$523,000	\$0	\$490,325	\$0
60 - Human Services	\$0	\$0	\$545,000	\$0	\$0
70 - Education	\$0	\$0	\$0	\$0	\$950,000
EXPENSES	\$140,000	\$523,000	\$545,000	\$490,325	\$950,000

Total Budget By Fund - Special Revenue Funds (Fire District Funds)

	Allens Crossroad District Fund	Bakers Fire District Fund	Beaver Lane District Fund	Fairview District Fund	Griffith Road District Fund	Hemby Bridge District SR Fund
Revenues						
Ad Valorem Taxes & Fees	\$161,158	\$764,583	\$414,550	\$365,649	\$38,200	\$1,819,070
Fund Balance Appropriated	\$2,800	\$106,502	\$40,000	\$50,000	\$0	\$90,000
Interfund Transfers	\$137,306	\$740,724	\$380,900	\$327,100	\$58,694	\$588,517
Local Option Sales Tax	\$42,000	\$240,000	\$110,000	\$75,000	\$18,000	\$445,000
REVENUES	\$343,264	\$1,851,809	\$945,450	\$817,749	\$114,894	\$2,942,587
Expenses						
20 - Public Safety	\$343,264	\$1,851,809	\$945,450	\$817,749	\$114,894	\$2,942,587
EXPENSES	\$343,264	\$1,851,809	\$945,450	\$817,749	\$114,894	\$2,942,587

	Jackson District Fund	Lanes Creek District Fund	New Salem District Fund	Providence District Fund	Sandy Ridge District Fund	Springs Fire District SR Fund
Revenues						
Ad Valorem Taxes & Fees	\$187,304	\$142,790	\$323,479	\$32,847	\$127,378	\$884,569
Fund Balance Appropriated	\$7,500	\$10,000	\$50,000	\$10,000	\$15,000	\$20,000
Interfund Transfers	\$153,870	\$131,860	\$312,319	\$34,565	\$126,919	\$273,767
Local Option Sales Tax	\$36,000	\$45,000	\$95,000	\$9,000	\$48,000	\$175,000
REVENUES	\$384,674	\$329,650	\$780,798	\$86,412	\$317,297	\$1,353,336
Expenses						
20 - Public Safety	\$384,674	\$329,650	\$780,798	\$86,412	\$317,297	\$1,353,336
EXPENSES	\$384,674	\$329,650	\$780,798	\$86,412	\$317,297	\$1,353,336

	Stack Rd District Fund	Stallings Fire District SR FD	Unionville District Fund	Waxhaw Fire District SR Fund	Wesley Chapel District SR Fund	Wingate Fire District Fund
Revenues						
Ad Valorem Taxes & Fees	\$115,420	\$1,673,321	\$742,738	\$1,626,606	\$2,825,652	\$401,639
Fund Balance Appropriated	\$15,000	\$40,000	\$0	\$125,000	\$205,000	\$35,000
Interfund Transfers	\$119,390	\$535,830	\$213,185	\$702,516	\$1,237,996	\$367,759
Local Option Sales Tax	\$42,000	\$430,000	\$110,000	\$450,000	\$690,000	\$100,000
REVENUES	\$291,810	\$2,679,151	\$1,065,923	\$2,904,122	\$4,958,648	\$904,398
Expenses						
20 - Public Safety	\$291,810	\$2,679,151	\$1,065,923	\$2,904,122	\$4,958,648	\$904,398
EXPENSES	\$291,810	\$2,679,151	\$1,065,923	\$2,904,122	\$4,958,648	\$904,398

Total Budget By Fund - Internal Service Funds

	Dental Benefits ISR	Health Benefits ISF	Property and Casualty ISF	Workers Compensation ISF
Revenues				
Fund Balance Appropriated	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	\$0
Interfund Charges	\$918,531	\$25,083,543	\$1,709,253	\$767,740
Investment Revenue	\$0	\$9,705	\$3,951	\$9,016
REVENUES	\$918,531	\$25,093,248	\$1,713,204	\$776,756
Expenses				
94 - Benefit Funds Related	\$918,531	\$25,093,248	\$1,713,204	\$776,756
EXPENSES	\$918,531	\$25,093,248	\$1,713,204	\$776,756

Total Budget by Fund - Trust Funds

	Pension Trust-RHCB Plan (OPEB)	Pension Trust-Sep.Allow.(OPEB)
Revenues		
Interfund Charges	\$1,999,596	\$1,944,539
Investment Revenue	\$1,000,000	\$250
REVENUES	\$2,999,596	\$1,944,789
Expenses		
94 - Benefit Funds Related	\$2,999,596	\$1,944,789
EXPENSES	\$2,999,596	\$1,944,789

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Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

County General Fund Services	Adopted FY 2020	Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
Ad Valorem Tax Rates*						
General Government Fund	0.2163	0.2163	0.4855	0.4819	(0.0036)	-0.7%
Debt Budgetary Fund	0.0330	0.0330	0.1025	0.1061	0.0036	3.5%
Schools Budgetary Fund	0.4450	0.4450	-	-	0.0000	0.0%
Emergency Medical Services Budgetary Fund	0.0233	0.0210	-	-	0.0000	0.0%
Countywide Fire Service Budgetary Fund	0.0133	0.0156	-	-	0.0000	0.0%
Total Ad Valorem Tax Rate	0.7309	0.7309	0.5880	0.5880	0.0000	0.0%

*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.

Volunteer Fire Services	Adopted FY 2020	Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
Fire Tax District Tax Rates						
Allens Crossroads Fire Protection District	-	0.0838	0.0700	0.0689	-0.0011	-1.6%
Bakers Fire Protection District	-	0.0531	0.0335	0.0343	0.0008	2.4%
Beaver Lane Fire Protection District	-	0.0843	0.0644	0.0671	0.0027	4.2%
Fairview Fire Protection District	-	0.0517	0.0510	0.0503	-0.0007	-1.4%
Griffith Road Fire Protection District	-	0.0507	0.0215	0.0200	-0.0015	-7.0%
Hemby Bridge Fire Protection District	0.0488	0.0487	0.0441	0.0441	0.0000	0.0%
Jackson Fire Protection District	-	0.0404	0.0288	0.0399	0.0111	38.5%
Lanes Creek Fire Protection District	-	0.0792	0.0568	0.0546	-0.0022	-3.9%
New Salem Fire Protection District	-	0.0569	0.0396	0.0384	-0.0012	-3.0%
Providence Fire Protection District	-	0.0392	0.0361	0.0375	0.0014	3.9%
Sandy Ridge Fire Protection District	-	0.0584	0.0385	0.0329	-0.0056	-14.5%
Springs Fire Protection District	0.0552	0.0403	0.0422	0.0464	0.0042	10.0%
Stack Road Fire Protection District	-	0.0611	0.0455	0.0348	-0.0107	-23.5%
Stallings Fire Protection District	0.0502	0.0548	0.0472	0.0478	0.0006	1.3%
Unionville Fire Protection District	-	0.0451	0.0616	0.0614	-0.0002	-0.3%
Waxhaw Fire Protection District	0.0545	0.0526	0.0403	0.0419	0.0016	4.0%
Wesley Chapel Fire Protection District	0.0354	0.0392	0.0361	0.0375	0.0014	3.9%
Wingate Fire Protection District	-	0.0817	0.0663	0.0670	0.0007	1.1%

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Agricultural Services Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)		I/(D) Percent	
	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*	Standard	Non-Prof*
Conference Center Rental Rates										
Weekday - Half Day License**										
<i>A four-hour block between 7 am - 11 pm, Monday through Thursday. Up to two additional hours may be purchased between the hours of 7 am - 11 pm for \$50 per hour per hall.</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 am - 11 pm, Monday through Thursday. Additional hours may be purchased between the hours of 7 am - 11 pm for \$50 per 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 - Full Day License**										
<i>A license between 10 am - 11 pm, Friday through Sunday. Additional hours from 8 am - 10 am & 11 pm - 1 am the following day, may be purchased for \$100 per hour per hall.</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%
Wedding Packages***										
<i>Wedding Packages include: One Day for Event Setup (8:00 am to 5:00 pm), Event & Tear-down Day(s) (10:00 am to 11:00 pm; 1 day for a 2 Day Pkg or 2 days for a 3 day Pkg. No less than 2 hours must be scheduled for tear-down, a additional hours may be purchased for \$300/hour but may not exceed Center's Rental Hour Policy), Half Day Decorator/Planner Consult (must be scheduled 90 days prior to event between the hours of 9 am to 4 pm), and Event Caterer (must be chosen from the Qualified List).</i>										
Two Day Weekend - All Halls	-	-	-	-	7,500.00	7,500.00	7,500.00	7,500.00	N/A	N/A
Three Day Weekend - All Halls	-	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00	N/A	N/A
Special Event Center at Jesse Helms Park Rental Rates***										
Weekday License										
<i>A license between 7 am - 11 pm, Monday through Thursday. Up to two additional hours for standard reservations or seven additional hours for nonprofit reservations may be purchased between the hours of 7 am - 11 pm for \$50 per hour.</i>										
Weekend License										
<i>A license between 10 am - 11 pm, Friday through Sunday. Additional hours from 8 am - 10 am and 11 pm - 1 am may be purchased for \$100 per hour.</i>										
Other Fees										
Farmers Market Vendor Rental Fees:										
On an Annual Basis	100.00 per year		100.00 per year		100.00 per year		0.00	0.00	0%	0%
On a Weekly Basis	5.00 per week		5.00 per week		5.00 per week		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%
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 item		30.00 per item		30.00 per item		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%
Safe Plate Class	150.00 per person		150.00 per person		150.00 per person		0.00	0.00	0%	0%

* 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.

** Licensed reservation times should include time needed for your decorating team and caterer to set up and tear-down your event. No items can be stored before or after the licensed hours. This means that all tear-down and clean up must be completed, and all attendees and vendors must be out of the building by your contracted end time.

*** The fee was added to the schedule after the adoption of the FY 2022 Operating and Capital Budget. The fee was approved by the BoCC during FY 2022.

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Building Code Enforcement Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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%
<i>*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).</i>	10.00	per permit	10.00	per permit	10.00	per permit	0.00	0%
Commercial Construction								
<i>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:</i>								
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%
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

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FY 2023 Adopted Operating & Capital Budget

Building Code Enforcement Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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%
Double Wide	270.00	per unit	270.00	per unit	270.00	per unit	0.00	0%
Pools:								
In Ground	210.00	per unit	210.00	per unit	210.00	per unit	0.00	0%
Above Ground	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%)	0.513	per SF x 50%	0.513	per SF x 50%	0.513	per SF x 50%	0.00	0%
Modular Units - Commercial** (SF x Fee of Occupancy 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 Utility Occupancy)		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)		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 x 75%)		SF x Fee of Occupancy x 75%		SF x Fee of Occupancy x 75%		SF x Fee of Occupancy 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%

**Refer to Commercial Construction tables on previous page to determine Fee of Occupancy Rate.

Tax Rate and Fee Schedule

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FY 2023 Adopted Operating & Capital Budget

Environmental Health Fee Schedule	Adopted FY2021		Adopted FY2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
On-Site Water Protection Program								
Improvement Permit Application *** (Site Evaluation for On-Site Wastewater System Approval):								
Residential	300.00	per app.	300.00	per app.	300.00	per app.	0.00	0%
Commercial	450.00	per app.	450.00	per app.	450.00	per app.	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 permit	1,200.00	per permit	1,200.00	per permit	0.00	0%
On-Site Wastewater System Repair Permit	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
On-Site Wastewater System Component Replacement Permit	-	-	-	-	100.00	per permit	100.00	N/A
On-Site Wastewater System Permit Re-Design	125.00	per permit	125.00	per permit	125.00	per permit	0.00	0%
Inspection of Existing On-Site Wastewater System	75.00	per inspect.	75.00	per inspect.	75.00	per inspect.	0.00	0%
On-Site Wastewater System Site Re-Visit	75.00	per visit	75.00	per visit	75.00	per visit	0.00	0%
On-Site Wastewater System Reflagging Site Visit	75.00	per visit	75.00	per visit	75.00	per visit	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>								
Well Permit	480.00	per permit	480.00	per permit	480.00	per permit	0.00	0%
Well Permit Redesign	-	-	-	-	125.00	per permit	125.00	N/A
Well Repair Permit	100.00	per permit	100.00	per permit	100.00	per permit	0.00	0%
Well Site Re-Visit	50.00	per visit	50.00	per visit	50.00	per visit	0.00	0%
Water Sampling								
Bacterial Analysis	70.00	per sample	70.00	per sample	70.00	per sample	0.00	0%
Inorganic Panel	130.00	per sample	130.00	per sample	130.00	per sample	0.00	0%
Nitrate/Nitrite	75.00	per sample	75.00	per sample	75.00	per sample	0.00	0%
Pesticides	110.00	per sample	110.00	per sample	110.00	per sample	0.00	0%
Herbicides	110.00	per sample	110.00	per sample	110.00	per sample	0.00	0%
Petroleum/Volatile Organic Compounds	105.00	per sample	105.00	per sample	105.00	per sample	0.00	0%
Anion Analysis (fluoride, chloride, sulfate)	35.00	per sample	35.00	per sample	35.00	per sample	0.00	0%
Fluoride (with Physician/Dentist written referral)	10.00	per sample	10.00	per sample	10.00	per sample	0.00	0%
Iron Bacteria/Arsenic Speciation	80.00	per sample	80.00	per sample	80.00	per sample	0.00	0%
Sulfur Bacteria	80.00	per sample	80.00	per sample	80.00	per sample	0.00	0%
Hexavalent Chromium	100.00	per sample	100.00	per sample	100.00	per sample	0.00	0%
Food and Lodging and Institutions Program								
Food Establishment Plan Review (New and Renovation to Existing)	250.00	per review app.	250.00	per review app.	250.00	per review app.	0.00	0%
Lodging Facility Plan Review (New and Renovation to Existing)	-	-	-	-	250.00	per review app.	250.00	N/A
Mobile Food Unit/Push Cart Plan Review	150.00	per review app.	150.00	per review app.	150.00	per review app.	0.00	0%
Limited Food Establishment Plan Review	75.00	per review app.	75.00	per review app.	75.00	per review app.	0.00	0%
Temporary Food Establishment Plan Review	75.00	per review app.	75.00	per review app.	75.00	per review app.	0.00	0%
Public Swimming Pools								
Annual Public Swimming Pool Operation Permit	275.00	per permit app.	275.00	per permit app.	275.00	per permit app.	0.00	0%
Public Swimming Pool Plan Review (New and Renovation)	250.00	per review app.	250.00	per review app.	250.00	per review app.	0.00	0%
Pool Re-Visit Fee	75.00	per visit	75.00	per visit	75.00	per visit	0.00	0%

Tax Rate and Fee Schedule

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Environmental Health Fee Schedule	Adopted FY2021		Adopted FY2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Land Use Plat Review Fees								
Subdivision Review:								
Up to 8 lots	-	-	-	-	15.00	per review	15.00	N/A
9-25 lots	-	-	-	-	35.00	per review	35.00	N/A
26+ lots	-	-	-	-	50.00	per review	50.00	N/A
Revisions to Submittals:								
Insignificant Changes	-	-	-	-	-	-	0.00	0%
Minor Changes	-	-	-	-	10.00	per review	10.00	N/A
Major Changes	-	-	-	-	25.00	per review	25.00	N/A
Rezoning or Commerical Development Review	-	-	-	-	25.00	per review	25.00	N/A
Other Fees								
Permit Record Request (On-Site Wastewater Systems and Wells)	10.00	per request	10.00	per request	10.00	per request	0.00	0%
Mass Gathering Permit Application	375.00	per permit app.	375.00	per permit app.	375.00	per permit app.	0.00	0%
Tattoo Permit Application	200.00	per permit app.	200.00	per permit app.	200.00	per permit app.	0.00	0%
Temporary Tattoo Artist Permit (15 days or less at approved location)	-	-	-	-	125.00	per permit app.	125.00	N/A
Refund Processing Fee***	-	-	-	-	25.00	per request	25.00	N/A

***Charged when refunds are requested after a service request has been submitted and administratively processed. Refunds are not issued after services are rendered.

Tax Rate and Fee Schedule

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FY 2023 Adopted Operating & Capital Budget

Fire Marshal's Office Fee Schedule		Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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%
*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.									
Required Operational Permits & NC Fire Code Reference									
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).									
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%
* 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.									
Other Permit Fees									
	Starting Work without a Permit	Double Permit Fee		Double Permit Fee		Double Permit Fee		N/A	N/A
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 therefore 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	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.	Full Amount of Fees		Full Amount of Fees		Full Amount of Fees		N/A	N/A
2) Permit expiring after a year with no work being done:									
	A) A new, second, permit will be issued.	Full Amount of Fees		Full Amount of Fees		Full Amount of Fees		N/A	N/A

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Fire Marshal's Office Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Plan Review Fees								
<i>Plan Review Fees are due at the time of submittal and are non-refundable.</i>								
Building Plan Reviews:								
Minimum Plan Review Fee	30.00	per plan	30.00	per plan	30.00	per plan	0.00	0%
Less Than or Equal to 12,000 SF	0.020	per SF	0.020	per SF	0.020	per SF	0.00	0%
Greater Than 12,000 SF	0.015	per SF	0.015	per SF	0.015	per SF	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%
Revisions Reviews:								
First & Second Revisions	No Charge		No Charge		No Charge		N/A	N/A
Each Revision Thereafter	50.00	per revision	50.00	per revision	50.00	per revision	0.00	0%
Public Exhibition of Pyrotechnics Review Fee	100.00	per event	100.00	per event	100.00	per event	0.00	0%
Other Fees								
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%
Fire Inspection Fees								
Foster Home, Day Care, Therapeutic, & Group Home Inspection	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%
All Other Inspections:								
Initial Inspection	No Charge		No Charge		No Charge		N/A	N/A
Re-inspection	75.00	per inspect	75.00	per inspect	75.00	per inspect	0.00	0%
<i>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.</i>								
Civil Penalties and Fines by Violation								
Open Burning Violation (Violation of Air Quality or Burn Ban):								
Residential:								
First Offense	Written Notice		Written Notice		Written Notice			
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%
Commercial:								
First Offense	Written Notice		Written Notice		Written Notice			
Second Offense	250.00	per offense	250.00	per offense	250.00	per offense	0.00	0%
Third Offense	500.00	per offense	500.00	per offense	500.00	per offense	0.00	0%
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:								
May be issued without notice.								
First Offense	500.00	per offense	500.00	per offense	500.00	per offense	0.00	0%
Second Offense	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

Attachment B

FY 2023 Adopted Operating & Capital Budget

Library Services Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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	10.00	per day	10.00	per day	10.00	per day	0.00	0%
Book Sale Prices								
All Hardcovers	1.00	per item	1.00	per item	1.00	per item	0.00	0%
All Paperbacks	0.50	per item	0.50	per item	0.50	per item	0.00	0%
CDs	1.00	per item	1.00	per item	1.00	per item	0.00	0%
DVDS & Audiobooks	3.00	per item	3.00	per item	3.00	per item	0.00	0%
Library Card Replacement	1.00	per card	1.00	per card	1.00	per card	0.00	0%
Costs for Lost or Terminally Damaged Materials if Price is not in the Record								
DVDs	20.00	per item	20.00	per item	20.00	per item	0.00	0%
DVDs with 3 or more Discs	30.00	per item	30.00	per item	30.00	per item	0.00	0%
Children Read-alongs	20.00	per item	20.00	per item	20.00	per item	0.00	0%
Books on Disc-Juvenile	15.00	per item	15.00	per item	15.00	per item	0.00	0%
Books on Disc-Adult and Teen Fiction	30.00	per item	30.00	per item	30.00	per item	0.00	0%
Books, Hardcover-Juvenile and Teen	18.00	per item	18.00	per item	18.00	per item	0.00	0%
Books, Hardcover- Adult Fiction and Nonfiction	25.00	per item	25.00	per item	25.00	per item	0.00	0%
Large Print Book	30.00	per item	30.00	per item	30.00	per item	0.00	0%
Trade Paperbacks-Adult and Teen Nonfiction	20.00	per item	20.00	per item	20.00	per item	0.00	0%
Trade Paperbacks-Adult and Teen Fiction	15.00	per item	15.00	per item	15.00	per item	0.00	0%
Paperbacks of any size - Juvenile	10.00	per item	10.00	per item	10.00	per item	0.00	0%
Board Books	10.00	per item	10.00	per item	10.00	per item	0.00	0%
Hotspot – Total Replacement	125.00	per item	125.00	per item	125.00	per item	0.00	0%
Hotspot – Wireless Hotspot Unit	100.00	per item	100.00	per item	100.00	per item	0.00	0%
Hotspot – Power Adapter	10.00	per item	10.00	per item	10.00	per item	0.00	0%
Hotspot-Case	10.00	per item	10.00	per item	10.00	per item	0.00	0%
ReaderPen	250.00	per item	250.00	per item	250.00	per item	0.00	0%
ReaderPen - Case	10.00	per item	10.00	per item	10.00	per item	0.00	0%
Hotspot- Power Cord	5.00	per item	5.00	per item	5.00	per item	0.00	0%
Type of Damage Costs Associated with Repairable Damage								
Barcodes	1.00	per item	1.00	per item	1.00	per item	0.00	0%
Media Cases	3.00	per item	3.00	per item	3.00	per item	0.00	0%
Spine Labels	0.25	per item	0.25	per item	0.25	per item	0.00	0%
Book Club Kit – Bag	10.00	per item	10.00	per item	10.00	per item	0.00	0%
LCD Projector Kit Replacement Costs Due to Loss or Damage								
Projector	300.00	per item	300.00	per item	300.00	per item	0.00	0%
Projector Bag	39.00	per item	39.00	per item	39.00	per item	0.00	0%
Remote Control	25.00	per item	25.00	per item	25.00	per item	0.00	0%
Computer Cord	12.00	per item	12.00	per item	12.00	per item	0.00	0%
Power Cord	12.00	per item	12.00	per item	12.00	per item	0.00	0%
Improper Return Charge	50.00	per item	50.00	per item	50.00	per item	0.00	0%
HDMI Cord	12.00	per item	12.00	per item	12.00	per item	0.00	0%
Total Kit	400.00	per item	400.00	per item	400.00	per item	0.00	0%
Computer Replacement Fees								
Optical Mouse	10.00	per item	10.00	per item	10.00	per item	0.00	0%
Mouse Pad	5.00	per item	5.00	per item	5.00	per item	0.00	0%
Keyboard	15.00	per item	15.00	per item	15.00	per item	0.00	0%
Monitor (20 in.)	150.00	per item	150.00	per item	150.00	per item	0.00	0%
CPU	Fair Market Value		Fair Market Value		Fair Market Value		0.00	0%
Hardware								
Ear Buds	1.00	per set	1.00	per set	1.00	per set	0.00	0%
Flash Drives	5.00	per item	5.00	per item	5.00	per item	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Library Services Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Genealogy Fees								
Obituary Look-up and Copy	5.00	per copy	5.00	per copy	5.00	per copy	0.00	0%
Internet Fees								
Guest Internet passes	2.00	for 3 hours	2.00	for 3 hours	2.00	for 3 hours	0.00	0%
Printing/Copying/Faxing								
Print/Copies – Black and White – 8½ x 11	0.25	per page	0.25	per page	0.25	per page	0.00	0%
Print/Copies – Black and White – 8½ x 14 or 11 x 17	0.50	per page	0.50	per page	0.50	per page	0.00	0%
Print/Copies – Color – 8½ x 11	0.50	per page	0.50	per page	0.50	per page	0.00	0%
Print/Copies – Color – 8½ x 14 or 11 x 17	1.00	per page	1.00	per page	1.00	per page	0.00	0%
Faxing (capped at \$10.00)	1.00	per page	1.00	per page	1.00	per page	0.00	0%

Tax Rate and Fee Schedule

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FY 2023 Adopted Operating & Capital Budget

Parks & Recreation Services Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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 & Up)	5.00	N/A	5.00	N/A	5.00	N/A	0.00	N/A	0%	N/A
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 & 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 & Up) Unlimited Swimming, Golf, Pedal Boats	5.00	5.00	5.00	5.00	5.00	5.00	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	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.00	0%	0%
Colored	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0%	0%
Shelter/Field Rentals										
Small - Canopies and Gazebo (Holds up to 30 People Maximum)	30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00	0%	0%
Medium - Shelter #5 and #6 (Holds up to 75 People Maximum)	50.00	50.00	50.00	50.00	50.00	50.00	0.00	0.00	0%	0%
Large - Shelters #1 through #4 (Holds up to 150 People Maximum)	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 2023 Adopted Operating & Capital Budget

Parks & Recreation Services Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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										
Required from all organizations at time of reservation and refundable after the events.	100.00	100.00	100.00	100.00	100.00	100.00	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. No charge for Union County Government Agencies/Departments.</i>										
Year-Round Campground Fees										
Daily Rates***										
Water/Electric/Sewer	26.25	35.00	26.25	35.00	26.25	35.00	0.00	0.00	0%	0%
Water/Electric	22.50	30.00	22.50	30.00	22.50	30.00	0.00	0.00	0%	0%
Wilderness	15.00	20.00	15.00	20.00	15.00	20.00	0.00	0.00	0%	0%
Horse Camping	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 (Holds up to 6 People Maximum):										
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%
<i>***Discounts: Union County Residents will receive a 25% discount with State Issued I.D. or Current Car Registration.</i>										
Key Deposit (Cash/Check Only)	40.00	40.00	40.00	40.00	40.00	40.00	0.00	0.00	0%	0%
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 Campsites:										
Waterfront (Per Year)	-	-	-	-	-	-	0.00	0.00	0%	0%
Non-Waterfront (Per Year)	1,750.00	2,250.00	1,750.00	2,250.00	-	-	-1750.00	-2250.00	-100%	-100%
Key Deposit	200.00	200.00	200.00	200.00	-	-	-200.00	-200.00	-100%	-100%
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%
<i>*Games must be same day rental. A maximum of four games are allowed for "non-tournament play" and must be on the same field.</i>										
Additional Service Requests for Use of Athletic Fields										
Non-Standard Prep Fees for Non-Tournament Play (Game or Practice)										
<i>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 fees below would apply.</i>										
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%
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

Attachment B

FY 2023 Adopted Operating & Capital Budget

Planning Department Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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%
<i>*If the appeal is successful, the application fee will be refunded to the applicant.</i>								
Major Subdivision (SD)								
Preliminary Plan Review	100.00 plus 10.00	per lot	100.00 plus 10.00	per lot	100.00 plus 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 10.00 per lot w/in PUD		100.00 per PUD review plus 10.00 per lot w/in PUD		100.00 per PUD review plus 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	per review	35.00	per review	35.00	per review	0.00	0%
Revisions to Approved Subdivision 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	100.00 plus 10.00	per lot	100.00 plus 10.00	per lot	100.00 plus 10.00	per lot	0.00	0%
Planned Unit Development (PUD)	100.00 plus 10.00	per lot	100.00 plus 10.00	per lot	100.00 plus 10.00	per lot	0.00	0%
Non-Residential Review Fees								
Commercial Site Plan:								
Less Than 1 Acre	300.00	per review	300.00	per review	300.00	per review	0.00	0%
1+ Acres	300.00 plus 50.00	per acre (or portion thereof)	300.00 plus 50.00	per acre (or portion thereof)	300.00 plus 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 50.00	per acre (or portion thereof)	300.00 plus 50.00	per acre (or portion thereof)	300.00 plus 50.00	per acre (or portion thereof)	0.00	0%
Zoning Review								
Zoning Permit	40.00	per unit	40.00	per unit	40.00	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%
Other Fees								
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%

Tax Rate and Fee Schedule

Attachment B

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Planning Department Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase/ (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Stormwater Plan Reviews - Residential								
General Drainage	350.00 per site plus 10.00 per acre		350.00 per site plus 10.00 per acre		350.00 per site plus 10.00 per acre		0.00	0%
General Drainage with Detention (SMF: Stormwater Management Facility)	350.00 per site plus 10.00 per acre plus 200.00 per SMF		350.00 per site plus 10.00 per acre plus 200.00 per SMF		350.00 per site plus 10.00 per acre plus 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%
Major (Revisions that necessitate a re-examination of	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 (SMF: Stormwater Management Facility)	250.00 per disturbed acre plus 300.00 per SMF (1 acre minimum)		250.00 per disturbed acre plus 300.00 per SMF (1 acre minimum)		250.00 per disturbed acre plus 300.00 per SMF (1 acre minimum)		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, Length of Reach Prorated, New or Modified Crossings)	200.00 per review plus 150.00 per 1000 ft of study reach plus 200.00 per crossing		200.00 per review plus 150.00 per 1000 ft of study reach plus 200.00 per crossing		200.00 per review plus 150.00 per 1000 ft of study reach plus 200.00 per crossing		0.00	0%
Major Encroachment Impact (per each CLOMR & LOMR) (Length of Reach Prorated, New or Modified Crossings)	200.00 per review plus 250.00 per 1000 ft of study reach plus 200.00 per crossing		200.00 per review plus 250.00 per 1000 ft of study reach plus 200.00 per crossing		200.00 per review plus 250.00 per 1000 ft of study reach plus 200.00 per crossing		0.00	0%
Review Revisions								
Revisions (first review and resubmittal)	Included in Above Fees		Included in Above Fees		Included in Above Fees		N/A	N/A
Next Revision	Half the Initial Plan Review Fee		Half the Initial Plan Review Fee		Half the Initial Plan Review Fee		N/A	N/A
Each Revision Thereafter	Full Plan Review Fee		Full Plan Review Fee		Full Plan Review Fee		N/A	N/A
Final Plats								
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%
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 surety		150.00 per surety		150.00 per surety		0.00	0%

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Public Health Fee Schedule			Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
0003A *	ADM SARSCOV2 30MCG/0.3ML 3RD		-	-	40.00	40.00	N/A
0004A *	ADM SARSCOV2 30MCG/0.3ML BST		-	-	40.00	40.00	N/A
0013A *	ADM SARSCOV2 100MCG/0.5ML3RD		-	-	40.00	40.00	N/A
0031A	Immunization administration by intramusc...		40.00	40.00	40.00	0.00	0%
0034A *	ADM SARSCOV2 VAC AD26 .5ML B		-	-	40.00	40.00	N/A
0051A *	Pfizer Covid-19 Diluted (Gray Cap) 1st Dose		-	-	65.00	65.00	N/A
0052A *	Pfizer Covid-19 Diluted (Gray Cap) 2nd Dose		-	-	65.00	65.00	N/A
0053A *	Pfizer Covid-19 Diluted (Gray Cap) 3rd Dose		-	-	65.00	65.00	N/A
0054A *	Pfizer Covid-19 Diluted (Gray Cap) Booster		-	-	65.00	65.00	N/A
0064A *	ADM SARSCOV2 50MCG/0.25MLBST		-	-	40.00	40.00	N/A
0071A *	ADM SARSCV2 10MCG TRS-SUCR 1		-	-	40.00	40.00	N/A
0072A *	ADM SARSCV2 10MCG TRS-SUCR 2		-	-	40.00	40.00	N/A
0073A *	Pfizer Covid-19 Pediatric Third Dose		-	-	65.00	65.00	N/A
94060 *	Evaluation of wheezing		-	-	61.00	61.00	N/A
99000 *	Handling and/or conveyance of specimen f...		-	-	10.00	10.00	N/A
G2023 *	Specimen collection for severe acute res...		-	-	30.50	30.50	N/A
J0702 *	Betamethasone		-	-	11.00	11.00	N/A
0001A	COVID Imm Admin - 1st Dose Pfizer		40.00	40.00	40.00	0.00	0%
0002A	COVID Imm Admin - 2nd Dose Pfizer		40.00	40.00	40.00	0.00	0%
0011A	COVID Imm Admin - 1st Dose Moderna		40.00	40.00	40.00	0.00	0%
0012A	COVID Imm Admin - 2nd Dose Moderna		40.00	40.00	40.00	0.00	0%
10060	Drainage of skin abscess		120.00	120.00	120.00	0.00	0%
10061	Drainage of skin abscess		148.14	148.14	148.14	0.00	0%
10160	Puncture drainage of lesion		99.36	99.36	99.36	0.00	0%
11000	Debride infected skin		42.49	42.49	42.49	0.00	0%
11200	Removal of skin tags		63.98	63.98	63.98	0.00	0%
11201	Remove skin tags add-on		15.21	15.21	15.21	0.00	0%
11400	Exc tr-ext b9+marg 0.5 < cm		94.50	94.50	94.50	0.00	0%
11640	Exc face-mm mallg+marg 0.5 <		149.77	149.77	149.77	0.00	0%
11750	Removal of nail bed		166.87	166.87	166.87	0.00	0%
11765	Excision of nail fold, toe		99.10	99.10	99.10	0.00	0%
11976	Removal of Norplant		200.00	200.00	200.00	0.00	0%
11981 **	Insert drug implant device	UD	-	-	120.00	120.00	N/A
11981	Insert drug implant device		120.00	120.00	120.00	0.00	0%
11982	Remove drug implant device		146.00	146.00	146.00	0.00	0%
11983	Remove/insert drug implant		211.00	211.00	211.00	0.00	0%
12001	Repair small laceration		175.00	175.00	175.00	0.00	0%
12002	Repair large laceration		200.00	200.00	200.00	0.00	0%
16030	Dress/debrid p-thick burn, I		165.36	165.36	165.36	0.00	0%
17000	Wart removal of one wart		65.00	65.00	65.00	0.00	0%
17003	Wart removal 2 to 14 warts		15.00	15.00	15.00	0.00	0%
17250	Chemical cauterization of granulation		70.00	70.00	70.00	0.00	0%
36415	Routine venipuncture		5.00	5.00	5.00	0.00	0%
46916	Cryosurgery, anal lesion(s)		168.43	168.43	168.43	0.00	0%
51701	Insert bladder catheter		75.00	75.00	75.00	0.00	0%
54050	Chemical wart treatment male		104.78	104.78	104.78	0.00	0%
54065	Destruction wart male cryotherapy		175.00	175.00	175.00	0.00	0%
56405	I & D Abscess of vulva/perineum		93.84	93.84	93.84	0.00	0%
56441	Lysis of labial lesion(s)		128.40	128.40	128.40	0.00	0%
56501	Destruction of lesion vulva cryotherapy		105.00	105.00	105.00	0.00	0%
56820	Colposcopy of vulva without biopsy		150.00	150.00	150.00	0.00	0%
56821	Colposcopy of vulva with biopsy		128.01	128.01	128.01	0.00	0%
57000	Drainage of pelvic lesion		160.97	160.97	160.97	0.00	0%
57061	Chemical wart treatment female		95.00	95.00	95.00	0.00	0%
57065	Destroy vag lesions, complex		155.00	155.00	155.00	0.00	0%
57170	Fitting of diaphragm/cap		95.00	95.00	95.00	0.00	0%
57452	Colposcopy of cervix without biopsy		130.00	130.00	130.00	0.00	0%
57454	Colposcopy of cervix with biopsy		170.00	170.00	170.00	0.00	0%
57456	Colpo cervical with ECC		205.00	205.00	205.00	0.00	0%
57505	Endocervical curettage		151.00	151.00	151.00	0.00	0%
57511	Cryotherapy of cervix		160.00	160.00	160.00	0.00	0%
58100	Endometrial sampling biopsy		90.00	90.00	90.00	0.00	0%
58300	IUD insertion		150.00	150.00	150.00	0.00	0%
58301	IUD removal		120.00	120.00	120.00	0.00	0%

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CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
59025	NST		60.00	60.00	60.00	0.00	0%
59425	4 to 6 Antepartum visits		365.28	365.28	365.28	0.00	0%
59426	7 or more Antepartum visits		653.12	653.12	653.12	0.00	0%
59430	Postpartum Care Only		136.00	136.00	136.00	0.00	0%
65205	Remove foreign body from eye		55.00	55.00	55.00	0.00	0%
65220	Remove foreign body from eye		55.00	55.00	55.00	0.00	0%
69200	Remove foreign body from ear		115.00	115.00	115.00	0.00	0%
69210	Remove impacted ear wax		65.00	65.00	65.00	0.00	0%
76801	Limited OB Ultrasound less than 14 weeks		125.16	125.16	125.16	0.00	0%
76815	Limited OB Ultrasound		85.00	85.00	85.00	0.00	0%
76816	OB Ultrasound for Fetal Biophysical		71.00	71.00	71.00	0.00	0%
76817	Vaginal OB Ultrasound		100.52	100.52	100.52	0.00	0%
76818	Fetal biophys profile w/NST		127.00	127.00	127.00	0.00	0%
76819	Biophysical Profile without NST		125.16	125.16	125.16	0.00	0%
76830	Vaginal Ultrasound		100.52	100.52	100.52	0.00	0%
76856	Pelvic Ultrasound		164.34	164.34	164.34	0.00	0%
80048	Chem 7 Basic Metabolic Panel		14.00	14.00	14.00	0.00	0%
80051	Electrolyte panel		12.00	12.00	12.00	0.00	0%
80053	Chem 13 Complete metabolic panel		14.00	14.00	14.00	0.00	0%
80061	Lipid panel		25.00	25.00	25.00	0.00	0%
80074	Acute hepatitis panel		82.00	82.00	82.00	0.00	0%
80076	Hepatic function panel		16.00	16.00	16.00	0.00	0%
80156	Assay, carbamazepine, total		23.00	23.00	23.00	0.00	0%
80185	Assay of phenytoin, total		20.00	20.00	20.00	0.00	0%
80186	Assay of phenytoin, free		27.00	27.00	27.00	0.00	0%
81000	Urinalysis, nonauto w/scope		20.00	20.00	20.00	0.00	0%
81001	Urinalysis, with micro		20.00	20.00	20.00	0.00	0%
81002	Urinalysis nonauto w/o scope		15.00	15.00	15.00	0.00	0%
81003	Urinalysis, automated without micro		15.00	15.00	15.00	0.00	0%
81015	Microscopic exam of urine		15.00	15.00	15.00	0.00	0%
81025	Urine pregnancy test		20.00	20.00	20.00	0.00	0%
81050	Urinalysis, volume measure		5.00	5.00	5.00	0.00	0%
81243	Fragile X mental retardation gene analysis		70.86	70.86	70.86	0.00	0%
81244	Fragile X mental retardation gene analysis - characterization of alleles		55.76	55.76	55.76	0.00	0%
82120	Amines, vaginal fluid		7.00	7.00	7.00	0.00	0%
82150	Amylase		11.00	11.00	11.00	0.00	0%
82239	Bile acids, total		28.00	28.00	28.00	0.00	0%
82247	Bilirubin, total		13.69	13.69	13.69	0.00	0%
82248	Bilirubin, direct		13.69	13.69	13.69	0.00	0%
82270	Fecal Occult Blood X3		15.00	15.00	15.00	0.00	0%
82306	Vitamin D		45.00	45.00	45.00	0.00	0%
82465	Assay, bld/serum cholesterol		22.00	22.00	22.00	0.00	0%
82533	Total cortisol		29.00	29.00	29.00	0.00	0%
82565	Serum creatinine		15.00	15.00	15.00	0.00	0%
82575	Urine 24 hour creatinine clearance test		17.00	17.00	17.00	0.00	0%
82607	Vitamin B-12		23.00	23.00	23.00	0.00	0%
82677	Assay of estriol		35.00	35.00	35.00	0.00	0%
82610	Cystatin C		23.13	23.13	23.13	0.00	0%
82728	Iron Panel Ferritin panel		25.00	25.00	25.00	0.00	0%
82731	Assay of fetal fibronectin		95.00	95.00	95.00	0.00	0%
82746	Blood folic acid serum		26.00	26.00	26.00	0.00	0%
82785	Allergy testing Total IGE		25.00	25.00	25.00	0.00	0%
82947	Glucose Random Fasting	QW	8.00	8.00	8.00	0.00	0%
82947	Glucose Random Fasting		8.00	8.00	8.00	0.00	0%
82948	Reagent strip/blood glucose		18.00	18.00	18.00	0.00	0%
82950	Glucose Tolerance Test 1 hour	QW	20.00	20.00	20.00	0.00	0%
82950	Glucose Tolerance Test 1 hour		20.00	20.00	20.00	0.00	0%
82951	Glucose tolerance test (GTT) 1st 3	QW	50.00	50.00	50.00	0.00	0%
82951	Glucose tolerance test (GTT) 1st 3		50.00	50.00	50.00	0.00	0%
82952	GTT beyond 3rd sample	QW	8.00	8.00	8.00	0.00	0%
82952	GTT beyond 3rd sample		8.00	8.00	8.00	0.00	0%
82960	Test for G6PD enzyme		11.00	11.00	11.00	0.00	0%
82977	Assay of GGT		12.00	12.00	12.00	0.00	0%

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CPT	Name	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
83001	Gonadotropin (FSH)	30.00	30.00	30.00	0.00	0%
83002	Gonadotropin (LH)	30.00	30.00	30.00	0.00	0%
83036	HgB A1C	16.00	16.00	16.00	0.00	0%
83540	Iron Panel Assay of iron	15.00	15.00	15.00	0.00	0%
83550	Iron Panel Iron binding test	14.00	14.00	14.00	0.00	0%
83615	LDH	15.00	15.00	15.00	0.00	0%
83690	Lipase	11.00	11.00	11.00	0.00	0%
83718	Assay of lipoprotein	14.00	14.00	14.00	0.00	0%
83735	Assay of magnesium	12.00	12.00	12.00	0.00	0%
84146	Prolactin level	29.00	29.00	29.00	0.00	0%
84153	Assay of psa, total	33.00	33.00	33.00	0.00	0%
84156	Assay of protein, urine	6.00	6.00	6.00	0.00	0%
84403	Assay of total testosterone	46.00	46.00	46.00	0.00	0%
84436	Assay of total thyroxine	10.00	10.00	10.00	0.00	0%
84439	Thyroid Panel Free T4	15.00	15.00	15.00	0.00	0%
84443	Thyroid Panel TSH	25.00	25.00	25.00	0.00	0%
84450	Transferase (AST) (SGOT)	8.50	8.50	8.50	0.00	0%
84460	Alanine amino (ALT) (SGPT)	8.50	8.50	8.50	0.00	0%
84478	Assay of triglycerides	10.00	10.00	10.00	0.00	0%
84479	Thyroid Panel T3 or T4	12.00	12.00	12.00	0.00	0%
84481	Free assay (FT-3)	27.00	27.00	27.00	0.00	0%
84520	Assay of urea nitrogen	8.00	8.00	8.00	0.00	0%
84550	Uric acid	9.00	9.00	9.00	0.00	0%
84702	HCG Titer	14.00	14.00	14.00	0.00	0%
84703	Chorionic gonadotropin assay	13.00	13.00	13.00	0.00	0%
85007	Differential	5.00	5.00	5.00	0.00	0%
85018	Hemoglobin	QW 15.00	15.00	15.00	0.00	0%
85025	CBC with Differential and Platelet	14.00	14.00	14.00	0.00	0%
85027	CBC with Platelet without Diff	20.00	20.00	20.00	0.00	0%
85044	Retic CT	8.00	8.00	8.00	0.00	0%
85045	Automated reticulocyte count	7.00	7.00	7.00	0.00	0%
85240	Blood clot factor VIII test	21.14	21.14	21.14	0.00	0%
85245	Blood clot factor VIII test	27.09	27.09	27.09	0.00	0%
85246	Blood clot factor VIII test	27.09	27.09	27.09	0.00	0%
85247	Blood clot factor VIII test	27.09	27.09	27.09	0.00	0%
85597	Lupus Coagulant	27.00	27.00	27.00	0.00	0%
85610	Prothrombin time	8.00	8.00	8.00	0.00	0%
85651	Sedimentation rate	6.00	6.00	6.00	0.00	0%
85652	Rbc sed rate, automated	6.00	6.00	6.00	0.00	0%
85670	Thrombin time, plasma	10.00	10.00	10.00	0.00	0%
85730	Thromboplastin time, partial	11.00	11.00	11.00	0.00	0%
86003	Allergen specific IgE; quantitative or s...	9.00	9.00	9.00	0.00	0%
86005	qualitative, multiallergen screen (.disk...	13.00	13.00	13.00	0.00	0%
86038	Antinuclear antibodies	22.00	22.00	22.00	0.00	0%
86060	Antistreptolysin o, titer	16.00	16.00	16.00	0.00	0%
86146 *	86146 Beta-2 Glycoprotein	-	-	17.00	17.00	N/A
86147	Anticardiolipin antibodies	22.00	22.00	22.00	0.00	0%
86280	Flu Culture	9.67	9.67	9.67	0.00	0%
86308	ANA and Monospot	10.00	10.00	10.00	0.00	0%
86328	Immunossay for infectious antibodies COVID 19 Single Strip	90 58.80	58.80	58.80	0.00	0%
86359	T cells, total count	67.00	67.00	67.00	0.00	0%
86360	T cell, absolute count/ratio	83.00	83.00	83.00	0.00	0%
86361	CD4	82.00	82.00	82.00	0.00	0%
86382	Rabies Titer	52.00	52.00	52.00	0.00	0%
86403	Particle agglutination test	18.00	18.00	18.00	0.00	0%
86430	Rheumatoid factor test	18.00	18.00	18.00	0.00	0%
86431	Rheumatoid factor	10.00	10.00	10.00	0.00	0%
86480	Quantiferon TB test	110.00	110.00	110.00	0.00	0%
86513/ 85732 *	Lupus Anticoagulant Reflex	-	-	8.00	8.00	N/A
86580	PPD low risk only	20.00	20.00	20.00	0.00	0%
86592	Syphilis test, RPR Qualitative	8.00	8.00	8.00	0.00	0%
86593	Syphilis test, RPR Titer	8.00	8.00	8.00	0.00	0%

Tax Rate and Fee Schedule

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Public Health Fee Schedule			Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
86606	Aspergillus antibody		23.00	23.00	23.00	0.00	0%
86618	Lyme disease antibody		25.00	25.00	25.00	0.00	0%
86644	CMV antibody		22.00	22.00	22.00	0.00	0%
86645	CMV antibody, IgM		22.00	22.00	22.00	0.00	0%
86663	Epstein-barr antibody test 1		22.00	22.00	22.00	0.00	0%
86664	Epstein-barr antibody test 2		22.00	22.00	22.00	0.00	0%
86665	Epstein-barr antibody test 3		24.00	24.00	24.00	0.00	0%
86677	Helicobacter Pylori Antibody IGG		40.00	40.00	40.00	0.00	0%
86687	HIV		58.00	58.00	58.00	0.00	0%
86689	HTLV/HIV confirmatory test		34.00	34.00	34.00	0.00	0%
86694	Herpes simplex test		22.00	22.00	22.00	0.00	0%
86695	Herpes simplex type 1 IGG and IGM		18.89	18.89	18.89	0.00	0%
86696	Herpes simplex type 2 IGG and IGM		28.00	28.00	28.00	0.00	0%
86703	Antibody; HIV-1 and HIV-2, single result		21.00	21.00	21.00	0.00	0%
86704	Hep b core antibody, total		23.00	23.00	23.00	0.00	0%
86706	Hep B surface antibody		18.00	18.00	18.00	0.00	0%
86707	Hep be antibody		22.00	22.00	22.00	0.00	0%
86708	Hep a antibody, total		20.00	20.00	20.00	0.00	0%
86709	Hep a antibody, igm		18.00	18.00	18.00	0.00	0%
86735	Mumps antibody		22.00	22.00	22.00	0.00	0%
86747	Parvovirus antibody		22.00	22.00	22.00	0.00	0%
86756	RSV culture		40.00	40.00	40.00	0.00	0%
86762	Rubella antibody		22.00	22.00	22.00	0.00	0%
86765	Measles Rubeola antibody		20.00	20.00	20.00	0.00	0%
86769	Antibody; severe acute respiratory syndrome COVID-19 (SARS-CoV-2)	90	54.77	54.77	54.77	0.00	0%
86777	Toxoplasma antibody		22.00	22.00	22.00	0.00	0%
86778	Toxoplasma antibody, igm		17.00	17.00	17.00	0.00	0%
86787	Varicella-zoster antibody		40.00	40.00	40.00	0.00	0%
86803	Hepatitis C antibody		22.00	22.00	22.00	0.00	0%
86804	Hep c ab test, confirm		21.00	21.00	21.00	0.00	0%
86850	Antibody screening		37.00	37.00	37.00	0.00	0%
86870	RBC antibody identification		35.00	35.00	35.00	0.00	0%
86880	Coombs test, direct		10.00	10.00	10.00	0.00	0%
86900	ABO Grouping		6.00	6.00	6.00	0.00	0%
86901	Rho (D) typing		6.00	6.00	6.00	0.00	0%
87015	Specimen concentration		12.00	12.00	12.00	0.00	0%
87040	Blood culture for bacteria		18.00	18.00	18.00	0.00	0%
87045	Stool culture salmonella and shigella		15.00	15.00	15.00	0.00	0%
87046	Stool culture enteric		15.00	15.00	15.00	0.00	0%
87070	Bacterial culture screening		14.00	14.00	14.00	0.00	0%
87076	Culture anaerobe ident, each		13.25	13.25	13.25	0.00	0%
87077	Culture aerobic identify		14.00	14.00	14.00	0.00	0%
87081	MRSA or Group B Strep or Strep A culture		15.00	15.00	15.00	0.00	0%
87086	Urine Culture/Routine		17.00	17.00	17.00	0.00	0%
87088	Urine bacteria culture		14.00	14.00	14.00	0.00	0%
87102	Fungus isolation culture		15.00	15.00	15.00	0.00	0%
87110	Chlamydia culture		29.00	29.00	29.00	0.00	0%
87116	Sputum mycobacteria culture		19.00	19.00	19.00	0.00	0%
87186	Microbe susceptible, mic		16.00	16.00	16.00	0.00	0%
87205	Urethral smear		8.00	8.00	8.00	0.00	0%
87206	Sputum Smear		10.00	10.00	10.00	0.00	0%
87207	Smear, special stain		10.00	10.00	10.00	0.00	0%
87209	Smear, complex stain		22.00	22.00	22.00	0.00	0%
87210	Vaginal Wet Mount		7.00	7.00	7.00	0.00	0%
87230	C Diff		29.00	29.00	29.00	0.00	0%
87252	Herpes culture		85.00	85.00	85.00	0.00	0%
87253	Virus inoculate tissue, addl		73.00	73.00	73.00	0.00	0%
87324	Clostridium ag, eia		19.00	19.00	19.00	0.00	0%
87340	Hepatitis B surface antigen		16.00	16.00	16.00	0.00	0%
87350	Hepatitis be ag, eia		18.00	18.00	18.00	0.00	0%
87389	HIV Screen		42.00	42.00	42.00	0.00	0%
87400	Flu A and B swab		40.00	40.00	40.00	0.00	0%
87425	Rotavirus ag, eia		18.00	18.00	18.00	0.00	0%

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CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
87426	CORONAVIRUS Antigen Detect AG IA		49.57	49.57	49.57	0.00	0%
87491	NAAT Chlamydia		43.00	43.00	43.00	0.00	0%
87502	Influenza A and B		66.72	66.72	66.72	0.00	0%
87517	Hepatitis b, dna, quant		58.00	58.00	58.00	0.00	0%
87522	Infectious agent detection by nucleic ac....		58.00	58.00	58.00	0.00	0%
87536	Infectious agent detection by nucleic ac....		94.00	94.00	94.00	0.00	0%
87591	Gonorrhea		34.26	34.26	34.26	0.00	0%
87624	HPV Co Testing		43.00	43.00	43.00	0.00	0%
87635	SARS-COV-2 COVID-19 AMP PRB		66.04	66.04	66.04	0.00	0%
87651	Strep A		30.56	30.56	30.56	0.00	0%
87661	Infectious Agent Detection by nucleic acid; Trichomonas	90	31.41	31.41	31.41	0.00	0%
87798	Detect agent nos, dna, amp		78.62	78.62	78.62	0.00	0%
87800	Detect agnt mult, dna, direc		71.00	71.00	71.00	0.00	0%
87880	Old Group A Strep code Do not use	QW	25.00	25.00	25.00	0.00	0%
87880	Old Group A Strep code Do not use		25.00	25.00	25.00	0.00	0%
87901	Infectious agent genotype analysis by		138.00	138.00	138.00	0.00	0%
87902	Genotype, dna, hepatitis C		586.00	586.00	586.00	0.00	0%
88141	Cytopath, c/v, interpret		35.00	35.00	35.00	0.00	0%
88142	Old CLN PAP code		30.00	30.00	30.00	0.00	0%
88175	PAP smear		43.00	43.00	43.00	0.00	0%
88305	Pathology x qty		15.00	15.00	15.00	0.00	0%
88342	Immunohistochemistry		71.00	71.00	71.00	0.00	0%
88738	Trans Total Hemoglobin		15.00	15.00	15.00	0.00	0%
90471	Immunization admin 1st injection	TJ	14.00	14.00	14.00	0.00	0%
90471	Immunization admin 1st injection	EP	14.00	14.00	14.00	0.00	0%
90471	Immunization admin 1st injection		14.00	14.00	14.00	0.00	0%
90472	Immunization admin, each additional	TJ	14.00	14.00	14.00	0.00	0%
90472	Immunization admin, each additional	EP	14.00	14.00	14.00	0.00	0%
90472	Immunization admin, each additional		14.00	14.00	14.00	0.00	0%
90473	Immunization admin oral/nasal only	TJ	14.00	14.00	14.00	0.00	0%
90473	Immunization admin oral/nasal only	EP	14.00	14.00	14.00	0.00	0%
90473	Immunization admin oral/nasal only		14.00	14.00	14.00	0.00	0%
90474	Immunization admin oral/nasal and	TJ	14.00	14.00	14.00	0.00	0%
90474	Immunization admin oral/nasal and	EP	14.00	14.00	14.00	0.00	0%
90474	Immunization admin oral/nasal and		14.00	14.00	14.00	0.00	0%
90620	Meninccocal Group B Vaccine Bexsero		225.00	225.00	225.00	0.00	0%
90621	Meningococcal Group B Vaccine		162.00	162.00	162.00	0.00	0%
90632	Hepatitis A vaccine, adult		75.00	75.00	75.00	0.00	0%
90633	Hepatitis A Pediatric Private		33.00	33.00	33.00	0.00	0%
90636	Twinrix Private		105.00	105.00	105.00	0.00	0%
90647	Hib P vax Private		27.17	27.17	27.17	0.00	0%
90648	HIB Private		27.00	27.00	27.00	0.00	0%
90649	H papilloma vacc 3 dose im		160.00	160.00	160.00	0.00	0%
90651	HPV vaccine Gardasil 9 Private		242.00	242.00	242.00	0.00	0%
90655	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	0.00	0%
90656	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	0.00	0%
90657	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	0.00	0%
90658	Influenza virus vaccine, trivalent, spli....		16.00	16.00	16.00	0.00	0%
90670	Prevnar Private		124.00	124.00	124.00	0.00	0%
90672	Flumist Private		25.00	25.00	25.00	0.00	0%
90675	Rabies vaccine		252.51	252.51	252.51	0.00	0%
90680	Rota Virus Private		80.00	80.00	80.00	0.00	0%
90685	Influenza (Quad) 6 to 35 mths Private		23.23	23.23	23.23	0.00	0%
90686	Influenza (Quad) PF Private		25.00	25.00	25.00	0.00	0%
90691	Typhoid vaccine		80.00	80.00	80.00	0.00	0%
90698	Pentacel Private		92.00	92.00	92.00	0.00	0%
90700	Dtap Private		24.00	24.00	24.00	0.00	0%
90702	Dt Pediatric Private		36.23	36.23	36.23	0.00	0%
90707	MMR Private		87.10	87.10	87.10	0.00	0%
90713	Polio Private		45.00	45.00	45.00	0.00	0%
90714	TD(pf) Private		22.00	22.00	22.00	0.00	0%
90715	Tdap Private		40.00	40.00	40.00	0.00	0%
90716	Varicella Private		92.00	92.00	92.00	0.00	0%

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CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
90717	Yellow fever vaccine		120.00	120.00	120.00	0.00	0%
90723	Pediarix Private		84.12	84.12	84.12	0.00	0%
90732	Pneumovax 23 Private		50.00	50.00	50.00	0.00	0%
90733	Meningococcal vaccine, sc		115.00	115.00	115.00	0.00	0%
90734	Menveo/Menactra Private		115.00	115.00	115.00	0.00	0%
90736	Zostavax		200.00	200.00	200.00	0.00	0%
90744	Hepatitis B Pediatric Private		25.10	25.10	25.10	0.00	0%
90746	Hepatitis B vaccine, adult		70.00	70.00	70.00	0.00	0%
92551	Audiometry		20.00	20.00	20.00	0.00	0%
92551	Audiometry	EP	20.00	20.00	20.00	0.00	0%
92587	OAE		40.45	40.45	40.45	0.00	0%
94640	Nebulizer Treatment		40.00	40.00	40.00	0.00	0%
94760	Measure blood oxygen level		3.00	3.00	3.00	0.00	0%
96110	Developmental Screening ASQ or MCHAT		20.00	20.00	20.00	0.00	0%
96127	PSC or Vanderbilt or FP PP Depression		7.70	7.70	7.70	0.00	0%
96152	Intervene hlth/behave, indiv		19.97	19.97	19.97	0.00	0%
96160	HEADSSS		6.77	6.77	6.77	0.00	0%
96161	Maternal Depression Screen completed in		6.77	6.77	6.77	0.00	0%
96372	Therapeutic, prophylactic, or diagnostic....		25.00	25.00	25.00	0.00	0%
97803	Med nutrition, individual, subsequent vi....		15.80	15.80	15.80	0.00	0%
98960	Education Training, 1 pt 30 min		24.11	24.11	24.11	0.00	0%
98967	Phone assessment or management 15		27.75	27.75	27.75	0.00	0%
99070	Supplies and materials (except		15.00	15.00	15.00	0.00	0%
99177	Instrument-based ocular screening (eg,		5.53	5.53	5.53	0.00	0%
99201	EM Brief visit New patient		70.00	70.00	70.00	0.00	0%
99202	EM Problem focused New patient		100.00	100.00	100.00	0.00	0%
99203	EM Expanded appt New patient		138.00	138.00	138.00	0.00	0%
99204	EM Detailed appt New patient		198.00	198.00	198.00	0.00	0%
99205	EM Comprehensive appt New patient		246.00	246.00	246.00	0.00	0%
99211	EM Brief visit Established patient	FP	43.00	43.00	43.00	0.00	0%
99211	EM Brief visit Established patient		43.00	43.00	43.00	0.00	0%
99212	EM Problem focused appt Established pt		65.00	65.00	65.00	0.00	0%
99213	EM Expanded appt Established pt		86.00	86.00	86.00	0.00	0%
99214	EM Detailed appt Established pt		128.00	128.00	128.00	0.00	0%
99215	EM Comprehensive appt Established pt		186.00	186.00	186.00	0.00	0%
99241	Office consultation for a new or establi....		110.00	110.00	110.00	0.00	0%
99242	Office consultation for a new or establi....		170.00	170.00	170.00	0.00	0%
99243	Office consultation for a new or establi....		200.00	200.00	200.00	0.00	0%
99244	Office consultation for a new or establi....		245.00	245.00	245.00	0.00	0%
99245	Office consultation for a new or establi....		308.00	308.00	308.00	0.00	0%
99367	Medical team conference with		18.75	18.75	18.75	0.00	0%
99381	Preventative visit, new pt, infant		110.00	110.00	110.00	0.00	0%
99381	Preventative visit, new pt, infant	EP	110.00	110.00	110.00	0.00	0%
99382	Preventative visit, new pt, age 1-4	EP	120.00	120.00	120.00	0.00	0%
99383	Preventative visit, new pt, age 5-11		164.00	164.00	164.00	0.00	0%
99383	Preventative visit, new pt, age 5-11	EP	164.00	164.00	164.00	0.00	0%
99384 ***	Preventative visit, new pt, age 12-17		184.00	184.00	110.00	-74.00	-67%
99384 ***	Preventative visit, new pt, age 12-17	EP	184.00	184.00	110.00	-74.00	-67%
99385	Preventative visit, new pt, age 18-39		183.00	183.00	183.00	0.00	0%
99385	Preventative visit, new pt, age 18-39	EP	183.00	183.00	183.00	0.00	0%
99386	Preventative visit, new pt, age 40-64		214.00	214.00	214.00	0.00	0%
99387	Preventative visit, new pt, age 65 & ove....		230.00	230.00	230.00	0.00	0%
99391	Preventative visit, established pt, infa....	TJ	100.00	100.00	100.00	0.00	0%
99391	Preventative visit, established pt, infa....	EP	100.00	100.00	100.00	0.00	0%
99391	Preventative visit, established pt, infa....		100.00	100.00	100.00	0.00	0%
99392	Preventative visit, established pt, age	TJ	115.00	115.00	115.00	0.00	0%
99392	Preventative visit, established pt, age	EP	115.00	115.00	115.00	0.00	0%
99392	Preventative visit, established pt, age		115.00	115.00	115.00	0.00	0%
99393	Preventative visit, established pt, age		136.00	136.00	136.00	0.00	0%
99393	Preventative visit, established pt, age	EP	136.00	136.00	136.00	0.00	0%
99394	Preventative visit, established pt, age		161.00	161.00	161.00	0.00	0%
99394	Preventative visit, established pt, age	EP	161.00	161.00	161.00	0.00	0%
99395	Preventative visit, established pt, age		157.00	157.00	157.00	0.00	0%
99395	Preventative visit, established pt, age	EP	157.00	157.00	157.00	0.00	0%

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CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
99396	Preventative visit, established pt, age		173.00	173.00	173.00	0.00	0%
99397	Preventative visit, established, 65 & ov....		195.00	195.00	195.00	0.00	0%
99406	Tobacco counsel 3 to 10 minutes		11.93	11.93	11.93	0.00	0%
99407	Tobacco counsel greater than 10 min.		23.05	23.05	23.05	0.00	0%
99408	CRAFFT screening		30.73	30.73	30.73	0.00	0%
99421	E/M Svc 5 - 10 min		12.76	12.76	12.76	0.00	0%
99422	E/M Svc 11 - 20 min		25.47	25.47	25.47	0.00	0%
99423	E/M Svc 21+ min		41.16	41.16	41.16	0.00	0%
99441	Phone E/M 5-10 min		11.89	11.89	11.89	0.00	0%
99442	Phone E/M 11-20 min		23.16	23.16	23.16	0.00	0%
99443	Phone E/M 21-30 min		33.95	33.95	33.95	0.00	0%
99446	PH1/Internet/EHR 5-10		15.20	15.20	15.20	0.00	0%
99447	PH1/Internet/EHR 11-20		30.69	30.69	30.69	0.00	0%
99448	PH1/Internet/EHR 21-30		45.89	45.89	45.89	0.00	0%
99449	PH1/Internet/EHR 31 +		61.15	61.15	61.15	0.00	0%
99501	Home visit, postpartum		60.00	60.00	60.00	0.00	0%
99502	Home visit, Newborn assessment		60.00	60.00	60.00	0.00	0%
D0120	Periodic oral evaluation		35.00	35.00	35.00	0.00	0%
D0140	Limit oral eval problm focus		25.00	25.00	25.00	0.00	0%
D0145	Fluoride Oral Evaluation, pt < 3yrs		38.07	38.07	38.07	0.00	0%
D0150	Comprehensve oral evaluation		25.00	25.00	25.00	0.00	0%
D0170	Re-eval,est pt,problem focus		32.00	32.00	32.00	0.00	0%
D0210	intraoral - complete series of radiograp....		40.00	40.00	40.00	0.00	0%
D0220	intraoral - periapical first radiographi....		18.00	18.00	18.00	0.00	0%
D0230	intraoral - periapical each additional r....		15.00	15.00	15.00	0.00	0%
D0240	intraoral - occlusal radiographic image		18.00	18.00	18.00	0.00	0%
D0270	bitewing - single radiographic image		12.00	12.00	12.00	0.00	0%
D0272	bitewings - two radiographic images		23.00	23.00	23.00	0.00	0%
D0273	bitewings - three radiographic images		29.35	29.35	29.35	0.00	0%
D0274	bitewings - four radiographic images		40.00	40.00	40.00	0.00	0%
D0330	panoramic radiographic image		65.00	65.00	65.00	0.00	0%
D1110	Dental prophylaxis adult		50.00	50.00	50.00	0.00	0%
D1120	Dental prophylaxis child		35.00	35.00	35.00	0.00	0%
D1206	Fluoride Topical Application	CH	18.52	18.52	18.52	0.00	0%
D1206	Fluoride Topical Application		18.52	18.52	18.52	0.00	0%
D1208	topical application of fluoride		19.00	19.00	19.00	0.00	0%
D1351	Dental sealant per tooth		35.00	35.00	35.00	0.00	0%
D1510	Space maintainer fxd unilat		220.00	220.00	220.00	0.00	0%
D1515	Fixed bilat space maintainer		440.00	440.00	440.00	0.00	0%
D2140	Amalgam one surface permanen		69.00	69.00	69.00	0.00	0%
D2150	Amalgam two surfaces permane		87.00	87.00	87.00	0.00	0%
D2160	Amalgam three surfaces perma		110.00	110.00	110.00	0.00	0%
D2161	Amalgam-4+ Surface Prim and Perm		124.00	124.00	124.00	0.00	0%
D2330	Resin one surface-anterior		70.00	70.00	70.00	0.00	0%
D2331	Resin two surfaces-anterior		87.00	87.00	87.00	0.00	0%
D2332	Resin three surfaces-anterio		110.00	110.00	110.00	0.00	0%
D2335	Resin 4/ surf or w incis an		130.00	130.00	130.00	0.00	0%
D2391	Post 1 srfc resinbased cmpst		85.00	85.00	85.00	0.00	0%
D2392	Post 2 srfc resinbased cmpst		125.00	125.00	125.00	0.00	0%
D2393	Post 3 srfc resinbased cmpst		155.00	155.00	155.00	0.00	0%
D2394	Post =4srfc resinbase cmpst		200.00	200.00	200.00	0.00	0%
D2750	Crown porcelain w/ h noble m		500.00	500.00	500.00	0.00	0%
D2790	Crown full cast high noble m		500.00	500.00	500.00	0.00	0%
D2920	Dental recement crown		25.00	25.00	25.00	0.00	0%
D2930	Prefab stnlss steel crwn pri		153.00	153.00	153.00	0.00	0%
D2931	Prefab stnlss steel crown pe		165.00	165.00	165.00	0.00	0%
D2932	Prefabricated resin crown		175.00	175.00	175.00	0.00	0%
D2940	Dental sedative filling		42.00	42.00	42.00	0.00	0%
D2950	Core build-up incl any pins		105.00	105.00	105.00	0.00	0%
D2951	Tooth pin retention		25.00	25.00	25.00	0.00	0%
D2952	Post and core cast + crown		300.00	300.00	300.00	0.00	0%
D2954	Prefab post/core + crown		250.00	250.00	250.00	0.00	0%
D3220	Therapeutic pulpotomy		90.00	90.00	90.00	0.00	0%
D3310	Anterior		310.00	310.00	310.00	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Public Health Fee Schedule			Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
D3320	Root canal therapy 2 canals		365.00	365.00	365.00	0.00	0%
D3330	Root canal therapy 3 canals		445.00	445.00	445.00	0.00	0%
D4341	Periodontal scaling & root		106.00	106.00	106.00	0.00	0%
D4342	Periodontal scaling 1-3teeth		62.00	62.00	62.00	0.00	0%
D4355	Full mouth debridement		75.00	75.00	75.00	0.00	0%
D4910	Periodontal maint procedures		58.50	58.50	58.50	0.00	0%
D5110	Dentures complete maxillary		615.00	615.00	615.00	0.00	0%
D5120	Dentures complete mandible		615.00	615.00	615.00	0.00	0%
D5130	Dentures immediat maxillary		665.00	665.00	665.00	0.00	0%
D5140	Dentures immediat mandible		665.00	665.00	665.00	0.00	0%
D5211	Dentures maxill part resin		460.00	460.00	460.00	0.00	0%
D5212	Dentures mand part resin		460.00	460.00	460.00	0.00	0%
D5213	Dentures maxill part metal		660.00	660.00	660.00	0.00	0%
D5214	Dentures mandibl part metal		660.00	660.00	660.00	0.00	0%
D5281	Removable partial denture		300.00	300.00	300.00	0.00	0%
D5410	Dentures adjust cmplt maxil		59.00	59.00	59.00	0.00	0%
D5411	Dentures adjust cmplt mand		59.00	59.00	59.00	0.00	0%
D5421	Dentures adjust part maxill		59.00	59.00	59.00	0.00	0%
D5422	Dentures adjust part mandbl		59.00	59.00	59.00	0.00	0%
D5510	Dentur repr broken compl bas		82.00	82.00	82.00	0.00	0%
D5520	Replace denture teeth complt		70.00	70.00	70.00	0.00	0%
D5610	Dentures repair resin base		82.00	82.00	82.00	0.00	0%
D5630	Rep partial denture clasp		156.00	156.00	156.00	0.00	0%
D5640	Replace part denture teeth		70.00	70.00	70.00	0.00	0%
D5650	Add tooth to partial denture		85.00	85.00	85.00	0.00	0%
D5660	Add clasp to partial denture		183.00	183.00	183.00	0.00	0%
D5730	Denture reln cmplt maxil ch		145.00	145.00	145.00	0.00	0%
D5731	Denture reln cmplt mand chr		145.00	145.00	145.00	0.00	0%
D5740	Denture reln part maxil chr		145.00	145.00	145.00	0.00	0%
D5741	Denture reln part mand chr		140.00	140.00	140.00	0.00	0%
D5750	Denture reln cmplt max lab		182.00	182.00	182.00	0.00	0%
D5751	Denture reln cmplt mand lab		182.00	182.00	182.00	0.00	0%
D5760	Denture reln part maxil lab		177.00	177.00	177.00	0.00	0%
D5761	Denture reln part mand lab		177.00	177.00	177.00	0.00	0%
D5810	Denture interm cmplt maxill		275.00	275.00	275.00	0.00	0%
D5811	Denture interm cmplt mandbl		275.00	275.00	275.00	0.00	0%
D5820	Denture interm part maxill		275.00	275.00	275.00	0.00	0%
D5821	Denture interm part mandbl		275.00	275.00	275.00	0.00	0%
D5999	Maxillofacial prosthesis		250.00	250.00	250.00	0.00	0%
D6985	Pediatric partial denture fx		365.00	365.00	365.00	0.00	0%
D7111	Extraction coronal remnants		76.00	76.00	76.00	0.00	0%
D7140	Extraction erupted tooth/exr		86.00	86.00	86.00	0.00	0%
D7210	Rem imp tooth w mucoper flap		105.00	105.00	105.00	0.00	0%
D7510	I&d absc intraoral soft tiss		175.00	175.00	175.00	0.00	0%
D7910	Dent sutur recent wnd to 5cm		180.00	180.00	180.00	0.00	0%
D7960	Frenulectomy/frenulotomy		186.00	186.00	186.00	0.00	0%
D9110	Tx dental pain minor proc		45.00	45.00	45.00	0.00	0%
D9230	Analgesia		54.00	54.00	54.00	0.00	0%
D9940	Dental occlusal guard		225.00	225.00	225.00	0.00	0%
G0008	Admin influenza vaccine Medicare		17.49	17.49	17.49	0.00	0%
G0009	Admin pneumococcal vaccine		17.49	17.49	17.49	0.00	0%
G0108	Diab manage trn per indiv		22.00	22.00	22.00	0.00	0%
G0109	Diab manage trn ind/group		12.00	12.00	12.00	0.00	0%
G9919	Positive Health Disparity Screening and provision of recommendations		40.69	40.69	40.69	0.00	0%
J0561	Injection, Penicillin, 100,000 units		3.92	3.92	3.92	0.00	0%
J0570	Penicillin G 1 2 UN		50.00	50.00	50.00	0.00	0%
J0696	Rocephin injection 250 mg		20.00	20.00	20.00	0.00	0%
J1050	Depo Provera 1mg		0.17	0.17	0.17	0.00	0%
J1580	Gentamicin up to 80 mg		10.00	10.00	10.00	0.00	0%
J1726	17P Injection, Makena, 10 mg		0.79	0.79	0.79	0.00	0%
J2310	Naloxone		114.00	114.00	114.00	0.00	0%
J2790	Rhogam injection		120.00	120.00	120.00	0.00	0%
J3490	17P Injection Compounded Formula		20.00	20.00	20.00	0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Public Health Fee Schedule			Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
CPT	Name	Modifier	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient	In/Outpatient
J7296 *	Kyleena - 19.5mg Levonorgestrel-Releasing		-	-	650.00	650.00	N/A
J7297	Liletta IUD 3 year		50.00	50.00	50.00	0.00	0%
J7298	Mirena IUD 5 year		286.91	286.91	286.91	0.00	0%
J7300	Paragard IUD 10 year		230.85	230.85	230.85	0.00	0%
J7301	Skylla IUD		741.36	741.36	741.36	0.00	0%
J7304	Contraceptive hormone patch		10.00	10.00	10.00	0.00	0%
J7307	Nexplanon Implant		339.38	339.38	339.38	0.00	0%
LU018	Copy of Medical Records		1.00	1.00	1.00	0.00	0%
LU249	Breast Assessment		43.00	43.00	43.00	0.00	0%
Q2038	Fluzone Medicare		16.00	16.00	16.00	0.00	0%
S0280	Medical home program, initial plan		50.00	50.00	50.00	0.00	0%
S0281	Medical home program, maintenance of		150.00	150.00	150.00	0.00	0%
S4993	S4993 Contraceptive Pills		2.71	2.71	2.71	0.00	0%
S9443	Lactation class		65.00	65.00	65.00	0.00	0%
S9465	Diabetic Management Program		60.00	60.00	60.00	0.00	0%
S9470	Nutritional counseling, diet		60.00	60.00	60.00	0.00	0%
T1001	Nursing assessment/evaluatn		88.00	88.00	88.00	0.00	0%
T1002	RN services up to 15 minutes		19.50	19.50	19.50	0.00	0%
T1016	Case management		21.74	21.74	21.74	0.00	0%
T1017	Targeted case management		29.30	29.30	29.30	0.00	0%
U0001	2019 - NCOV Diagnostic		35.91	35.91	35.91	0.00	0%
U0002	COVID - 19 Lab Test NON-CDC		51.31	51.31	51.31	0.00	0%

* The fee was added to the schedule after the adoption of the FY2022 Operating and Capital Budget. The fee was approved by the BoCC during FY2022.

** The modifier was added to the fee schedule after the adoption of the FY2022 Operating and Capital Budget.

***The fee charged for this service is \$110.00 and was inadvertently reported higher in previous years.

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	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	46.50	46.50	46.50	0.00	0%
D0145	Oral Evaluation - 3 and Under	45.05	45.05	45.05	0.00	0%
D0150	Initial Oral Exam	56.43	56.43	56.43	0.00	0%
D0170	Emer. (Re-evaluation only)	32.00	32.00	32.00	0.00	0%
D0210	Intraoral Complete Films Series	90.81	90.81	90.81	0.00	0%
D0220	Intraoral - Periapical, 1st	18.86	18.86	18.86	0.00	0%
D0230	Intraoral - Periapical, each additional	15.21	15.21	15.21	0.00	0%
D0240	Occlusal Periapical	20.22	20.22	20.22	0.00	0%
D0270	Bitewing - One Film	12.00	12.00	12.00	0.00	0%
D0272	Bitewing - Two Film	23.40	23.40	23.40	0.00	0%
D0274	Bitewing - Four Film	40.58	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	19.88	19.88	19.88	0.00	0%
D1208	Topical Fluoride (<20)	19.88	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	89.84	89.84	89.84	0.00	0%
D2150	Amalgam - 2 Surface Prim and Perm	113.82	113.82	113.82	0.00	0%
D2160	Amalgam - 3 Surface Prim and Perm	131.79	131.79	131.79	0.00	0%
D2161	Amalgam - 4+ Surface Prim and Perm	145.08	145.08	145.08	0.00	0%
D2330	Resin - 1 Surface, Anterior, Prim and Perm	83.36	83.36	83.36	0.00	0%
D2331	Resin - 2 Surface, Anterior, Prim and Perm	102.98	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	154.21	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	500.00	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	182.51	182.51	182.51	0.00	0%
D2931	Prefab Stainless Steel Crown, Perm	196.28	196.28	196.28	0.00	0%
D2940	Sedative Filling	50.31	50.31	50.31	0.00	0%
D3220	Therapeutic Pulpotomy	95.33	95.33	95.33	0.00	0%
D4341	Perio Scale per Quad	127.18	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	85.23	85.23	85.23	0.00	0%
D4381	Localized Delivery of Antimicrobial Agent (Arestin)	65.00	65.00	65.00	0.00	0%
D4910	Periodontal Maintenance	61.28	61.28	61.28	0.00	0%
D5110	Complete Denture - Maxillary	739.80	739.80	739.80	0.00	0%
D5120	Complete Denture - Mandibular	739.80	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	548.63	548.63	548.63	0.00	0%
D5212	Mandibular Partial Denture - Resin Base	548.63	548.63	548.63	0.00	0%
D5213	Maxillary Partial Denture - Cast Metal w/ Resin	816.50	816.50	816.50	0.00	0%
D5214	Mandibular Partial Denture - Cast Metal w/ Resin	816.50	816.50	816.50	0.00	0%
D5282	Removable Unilateral Partial Denture-Maxillary	345.00	345.00	345.00	0.00	0%
D5283	Removable Unilateral Partial Denture-Mandibular	345.00	345.00	345.00	0.00	0%
D5225	Flexible Base Maxillary Partial	725.00	725.00	725.00	0.00	0%
D5226	Flexible Base Mandibular Partial	725.00	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 2023 Adopted Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2021	Adopted FY 2022	Adopted FY 2023	Increase / (Decrease)	I/(D) Percent
Dental Clinic						
CPT	Service Description					
D5511	Repair broken complete denture, Mandibular	97.60	97.60	97.60	0.00	0%
D5512	Repair broken complete denture, Maxillary	97.60	97.60	97.60	0.00	0%
D5520	Replace Missing / Broken Teeth - Denture	82.25	82.25	82.25	0.00	0%
D5611	Repair resin partial denture, Mandibular	97.60	97.60	97.60	0.00	0%
D5612	Repair resin partial denture, Maxillary	97.60	97.60	97.60	0.00	0%
D5630	Repair or Replace Broken Clasp	187.20	187.20	187.20	0.00	0%
D5640	Replace Broken Teeth - Per Tooth	80.37	80.37	80.37	0.00	0%
D5650	Add Tooth to Existing Partial Denture	100.60	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)	218.38	218.38	218.38	0.00	0%
D5751	Reline Mandibular Partial Denture (Lab)	218.38	218.38	218.38	0.00	0%
D5760	Reline Maxillary Partial Denture (Lab)	213.60	213.60	213.60	0.00	0%
D5761	Reline Mandibular Partial Denture (Lab)	213.60	213.60	213.60	0.00	0%
D5810	Interim Complete Denture (Maxillary)	275.00	275.00	275.00	0.00	0%
D5811	Interim Complete Denture (Mandibular)	275.00	275.00	275.00	0.00	0%
D5820	Flipper/Interim Acrylic Partial (Max. Temp)	275.00	275.00	275.00	0.00	0%
D5821	Flipper/Interim Acrylic Partial (Mand. Temp)	275.00	275.00	275.00	0.00	0%
D5824	Flexible Unilateral Removable Partial - Maxillary	300.00	300.00	300.00	0.00	0%
D5824	Flexible Unilateral Removable Partial - Mandibular	300.00	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	138.17	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)	45.00	45.00	45.00	0.00	0%
D9230	Nitrous Oxide Analgesia	54.00	54.00	54.00	0.00	0%
D9944	Hard Night Guard	225.00	225.00	225.00	0.00	0%
D9945	Soft Night Guard	115.00	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%

FY 2023 Adopted Operating & Capital Budget

Register of Deeds Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Land Records								
Instruments in General	26.00	up to 15 pgs	26.00	up to 15 pgs	26.00	up to 15 pgs	0.00	0%
	4.00	per add'l pg	4.00	per add'l pg	4.00	per add'l pg	0.00	0%
Deeds	26.00	up to 15 pgs	26.00	up to 15 pgs	26.00	up to 15 pgs	0.00	0%
	4.00	per add'l pg	4.00	per add'l pg	4.00	per add'l pg	0.00	0%
Deeds of Trust and Mortgages	64.00	up to 35 pgs	64.00	up to 35 pgs	64.00	up to 35 pgs	0.00	0%
	4.00	per add'l pg	4.00	per add'l pg	4.00	per add'l pg	0.00	0%
Excise Tax on Deeds	2.00	per \$1,000	2.00	per \$1,000	2.00	per \$1,000	0.00	0%
		purchase price		purchase price		purchase price		
Cancellations or Satisfaction		No Fee		No Fee		No Fee	N/A	N/A
Non-Standard Document (EFF 7-1-2002 and Revised 10-01-2011*)	25.00	per document plus recording fee	25.00	per document plus recording fee	25.00	per document plus recording fee	0.00	0%
Subsequent Instrument Reference (Assignments Only)	10.00	per add'l reference	10.00	per add'l reference	10.00	per add'l reference	0.00	0%
Indexing Parties - All Documents	2.00	per name over 20 names	2.00	per name over 20 names	2.00	per name over 20 names	0.00	0%
Plats	21.00	per plat	21.00	per plat	21.00	per plat	0.00	0%
Certified Copy	5.00	per copy	5.00	per copy	5.00	per copy	0.00	0%
Uncertified Copy	1.00	per copy	1.00	per copy	1.00	per copy	0.00	0%
By Mail	2.00	per copy	2.00	per copy	2.00	per copy	0.00	0%
Right of Way Plans	21.00	per plan	21.00	per plan	21.00	per plan	0.00	0%
	5.00	per add'l pg	5.00	per add'l pg	5.00	per add'l pg	0.00	0%
Certified Copies	5.00	for first page	5.00	for first page	5.00	for first page	0.00	0%
	2.00	per add'l pg	2.00	per add'l pg	2.00	per add'l pg	0.00	0%
Uniform Commercial Code (UCC's)	38.00	for first 2 pgs	38.00	for first 2 pgs	38.00	for first 2 pgs	0.00	0%
	45.00	for pgs 3 - 10	45.00	for pgs 3 - 10	45.00	for pgs 3 - 10	0.00	0%
	2.00	for pgs > 10	2.00	for pgs > 10	2.00	for pgs > 10	0.00	0%
Uncertified Copies:								
In Person	0.25	per page	0.25	per page	0.25	per page	0.00	0%
By Mail	1.00	per page	1.00	per page	1.00	per page	0.00	0%

*NOTE: Effective 7-1-2002 and revised 10-01-2011, any instrument presented for registration must meet all of the following requirements:

1. Presented on 8½" x 11" or 8½" 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.

Tax Rate and Fee Schedule

Attachment B

FY 2023 Adopted Operating & Capital Budget

Register of Deeds Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Vital Records								
Certified Copies (Birth, Death and Marriage Certificates)								
County Residents	10.00 each		10.00 each		10.00 each		0.00	0%
Out of County Births (certified only 1971 and up) *	-	-	-	-	24.00 for first copy		24.00	N/A
					15.00 add'l copies		15.00	N/A
Out of County Deaths (certified only August 2020 and up) *	-	-	-	-	24.00 for first copy		24.00	N/A
					15.00 add'l copies		15.00	N/A
Birth and Death Amendment (Raleigh's Fee is 15.00, Expedite Fee is 30.00)	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	5.00 each		5.00 each		5.00 each		0.00	0%
Notary Oaths *	-	-	-	-	10.00 each		10.00	N/A
Uncertified Copies:								
In Person	1.00 each		1.00 each		1.00 each		0.00	0%
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		N/A	N/A
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%

* The fee was added to the schedule after the adoption of the FY2022 Operating and Capital Budget.

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FY 2023 Adopted Operating & Capital Budget

Sheriff's Office Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Animal Services								
Reclaim Fees								
<i>A fee of \$5.00 per day for each day the animal is impounded will be required for strays and quarantined animals in addition to the fees below.</i>								
Strays (increases \$25.00 per occurrence):								
First Occurrence	25.00	per animal	25.00	per animal	25.00	per animal	0.00	0%
Second Occurrence	50.00	per animal	50.00	per animal	50.00	per animal	0.00	0%
Third Occurrence	75.00	per animal	75.00	per animal	75.00	per animal	0.00	0%
Fourth Occurrence	100.00	per animal	100.00	per animal	100.00	per animal	0.00	0%
Fifth Occurrence	125.00	per animal	125.00	per animal	125.00	per animal	0.00	0%
Sixth Occurrence & Up	150.00	per animal	150.00	per animal	150.00	per animal	0.00	0%
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%
Adoptions	85.00	per animal	85.00	per animal	85.00	per animal	0.00	0%
Rescues (For approved 501c-3 animal rescue organizations.)	25.00	per animal	25.00	per animal	25.00	per animal	0.00	0%
Medical Charges								
In order to reclaim an impounded animal, proof of rabies vaccination must be provided. If not provided, the vaccination will be given by one of the shelter's staff at the owner's expense.	5.00	per shot	5.00	per shot	5.00	per shot	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 (CCW) Permit:								
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								
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 - Varies by Defendant and Individual Cases	Varies		Varies		Varies		N/A	N/A

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FY 2023 Adopted Operating & Capital Budget

Solid Waste Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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								
<i>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".</i>								
Municipal Solid Waste (MSW) Tipping Fee (1)								
0-750 tons per month (secured load)	42.00 per ton		42.00 per ton		44.00 per ton		2.00	5%
0-750 tons per month (unsecured load)	84.00 per ton		84.00 per ton		86.00 per ton		2.00	2%
751-1,500 tons per month (secured load)	40.00 per ton		40.00 per ton		42.00 per ton		2.00	5%
751-1,500 tons per month (unsecured load)	80.00 per ton		80.00 per ton		82.00 per ton		2.00	3%
1,501-2,500 tons per month (secured load)	38.00 per ton		38.00 per ton		40.00 per ton		2.00	5%
1,501-2,500 tons per month (unsecured load)	76.00 per ton		76.00 per ton		78.00 per ton		2.00	3%
2,501-3,000 tons per month (secured load)	36.00 per ton		36.00 per ton		38.00 per ton		2.00	6%
2,501-3,000 tons per month (unsecured load)	72.00 per ton		72.00 per ton		74.00 per ton		2.00	3%
> 3000 tons per month (secured load)	32.00 per ton		32.00 per ton		34.00 per ton		2.00	6%
> 3000 tons per month (unsecured load)	64.00 per ton		64.00 per ton		66.00 per ton		2.00	3%
Construction & Demolition (C&D) Materials Tipping Fee (2)								
0-100 tons per month (secured load)	36.00 per ton		36.00 per ton		40.00 per ton		4.00	11%
0-100 tons per month (unsecured load)	72.00 per ton		72.00 per ton		76.00 per ton		4.00	6%
101-300 tons per month (secured load)	34.00 per ton		34.00 per ton		38.00 per ton		4.00	12%
101-300 tons per month (unsecured load)	68.00 per ton		68.00 per ton		72.00 per ton		4.00	6%
301-400 tons per month (secured load)	32.00 per ton		32.00 per ton		36.00 per ton		4.00	13%
301-400 tons per month (unsecured load)	64.00 per ton		64.00 per ton		68.00 per ton		4.00	6%
401 or greater tons per month (secured load)	30.00 per ton		30.00 per ton		34.00 per ton		4.00	13%
401 or greater tons per month (unsecured load)	60.00 per ton		60.00 per ton		64.00 per ton		4.00	7%
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%
(1) Minimum Fee for Municipal Solid Waste (Effective July 1, 2013)	5.00 per vehicle		5.00 per vehicle		5.00 per vehicle		0.00	0%
(2) NC Solid Waste Disposal Tax (Pursuant to NCGS 105-187.61)	Included in Fees		Included in Fees		Included in Fees		N/A	N/A

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Solid Waste Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase /	I/(D)
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
Flat Rate Trailer Fees @ Solid Waste Management Facility								
<i>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".</i>								
MSW								
Single Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Axle Trailer (unsecured load)	N/A	N/A	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%
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)	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 - unsecured load)	40.00	per load	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dual Axle Trailer (unsecured load)	N/A	N/A	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)	40.00	per load	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)	80.00	per load	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	40.00	per load	40.00	per load	40.00	per load	0.00	0%
C&D								
Single Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Axle Trailer (unsecured load)	N/A	N/A	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)	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)	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 - unsecured load)	40.00	per load	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dual Axle Trailer (unsecured load)	N/A	N/A	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)	40.00	per load	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)	80.00	per load	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	40.00	per load	40.00	per load	40.00	per load	0.00	0%

Tax Rate and Fee Schedule

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FY 2023 Adopted Operating & Capital Budget

Solid Waste Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Yard Waste								
Single Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Single Axle Trailer (unsecured load)	N/A	N/A	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%
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)	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 - unsecured load)	40.00	per load	40.00	per load	40.00	per load	0.00	0%
Dual Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dual Axle Trailer (unsecured load)	N/A	N/A	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)	40.00	per load	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)	80.00	per load	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	40.00	per load	40.00	per load	40.00	per load	0.00	0%
Other Fees and Services								
Purchase of Finished Compost (per cubic yard)	20.00	per yd ³	20.00	per yd ³	20.00	per yd ³	0.00	0%
Solid Waste Management Facility Commercial Truck Permit	250.00	annual per customer	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. 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)	Minimum 5.00 or 1.5% of Late Balance (whichever is greater)		Minimum 5.00 or 1.5% of Late Balance (whichever is greater)		Minimum 5.00 or 1.5% of Late Balance (whichever is greater)		N/A	N/A
Recyclables and Hazardous Household Waste Information								
<i>Union County no longer offers credits for recyclables.</i>								
Disposal of Recyclables and Hazardous Household Waste (County Residents Only)	Free		Free		Free		N/A	N/A
Electronics	10.00	per TV/CRT	10.00	per TV/CRT	10.00	per TV/CRT	0.00	0%
Scrap Tires - Not Eligible for Free Disposal (Five or fewer tires are eligible for free disposal)	88.28	per ton	90.05	per ton	90.05	per ton	0.00	0%
Disposal of On-Road Tires (Certified Businesses Only)	Free		Free		Free		N/A	N/A
Household Hazardous Waste - Advertised Events Only (County Residents Only)	Free		Free		Free		N/A	N/A

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Transportation Fee Schedule	Adopted FY 2021		Adopted FY 2022		Adopted FY 2023		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%

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5001	4-H PROGRAM ASSISTANT	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5002	911 ASSISTANT SUPERVISOR (2184 hours)	217	\$44,092.00	\$20.19	\$56,217.00	\$25.74	\$68,343.00	\$31.29	N
5004	911 SUPERVISOR (2184 hours)	218	\$46,120.00	\$21.12	\$58,803.00	\$26.92	\$71,486.00	\$32.73	N
5005	911 TELECOMMUNICATOR I (2184 hours)	112	\$35,232.00	\$16.14	\$44,040.00	\$20.16	\$52,848.00	\$24.20	N
7052	911 TELECOMMUNICATOR I PT	112		\$16.94		\$21.17		\$25.41	N
5006	911 TELECOMMUNICATOR II (2184 hours)	114	\$38,548.00	\$17.66	\$48,185.00	\$22.06	\$57,822.00	\$26.48	N
7053	911 TELECOMMUNICATOR II PT	114		\$18.54		\$23.17		\$27.80	N
5007	911 TELECOMMUNICATOR III (2184 hours)	215	\$40,299.00	\$18.46	\$51,381.00	\$23.53	\$62,463.00	\$28.60	N
7054	911 TELECOMMUNICATOR III PT	215		\$19.38		\$24.70		\$30.03	N
5372	ABSENTEE BALLOT COORDINATOR	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5008	ACCOUNTANT	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5405	ACCOUNTING SERVICES SUPERVISOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5009	ACCOUNTING SPECIALIST	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5010	ACCOUNTING TECHNICIAN	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5012	ADMINISTRATIVE ASSISTANT	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5430	ADMINISTRATIVE SUPPORT SPECIALIST	107	\$28,138.00	\$13.53	\$35,172.00	\$16.91	\$42,207.00	\$20.29	N
6015	ADMINISTRATIVE SUPPORT SPECIALIST BPT	107		\$13.53		\$16.91		\$20.29	N
7072	ADMINISTRATIVE SUPPORT SPECIALIST PT	107		\$13.53		\$16.91		\$20.29	N
5018	ANIMAL CARE SPECIALIST	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5452	APPRAISAL & REVALUATION MANAGER	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
5019	ASSESSMENT PROGRAM COORDINATOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5020	ASSESSMENT SUPERVISOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5381	ASSISTANT COUNTY MANAGER	337	\$123,245.00	\$59.26	\$160,218.00	\$77.03	\$197,192.00	\$94.80	E
5449	ASSISTANT DIRECTOR, FACILITIES	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5406	ASSISTANT DIRECTOR, FINANCE	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5022	ASSISTANT DIRECTOR, HUMAN RESOURCES	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5422	ASSISTANT DIRECTOR, INFORMATION TECHNOLOGY	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5024	ASSISTANT DIRECTOR, LIBRARY	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5023	ASSISTANT DIRECTOR, WATER & WASTEWATER	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
5390	ASSISTANT EMERGENCY MANAGEMENT COORDINATOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5025	ASSISTANT ENGINEER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
7081	ASSISTANT ENGINEER PT	221		\$25.38		\$32.35		\$39.33	N
5026	ASSISTANT FIRE MARSHAL I	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5027	ASSISTANT FIRE MARSHAL II	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5028	ASSISTANT FIRE MARSHAL III	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5029	ASSISTANT HUMAN SERVICES DIRECTOR	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5030	ASSISTANT I - REGISTER OF DEEDS	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5031	ASSISTANT II - REGISTER OF DEEDS	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
7076	ASSISTANT II - REGISTER OF DEEDS PT	215		\$19.38		\$24.70		\$30.03	N
5032	ASSISTANT III - REGISTER OF DEEDS	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
7004	ASSISTANT III - REGISTER OF DEEDS PT	217		\$21.20		\$27.03		\$32.86	N
5033	ASSISTANT LANDFILL SUPERINTENDENT	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5453	ASSISTANT LIBRARIAN	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5034	ASSISTANT PARK SUPERINTENDANT	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5454	ASSISTANT SENIOR LIBRARIAN	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5036	ASSOCIATE ENGINEER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5037	ASSOCIATE PUBLIC HEALTH NURSE	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
6003	ASSOCIATE PUBLIC HEALTH NURSE BPT	221		\$25.38		\$32.35		\$39.33	N
7058	ASSOCIATE PUBLIC HEALTH NURSE PT	221		\$25.38		\$32.35		\$39.33	N
5038	AUDIO VISUAL COORDINATOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5039	AUDITOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5040	AUTOMOTIVE MECHANIC	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5375	BEHAVIORAL HEALTH THERAPIST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5391	BEHAVIORAL HEALTH THERAPIST SUPERVISOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5407	BILLING SERVICES REPRESENTATIVE	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5432	BILLING SERVICES SUPERVISOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5433	BRAND MANAGER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5043	BUDGET ANALYST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5044	BUILDING INSPECTOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
7075	BUILDING INSPECTOR PT	220		\$24.26		\$30.93		\$37.60	N
5408	BUSINESS ANALYST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5045	BUSINESS MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5434	BUSINESS SYSTEMS PROGRAM MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
7006	CAMP COUNSELOR - SEASONAL	4		\$9.63		\$11.55		\$13.47	N
7007	CAMPGROUND MANAGER - SEASONAL	5		\$11.45		\$13.74		\$16.03	N
5046	CAPITAL IMPROVEMENT PLAN CONSTRUCTION MANAGER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5047	CAPITAL IMPROVEMENT PLAN PROGRAM MANAGER	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5048	CAPTAIN	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
5049	CHIEF DEPUTY SHERIFF	334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	E
5050	CIRCULATION ASSISTANT MANAGER	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5051	CIRCULATION MANAGER	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5052	CLERK TO THE BOARD OF COUNTY COMMISSIONERS	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5053	CLIENT RELATIONS REPRESENTATIVE	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5447	CLINICAL ASSISTANT	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
7078	CLINICAL ASSISTANT PT	113		\$17.72		\$22.15		\$26.58	N
5055	CODE COMPLIANCE OFFICER	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5056	CODE ENFORCEMENT SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5057	COLLECTION SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5058	COLLECTION TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5455	COMMERCIAL APPRAISAL COORDINATOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5059	COMMERCIAL BUILDING INSPECTOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5060	COMMUNICATIONS OFFICER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5435	COMMUNICATIONS SPECIALIST	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5061	COMMUNICATIONS SYSTEMS TECHNICIAN	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5062	COMMUNITY ENGAGEMENT SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
7062	COMMUNITY ENGAGEMENT SPECIALIST PT	114		\$18.54		\$23.17		\$27.80	N
5063	COMMUNITY HEALTH ASSISTANT	106	\$26,900.00	\$12.94	\$33,625.00	\$16.17	\$40,350.00	\$19.40	N
6017	COMMUNITY HEALTH ASSISTANT BPT	106		\$12.94		\$16.17		\$19.40	N
7063	COMMUNITY HEALTH ASSISTANT PT	106		\$12.94		\$16.17		\$19.40	N
5065	CONSTRUCTION INSPECTOR	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
7009	CONSTRUCTION INSPECTOR PT	216		\$20.27		\$25.84		\$31.41	N
5436	CONSTRUCTION MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5069	CORPORAL I	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5070	CORPORAL II	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5071	COUNTY MANAGER	338	\$172,542.00	\$82.96	\$224,305.00	\$107.84	\$276,067.00	\$132.72	E
5072	CREWLEADER	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5073	CRIME ANALYST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5074	CRIME INVESTIGATOR I	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5075	CRIME INVESTIGATOR II	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5076	CRIME INVESTIGATOR MASTER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5448	CRIME LAB DIRECTOR	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5077	CROSS CONNECTION CONTROL COORDINATOR	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5078	CUSTOMER SERVICE MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5080	CUSTOMER SERVICE SPECIALIST	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7011	CUSTOMER SERVICE SPECIALIST PT	112		\$16.94		\$21.17		\$25.41	N
5081	CUSTOMER SERVICE SUPERVISOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5082	DATA ANALYST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	E
5083	DATA ENTRY OPERATOR	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5393	DATABASE ADMINISTRATOR	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5378	DENTAL ASSISTANT	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5377	DENTAL HYGIENIST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5376	DENTIST	338	\$172,542.00	\$82.96	\$224,305.00	\$107.84	\$276,067.00	\$132.72	E
5382	DEPUTY COUNTY MANAGER	338	\$172,542.00	\$82.96	\$224,305.00	\$107.84	\$276,067.00	\$132.72	E
5085	DEPUTY ELECTIONS DIRECTOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5086	DEPUTY FIRE MARSHAL	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5087	DEPUTY I - REGISTER OF DEEDS	110	\$32,202.00	\$15.49	\$40,252.00	\$19.35	\$48,303.00	\$23.22	N
7012	DEPUTY I - REGISTER OF DEEDS PT	110		\$15.49		\$19.35		\$23.22	N
5088	DEPUTY II - REGISTER OF DEEDS	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
7057	DEPUTY II - REGISTER OF DEEDS PT	111		\$16.20		\$20.24		\$24.29	N
5089	DEPUTY III - REGISTER OF DEEDS	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5090	DEPUTY SHERIFF I	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
7013	DEPUTY SHERIFF I PT	217		\$21.20		\$27.03		\$32.86	N
5095	DEPUTY SHERIFF II	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5100	DEPUTY SHERIFF MASTER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5456	DEPUTY TAX ADMINISTRATOR	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5105	DEPUTY TAX COLLECTOR	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5106	DETENTION OFFICER I	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5107	DETENTION OFFICER II	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5108	DETENTION OFFICER MASTER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5419	DIGITAL CONTENT MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5109	DIRECTOR OF ELECTIONS	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5113	DIRECTOR, 911 COMMUNICATIONS	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5115	DIRECTOR, BUDGET MANAGEMENT	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5116	DIRECTOR, BUILDING CODE ENFORCEMENT	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5117	DIRECTOR, BUSINESS OPERATIONS	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5118	DIRECTOR, COMMUNITY SUPPORT & OUTREACH	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5148	DIRECTOR, EMERGENCY MANAGEMENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5119	DIRECTOR, ENGINEERING	334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	E
5409	DIRECTOR, ENVIRONMENTAL HEALTH	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5120	DIRECTOR, FACILITIES	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5410	DIRECTOR, FINANCE	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5171	DIRECTOR, HUMAN RESOURCES	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5421	DIRECTOR, INFORMATION TECHNOLOGY	334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	E
5122	DIRECTOR, LIBRARY	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5134	DIRECTOR, PARKS & RECREATION	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5123	DIRECTOR, PLANNING	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5124	DIRECTOR, PLANNING & RESOURCE MANAGEMENT	332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	E
7074	DIRECTOR, PLANNING & RESOURCE MANAGEMENT PT	332		\$41.59		\$54.06		\$66.54	N
5125	DIRECTOR, PROCUREMENT & CONTRACT MANAGEMENT	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5386	DIRECTOR, PUBLIC COMMUNICATIONS	334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	E
5126	DIRECTOR, PUBLIC HEALTH	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5129	DIRECTOR, SOCIAL SERVICES	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5130	DIRECTOR, SOLID WASTE	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5428	DIRECTOR, STRATEGY & INNOVATION	333	\$90,475.00	\$43.50	\$117,617.00	\$56.55	\$144,760.00	\$69.60	E
5132	DIRECTOR, VETERANS SERVICES	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5133	DIRECTOR, WATER & WASTEWATER	334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	E
5111	DISPATCHER	110	\$32,202.00	\$15.49	\$40,252.00	\$19.35	\$48,303.00	\$23.22	N
5112	DISTRICT DIRECTOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	N
5135	DOCUMENT IMAGING MANAGER	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5136	DRIVER	106	\$26,900.00	\$12.94	\$33,625.00	\$16.17	\$40,350.00	\$19.40	N
6005	DRIVER BPT	106		\$12.94		\$16.17		\$19.40	N
7014	DRIVER PT	106		\$12.94		\$16.17		\$19.40	N
5137	DRIVING WHILE INTOXICATED TREATMENT COURT COORDINATOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5138	EDUCATION SPECIALIST	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5139	ELECTIONS COORDINATOR	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5140	ELECTIONS DATABASE SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
7015	ELECTIONS EQUIPMENT SPECIALIST PT	104		\$11.83		\$14.78		\$17.73	N
5141	ELECTRICAL INSPECTOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5142	ELECTRICIAN	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5143	ELIGIBILITY DIVISION MANAGER	226	\$66,091.00	\$31.78	\$84,266.00	\$40.51	\$102,441.00	\$49.25	E
5144	ELIGIBILITY PROGRAM MANAGER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5145	ELIGIBILITY SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
7017	ELIGIBILITY SPECIALIST PT	114		\$18.54		\$23.17		\$27.80	N
5146	ELIGIBILITY SUPERVISOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5147	ELIGIBILITY TECHNICIAN	110	\$32,202.00	\$15.49	\$40,252.00	\$19.35	\$48,303.00	\$23.22	N
7018	ELIGIBILITY TECHNICIAN PT	110		\$15.49		\$19.35		\$23.22	N
5149	EMERGENCY PREPAREDNESS COORDINATOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	E
5151	EMERGENCY SERVICES SUPPORT MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5152	EMERGENCY SERVICES TRAINING COORDINATOR	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5425	EMERGENCY VEHICLE EQUIPMENT INSTALLER	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5154	ENGINEER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5156	ENVIRONMENTAL HEALTH PROGRAM SPECIALIST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5157	ENVIRONMENTAL HEALTH SPECIALIST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
7019	ENVIRONMENTAL HEALTH SPECIALIST PT	219		\$23.20		\$29.57		\$35.95	N
5158	ENVIRONMENTAL HEALTH SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5159	ENVIRONMENTAL PATROL OFFICER I	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5160	ENVIRONMENTAL PATROL OFFICER II	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5161	ENVIRONMENTAL PATROL OFFICER MASTER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5420	EPIDEMIOLOGIST	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5162	EQUIPMENT OPERATOR	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7020	EVENT ASSISTANT PT	110		\$15.49		\$19.35		\$23.22	N

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5163	EVENT COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5411	EVENTS MANAGER	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	E
5457	EVIDENCE SUPERVISOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5458	EVIDENCE TECHNICIAN	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5165	EXECUTIVE ASSISTANT	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5174	FACILITIES COORDINATOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5175	FACILITIES MAINTENANCE SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5178	FIELD DATA COLLECTION SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5179	FIELD DATA COLLECTION TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5437	FIELD DATA COLLECTOR	105	\$25,717.00	\$12.37	\$32,146.00	\$15.45	\$38,576.00	\$18.55	N
5180	FIRE MARSHAL	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5181	FLEET MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	N
7022	FLEET SERVICE WORKER PT	106		\$12.94		\$16.17		\$19.40	N
5166	GENERAL COUNSEL	337	\$123,245.00	\$59.26	\$160,218.00	\$77.03	\$197,192.00	\$94.80	E
5183	GENERAL UTILITY WORKER	104	\$24,586.00	\$11.83	\$30,732.00	\$14.78	\$36,879.00	\$17.73	N
7023	GENERAL UTILITY WORKER PT	104		\$11.83		\$14.78		\$17.73	N
5184	GIS ANALYST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	E
5185	GIS COORDINATOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5186	GIS MANAGER	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5187	GIS SPECIALIST	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5188	GIS TECHNICIAN	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
7024	HEAD LIFEGUARD - SEASONAL	5		\$11.45		\$13.74		\$16.03	N
5191	HEALTH AND SAFETY PROGRAM MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5423	HELP DESK SUPERVISOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5197	HUMAN RESOURCES ANALYST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5385	HUMAN RESOURCES COORDINATOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5394	HUMAN RESOURCES GENERALIST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5198	HUMAN RESOURCES TECHNICIAN	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5199	HUMAN SERVICE BUSINESS PROCESS MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5200	HUMAN SERVICES ASSISTANT	106	\$26,900.00	\$12.94	\$33,625.00	\$16.17	\$40,350.00	\$19.40	N
5201	HUMAN SERVICES COMPLIANCE COORDINATOR	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5202	HUMAN SERVICES EVALUATOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5203	HUMAN SERVICES PROGRAM MANAGER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5204	HUMAN SERVICES SUPERVISOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5205	HVAC TECHNICIAN	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5206	INDUSTRIAL PRETREATMENT MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5207	INFORMATION SYSTEMS & RECORDS MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5208	INFORMATION SYSTEMS COORDINATOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5209	INFORMATION SYSTEMS SECURITY OFFICER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5210	INMATE HEALTH NURSE (2184 hours)	223	\$57,749.00	\$26.45	\$73,630.00	\$33.71	\$89,511.00	\$40.98	N
7026	INMATE HEALTH NURSE PT	223		\$27.77		\$35.40		\$43.03	N
5211	INMATE HEALTH NURSE SUPERVISOR (2184 hours)	225	\$63,184.00	\$28.93	\$80,560.00	\$36.89	\$97,935.00	\$44.84	N
5459	INSPECTOR TRAINEE	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5212	INSTRUMENTATION & CONTROL TECHNICIAN	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
7067	INTERN	101		\$10.33		\$12.91		\$15.49	N
7055	INTERPRETER PT	111		\$16.20		\$20.24		\$24.29	N
5214	LABORATORY MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5215	LABORATORY TECHNICIAN	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5216	LAND RECORDS SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5217	LAND RECORDS TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5218	LANDFILL OPERATIONS SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5219	LAW ENFORCEMENT INFORMATION SYSTEM MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5220	LEGAL SECRETARY	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5221	LIBRARIAN	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	E
5222	LIBRARY ASSISTANT	108	\$29,432.00	\$14.15	\$36,790.00	\$17.69	\$44,148.00	\$21.23	N
7051	LIBRARY ASSISTANT PT	108		\$14.15		\$17.69		\$21.23	N
5223	LIBRARY ASSOCIATE	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
6006	LIBRARY ASSOCIATE BPT	111		\$16.20		\$20.24		\$24.29	N
7027	LIBRARY ASSOCIATE PT	111		\$16.20		\$20.24		\$24.29	N
7028	LIBRARY CLERK PT	101		\$10.33		\$12.91		\$15.49	N
5224	LIBRARY SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
6007	LIBRARY SPECIALIST BPT	114		\$18.54		\$23.17		\$27.80	N
7029	LIBRARY SPECIALIST PT	114		\$18.54		\$23.17		\$27.80	N
5225	LICENSED PRACTICAL NURSE (2184 hours)	217	\$44,092.00	\$20.19	\$56,217.00	\$25.74	\$68,343.00	\$31.29	N
7068	LICENSED PRACTICAL NURSE PT	217		\$20.19		\$25.74		\$31.29	N

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5226	LIEUTENANT I	226	\$66,091.00	\$31.78	\$84,266.00	\$40.51	\$102,441.00	\$49.25	N
5227	LIEUTENANT II	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	N
7030	LIFEGUARD - SEASONAL	4		\$9.63		\$11.55		\$13.47	N
5450	LOCAL DISASTER RECOVERY MANAGER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5413	LOCAL FOODS COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5228	LOCKSMITH	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
7031	MAINTENANCE ASSISTANT - SEASONAL	3		\$8.36		\$10.03		\$11.70	N
5229	MAINTENANCE SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5230	MAINTENANCE SUPERVISOR	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5231	MAINTENANCE TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7050	MANAGEMENT CONSULTANT	225		\$30.38		\$38.73		\$47.08	N
5429	MEDICAL BILLING & CODING SPECIALIST	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5233	MEDICAL OFFICE ASSISTANT	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
7032	MEDICAL OFFICE ASSISTANT PT	109		\$14.81		\$18.50		\$22.20	N
5235	METER TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7033	METER TECHNICIAN PT	112		\$16.94		\$21.17		\$25.41	N
5414	NATURAL RESOURCE CONSERVATIONIST	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5424	NETWORK & TELECOMMUNICATION SPECIALIST	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5236	NETWORK MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5237	NEW DEVELOPMENT PROGRAM MANAGER	331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	E
5446	NURSING DIVISION MANAGER	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	E
5445	NURSING PROGRAM MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5239	NUTRITION COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5240	NUTRITIONIST	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5241	OFF-DUTY COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
7034	OFFICE ASSISTANT - SEASONAL	3		\$8.36		\$10.03		\$11.70	N
5242	OFFICE MANAGER	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
1112	ONE STOP OFFICE SUPPORT	103		\$11.31		\$14.13		\$16.95	N
5003	OPERATIONS MANAGER	226	\$66,091.00	\$31.78	\$84,266.00	\$40.51	\$102,441.00	\$49.25	E
5244	OUTDOOR RECREATION COORDINATOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5415	PARALEGAL	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
7035	PARK ATTENDANT - SEASONAL	2		\$8.11		\$9.72		\$11.35	N
5246	PARK RANGER	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
7036	PARK RANGER - SEASONAL	5		\$11.45		\$13.74		\$16.03	N
5247	PARK SUPERINTENDENT	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5451	PASSPORT ACCEPTANCE MANAGER	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5248	PATIENT RELATIONS REPRESENTATIVE	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5251	PERSONAL PROPERTY SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5252	PERSONAL PROPERTY TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5395	PHARMACIST	333	\$90,475.00	\$43.50	\$117,617.00	\$56.55	\$144,760.00	\$69.60	E
6010	PHYSICIAN BPT	338		\$82.96		\$107.84		\$132.72	N
5379	PHYSICIAN EXTENDER	332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	E
6009	PHYSICIAN EXTENDER BPT	332		\$41.59		\$54.06		\$66.54	N
7038	PHYSICIAN PT	338		\$82.96		\$107.84		\$132.72	N
5253	PLANNER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	E
5254	PRE-TREATMENT COORDINATOR	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5396	PROCESS CONTROL & AUTOMATION MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5427	PROCUREMENT & CONTRACT COORDINATOR	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5255	PROCUREMENT SPECIALIST	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5256	PROGRAM INTEGRITY INVESTIGATOR	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5177	PROJECT MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5460	PROPERTY TAX PARALEGAL	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5257	PUBLIC HEALTH NURSE	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
6013	PUBLIC HEALTH NURSE BPT	223		\$27.77		\$35.40		\$43.03	N
7040	PUBLIC HEALTH NURSE PT	223		\$27.77		\$35.40		\$43.03	N
5258	PUBLIC HEALTH NURSE SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5461	QUALITY CONTROL COORDINATOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5426	RADIO SHOP MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5259	REAL ESTATE APPRAISAL COORDINATOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5260	REAL ESTATE APPRAISAL SPECIALIST	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5261	REAL ESTATE APPRAISAL SUPERVISOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5262	REAL ESTATE APPRAISAL TECHNICIAN	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5263	REAL ESTATE SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5264	REAL ESTATE TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5265	RECORDS CLERK	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
7070	RECREATION ASSISTANT - SEASONAL	4		\$9.63		\$11.55		\$13.47	N
5443	RECREATION SPECIALIST	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5267	RECYCLING COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5268	REGISTER OF DEEDS	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
5462	RESIDENTIAL CHANGEOUT INSPECTOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5269	REVENUE SUPERVISOR	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5271	RISK MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5340	SAFETY OFFICER	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
7041	SALES ASSOCIATE PT	104		\$11.83		\$14.78		\$17.73	N
5272	SCALE OPERATOR	107	\$28,138.00	\$13.53	\$35,172.00	\$16.91	\$42,207.00	\$20.29	N
5273	SCHEDULING CLERK	108	\$29,432.00	\$14.15	\$36,790.00	\$17.69	\$44,148.00	\$21.23	N
5374	SCHOOL SOCIAL WORKER	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5274	SENIOR 911 TELECOMMUNICATOR (2184 hours)	216	\$42,152.00	\$19.31	\$53,744.00	\$24.61	\$65,336.00	\$29.92	N
7060	SENIOR 911 TELECOMMUNICATOR PT	216		\$20.27		\$25.84		\$31.41	N
5275	SENIOR ACCOUNTANT	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5276	SENIOR ACCOUNTING SPECIALIST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5277	SENIOR ACCOUNTING TECHNICIAN	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5438	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
6016	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST BPT	113		\$17.72		\$22.15		\$26.58	N
7073	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST PT	113		\$17.72		\$22.15		\$26.58	N
5278	SENIOR AUDITOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5439	SENIOR BILLING SERVICES REPRESENTATIVE	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5279	SENIOR BUDGET ANALYST	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5403	SENIOR BUILDING INSPECTOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5280	SENIOR COLLECTION SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5440	SENIOR COMMUNICATIONS SPECIALIST	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5281	SENIOR COMMUNICATIONS SYSTEMS TECHNICIAN	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5282	SENIOR CONSTRUCTION INSPECTOR	217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	N
5283	SENIOR CUSTOMER SERVICE SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5404	SENIOR ELECTRICAL INSPECTOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5285	SENIOR ELIGIBILITY SPECIALIST	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5286	SENIOR ELIGIBILITY TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7042	SENIOR ELIGIBILITY TECHNICIAN PT	112		\$16.94		\$21.17		\$25.41	N
5287	SENIOR ENGINEER	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
7077	SENIOR ENGINEER PT	329		\$36.34		\$47.24		\$58.14	N
5288	SENIOR EQUIPMENT OPERATOR	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5289	SENIOR FIELD DATA COLLECTION SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5291	SENIOR GIS SPECIALIST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5292	SENIOR HUMAN RESOURCES ANALYST	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5388	SENIOR HUMAN RESOURCES TECHNICIAN	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5442	SENIOR INSTRUMENTATION & CONTROL TECHNICIAN	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5293	SENIOR LAND RECORDS SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5294	SENIOR LIBRARIAN	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5295	SENIOR LIBRARY SPECIALIST	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5296	SENIOR MAINTENANCE TECHNICIAN	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5297	SENIOR NUTRITIONIST	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
7043	SENIOR NUTRITIONIST PT	218		\$22.18		\$28.27		\$34.37	N
7044	SENIOR PARK ATTENDANT - SEASONAL	3		\$8.36		\$10.03		\$11.70	N
5298	SENIOR PARK RANGER	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5299	SENIOR PERSONAL PROPERTY SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5300	SENIOR PLANNER	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5301	SENIOR PROCUREMENT SPECIALIST	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5302	SENIOR PUBLIC HEALTH NURSE	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
7064	SENIOR PUBLIC HEALTH NURSE PT	224		\$29.05		\$37.03		\$45.01	N
5303	SENIOR REAL ESTATE APPRAISAL SPECIALIST	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5304	SENIOR REAL ESTATE SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5373	SENIOR SOCIAL WORK SUPERVISOR	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	E
5305	SENIOR SOCIAL WORKER	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
7056	SENIOR SOCIAL WORKER PT	220		\$24.26		\$30.93		\$37.60	N
5306	SENIOR STAFF ATTORNEY	333	\$90,475.00	\$43.50	\$117,617.00	\$56.55	\$144,760.00	\$69.60	E
5307	SENIOR SYSTEMS ANALYST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5308	SENIOR SYSTEMS SUPPORT	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5309	SENIOR TAX ASSESSMENT SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5310	SENIOR UTILITY MECHANIC	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5311	SENIOR UTILITY TECHNICIAN	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5401	SENIOR VOLUNTEER SERVICES COORDINATOR	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
7079	SENIOR VOLUNTEER SERVICES COORDINATOR PT	215		\$19.38		\$24.70		\$30.03	N
5312	SERGEANT I	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	N
5314	SERGEANT II	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	N
5316	SHERIFF	337	\$123,245.00	\$59.26	\$160,218.00	\$77.03	\$197,192.00	\$94.80	E
5317	SHERIFF'S DISPATCHER I	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5318	SHERIFF'S DISPATCHER II	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5319	SHERIFF'S DISPATCHER MASTER	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5320	SIGN TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
6011	SITE MANAGER BPT	108		\$14.15		\$17.69		\$21.23	N
7045	SITE MANAGER PT	108		\$14.15		\$17.69		\$21.23	N
5321	SOCIAL WORK DIVISION MANAGER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5322	SOCIAL WORK PROGRAM MANAGER	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5323	SOCIAL WORK SUPERVISOR	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5324	SOCIAL WORKER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
7046	SOCIAL WORKER PT	219		\$23.20		\$29.57		\$35.95	N
5417	SOIL SCIENTIST	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	N
5325	SOLID WASTE COLLECTIONS SUPERVISOR	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5326	STAFF ATTORNEY	329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	E
5327	STORM WATER ENGINEER	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5463	SUPPORT SERVICES MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
5328	SWITCHBOARD OPERATOR	107	\$28,138.00	\$13.53	\$35,172.00	\$16.91	\$42,207.00	\$20.29	N
7047	SWITCHBOARD OPERATOR PT	107		\$13.53		\$16.91		\$20.29	N
5398	SYSTEMS ADMINISTRATOR	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5329	SYSTEMS ANALYST	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5330	SYSTEMS SUPPORT	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5173	TAX ADMINISTRATOR	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5331	TAX ASSESSMENT SPECIALIST	111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	N
5332	TAX ASSESSMENT TECHNICIAN	109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	N
5335	TRAINER	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5336	TRAINING & DEVELOPMENT COORDINATOR	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	E
5337	TRAINING & TECHNOLOGY COORDINATOR	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5338	TRAINING & TECHNOLOGY SPECIALIST	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5339	TRAINING SUPERVISOR	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5341	URBAN FORESTER	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	E
5342	UTILITY FIELD SERVICES SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5343	UTILITY MAINTENANCE ELECTRICIAN	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	N
5344	UTILITY MAINTENANCE SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5345	UTILITY MECHANIC I	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5346	UTILITY MECHANIC II	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5347	UTILITY SERVICES SUPERVISOR	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
5348	UTILITY SITE ATTENDANT	103	\$23,505.00	\$11.31	\$29,381.00	\$14.13	\$35,258.00	\$16.95	N
7048	UTILITY SITE ATTENDANT PT	103		\$11.31		\$14.13		\$16.95	N
5349	UTILITY TECHNICIAN I	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7049	UTILITY TECHNICIAN I PT	112		\$16.94		\$21.17		\$25.41	N
5350	UTILITY TECHNICIAN II	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5351	UTILITY WORKER	106	\$26,900.00	\$12.94	\$33,625.00	\$16.17	\$40,350.00	\$19.40	N
5352	VETERANS SERVICES OFFICER	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5441	VETERINARIAN	332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	E
5465	VETERINARY TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5353	VOLUNTEER SERVICES COORDINATOR	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	N
5354	VOTER REGISTRATION DATABASE COORDINATOR	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5355	WAREHOUSE SUPERVISOR	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5418	WAREHOUSE TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
7071	WAREHOUSE TECHNICIAN PT	112		\$16.94		\$21.17		\$25.41	N
5356	WASTEWATER CHIEF TREATMENT PLANT OPERATOR	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	N
5357	WASTEWATER TREATMENT PLANT OPERATOR I	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5358	WASTEWATER TREATMENT PLANT OPERATOR II	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5359	WASTEWATER TREATMENT PLANT OPERATOR III	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5360	WASTEWATER TREATMENT PLANT OPERATOR IV	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5361	WASTEWATER TREATMENT PLANT SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5464	WATER ADMINISTRATOR	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	E
5466	WATER CHIEF TREATMENT PLANT OPERATOR	224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	N
5467	WATER QUALITY SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N
5363	WATER RECLAMATION FACILITY SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E

Position Classification and Pay Plan

Attachment C

FY 2023 Adopted Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
5364	WATER SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
5468	WATER TREATMENT PLANT OPERATOR I	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	N
5469	WATER TREATMENT PLANT OPERATOR II	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	N
5470	WATER TREATMENT PLANT OPERATOR III	218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	N
5471	WATER TREATMENT PLANT OPERATOR IV	219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	N
5444	WATER TREATMENT PLANT SUPERVISOR	225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	E
5399	WATER TREATMENT SUPERINTENDENT	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
7061	WEBMASTER PT	221		\$25.38		\$32.35		\$39.33	N

Pay Plan Grades and Ranges

Attachment D

FY 2023 Adopted Operating & Capital Budget

Pay Grade	Minimum		Market		Maximum		Range Spread
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	
1	\$15,276.04	\$7.35	\$18,331.25	\$8.81	\$21,386.46	\$10.28	40.0%
2	\$16,856.32	\$8.11	\$20,227.58	\$9.72	\$23,598.85	\$11.35	40.0%
3	\$17,383.08	\$8.36	\$20,859.70	\$10.03	\$24,336.31	\$11.70	40.0%
4	\$20,016.88	\$9.63	\$24,020.26	\$11.55	\$28,023.63	\$13.47	40.0%
5	\$23,809.55	\$11.45	\$28,571.46	\$13.74	\$33,333.37	\$16.03	40.0%
101	\$21,483.00	\$10.33	\$26,854.00	\$12.91	\$32,225.00	\$15.49	50.0%
102	\$22,471.00	\$10.81	\$28,089.00	\$13.50	\$33,707.00	\$16.21	50.0%
103	\$23,505.00	\$11.31	\$29,381.00	\$14.13	\$35,258.00	\$16.95	50.0%
104	\$24,586.00	\$11.83	\$30,732.00	\$14.78	\$36,879.00	\$17.73	50.0%
105	\$25,717.00	\$12.37	\$32,146.00	\$15.45	\$38,576.00	\$18.55	50.0%
106	\$26,900.00	\$12.94	\$33,625.00	\$16.17	\$40,350.00	\$19.40	50.0%
107	\$28,138.00	\$13.53	\$35,172.00	\$16.91	\$42,207.00	\$20.29	50.0%
108	\$29,432.00	\$14.15	\$36,790.00	\$17.69	\$44,148.00	\$21.23	50.0%
109	\$30,786.00	\$14.81	\$38,482.00	\$18.50	\$46,179.00	\$22.20	50.0%
110	\$32,202.00	\$15.49	\$40,252.00	\$19.35	\$48,303.00	\$23.22	50.0%
111	\$33,683.00	\$16.20	\$42,104.00	\$20.24	\$50,525.00	\$24.29	50.0%
112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	50.0%
113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	50.0%
114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	50.0%
215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$30.03	55.0%
216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$31.41	55.0%
217	\$44,092.00	\$21.20	\$56,217.00	\$27.03	\$68,343.00	\$32.86	55.0%
218	\$46,120.00	\$22.18	\$58,803.00	\$28.27	\$71,486.00	\$34.37	55.0%
219	\$48,242.00	\$23.20	\$61,508.00	\$29.57	\$74,775.00	\$35.95	55.0%
220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	55.0%
221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	55.0%
222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	55.0%
223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	55.0%
224	\$60,405.00	\$29.05	\$77,017.00	\$37.03	\$93,628.00	\$45.01	55.0%
225	\$63,184.00	\$30.38	\$80,560.00	\$38.73	\$97,935.00	\$47.08	55.0%
226	\$66,091.00	\$31.78	\$84,266.00	\$40.51	\$102,441.00	\$49.25	55.0%
327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	60.0%
328	\$72,255.00	\$34.74	\$93,932.00	\$45.16	\$115,608.00	\$55.58	60.0%
329	\$75,579.00	\$36.34	\$98,253.00	\$47.24	\$120,926.00	\$58.14	60.0%
330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	60.0%
331	\$82,692.00	\$39.76	\$107,500.00	\$51.68	\$132,307.00	\$63.61	60.0%
332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	60.0%
333	\$90,475.00	\$43.50	\$117,617.00	\$56.55	\$144,760.00	\$69.60	60.0%
334	\$94,577.00	\$45.47	\$122,950.00	\$59.11	\$151,323.00	\$72.75	60.0%
335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	60.0%
336	\$112,835.00	\$54.25	\$146,685.00	\$70.52	\$180,536.00	\$86.80	60.0%
337	\$123,245.00	\$59.26	\$160,218.00	\$77.03	\$197,192.00	\$94.80	60.0%
338	\$172,542.00	\$82.96	\$224,305.00	\$107.84	\$276,067.00	\$132.72	60.0%



Local Current Expense Appropriation by Function Code Attachment E

FY 2023 Adopted Operating & Capital Budget

Function Code	Description	Adopted FY 2023
Sources		
Local Sources:		
4100	Union County Appropriation	\$ 116,450,157
4400	Local Sources Unrestricted - Other Schools Funding Sources	950,000
Total Funding Sources		(117,400,157)
Uses		
5000 Instructional Programs		
5100	Regular Instructional Services	27,271,649
5200	Special Populations Services	4,052,435
5300	Alternative Programs and Services	4,038,590
5400	School Leadership Services	13,197,473
5500	Co-Curricular Services	1,780,686
5800	School Based Support Services	9,187,523
Total 5000 Instructional Programs		59,528,356
6000 Supporting Services		
6100	Support & Development Services	2,236,210
6200	Special Population Support & Development Services	344,337
6300	Alternative Programs and Services Support	29,384
6400	Technology Support Services	4,077,443
6500	Operational Support Services	28,094,183
6600	Financial and H.R. Support Services	6,479,003
6700	Accountability Services	624,683
6800	System-wide Pupil Support Services	686,742
6900	Policy, Leadership and Public Relations	3,398,432
Total 6000 Supporting Services		45,970,417
7000 Community Services		
7100	Community Services	-
7200	Nutrition Services	842,377
Total 7000 Community Services		842,377
8000 Non-Programmed Charges		
8100	Payments to Charter Schools	11,059,007
Total 8000 Programmed Services		11,059,007
Total Local Current Expense Appropriation		117,400,157

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

