



**UNION
COUNTY**
north carolina

Proposed Operating and Capital Budget

Fiscal Year 2024





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Union County
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

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, 2022.

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

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

Proposed FY 2024 Operating and Capital Budget

Union County, North Carolina

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Chairman

Melissa Merrell
Vice Chairman

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Richard Helms
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Financial Services Staff

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Mary Namala
Sr. Budget Analyst

Adrienne Rorie
Sr. Budget Analyst

Beverly Liles
Finance Director

Amy Hollingsworth
Assistant Finance Director



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Budget Message

FY 2024 Proposed Operating & Capital Budget

I am pleased to present my first recommended budget for the 2023-2024 fiscal year. My recommendation reflects our commitment to providing essential services while addressing the evolving needs of our community. This budget proposal focuses on public health and safety, the opening of a new library, as well as maintaining a strong commitment to education all while maintaining a balanced budget with no tax rate increase. A theme for this recommendation is maintaining our current services, with additional funding targeted at specific areas of community importance.

Recommended Tax Rates

<i>FY 2024 Recommended Tax Rate</i>	
Union County General Fund	16.32
Union County Debt Fund	1.75
Education Operating Fund	37.42
Education Debt Fund	2.92
Economic Development	0.39
Total Tax Rate	58.80

As requested by the Board of Commissioners, we have bifurcated the tax rate to provide a clear picture of the funding and tax rate required for general County operations and Education funding. As you will recall, the Board's direction regarding budget development was to maintain a flat tax rate with growth and that is what I am recommending.

The County General Fund budget for operating is increasing by \$6,941,809 for FY 2023-2024 and establishes a tax rate of 16.32 for the current fiscal year. These additional funds as well as one-time capital funds are targeted for specific purposes as outlined below.

Public Health and Safety

Two of our priorities are ensuring the well-being and safety of our residents. With that in mind, this budget allocates additional funding to enhance public health and safety measures. My recommendation includes funding for additional School Resource Officers that will bring us closer to full staffing at all schools as well as providing supervisory staff. As you know, this is an area where we have been working and will continue to work to provide additional resources over several fiscal years to ensure coverage at all Union County Public Schools. The budget includes \$1,200,000 for six additional staff. Additionally, my recommendation includes \$1,200,000 for EMS operations and \$2,300,000 in capital funding to help implement a hybrid deployment model that will better address staffing and response needs. This additional funding will provide for increases to compensation and operations within the agency. The agency has prioritized recruitment and retention initiatives as they

Budget Message

FY 2024 Proposed Operating & Capital Budget

compete with other local agencies for Paramedics and EMTs. Increases in funding allow the agency to be more competitive in pay and sponsorship of employees through paramedic academies to improve staffing levels and to cover the rising costs of maintenance, fuel, and insurance.

Medicaid Expansion

With the expansion of Medicaid in North Carolina, it is estimated that roughly 10,000 more individuals in Union County will become eligible for Medicaid benefits in the next year. To assist with the increased demand for these services, I am recommending the addition of 12 full-time staff in our Department of Social Services. We anticipate there will be no additional cost burden to the County for these staff based on our understanding of the state's intent to cover any remaining costs not covered by federal funds.

Opening of New Library

We are excited about the opening of the new library in early 2024. The voter approved investment in a new regional library demonstrates the importance of literacy, education, and community engagement. This budget includes funding for the staff that will be required to ensure that we are operating this new facility in an efficient and effective manner. We will employ a skilled team of librarians, technicians, and administrative personnel, who will contribute to making this library an invaluable resource for knowledge, research, and cultural enrichment.

Solid Waste

In an attempt to balance the solid waste needs of Union County residents I am recommending \$550,000 in general fund dollars to Solid Waste operations. I am recommending implementation of a new program that offers no charges for most bagged garbage at all the convenience sites, including Austin Chaney. This program would allow for free disposal of bagged household waste up to established bag limits. Staff is working to finalize the plans for this program, and we anticipate implementation in the first quarter of the fiscal year. In addition, I am recommending increases to Municipal Solid Waste and Construction & Demolition tipping fees as a first step to meeting our ten-year goal of having 180 days of operating reserve in our Solid Waste Fund by FY 2033 (complete fee schedule is included in the budget document).

Water and Sewer

The Water and Sewer Operating Fund budget is increasing by \$11,004,500 or an increase of 13% over the prior fiscal year. This increase is primarily due to the fund balance appropriation of depreciation in the amount of \$19,042,826 that I recommend transferring to the Water and Sewer Capital Fund for water and sewer capital projects to help maintain the efficient operation of our utility system. I am also recommending a 1.75% rate increase to help fund a 1.5 million gallons per day expansion of the

Budget Message

FY 2024 Proposed Operating & Capital Budget

12-Mile Creek Water Reclamation Facility, continuation of the FY22 and FY23 Short Line Water Extension Program, and various renewal and replacement projects for the utility. Finally, I am recommending an increase of 53% to our system development fee for wastewater projects that will help us to expand wastewater capacity and recover our costs from new development.

Capital Investments

Staff has shared the extensive capital needs for the organization in recent meetings. In an effort to ensure the best use of our resources, while recognizing the need to invest in physical assets in order to maintain or enhance our operations, I am recommending the use of unassigned fund balance totaling \$20,017,077 for capital projects. This includes \$5,272,353 for UCPS capital needs that I will highlight in the Education section. These funds also provide funding for public safety projects that include design of the jail expansion, EMS, Fire, and 911 needs. In addition, I am recommending funding for IT enhancements and initial funding for a prospective Judicial Center (complete list is included in the budget document).

Employees

My recommended budget continues the commitment to our most valued resource, our employees. We greatly value our County employees and their dedicated service to our community. This budget considers the well-being and fair compensation of our workforce. Adequate resources have been allocated to maintain our pay for performance plan that has been successful for many years and funding required to maintain our benefits plan and our OPEB (Other Post Employment Benefits) investment. Additionally, I am recommending \$2,000,000 in additional funding for implementation of the classification and compensation study that we are currently undertaking. As you are aware this study was initiated earlier than our previous plans in order to collect current data on salaries and employee benefits. We are planning to make recommendations to the Board when the study is complete that support a healthy work-life balance and keep us positioned competitively in our region.

In addition to fair compensation, we also recognize the importance of maintaining the safety and security of our employees. Last fiscal year, we completed a comprehensive security assessment of our County facilities that considered the unique nature of local government operations. Security is a specialized field that requires subject matter expertise and both a daily and strategic focus on security prevention measures in order to mitigate security risks and strike the appropriate balance between open government and accessibility for constituents and the need to ensure a safe work environment. To this end, I am recommending the realignment of County security and risk management functions under one department and the hiring of a Security Risk Management Director with significant security experience and expertise to oversee these functions consistent with the findings and recommendations of the security assessment.

Budget Message

FY 2024 Proposed Operating & Capital Budget

By prioritizing our employees' needs, we are fostering a motivated and dedicated workforce that is committed to serving our residents with excellence.

Education

Education remains a priority in this recommended budget. We have worked to provide a recommendation that provides funding for additional items as requested by the Board of Education, however without a tax rate increase, all of the items requested cannot be funded. My recommended budget includes \$6,272,353 in additional operating funding for FY 2023-2024 and establishes a tax rate of 36.45 for UCPS. I am not making specific recommendations regarding the use of these funds, as I believe UCPS leadership and the Board of Education are better positioned to identify their priorities once the budget is finalized. As part of my recommended budget, we have reallocated .26 of the general county tax rate to UCPS to compensate for the \$1,000,000 that was allocated to the Sheriff's office budget for SRO's during the FY 2022-2023 budget deliberations.

As required, charter school funding is included in the UCPS budget in the requested amount of \$11,591,637.

The operational capital request from UCPS is recommended to be fully funded at \$23,735,818 by using a combination of financing strategies. \$19,982,815 is recommended in ongoing operational funding. The additional amount of \$3,753,003 is recommended to be funded from general fund unassigned fund balance (\$2,551,338), State Public Schools Building Repair and Renovations Fund (\$800,000), and sales tax reimbursement from previous bond projects (\$401,665). Additionally, I am recommending the use of general fund unassigned fund balance of \$2,721,015 to fund the design of the new East Union Middle School. While I am very comfortable with this recommendation, I want to be clear with the Board and UCPS that this additional capital funding should not be seen as an ongoing funding opportunity. These are one-time dollars used to bridge the gap that UCPS has indicated they need for operational capital, as well as for the design of the new middle school. County staff will continue to work with UCPS staff to align operational capital funds that have been previously allocated, as well as the funds that will be approved in this budget to ensure their use in accordance with the budget ordinance.

With this comprehensive approach to providing requested funds my recommendation does not provide funding for the full increase UCPS has requested. In order to fund the complete UCPS budget request, the Board of Commissioners would need to raise the tax rate for education by approximately two cents to fully fund the UCPS proposed operating budget request plus slightly more in anticipation of future operational funding needs while excluding the one-time operating capital funding recommended above.

Budget Message

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SPCC

Funding for South Piedmont Community College is recommended at \$3,356,808. This is an increase of \$125,341 over the current year's budget and maintains the tax rate for SPCC at .97. Our operational capital budget continues to provide \$375,000 for operational capital expenses that SPCC has throughout the year.

As County Manager, it is my duty to recommend a budget that reflects the priorities and needs of our community. I am confident that this budget proposal strikes the right balance between fiscal responsibility and investment in critical areas, such as public health and safety, the opening of our new library and continued investment in our employees. Additionally, the recommendation also recognizes that education funding is a priority and includes strategies to provide additional funding for UCPS capital that would not be available under the current tax rate without the use of one-time funds. Throughout the budget process, we will engage with residents, seek your input, and work collaboratively to refine our approach and ensure that the final budget truly represents the interests of all.

Thank you for your continued support, and I encourage you to actively participate in the budget review process.



Strategic Planning

FY 2024 Proposed 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 2024 Proposed 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 2024 Budget process, departments were required to submit reduced operating budgets (-1.6%) for consideration.
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.

Strategic Planning

FY 2024 Proposed Operating & Capital Budget

4. Implementation: The annual budget is adopted and finalized in the ledger system by July 1st.

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 2024 budget development process included a series of additional budget workshops in which various departments presented an overview of significant happenings for the coming year. Union County Library discussed the upcoming opening of its newest branch, the Southwest Regional Library and Tax Administration provided information on the upcoming 2025 Revaluation. 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, prepared by the budget office, are 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 2024 Proposed 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.



Reader's Guide to the Budget

FY 2024 Proposed Operating & Capital Budget

Purpose

This budget document summarizes all the Department programs provided by Union County Government and represents the annual plan for the allocation of resources. The budget presented covers the period of July 1, 2023, to June 30, 2024 ("Fiscal Year 2024").

Summary Format

For FY 2024, 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 2020 through FY 2022; the FY 2023 revised budget, the FY 2023 adopted budget, and the proposed budget for FY 2024. 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 timelines 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 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 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 2024 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 County Manager's FY 2024 Proposed Budget for this department includes a 12.8 percent increase over the prior year. This increase is largely related to two proposed enhancements - the addition of one part-time Accountant (\$23,133) and the overhire of the Accounting Services Supervisor position (\$70,650), which is related to the success strategies mentioned above.

Department Mission, Services Provided, and Goals for the Year.

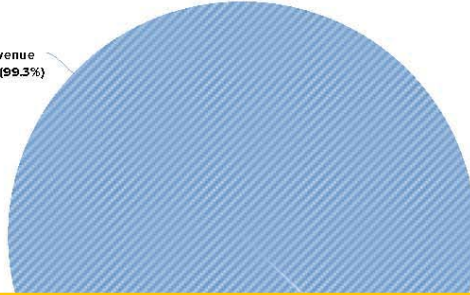
Department Analysis highlights the major budgetary changes year over year.

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Revenue & Expenditures by Category



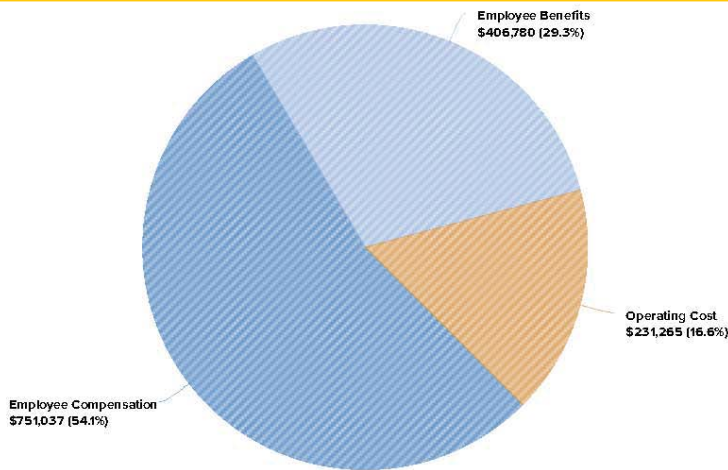
Other Revenue
\$60,083 (99.3%)



- Other Revenue
- Non-Enterprise Charges

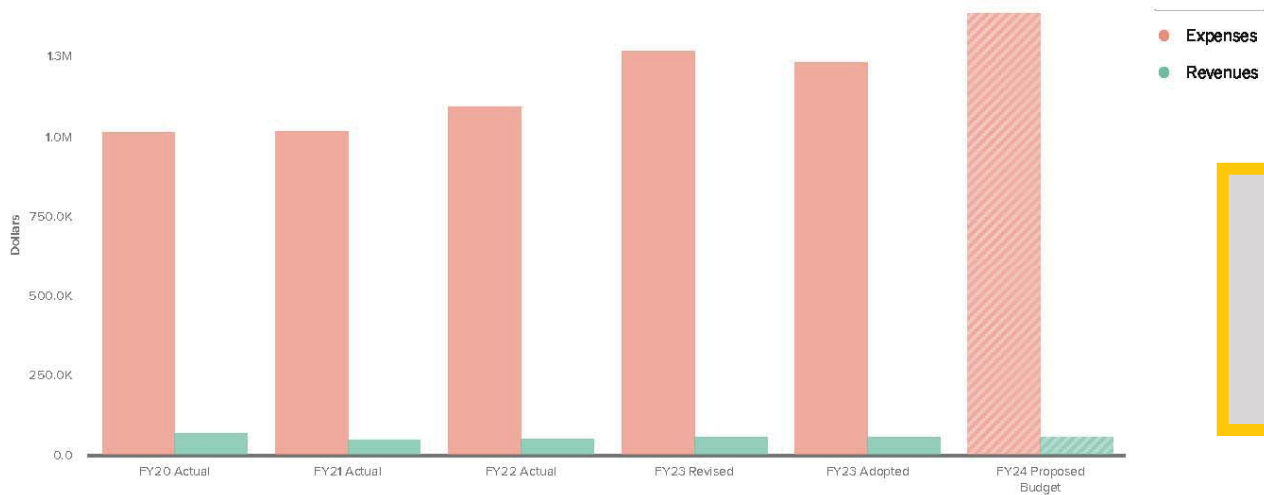
A—Revenue and Expenditures by Category

The pie chart(s) provide the FY 2024 Proposed projected revenue (if applicable) and expenditure amounts and the percentage wright by category (type).



- Employee Compensation
- Employee Benefits
- Operating Cost

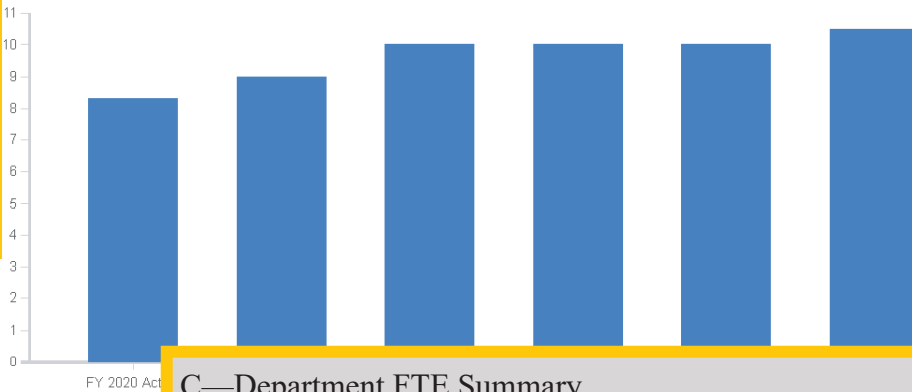
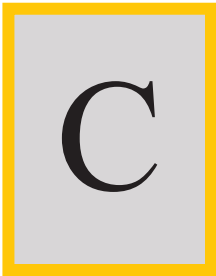
Revenue & Expenditures Trend by Year



B—Revenue and Expenditures Trend by Year

The bar graph shows the annual change in revenue (if applicable) and expenditures from FY 2020 to FY 2024.

Department FTE Summary*



C—Department FTE Summary
 The graph and table provide the portion of personnel allocated to each department. Personnel may be allocated across multiple departments.

Position Type	FY 20	FY 21	FY 22	FY 23	FY 24	FY 24 Total	FY 24 Total
Full Time Equivalent							
Full-Time	8.30	9.00	10.00	10.00	10.00	10.00	0.00
Non-Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.48	0.48
FULL TIME EQUIVALENT	8.30	9.00	10.00	10.00	10.00	10.48	0.48

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

Net Program Cost



	FY24 Net Program Cost
(11200) Finance	\$ 1,328,599
Total	28,599

D—Net Program Cost
 The table lists the FY 2024 Proposed Net County Cost by Program.

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Establish One Part-Time Accountant position (0.48 FTE)	23,133.00
Overhire One Accounting Services Supervisor	70,650.00
TOTAL	93,783.00



E—Enhancement Summary
 The table lists the net County cost of FY 2024 Proposed Enhancements.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance %
▼ Revenues	2,797	51,719	55,421	60,483	60,483	60,483	0	0.00%
▶ Non-Ente	336	303	324	400	400	400	0	0.00%
▶ Other Rev	2,461	51,416	55,097	60,083	60,083	60,083	0	0.00%
▼ Expenses	3,565							
▶ Employee	5,190							
▶ Employee Compensation	526,176							
▶ Operating Cost	206,199							
Revenues Less Expenses	-945,767							

F

F—Department Revenue & Expenditure Summary

The table provides department revenue (if applicable) and expenditures by category across multiple fiscal years. The dollar amount change and percentage change from the Proposed Budget to the previous year is provided.

Expenditures by Program

	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance %
(11200) Finance	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%
Total	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%

G

G—Expenditures by Program and Expenditures by Subprogram

The tables provide expenditures by department program and subprogram across multiple fiscal years. The dollar amount change and percentage change from the Proposed Budget to the previous year is provided.

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance %
(11210) Finance	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%
Total	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Finance	Organizational Strengthening	Annual Comprehensive Financial Report Compliance: Indicates compliance with Annual Comprehensive Financial Reports standards.	Yes	Yes		
Finance	Organizational Strengthening	Customer Service Satisfaction: Indicates the level of customer satisfaction in doing business with the Finance Office.	N/A	N/A		

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

H

H—Department Performance Summary

The tables provide department performance measures, which are aligned to Strategic Objectives, and targets (if applicable) over multiple fiscal years.

2022



July

- 1 Fiscal Year begins
- 1-29 Departments submit final FY 2022 Performance Measure data

September

- 19-30 Annual review of Department Goals, Performance Measures, & Targets

October

- 3-10 Annual review of Department Goals, Performance Measures, & Targets
- 31 Community Partner Application process opens

December

- 14 Budget Kickoff Meeting with Departments

January

- 2-13 OpenGov Refresher Training
- 12 VFD Request Process open
- 13 Community Partner Application process closes
- 31 Department Budget Requests, Expansions, and Narratives Due

February

- 20 BoCC Regular Meeting - Budget Update
- 22 Management Team provided Manager's Workbook

2023

March

- 1-31 Ongoing Management/Stakeholder Meeting (including EMS, SPCC, UCPS) to discuss Budget Requests and Capital Improvement Projects
- 3 VFD Budget Requests due
- 20 BoCC Work Session – Library & Emergency Medical Services Updates
- 27 BoCC Joint Meeting with UCPS Board of Education

April

- 1-28 Management Team Reviews Department Expansion Requests & CIPs
- 3 BoCC Work Session – Tax Administration Update & 2025 Reappraisal Overview

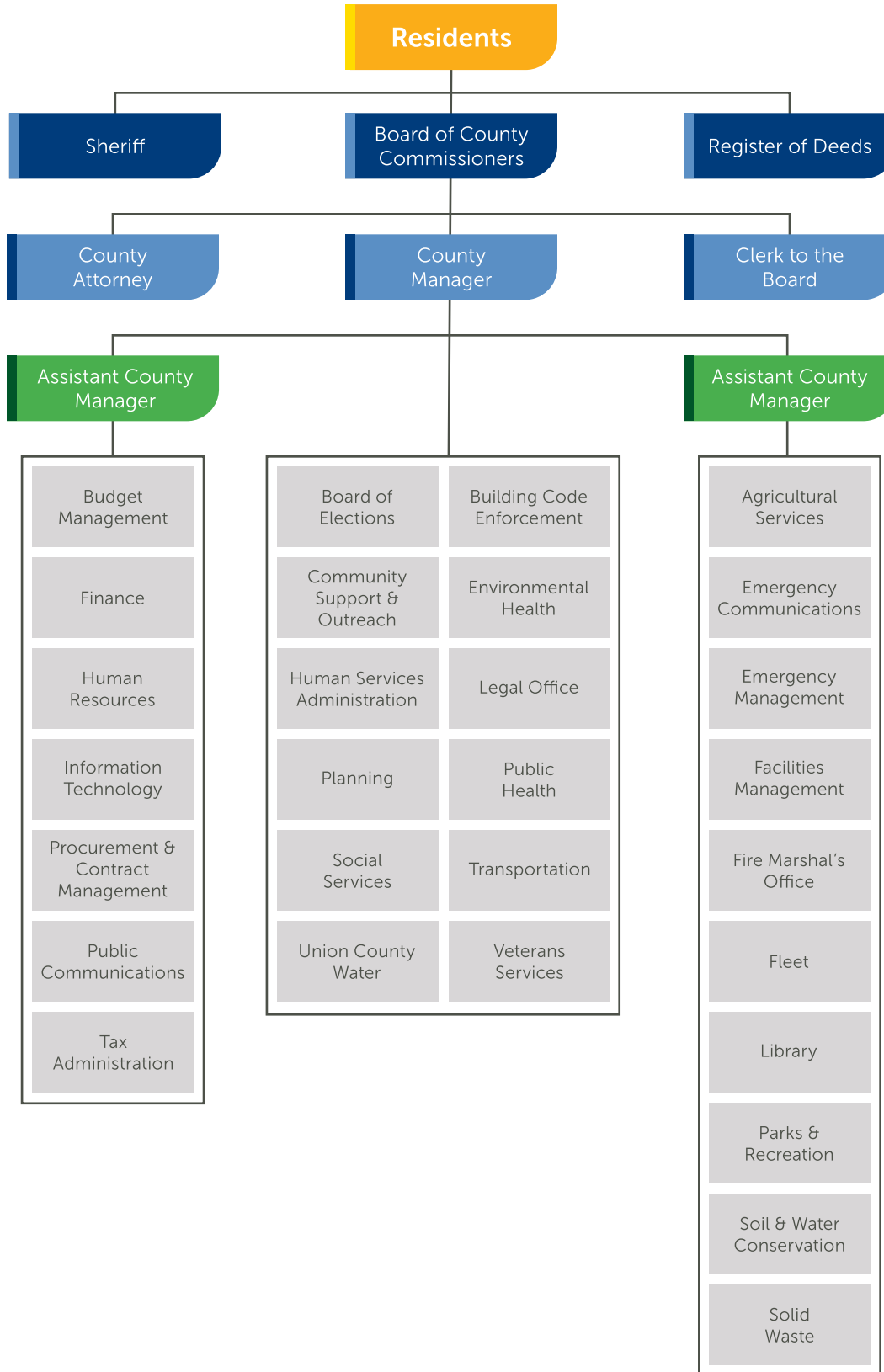
May

- 1 BoCC Regular Meeting – Budget Presentations – CIP and Solid Waste Updates
- 15 UCPS FY 2024 Budget Requests due
- 15 BoCC Regular Meeting – FY 2023 3rd Quarter Financial Update
- 26 FY 2024 Proposed Manager's Budget submitted to Board of County Commissioners and filed with the Clerk to the Board.

June

- 5 BoCC Regular Meeting – Presentation of the County Manager's Proposed Budget & Public Hearing
- 19 BoCC Adoption of the FY 2024 Operating and Capital Budget Ordinance
- 30 Fiscal Year ends





Basis of Budgeting and Basis of Accounting

FY 2024 Proposed Operating & Capital Budget

Basis of Budgeting

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

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

The operating budget appropriation unit is defined as the function within a given fund. The capital improvement budget appropriation unit is defined as the program, except as outlined in the annual 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 expensed on a Budget basis.
- Depreciation expenses are recorded on a GAAP basis only.
- The Financial Statements include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

Financial Policies – Capital Improvement

FY 2024 Proposed Operating & Capital Budget

Objective

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

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

Policy

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

Financial Policies – Capital Improvement

FY 2024 Proposed Operating & Capital Budget

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

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

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Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

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

Scope

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

Debt Limits

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

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

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

Objectives

Legal and Regulatory Compliance

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

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

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

Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

Responsibility and Control

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

Selection of Service Providers

Financial Advisor

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

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

Bond Counsel

The Finance Director coordinates with the County Attorney and Senior Management on the selection of bond counsel for any issue. When the bond counsel has been selected, they are responsible for providing 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 2024 Proposed Operating & Capital Budget

Trustee

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

Local Government Commission

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

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

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

Bond Insurers / Liquidity Providers

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

Methods of Sale

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

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

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

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

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

Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

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

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

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

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

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

Bid Verifications

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

Allowable Discounts

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

Term Bonds

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

Retention

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

Management Fee

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

Bond Rating Agency Application

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

Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

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

Annually, the County will distribute the 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 2024 Proposed Operating & Capital Budget

Bond Type & Structure

Fixed Interest versus Variable Interest

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

Derivatives

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

The County will also use an outside financial advisor for the preparation of derivative disclosures in 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 2024 Proposed Operating & Capital Budget

Revenue Bonds

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

Conduit Securities

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

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

Structure

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

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

Investment of Bond Proceeds

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

Post-Issuance Compliance

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

Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

Refunding & Restructuring Options

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

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

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

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

Debt Ratios

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

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

Budget and Projections

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

- Debt Service Requirements;
- Debt Ratios;

Financial Policies - Debt

FY 2024 Proposed Operating & Capital Budget

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

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

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

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Financial Policies – Finance Best Practices

FY 2024 Proposed Operating & Capital Budget

Finance Best Practices Overview

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

The practices were modified November 1, 2004, to include parameters defining the use of derivative products to mitigate the County's interest rate exposure, October 17, 2005, to include limitations regarding the duration in which independent accounting firms may conduct the annual audit, October 15, 2007, to include parameters regarding the imposition of user fees, September 15, 2008, to reflect refinements in the tax-supported debt capacity limits, 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 and June 5, 2023 to add that general obligation bonds should be used for increased capacity to the water and sewer system and to remove depreciation from the calculation used for the fund balance targets for the water and sewer operating fund.

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.
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.
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.

Financial Policies – Finance Best Practices

FY 2024 Proposed Operating & Capital Budget

10. Financial systems will be maintained to monitor revenues and expenditures on a continual basis.

Debt – Tax Supported

11. Tax supported debt to be issued over a 5-year capital planning period will be managed to a projected ratio of no more than 3 percent of the assessed valuation of taxable property of the County, may exceed the 3 percent ratio in any single year during the 5-year capital planning period, with the 5-year capital planning trend at or below 3 percent.

12. Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.

13. Capital projects will be financed for a period not to exceed the expected useful life of the project.

14. The County will maintain its financial condition in order to maintain a minimum bond rating in the "AA" category for outstanding G.O. debt and "A" category for outstanding installment financing agreements from at least one nationally recognized municipal debt rating service.

15. Bond referendum and voted and non-voted debt issuance shall be considered only after inclusion of the financed projects in the County's Capital Improvement Plan and Financial Feasibility Plan.

16. Bond referendum initiatives shall be placed on the ballot in connection with countywide or municipal elections.

17. Tax supported bond referendum initiatives shall be placed on the election ballot only after the development of a comprehensive debt service management plan that provides for the:

- establishment of cash flow projections which provide an indication of fund requirements and the timing of bond sales
- development of principal and interest repayment schedules associated with bond sales
- development of annual operating costs associated with capital projects
- allocation of General Fund unrestricted revenues to support the repayment of issued bonds.

18. Projected bond cash flow deficits (the difference between projected bond repayment schedules and available revenues) shall be funded through increased taxes or reduction in General Fund services and programs.

19. A debt service management plan and fiscal impact statement shall be developed in connection with each bond referendum initiative and shall be disseminated to the general public.

20. Bond referendum initiatives that pass which contain debt service management plans providing for increased taxes shall be imposed in the first fiscal year immediately following the passage of the referendum. Fiscal impact statements that contain property tax rate increases shall be limited to \$0.04 per \$100 in any one fiscal year. By way of illustration, a fiscal impact statement contains a \$0.07 per \$100 property tax rate increase. A property tax rate increase of \$0.04 shall be imposed in the first fiscal year immediately following the passage of the referendum with the balance of \$0.03 occurring the second year following the referendum passage.

20a. A comprehensive debt service management plan, repayment plan and fiscal impact statement shall be developed prior to the issuance of non-voted debt.

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.

Financial Policies – Finance Best Practices

FY 2024 Proposed Operating & Capital Budget

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
30. Utility capital projects funded by the County that increase the capacity of treatment or production of water or wastewater facilities owned and operated by the County shall be financed through General Obligation Bonds, which shall be voted upon by referendum, pursuant to Chapter 159 of the North Carolina General Statutes and other applicable law. At the time of issuance, the County shall declare that the GO bonds shall be payable as "General Obligation Indebtedness" from the revenues of the Water and Sewer Enterprise Systems in accordance with the priorities set forth in the General Trust Indenture that governs the County's Enterprise Systems Revenue Bonds and applicable law.
31. Upon the approval of the Board of County Commissioners in each instance of debt issuance, the issuance of debt to fund capital projects that are not to increase treatment or production capacity at water or wastewater facilities owned and operated by the County may continue to be issued as revenue bonds, Subordinate Indebtedness, or Other Indebtedness permitted by the County's General Trust Indenture that governs the County's Enterprise Systems Revenue Bonds and applicable law.

Financial Policies – Finance Best Practices

FY 2024 Proposed Operating & Capital Budget

Investments

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

Capital Planning

- 34. 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).
- 35. 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

- 36. The maintenance of adequate fund balance is necessary to provide working capital, funds for unanticipated expenditures, funds for capital expenditures in advance of their reimbursement from debt proceeds and tax rate stabilization.
- 37. General Fund target unreserved fund balances are estimated at 16% (as measured by unrestricted cash and investments minus liabilities divided by expenditures plus recurring interfund transfers).
- 38. 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).

Excess Fund Balance

- 39. 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

- 40. Authorized to achieve a reduction and/or limit the financial exposure of debt service payments.
- 41. Must receive an opinion of bond counsel law firm that agreement is legal and binding.
- 42. Must receive Local Government Commission approval.
- 43. 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.
- 44. Counterparty must have two long-term, unsecured credit ratings in at least double A category.
- 45. Swap agreements may be procured either through negotiation or competitive. If negotiated, County must receive fair market opinion from financial advisor.

Financial Policies – Finance Best Practices

FY 2024 Proposed Operating & Capital Budget

45a. 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.

User Fees

46. County encourages the establishment of fees at a level that maximizes revenues.

47. 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.

48. 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.

49. Non-regulatory goods or services provided to specific, identifiable recipients shall be self-sustaining and therefore, shall be financed through user fees.

50. 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 2024 Proposed Operating & Capital Budget

Objective

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

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

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

Policy

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

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

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Financial Policies – Cash Handling

FY 2024 Proposed Operating & Capital Budget

Purpose

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

Applicability

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

Policy

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

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

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

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

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

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

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

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Financial Policies - Donations

FY 2024 Proposed Operating & Capital Budget

Purpose

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

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

Applicability

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

Policy

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

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

(Note: The FY 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 2024 Proposed Operating & Capital Budget

Purpose

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

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

Applicability

All capital assets, as defined below.

Policy

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

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

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

Capital assets are depreciated using the straight-line method over the asset's estimated useful life. Capital assets will be reported in the County's 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 2024 Proposed Operating & Capital Budget

1. GENERAL INFORMATION

1.1 INTRODUCTION

The purpose of this Procurement 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), and 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.

The basic goals of the County's purchasing program are:

- To comply with the legal requirements of public purchasing and procurement.
- To assure vendors that impartial and equal treatment is offered to all that wish to do business with the County.
- To promote open competition in support of the goals of securing value, receiving the maximum value for each dollar spent, and promoting fairness.
- To provide County departments with the required goods, equipment, and services at the time and place needed and in the proper quantity and quality.
- To professionally administer the search for sources of supplies, the development of new sources, the selection of suppliers, and negotiations.
- To promote good and effective vendor relations, cultivated by informed and fair buying practices and strict adherence to ethical standards.

If the requirements established in this Policy are followed, each department can efficiently manage, control, and plan its available resources to meet present and future departmental needs and help the County to meet these goals.¹

¹ Contact the Procurement Department for questions pertaining to this Policy.

Financial Policies - Procurement

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The purchasing process is an ever-changing progression due to new technology and tools available to the purchasing profession. Therefore, this Policy shall be reviewed and revised periodically to keep current with continued developments as they pertain to the procurement process.

The Union County Board of Commissioners (the "BOCC") has approved this, Policy. Therefore, the BOCC shall approve any and all policy changes prior to their becoming effective. Administrative procedures may be adopted by the County Manager or Deputy County Manager as may be necessary to implement and maintain this Policy.

1.2 OVERVIEW

1.2.1 Centralized Purchasing

It is the policy of Union County that the Procurement Department provides centralized procurement services.

The main purpose of a centralized purchasing function is to provide for a uniform and systematic method of purchasing the necessary goods and services required by County departments.

The Procurement Department provides technical assistance to all County departments and agencies in areas of specifications, review, development, cost reduction, and product and price information. The Procurement Department ensures that the County properly and economically adheres to all purchasing requirements and limitations imposed by state law. In addition, the Procurement Department assists with administering various agency-wide contract programs and the Procurement Card Program.

1.2.2 Program Administration

The Procurement Director shall administer an effective centralized purchasing program for carrying out the policy directives of the BOCC, including, but not limited to:

- Collaborating with departments to reduce the cost of purchasing supplies, materials, equipment, and applicable services;
- Contractual assistance with construction and repair projects;
- Providing timely, effective, and efficient service to County departments and divisions, and to vendors doing business with the County;
- Maintaining open communications with departmental representatives and the public in general; and
- Encouraging free and open competition in the bid process.

1.2.3 Competitive Bidding

When required by Applicable Law, the County shall obtain competitive bids on purchases. The County shall also endeavor to obtain competitive bids whenever it is deemed to be in the best interest of the County, regardless of the dollar amount.

1.2.4 Budget Ordinance

Financial Policies - Procurement

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The County Manager, Procurement Director, and Procurement Department shall adhere to the policies and procedures approved by the Board of Commissioners in each annual budget ordinance. If approved by the BOCC, the annual self-certification for micro purchase thresholds as required under 2 C.F.R. § 200.320(a)(1)(iv)(A) for federal loan/grant awards will be incorporated into the annual budget ordinance. All reference to the annual self-certification for micro purchase thresholds as required under 2 C.F.R. § 200.320(a)(1)(iv)(A) for federal loan/grant awards listed in each annual budget ordinance shall be incorporated in this Procurement Policy.

1.3 CODE OF CONDUCT

1. All procurement activities must be conducted according to Applicable Law, including, but not limited to, N.C.G.S. §14-234.
2. All procurement activities must be conducted with integrity at all times and kept free from any personal obligations to vendors or contractors.
3. No employee or officer of Union County shall participate in the award or administration of a federal, state, or locally funded project or purchase if that person, that person's spouse, any member of that person's immediate family, or an organization which employs or is about to employ the person, the person's spouse, or a member of the person's immediate family has a financial or other interest in the company selected for award.
4. Any County employee having knowledge of or a reason to know of a potential personal interest or upon the discovery of a potential personal interest has an affirmative duty to disclose such personal interest to the department head. Any attempts by any person, firm or corporation to influence the decision of a county Employee with regard to County business must be reported to the County Manager.

2. SMALL PURCHASES

Purchase of Goods: Less than \$30,000

Construction and Repair: Less than \$30,000

The Procurement Department will provide assistance as needed.

Purchases of apparatus, supplies, materials, equipment, and construction or repair services valued at less than \$30,000 may be made without soliciting multiple quotes or informal bids. The requesting department shall, however, obtain a written quote from the vendor they select. The Department Director shall maintain written documentation in their file to show that the price is fair and reasonable.

3. BIDDING PROCESS AND PURCHASING REQUIREMENTS

3.1 GENERAL

The Procurement Department will provide assistance in the preparation of specifications/bid documents that will ensure competitive bids whenever possible. Because competition is critical to public purchasing, it is essential that specifications be developed to ensure a sufficient number of competitive bids will be received. Specifications shall be as simple as possible while maintaining the degree of exactness required to meet the requirements of goods or services being requested. Specifications utilizing a brand name must include the term "or approved equal" to avoid being restrictive and eliminating fair competition from the bidding process. Well-written specifications will ensure that the Procurement Department is able to procure what is needed, when it is needed, at the lowest possible cost. The Procurement Director

Financial Policies - Procurement

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will determine which Procurement method will be most advantageous to the County and will ensure that the County is in compliance with Applicable Law.

3.2 INFORMAL BIDS

Purchase of Goods: Greater than or equal to \$30,000, but less than \$90,000

Construction and Repair: Greater than or equal to \$30,000, but less than \$500,000

The Procurement Department will obtain all informal bids as defined by N.C.G.S. §143-131 in writing. In accordance with N.C.G.S. §143-131, informal bids are required for purchases of apparatus, supplies, material, or equipment ("purchase contracts") costing greater than or equal to \$30,000, but less than \$90,000; and construction and repair work costing greater than or equal to \$30,000, but less than \$500,000.²

Bids may be obtained by utilizing any one of the competitive bidding methods described in this policy if the Procurement Director deems it to be in the best interest of the County. Bids may be received by sealed bids, email, regular mail, or electronic means (if permitted by Applicable Law). Pursuant to N.C.G.S. §143-135, bids are not required for 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.

All contracts shall 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.

Bid tabulations shall not be subject to public inspection until the contract has been awarded (N.C.G.S. §143-131). If a combination of informal/formal process is used, information becomes public after bid opening.

3.3 FORMAL BIDS

Purchase of Goods: \$90,000+

Construction and Repair: \$500,000+

A formal bid is required for:

1. Purchase of Goods: The expenditure is \$90,000 or more for the purchase of apparatus, supplies, materials, and/or equipment.
2. Construction and Repair: The estimated expenditure is \$500,000 or more for construction and repair projects.

The contract for any such purchase and/or service 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.

² The use of a licensed architect or engineer is required for certain construction or repair projects in the informal range pursuant to N.C.G.S. §133-1.1(a). For more information regarding the procurement of architectural, engineering, or other professional services, see Section 3.4 herein.

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3.4 PROFESSIONAL SERVICES

The County will select firms for professional services through a qualifications-based selection process in accordance with N.C.G.S. §§143-64.31 and 143-64.32. Requirements for professional services will be "announced" and offerors must be selected based on demonstrated competence and qualifications for the type of professional services required without regard to fee.

The County shall use good faith efforts to notify minority firms of the opportunity to submit qualifications for consideration.

If a contract cannot be negotiated with the best qualified firm, negotiations with that firm shall be terminated and initiated with the next best qualified firm.

The County Manager may exempt particular projects from the qualifications-based selection process for which the estimated professional fee is in an amount less than \$50,000.

3.5 PROCUREMENT OF OTHER SERVICES

The provisions listed in this section apply to contracts for services, except for contracts for architectural, engineering, and surveying services, and unless governed by other County policy or contract, or by State or Federal requirements.

3.5.1 Contracts for Services Less Than \$50,000

1. Department may award to one vendor/company without soliciting via RFP or quotations upon approval by the County Manager or Assistant County Manager.
2. The Department Director shall provide written documentation to the County Manager to show that the price is fair and reasonable.
3. To the extent practicable, purchases should be distributed among qualified companies.
4. Contracts must be in writing.

3.5.2 Contracts for Services Greater Than or Equal to \$50,000, but Less than \$90,000

Such services may be procured without utilizing an RFP; provided, however, that Directors and/or Department Representatives solicit three quotations and document such quotations in writing, in order to ensure that services which most closely match the Department's needs are procured at the lowest available price.

Note: If Federal funds are to be utilized, refer to Section 5.

3.5.3 Contract for Services Greater Than or Equal to \$90,000

Unless governed by other County policy, contract, or by State or Federal requirements, such services shall be procured by the County upon issuance of a Request for Proposal (RFP) by the Procurement Department. The terms of the RFP shall

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be prepared by the Procurement Representative in conjunction with the Department Representative requesting the services.

The RFP shall include a list of factors to be utilized in evaluating the proposals. The County shall secure not fewer than two 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, an Assistant County Manager (ACM) or the County Manager may exempt a service from the RFP process for good cause and when in the best interests of Union County. The exemption of any such service exceeding \$90,000 shall be reported to the Board of Commissioners at its next regular meeting and shall include the justification for exemption.

3.6 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.

3.7 EXCEPTIONS TO THE FORMAL BIDDING REQUIREMENTS

N.C.G.S. §143-129(e) lists exceptions to the standard formal bidding requirements of N.C.G.S. §143-129. The Procurement Director is responsible for gathering information to document the basis for the use of any exception to the competitive bidding requirements. The County Manager, with the Procurement Director, will determine whether exceptions are appropriate for a purchase or group of purchases.

3.8 SOLE SOURCE

In accordance with N.C.G.S. §143-129, sole source purchasing applies to purchases of apparatus, supplies, materials, or equipment when: (i) performance or price competition for a product are not available; (ii) a needed product is available from only one source of supply; or (iii) standardization or compatibility is the overriding consideration. In the event a department believes that this sole source exception may apply to a purchase, the Procurement Director may waive the competitive pricing procedures outlined in this Policy pending applicable approval by the County Manager and Union County Board of County Commissioners in accordance with N.C.G.S. §143-129.

3.9 PRE-QUALIFICATION OF BIDDERS FOR CONSTRUCTION PROJECTS

3.9.1 General

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Prequalification is a process of evaluating and determining whether potential bidders have the skill, judgment, integrity, sufficient financial resources, and ability necessary to the faithful performance of a contract for construction or repair work. This policy is an objective prequalification policy applicable to all construction or repair work for which Union County intends to prequalify bidders.

The County is not required to prequalify bidders on any particular project. Prequalification of a bidder for a project shall only apply to that individual project. The use of prequalification pursuant to this policy is limited to construction or repair projects (regardless of cost) that are bid under the single-prime, separate-prime (multi-prime), or dual bidding methods. Prequalification is prohibited for contracts for architectural services, engineering services, surveying services, construction management at risk services, design-build services, design-build bridging services, and public private partnership construction services.

A construction manager at risk shall use the process outlined in this Policy for prequalification of contractors being utilized on construction management at risk projects. In such an instance, the construction manager at risk and the County shall jointly develop the assessment tool and criteria for each construction management at risk project, including the prequalification scoring values and minimum required score for prequalification on the project.

If the County determines it is appropriate to use prequalification for a project, a bid shall be deemed nonresponsive if a bidder submits a bid on a construction project subject to prequalification for which it has not been prequalified in accordance with this Policy. The previous statement does not apply to bidders initially denied prequalification that are subsequently prequalified pursuant to a protest under this Policy.

Notwithstanding the fact that a bidder is prequalified, the County reserves the right to reject a bidder's bid if it is determined that the bidder has not submitted the lowest responsible and responsive bid. The prequalification of a bidder shall not preclude the County from subsequently concluding that the bidder is not a responsible bidder pursuant to applicable law. All construction and repair contracts shall be awarded to the lowest responsive and responsible bidder, taking into consideration quality, performance, and time specified in the bids for the performance of the project.

The County shall advertise for prequalification for a particular project at least nine (9) weeks prior to the actual bid opening date for a project and have a prequalification submission deadline at least seven (7) weeks prior to the bid opening date for a project.

3.9.2 Requirements for Prequalification Criteria and Assessment Tool

The criteria and assessment tool for each project must be uniform, consistent, and transparent in its application to all bidders. All bidders who meet the prequalification criteria required to be prequalified for a project are allowed to bid on that project. The criteria must be rationally related to the construction or repair work at issue for a project. The criteria and assessment tool shall, at a minimum, address the following factors listed below. However, additional or more detailed factors may be used in an assessment tool for a project that are appropriate for that particular project.

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1. Organizational Structure: The bidder shall provide a list of all owners, officers, partners, or individuals authorized to sign legal documents for the bidder on a project. The bidder must include its full legal name, typed or printed in a clear and legible manner.
2. Classification: A bidder shall indicate the type(s) of work the bidder normally performs, information regarding licensure, and any other required pertinent information.
3. Experience: A bidder shall be permitted to submit history or experience with projects of similar size, scope, or complexity compared to the project subject to prequalification. The bidder shall not be required to have been previously awarded a construction or repair contract by Union County.
4. Financial: A bidder shall be required to provide any solicited financial information appropriate to demonstrate its financial capability to perform the work for the project.
5. Capacity: A bidder shall demonstrate sufficient bonding capacity, insurance, and resources for the project.
6. Safety: A bidder shall demonstrate an acceptable safety history.
7. Legal Authorization: A bidder shall provide a copy of their North Carolina contractor's license, or provide a statement indicating that they are able to acquire one before submitting a bid on any project for which such license is required. If a statement is necessary, the bidder shall identify the states in which they are licensed for the type of work contemplated for a project.

3.9.3 Review of Prequalification Submittals Process

1. Prequalification Committee: A County department's assigned project manager for a particular project shall establish a prequalification committee for that project to review and score qualifications submitted by bidders to determine prequalification eligibility utilizing the prequalification process set forth herein. If a construction manager at risk is utilized, the construction manager and project manager shall agree upon the members of the project's prequalification committee. The names of the prequalification committee members shall be submitted to Union County's Procurement Department prior to the commencement of the review and scoring process.
2. Review of Qualifications: The prequalification committee shall adopt and use an objective assessment tool and criteria for the specific project as outlined in this Policy. The prequalification criteria shall not require a bidder to have previously been awarded a construction or repair project by the County. The assessment tool and prequalification criteria used by the prequalification committee shall include prequalification scoring values and the minimum required score to be prequalified for the project. The prequalification committee shall determine whether each bidder is prequalified for a project in accordance with the assessment tool and criteria and scoring system established for the project.
3. Notice of Decision: Bidders that submit prequalification applications shall be notified by e-mail and first-class mail of the prequalification committee's decision regarding pre-qualification. Notice to a bidder determined not to be prequalified shall include the reason(s) for denial. Notice shall be provided prior to the opening of bids for the project, with sufficient time for the bidder to protest the denial of prequalification.

3.9.4 Protest Procedure

1. Protest: A bidder may protest denial of prequalification by filing a written protest via hand delivery or e-mail. The written protest must be received by the Procurement Director, or designee (hereinafter the "Director"), within three (3) business days of notice of denial. The date of the notice of denial shall be the date the notice of denial was

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emailed to the bidder. The written protest shall be addressed to the Director, list the assigned County representative for the project, articulate the reasons why the bidder is contesting the decision, and attach any documents or information that support the bidder's position. The Director shall contact the bidder within five (5) business days of a receipt of a protest to schedule a date and time to review the protest, which review meeting shall be held within ten (10) business days of the date the protest was received.

2. Protest Decision: The Director shall evaluate the protest within five (5) business days of the scheduled date and time of the protest review meeting and make a finding that: (1) bidder did meet the prequalification requirements and is prequalified for bidding on the project, or (2) uphold the denial. If after review, the Director finds that the bidder meets the criteria for prequalification, then the bidder shall be notified via e-mail and first-class mail that they are prequalified for the specified project and are allowed to submit a bid for the project. If the Director upholds the denial, the bidder shall be notified in writing via e-mail and first-class mail.

3. General Rules for Protests: The e-mail address for the Director will be given to bidders submitting prequalification applications to assist with communication regarding the protest process. A bidder shall submit at least two e-mail addresses for use by the County and/or construction manager at-risk (if applicable) in communicating decisions regarding a protest. Bids received from bidders who have been disqualified shall not be opened and shall be returned to the bidder. A bidder's failure to comply with any requirements of the protest procedure in this Policy shall result in the bidder's protest being denied.

4. ADDITIONAL BID PROCESSES

4.1 ADVERTISING FOR BIDS

N.C.G.S. §143-129 requires that formal bids be advertised in a newspaper having general circulation, or by electronic means, or both.

The Procurement Director or an authorized designee shall advertise either electronically or in a local newspaper, whichever is determined to be most efficient and effective. Newspaper advertisements shall appear at least one time and at least ten full days before the time specified for the opening of bids in a newspaper having general circulation in the jurisdiction that is seeking bids. Electronic advertisements shall appear electronically at least ten days prior to the bid opening date.

4.2 BID OPENING

It is the County's policy that all sealed bids in the formal range and/or all sealed bids in the informal range, if utilizing the sealed bid method, be opened in public in the designated Procurement Department location unless otherwise stated in the solicitation or authorized.

It is also the County's policy that the bid opening, evaluation, and award process be governed by the standards of openness and impartiality.

4.3 BID DEPOSIT / BID BOND

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Pursuant to N.C.G.S. § 143-129(b), no formal proposal for construction or repair work may be considered or accepted unless at the time of its filing it is accompanied by a bid deposit equal to not less than five percent (5%) of the proposal. The bid deposit may be cash, cashier's check, or a certified check. In lieu of making the cash deposit, bidders may submit an original bid bond executed by a corporate surety licensed under the laws of North Carolina to execute such bonds. A faxed or copied Bid Bond will not be accepted.

4.4 FIXED PRICE TERM AGREEMENTS

4.4.1 Purpose / Applicability

This Policy applies only to fixed price service and bulk purchase agreements ("Fixed Price Term Agreements") which have been properly procured through the applicable procurement method, and which contain a set price or rate list for the term of the agreement which cannot be altered except by limited price escalation such as annual CPI increases.

This Policy does not apply to any professional services performed by architects, engineers, surveyors, or construction managers at risk, nor to any consulting agreements, capital project agreements, construction agreements, agreements involving the expenditure of federal funds, or to agreements originating in an enterprise fund department or expending enterprise funds.

Some examples of agreements to which this Policy applies include, but are not limited to, office supplies, maintenance services, temporary staffing services, printing services, County uniforms, and other routine services or bulk purchases which have not been specifically excluded from this Policy.

4.4.2 Policy

Fixed Price Term Agreements which have been properly procured under the County's Procurement Policy and which have received the requisite internal approvals through the contract review and execution process will be submitted to the Board of County Commissioners ("BOCC") for approval prior to signature of the initial agreement by the County Manager.

Following initial BOCC approval, the County Manager shall be authorized to execute amendments and authorize spending under each Fixed Price Term Agreement during the initial term of the agreement and any renewal terms as authorized by the Procurement solicitation.

Once a Fixed Price Term Agreement has received BOCC approval, the agreement shall not be subject to the County Manager's then-current contracting authority limits. All spending under Fixed Price Term Agreements shall remain restricted to the amounts appropriated by the BOCC in in the annual budget in a given fiscal year.

The Procurement Department shall maintain a list of all currently effective Fixed Price Term Agreements and shall report to the BOCC on a quarterly basis the total amounts spent under such agreements.

4.5 CHANGE ORDER POLICY

4.5.1 Purpose

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The purpose of this procedure is to establish a process that defines the delegation of signature authority for the execution of construction contract change orders. It is recognized that amendments to the County's Procurement Policy will be needed to clarify the authority of the County Manager in this regard and that a more comprehensive procedure for the administration of construction change orders will be developed after the adoption of these policy changes.

4.5.2 Policy

This policy applies only to construction contract change orders that increase or decrease the original contract amount whereby the revised contract amount is within the contingency amount prescribed in the contract as awarded by the Board of County Commissioners (BOCC). All change orders for work exceeding the original contract contingency amount must be approved by the Board of County Commissioners. All change orders for work within contract contingency shall be authorized by the County Manager. The County Manager has authorization to assign signature authority for such change orders to Senior Management or Director level positions as needed.

4.6 CONTRACTING AUTHORITY

The County shall award all contracts in accordance with Applicable Law and County policy. The dividing of contracts to evade the provisions of the Procurement Policy or Applicable Law is prohibited.

The County Manager may:

1. 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, etc.);
2. Delegate, on a temporary basis, to an 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; and
3. 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.

4.7 ADDITIONAL AUTHORIZATION

To facilitate the orderly and timely administration of the County's procurement program, authorization is hereby given by the Board of County Commissioners for the following:

1. 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 when necessary and in the best interest of the County.
2. 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.

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3. Pursuant to N.C.G.S. §133-33, the Procurement Director 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.
4. The County Manager or Deputy County Manager is authorized to adopt such processes and procedures as may be necessary and expedient for implementation of this Policy.
5. In addition to such other authority granted herein, the County Manager may exempt from this Policy the procurement of goods and services valued at less than \$30,000 and may otherwise vary the application of these guidelines upon good cause shown and when in the interests of Union County, provided that such exemption or variance does not violate Applicable Law.

4.8 PERFORMANCE AND PAYMENT BONDS

1. N.C.G.S. 143-129(c) requires a performance and payment bond when the sum of all contracts for a construction or repair project exceed \$300,000. Any contractor or construction manager at risk with a contract exceeding \$50,000 for such a project will be required to provide performance and payment bonds for the full amount of the contract. In place of bonds, the contractor may provide cash, certified checks or governmental securities in the full amount of the contract.
2. The County may require a performance and payment bond on construction projects costing less than \$300,000, certain purchase contracts, or contracts for services if it is in the best interest of the County to do so.

4.9 EXPENDITURES REQUIRING BOARD OF COMMISSIONERS APPROVAL

County staff shall obtain BOCC approval on the following expenditures:

1. Purchases of goods and services above the Manager's delegated authority to execute contracts;
2. Construction contract change orders above the contingency amount included in the award for the contract;
3. Applicable revenue generating contracts above the Manager's delegated authority to execute contracts;
4. Sole Source purchases pursuant to N.C.G.S. §143-129(e)(6); and
5. "Piggybacking" or previously bid Purchase Contracts, upon at least 10 days' published notice pursuant to N.C.G.S. §143-129(g).

4.10 M/WBE REQUIREMENTS

Union County will provide minority and women-owned businesses equal opportunity to participate in all aspects of County procurement relating to building construction and repair contracts in accordance with the County's Minority Business Plan.

N.C.G.S. §143-128.2 establishes goals for minority participation in single-prime bidding, separate-prime bidding, construction manager at risk, and alternative contracting methods on County building construction, erection, alteration, and repair projects ("building projects") in the amount of \$300,000 or more and on County building projects involving State funding where the total project cost is \$100,000 or more.

For the purpose of this policy, "Minority Business" is defined by statute as a business that is at least 51 percent owned by one or more ethnic minorities or socially and economically disadvantaged individuals.

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Union County has established a verifiable goal of 10% for participation by minority businesses in the aforementioned building project contracts.

5. VENDOR RELATIONSHIPS

The County shall work to maintain and practice the highest possible standards of business ethics, professional courtesy, and competence in dealing with vendors and contractors.

6. CONFLICTS OF INTEREST, GIFTS AND FAVORS

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

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

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

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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.

7. GENERAL PROVISIONS

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

8. ENVIROMENTAL IMPACT

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.

9. REQUISITIONS AND PURCHASE ORDERS

9.1 REQUISITIONS

A requisition a request for goods or services made by a department. If the requisition is approved, the Procurement Department will process the requisition to a purchase order (PO) and send to the requesting Department.

9.2 PURCHASE ORDERS

A purchase order will not be issued without receiving an approved requisition from the ordering department. The Procurement Director, or designee, and the Finance Officer, or Deputy Finance Officer, must authorize all purchase orders.

All orders placed by the County shall be by Purchase Order or in accordance with the Procurement Card Policy.

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Orders shall not be placed by any Employee prior to receipt of a Purchase Order unless utilizing a County-issued procurement card. Failure to comply with the policy and procedures contained herein may result in an Employee being held personally liable for any funds obligated for the purchase as provided for in N.C.G.S. §159-28.

10. DISPOSITION OF SURPLUS PROPERTY

10.1 SURPLUS – REAL PROPERTY

The County Manager shall review and evaluate all real property owned by the County periodically to determine if it is of use to the County before declaring it surplus.

10.2 SURPLUS – PERSONAL PROPERTY

10.2.1 Policy

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, 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 in Section 10.2.2 herein.

10.2.2 Sale or Disposition of Surplus Personal Property

1. The Procurement Department will process all surplus personal property sales for the County after obtaining approval from the County Manager or from the Board of Commissioners, as required.
2. The Procurement Director may dispose of any surplus personal property, with or without notice and minimum waiting period, by any means which he or she judges reasonable to yield the highest attainable sale price in money or other consideration, including but not limited to the methods of sale described below:
 - Auction: Electronic or Public
 - Negotiated Offer, Advertisement, and Upset Bid
 - Private Negotiation and Sale (only if under \$30,000)
 - Advertisement for Sealed Bids
 - Property Exchanges
 - Trade-ins (when specifications are prepared)
3. All sales shall be conducted in accordance with Article 12 of Chapter 160A of the North Carolina General Statutes.
4. Surplus personal property may be conveyed to other units of government. Other governmental units consist of a city, county, school administrative unit, sanitary district, fire district, the State, or any other public district, authority, department, agency, board, commission, or institution.
5. Surplus property may only be conveyed without monetary consideration as authorized under N.C.G.S. Chapter 160A, Article 12.

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6. Sale of surplus property to County employees is not prohibited except in those instances where there is deemed to be a conflict of interest. The presence of conflict of interest will be ruled on by the Procurement Director; however, the County Manager shall have the final authority in these decisions.

7. The disposal of recyclable items and real property is not covered under this Section 10.2.2.

8. Federal Grant Funds: Any personal property that the County wishes to dispose of that was acquired in whole, or in part, with state or federal grant funds must satisfy any conditions imposed by such grants prior to the sale of the property.

11. PROCUREMENT CARD PROGRAM

11.1 PURPOSE

Procurement cards may be used by County Employees for any County office, department, division, board, commission, or other organizational unit of Union County (collectively, the "County Departments"). The Procurement Card Program has been established to provide a vehicle for departments to quickly procure goods and services and to significantly reduce paperwork and costs. By using a procurement card, the traditional requisition to purchase order and the number of written checks is reduced. Approved holders of a procurement card are required to comply with Applicable Law and with the requirements of this Procurement Policy.

11.2 POLICY

The Procurement Card Program enables authorized Union County Employees to purchase and pay for applicable materials, supplies, goods and services below \$5,000 within given policy and guidelines, on behalf of their division/department. This Section 11.2 applies to all County Employees participating in the Procurement Card Program. The \$5,000 limit includes any and all applicable sales tax.

Cardholders are required to timely satisfy all procedures identified herein in order to avoid past due transactions from appearing on statements and/or cards being rejected due to credit limits being exceeded.

11.3 PROCUREMENT CARD BENEFITS

The Procurement Card (P-Card) Program is an efficient, cost-effective method of paying for transactions. The procurement card has all the features of a regular credit card and can be used directly with any supplier where Visa is accepted. The benefits are:

- Increased productivity by allowing the cardholders to purchase applicable supplies, goods, and materials quickly;
- Offers a simple and easy-to-use payment method;
- Reduces number of purchase requisitions, petty cash transactions, and other time-consuming purchasing activities;
- Diminishes paperwork associated with expense reimbursements, invoices and checks;
- Enables supplier to receive payment in a timely manner;
- Improves accounts payable operations with fewer checks to process;
- Provides immediate settlement of procurement card payments, reducing their cost of funding;
- Streamlines administration through reduced paper-processing for invoices and receivables; and

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- Improves accounts receivable performance and reduces bad debt and collection activities.

12. PROCUREMENT WITH FEDERAL FUNDS

12.1 POLICY

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 Departments in a manner that conforms with 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). Union County's rules regarding procurement using federal funds are found in the attached Appendix A.

Note: In the event of any conflict between this Policy and federal purchasing requirements, the most restrictive purchasing requirement applies.

13. EFFECTIVE DATE

This Policy shall become effective upon adoption and shall supersede the Union County Procurement Policy, which was adopted on November 17, 2014, as well as any such other procurement policy as may be in effect at that time.

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APPENDIX A – PROCUREMENT PROCEDURES WITH FEDERAL FUNDS

1. POLICY

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 Departments 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 comply with all of the provisions of this Appendix A, which describe the requirements related to conflicts of interests and gifts. The Procurement Director may establish procedures consistent with this Policy to ensure compliance with the requirements of this paragraph.

This Appendix A applies when procuring goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects funded in whole or in part with federal financial assistance (direct or reimbursed). This Section also applies to any sub-recipient of the funds.

The Employee responsible for managing the federal financial assistance award shall review the notice of award to identify any additional conflicts of interest prohibitions or requirements associated with the award, and shall notify all Employees, officers, and agents, including sub-recipients, of the requirements of this section and any additional prohibitions or requirements.

1.1 COMPLIANCE WITH FEDERAL LAW

All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. §200.317 through §200.327 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. The County of Union will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should the County of Union have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law. In addition, the County must comply and adhere to any other grant specific requirements.

1.2 CONTRACT AWARD

When bids are required by law, or otherwise solicited by the County, all contracts shall be awarded only to the lowest responsive responsible bidder possessing the ability to perform successfully under the terms and conditions of the contract. Consideration shall be given to contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

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1.3 NO EVASION

No contract may be divided to bring the cost under bid thresholds or to evade any requirements under this policy or state and federal law.

1.4 CONTRACT REQUIREMENTS

All contracts paid for in whole or in part with federal funds shall be in writing. The written contract must include or incorporate by reference the provisions required under 2 C.F.R Section § 200.326 and as provided for under 2 C.F.R. Part 200, Appendix II.

1.5 SELF-CERTIFICATION

Annual self-certification shall be included within the annual Budget Ordinance and approved by the Board of Commissioners.

1.6 CONTRACTOR'S CONFLICT OF INTEREST

Designers, suppliers, and contractors that assist in the development or drafting of specifications, requirements, statements of work, invitation for bids or requests for proposals shall be excluded from competing for such requirements.

1.7 APPROVAL AND MODIFICATION

The Administrative Procedures contained within this policy are administrative and may be changed as necessary at staff level to comply with the Federal Procurement Standards within this Policy. However, any policy changes must be approved by the Board of Commissioners prior to becoming effective.

Note: As a reminder, if there is a conflict between the Union County Procurement Policy and federal purchasing requirements, the most restrictive purchase policy applies.

2. PROCEDURE

Either the Purchasing Department or the Requesting Department shall procure all contracts in accordance with the requirements of this Section of the Policy.

General Procurement Standards and Procedures:

2.1 NECESSITY

Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items (no stockpiling). The Procurement Department and/or the requesting department should check with the federal surplus property agency prior to buying new items when feasible and less expensive. Strategic sourcing should be

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considered with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing.

2.2 CLEAR SPECIFICATIONS

All solicitations must incorporate a clear and accurate description of the technical requirements for the materials, products, or services to be procured, and shall include all other requirements which bidders must fulfill and all other factors to be used in evaluating bids or proposals. Technical requirements must not contain features that restrict competition.

2.3 NOTICE OF FEDERAL FUNDING

All bid solicitations must acknowledge the use of federal funding for the contract. In addition, all prospective bidders or offerors must acknowledge that funding is contingent upon compliance with all terms and conditions of the funding award.

2.4 COMPLIANCE BY CONTRACTORS.

All solicitations should inform prospective contractors that they will need to comply with all applicable federal laws, regulations, executive orders, FEMA requirements, and terms and conditions of the funding award.

2.5 FIXED PRICE

Solicitations must state that the bidders shall submit bids on a fixed price basis and that the contract shall be awarded on this basis unless otherwise provided for in this Policy. Cost plus percentage of cost contracts are prohibited. Time and materials contracts are prohibited in most circumstances. Time and materials (cost-plus) contracts will not be used unless no other form of contract is suitable and the contract includes a "not-to-exceed" amount. A time and materials contract shall not be awarded without the express written permission of the federal agency or state pass-through agency that awarded the funds.

2.6 USE OF BRAND NAMES

When possible, performance or functional specifications are preferred to allow for more competition, leaving the determination of how to reach the required result to the contractor. Brand names may be used only when it is impractical or uneconomical to write a clear and accurate description of the requirement(s). When a brand name is listed, it is used as reference only and "or equal" must be included in the description.

2.7 LEASE VERSUS PURCHASE

Under certain circumstances, it may be necessary to perform an analysis of lease versus purchase alternatives to determine the most economical approach. Note: This comparison is necessary for most FEMA financial assistance programs following an emergency or major disaster declaration.

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2.8 DIVIDING CONTRACT FOR M/WBE PARTICIPATION

If economically feasible, procurements may be divided into smaller components to allow maximum participation of small and minority businesses and women business enterprises. The procurement cannot be divided to bring the cost under bid thresholds or to evade any requirements under this Policy.

2.9 DOCUMENTATION OF PROCUREMENT PROCEDURES

Documentation must be maintained by the Procurement Department and/or the requesting department detailing the history of all procurements. The documentation should include procurement method used, contract type, basis for contractor selection, price, sources solicited, public notices, cost analysis, bid documents, addenda, amendments, contractor's responsiveness, notice of award, copies of notices to unsuccessful bidders or offerors, record of protests or disputes, bond documents, notice to proceed, purchase order, and contract. All documentation relating to the award of any contract must be made available to the granting agency upon request.

2.11 COST ESTIMATE

For all procurements costing \$250,000 or more, the Procurement Department and/or requesting department shall develop an estimate of the cost of the procurement prior to soliciting bids. Cost estimates may be developed by reviewing prior contract costs, online review of similar products or services, or other means by which a good faith cost estimate may be obtained. Cost estimates for construction and repair contracts may be developed by the project designer.

2.12 CONTRACT REQUIREMENTS

The requesting department must prepare a written contract incorporating the provisions as required by the Uniform Guidance, 2 CFR, Part 200.

2.13 DEBARMENT

No contract shall be awarded to a contractor included on the federally debarred bidders list. Prior to preparing the contract, the Procurement Department or the requesting department must verify that the contractor is not on the federally debarred bidders list.

2.14 CONTRACTOR OVERSIGHT

The requesting department receiving the federal funding must maintain oversight of the contract to ensure that the contractor is performing in accordance with the contract terms, conditions, and specifications.

2.15 OPEN COMPETITION

Solicitations shall be prepared in a way to be fair and provide open competition. The County shall not restrict competition by imposing unreasonable requirements on bidders, including but not limited to unnecessary supplier experience,

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excessive or unnecessary bonding; specifying a brand name without allowing for "or equal" products, or other unnecessary requirement that have the effect of the restricting competition.

2.15 DOMESTIC SOURCING

The County should provide for domestic sourcing preferences to the greatest extent possible.

2.16 GEOGRAPHIC PREFERENCE

No contract shall be awarded on the basis of geographic preference.

2.17 PRE-QUALIFICATION

At the discretion of the County, contractors for construction and repair projects will be prequalified in accordance with the County's Pre-Qualification for Capital Improvement Projects (Section 3.9 of the Union County Procurement Policy). Protests for denial of prequalification will be in accordance with the pre-qualification policy.

2.18 PROTESTS AND DISPUTES

If required by the federal funding source, bid protests and disputes will comply with any requirements issued by the funding agency.

2.19 COMPETITIVE BIDS

Purchases made through a Cooperative Purchasing Program, or a contract procured by the State of North Carolina may be allowed ONLY if the contracts were procured in compliance with 2 C.F.R. 200.317-327 and written approval is granted by the federal grantor agency. Documentation must be provided by the supplier demonstrating compliance. However, State Contract or Cooperative Purchasing programs may be used for purchases under the micro-purchase limit.

3. SPECIFIC PROCUREMENT PROCEDURES

The Procurement Department shall solicit bids/quotes in accordance with the requirements under this Section of the Policy based on the type and cost of the contract.

3.1 MICRO-PURCHASE

Purchase Contracts: Up to \$30,000

Service Contracts: Up to \$50,000

Shall be procured using the Uniform Guidance micro-purchase procedure (2 CFR §200.320(a)(1)). The thresholds are approved annually as a resolution by the Board of Commissioners to increase the micro-purchase limit. Does not apply to Architectural or Engineering ("A/E") Professional Services.

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3.1.1 Procedure

1. No bidding is required.
2. Price must be considered fair and reasonable.
3. To the extent practicable, purchases must be distributed among qualified suppliers.
4. Contract must be in writing (this could be in the form of a purchase order).

3.2 SMALL PURCHASE

Purchase Contracts: At least \$30,000, but less than \$90,000

Service Contracts: At least \$50,000, but less than \$90,000

Shall be procured using the Uniform Guidance "small purchase" procedure (2 CFR §200.320(a)(2)). Does not apply to A/E Professional Services.

3.2.1 Procedure

1. Cost or price analysis is NOT required prior to soliciting bids.
2. Obtain written price quotes from an adequate number of suppliers or sources (which shall not be less than two (2) quotes). Check specific grant as some agencies may require more than two (2) quotes.
3. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. §200.321 by posting on the State's IPS site and the HUB Site.
4. Award contract as a fixed price. A not-to-exceed basis is permissible for service contracts only where obtaining a fixed price is not feasible.
5. Award to lowest responsive, responsible bidder.
6. Contract must be in writing (purchase contracts may be in the form of a purchase order; service contracts and construction or repair contracts require use of contract template).

3.3 SEALED BID

Service Contracts: \$90,000 up to \$250,000

Purchase Contracts: \$90,000+

Shall be procured using a combination of the most restrictive requirements of the Uniform Guidance sealed bid procedure (2 CFR §200.320(b)(1)) and state formal bidding procedures (G.S. §143-129).

3.3.1 Procedure

1. Cost or price analysis is required prior to soliciting bids.
2. Complete specifications or purchase description must be available to all bidders.
3. Public Advertisement: electronic advertising is authorized.
4. Legal notice must reserve to the governing board the right to reject any or all bids only for "sound documented reasons."

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5. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 CFR § 200.321 by posting on the State's IPS site and the HUB site.
6. Solicit from adequate number of known suppliers.
7. Bids must be submitted sealed.
8. Must have two (2) sealed bids submitted to open;
9. Public Bid Opening.
10. If fewer than two bids are received, re-advertisement is necessary. If upon re-advertisement only one bid is received, the bid can be accepted and opened.
11. Bids may only be rejected for "sound documented reasons."
12. Award contract as a firm fixed-price. A not-to-exceed basis is permissible for service contracts only where obtaining a fixed price is not feasible.
13. Award to lowest, responsive, responsible bidder.
14. Contract must be in writing (purchase contracts may be in the form of a purchase order; service contracts and construction repair require use of contract template).
15. Cannot use a cooperative purchasing program as an Exception to the Bidding.
16. Governing board approval prior to award is not required (per local policy, the BOCC has delegated award authority to County Manager).

3.4 COMPETITIVE PROPOSALS

Service Contracts: \$250,000+

Shall be procured using the Uniform Guidance competitive proposal procedure (2 CFR § 200.320(b)(2)) when the sealed bid procedure is not appropriate for the particular type of service being sought.

*Note: RFP's (competitive proposals) can **only** be used when conditions are not appropriate for the use of sealed bids such as service contracts. This can be used for all types of contracts \$250,000 and over.*

3.4.1 Procedure

1. Public advertisement is required; however, formal advertisement in a newspaper is not required so long as the method of advertisement will solicit proposals from an "adequate number" of qualified firms.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321 by posting on the State's JPS site and the HUB site.
3. Identify evaluation criteria and relative importance of each criteria (criteria weight) in the RFP.
4. All responses must be considered to the maximum extent practical.
5. Must have a written method for conducting technical evaluations of proposals and selecting the winning firm.
6. Award the contract to the responsible firm with the most advantageous proposal taking into account price and other factors identified in the RFP.
7. Governing board approval is required per local policy.
8. Award the contract on a firm fixed-price or cost-reimbursement basis.
9. Must have written contract with federal contract provisions included.

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10. Cannot use a cooperative purchasing program as an exception to the bidding.
11. If only one response is received, re-advertisement is not required.

3.5 CONSTRUCTION AND REPAIR CONTRACTS – SMALL PURCHASE

At least \$30,000, but less than \$250,000

Shall be procured using the Uniform Guidance small purchase procedure (2 C.F.R. § 200.320(a)(2)). The \$30,000 threshold is approved annually as a Resolution by the Board to increase the micro-purchase limit.

3.5.1 Procedure

1. Cost or price analysis is not required prior to soliciting bids, although price estimates may be provided by the project designer.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321 by posting on the State's JPS site and the HUB site.
3. Obtain written price quotes from an adequate number of suppliers or sources (typically means two (2); however, verify with granting agency).
4. Award Contract on a fixed-price or not-to-exceed basis.
5. Award to lowest responsive, responsible bidder.
6. Award by the BOCC is not required; however, BOCC authorization of the contract may be required pursuant to the BOCC delegation of contracting authority.
7. Must have written contract with federal contract provisions included.
8. If fewer than two bids are received, re-advertisement is necessary. If upon re-advertisement only one bid is received, the bid can be accepted and opened.

3.6 CONSTRUCTION AND REPAIR CONTRACTS – SEALED BID

At least \$250,000, but less than \$500,000

Shall be procured using the Uniform Guidance sealed bid procedure (2 C.F.R. § 200.320(b)(1))

3.6.1 Procedure

1. Cost or price analysis is required prior to soliciting bids (this cost estimate may be provided by the project designer).
2. Complete specifications must be made available to all bidders.
3. Public Advertisement: Advertise the bid solicitation for a period of time sufficient to give bidders notice of opportunity to submit bids (formal advertisement in a newspaper is not required so long as other means of advertising will provide sufficient notice of the opportunity to bid).
4. The advertisement must state the date, time, and location of the public bid opening, and indicate where specifications may be obtained.
5. Solicit from adequate number of known suppliers.
6. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2C.F.R. § 200.321 by posting on the State's IPS site and the HUB site.

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7. Bids must be submitted sealed.
8. Public Bid Opening
9. Must have two (2) sealed bids submitted prior to opening.
10. Original 5% Bid Bond (a bid that does not contain a bid bond cannot be counted toward the two (2) bid requirement.
11. Performance and Payment Bonds for 100 % of contract price Bids may only be rejected for "sound documented reasons".
12. Contract awarded on firm-fixed price basis.
13. Award to lowest responsive, responsible bidder
14. Must have written contract with federal contract provisions included.
15. Award of the contract by the BOCC is not required; however, contract execution authority limits as adopted by the BOCC shall still apply.
16. If fewer than two bids are received, re-advertisement is necessary. If upon re-advertisement and only one bid is received, the bid can be accepted and opened.

** Building Projects \$300,000 and above*

Construction or repair contracts involving a building **\$300,000 and above must also include:**

1. Pursuant to N.C.G.S. §143-128.2, formal HUB (historically underutilized business) participation is required, including local government outreach efforts and bidder good faith efforts.
2. Separate specifications shall be drawn up for the HVAC, electrical, plumbing, and general construction work as required under G.S. 143 -128(a).

3.7 CONSTRUCTION AND REPAIR – SEALED BIDS \$500,000+

\$500,000 and above

Shall be procured using a combination of the most restrictive requirements of the Uniform Guidance sealed bid procedure (2 C.F.R. § 200.320(b)(1)) and state formal bidding procedures (N.C.G.S. §143-129).

3.7.1 Procedures

1. Cost or price analysis is required prior to soliciting bids (this cost estimate may be provided by the project designer).
2. Complete specifications must be made available to all bidders
3. Separate specifications shall be drawn for the HVAC, electrical, plumbing, and general construction work as required under N.C.G.S. 143-128(a).
4. The project shall be bid using a statutorily authorized bidding method (separate prime, single-prime, or dual bidding) as required under N.C.G.S. §143-129(a)(1).
5. Public Advertisement: (Electronic Advertising is authorized)
6. Legal notice must reserve to the governing board the right to reject any or all bids only for "sound documented reasons."
7. Solicit from adequate number of known suppliers.

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8. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321 by posting on the State's JPS site and HUB.
9. Good Faith MBE Requirements/Affidavits must be submitted Bids must be submitted sealed and in paper form.
10. Public Bid Opening
11. Must have three (3) sealed bids submitted before opening
12. Original 5% Bid Bond (a bid that does not contain a bid bond cannot be counted toward the three (3) bid requirement) Bid Bonds may not be faxed or emailed. Bid Bonds must be original and submitted with the Bid.
13. Performance and Payment Bonds for 100% of contract price
14. Bids can only be rejected for "sound documented reasons"
15. Contract awarded on firm-fixed Price basis
16. Award to lowest, responsive, responsible bidder
17. Must have written contract with federal contract provisions included
18. Award by the BOCC is required (cannot be delegated)
19. If fewer than three bids are received, re-advertisement is necessary. If upon re advertisement less than three bids are received, bid(s) can be accepted and opened.

3.8 PROFESSIONAL SERVICES (ARCHITECTURAL AND ENGINEERING SERVICES)

Less than \$50,000

Shall be procured using the RFQ process or Exemption Process

3.8.1 Procedure Under \$50,000

Professional Services under \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act may be exempt pursuant to N.C.G.S. §143-64.32 as long as the annual self-certification has been included in the annual Budget Ordinance. If the self-certification was not done, the micro-purchase threshold shall be \$10,000.

\$50,000 - \$250,000

Shall be procured using the state "Mini-Brooks Act" requirements (N.C.G.S. §143-64.31)

3.8.2 Procedure \$50,000 - \$250,000

1. Issue a Request for Qualifications (RFQ) to solicit qualifications from qualified firms.
2. Advertisement: Solicit only -Newspaper is not required.
3. Price (other than unit cost) shall not be solicited in the RFQ.
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided for under 2 C.F.R. §200.321 by posting on the State's IPS site and HUB.

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5. Evaluate the qualifications of respondents based on the evaluation criteria developed by the Purchasing Department and/or Requesting Department.
6. State licensure requirements apply.
7. Rank respondents based on qualifications and select the best qualified firm. Price cannot be a factor in the evaluation.
8. Preference may be given to in-state (but not local) firms.
9. Negotiate fair and reasonable compensation with the best qualified firm. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
10. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated.
11. Must be a fixed price or not to exceed contract type for services.
12. Governing board approval is not required.
13. Must have written contract with federal contract provisions included.
14. Do NOT have to re-advertise if only one response is received.

\$250,000 and above

Shall be procured using the Uniform Guidance competitive proposal procedure (2 C.F.R. § 200.320(b)(2))

3.8.3 Procedure \$250,000+

1. Issue a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (Advertisement: Solicit only - Newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.
2. Take affirmative steps to solicit qualifications statements from M/WBE vendors and suppliers as provided for under 2 C.F.R. § 200.321 by posting on the State's IP site and HUB site.
3. Identify the evaluation criteria and relative importance of each criterion (the criteria weight) in the RFQ.
4. Proposals must be solicited from an adequate number of qualified sources (an individual federal grantor agency may issue guidance interpreting "adequate number").
5. Must have a written method for conducting technical evaluations of proposals and selecting the best qualified firm.
6. Consider all responses to the publicized RFQ to the maximum extent practical.
7. Evaluate qualifications of respondents based on the evaluation criteria developed by the Purchasing Department and/or Requesting Department.
8. Rank respondents based on qualifications and select the most qualified firm.
9. Preference may be given to in-state (but not local) firms provided that granting the preference leaves an appropriate number of qualified firms to compete for the contract given the nature and size of the project.
10. Price cannot be a factor in the initial selection of the most qualified firm.
11. Negotiate fair and reasonable compensation with the best qualified firm. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
12. State licensure requirements apply.
13. Must be a fixed price or not to exceed contract type for services.
14. Governing board approval is required (per local policy)
15. Must have written contract with federal contract provisions included

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Note: The RFQ process cannot be used for general consulting services or other services not defined by state law or federal law even if those services can be performed by an architectural or engineering firm.

4. EXCEPTIONS

Non-competitive contracts are allowed only under the following conditions and with the written approval of the federal agency or state pass-through agency that awarded the federal funds.

4.1 SOLE SOURCE

A contract may be awarded without competitive bidding when the item is available from only one source. The Procurement Department and/or requesting department shall document the justification for and lack of available competition for the item. Written prior approval is required by the granting agency for all sole source procurements in excess of \$250,000. All sole source contracts must be approved by the BOCC when federal funding is involved unless the contract is under \$30,000.

4.2 PUBLIC EXIGENCY

A contract may be awarded without competitive bidding when there is a public exigency. A public exigency exists when there is an imminent or actual threat to public health, safety, and welfare, and the need for the item will not permit the delay resulting from competitive bidding. A cost analysis is still required.

4.3 INADEQUATE COMPETITION

A contract may be awarded without competitive bidding when competition is determined to be inadequate after attempts to solicit bids from a number of sources as required under this Policy does not result in a qualified winning bidder.

4.4 AWARDING AGENCY APPROVAL

A contract may be awarded without competitive bidding with the express written authorization of the federal agency or state pass-through agency that awarded the federal funds so long as awarding the contract without competition is consistent with state law. When hiring consultants, prior approval must be obtained from the awarding agency whose rate exceeds the consultant rate maximum limit as specified by the awarding agency.

5. CONFLICTS OF INTEREST

In addition to the prohibition against self-benefiting from a public contract under N.C.G.S. § 14-234, no officer, employee, or agent of Union County may participate directly or indirectly in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. A real or apparent conflict exists when any of the following parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for award of a contract:

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1. The employee, officer, or agent involved in the selection, award, or administration of a contract;
2. Any member of his or her immediate family;
3. His or her partner; or
4. An organization which employs or is about to employ any of these parties.

Any officer, employee, or agent with an actual, apparent, or potential conflict of interest as defined in this Appendix shall report the conflict to his or her Department or Division Director. Any such conflict shall be disclosed in writing to the federal award agency or pass-through entity in accordance with applicable Federal awarding agency policy.

6 GIFTS

In addition to the prohibition against accepting gifts and favors from vendors and contractors under N.C.G.S. § 133-32, officers, employees, and agents of Union County are prohibited from accepting or soliciting gifts, gratuities, favors, or anything of monetary value from contractors, suppliers, or parties to subcontracts. Items of nominal value which fall into one of the following categories may be accepted:

1. Promotional items.
2. Honorariums for participation in meetings; or Meals furnished at banquets.

Any officer, employee or agent who knowingly accepts an item of nominal value allowed under this Policy shall report the item to his or her immediate supervisor.

7 VIOLATION

Employees violating Appendix A will be subject to discipline up to and including dismissal. If a contractor violates the conflict of interest or gift rules set out herein, the County may terminate any contract(s) between the County and said contractor and said contractor may not be eligible for future contract awards.

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Procurement Policies and Procedures for Federal Transit Authority

I. INTRODUCTION

The Federal Transit Administration (FTA) requires an FTA recipient to conduct all applicable FTA procurements and third-party procurements financed under 49 U.S.C. Chapter 53 in a manner that provides full and open competition as determined by FTA. The following guidance is based on the requirements of the Common Grant Rule for governmental recipients, specifically the requirements of FTA Circular 4220.1F and applicable statutory and administrative requirements.

The following procedures provide guidance for third-party procurements financed in whole or in part with grant funds awarded by the FTA and are designed to set forth the standards for processing all contracts funded by FTA Grants which are awarded to Union County. These standards are included to ensure that goods, equipment, materials, supplies, real property and services are obtained in an efficient and economical fashion, adhering to the principles of good administrative practices. For a complete list of all requirements, refer to FTA Circular 4220.1F and its appendices.

II. OVERVIEW

A. Purpose

The purpose of this policy is to establish guidelines that meet or exceed the procurement requirements for the purchase of goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects when FTA federal funds are being used by Union County or a third-party recipient of FTA funds in whole or in part to pay for the cost of specified FTA contract.

B. Policy

1. Application of Policy. This policy applies to contracts for purchases, services, and construction or repair work funded with FTA federal financial assistance Program. The requirements of this Policy also apply to any sub-recipient of the FTA funds.

All federally funded FTA projects, loans, grants, and sub-grants, whether funded in whole or in part by FTA funds, are subject to the FTA procurement requirements as described in this policy, and applicable state and local procurement requirements.

2. Compliance with Federal Law. All procurement activities involving the expenditure of federal FTA funds must be conducted in compliance with the Procurement Standards codified in FTA Circular 422.01F unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. The County of Union will follow all applicable local, state, and federal procurement requirements when expending FTA federal funds. Should the County of Union have more stringent requirements, the most restrictive requirement shall apply

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so long as it is consistent with state and federal law. In addition, the County must comply and adhere to any other grant specific requirements.

III. PROCUREMENT PROCEDURES

Union County follows Board of County Commissioners-approved procurement policies and procedures.

A. Authority

The procurement policies and procedures set forth in this FTA policy have been developed in conformance with the standards and limitations established by State of North Carolina and applicable federal laws as follows:

- Article 8 of Chapter 143 of the General Statutes of North Carolina (Public Contracts)
- Union County Procurement Policy, including procedures for procurement using federal funds (Uniform Guidance – 2 C.F.R. Part 200)

The applicable federal laws, regulations, and agreements affecting the procurement practices are as follows:

- Federal Transit Act (formerly Urban Mass Transportation Act of 1964), as amended, through June 1992, 49 USC Sec. 1601 et seq.
- FTA Circular 4220.1F, Third-party Contracting Guideline, November 1, 2008
- Participation by Disadvantaged Business in Department of Transportation Programs, 49 CFR Part 26

B. Roles and Responsibilities.

This policy will follow all applicable Union County purchasing guidelines, as well as all applicable local, state, and federal guidelines when procuring items using FTA funds. The County will use an informal bid process (combination of informal and formal may be used) for FTA purchases between the amounts of *\$10,000 and \$89,999.99 and will use a formal bid process for FTA purchases \$90,000 and above or according to NC General Statutes or UC policy, if lower thresholds apply.

**Note: If UC receives annual self-certification to increase the micro-purchase threshold to \$30,000.00 for purchases and \$50,000.00 for services (non-architectural and engineering), then these thresholds in the stated areas will be increased accordingly.*

C. Third-party Contracting Capacity.

As part of a FTA recipient's obligation to maintain adequate technical capacity to carry out its project and comply with the Common Grant Rules, the recipient's third-party contracting

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capability must be adequate to undertake its procurements effectively and efficiently in compliance with applicable federal, state, and local requirements. The Common Grant Rules require the recipient to maintain a contract administration system to ensure that it and its third-party contractors comply with the terms, conditions, and specifications of their contracts or purchase orders and applicable Federal, State and local requirements. Many FTA recipients assign contracting duties to technical, financial or management personnel. If the recipient lacks qualified personnel within its organization to undertake the various procurement tasks, such as drafting specifications, evaluating contracts, or performing internal audits for the recipient, FTA expects the recipient to acquire the necessary services from sources outside the recipient's organization. When using outside sources, the recipient should take appropriate steps to prevent or mitigate organizational conflicts of interest that would result in conflicting roles that might bias a contractor's judgment or would result in unfair competitive advantage.

D. Contract Administration System.

The FTA Common Grant Rules require the recipient to maintain a contract administration system to ensure that it and its third-party contractors comply with the terms, conditions, and specifications of their contracts or purchase orders and applicable federal, state and local responsibilities.

The County's contract administration system ensures that it and its third-party contractors comply with the terms, conditions, and specifications of their contracts or purchase orders and applicable federal, state, and local responsibilities. For sealed bid procurements and competitive negotiations, the procurement and/or contract file shall contain the following documentation:

- a. The executed contract and notice of award;
- b. Performance and payment bonds, bond-related documentation, and correspondence with any sureties;
- c. Contract-required insurance documentation;
- d. Post-award (pre-performance) correspondence from or to the contractor or other Government agencies;
- e. Notice(s) to proceed;
- f. Approvals or disapprovals of contract submittals required by the contract and requests for waivers or deviations from contractual requirements;
- g. Modifications/changes to the contracts including the rationale for the change, change orders issued, and documentation reflecting any time and or increases to or decreases from the contract price as a result of those modifications;
- h. Documentation regarding settlement of claims and disputes including, as appropriate, results of audit and legal reviews of the claims and approval by the

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proper authority (i.e., city council, board of directors, executive director) of the settlement amount;

- i. Documentation regarding stop work and suspension of work orders and termination actions (convenience as well as default); and
- j. Documentation relating to contract closeout.

E. Protests.

The FTA Common Grant Rules charges the recipient with the initial responsibility to resolve protests of third-party contract awards. All protests must be filed and resolved in a manner consistent with the requirements of FTA Circular 4220.1F Third-party Contracting Guidelines, as well as applicable Union County procurement policies. The recipient shall notify FTA when it receives a third-party contract protest and keep FTA informed about the status of the protest.

Protest procedures are as follows:

- a. General Rules for Protests - Bidders submitting applications shall be provided an e-mail address for communication with the Procurement Director or UC Department Project Representative during the protest process. The bidder shall provide at least two e-mail addresses for use by the Procurement Director or UC Department Representative in communicating with the bidder.
- b. A written bid protest must be received by the Procurement Director, or designee (hereinafter, the "Director"), within two business days of bid opening. The written protest shall clearly identify the project and the Project Manager, clearly articulate the reasons for the protest, and attach any documents or additional information in support of the bidder's position. The Director will contact the bidder and set up a date and time to discuss the protest. Upon review, the Director shall notify the bidder of the decision on the bid protest in writing by e-mail and first-class mail.

If the bidder desires further review after receiving the decision of the Director, the bidder may request an administrative review and final decision by the County Manager, or designee. A written request for administrative review must be received by the County Manager or designee within two business days of the bidder's receipt of the decision from the Director. The request for administrative review shall clearly identify the project and the Project Manager, clearly articulate the reasons for the review, and attach any documents or additional information in support of the bidder's position. The County Manager, or designee, will contact the bidder and set up a date and time for the administrative review. The County Manager, or designee, shall notify the bidder of the decision on the protest in writing by e-mail and first-class mail.

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F. Prequalification.

Prequalification lists are most commonly used in procurements of property involving lengthy evaluations needed to determine whether it satisfies the recipient's standards. Prequalification should not be confused with reviews of technical qualifications that are an essential process in two-step procurements and qualifications-based procurements. The FTA Common Grant Rule for governmental recipients permits a recipient to prequalify people, firms, and property for procurement purposes under the following standards:

- a. Lists. The recipient ensures that all prequalification lists it uses are current.
- b. Sources. The recipient ensures that all prequalification lists it uses include enough qualified sources to provide maximum full and open competition.
- c. Qualification Periods. The recipient permits potential bidders or offerors to qualify during the solicitation period (from the issuance of the solicitation to its closing date). FTA, however, does not require a recipient to hold a solicitation open to accommodate a potential supplier that submits property for approval before or during that solicitation. Nor must a recipient expedite or shorten prequalification evaluations of bidders, offerors, or property presented for review during the solicitation period.

G. Federal Cost Principles.

The Common Grant Rules require project costs to conform to applicable federal cost principles for allowable costs. In general, costs must be necessary and reasonable, allocable to the project, authorized or not prohibited by federal law or regulation, and must comply with federal cost principles applicable to the recipient. The following cost principles apply to procurements funded with FTA grants:

- a. Governmental Entities. OMB Guidance for Grants and Agreements, "Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)," 2 CFR Part 225, applies to project costs incurred by a recipient that is a state, local, or Indian tribal government.

IV. ADDITIONAL REQUIREMENTS

A. Uniform Guidance – Federal Conflicts of Interest

1. Purpose.

The purpose of this section is to establish conflicts of interest guidelines that meet or exceed the requirements under state law and local policy when procuring goods (apparatus, supplies, materials, and equipment), services, and

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construction or repair projects paid for in part or whole by federal funds as required under 2 CFR § 200.318(c)(1).

2. *Guidelines.*

This section applies when procuring goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects funded in part or whole with federal FTA financial assistance (direct or reimbursed). This section also applies to any sub-recipient of the funds.

The Employee responsible for managing the federal financial assistance award shall review the notice of award to identify any additional conflicts of interest prohibitions or requirements associated with the award, and shall notify all employees, officers, and agents, including sub-recipients, of the requirements of this section and any additional prohibitions or requirements.

3. Conflicts of Interest.

In addition to the prohibition against self-benefiting from a public contract under N.C.G.S. § 14-234, no officer, employee, or agent of Union County may participate directly or indirectly in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. A real or apparent conflict exists when any of the following parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for award of a contract:

- a. the employee, officer, or agent involved in the selection, award, or administration of a contract;
- b. any member of his or her immediate family;
- c. his or her partner; or
- d. an organization which employs or is about to employ any of these parties.

Any officer, employee, or agent with an actual, apparent, or potential conflict of interest as defined in this section shall report the conflict to his or her Department or Division Director. Any such conflict shall be disclosed in writing to the federal award agency or pass-through entity in accordance with applicable federal awarding agency policy.

4. Gifts.

In addition to the prohibition against accepting gifts and favors from vendors and contractors under N.C.G.S. § 133-32, officers, employees, and agents of

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Union County are prohibited from accepting or soliciting gifts, gratuities, favors, or anything of monetary value from contractors, suppliers, or parties to subcontracts. Items of nominal value which fall into one of the following categories may be accepted:

- a. promotional items;
- b. honorariums for participation in meetings; or
- c. meals furnished at banquets.

Any officer, employee or agent who knowingly accepts an item of nominal value allowed under this section shall report the item to his or her immediate supervisor.

5. Violation.

Employees violating this section will be subject to discipline up to and including dismissal. Contractors violating this appendix will result in termination of the contract and may not be eligible for future contract awards.

6. *Self-certification.*

FTA expects each recipient to self-certify that its procurement system complies with federal requirements for any FTA assisted third-party contract the recipient undertakes and administers.

b. Written Procurement Procedures.

The FTA Common Grant Rule for non-governmental recipients requires the recipient to have written procurement procedures, and by implication, the Common Grant Rule for governmental recipients requires written procurement procedures as a condition of self-certification. The recipient's procurement procedures are expected to address:

Solicitations.

The following standards apply to solicitations:

- Clear Descriptions. A clear and accurate description of the technical requirements for the material, product, or service to be procured is required (discussed further in Chapter VI of FTA Circular 4220.1F).
- Nonrestrictive Specifications. In competitive procurements, the description may not contain features that unduly restrict competition. Notably, FTA may not finance procurements

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that use exclusionary or discriminatory specifications (discussed further in Chapter VI of FTA Circular 4220.1F).

- Quality Requirements. A description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, describe minimum essential characteristics and standards to which the property or services must conform if it is to satisfy the recipient's intended use (discussed further in Chapter VI of FTA Circular 4220.1F).

- Preference for Performance Specifications. The FTA Common Grant Rule for governmental recipients advises the recipient that "detailed product specifications should be avoided if at all possible." The Common Grant Rule for non-governmental recipients advises the recipient to describe technical requirements in terms of "functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards" (discussed further in Chapter VI of FTA Circular 4220.1F).

- Brand Name or Equal. When it is impractical or uneconomical to write a clear and accurate description of the technical requirements of the property or services to be acquired, a "brand name or equal" description may be used to define the performance or other salient characteristics of the property or services sought. The specific features or salient characteristics of the named brand which must be met by offerors of "an equal" proposal must be clearly stated (discussed further in Chapter VI of FTA Circular 4220.1F).

B. Written Standards of Conduct

The FTA Common Grant Rules require each recipient to maintain written standards of conduct governing the performance of its employees that are engaged in or otherwise involved in the award or administration of third-party contracts.

C. Union County Code of Ethics

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The purpose of this section 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, 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.

V. PROHIBITIONS

A. Prohibitions.

1. The FTA Common Grant Rules prohibit solicitation requirements that contain features that unduly restrict competition. FTA recipients are also prohibited by 49 U.S.C. Section 5325(h) from using FTA assistance to support an exclusionary or discriminatory specification. Some situations considered to be impermissibly restrictive of competition include, but are not limited to, the following, all of which are identified in one or both Common Grant Rules:

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- a. **Excessive Qualifications.** Imposing unreasonable business requirements for bidders or offerors.
 - b. **Unnecessary Experience.** Imposing unnecessary experience requirements for bidders and offerors.
 - c. **Improper Prequalification.** Using prequalification procedures that conflict with the prequalification standards described in FTA Circular 4220.1F.
 - d. **Retainer Contracts.** Making a noncompetitive award to any person or firm on a retainer contract with the recipient if that award is not for the property or services specified for delivery under the retainer contract.
 - e. **Excessive Bonding.** To encourage greater contractor participation in FTA assisted projects, FTA does not require the recipient to impose bonding requirements on its third-party contractors other than construction bonding specified by the Common Grant Rules and FTA Circular 4220.1F for construction. The bonding requirements shall be reasonable, shall not be unduly restrictive, and shall not violate the Common Grant Rules as restrictive of competition. FTA discourages unnecessary bonding because it increases the cost of the contract and restricts competition, particularly by disadvantaged business enterprises. Unnecessary performance bonding requirements reduce a prospective bidder's or offeror's capability to bid or offer a proposal on bonded work.
 - f. **Brand Name Only.** Specifying only a brand name product without allowing offers of an equal product or allowing an equal product without listing the salient characteristics that the equal product must meet to be acceptable for award.
 - g. **In-State or Local Geographic Restrictions.** Specifying in-state or local geographical preferences or evaluating bids or proposals in light of in-state or local geographic preferences, even if those preferences are imposed by state or local laws or regulations. In particular, 49 U.S.C. Section 5325(i) prohibits an FTA recipient from limiting its bus purchases to in-state dealers.
 - h. **Architectural Engineering (A&E) Services.** Geographic location may be a selection criterion if an appropriate number of qualified firms are eligible to compete for the contract in view of the nature and size of the project.
2. Organizational Conflicts of Interest

Engaging in practices that result in organizational conflicts of interest is prohibited by the Common Grant Rules. An organizational conflict of interest occurs when any of the following circumstances arise:

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- a. **Lack of Impartiality or Impaired Objectivity** When the contractor is unable, or potentially unable, to provide impartial and objective assistance or advice to the recipient due to other activities, relationships, contracts, or circumstances.
 - b. **Unequal Access to Information** The contractor has an unfair competitive advantage through obtaining access to nonpublic information during the performance of an earlier contract.
 - c. **Biased Ground Rules.** During the conduct of an earlier procurement, the contractor has established the ground rules for a future procurement by developing specifications, evaluation factors, or similar documents.
 - d. **Remedies** FTA expects the recipient to analyze each planned acquisition in order to identify and evaluate potential organizational conflicts of interest as early in the acquisition process as possible, and avoid, neutralize, or mitigate potential conflicts before contract award.
3. Restraint of Trade
- Supporting or acquiescing in noncompetitive pricing practices between firms or between affiliated companies. Questionable practices would include, but not be limited to submissions of identical bid prices for the same products by the same group of firms, or an unnatural pattern of awards that had the cumulative effect of apportioning work among a fixed group of bidders or offerors.
4. Arbitrary Action
- Taking any arbitrary action in the procurement process.
5. Cost Plus a Percentage of Cost—Prohibited.
- The Common Grant Rules expressly prohibit the use of the cost plus a percentage of cost method of contracting.
6. Percentage of Construction Cost – Prohibited.
- The Common Grant Rules expressly prohibit the use of the percentage of construction cost method of contracting.
7. Time and Materials – Restricted.
- The Common Grant Rules for governmental recipients permits the use of time and materials contracts only:
- a. **When to Use.** After determining that no other contract type is suitable; and

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- b. **Firm Ceiling Price** If the contract specifies a ceiling price that the contractor may not exceed except at its own risk.

VI. PROCUREMENT ELEMENTS

1. Determining the Recipient's Needs

To support a third-party contract with federal assistance awarded by the FTA, the Common Grant Rules require the recipient to adopt adequate procedures for determining the type and amount of property and services it needs to acquire:

- a. Eligibility. The property and services to be acquired must be eligible under the federal law authorizing the FTA assistance award and any regulations thereunder. For example, FTA prohibits the use of capital assistance for the recipient's operations expenses. If FTA assistance will be used to finance the cost of property or services, the property or services must be within the scope of the specific project from which that FTA assistance will be derived.
- b. Necessity. The Common Grant Rules require the recipient to establish procedures to avoid the purchase of unnecessary property and services (including duplicative items and quantities or options it does not intend to use or whose use is unlikely). In monitoring whether a recipient has complied with its procedures to determine what property or services are unnecessary, FTA bases its determinations on what would have been a recipient's reasonable expectations at the time the recipient entered into the contract.
- c. Procurement Size. The recipient should consider whether to consolidate or break out the procurement to obtain a more economical purchase. This could include joint procurements and/or small procurements.
- d. Options. The recipient's contracts may include options to ensure the future availability of property or services, so long as the recipient is able to justify those options as needed for its public transportation or project purposes. An option is a unilateral right in a contract by which, for a specified time, a recipient may acquire additional equipment, supplies, or services than originally procured. An option may also extend the term of the contract. Chapter VI of FTA circular 42201.F contains procedures for evaluating options.
- e. Lease versus Purchase. To obtain the best value, the recipient should review lease versus purchase alternatives for acquiring property and, if

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necessary, should obtain an analysis to determine the more economical alternative. The recipient may use FTA capital assistance to finance the costs of leasing eligible property if leasing is more cost effective than full ownership. Before the recipient may lease an asset, FTA regulations, "Capital Leases," 49 CFR Part 639, Subpart C, require the recipient to make a written comparison of the cost of leasing the asset compared with the cost of purchasing or constructing the asset. Costs used in the comparison must be reasonable, based on realistic current market conditions, and based on the expected useful service life of the asset.

2. Independent Cost Estimate.

Union County's Procurement Department will prepare an independent cost estimate (ICE) for all procurements before receiving bids or proposals. An ICE is also required for each subsequent change order. The ICE will be used to assess the reasonableness of cost for goods or services. The estimate can range from a simple budgetary estimate to a complex estimate based on inspection of the product itself and review of such items as:

- a. Polls of known vendors who can provide parts, material or equipment.
- b. Recent competitive bids from other agencies that recently obtained the same goods and/or services.
- c. Scanning the internet.
- d. Using historical data from previous competitive procurements updated with inflation factors.

For contract modifications, the independent estimate must be prepared without knowledge of the contractor's proposed pricing. The ICE may be completed in-house or by an external estimator independent of any offerors. The written ICE must state how it was derived and the basis of the estimate. The independent cost estimate must be maintained in the official solicitation file.

3. Procurement Selection Procedures.

The County will use the following procedures for determining procurement selection:

- a. Union County shall use written selection procedures for procurement transactions that include a clear and accurate description of the material, product, or service being requested for procurement. The description shall not be written in a way to contain features that unduly restrict competition. The description shall also include the minimum

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essential characteristics and standards that need to be met to satisfy the intended use of the request.

- b. When Union County is unable to make a clear and accurate description of the technical requirements, a 'brand name or equal' description can be used to define the characteristics of procurement. The specific features of the named brand which must be met by offerors shall be clearly stated.
- c. Identify all requirements that offerors must fulfill and all other factors to be used in evaluating the bid or proposal.
- d. Union County will ensure that all lists of pre-qualified persons, firms, or products that are used in acquiring supplies, equipment and services are current and include enough qualified sources to ensure maximum full and open competition. In addition, Union County shall not preclude potential bidders from qualifying during the solicitation period, which is from the issuance of the solicitation to its closing date.
- e. Union County has adopted a DBE Program as required by 49 CFR Part 26. The DBE Program sets goals for DBE participation in federally funded contracts, monitors these contracts to determine DBE participation, and reports DBE participation to the FTA. Union County informs its contractors of these goals and monitors DBE participation by subcontractors.
- f. Union County shall ensure to the best of its knowledge and belief that none of its FTA assisted contracts for goods or services involve contractors debarred, suspended, ineligible, or voluntarily excluded from participation in federally assisted transactions or procurements. Staff is required to review the System for Award Management (SAM)
<https://www.sam.gov/SAM/pages/public/searchRecords/search.jsf>
before entering into and third-party contracts and provide a copy of the search results to include in the grant or procurement file.

4. Contractor Qualifications.

The following Federal laws and regulations may affect contractor selection:

- a. **“Responsibility” Requirements.** In addition to the FTA Common Grant Rules that require contract awards be made only to responsible contractors, federal transit law at 49 U.S.C. Section 5325(j) limits third-party contractor awards to those contractors capable of successfully performing under the terms and conditions of the proposed contract. Before selecting a contractor for award, the recipient must consider such matters as

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contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

- b. **Debarment and Suspension.** Debarment and suspension regulations and guidance include the following:
 1. DOT Debarment and Suspension Regulations. Department of Transportation (DOT) regulations, "Non-procurement Suspension and Debarment," 2 CFR Part 1200, apply to each third-party contract at any tier of \$25,000 or more, to each third-party contract at any tier for a federally required audit (irrespective of the contract amount), and to each third-party contract at any tier that must be approved by an FTA official irrespective of the contract amount. See 2 CFR Part 1200. Thus, the recipient must apply DOT's debarment and suspension requirements to itself and each third-party contractor at every tier to the extent required by DOT's regulations that incorporate the requirements of Office of Management and Budget (OMB), "Guidelines to Agencies on Government wide Debarment and Suspension (Non-procurement)," 2 CFR Part 180.
- c. **General Services Administration (GSA) Excluded Parties List System.** Even though the recipient may collect a debarment and suspension certification from the prospective third-party contractor or include a clause in the third-party contract requiring disclosure, FTA strongly recommends that the recipient check the Excluded Parties List System (EPLS). Now a part of the System for Awards Management (SAM), the EPLS is an electronic, web-based system that identifies those parties excluded from receiving Federal contracts, certain subcontracts, and certain types of Federal financial and non-financial assistance and benefits.
- d. **State Debarment and Suspension Lists.** A recipient may also treat any prospective contractor or subcontractor listed on a centralized state government debarment and suspension list as irresponsible and ineligible for contract award.

5. Adequate Third-party Contract Provisions.

The Common Grant Rules require that all third-party contracts include provisions adequate to form a sound and complete agreement. Compliance with federal laws and regulations will usually result in the addition of many other contract provisions to ensure compliance with those laws and regulations. All FTA-funded procurements shall include provisions appropriate to the type and complexity of the project to form a sound and complete agreement. At a minimum these include a well-defined

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statement of work or specifications, delivery schedule, a defined contract term, a clear statement of the price and payment terms, and all applicable clauses required by federal, state or local laws, rules and regulations as well as all applicable policies and requirements of Union County. The solicitation document used for an FTA-funded procurement shall include the additional contract provisions to ensure compliance with the federal laws and regulations. Union County may request additional information from a bidder or offeror before making an award. Additionally, Union County reserves the right to seek clarification from any bidder or offeror about any statement in its bid or proposal that is considered ambiguous.

VII. PROCUREMENT METHODS

FTA Circular 4220.1F sets forth the regulatory guidance which is to be followed in undertaking procurements utilizing FTA funds. The procedures used must comply with State and local law as well as with Federal requirements. Federal restrictions vary with the type of procurement method used. The following guidance is based on the requirements of the Common Grant Rule for governmental recipients, supplemented by FTA policies that address the needs of FTA recipients. There are five basic types of procurement techniques that are permitted under these regulations. They are listed below.

1. Micro-Purchases.

This method may be used when the purchase amount is less than \$10,000.00. When a determination has been made that the price is fair and reasonable, FTA permits purchases may be made without competitive quotations, however, the method of determining how the price is fair and reasonable must be documented in the procurement file. Qualified vendors should receive an equitable distribution of the awards. Splitting of procurements is not allowed.

- a. When Appropriate. If permitted by State and local law, the recipient may acquire property and services valued at \$10,000 or less without obtaining competitive quotations. These purchases are exempt from FTA's Buy America requirements. Davis-Bacon prevailing wage requirements, however, will apply to construction contracts exceeding \$2,000, even though the recipient uses micro-purchase procurement procedures. FTA does not intend to imply that the recipient must treat any purchase of \$10,000 or less as a micro-purchase. The recipient may set lower thresholds for micro-purchases in compliance with state and local law, or otherwise as it considers appropriate.
- b. Procedures. The following procedures apply to micro-purchases:
 - i. Competition. The recipient should distribute micro-purchases equitably among qualified suppliers.

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- ii. Prohibited Divisions. The recipient may not divide or reduce the size of its procurement merely to come within the micro-purchase limit.
- iii. Documentation. FTA's only documentation requirement for micro-purchases is a determination that the price is fair and reasonable and a description of how the recipient made its determination. FTA does not require the recipient to provide its rationale for the procurement method used, selection of contract type, or reasons for contractor selection or rejection.

2. Small Purchase Procedures.

Purchases which meet or exceed \$10,000 but are less than or equal to the threshold of \$250,000 may be made using written quotations, informal bids or sealed bids to be opened upon receipt, whenever practical. If small purchase procedures are used, price or rate quotations will be obtained from at least three qualified sources.

- a. When Appropriate. Small purchase procedures may be used to acquire services, supplies, or other property valued at more than the micro-purchase threshold (currently, \$10,000) but less than the Federal simplified acquisition threshold at 41U.S.C. Section 403(11), currently \$250,000. These purchases are also exempt from FTA's Buy America requirements. FTA does not intend to imply that any purchase of \$250,000 or less must be treated as a small purchase. The recipient may set lower thresholds for small purchases in compliance with state and local law, or otherwise as it considers appropriate, and to the extent such lower thresholds exist, Union County shall comply with the more stringent requirements.
- b. Procedures. When using small purchase procedures:
 - i. Competition. The recipient must obtain price or rate quotations from an adequate number (i.e., at least three) of qualified sources.
 - ii. Prohibited Divisions. The recipient may not divide or reduce the size of its procurement to avoid the additional procurement requirements applicable to larger acquisitions.

3. Procurement by Sealed Bids.

When purchases will exceed the \$250,000 threshold, sealed bids can be used when a complete, adequate, and realistic description of the product or services is available and two or more responsible bidders are able to compete. Bids are publicly solicited and a firm, fixed-price contract (lump sum or unit price) is awarded to the responsible bidder, whose bid is lowest in price and conforms to all terms and conditions included in the bid package.

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- a. When Appropriate. The FTA Common Grant Rule for government recipients states a preference for the sealed bids procurement method for acquiring property, construction, and other services. Sealed bid procurements should be used when the following circumstances are present:
 - i. Precise Specifications. A complete, adequate, precise, and realistic specification or purchase description is available.
 - ii. Adequate Sources. Two or more responsible bidders are willing and able to compete effectively for the business.
 - iii. Fixed Price Contract. The procurement generally lends itself to a firm fixed price contract.
 - iv. Price Determinative. The successful bidder can be selected on the basis of price and those price-related factors listed in the solicitation including, but not limited to, transportation costs, life cycle costs, and discounts expected to be taken. Apart from responsibility determinations, contractor selection may not be determined on the basis of other factors whose costs cannot be measured at the time of award.
 - v. Discussions Unnecessary. Discussions with one or more bidders after bids have been submitted are expected to be unnecessary as award of the contract will be made based on price and price-related factors alone. This contrasts with competitive proposal procedures in which discussions with individual offerors are expected to be necessary and may take place at any time after receipt of proposals. However, a pre-bid conference with prospective bidders before bids have been received can be useful.
- b. Procurement Procedures. The following procedures apply to sealed bid procurements:
 - i. Publicity. The invitation for bids is publicly advertised.
 - ii. Adequate Sources. Bids are solicited from an adequate number of known suppliers.
 - iii. Adequate Specifications. The invitation for bids, including any specifications and pertinent attachments, describes the property or services sought in enough detail that a prospective bidder will be able to submit a proper bid.
 - iv. Sufficient Time. Bidders are allowed enough time to prepare bids before the date of bid opening.
 - v. Public Opening. All bids are publicly opened at the time and place prescribed in the invitation for bids.

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vi. Fixed Price Contract. A firm fixed-price contract is usually awarded in writing to the lowest responsive and responsible bidder, but a fixed price incentive contract or inclusion of an economic price adjustment provision can sometimes be appropriate. When specified in the bidding documents, factors such as transportation costs and life cycle costs affect the determination of the lowest bid; payment discounts are used to determine the low bid only when prior experience indicates that such discounts are typically taken.

vii. Rejection of Bids. Any or all bids may be rejected if there is a sound, documented business reason.

4. Procurement by Competitive Proposal/Request for Proposals (RFP).

This method of procurement is used when conditions are inappropriate for use of sealed bid procedures. With competitive proposals, offerors typically compete for an award on the basis of criteria including cost. For competitive negotiations including architects, engineers, and related services, selection of the most qualified competitor is based upon evaluation of qualifications. Union County must identify their evaluation factors and indicate the relative importance that each has towards the award.

a. When Appropriate. Competitive proposals should be used when any of the following circumstances are present:

i. Type of Specifications. The property or services to be acquired are described in a performance or functional specification; or if described in detailed technical specifications, other circumstances such as the need for discussions or the importance of basing the contract award on factors other than price alone are present.

ii. Uncertain Number of Sources. Uncertainty about whether more than one bid will be submitted in response to an invitation for bids and the recipient lacks the authority or flexibility under state or local law to negotiate the contract price if it receives only a single bid.

iii. Price Alone Not Determinative. Due to the nature of the procurement, contract award need not be based exclusively on price or price-related factors. In different types of negotiated acquisitions, the relative importance of cost or price may vary. When the recipient's material requirements are clearly definable and the risk of unsuccessful contract performance is minimal, cost or price may play a dominant role in source selection. The less definitive the requirements, the more development work required, or the greater the performance risk, the more technical or

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past performance considerations may play a dominant role in source selection and supersede low price.

iv. Discussions Expected. Separate discussions with individual offeror(s) are expected to be necessary after they have submitted their proposals. This contrasts with sealed bids (formal advertising) procedures in which discussions with individual bidders are not likely to be necessary, as award of the contract will be made based on price and price-related factors alone.

- b. Procurement Procedures. The following procedures apply to procurements by competitive proposals:
- i. Publicity. The request for proposals is publicly advertised.
 - ii. Evaluation Factors. All evaluation factors and their relative importance are specified in the solicitation; but numerical or percentage ratings or weights need not be disclosed.
 - iii. Adequate Sources. Proposals are solicited from an adequate number of qualified sources.
 - iv. Evaluation Method. A specific method is established and used to conduct technical evaluations of the proposals received and to determine the most qualified offeror.
 - v. Price and Other Factors. An award is made to the responsible offeror whose proposal is most advantageous to the recipient's program with price and other factors considered.
 - vi. Best Value. If permitted under its state or local law, the recipient may award the contract to the offeror whose proposal provides the greatest value to the recipient. To do so, the recipient's solicitation must inform potential offerors that the award will be made on a "best value" basis and identify what factors will form the basis for award. The evaluation factors for a specific procurement should reflect the subject matter and the elements that are most important to the recipient. Those evaluation factors may include, but need not be limited to, technical design, technical approach, length of delivery schedules, quality of proposed personnel, past performance, and management plan. The recipient should base its determination of which proposal represents the "best value" on an analysis of the tradeoff of qualitative technical factors and price or cost factors. Apart from the statutory requirement that the contract must support the

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recipient's public transportation project consistent with applicable federal laws and regulations, FTA does not require any specific factors or analytic process.

5. Architectural Engineering (A&E) Services and Other Services.

FTA's enabling legislation at 49 U.S.C. Section 5325(b)(1) requires the use of the qualifications-based procurement procedures contained in the Brooks Act, 40 U.S.C. Sections 1101 through 1104, to acquire A&E services, but also for program management, construction management, feasibility studies, preliminary engineering, design, architectural, engineering, surveying, mapping and related services. The nature of the work to be performed and its relationship to construction, not the nature of the prospective contractor, determine whether qualifications-based procurement procedures may be used.

a. **Qualifications-Based Procurement Procedures.** The following procedures apply to qualifications-based procurements:

- i. Qualifications. Unlike other two-step procurement procedures in which price is an evaluation factor, an offeror's qualifications are evaluated to determine contract award.
- ii. Price. Price is excluded as an evaluation factor.
- iii. Most Qualified. Negotiations are first conducted with only the most qualified offeror.
- iv. Next Most Qualified. Only after failing to agree on a fair and reasonable price may negotiations be conducted with the next most qualified offeror. Then, if necessary, negotiations with successive offerors in descending order may be conducted until contract award can be made to the offeror whose price the recipient believes is fair and reasonable.
- v. Effect of State Laws. To the extent that a state has, before August 10, 2005, adopted by law, an equivalent state qualifications-based-procurement requirement for acquiring architectural, engineering, and design services, state procedures, rather than Federal Brooks Act procedures (40 U.S.C. Sections 1101 through 1104), may be used.

6. Procurement by Noncompetitive Proposals (Sole Source).

Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids, or competitive

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proposals. Sole- source, single-bid and brand name or equal awards can be used only with appropriate documentation. In the case of a sole-source award, the documentation should be a sole- source justification, which includes a cost analysis. With a single bid, the documentation should include a cost analysis, as well as an explanation as to why a single bid was obtained. For brand name or equal awards, the procurement specification should list the product's salient or unique characteristics and allow an equal product to be offered. A contract change or change order that is not within the scope of the original contract is considered a sole source procurement that must comply with procurement procedures.

7. Piggybacking.

A recipient may find that it has inadvertently acquired contract rights in excess of its needs.

The recipient may assign those contract rights to other recipients if the original contract contains an assignability provision that permits the assignment of all or a portion of the specified deliverables under the terms originally advertised, competed, evaluated, and awarded, or contains other appropriate assignment provisions.

- a. Piggybacking is permissible under the following circumstances:
 - i. The solicitation and contract include an assignability clause that allows for the assignment of all or part of the specified deliverable items.
 - ii. The quantities to be ordered were included in the original bid and evaluated as part of the contract award decision. Note that "piggybacking" is not permissible when the action would call for an increase in quantities that were not originally bid on and not originally evaluated as part of the contract award. Such an order for additional quantities - sometimes referred to as "tag-ons" - would constitute a non-competitive procurement. The use of tag-ons is prohibited and applies to the original buyer as well as to others.
 - iii. The contract being accessed by the piggybacking procedure contains the clauses required by federal regulations.
 - iv. The contractor has submitted the Certifications required by federal regulations with its original bid/proposal.
 - v. The procurement in other respects meets federal requirements.

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8. Rolling Stock.

The following Federal laws and regulations impose requirements that may affect rolling stock procurements:

- a. **Accessibility.** Rolling stock must comply with the accessibility requirements of DOT regulations, "Transportation Services for Individuals with Disabilities (ADA)," 49 CFR Part 37, and Joint ATBCB/DOT regulations, "Americans with Disabilities (ADA) Accessibility Specifications for Transportation Vehicles," 36 CFR Part 1192 and 49 CFR Part 38.
- b. **Transit Vehicle Manufacturer Compliance with DBE Requirements.** Before a transit vehicle manufacturer (TVM) may submit a bid or proposal to provide vehicles to be financed with FTA assistance, 49 CFR Section 26.49 requires the TVM to submit a certification that it has complied with FTA's DBE requirements.
- c. **Minimum Service Life.** FTA requires each recipient to maintain satisfactory continuing control of FTA assisted property. For buses and certain other vehicles, FTA has established minimum service life policies that may affect the quantity of vehicles that the recipient may acquire. See, the most recent versions of FTA Circular 5010.1, "Grant Management Requirements," FTA Circular 9030.1, "Urbanized Area Formula Program: Grant Application Instructions," and FTA Circular 9300.1, "Capital Program: Grant Application Instructions," that addresses minimum service life for vehicles.
- d. **Spare Ratios.** While all FTA assistance for third-party procurements must be limited to property and services the recipient will use in the near future, FTA is concerned that the recipient does not acquire an excessive number of spare vehicles not regularly used in public transportation service.
- e. **Air Pollution and Fuel Economy.** Each third-party contract to acquire rolling stock must include provisions to ensure compliance with applicable Federal air pollution control and fuel economy regulations, such as EPA regulations, "Control of Air Pollution from Mobile Sources," 40 CFR Part 85; EPA regulations, "Control of Air Pollution from New and In-Use Motor Vehicles and New and In-Use Motor Vehicle Engines," 40 CFR Part 86; and EPA regulations, "Fuel Economy of Motor Vehicles," 40 CFR Part 600.
- f. **Pre-award Review and Post Delivery Review.** Each third-party contract to acquire rolling stock must include provisions for compliance with applicable requirements of 49 U.S.C. Section 5323(m) and those provisions of FTA regulations, "Pre-Award and Post-Delivery Audits of Rolling Stock

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- Purchases," 49 CFR Part 663, that do not conflict with 49 U.S.C. Section 5323(m).
- g. **Bus Testing.** Each third-party contract to acquire a new bus model or a bus with significant alterations to an existing model must include provisions to assure compliance with applicable requirements of 49 U.S.C. Section 5318, as amended by MAP-21, and FTA regulations, "Bus Testing," 49 CFR Part 665.
 - h. **In-State Dealers.** The recipient may not limit its third-party bus procurements to its in-state dealers, 49 U.S.C. Section 5325(i). Although FTA respects state licensing requirements, FTA is prohibited by law from providing FTA assistance to support bus procurements that have the result of limiting competition to entities that have been able to obtain a state license.
 - i. **Basis for Contract Award.** As permitted by 49 U.S.C. Section 5325(f), the recipient may award a third-party contract for rolling stock based on initial capital costs, or based on performance, standardization, life cycle costs, and other factors, or by selection through a competitive procurement process.
 - j. **Time Limits for Options on Rolling Stock Contracts.** MAP-21 amended 49 U.S.C. Section 5325(e)(1) by adding subsections (A) and (B), retaining the five (5) year option for the procurement of buses. Consequently:
 - i. Buses. A recipient:
 - a) May enter into a multi-year contract to acquire buses or replacement parts, with an option not exceeding five (5) years to buy additional buses or replacement parts, 49 U.S.C. Section 5325(e)(1)(A), but
 - b) May not exercise the option to acquire buses or replacement parts later than five (5) years after the date of its original contract.

FTA interprets the five-year period as covering the recipient's "material requirements" for rolling stock and replacement needs from the first day when the contract becomes effective to its "material requirements" at the end of the fifth year. In the case of rolling stock, which frequently cannot be delivered expeditiously, FTA recognizes that a recipient's "material requirements" for rolling stock will necessarily precede its actual need to put that rolling stock to use in public transportation service. This means that the contract may not have options for more rolling stock and replacement parts than a recipient's material

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requirements for the applicable five-year period. This does not mean the recipient must obtain delivery, acceptance, or even fabrication in five years. Instead it means only that FTA limits a contract to purchasing no more than the recipient's material requirements for rolling stock or replacement parts for five or seven years based on the effective date of the contract.

9. Design-Bid-Build.

The design-bid-build procurement method requires separate contracts for design services and for construction.

- a. **Design Services.** For design services, the recipient must use qualifications-based procurement procedures, in compliance with applicable federal, state and local law and regulations.
- b. **Construction.** Because the recipient may not use qualifications-based procurement procedures for the actual construction, alteration or repair of real property, the recipient generally must use competitive procedures for the construction. These may include sealed bidding or competitive negotiation procurement methods, as appropriate.

10. Design-Build.

*Currently, North Carolina state statutes do not meet procurement requirements and this procurement method should not be pursued. If state statutes are amended to comply with procurement requirements, please refer to FTA Circular 4220.1F **for applicable guidelines.***

11. Revenue Contracts.

A revenue contract is a contract in which the recipient or sub-recipient provides access to public transportation assets for the primary purpose of either producing revenues in connection with an activity related to public transportation or creating business opportunities with the use of FTA assisted property. The recipient has broad latitude in determining the extent and type of competition appropriate for a particular revenue contract. In order to ensure fair and equal access to FTA assisted property and to maximize revenue derived from such property, the recipient should conduct its revenue contracting as follows:

- a. **Limited Contract Opportunities.** If there are several potential competitors for a limited opportunity (such as advertising space on the side of a bus), then the recipient should use a competitive process to permit interested parties an equal chance to obtain that limited opportunity.

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- b. **Open Contract Opportunities.** If, however, one party seeks access to a public transportation asset (such as a utility that might seek cable access in a subway system), and the recipient is willing and able to provide contracts or licenses to other parties similarly situated (since there is room for a substantial number of such cables without interfering with transit operations), then competition would not be necessary because the opportunity to obtain contracts or licenses is open to all similar parties.

VIII. RECEIPT, EVALUATION, AND AWARD OF BID PROPOSALS

1. Evaluations.

The following standards apply:

- a. **General.** When evaluating bids or proposals submitted, FTA expects the recipient to consider all evaluation factors specified in its solicitation documents and evaluate the bids or offers only on the evaluation factors included in those solicitation documents. The recipient may not modify its evaluation factors after bids or proposals have been submitted without re-opening the solicitation.
- b. **Options.** In awarding the contract that will include options, the following standards apply:
 - i. Evaluation Required. In general, FTA expects the recipient to evaluate bids or offers for any option quantities or periods contained in a solicitation if it intends to exercise those options after the contract is awarded.

2. Cost analysis and price analysis.

The Common Grant Rules require the recipient to perform a cost analysis or price analysis in connection with every procurement action, including contract modifications. The method and degree of analysis depends on the facts and circumstances surrounding each procurement, but as a starting point, the recipient must make independent estimates before receiving bids or proposals.

- a. **Cost Analysis.** The recipient must obtain a cost analysis when a price analysis will not provide sufficient information to determine the reasonableness of the contract cost. The recipient must obtain a cost analysis when the offeror submits elements (that is, labor hours, overhead, materials, and so forth) of the estimated cost, (such as professional consulting and A&E contracts, and so forth). The recipient is also expected to obtain a cost analysis when price competition is inadequate, when only a sole source is available, even if the procurement is a

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contract modification, or in the event of a change order. The recipient, however, need not obtain a cost analysis if it can justify price reasonableness of the proposed contract based on a catalog or market price of a commercial product sold in substantial quantities to the general public or based on prices set by law or regulation.

- i. **Federal Cost Principles.** Federal cost principles contain many requirements about the allowability and allocability of costs.
 - ii. **Profit.** FTA expects the recipient to negotiate profit as a separate element of the cost for each contract in which there has been no price competition, and in all acquisitions in which the recipient performs or acquires a cost analysis. To establish a fair and reasonable profit, the recipient needs to consider the complexity of the work to be performed, the risk undertaken by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- b. **Price Analysis.** If the recipient determines that competition was adequate, a price analysis, rather than a cost analysis, is required to determine the reasonableness of the proposed contract price. The price analysis for micro-purchases may be limited. Similarly, the recipient may use an abbreviated price analysis for small purchases in most cases. One method to record this price analysis is through the use of a preprinted form on which a contracting officer (or other responsible person) can annotate a finding of fair and reasonable pricing and check off the most common reasons why this would be so, such as catalog or market prices offered in substantial quantities to the general public, regulated prices (for example, for many utilities purchases), or a comparison with recent prices for similar goods and services.

IX. CONTRACT ADMINISTRATION

All contracts are subject to Union County standard terms & conditions, including purchase orders and other standard contracts utilized by the County.

1. Record keeping.

The Common Grant Rules require the recipient to prepare and maintain adequate and readily accessible project performance and financial records, covering procurement transactions as well as other aspects of project implementation. The FTA Common Grant Rules require the

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recipient to maintain these records for three years after the recipient and sub-recipients, if any, have made final payment and all other pending matters are closed. The recipient must also prepare, maintain, and distribute the following documents as necessary:

- a. **Procurement History.** The FTA Common Grant Rules require the recipient to maintain and make available to FTA written records detailing the history of each procurement, as follows:
 - i. Procurement Method. A governmental recipient must provide its rationale for the method of procurement it used for each contract, including a sole source justification for any acquisition that does not qualify as competitive.
 - ii. Contract Type. A governmental recipient must state the reasons for selecting the contract type it used (fixed price, cost reimbursement, and so forth).
 - iii. Contractor Selection. A governmental recipient must state its reasons for contractor selection or rejection. FTA expects the recipient to include a justification for each noncompetitive award. Governmental recipients should include a written responsibility determination for the successful contractor.
 - iv. Cost or Price. Each recipient (government and non-government) must evaluate and state its justification for the contract cost or price.
 - v. Reasonable Documentation. The extent of documentation should be reasonable. Documents included in a procurement history should be commensurate with the size and complexity of the procurement itself. FTA recognizes that these written records will vary greatly for different procurements. Procurements that are more substantial may require extensive documentation.
 - b. **Access to Records.** Apart from the more limited record access provisions of the Common Grant Rules, 49 U.S.C. Section 5325(g) provides FTA and DOT officials, the U.S. Comptroller General, or any of their representatives, access to and the right to examine and inspect all records, documents, and papers, including contracts, related to any FTA project financed with Federal assistance authorized by 49 U.S.C. Chapter 53.
2. Change of Scope.

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FTA requires a grant amendment if the request changes the overall scope of a grant or changes the project scopes within a grant. Examples and an exception to changes in scope that result in a grant amendment include:

- a. A change in the quantity of items to be purchased or constructed that materially changes the purpose or intent of the approved grant.
 - b. The addition of a new project scope code or the deletion a project scope code if the deletion affects the intent or objectives of the grant.
 - c. The addition of an ALI that results from an amendment to the approved TIP/STIP.
 - d. Exception to change in scope: For earmarks, all changes to the grant after award must be consistent with the original intent of the Congressional language. Your FTA Regional Office will assist you in making this determination. For example, if the earmark is only for a facility, a grant amendment cannot be executed to add a scope for vehicles without explicit direction from Congress to FTA to change the earmark.
3. Payment Provisions.
- a. **Advance payments.** Advance payments are payments made to a contractor before the contractor incurs contract costs. The recipient may use its local share funds for advance payments. However, if there is no automatic pre-award authority for its project, then advance payments made with local share funds before FTA assistance has been awarded, or before a letter of no prejudice has been issued or other pre- award authority has been provided, or before FTA approval for the specific advance payment has been obtained, are ineligible for reimbursement. The following principles and restrictions apply:
 - i. Use of FTA Assistance Prohibited. The recipient may not use FTA assistance to make payments to a third-party contractor before the contractor has incurred the costs for which the payments would be attributable.
 - ii. Exceptions for Sound Business Reasons. Apart from advance payments that are customary, as discussed further, FTA does occasionally make exceptions to its advance payment prohibitions, if the recipient can provide sound business reasons for doing so and has obtained FTA's advance written concurrence. A recipient that seeks to use FTA assistance to support advance payments should contact the regional office administering its project to obtain FTA concurrence.

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- a) Adequate Security for Advance Payments. FTA recognizes that advance payments may be needed for certain costs supported by sound business judgment. Adequate security for the advance payment is an essential pre- condition to FTA's concurrence in the use of FTA or local share funds.
- b) Customary Advance Payments. FTA recognizes that advance payments are typically required for, but are not limited to, public utility connections and services, rent, tuition, insurance premiums, subscriptions to publications, software licenses, construction mobilization costs, transportation, hotel reservations, and conference and convention registrations. Accordingly, the recipient may use FTA assistance to support or reimburse the costs of such acquisitions. FTA concurrence is required only when such advance payment or payments customarily required in the marketplace exceed \$100,000.

In summary, if there are sound business reasons justifying the advance payment and adequate security for the payment, FTA will generally concur in a written request for an exception.

- b. **Progress payments.** Progress payments are payments for contract work that has not been completed. The recipient may use FTA assistance to support progress payments provided the recipient obtains adequate security for those payments and has enough written documentation to substantiate the work for which payment is requested. For construction contracts, payments may be made on a percentage of completion method. This payment method is prohibited for non-construction contracts.
 - i. Adequate Security for Progress Payments. Adequate security for progress payments may include taking title or obtaining a letter of credit or taking equivalent measures to protect the recipient's financial interest in the progress payment. Adequate security should reflect the practical realities of different procurement scenarios and factual circumstances. FTA acknowledges the practical reality that taking title to work in progress may not be desirable in some circumstances. The recipient should always consider the costs associated with providing security (for example, the recipient may need to acquire bonds or letters of credit in the commercial marketplace) and the impact of those costs on the contract price, as well as the consequences of incomplete performance.

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- ii. Adequate Documentation. Sufficient documentation is required to demonstrate completion of the amount of work for which progress payments are made.
- iii. Percentage of Completion Method. The Common Grant Rules require that any progress payments for construction contracts be made on a percentage of completion method described therein. The recipient, however, may not make progress payments for other than construction contracts based on this percentage method.

4. Liquidated damages.

FTA has determined that a recipient may use liquidated damages if the recipient reasonably expects to suffer damages through delayed contract completion, or if weight requirements are exceeded, and the extent or amount of such damages are uncertain and would be difficult or impossible to determine. The rate and measurement standards must be calculated to reasonably reflect the recipient's costs should the standards not be met and must be specified in the solicitation and contract. The assessment for damages is often established at a specific rate per day for each day beyond the contract's delivery date or performance period. A measurement other than a day or another period of time, however, may be established if that measurement is appropriate, such as weight requirements in a rolling stock purchase. The procurement file should include a record of the calculation and rationale for the amount of damages established. Any liquidated damages recovered must be credited to the project account involved unless FTA permits otherwise.

5. Bonding.

The Common Grant Rules require bonds for all construction contracts exceeding the simplified acquisition threshold unless FTA determines that other arrangements adequately protect the Federal interest. FTA's bonding policies are as follows:

- a. **Bid Guarantee**. Both FTA and the Common Grant Rules generally require each bidder to provide a bid guarantee equivalent to 5 percent of its bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid to ensure that the bidder will honor its bid upon acceptance.
- b. **Performance Bond**. Both FTA and the Common Grant Rules generally require the third-party contractor to obtain a performance bond for 100 percent of the contract price. A "performance bond" is obtained to ensure completion of the obligations under the third-party contract.

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- c. **Payment Bond.** The Common Grant Rules generally require the third-party contractor to obtain a standard payment bond for 100 percent of the contract price. A “payment bond” is obtained to ensure that the contractor will pay all people supplying labor and material for the third-party contract as required by law. FTA, however, has determined that payment bonds in the following amounts are adequate to protect FTA's interest and will accept a local bonding policy that meets the following minimums:
 - i. Less Than \$1 Million. Fifty percent of the contract price if the contract price is not more than \$1 million,
 - ii. More Than \$1 Million but Less Than \$5 Million. Forty percent of the contract price if the contract price is more than \$1 million but not more than \$5 million, or
 - iii. More Than \$5 Million. Two and one half million dollars if the contract price is more than \$5 million.
- d. **Acceptable Sureties.** The Common Grant Rule for non-governmental recipients requires the non-governmental recipient to obtain construction bonds from companies holding certificates of authority as acceptable sureties under Department of the Treasury regulations, “Surety Companies Doing Business with the United States,” 31 CFR Part 223. For a current list of approved sureties, see Department of the Treasury's Listing of Approved Sureties (Department Circular 570), <http://fms.treas.gov/c570/c570.html>. FTA encourages each governmental recipient to require similarly acceptable sureties.
- e. **Reduced Bonding.** FTA recognizes that bonding costs can be expensive. FTA will accept a local bonding policy that conforms to the minimums described in FTA Circular 4220.1F. FTA reserves the right to approve bonding amounts that do not conform to these minimums if the local bonding policy adequately protects the federal interest. A recipient that wishes to adopt less stringent bonding requirements, for a specific class of projects, or for a particular project should submit its policy and rationale to the Regional Administrator for the region administering the project.
- f. **Excessive Bonding.** Compliance with state and local bonding policies that are greater than FTA's bonding requirements do not require FTA approval. FTA recognizes that in some situations bond requirements can be useful if the recipient has a material risk of loss because of a failure of the prospective contractor. This is particularly so if the risk results from the likelihood of the contractor's bankruptcy or financial failure when the work is partially completed.

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Nevertheless, if the recipient's "excessive bonding" requirements would violate the FTA Common Grant Rules as restrictive of competition, FTA will not provide Federal assistance for procurements encumbered by those requirements. Consequently, if the recipient's bonding policies far exceed those described; FTA reminds the recipient that it may find it useful to submit its policy and rationale to the Regional Administrator for the region administering the project.

6. Existing Contracts.

Occasionally, a recipient may find it advantageous to use existing contract rights. As used in FTA circular 4220.1F, "existing contract" means a contract that, when formed, was intended to be limited to the original parties thereto, and does not include state or local government purchasing schedules or purchasing contracts as discussed in sections 4, 5, and 6 of this Chapter.

- a. **Permissible Actions.** Within the conditions set forth below, FTA permits a recipient to use existing contract rights held by another recipient:
 - i. Exercise of Options. A recipient may use contract options held by another recipient with the following limitations:
 - a) **Consistency with the Underlying Contract.** FTA expects the recipient to ensure that the terms and conditions of the option it seeks to exercise are substantially similar to the terms and conditions of the option as stated in the original contract at the time it was awarded.
 - b) **Price.** The recipient may not exercise an option unless it has determined that the option price is better than prices available in the market, or that when it intends to exercise the option, the option is more advantageous.
 - c) **Awards Treated as Sole Source Procurements.** The following actions constitute sole source awards:
 - 1) **Failure to Evaluate Options Before Awarding the Underlying Contract.** If a contract has one or more options and those options were not evaluated as part of the original contract award, exercising those options after contract award will result in a sole source award.
 - 2) **Negotiating a Lower Option Price.** Exercising an option after the recipient has negotiated a lower or higher price will also

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result in a sole source award unless that price can be reasonably determined from the terms of the original contract, or that price results from Federal actions that can be reliably measured, such as changes in Federal prevailing labor rates, for example.

In the circumstances described in this paragraph, FTA assistance may be used to support a sole source award only if that award can be justified under FTA's third-party contract standards for sole source awards.

X. CONTRACT PROVISIONS

Before a recipient may use FTA assistance to support the acquisition of property or services, it must comply with all applicable federal laws and regulations, whether or not addressed in the Common Grant Rules. Some of those laws and regulations will affect the third-party contractor providing the property or services, or even determine which entities may qualify as a third-party contractor. Other laws and regulations will affect the nature of the property or services to be acquired or the terms under which the property or services must be acquired. A recipient may not use FTA assistance to support acquisitions that do not comply with all applicable federal requirements.

FTA's Master Agreement contains a current, but not all-inclusive, description of statutory and regulatory requirements that may affect a recipient's procurement (such as Disadvantaged Business Enterprise (DBE) and Clean Air requirements). The Master Agreement states that applicable federal requirements will apply to project participants to the lowest tier necessary to ensure compliance with those requirements. A recipient will also need to include applicable federal requirements in each sub-agreement, lease, third-party contract, or other document as necessary. For specific guidance on cross-cutting requirements administered by other federal agencies, FTA recommends that the recipient contact those agencies.

The recipient may also use the checklists in Appendix E of FTA circular 4220.1F as a reminder of federal requirements, and the matrices in Appendix A of FTA circular 4220.1F for a list of clauses and provisions required by federal laws and regulations. The recipient may also refer to the Model Clauses in FTA's "Best Practices Procurement Manual" but cautions the recipient also to check the latest edition of FTA's Master Agreement to determine which provisions have been added, changed, or rescinded.

Some of the more typical requirements and restrictions that will affect the use of FTA assistance to finance a recipient's third-party contracts include:

- Contractor Qualifications

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- Debarment and Suspension
- Conflict of Interest
- Lobbying Certification and Disclosure
- Federal Civil Rights Laws and Regulations
- Socio-Economic Development
 - Disadvantaged Business Enterprises (DBES)
 - Small and Minority Firms and Women's Business Enterprises
 - Fair Labor
 - Veterans Employment
- American with Disabilities Act
- Bonding Requirements
- Bus Testing
- Davis Bacon Labor Standards
- Drug and Alcohol Testing
- Federal Motor Vehicle Safety Standards

1. Buy America.

FTA's "Buy America" law and regulations apply to projects that involve the purchase of more than \$150,000 of iron, steel, manufactured goods, or rolling stock to be delivered to the recipient to be used in the FTA assisted project. If FTA funds are used for the project, Buy America requirements apply to all procurement contracts under the project irrespective of whether a recipient decides to fund a discrete part of the project without FTA funds. Only if an activity is outside the FTA project and is financed entirely without funds to which FTA's Buy America regulations would apply may the recipient disregard FTA's Buy America requirements. Property that the contractor acquires to fabricate a deliverable for the recipient, such as tools, machinery, and other equipment or facilities, is not subject to FTA's Buy America requirements unless the recipient intends to take possession of that property upon completion of the project. Thus, if a third-party contractor is acquiring property for its general inventory of equipment or facilities to conduct its overall business affairs, the recipient may enter the cost of that acquisition into its calculations of overhead amounts applicable to the FTA assisted project irrespective of whether the property acquired would comply with FTA's Buy America

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regulations. FTA's Buy America statute does not pre-empt state laws with stricter requirements on the use of foreign articles, materials, and supplies.

FTA cautions that its Buy America regulations that apply to FTA assisted third-party procurements, published at 49 CFR Part 661, differ from federal "Buy American Act" regulations that apply to direct federal procurements, published in the FAR at 48 CFR Chapter 1, Subparts 25.1 and 25.2. FTA strongly recommends that the recipient review FTA's Buy America regulations before undertaking any FTA assisted procurement.

- a. **Certification requirements for procurement of steel or manufactured products.** If steel, iron, or manufactured products (as defined in 49 CFR §661.3 and 661.5) are being procured, the appropriate certificates as set forth in Appendix C and Appendix D of FTA Circular 42201.F, shall be completed and submitted by each bidder or offeror in accordance with the requirement contained in 49 CFR §661.13(b).
- b. **Pre-award audit requirements.** A recipient purchasing revenue service rolling stock with FTA funds must ensure that a pre-award audit under 49 CFR §663 is complete before the recipient enters into a formal contract for the purchase of such rolling stock. A pre-award audit includes:
 - i. A Buy America certification as described in 49 CFR §663.25. A pre-award Buy America certification is a certification that the recipient keeps on file that:
 - a) There is a letter from FTA which grants a waiver to the rolling stock to be purchased from the Buy America requirements under section 165(b)(1), (b)(2), or (b)(4) of the Surface Transportation Assistance Act of 1982, as amended; or
 - b) The recipient is satisfied that the rolling stock to be purchased meets the requirements of section 165(a) or (b)(3) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or through an audit prepared by someone other than the manufacturer or its agent documentation provided by the manufacturer which lists-
 1. Component and subcomponent parts of the rolling stock to be purchased identified by manufacturer of the parts, their country of origin and costs; and

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2. The location of the final assembly point for the rolling stock, including a description of the activities that will take place at the final assembly point and the cost of final assembly.
 - ii. A purchaser's requirements certification as described in 49 CFR §663.27. A pre-award purchaser's requirements certification is a certification a recipient keeps on file that:
 - a) The rolling stock the recipient is contracting for is the same product described in the purchaser's solicitation specification; and
 - b) The proposed manufacturer is a responsible manufacturer with the capability to produce a vehicle that meets the recipient's specification set forth in the recipient's solicitation.
 - iii. Where appropriate, a manufacturer's Federal Motor Vehicle Safety certification information as described in 49 CFR §663.41 or 49 CFR §663.43.
 - c. **Post-delivery Buy America certification.** A recipient purchasing revenue service rolling stock with FTA funds must ensure that a post-delivery audit under 49 CFR §663 is complete before title to the rolling stock is transferred to the recipient. A post-delivery audit under includes
 - i. A post-delivery Buy America certification as described in 49 CFR §663.35. A post-delivery Buy America certification is a certification that the recipient keeps on file that:
 - a) There is a letter from FTA which grants a waiver to the rolling stock received from the Buy America requirements under sections 165 (b)(1), or (b)(4) of the Surface Transportation Assistance Act of 1982, as amended; or
 - b) The recipient is satisfied that the rolling stock received meets the requirements of section 165 (a) or (b)(3) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or by means of an audit prepared by someone other than the manufacturer or its agent documentation provided by the manufacturer which lists:
 1. Components and subcomponent parts of the rolling stock identified by manufacturer of the parts, their country of origin and costs; and

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2. The actual location of the final assembly point for the rolling stock including a description of the activities which took place at the final assembly point and the cost of the final assembly.
 - ii. A post-delivery purchaser's requirements certification as described in §663.37 of this part. A post-delivery purchaser's requirements certification is a certification that the recipient keeps on file that:
 - a) Except for procurements covered under paragraph (c) in this section, a resident inspector (other than an agent or employee of the manufacturer) was at the manufacturing site throughout the period of manufacture of the rolling stock to be purchased and monitored and completed a report on the manufacture of such rolling stock. Such a report, at a minimum, shall:
 1. Provide accurate records of all vehicle construction activities; and
 2. Address how the construction and operation of the vehicles fulfills the contract specifications.
 - b) After reviewing the report required under paragraph (a) of this section, and visually inspecting and road testing the delivered vehicles, the vehicles meet the contract specifications.
 - c) For procurements of:
 1. Ten or fewer buses; or
 2. Procurements of twenty vehicles or fewer serving rural (other than urbanized) areas, or urbanized areas of 200,000 people or fewer; or
 3. Any number of primary manufacturer standard production and unmodified vans, after visually inspecting and road testing the vehicles, the vehicles meet the contract specifications.
 - iii. When appropriate, a manufacturer's Federal Motor Vehicle Safety Standard self- certification information as described in 49 CFR §663.41 or 49 CFR §663.43.

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- d. **Post-delivery audit review.** If a recipient cannot complete a post-delivery audit because the recipient or its agent cannot certify Buy America compliance or that the rolling stock meets the purchaser's requirements specified in the contract, the rolling stock may be rejected and final acceptance by the recipient will not be required. The recipient may exercise any legal rights it has under the contract or at law. This provision does not preclude the recipient and manufacturer from agreeing to a conditional acceptance of rolling stock pending manufacturer's correction of deviations within a reasonable period of time.

2. Protections against performance difficulties.

The Common Grant Rule for governmental recipients authorizes FTA to require each governmental recipient to include contract provisions that would reduce potential problems that might occur during contract performance. In addition to other clauses that may be approved by the Office of Federal Procurement Policy, FTA expects the governmental recipient to include provisions as described below:

- a. **Changes.** FTA expects a governmental recipient to include changes and changed conditions provisions or clauses in most contracts, except for routine supply contracts.
- b. **Remedies.** The Common Grant Rule for governmental recipients authorizes FTA to require remedies. Accordingly, FTA expectations are as follows:
 - i. Liquidated Damages. FTA has determined that a recipient may use liquidated damages if the recipient reasonably expects to suffer damages through delayed contract completion, or if weight requirements are exceeded, and the extent or amount of such damages are uncertain and would be difficult or impossible to determine. The rate and measurement standards must be calculated to reasonably reflect the recipient's costs should the standards not be met and must be specified in the solicitation and contract.
 - ii. Violation or Breach. Third-party contracts exceeding \$100,000 must include administrative, contractual, or legal remedies for violations or breach of the contract by the third-party contractor.
 - iii. Suspension of Work. FTA may require provisions pertaining to suspension of work.
 - iv. Termination. Termination for cause and termination for convenience provisions must be included in contracts exceeding \$10,000.

Financial Policies - Procurement

FY 2024 Proposed Operating & Capital Budget

XI. CONTRACTOR/SUBRECIPIENT MONITORING

The purpose of this section is to assist Union County and its third-party contractor or lessee in maintaining compliance for federally funded projects and understanding the requirements and responsibilities of being a third-party contractor or lessee receiving funds through federally funded projects. All grant management will be conducted in accordance with FTA C 5010.1D and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Title 2 CFR §200. Union County does not have any direct recipients or subrecipients; however, if applicable the following guidelines would also apply.

Any grantee under FTA programs is required to comply with all applicable federal civil rights statutes and with the implementing regulations for the statutes. FTA implements the Civil Rights Act of 1964 by prohibiting discrimination under projects, programs or activities receiving financial assistance because of race, color, creed, national origin, sex or age. The laws include: Title VI of the Civil Rights Act of 1964, Equal Employment Opportunity, Disadvantaged Business Enterprise and Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 (ADA).

The requirements for civil rights compliance are extended to third-party contractors. Assurances under Title VI and the other civil rights requirements are included in the required Annual Certifications and Assurances and in the contract with Union County. Third-party contractors are also required to identify any lawsuits or complaints alleging discrimination in service filed with the grantee. Civil rights monitoring will concentrate on how the grantee is providing service. Title VI also assures that funds are passed through to third-party contractors and their project without regard to race, color, or national origin.

1. *Definitions.*

The following definitions are used in this section:

- a. **Direct Recipient.** The term Direct Recipient refers to an entity that receives funding directly from FTA.
- b. **Subrecipient.** The term subrecipient refers to an entity that receives a subaward (or sub-agreement) from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal Awards directly from a federal awarding agency.
- c. **Third-party Contractor/Lessee.** The term third-party contractor/lessee refers to any entity that is awarded a contract, purchase order, or lease agreement from

Financial Policies - Procurement

FY 2024 Proposed Operating & Capital Budget

the Direct Recipient or subrecipient financed in whole or in part with federal assistance awarded by FTA.

2. *Contractor/Subrecipient Monitoring.*

Quarterly monitoring of contractors shall be conducted by Union County to ensure that all federal guidelines are being adhered to when using federal funds. A project invoice is required along with any detailed accounting of the expenditure of the local match if applicable.

- a. In addition to state or federal program specific monitoring requirements, all monitoring activities should address the following areas:
 - i. All applicable requirements of Title VI of the Civil Rights Act of 1964, as defined in the current Title VI Compliance Commission Advisory Memorandum.
 - ii. The applicable core monitoring areas, as defined by the Uniform Guidance. Currently, the core monitoring areas include but are not limited to:
 - a) Activities allowed or un-allowed
 - b) Allowable costs/cost principles
 - c) Cash management
 - d) Eligibility
 - e) Equipment and real property management
 - f) Matching, Level of Effort, Earmarking
 - g) Period of Performance
 - h) Procurement and Suspension and Debarment
 - i) Program income
 - j) Reporting
 - k) Subrecipient Monitoring (Currently, Union County does not have any subrecipients)
 - l) Reporting and special tests and provisions



Tax Rate and Fee Overview

FY 2024 Proposed Operating & Capital Budget

Summary and Explanation of Proposed Changes to Tax Rates & Fee Schedule

Tax Rate Changes

County General Fund Services Tax Rate Changes	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Ad Valorem Tax Rates*					
General Government Fund	0.4855	0.4819	0.1632	(0.3187)	-66.1%
General Government Debt Budgetary Fund	0.1025	0.1061	0.0175	(0.0886)	-83.5%
Education Budgetary Fund (UCPS & SPCC)			0.3742	0.3742	100.0%
Education Debt Fund (UCPS & SPCC)			0.0292	0.0292	100.0%
Economic Development Budgetary Fund			0.0039	0.0039	100.0%
Total Ad Valorem Tax Rate	0.5880	0.5880	0.5880	0.0000	0.0%

*The FY 2024 Proposed Budget includes a bifurcated tax rate and the establishment of the following funds: Education Budgetary Fund, Education Debt Fund, and Economic Development Budgetary Fund. Prior to FY 2024, Education Operating was included in the General Government Fund and Education Debt and Economic Development Debt were included in the General Government Debt Budgetary Fund.

Volunteer Fire Services Tax Rate Changes	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Fire Tax District Tax Rates					
Bakers Fire Protection District	0.0335	0.0343	0.0522	0.0179	52.2%

** In FY 2024, the Bakers Fire Protection District will transition from 40% / 60% funding model to 80% / 20% funding model based on the district's tax base.

Fee Schedule Changes

(1) Emergency Medical Services Fee Schedule Changes		Current Fee	150% of Medicare	Proposed Fee	Increase / (Decrease)	I/(D) Percent
Level of Service						
ALS Non-Emergency	A0426	550.00	462.43	550.00	0.00	0.00%
ALS Emergency	A0427	650.00	732.47	725.00	75.00	11.54%
BLS Non-Emergency	A0428	425.00	385.52	425.00	0.00	0.00%
BLS Emergency	A0429	525.00	616.82	600.00	75.00	14.29%
ALS 2	A0433	756.00	1,060.17	1,000.00	244.00	32.28%
Specialty Care Transport	A0434	882.00	1,252.94	1,100.00	218.00	24.72%
BLS Treatment - No Transport	-	200.00	-	225.00	25.00	12.50%
ALS Treatment - No Transport	-	200.00	-	225.00	25.00	12.50%
Mileage	A0425	12.44	13.07	13.75	1.31	10.53%

Emergency Medical Services Proposed Changes:

(1) Union EMS and EMS Management and Consultants compared the current Union County fee schedule to 150% of Medicare reimbursement rate, as well as rates of ten other North Carolina counties. In services lines where Union County already exceeded 150% of the Medicare rate, increases are not recommended. In all other services lines, increases are recommended to bring the fee schedule in line with 150% of the Medicare rate.

(2) Planning Fee Schedule Changes		Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase / (Decrease)	I/(D) Percent
		Rate	Basis	Rate	Basis	Rate	Basis		
Other Fees									
Rezoning		400.00	per rezoning	400.00	per rezoning	600.00	per rezoning	200.00	50%
Rezoning Conditional		500.00	per rezoning	500.00	per rezoning	900.00	per rezoning	400.00	80%

Planning Proposed Changes:

(2) Staff time spent on rezoning processes has increased in the last several years resulting in the need to increase these fees.

Tax Rate and Fee Overview

FY 2024 Proposed Operating & Capital Budget

Transportation Fee Schedule Changes	Adopted FY 2021		Adopted FY 2022		Proposed FY 2023		Increase /	I/(D)
							(Decrease)	Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Other Fees								
(3) No Show Fee	-	-	-	-	10.00	per trip	10.00	0%
<i>Passenger does not board scheduled trip</i>								

Transportation Proposed Changes:

(3) The No Show Fee would be charged to passengers when they do not board the Union County Transportation vehicle that has arrived for their scheduled trip. On April 25, 2023, the Transportation Advisory Board unanimously recommended this fee be presented to the Board of County Commissioners for adoption. Union County Transportation staff is reviewing the existing policies to establish the framework for administering this fee.

Public Health Fee Schedule Changes	Service Description	CPT	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase /	I/(D)
									(Decrease)	Percent
(4)	All Dental Clinic Fees	varies	-	-	-	-	5% increase	varies	5%	
(5)	Oral Evaluation - 3 and Under	D0145	45.05		45.05		50.93	5.88	13%	
(6)	Bitewing - Three Film	D0273	-		-		36.13	36.13	100%	
(5)	Topical Fluoride Varnish under 3 yrs	D1206	19.88		19.88		22.48	2.60	13%	
(6)	Biopsy of Cervix, single or multiple, or local excision of lesion	57500	-		-		128.00	128.00	100%	
(6)	Creatine Clearance	82540	-		-		7.67	7.67	100%	
(7)	Blood clot factor VIII test	85240	21.14		21.14		29.60	8.46	40%	
(7)	Blood clot factor VIII test	85245	27.09		27.09		37.62	10.53	39%	
(7)	Blood clot factor VIII test	85246	27.09		27.09		37.62	10.53	39%	
(7)	Blood clot factor VIII test	85247	27.09		27.09		37.62	10.53	39%	
(7)	Beta-2 Glycoprotein	86146	0.00		17.00		23.99	6.99	41%	
(6)	Flu Culture	86710	-		-		22.41	22.41	100%	
(6)	Stool ova and parasites culture	87177	-		-		14.70	14.70	100%	
(7)	Smear, special stain	87207	10.00		10.00		20.12	10.12	101%	
(6)	H. Pylori Stool Antigen	87338	-		-		23.06	23.06	100%	
(6)	Respiratory Pathogen Profile	87486	-		-		39.21	39.21	100%	
(6)	Mycoplasma genitalium NAAT	87563	-		-		32.16	32.16	100%	
(8)	Pathology x qty	88305	15.00		15.00		DELETE FEE	N/A	N/A	
(6)	Medical Nutrition Therapy	97802	-		-		31.86	31.86	100%	
(7)	Depo Provera 1mg	J1050	0.17		0.17		0.37	0.20	118%	
(8)	17P Injection, Makena, 10 mg	J1726	0.79		0.79		DELETE FEE	N/A	N/A	
(8)	Naloxone	J2310	114.00		114.00		DELETE FEE	N/A	N/A	
(7)	Paragard IUD 10 year	J7300	230.85		230.85		300.00	69.15	30%	
(7)	Nexplanon Implant	J7307	339.38		339.38		543.00	203.62	60%	

Public Health Proposed Changes:

- (4) Public Health is proposing a 5% increase across all dental services.
- (5) In addition to the 5% increase on all fees, Public Health is recommending an additional increase for this fee due to the Medicaid reimbursement being greater than the current fee.
- (6) This increase is due to the establishment of a new fee.
- (7) Public Health is recommending an increase for this fee due to the Medicaid reimbursement being greater than the current fee or the acquisition cost is greater than the established fee.
- (8) Public Health is requesting to remove this code from the fee schedule. Codes are removed from the schedule if the drug is being withdrawn from the market or if the Public Health Department does not administer the drug.

Tax Rate and Fee Overview

FY 2024 Proposed Operating & Capital Budget

(9) Register of Deeds Fee Schedule Changes	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Passports					
Photo Fee	10.00 each	10.00 each	15.00 each	5.00	50%

Register of Deeds Proposed Changes:

(9) Due to costs related to producing Passport photographs (camera, paper, printer, etc.), this fee is proposed to increase in FY 2024.

(10) Solid Waste Fee Schedule Changes	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Household Bagged Garbage					
Small Garbage Bag (up to 13 gallons) Eligible for Free Disposal (10 are eligible for free disposal)	0.75 per bag	0.75 per bag	1.00 per bag after 10 Free disposed	0.25	33%
Large Garbage Bag (14 to 55 gallons) Eligible for Free Disposal (5 are eligible for free disposal)	1.25 per bag	1.25 per bag	2.00 per bag after 5 Free disposed	0.75	60%
(11) Extra Large Garbage Bag (34 to a maximum of 55 gallons)	5.00 per bag	5.00 per bag	DELETE FEE	N/A	N/A

Tipping Fees

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".

Municipal Solid Waste (MSW) Tipping Fee (1)

0-750 tons per month (secured load)	42.00 per ton	44.00 per ton	47.00 per ton	3.00	7%
0-750 tons per month (unsecured load)	84.00 per ton	86.00 per ton	89.00 per ton	3.00	3%
751-1,500 tons per month (secured load)	40.00 per ton	42.00 per ton	45.00 per ton	3.00	7%
751-1,500 tons per month (unsecured load)	80.00 per ton	82.00 per ton	85.00 per ton	3.00	4%
1,501-2,500 tons per month (secured load)	38.00 per ton	40.00 per ton	43.00 per ton	3.00	8%
1,501-2,500 tons per month (unsecured load)	76.00 per ton	78.00 per ton	81.00 per ton	3.00	4%
2,501-3,000 tons per month (secured load)	36.00 per ton	38.00 per ton	41.00 per ton	3.00	8%
2,501-3,000 tons per month (unsecured load)	72.00 per ton	74.00 per ton	77.00 per ton	3.00	4%
> 3000 tons per month (secured load)	32.00 per ton	34.00 per ton	39.00 per ton	5.00	15%
> 3000 tons per month (unsecured load)	64.00 per ton	66.00 per ton	71.00 per ton	5.00	8%
(12) Poultry Waste	0.00 per ton	0.00 per ton	45.00 per ton	45.00	100%

Construction & Demolition (C&D) Materials Tipping Fee (2)

0-100 tons per month (secured load)	36.00 per ton	40.00 per ton	41.00 per ton	1.00	3%
0-100 tons per month (unsecured load)	72.00 per ton	76.00 per ton	77.00 per ton	1.00	1%
101-300 tons per month (secured load)	34.00 per ton	38.00 per ton	39.00 per ton	1.00	3%
101-300 tons per month (unsecured load)	68.00 per ton	72.00 per ton	73.00 per ton	1.00	1%
301-400 tons per month (secured load)	32.00 per ton	36.00 per ton	37.00 per ton	1.00	3%
301-400 tons per month (unsecured load)	64.00 per ton	68.00 per ton	69.00 per ton	1.00	1%
401 or greater tons per month (secured load)	30.00 per ton	34.00 per ton	35.00 per ton	1.00	3%
401 or greater tons per month (unsecured load)	60.00 per ton	64.00 per ton	65.00 per ton	1.00	2%

Solid Waste Proposed Changes:

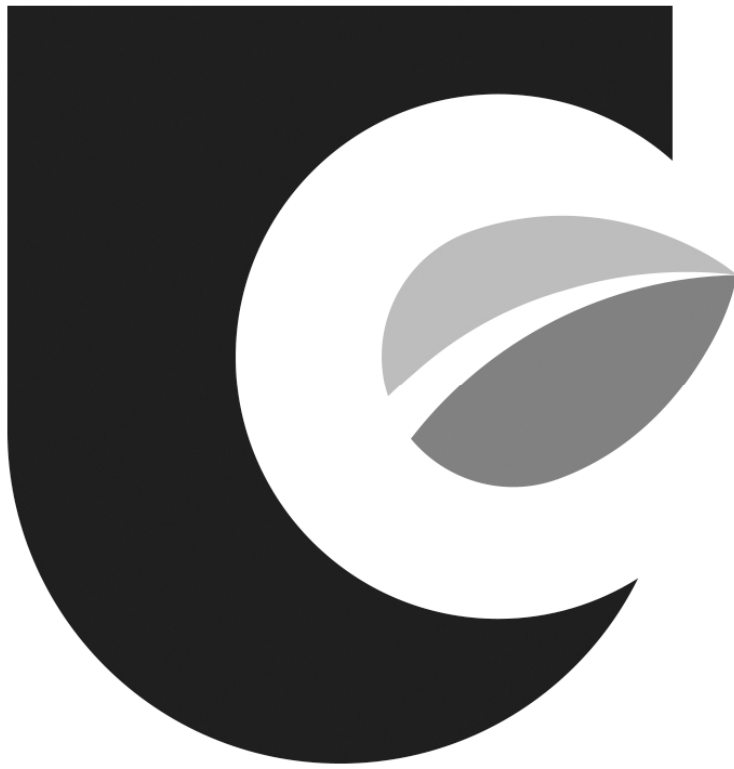
(10) The proposed fee changes, based on the results of a recent rate study, will secure a more resilient revenue structure & a target operating reserve of 180 days of Operating Expenditures.

(11) This fee is proposed to be removed from the fee schedule; Extra Large Garbage bags will be considered Large Garbage Bags.

(12) The Poultry Waste fee is proposed for addition in FY 2024 to support Poultry Mortality Management.

(13) **Water and Sewer Public Enterprise Schedule of Rents, Rates, Fees, Charges, and Penalties**

(13) The Proposed Union County Water and Sewer Public Enterprise Schedule of Rents, Rates, Fees, Charges, and Penalties and Application of Partial Payments Concerning the Schedule can be found in Attachment C.1 and Attachment C.2 included in the Appendix of this document.



Personnel Overview

FY 2024 Proposed Operating & Capital Budget

Explanation of Staff Changes by Department

Agricultural Services

The following positions were increased during FY 2023:

- Three (3) part-time Event Assistants (1.32 FTE) were split into eight (8) part-time Event Assistants (1.36 FTE) (0.04 FTE)

The following positions were added during FY 2023:

- Two (2) Interns (0.20 FTE)

Board of County Commissioners

The following position was transferred from Facilities Capital Project Fund and reclassified during FY 2023:

- One (1) Administrative Support Specialist (1.00 FTE)

Board of Elections

The following position has fluctuating needs depending on upcoming elections each year:

- One (1) part-time One Stop Office Support (7.99 FTE)

Building Code Enforcement

The following position is proposed to be eliminated in the FY 2024 Budget:

- One (1) Inspector Trainee (1.00 FTE)

Community Support & Outreach

The following position was partly allocated to Public Health during FY 2023:

- One (1) Human Services Supervisor (0.20 FTE)

The following position was transferred to Human Services Administration during FY 2023:

- One (1) PT Senior Volunteer Services Coordinator (0.14 FTE)

The following position was increased during FY 2023:

- One (1) Community Engagement Specialist (0.11 FTE)

The following positions are proposed to be reduced in the FY 2024 Budget:

- One (1) PT Site Manager (0.05 FTE)
- One (1) Community Engagement Specialist (0.09 FTE)
- One (1) PT Administrative Support Specialist (0.02 FTE)

The following position is proposed to be increased from the Special Revenue Fund in the FY 2024 Budget:

- One (1) Human Services Supervisor (0.50 FTE)

County Manager's Office

The following position was transferred from Information Technology and reclassified during FY 2023:

- One (1) Management Consultant (1.00 FTE)

Personnel Overview

FY 2024 Proposed Operating & Capital Budget

The following positions were added during FY 2023:

- One (1) Grants Specialist (1.00 FTE)
- One (1) Intern (0.07 FTE)

Emergency Communications

The following positions were added during FY 2023:

- Two (2) PT 911 Telecommunicators (0.46 FTE)

Environmental Health

The following position was added during FY 2023:

- One (1) Intern (0.16 FTE)

Finance

The following position is a proposed enhancement to be added in the FY 2024 Budget:

- One (1) PT Accountant (0.48 FTE)

Human Services Administration

The following positions were transferred to Public Health during FY 2023:

- One (1) Billing & Coding Specialist (1.00 FTE)
- One (1) Client Relations Representative (1.00 FTE)

Information Technology

The following position was transferred to County Manager's Office and reclassified during FY 2023:

- One (1) Database Administrator (1.00 FTE)

The following positions are proposed to be eliminated in the FY 2024 Budget:

- One (1) PT Administrative Support Specialists (0.48 FTE)
- One (1) PT Webmaster (0.15 FTE)

The following position is a proposed enhancement to be added in the FY 2024 Budget:

- One (1) Business Manager (1.00 FTE)

Library

The following positions are proposed enhancements to be added in the FY 2024 Budget:

- Seven (7) Library Associates (7.00 FTE)
- Eleven (11) PT Library Associates (5.28 FTE)

Public Health

The following positions were transferred from Human Services Administration during FY 2023:

- One (1) Billing & Coding Specialist (1.00 FTE)
- One (1) Client Relations Representative (1.00 FTE)

The following positions were transferred from the Special Revenue Fund during FY 2023:

- One (1) Social Worker (1.00 FTE)
- One (1) Senior Public Health Nurse (0.40 FTE)

Personnel Overview

FY 2024 Proposed Operating & Capital Budget

The following position was partly allocated from Community Support & Outreach during FY 2023:

- One (1) Human Services Supervisor (0.20 FTE)

The following position was added during FY 2023:

- One (1) PT Public Health Nurse (0.48 FTE)

Sheriff's Office

The following positions were added during FY 2023:

- One (1) Lead Forensic Chemist (1.00 FTE)
- One (1) Forensic Chemist (1.00 FTE)

The following positions are proposed enhancements to be added in the FY 2024 Budget:

- Five (5) Deputy Sheriffs (5.00 FTE)
- One (1) Sergeant (1.00 FTE)
- One (1) Captain (1.00 FTE)

Social Services

The following position was added during FY 2023:

- One (1) PT Eligibility Specialist (0.49 FTE)

The following positions are proposed enhancements to be added in the FY 2024 Budget:

- Ten (10) Eligibility Specialists (10.00 FTE)
- One (1) Eligibility Supervisor (1.00 FTE)
- One (1) Senior Eligibility Technician (1.00 FTE)

Tax

The following positions are proposed enhancements to be added in the FY 2024 Budget:

- One (1) Real Estate Appraisal Technician (1.00 FTE)
- One (1) GIS Technician (1.00 FTE)

Transportation

The following positions are proposed to be transferred from the Special Revenue Fund in the FY 2024 Budget:

- Four (4) Drivers (1.84 FTE)

Water

The following positions are proposed enhancements to be added in the FY 2024 Budget:

- One (1) Customer Service Supervisor (1.00 FTE)
- One (1) Senior Systems Support (1.00 FTE)

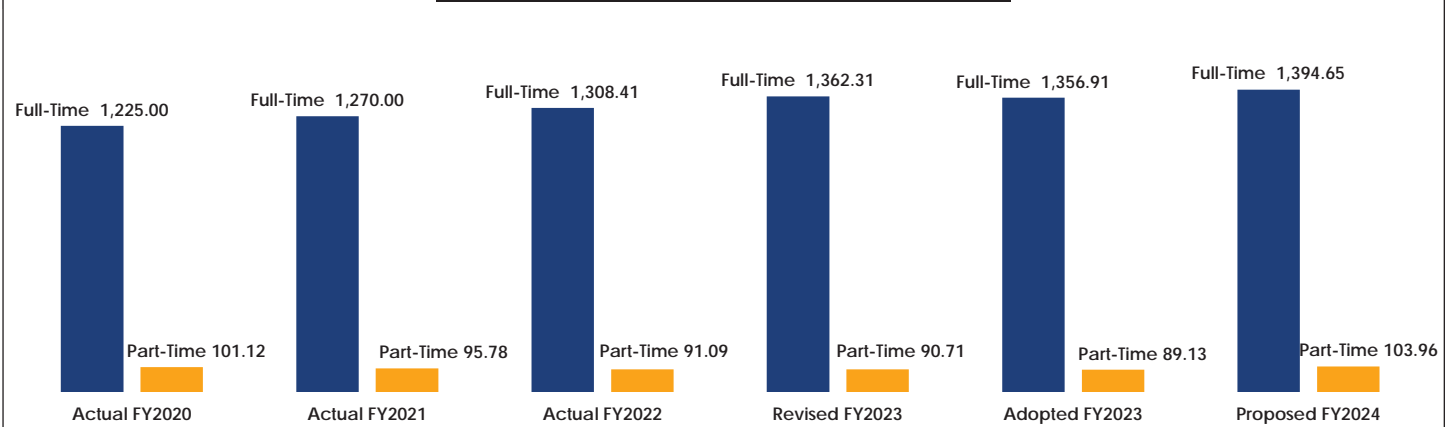
Personnel Overview

FY 2024 Proposed Operating & Capital Budget

FTE Summary by Department - All Funds *

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments **														
Agricultural Services ***	5.00	1.08	7.00	1.44	7.00	1.56	7.00	2.04	7.00	1.80	7.00	2.04	-	0.24
Board of County Commissioners	2.00	0.05	1.00	0.06	1.00	0.06	2.00	0.06	1.00	0.06	2.00	0.06	1.00	-
Board of Elections	9.00	9.78	9.00	11.65	10.00	8.42	10.00	8.61	10.00	9.03	10.00	17.02	-	7.99
Budget Management	5.65	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Building Code Enforcement	27.62	0.00	28.40	0.70	31.40	0.71	34.40	0.71	34.40	0.71	33.40	0.71	(1.00)	-
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	30.31	5.18	34.80	5.18	32.00	5.30	33.10	5.41	33.30	5.44	33.60	5.25	0.30	(0.19)
County Manager's Office	2.75	0.00	4.40	0.07	4.40	0.07	6.40	0.14	4.40	0.07	6.40	0.14	2.00	0.07
Emergency Communications	50.54	1.84	51.44	1.84	52.44	1.84	52.44	2.30	52.44	1.84	52.44	2.30	-	0.46
Emergency Management	2.38	0.00	2.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	-	-
Environmental Health	26.10	1.36	26.10	1.36	26.10	1.44	26.10	1.60	26.10	1.44	26.10	1.60	-	0.16
Facilities Management	18.49	0.00	21.49	0.00	27.49	0.00	27.00	0.00	27.00	0.00	27.00	0.00	-	-
Finance	8.30	0.00	9.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	0.48	-0.48
Fire Marshal's Office	7.38	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	-	-
Fleet	5.01	0.00	5.01	0.00	5.01	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Human Resources Administration	10.00	0.29	10.00	0.29	10.00	0.29	10.00	0.00	10.00	0.00	10.00	0.00	-	-
Human Services Administration	0.00	0.00	53.50	1.40	53.75	1.54	51.50	1.54	53.50	1.40	51.50	1.40	(2.00)	-
Information Technology	13.10	1.20	18.00	1.20	18.00	1.23	17.00	1.23	18.00	1.23	18.00	0.60	-	(0.63)
Legal Department	4.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	-	-
Library Services	42.10	11.76	45.00	11.97	46.00	13.79	51.00	13.79	51.00	13.79	58.00	19.07	7.00	5.28
Parks & Recreation	20.10	8.18	20.00	8.25	21.00	8.67	21.00	8.67	21.00	8.67	21.00	8.67	-	-
Planning & Zoning Services	4.21	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	-	-
Procurement	5.15	0.00	5.00	0.40	6.00	0.40	6.00	0.48	6.00	0.48	6.00	0.48	-	-
Public Communications	5.00	0.00	6.00	0.00	6.00	0.00	6.25	0.00	6.25	0.00	6.25	0.00	-	-
Public Health	79.38	9.66	61.80	8.46	65.60	7.69	71.40	8.12	67.80	7.64	71.40	8.12	3.60	0.48
Register of Deeds	11.00	0.41	12.00	0.41	12.00	0.86	11.00	0.86	11.00	0.86	11.00	0.86	-	-
Sheriff's Office	321.30	7.49	325.30	7.49	333.30	7.49	347.30	7.02	345.30	7.02	354.30	7.02	9.00	-
Social Services	269.29	12.20	235.00	5.04	238.00	5.17	242.00	5.66	242.00	5.17	254.00	5.66	12.00	0.49
Soil & Water Conservation	2.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	-	-
Solid Waste	20.25	7.63	24.25	7.63	24.00	7.63	29.50	7.63	29.50	7.63	29.50	7.63	-	-
Tax Administration	53.05	1.39	53.00	1.39	54.00	0.67	54.00	0.67	54.00	0.67	56.00	0.67	2.00	-
Transportation	16.06	20.29	17.00	18.11	19.16	14.75	22.16	12.23	22.16	12.23	24.00	12.23	1.84	-
Union County Water	142.42	1.33	151.95	1.44	159.20	1.51	173.20	1.94	173.20	1.94	175.20	1.94	2.00	-
Veterans Services	5.06	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Total	1,225.00	101.12	1,270.00	95.78	1,308.41	91.09	1,362.31	90.71	1,356.91	89.13	1,394.65	103.96	37.74	14.83

Union County Position Count Changes over Time - All Funds *



* Does not include FTEs in the General Special Revenue Fund or Capital Projects Fund.

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

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

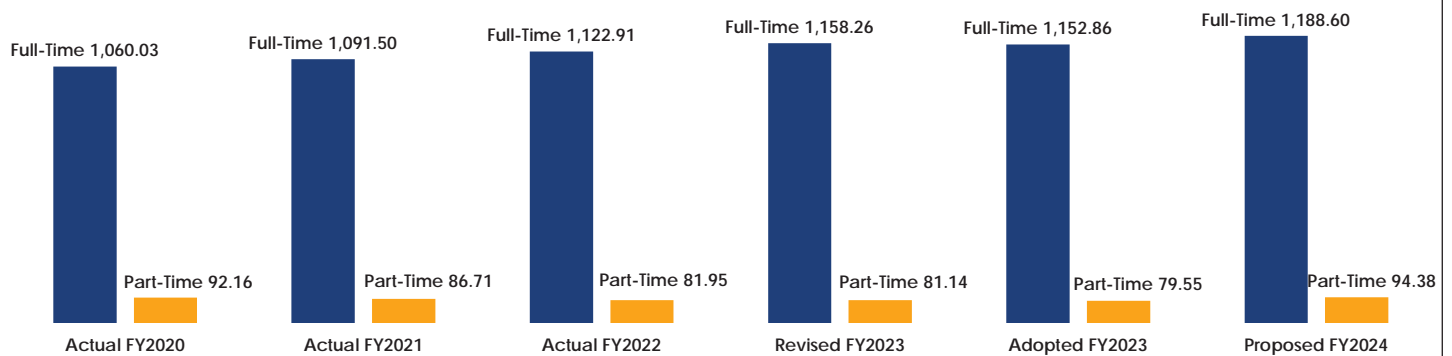
Personnel Overview

FY 2024 Proposed Operating & Capital Budget

FTE Summary by Department - General Fund

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments *														
Agricultural Services **	5.00	1.08	7.00	1.44	7.00	1.56	7.00	2.04	7.00	1.80	7.00	2.04	-	0.24
Board of County Commissioners	2.00	0.05	1.00	0.06	1.00	0.06	2.00	0.06	1.00	0.06	2.00	0.06	1.00	-
Board of Elections	9.00	9.78	9.00	11.65	10.00	8.42	10.00	8.61	10.00	9.03	10.00	17.02	-	7.99
Budget Management	5.65	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Building Code Enforcement	27.62	0.00	28.40	0.70	31.40	0.71	34.40	0.71	34.40	0.71	33.40	0.71	(1.00)	-
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	30.31	5.18	34.80	5.18	32.00	5.30	33.10	5.41	33.30	5.44	33.60	5.25	0.30	(0.19)
County Manager's Office	2.75	0.00	4.40	0.07	4.40	0.07	6.40	0.14	4.40	0.07	6.40	0.14	2.00	0.07
Emergency Communications	50.54	1.84	51.44	1.84	52.44	1.84	52.44	2.30	52.44	1.84	52.44	2.30	-	0.46
Emergency Management	2.38	0.00	2.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	3.28	0.00	-	-
Environmental Health	26.10	1.36	26.10	1.36	26.10	1.44	26.10	1.60	26.10	1.44	26.10	1.60	-	0.16
Facilities Management	18.49	0.00	21.49	0.00	27.49	0.00	27.00	0.00	27.00	0.00	27.00	0.00	-	-
Finance	8.30	0.00	9.00	0.00	10.00	0.00	10.00	0.00	10.00	0.00	10.00	0.48	-	0.48
Fire Marshal's Office	7.38	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	7.28	0.00	-	-
Fleet	5.01	0.00	5.01	0.00	5.01	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Human Resources Administration	7.70	0.29	7.70	0.29	7.70	0.29	8.65	0.00	8.65	0.00	8.65	0.00	-	-
Human Services Administration	0.00	0.00	53.50	1.40	53.75	1.54	51.50	1.54	53.50	1.40	51.50	1.40	(2.00)	-
Information Technology	13.10	1.20	18.00	1.20	18.00	1.23	17.00	1.23	18.00	1.23	18.00	0.60	-	(0.63)
Legal Department	4.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	7.00	0.00	-	-
Library Services	42.10	11.76	45.00	11.97	46.00	13.79	51.00	13.79	51.00	13.79	58.00	19.07	7.00	5.28
Parks & Recreation	20.10	8.18	20.00	8.25	21.00	8.67	21.00	8.67	21.00	8.67	21.00	8.67	-	-
Planning & Zoning Services	4.21	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	-	-
Procurement	5.15	0.00	5.00	0.40	6.00	0.40	6.00	0.48	6.00	0.48	6.00	0.48	-	-
Public Communication	5.00	0.00	6.00	0.00	6.00	0.00	6.25	0.00	6.25	0.00	6.25	0.00	-	-
Public Health	79.38	9.66	61.80	8.46	65.60	7.69	71.40	8.12	67.80	7.64	71.40	8.12	3.60	0.48
Register of Deeds	11.00	0.41	12.00	0.41	12.00	0.86	11.00	0.86	11.00	0.86	11.00	0.86	-	-
Sheriff's Office	321.30	7.49	325.30	7.49	333.30	7.49	347.30	7.02	345.30	7.02	354.30	7.02	9.00	-
Social Services	269.29	12.20	235.00	5.04	238.00	5.17	242.00	5.66	242.00	5.17	254.00	5.66	12.00	0.49
Soil & Water Conservation	2.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	-	-
Tax Administration	53.05	1.39	53.00	1.39	54.00	0.67	54.00	0.67	54.00	0.67	56.00	0.67	2.00	-
Transportation	16.06	20.29	17.00	18.11	19.16	14.75	22.16	12.23	22.16	12.23	24.00	12.23	1.84	-
Veterans Services	5.06	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	-	-
Total	1,060.03	92.16	1,091.50	86.71	1,122.91	81.95	1,158.26	81.14	1,152.86	79.55	1,188.60	94.38	35.74	14.83

Union County Position Count Changes over Time - General Fund



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

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

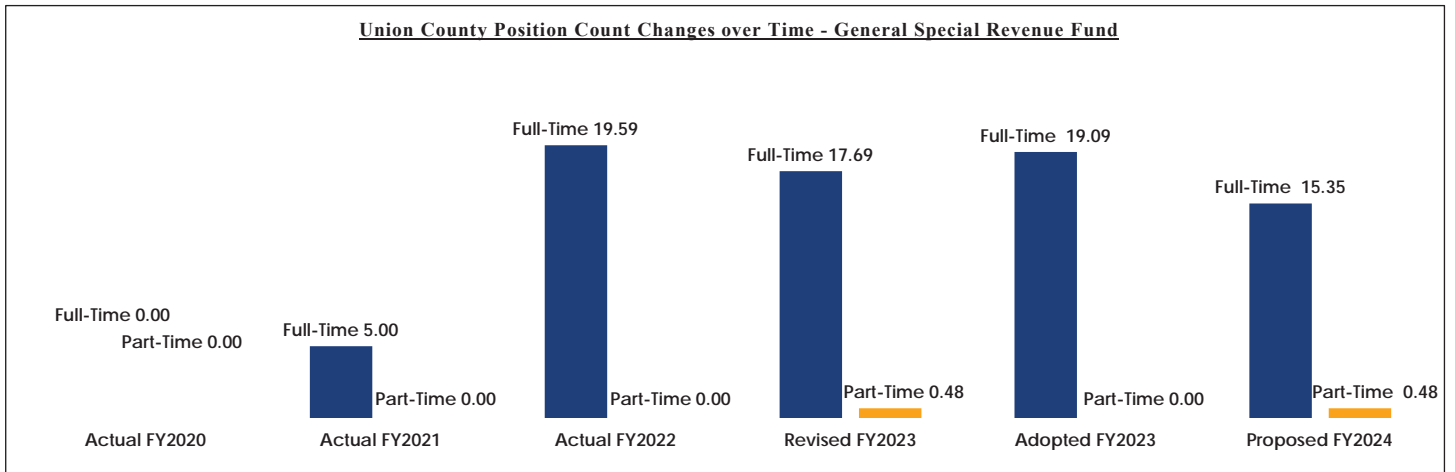
Personnel Overview

FY 2024 Proposed Operating & Capital Budget

FTE Summary by Department - General Special Revenue Fund **

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments *														
Community Support & Outreach	0.00	0.00	1.00	0.00	1.00	0.00	0.50	0.00	0.50	-	-	-	(0.50)	-
County Manager's Office	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-
Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.48	-	0.00	-	0.48	-	0.48
Finance	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-
Procurement	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-
Public Health	0.00	0.00	4.00	0.00	9.75	0.00	8.35	0.00	9.75	0.00	8.35	0.00	(1.40)	-
Sheriff's Office	0.00	0.00	0.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	-	-
Transportation	0.00	0.00	0.00	0.00	1.84	0.00	1.84	0.00	1.84	0.00	-	0.00	(1.84)	-
Total	-	-	5.00	-	19.59	-	17.69	0.48	19.09	-	15.35	0.48	(3.74)	0.48

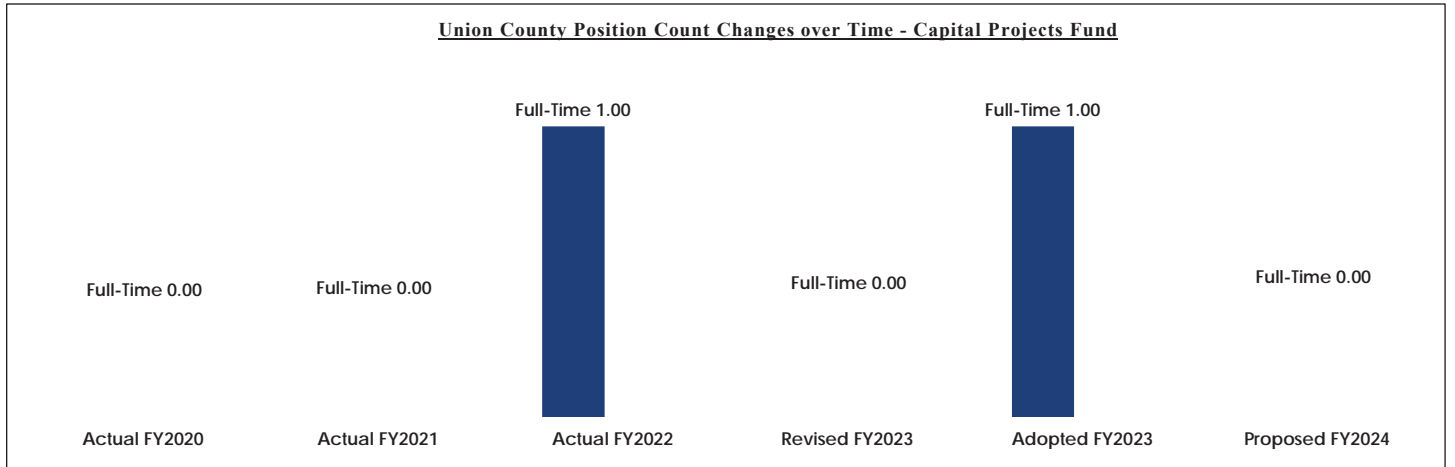
Union County Position Count Changes over Time - General Special Revenue Fund



FTE Summary by Department - Capital Projects Fund **

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Facilities Management	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	(1.00)	-
Total	-	-	-	-	1.00	-	-	-	1.00	-	-	-	(1.00)	-

Union County Position Count Changes over Time - Capital Projects Fund



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

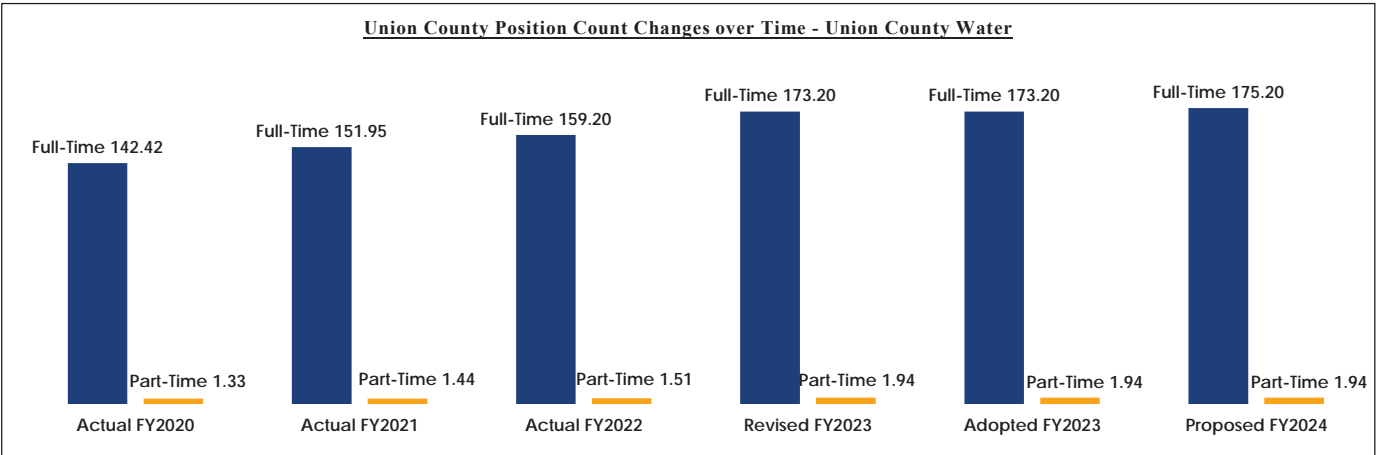
** These FTEs are not included in the Operating Budget. In addition, prior years did not include FTEs in these funds.

Personnel Overview

FY 2024 Proposed Operating & Capital Budget

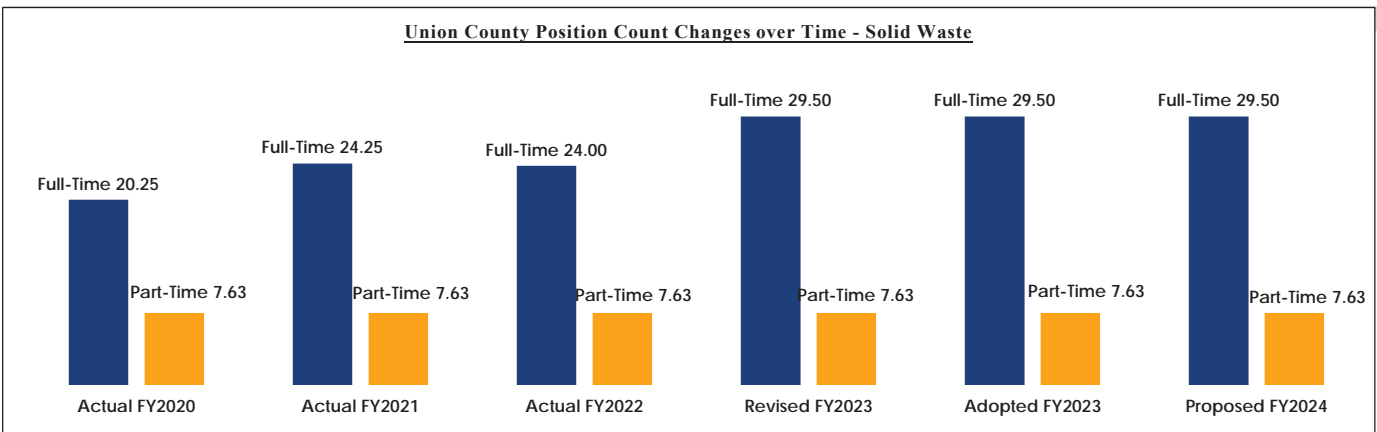
FTE Summary by Department - Union County Water

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department *														
Union County Water	142.42	1.33	151.95	1.44	159.20	1.51	173.20	1.94	173.20	1.94	175.20	1.94	2.00	-
Total	142.42	1.33	151.95	1.44	159.20	1.51	173.20	1.94	173.20	1.94	175.20	1.94	2.00	0.00



FTE Summary by Department - Solid Waste

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department*														
Solid Waste	20.25	7.63	24.25	7.63	24.00	7.63	29.50	7.63	29.50	7.63	29.50	7.63	-	-
Total	20.25	7.63	24.25	7.63	24.00	7.63	29.50	7.63	29.50	7.63	29.50	7.63	0.00	0.00



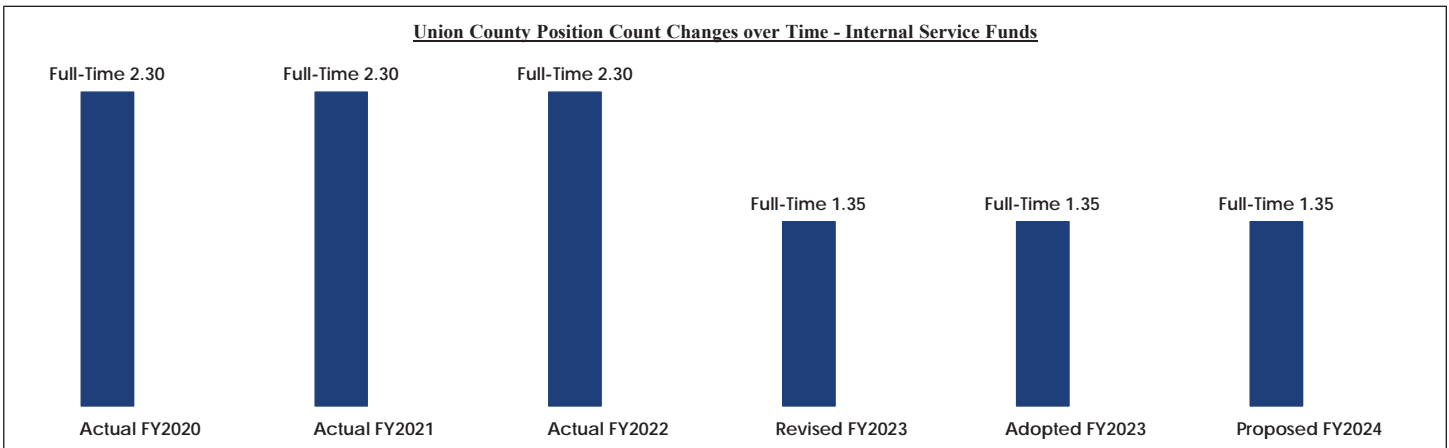
* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

Personnel Overview

FY 2024 Proposed Operating & Capital Budget

FTE Summary by Department - Internal Service Funds (Workers Compensation Fund, Property & Casualty Fund)

Category	Actual FY2020		Actual FY2021		Actual FY2022		Revised FY2023		Adopted FY2023		Proposed FY2024		FTE Change FY 2023-24	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Department*														
Human Resources Administration	2.30	0.00	2.30	0.00	2.30	0.00	1.35	0.00	1.35	0.00	1.35	0.00	-	-
Total	2.30	0.00	2.30	0.00	2.30	0.00	1.35	0.00	1.35	0.00	1.35	0.00	0.00	0.00



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

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.

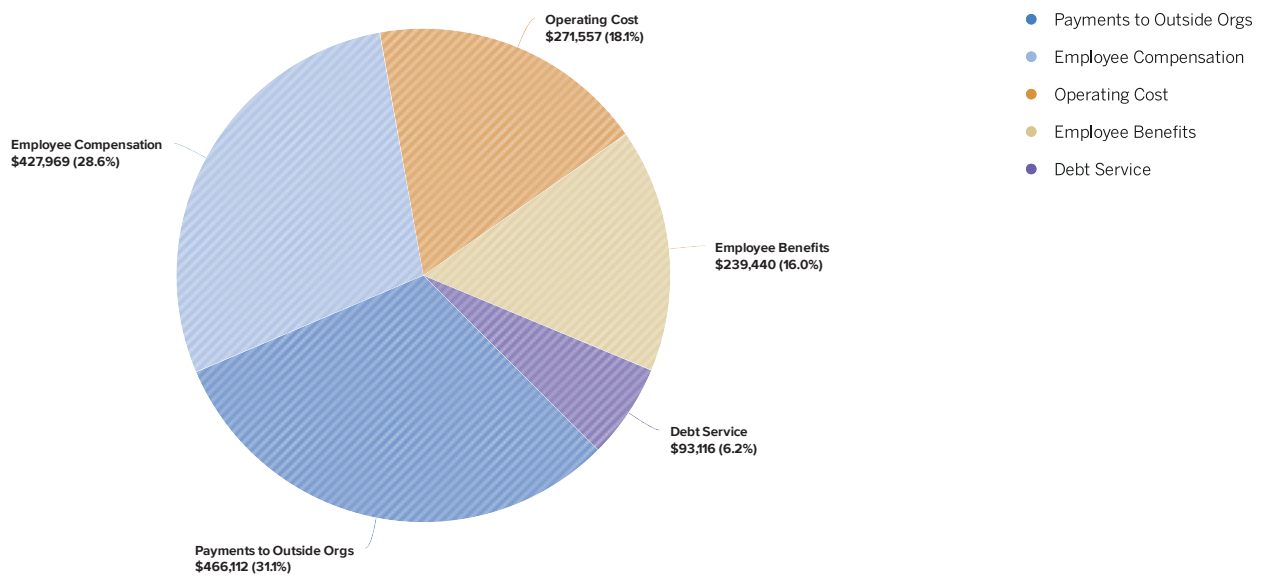
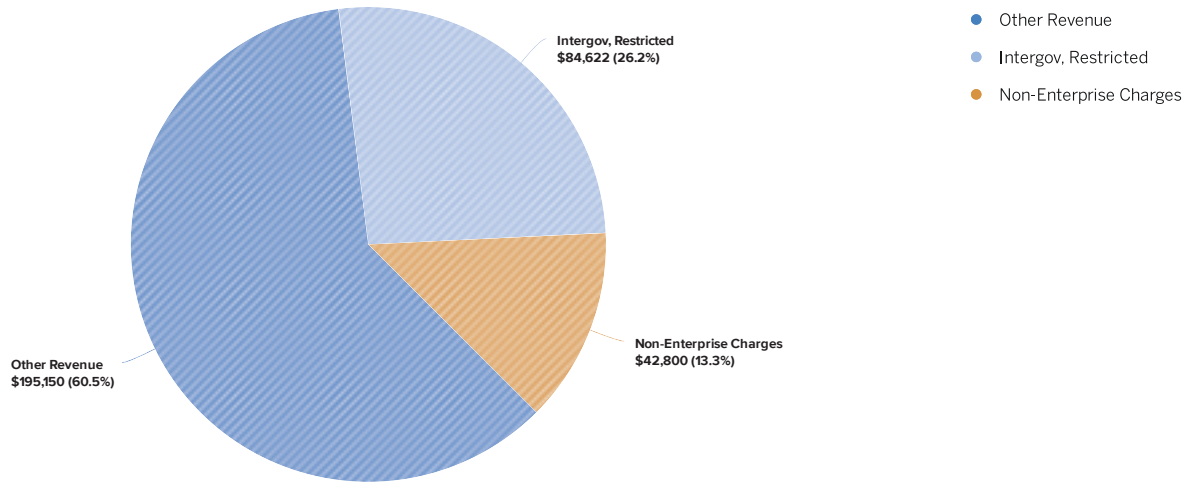
Department FY 2024 Discussion

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.

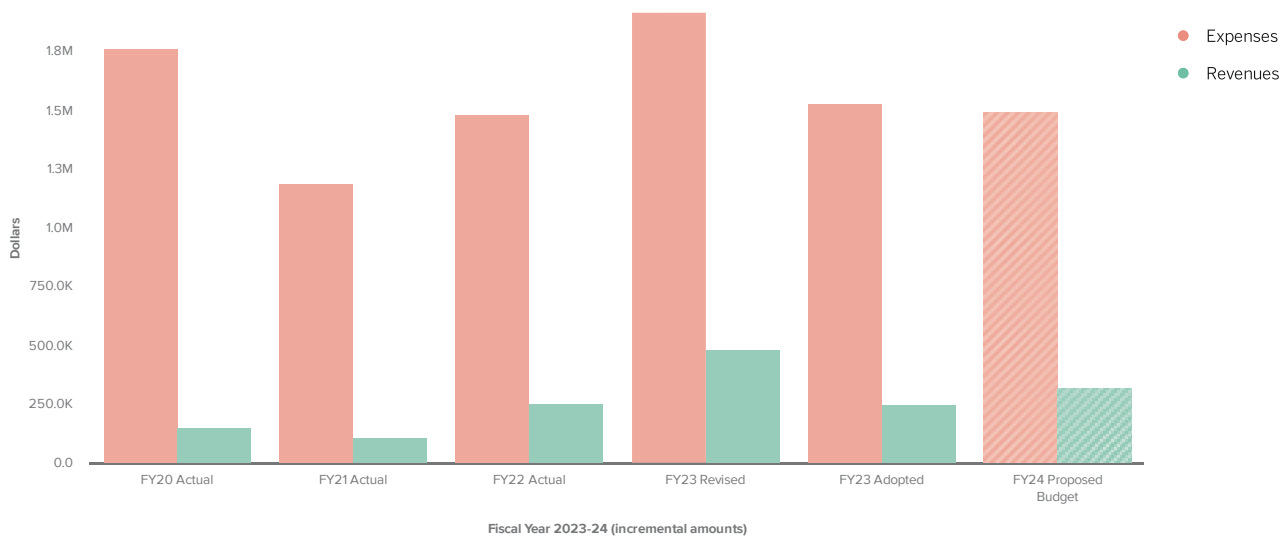
Department Analysis

The County Manager's FY 2024 Proposed Budget for this department includes an 8.24 percent decrease in net expense over the prior year. This is due to a significant decrease in debt service payments for FY 2024. While the department's personnel expenses will increase based on typical annual adjustments, a majority of this is offset by expected revenue increases related to Agricultural Center facility reservations and municipal contributions to the Urban Forester program. This proposal does not include any FY 2024 enhancements.

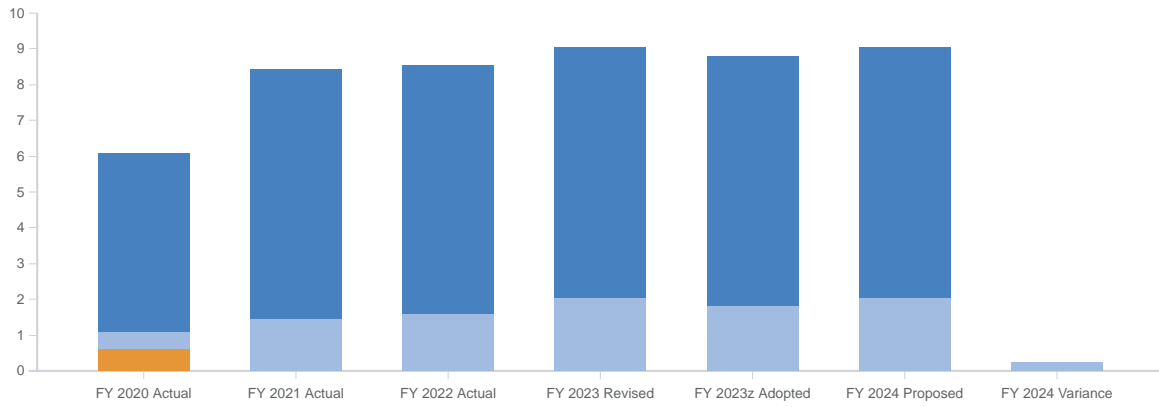
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	0.48	1.44	1.56	2.04	1.80	2.04	0.24
Benefited-Part-Time	0.60	0.00	0.00	0.00	0.00	0.00	0.00
Full-Time	5.00	7.00	7.00	7.00	7.00	7.00	0.00
FULL TIME EQUIVALENT	6.08	8.44	8.56	9.04	8.80	9.04	0.24

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

Net Program Cost

	FY24 Net Program Cost
(15300) Agricultural & Events Complex	\$ 328,644
(15200) Cooperative Extension	748,402
(15100) Local Foods	98,576
Total	\$ 1,175,622

Enhancement Summary

This department does not have any proposed enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
▼ Revenues	\$ 154,703	\$ 115,685	\$ 258,501	\$ 487,649	\$ 252,649	\$ 322,572	69,923	27.68%
▶ Intergov, Restricted	40,657	39,018	42,465	51,699	51,699	84,622	32,923	63.68%
▶ Non-Enterprise Charges	8,755	9,397	44,596	35,800	35,800	42,800	7,000	19.55%
▶ Other Revenue	105,291	67,271	171,440	165,150	165,150	195,150	30,000	18.17%
▶ State Grants	0	0	0	235,000	0	0	0	0.00%
▼ Expenses	1,767,362	1,192,399	1,485,618	1,918,016	1,533,869	1,498,194	-35,675	-2.33%
▶ Capital Outlay	99,166	109,105	60,345	262,884	0	0	0	0.00%
▶ Debt Service	448,924	264,534	253,850	224,865	224,865	93,116	-131,749	-58.59%
▶ Employee Benefits	161,738	125,797	185,845	215,795	214,392	239,440	25,048	11.68%
▶ Employee Compensation	242,574	225,222	303,042	359,894	394,093	427,969	33,876	8.60%
▶ Operating Cost	539,272	161,540	350,102	449,786	271,193	271,557	364	0.13%
▶ Payments to Outside Orgs	275,689	306,200	332,434	404,792	429,326	466,112	36,786	8.57%
Revenues Less Expenses	\$ -1,612,659	\$ -1,076,714	\$ -1,227,117	\$ -1,430,367	\$ -1,281,220	\$ -1,175,622	105,598	8.24%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(15300) Agricultural & Events Complex	\$ 854,534	\$ 503,795	\$ 680,547	\$ 809,186	\$ 563,513	\$ 453,744	-109,769	-19.48%
(15200) Cooperative Extension	822,574	616,670	687,307	993,973	848,817	917,874	69,057	8.14%
(15100) Local Foods	90,254	71,933	117,764	114,857	121,539	126,576	5,037	4.14%
Total	\$ 1,767,362	\$ 1,192,399	\$ 1,485,618	\$ 1,918,016	\$ 1,533,869	\$ 1,498,194	-35,675	-2.33%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(15220) 4H Programs	\$ 79,903	\$ 62,649	\$ 74,199	\$ 76,542	\$ 83,245	\$ 92,207	8,962	10.77%
(15110) Cooperative Ext Administration	80,668	46,834	69,669	78,690	77,219	82,547	5,328	6.90%
(15210) Cooperative Ext Operations	618,064	473,301	500,054	654,808	603,503	651,883	48,380	8.02%
(15310) Cooperative Ext, Adv Council	148	0	0	7,961	0	0	0	0.00%
(15320) Cooperative Ext, Farm City	13,981	1,090	14,118	24,150	15,000	15,000	0	0.00%
(15330) Cooperative Ext, Field Crop	9,917	24,343	13,054	41,200	20,250	20,250	0	0.00%
(15340) Cooperative Ext., Poultry	8,835	5,854	8,289	12,601	8,800	8,800	0	0.00%
(15130) Facility Maintenance & Rentals	854,534	503,795	680,547	809,186	563,513	454,648	-108,865	-19.32%
(15120) Farmers Market	90,254	71,933	117,764	114,857	121,539	125,672	4,133	3.40%
(15270) Fee Based - Horticulture	2,583	789	1,224	14,019	1,800	1,800	0	0.00%
(15230) Fee Based Family & Consumer Sc	3,957	1,812	2,894	12,820	5,400	5,400	0	0.00%
(15240) Fee Based Programs, 4-H	901	0	3,806	30,446	11,100	17,487	6,387	57.54%
(15250) Fee Based Programs, Admin	3,385	0	0	36,669	20,000	20,000	0	0.00%
(15260) Fee Based Programs, Special	231	0	0	4,067	2,500	2,500	0	0.00%
Total	\$ 1,767,362	\$ 1,192,399	\$ 1,485,618	\$ 1,918,016	\$ 1,533,869	\$ 1,498,194	-35,675	-2.33%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual*	FY 2023 Expected or Target
Agricultural & Events Complex	Community Consensus	** ,*** Facility Occupancy Rate: Measures the percentage of total available hours Event Center facilities used	14.3%	37.8%	25.5%	40.0%
Agricultural & Events Complex	Community Consensus	** ,*** Facility Occupancy Rate: Measures the percentage of total available hours Education spaces used	5.6%	25.8%	14.8%	25.0%
All Programs	Public Safety	** Direct Contacts: Measures the number of people reached through direct interactions	11,597	22,602	14,173	20,000
Cooperative Extension	Economic Development	Net Yield Increase of Crops: Measures the increased profitability to Union County agriculture community benefitting from Union County programs	\$2,340,000	\$2,809,000	\$1,395,000	\$2,750,000

* Result provided for FY 2023 represents partial data (July 2022 - March 2023).

** 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 residents 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 2024 Discussion

The Board of Commissioners continually seeks 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 committees to which the Board of Commissioners makes appointments.

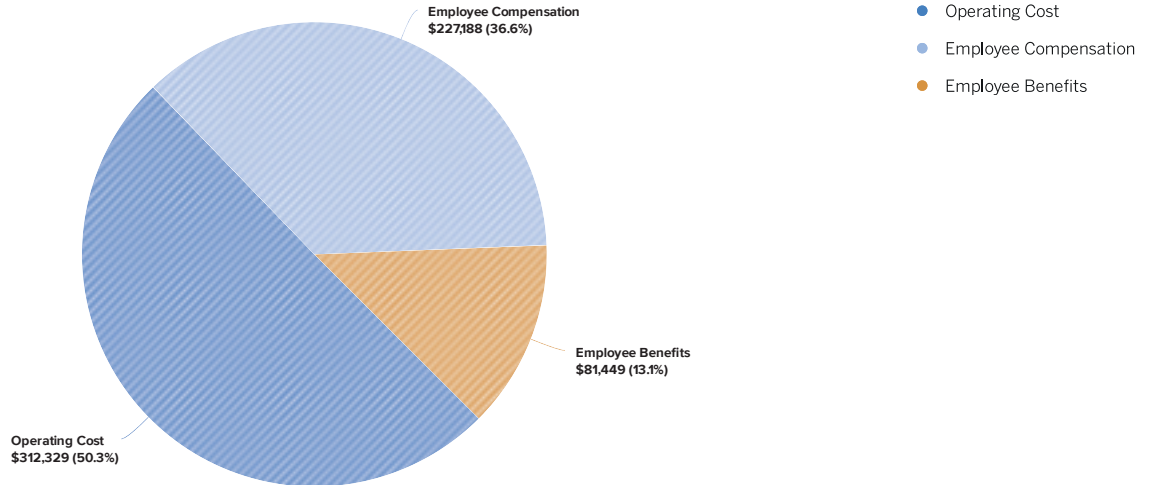
Another measure that the County was able to complete recently was the preservation of five volumes of the County's record books. These volumes contained minutes of the Board of Commissioners dating back to 1869. Most of these documents were handwritten and because of the condition of the paper and books, 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

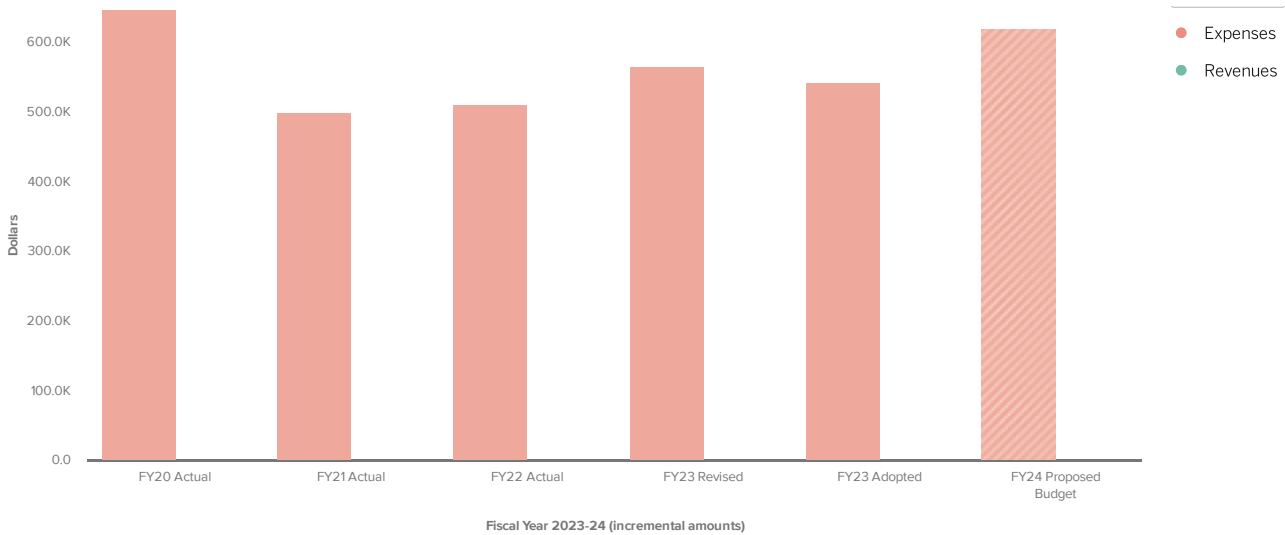
The County Manager's FY 2024 Proposed Budget for this department includes a 14.5 percent increase over the prior year. This change is related to the FY 2023 addition of a full-time Administrative Support Specialist resulting in increased salary and benefits expenses. This proposal does not include any FY 2024 enhancements.

Revenue & Expenditures by Category

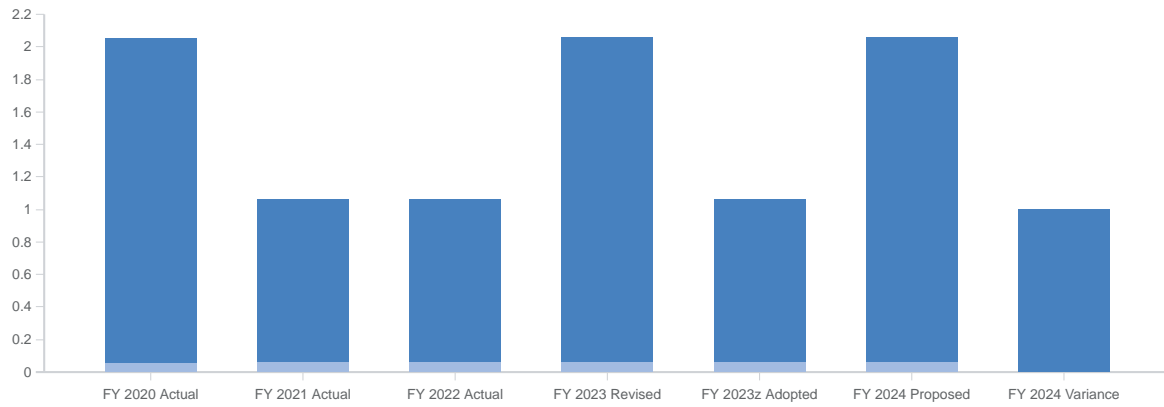
This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	2.00	1.00	1.00	2.00	1.00	2.00	1.00
Non-Benefited-Part-Time	0.05	0.06	0.06	0.06	0.06	0.06	0.00
FULL TIME EQUIVALENT	2.05	1.06	1.06	2.06	1.06	2.06	1.00

Net Program Cost

	FY24 Net Program Cost
(12100) Board of County Commissioners	\$ 620,966
Total	\$ 620,966

Enhancement Summary

This department does not have any approved enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▼ Expenses	\$ 647,451	\$ 499,898	\$ 511,127	\$ 566,261	\$ 542,461	\$ 620,966	78,505	14.47%
▶ Employee Benefits	78,823	56,851	46,686	50,474	49,552	81,449	31,897	64.37%
▶ Employee Compensation	239,820	208,693	188,464	194,317	190,549	227,188	36,639	19.23%
▶ Operating Cost	328,808	234,354	275,977	321,470	302,360	312,329	9,969	3.30%
Revenues Less Expenses	\$ -647,451	\$ -499,898	\$ -511,127	\$ -566,261	\$ -542,461	\$ -620,966	-78,505	-14.47%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(12100) Board of County Commissioners	\$ 647,451	\$ 499,898	\$ 511,127	\$ 566,261	\$ 542,461	\$ 620,966	78,505	14.47%
Total	\$ 647,451	\$ 499,898	\$ 511,127	\$ 566,261	\$ 542,461	\$ 620,966	78,505	14.47%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(12110) Board of County Commissioners	\$ 647,451	\$ 499,898	\$ 511,127	\$ 566,261	\$ 542,461	\$ 620,966	78,505	14.47%
Total	\$ 647,451	\$ 499,898	\$ 511,127	\$ 566,261	\$ 542,461	\$ 620,966	78,505	14.47%

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 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 2024 Discussion

The Board of Elections will hold elections for Union County's fourteen municipalities on November 7, 2023 and the Presidential Primary on March 5, 2024. In preparation for the 2023 municipal and 2024 Presidential primary, Board of Elections staff must successfully recruit and onboard approximately 700 Union County residents to work as precinct officials. This already challenging task has been further complicated by the pandemic and inflationary pressures. The Board of Elections is requesting a pay increase for temporary election workers to be competitive in the local job market and enhance pay for workers facing exposures to health and physical safety hazards in dealing with the public.

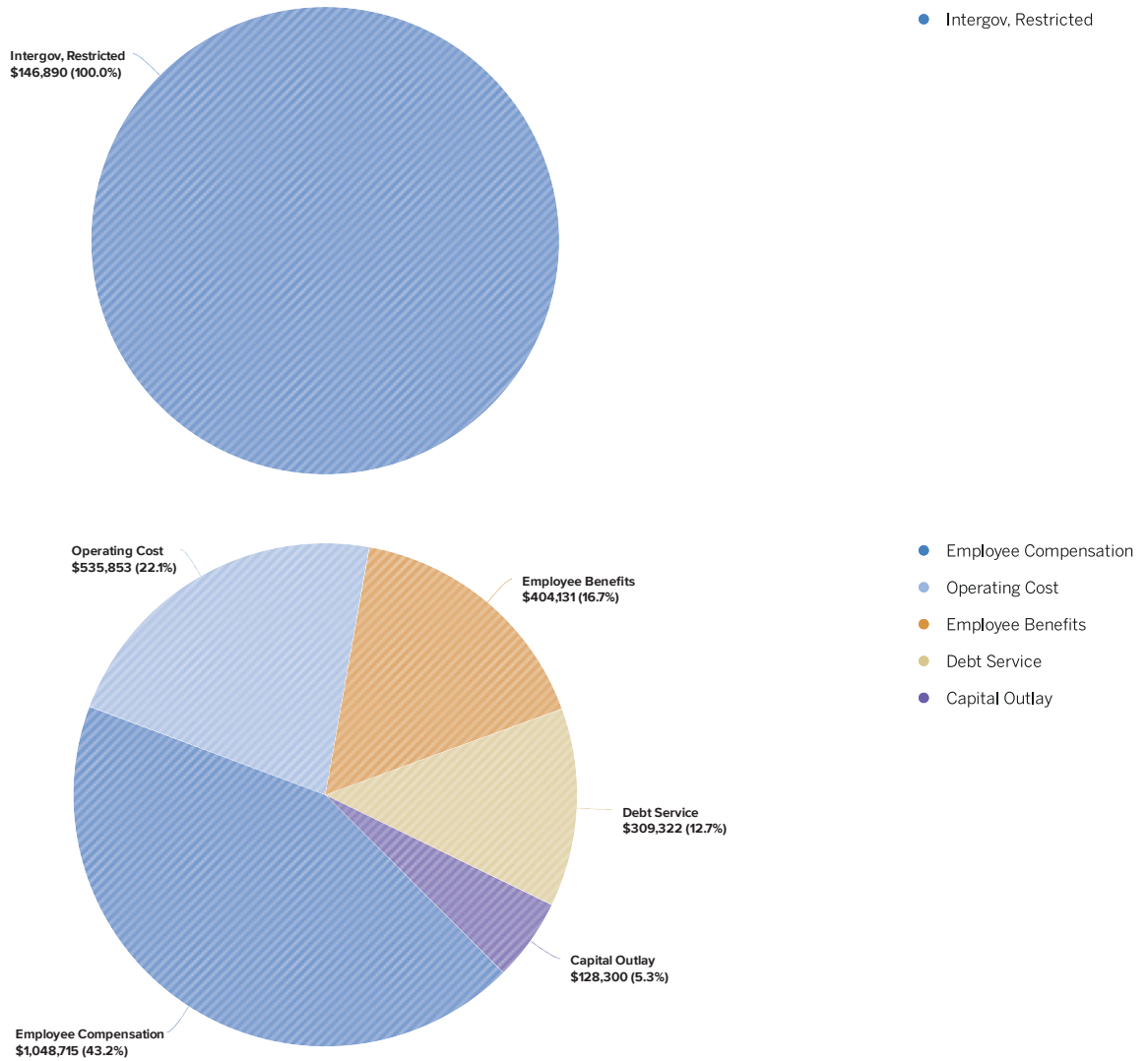
The department completed successful pilot programs using the Hart Verity Print at help desk stations during the past two elections. Hart Verity Print is an on-demand system that enables out-of-precinct voters to receive the correct ballot style and ensure the opportunity to vote for all eligible contests within their jurisdiction. The Board plans to purchase Hart Verity Print for all election-day help desks with FY24 funding.

Due to population growth within the county, precinct boundary adjustments must be made to accommodate the growing number of registered voters. NC General Statute 163-128(a) authorizes county board of elections to create new elections precincts or voting places as it deems necessary. Budget funds are requested for staffing, equipment and supplies for these new sites.

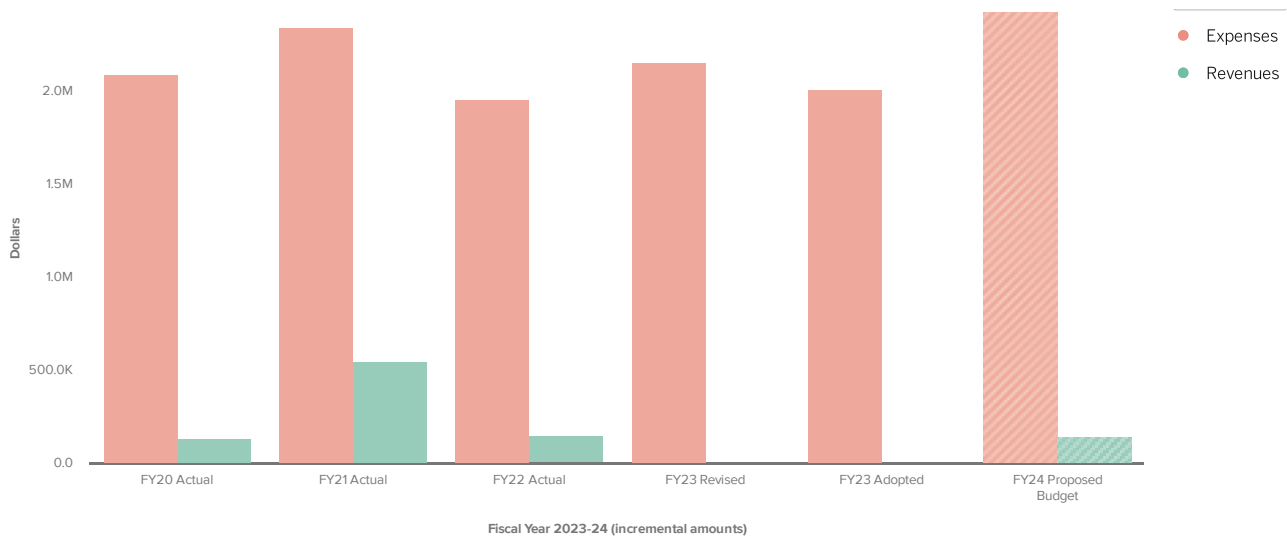
Department Analysis

The Proposed Budget for FY 2024 represents a 13.2 percent increase in net expenses compared to the Adopted Budget for FY 2023. Actual expenditures are projected to increase by 20.4 percent (\$412K) but will be partially offset with revenue from local elections (\$147K). The cost projections are based on the two elections cited in the discussion above and reflect over \$602K in recommended enhancements for additional temporary personnel (\$384K) and investments in supplies and voting equipment (\$218K).

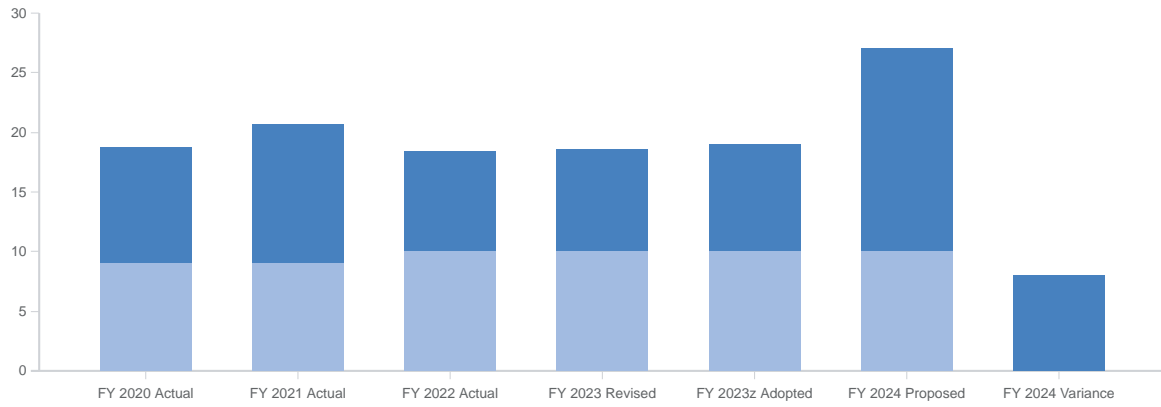
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	9.78	11.65	8.42	8.61	9.03	17.02	7.99
Full-Time	9.00	9.00	10.00	10.00	10.00	10.00	0.00
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENT	18.78	20.65	18.42	18.61	19.03	27.02	7.99

Net Program Cost

	FY24 Net Program Cost
(13200) Elections	\$ 855,156
(13100) Elections Administration	1,424,275
Total	\$ 2,279,431

Enhancement Summary

Enhancement	FY24 Proposed
Total	
FY24 Position Reclassification - Elections Director	20,299.00
Incremental Temp Election Worker Costs - FY 2024 Elections	364,323.00
Supplies-Equip for FY 24 Elections (Municipal & Pres Primary)	218,300.00
TOTAL	602,922.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 139,444	\$ 555,542	\$ 151,084	\$ 0	\$ 0	\$ 146,890	146,890	--
▶ Debt Proceeds	10,000	0	0	0	0	0	0	0.00%
▶ Federal Grants	0	406,782	0	0	0	0	0	0.00%
▶ Intergov, Restricted	126,096	0	139,890	0	0	146,890	146,890	--
▶ Non-Enterprise Charges	2,827	80	9,974	0	0	0	0	0.00%
▶ Other Revenue	521	148,680	1,220	0	0	0	0	0.00%
▼ Expenses	2,095,994	2,345,615	1,964,539	2,156,583	2,014,364	2,426,321	411,957	20.45%
▶ Capital Outlay	23,184	23,452	78,836	139,780	0	128,300	128,300	--
▶ Debt Service	305,077	330,475	326,621	314,611	314,611	309,322	-5,289	-1.68%
▶ Employee Benefits	296,698	291,244	328,344	364,189	358,696	404,131	45,435	12.67%
▶ Employee Compensation	784,884	1,042,239	854,200	921,568	896,735	1,048,715	151,980	16.95%
▶ Operating Cost	686,151	658,205	376,538	416,435	444,322	535,853	91,531	20.60%
Revenues Less Expenses	\$ -1,956,550	\$ -1,790,073	\$ -1,813,454	\$ -2,156,583	\$ -2,014,364	\$ -2,279,431	-265,067	-13.16%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(13200) Elections	\$ 879,725	\$ 1,150,988	\$ 584,155	\$ 619,198	\$ 661,291	\$ 1,002,046	340,755	51.53%
(13100) Elections Administration	1,216,269	1,194,627	1,380,384	1,537,385	1,353,073	1,424,275	71,202	5.26%
Total	\$ 2,095,994	\$ 2,345,615	\$ 1,964,539	\$ 2,156,583	\$ 2,014,364	\$ 2,426,321	411,957	20.45%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(13210) County-Wide Elections	\$ 879,725	\$ 1,150,988	\$ 584,155	\$ 619,198	\$ 661,291	\$ 1,002,046	340,755	51.53%
(13110) Elections Administration	1,216,269	1,194,627	1,380,384	1,537,385	1,353,073	1,424,275	71,202	5.26%
Total	\$ 2,095,994	\$ 2,345,615	\$ 1,964,539	\$ 2,156,583	\$ 2,014,364	\$ 2,426,321	411,957	20.45%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Elections Administration	Community Consensus	Voter Maintenance Transactions: Measures the number of voter transactions that occur each year	188,918	120,660	74,990	118,000
Elections Administration	Community Consensus	Voter Outreach and Education: Tracks the number of Voter Outreach/Education event occurrences each year	18	37	22	40
Elections Administration	Community Consensus	Election Worker Training: Measures the number of election workers trained prior to elections	710	672	502	500
Elections	Community Consensus	Number of Election Sites Open: Measures the number of voting sites opened each year	60	106	59	59
Elections	Community Consensus	Number of Voters (or Voter Turnout Rate): Measures the number/percentage of eligible voters voting in each election (*This measure does not have a target and is for information purposes only.)	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%)	General Mid-Term: 90,350 participating of 170,267 eligible voters (53.1%)	-
Elections Administration	Community Consensus	Number of Public Records Requests/Media Inquiries: Measures the number of public records requests or media inquiries received by the Board of Elections	N/A	132	39	60

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 2024 Discussion

The Budget Management Department was established as a separate entity from the County's Financial Services department during Fiscal Year 2020. The purpose of this office is 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.

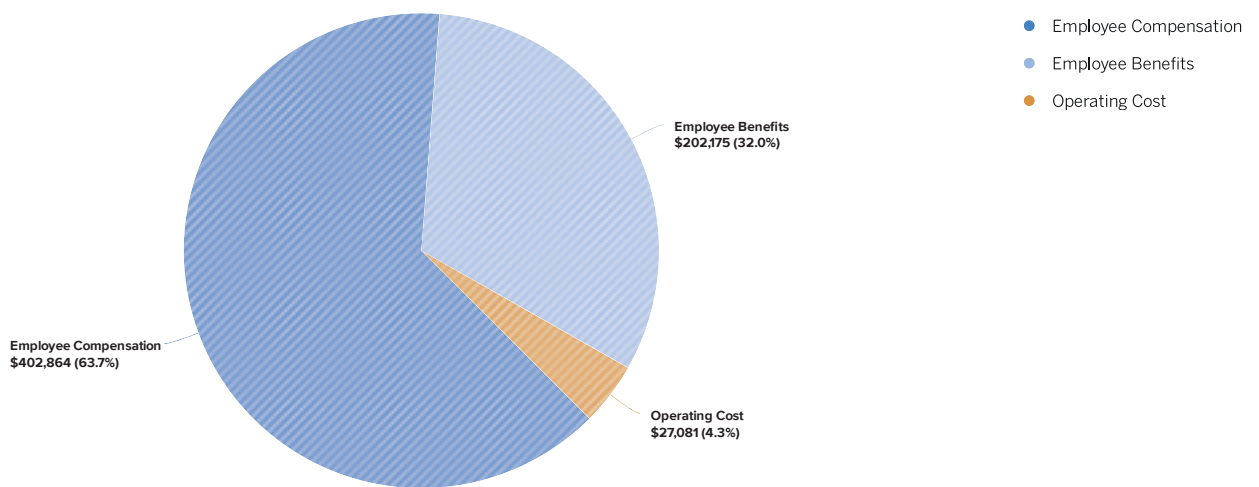
The Budget Management Department received the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the ninth consecutive year.

Department Analysis

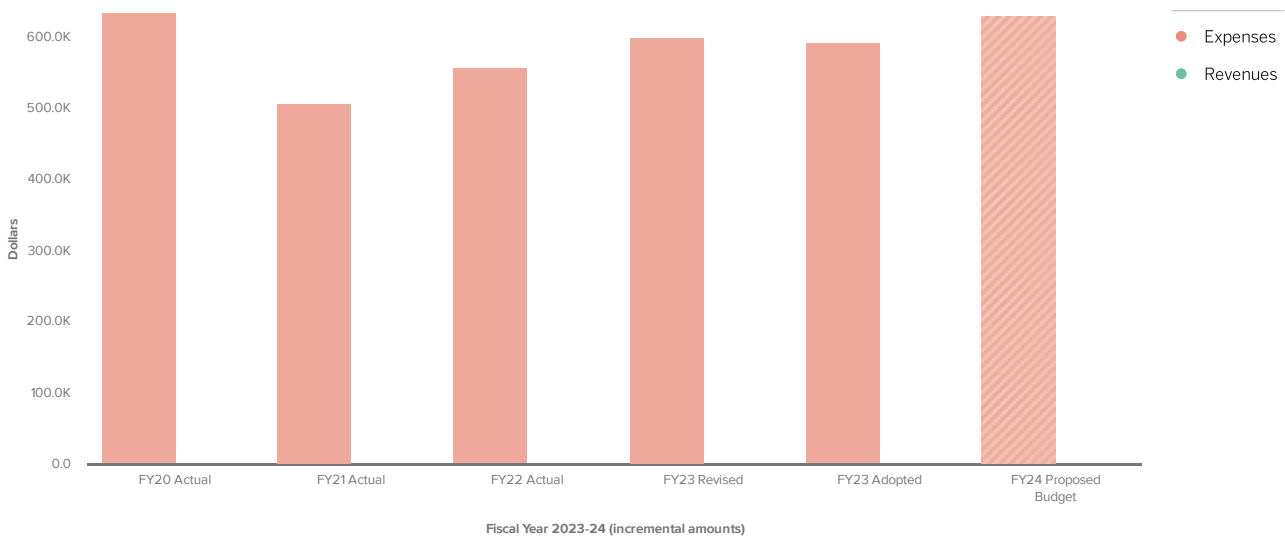
The County Manager's FY 2024 Proposed Budget for this department includes a 6.4 percent increase over the prior year which is due to annual personnel expense increases. This proposal does not include any enhancement requests.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	5.65	5.00	5.00	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	5.65	5.00	5.00	5.00	5.00	5.00	0.00

Net Program Cost

	FY24 Net Program Cost
(11100) Budget	\$ 632,120
Total	\$ 632,120

Enhancement Summary

This department does not have any approved enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
Revenues	0	0	0	0	0	0	0	0.00%
▼ Expenses	634,616	509,362	558,436	601,005	594,143	632,120	37,977	6.39%
▶ Employee Benefits	181,523	145,660	172,001	187,253	184,895	202,175	17,280	9.35%
▶ Employee Compensation	406,153	349,713	374,461	394,491	384,997	402,864	17,867	4.64%
▶ Operating Cost	46,940	13,989	11,974	19,261	24,251	27,081	2,830	11.67%
Revenues Less Expenses	-634,616	-509,362	-558,436	-601,005	-594,143	-632,120	-37,977	-6.39%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11100) Budget	634,616	509,362	558,436	601,005	594,143	632,120	37,977	6.39%
Total	634,616	509,362	558,436	601,005	594,143	632,120	37,977	6.39%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11110) Budget	634,616	509,362	558,436	601,005	594,143	632,120	37,977	6.39%
Total	634,616	509,362	558,436	601,005	594,143	632,120	37,977	6.39%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Budget	Organizational Strengthening	Achieve Distinguished Budget Presentation Award: Indicates if criteria for GFOA Distinguished Budget Presentation Award was met.	Yes	Yes	Yes	Yes
Budget	Organizational Strengthening	Budget Process Quality Survey: Indicates the level of satisfaction of internal customers with respect to the quality of the annual budget development process.	84%	84%	89%	90.00%
Budget	Organizational Strengthening	Customer Service Satisfaction Survey: Indicates the level of satisfaction of internal customers with respect to customer service provided by the Budget Office through the annual budget development process.	89.75%	93.25%	N/A	95.00%

* FY 2023 data represents July 2022 - March 2023.

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 2024 Discussion

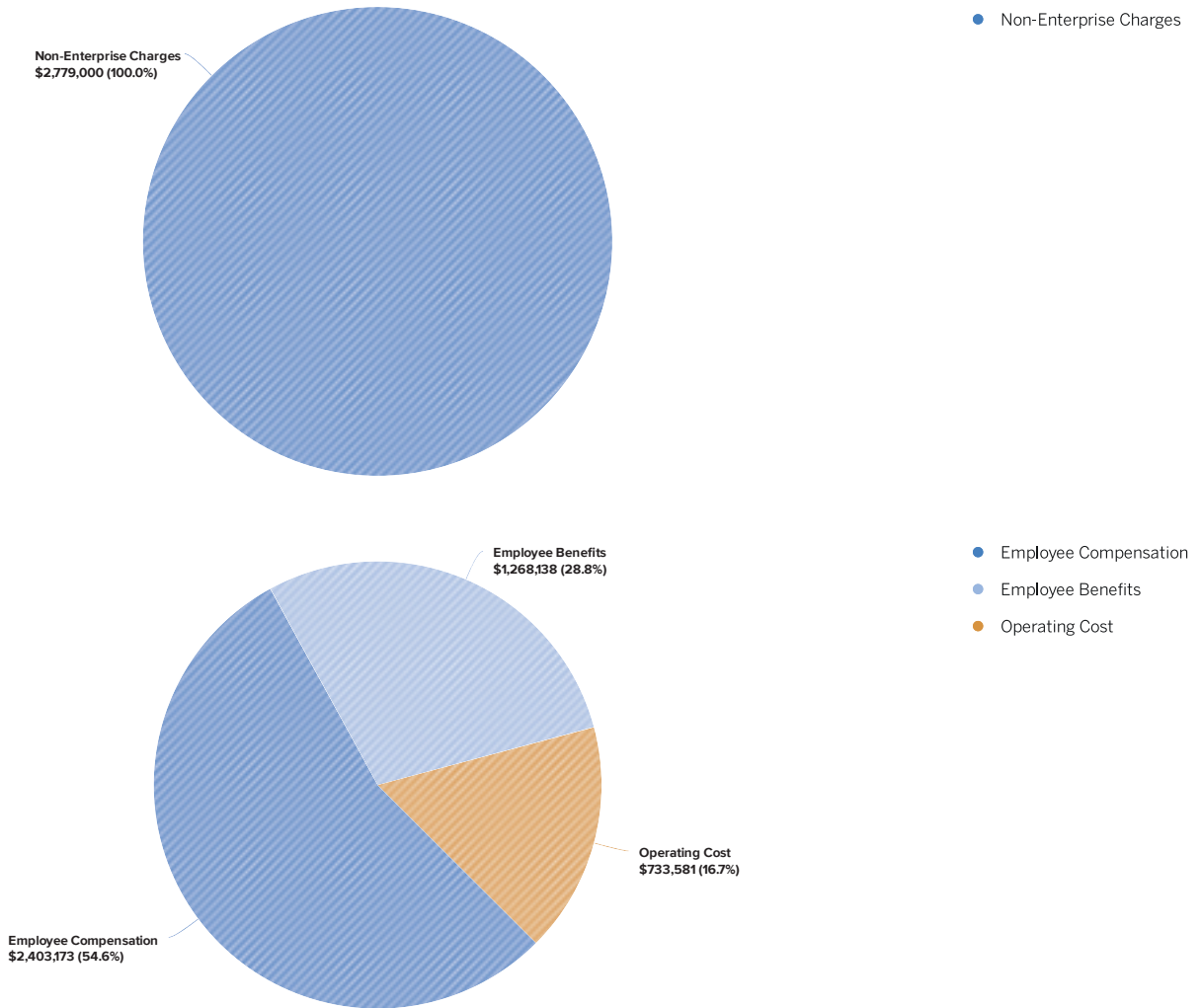
In 2022, single family dwelling unit permits decreased 16% from the previous year. This is contrary to the increases that we had seen for several years prior. This decrease should assist our fields inspectors reach a number of daily inspections which is more consistent with the recommendation from the Department of Insurance. Emphasis will remain on mentoring younger staff members.

Department Analysis

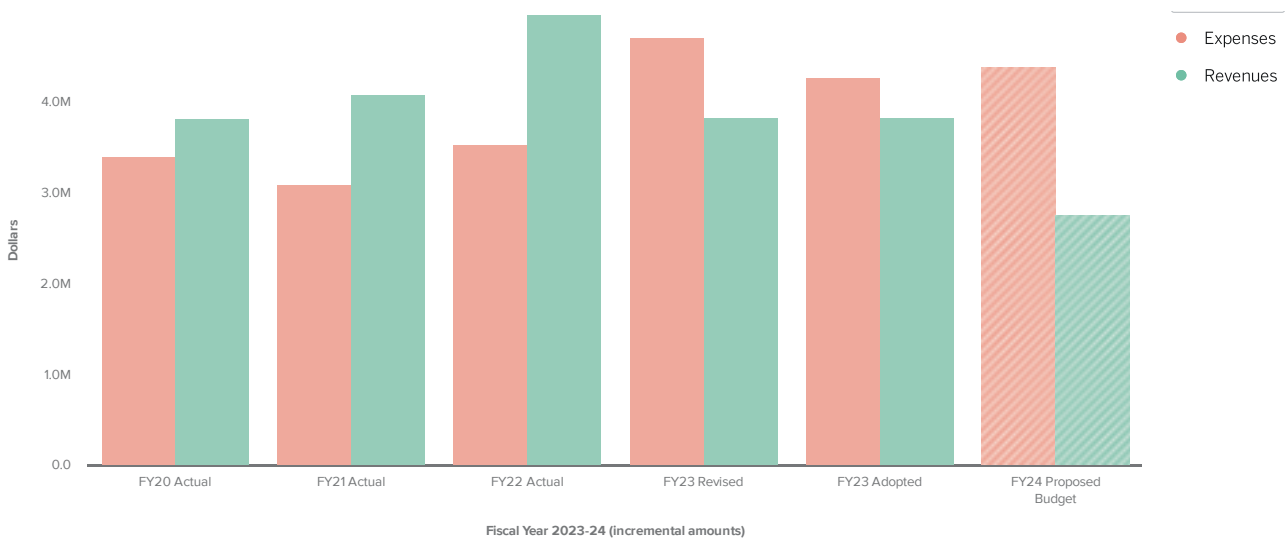
The County Manager's FY 2024 Proposed Budget for this department includes a 28 percent decrease in expected revenue. The department has experienced a slowing trend in permit issuance which is expected into the upcoming year. Due to this decreasing trend, the department has eliminated one of four Inspector Trainee positions that were approved for addition in the prior fiscal year (-\$96,931).

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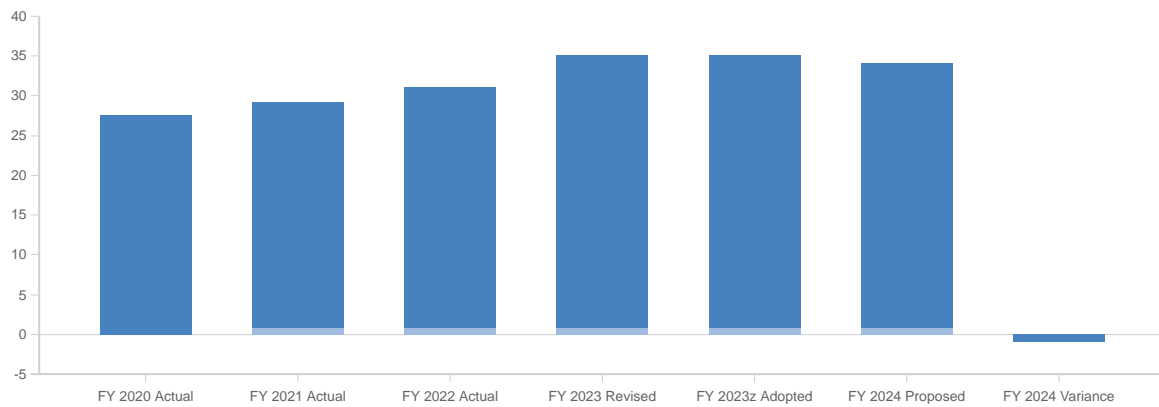
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	27.62	28.40	30.40	34.40	34.40	33.40	-1.00
Non-Benefited-Part-Time	0.00	0.70	0.71	0.71	0.71	0.71	0.00
FULL TIME EQUIVALENT	27.62	29.10	31.11	35.11	35.11	34.11	-1.00

Net Program Cost

	FY24 Net Program Cost
(20100) Building Code Enforcement	\$ 1,246,651
(20200) Planning & Zoning	379,241
Total	\$ 1,625,892

Enhancement Summary

The department does not have any approved enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	3,833,940	4,100,839	4,974,932	3,838,998	3,838,998	2,779,000	-1,059,998	-27.61%
▶ Non-Enterprise Charges	3,831,733	4,071,467	4,974,713	3,838,998	3,838,998	2,779,000	-1,059,998	-27.61%
▶ Other Revenue	2,208	29,372	220	0	0	0	0	0.00%
▼ Expenses	3,420,934	3,102,653	3,547,360	4,721,854	4,291,286	4,404,892	113,606	2.65%
▶ Capital Outlay	63,831	51,684	66,463	128,389	66,000	0	-66,000	-100.00%
▶ Employee Benefits	945,443	847,753	939,383	1,197,301	1,181,591	1,268,138	86,547	7.32%
▶ Employee Compensation	1,748,687	1,808,521	1,952,510	2,640,568	2,323,610	2,403,173	79,563	3.42%
▶ Operating Cost	662,973	394,695	589,004	755,596	720,085	733,581	13,496	1.87%
Revenues Less Expenses	413,007	998,186	1,427,573	-882,856	-452,288	-1,625,892	-1,173,604	-259.48%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(20100) Building Code Enforcement	3,074,299	2,722,641	3,045,720	4,515,084	4,115,562	3,957,651	-157,911	-3.84%
(20200) Planning & Zoning	346,635	380,012	501,640	206,770	175,724	447,241	271,517	154.51%
Total	3,420,934	3,102,653	3,547,360	4,721,854	4,291,286	4,404,892	113,606	2.65%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(20110) Building Code Enforcement	3,074,299	2,722,641	3,045,720	4,162,652	3,763,130	3,954,960	191,830	5.10%
(20220) Stormwater	129,935	136,615	138,756	198,653	175,724	175,153	-571	-0.32%
(20230) Zoning	216,700	243,397	362,883	360,549	352,432	274,779	-77,653	-22.03%
Total	3,420,934	3,102,653	3,547,360	4,721,854	4,291,286	4,404,892	113,606	2.65%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Building Code Enforcement	Public Safety	Inspections Performed: Measures the number of inspections performed	64,608	79,947	N/A	73,613
Building Code Enforcement	Economic Development	Permits Issued: Measures the number of all permits issued (SF indicates Single Family homes)	8,880 (1,508 SF)	9,544 (2,035 SF)	N/A	9,219 (2,174 SF)
Building Code Enforcement	Public Safety	Inspections Workload: Measures the average number of inspections per inspector (Department of Insurance Standard Recommends 12 Inspections per Inspector per Day)	4,614 (64,608 Inspections / 14 Inspectors)	4,997 (79,947 Inspections / 16 Inspectors)	N/A	5,258 (73,613 Inspections / 14 Inspectors)

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

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

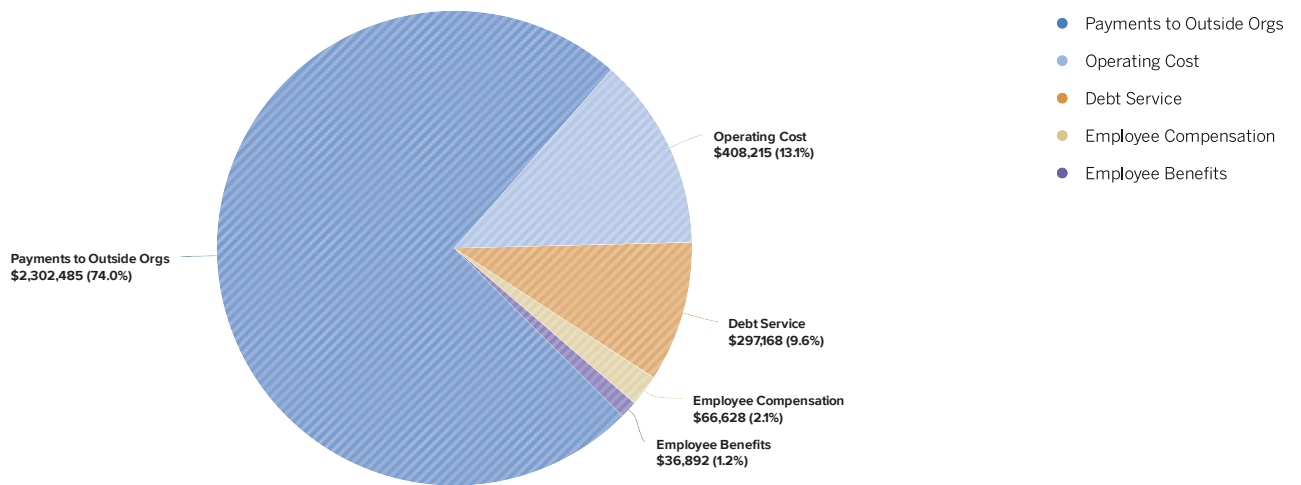
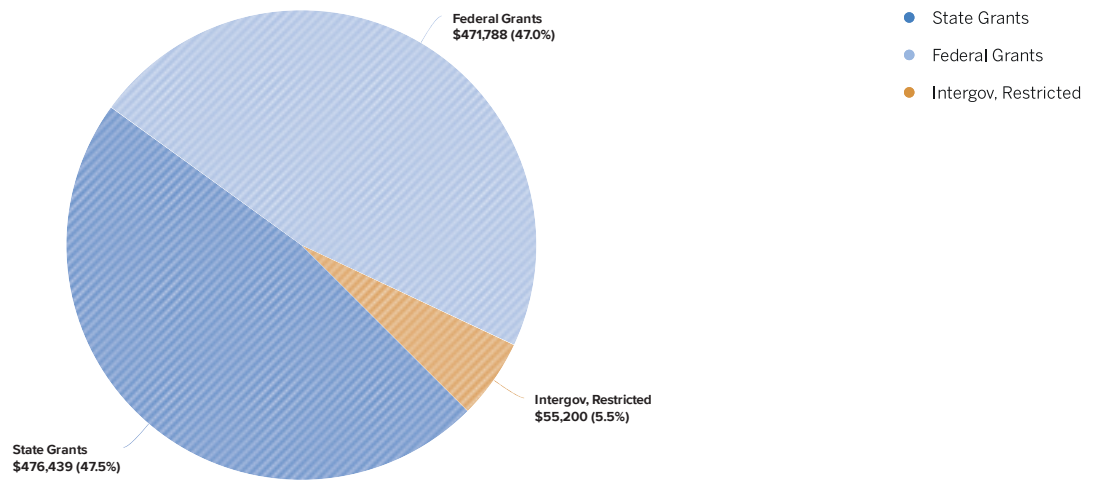
Department FY 2024 Discussion

The Court Support programs provide the structure to resolve legal disputes in accordance with local Union County and North Carolina law and are housed in Union County courthouses. This includes supervisory services for juveniles under the supervision of the courts, including transporting children in secure custody to detention centers, courts, and youth development centers. Other Business Partner programs provide a wide range of support to Union County residents. Agencies funded through these programs include: *DayMark Recovery* (mental health, substance abuse/addiction); the *Council on Aging* (Senior independence services), and the *Juvenile Detention Program* (covering juvenile detention costs).

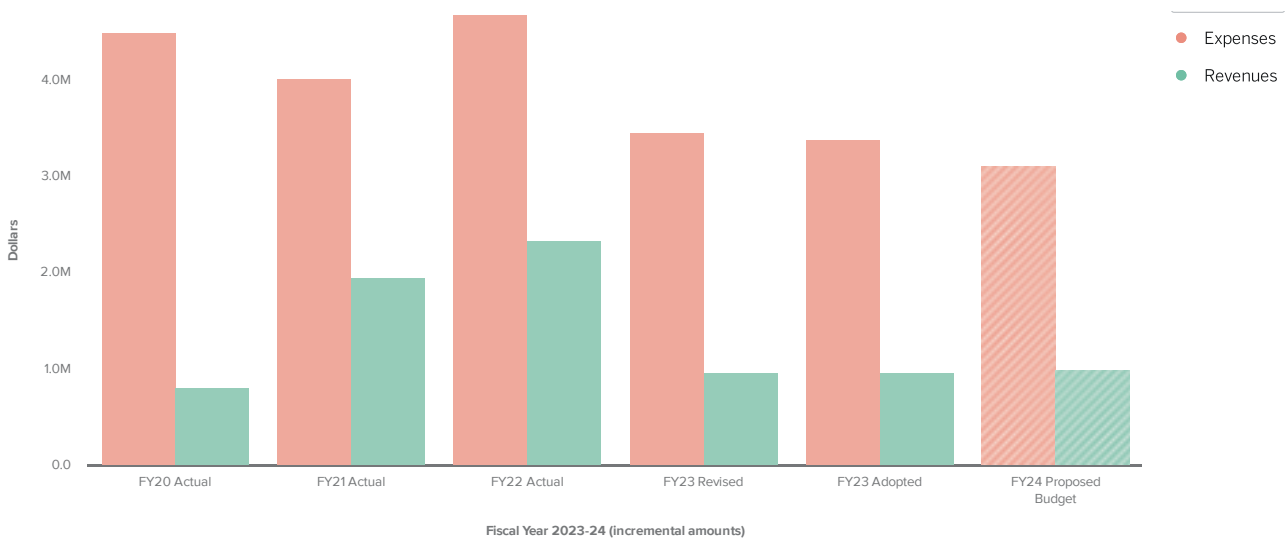
Department Analysis

The Manager's Proposed Budget for FY 2024 reflects a 7.9 percent net decrease in total County expense over the budget adopted in FY 2023. The majority of the decrease is due to reduction in the Judicial Center Support program debt service (58.6 percent). This is partially offset by increased costs in the Juvenile Detention Program (54.9 percent) and increased salaries and benefits costs for contract services in the District Attorney's Office for FY 2024 (9.9 percent).

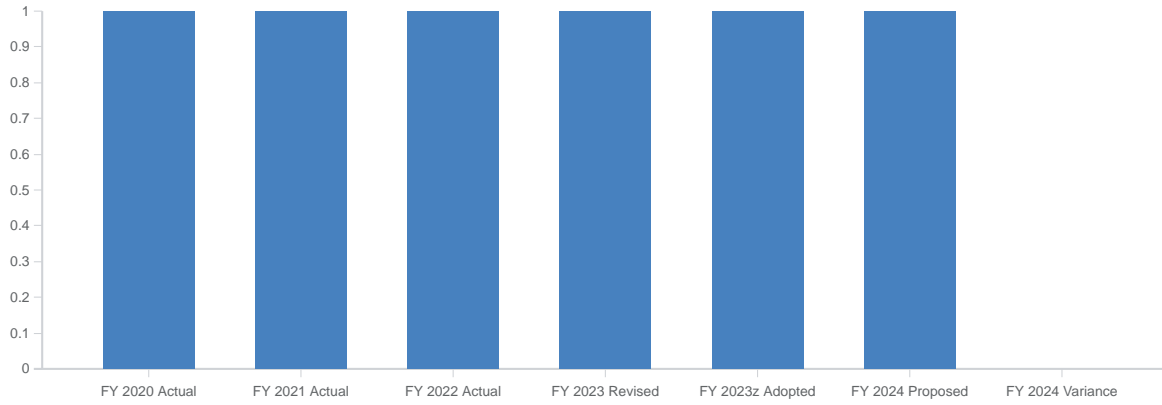
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 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

	FY24 Net Program Cost
(14300) Courts Support	\$ 876,968
(14400) Other Business Partners	1,230,993
Total	\$ 2,107,961

Enhancement Summary

No enhancements are proposed for this department in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 820,021	\$ 1,952,771	\$ 2,340,255	\$ 970,759	\$ 970,759	\$ 1,003,427	32,668	3.37%
▶ Federal Grants	316,961	187,917	202,477	439,120	439,120	471,788	32,668	7.44%
▶ Intergov, Restricted	50,057	55,006	56,337	55,200	55,200	55,200	0	0.00%
▶ Non-Enterprise Charges	-2	0	0	0	0	0	0	0.00%
▶ Other Revenue	0	350,016	618,766	0	0	0	0	0.00%
▶ State Grants	453,005	1,359,832	1,462,675	476,439	476,439	476,439	0	0.00%
▼ Expenses	4,497,619	4,019,006	4,677,734	3,457,223	3,379,003	3,111,388	-267,615	-7.92%
▶ Capital Outlay	5,210	0	0	0	0	0	0	0.00%
▶ Debt Service	1,432,740	844,258	810,163	717,645	717,645	297,168	-420,477	-58.59%
▶ Employee Benefits	32,735	25,803	31,804	34,424	33,785	36,892	3,107	9.20%
▶ Employee Compensation	59,165	61,094	64,122	66,614	64,033	66,628	2,595	4.05%
▶ Operating Cost	1,231,250	379,215	1,012,943	417,758	423,758	408,215	-15,543	-3.67%
▶ Payments to Outside Orgs	1,736,519	2,708,636	2,758,702	2,220,782	2,139,782	2,302,485	162,703	7.60%
Revenues Less Expenses	\$ -3,677,598	\$ -2,066,236	\$ -2,337,479	\$ -2,486,464	\$ -2,408,244	\$ -2,107,961	300,283	12.47%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(14300) Courts Support	\$ 2,675,931	\$ 1,322,183	\$ 1,924,039	\$ 1,270,577	\$ 1,267,357	\$ 876,968	-390,389	-30.80%
(14400) Other Business Partners	1,821,688	2,696,823	2,753,695	2,186,646	2,111,646	2,234,420	122,774	5.81%
Total	\$ 4,497,619	\$ 4,019,006	\$ 4,677,734	\$ 3,457,223	\$ 3,379,003	\$ 3,111,388	-267,615	-7.92%

Expenditures by Subprogram - Courts Support

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(14350) Adult Probation Support	\$ 151,692	\$ 99,124	\$ 568,706	\$ 102,372	\$ 102,372	\$ 102,372	0	0.00%
(14320) DWI Treatment Court Program	114,444	97,898	115,119	170,000	166,780	173,031	6,251	3.75%
(14310) District Attorney's Office	144,422	141,712	117,880	170,389	170,389	187,184	16,795	9.86%
(14360) Judicial Center Support	2,119,246	897,415	874,403	728,084	728,084	308,407	-419,677	-57.64%
(14330) Jury Selection Program	8,602	8,048	14,221	16,273	16,273	16,781	508	3.12%
(14340) NC DPS Juvenile Justice	137,525	77,985	233,711	83,459	83,459	89,193	5,734	6.87%
Total	\$ 2,675,931	\$ 1,322,183	\$ 1,924,039	\$ 1,270,577	\$ 1,267,357	\$ 876,968	-390,389	-30.80%

Expenditures by Subprogram - Other Business Partners

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(14430) Council on Aging	\$ 425,842	\$ 432,704	\$ 494,923	\$ 505,295	\$ 505,295	\$ 534,828	29,533	5.84%
(14480) Historic Preservation Commiss	34,965	27,635	30,483	14,500	14,500	18,000	3,500	24.14%
(14410) Juvenile Detention Program	100,406	174,094	124,440	252,500	177,500	275,000	97,500	54.93%
(14420) Medical Examiner Program	109,184	100,252	80,285	120,000	120,000	100,000	-20,000	-16.67%
(14440) Mental Health, Daymark	690,000	714,850	714,850	714,850	714,850	714,850	0	0.00%
(14450) NC DPS Juvenile CPC	397,251	1,168,980	1,226,701	476,439	476,439	476,439	0	0.00%
(14470) NC Forest Resources	64,040	78,310	82,012	103,062	103,062	115,303	12,241	11.88%
Total	\$ 1,821,688	\$ 2,696,823	\$ 2,753,695	\$ 2,186,646	\$ 2,111,646	\$ 2,234,420	122,774	5.81%

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

This department contains centralized revenue and expenditures for the County General Funds.

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 Funds. 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 but will be reinstated, due to board direction, in the FY 2024 budget.

The County's FY 2024 recommended budget includes the following bifurcated fund structure that will make up the County's General Fund:

- General Government Fund
- General Government Debt Budgetary Fund
- Education Budgetary Fund (Operating funds for UCPS and SPCC)
- Education Debt Fund (Debt Service Payments for UCPS and SPCC)
- 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 2024 Tax Rates by Fund							
Countywide	FY 2020	FY 2021	FY 2022*	FY 2023	FY 2024	FY 2024	\$ Change
Tax Rate	Adopted	Adopted	Adopted	Adopted	Initial Bifurcation	Proposed	FY 2022-23
General Government Fund	20.65	20.56	48.55	48.19	16.67	16.32	(31.87)
Debt Budgetary Fund	3.30	3.30	9.80	10.22	0.45	1.75	(8.47)
Economic Development	-	-	0.45	0.39	0.39	0.39	-
Education Budgetary Fund**	45.48	45.57	-	-	37.08	37.42	37.42
Education Debt Fund***	-	-	-	-	4.21	2.92	2.92
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	58.80	58.80	0.00

*FY 2022 was a revaluation Year

**Education Budgetary Fund includes funding for both UCPS and SPCC operations

***Education Debt Fund includes funding for both UCPS and SPCC debt payments

The Ad Valorem tax revenue category increases by 4.50 percent, from \$219.26 million in FY 2023 to \$229.13 million in FY 2024, as a result of strong growth in the local real estate market as well as motor vehicle sales. The proposed tax rate of 58.80 cents maintains the FY 2023 tax rate.

Union County Tax Rate Overview							
Budget by Fund	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022* Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	\$ Change FY 2023-24	% Change FY 2023-24
Total Sources:							
Countywide Tax Rate	73.09	73.09	58.80	58.80	58.80	-	-
County General Fund Totals by Individual Funds :							
General Government Fund	56,531,803	58,310,617	174,949,750	179,697,185	62,654,740	(117,042,445)	-65.1%
Debt Budgetary Fund	8,931,366	9,215,759	35,295,271	38,109,675	6,842,874	(31,266,801)	-82.0%
Economic Development**	2,029,524	2,094,491	1,621,288	1,454,284	1,521,474	67,190	4.6%
Education Budgetary Fund**	120,418,424	124,273,105	-	-	146,730,037	146,730,037	-
Education Debt Fund***	-	-	-	-	11,378,703	11,378,703	-
Emergency Medical Service	6,305,054	5,864,573	-	-	-	-	-
Countywide Fire	3,599,021	4,356,541	-	-	-	-	-
Total Uses	\$ 197,815,192	\$204,115,086	\$ 211,866,309	\$ 219,261,144	\$ 229,127,828	\$ 9,866,684	4.50%

*FY 2022 is a revaluation year

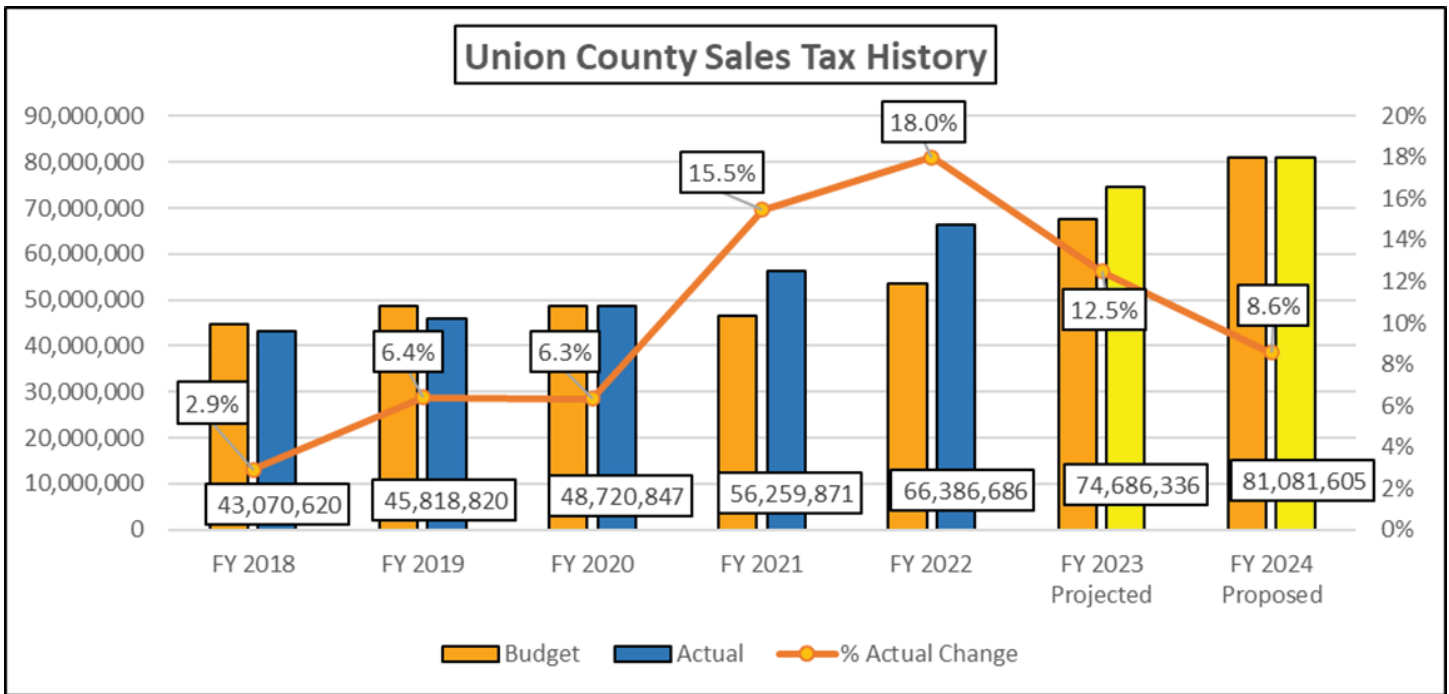
**Prior to FY 2022 the Economic Development Fund was included in the General County Fund

***Table only represents current year Ad Valorem and Ad Valorem - Motor Vehicle revenue

The county's Local Option Sales Tax allocation is received into this unit. 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,) to estimate and establish the FY 2024 sales tax budget. The county, in line with most North Carolina Counties has seen unprecedented growth to sales tax collections since the pandemic (FY 2021). This coincides with two major factors 1) state court ruling allowing North Carolina to collect sales tax from online purchases and 2) the pandemic driving consumer behavior to increased online shopping.

These unexpected market shifts result in historic growth in sales tax revenue for the State of North Carolina as well as all local governments that share this revenue source. Union County regularly has higher collection rates than the state and most other counties, and therefore can expect to outpace the state in growth estimates.

In the pre-Covid era, Union County Sales Tax actual collections generally grew between 3 and 7 percent. Between FY 2021-23, actuals grew at historic rates of 15.5, 18.0 and 12.5 percent (projected). The FY 2024 proposed budget includes a relatively modest expectation of 8.6 percent over the FY 2023 projected actual. This is based on current receipts and the possibility of softening consumer activity across the economy over the next year. The budgeted amounts during this period have proven to be conservative, as compared to actuals. Given this reality, the growth from the FY 2023 Adopted Budget to the FY 2024 proposed amount is 19.8 percent, while the actual-to-actual growth is more modest at 8.6 percent.



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 2023 Economic Forecast.

The chart below represents the total amount of sales tax revenue received by the county. Roughly 30 percent of the local option sales tax received by the county is directed, by state statute, to support debt issued on behalf of Union County Public Schools (UCPS) and will be applied to the newly established Education Debt Fund.

FY 2024 Union County Local Option Sales Tax Overview						
Local Option Sales Tax	FY 2021	FY 2022*	FY 2023	FY 2024	\$ Change	% Change
General Fund	Adopted	Adopted	Adopted	Proposed	FY 2023-24	FY 2023-24
Sources:						
Article 39 (1 Cent)	18,353,976	21,107,072	26,677,228	32,148,467	5,471,239	20.5%
Article 40 (1/2 Cent)	13,702,161	15,757,485	19,915,885	23,512,981	3,597,096	26.4%
Article 42 (1/2 Cent)	10,773,144	12,389,115	15,658,602	19,628,957	3,970,355	25.4%
Article 44 (1/2 Cent)	3,727,558	4,286,691	5,417,949	5,791,200	373,251	6.9%
Total Uses	\$ 46,556,839	\$ 53,540,363	\$ 67,669,664	\$ 81,081,605	\$ 13,411,941	19.8%

*Revaluation Year

The FY 2024 recommended budget increases the planned use of fund balance appropriated to maintain fund county capital. The General Government Fund includes \$20,017,077 in fund balance appropriation to fund organizational major capital needs. This budget includes usage of fund balance in the amount of \$5.7 million for UCPS Capital needs.

On the expense side, the interfund transfer to the general capital project fund, or PayGo, is recommended to be \$18.69 million in FY 2024. The increase in funding to the volunteer fire departments (\$225,513) is also included here as a transfer out of the general fund.

Examples of the larger capital projects funded through PayGo are below:

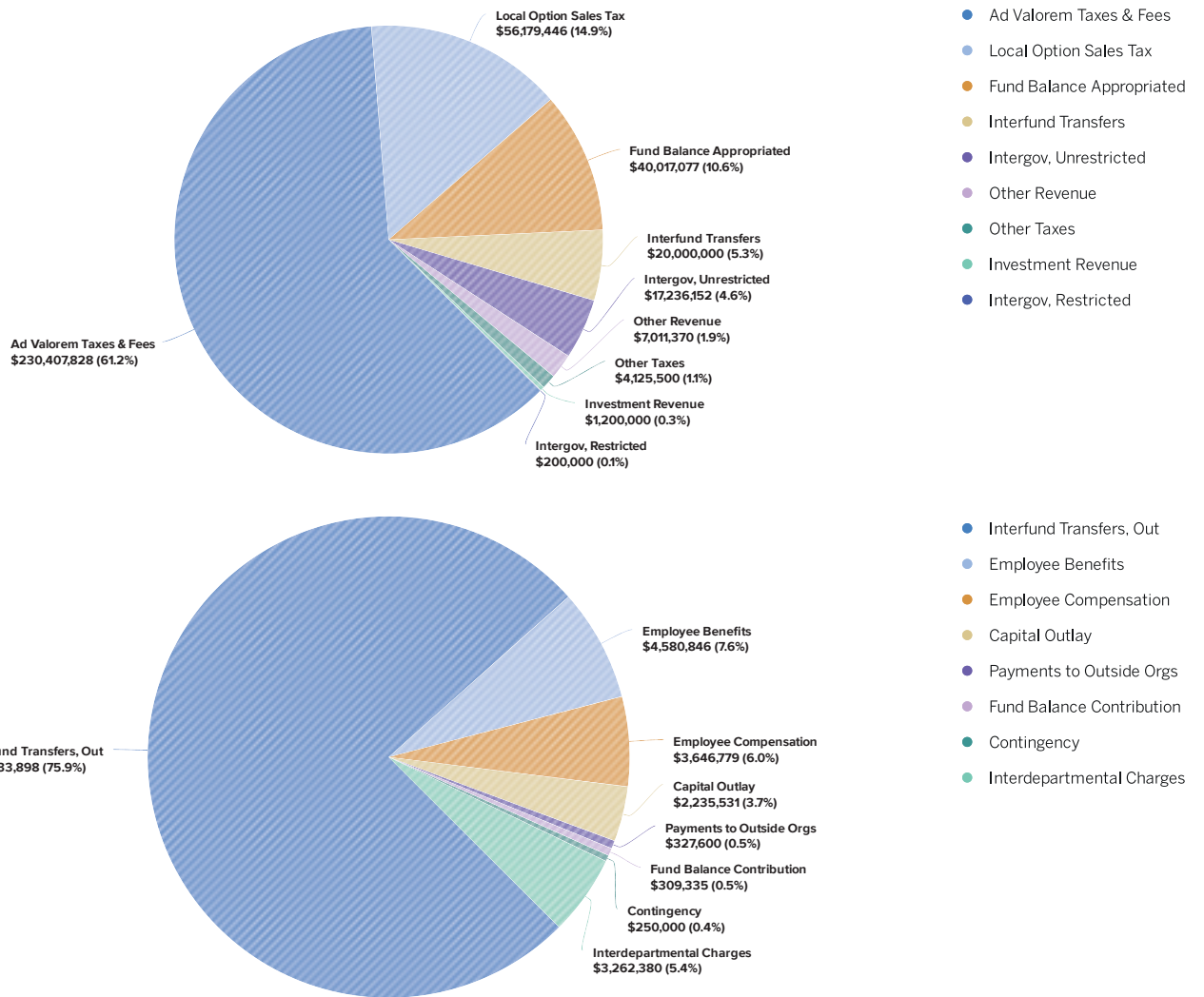
- Annual County Facility Major Capital Projects - \$7.81 million
- Annual County Critical Infrastructure Projects – \$450,000
- County Facility Renewal & Repair Projects – \$2,275,000
- South Piedmont Community College (SPCC) Capital Repair Funding – \$375,000

- Public Safety – Emergency Communications - \$3,229,909
- Public Safety – Emergency Medical Services - \$2,300,000
- Public Safety – Volunteer Fire Departments (Air Pack Replacement)- \$552,000
- Information Technology - \$2,380,840
- Department of Transportation Critical Intersection Analysis Projects – \$100,000

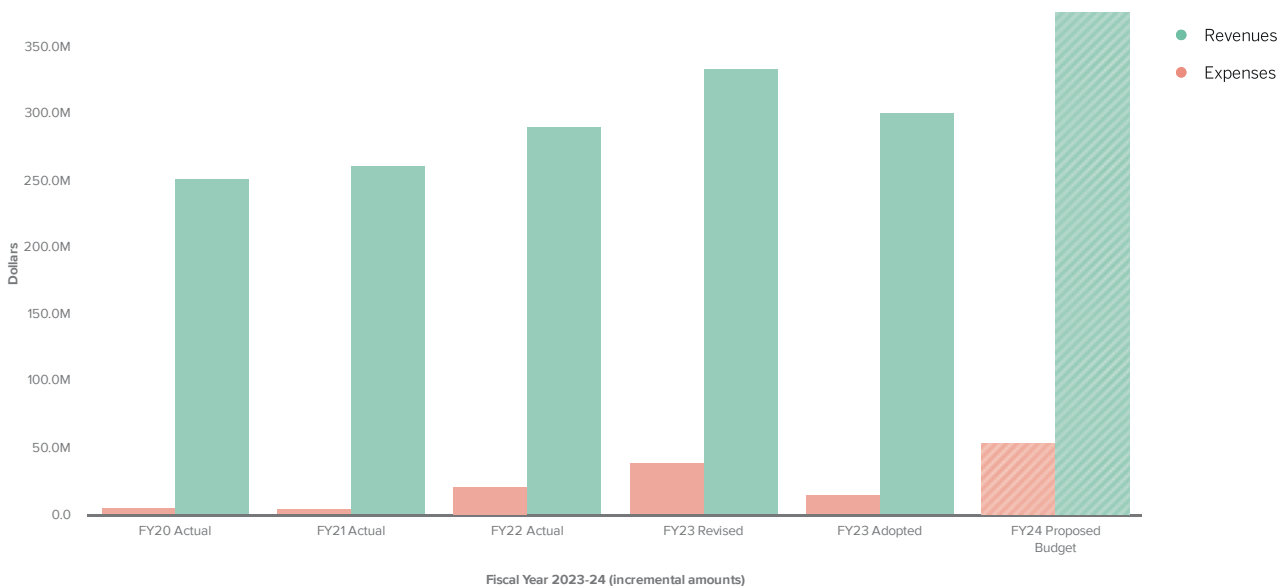
Funding for County and Sheriff’s Office annual fleet replacement purchases are included at \$151,456 and \$1.98 million, respectively. An additional \$100,000 is budgeted as a wrecked vehicle pool to cover the costs of totaled vehicles within general fund departments.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Costs

	FY24 Net Program Cost
(10100) Centralized Revenues & Exp	\$ -322,255,764
Total	\$ -322,255,764

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▼ Revenues	\$ 252,018,937	\$ 261,038,843	\$ 290,906,786	\$ 334,427,454	\$ 301,151,710	\$ 376,377,373	75,225,663	24.98%
▶ Ad Valorem Taxes & Fees	194,589,388	201,784,410	218,260,375	220,527,714	220,527,714	230,407,828	9,880,114	4.48%
▶ Debt Proceeds	0	0	190,830	0	0	0	0	0.00%
▶ Federal Grants	0	10,069	78,853	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	12,205,244	6,286,338	40,017,077	33,730,739	536.57%
▶ Interfund Transfers	600,300	576,847	1,468,052	27,356,838	0	20,000,000	20,000,000	--
▶ Intergov, Restricted	184,258	135,247	233,567	250,000	250,000	200,000	-50,000	-20.00%
▶ Intergov, Unrestricted	10,462,223	11,792,724	13,870,555	15,594,203	15,594,203	17,236,152	1,641,949	10.53%
▶ Investment Revenue	2,255,585	-29,077	-1,147,639	645,490	645,490	1,200,000	554,510	85.91%
▶ Local Option Sales Tax	33,646,839	39,242,160	46,459,606	46,886,643	46,886,643	56,179,446	9,292,803	19.82%
▶ Other Revenue	7,072,533	3,473,429	6,330,730	6,941,472	6,941,472	7,011,370	69,898	1.01%
▶ Other Taxes	3,207,810	4,049,677	5,137,873	4,019,850	4,019,850	4,125,500	105,650	2.63%
▶ State Grants	0	3,356	23,984	0	0	0	0	0.00%
▼ Expenses	5,198,841	4,421,340	21,826,681	39,446,049	15,824,546	54,121,609	38,297,063	242.01%
▶ Capital Outlay	103,928	552,153	0	213,863	2,191,150	2,235,531	44,381	2.03%
▶ Contingency	0	0	0	800,000	250,000	250,000	0	0.00%
▶ Debt Service	0	0	189,078	0	0	0	0	0.00%
▶ Employee Benefits	27,347	2,849,759	4,768,293	3,781,186	4,256,221	4,580,846	324,625	7.63%
▶ Employee Compensation	0	0	0	33,177	1,967,882	3,646,779	1,678,897	85.31%
▶ Fund Balance Contribution	0	0	0	0	0	309,335	309,335	--
▶ Interdepartmental Charges	-190,162	-2,715,163	-3,111,425	-3,107,029	-3,107,029	-3,262,380	-155,351	-5.00%
▶ Interfund Transfers, Out	5,057,096	3,733,849	19,970,572	37,501,797	10,266,322	46,033,898	35,767,576	348.40%
▶ Operating Cost	200,632	743	7,063	223,055	0	0	0	0.00%
▶ Payments to Outside Orgs	0	0	3,100	0	0	327,600	327,600	--
Revenues Less Expenses	\$ 246,820,096	\$ 256,617,503	\$ 269,080,105	\$ 294,981,405	\$ 285,327,164	\$ 322,255,764	36,928,600	12.94%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(10100) Centralized Revenues & Exp	\$ 5,198,841	\$ 4,421,340	\$ 21,826,681	\$ 39,446,049	\$ 15,824,546	\$ 54,121,609	38,297,063	242.01%
Total	\$ 5,198,841	\$ 4,421,340	\$ 21,826,681	\$ 39,446,049	\$ 15,824,546	\$ 54,121,609	38,297,063	242.01%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(10100) Ad Valorem-Current	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 327,600	327,600	--
(10400) Cash Other Rev & Exp Misc.	5,198,841	4,421,340	17,072,611	41,855,789	15,824,546	53,794,009	37,969,463	239.94%
(10401) Cash Other Rev & Exp Misc.	0	0	4,754,070	-2,409,740	0	0	0	0.00%
Total	\$ 5,198,841	\$ 4,421,340	\$ 21,826,681	\$ 39,446,049	\$ 15,824,546	\$ 54,121,609	38,297,063	242.01%

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Department Mission

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

Department Services Provided

Historically, Union County had funded about ten Community Partner organizations that provide various services within Union County. 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.

Department FY 2024 Discussion

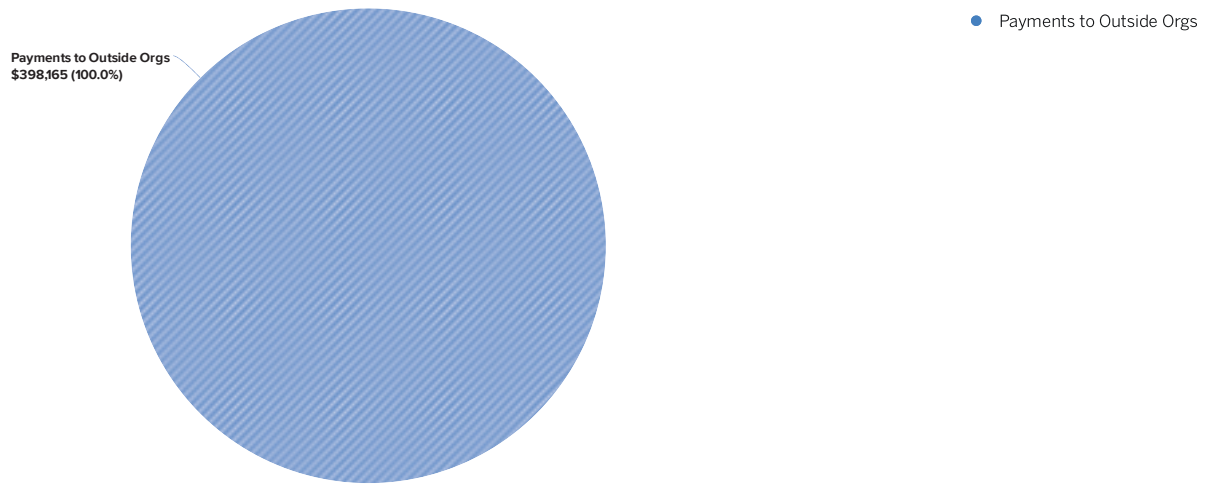
Union County received fifteen applications for FY 2024 funding. A staff-based panel reviewed and scored the applications on a number of categories, including their alignment with Union County's Strategic Objectives.

Department Analysis

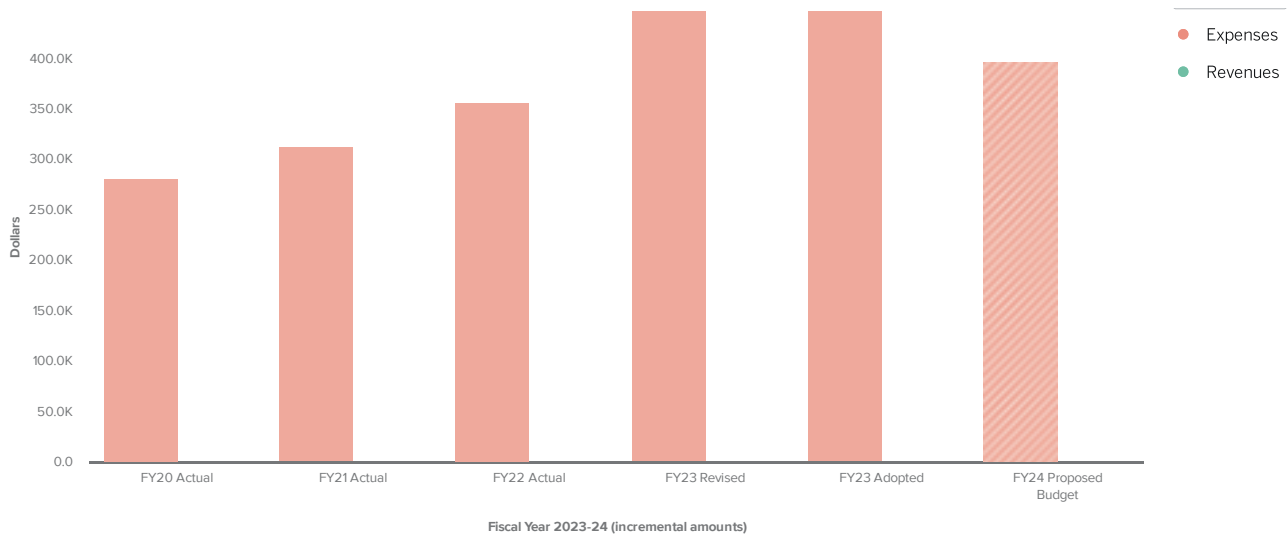
The County Manager's FY 2024 Proposed Budget includes an 11.1 percent decrease from the prior year. All organizations and funding amounts remained the same from FY 2023; however, two organizations - *Ground 40* and *Bridge to Recovery* - will receive funding (\$25,000 each) from the Opioid Settlement, which is included in a separate Special Revenue fund.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(14100) Community Partners	\$ 398,165
Total	\$ 398,165

Enhancement Summary

There are no enhancements included in the Community Partner FY 2024 proposal.

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	282,998	313,741	358,741	448,165	448,165	398,165	-50,000	-11.16%
▶ Payments to Outside Orgs	282,998	313,741	358,741	448,165	448,165	398,165	-50,000	-11.16%
Revenues Less Expenses	\$ -282,998	\$ -313,741	\$ -358,741	\$ -448,165	\$ -448,165	\$ -398,165	50,000	11.16%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(14100) Community Partners	\$ 282,998	\$ 313,741	\$ 358,741	\$ 448,165	\$ 448,165	\$ 398,165	-50,000	-11.16%
Total	\$ 282,998	\$ 313,741	\$ 358,741	\$ 448,165	\$ 448,165	\$ 398,165	-50,000	-11.16%

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Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance 🕒	2023-24 Variance 🕒
(14101) American Red Cross	\$ 5,000	\$ 5,000	\$ 0	\$ 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	25,000	25,000	25,000	0	-25,000	-100.00%
(14110) Common Heart	0	10,000	10,000	10,000	10,000	10,000	0	0.00%
(14113) Ground 40	0	0	25,000	25,000	25,000	0	-25,000	-100.00%
(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	25,000	25,000	25,000	0	0.00%
(14104) Literacy Council	1,191	0	0	0	0	0	0	0.00%
(14117) New Covenant Community Develop	0	0	0	25,000	25,000	25,000	0	0.00%
(14105) Safer Communities	71,160	80,000	80,000	80,000	80,000	80,000	0	0.00%
(14116) The Arc of Union/Cabarrus	0	0	0	20,000	20,000	20,000	0	0.00%
(14106) Turning Point	45,576	45,576	45,576	50,000	50,000	50,000	0	0.00%
(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	10,000	10,000	10,000	0	0.00%
(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	25,000	25,000	30,000	30,000	30,000	0	0.00%
Total	\$ 282,998	\$ 313,741	\$ 358,741	\$ 448,165	\$ 448,165	\$ 398,165	-50,000	-11.16%

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Department Mission

Community Support and Outreach's (CSO) mission is to provide services and education that facilitates self-sufficiency, healthy living, nutritional well-being, and chronic disease prevention.

Department Services Provided

CSO programs touch three main areas. CSO 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 2024 Discussion

As Union County's population grows, so does its most vulnerable residents' needs. The pandemic and inflation exacerbated these needs, and CSO programs and services are either government-mandated or safety net services that serve these vulnerable populations.

FY 2023 applications for financial and emergency assistance programs increased significantly over FY 2022. Crisis Intervention (CIP) increased 51 percent and Low-Income Household Water Assistance (LIHWAP) by 70 percent. Work First applications year-to-date are twice that of FY 2022 due to an increased Ukrainian population. Increased demand is expected through FY 2024, driven in part by the ending of pandemic relief funds such as Emergency Rental Assistance (\$9.9M of ERAP funds have helped 1,160+ Union County families with rent and utilities).

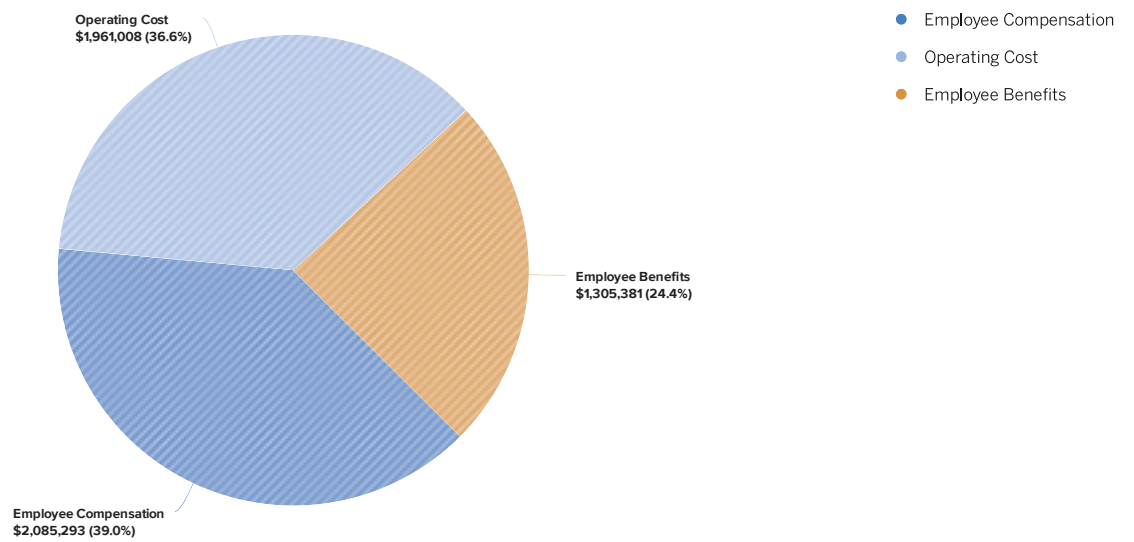
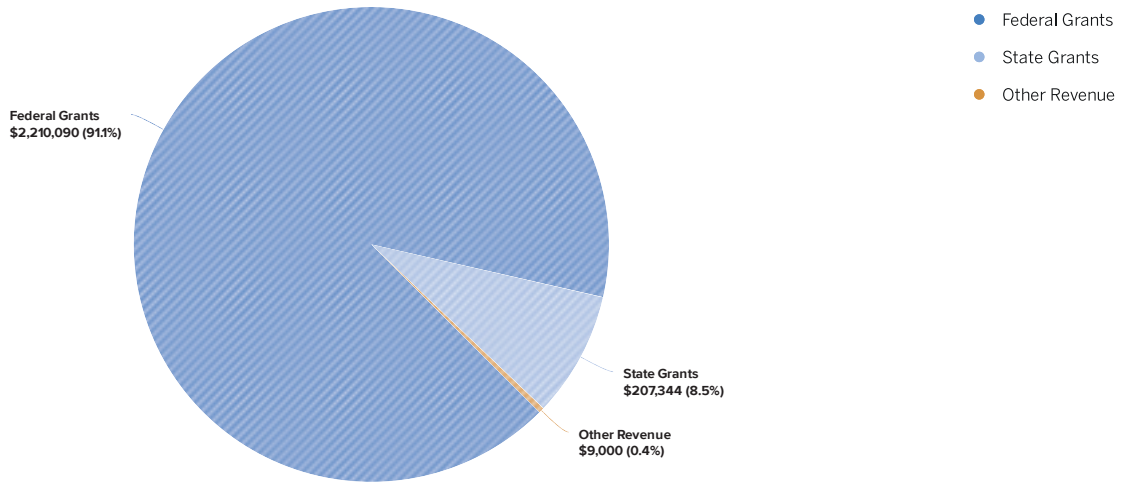
Women, Infants & Children (WIC) funding requires meeting a state-assigned caseload (# of clients served). Pre-pandemic, WIC met 89.9 percent of assigned caseload due to limited staffing. This, however, has increased to over 100 percent since FY 2021 with the addition of a Nutritionist position.

Union County Senior Nutrition (UCSN) provides meals, social interaction, and service referrals to over 550 seniors annually. 65 percent of this group identify as food insecure, 70 percent are socially isolated, and 99 percent are below 50 percent of the area median income. Pandemic funding covered a position that allowed the County to double meal service capacity, remove 200+ people from the waiting list, support participants' physical and mental health, and manage the workload associated with increased mandatory requirements. The County committed to funding 50 percent of this position in the FY 2023 Adopted Budget, and the department is seeking additional funds for the remaining 50 percent in FY 2024 to continue this level of service. Volunteer availability to support meal delivery was greatly reduced during COVID and remains limited, and CSO will explore additional options for a more sustainable service model to meet community needs in accordance with BOCC policy directives.

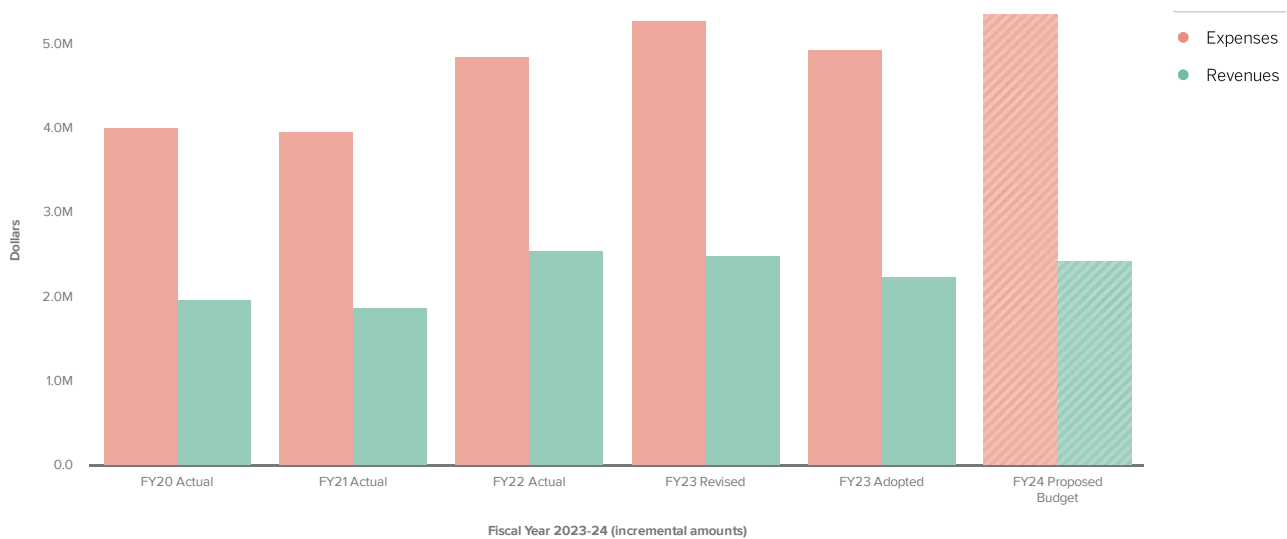
Department Analysis

The FY 2024 Proposed Budget reflects an increase of 8.6 percent in net expenses over the FY 2023 Adopted Budget. Increases in compensation and benefits (4.8 percent) and operating expenses (6.1 percent) are partially offset by increased revenue of 7.8 percent. The Proposed Budget includes an enhancement of \$45,900 to fund the remaining 50 percent of the position described above, along with a target budget reduction of \$54,000 identified by the department as part of the budget development process.

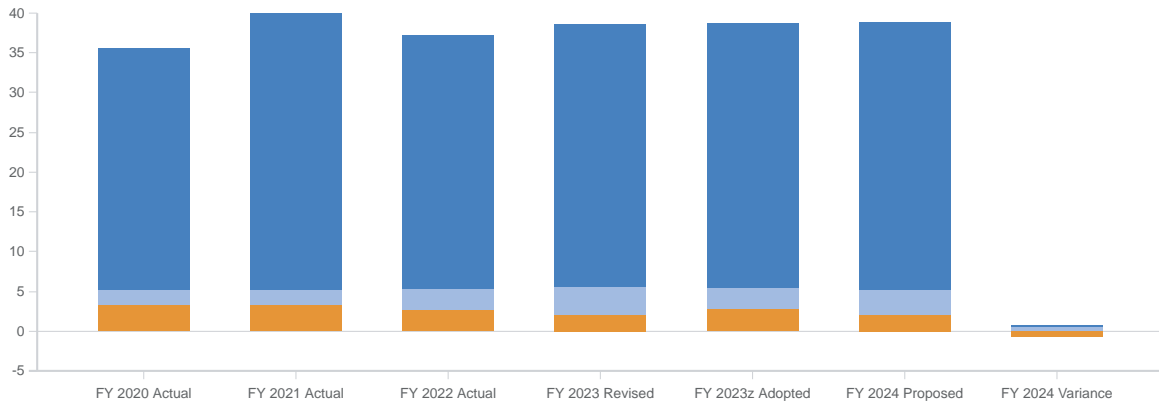
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	30.31	34.80	32.00	33.10	33.30	33.60	0.30
Non-Benefited-Part-Time	3.18	3.18	2.60	2.12	2.74	2.05	-0.69
Benefited-Part-Time	2.00	2.00	2.70	3.29	2.70	3.20	0.50
FULL TIME EQUIVALENT	35.49	39.98	37.30	38.51	38.74	38.85	0.11

Net Program Cost

	FY24 Net Program Cost
(30700) Community Health Solutions	\$ 107,118
(30801) Community Sup & Outreach Adm	430,806
(30640) Economic Stability	1,475,488
(30300) Nutrition Program for Elderly	642,087
(30650) Partnership & Advocacy	16,256
(30530) Women Infant and Children (WIC)	253,493
Total	\$ 2,925,248

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Human Services Supervisor - Merge from Multi-Year to General Fund	45,899.00
TOTAL	45,899.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▼ Revenues	\$ 1,975,356	\$ 1,882,317	\$ 2,551,397	\$ 2,497,230	\$ 2,250,084	\$ 2,426,434	176,350	7.84%
▶ Federal Grants	1,715,306	1,645,393	2,206,192	2,277,675	2,038,936	2,210,090	171,154	8.39%
▶ Other Revenue	25,475	5,688	6,159	12,200	12,200	9,000	-3,200	-26.23%
▶ State Grants	234,574	231,236	339,046	207,355	198,948	207,344	8,396	4.22%
▼ Expenses	4,024,136	3,973,550	4,852,724	5,284,971	4,944,888	5,351,682	406,794	8.23%
▶ Capital Outlay	21,300	0	0	0	0	0	0	0.00%
▶ Employee Benefits	884,999	844,670	1,082,313	1,097,250	1,082,847	1,305,381	222,534	20.55%
▶ Employee Compensation	1,512,997	1,825,622	1,913,017	2,077,327	2,013,699	2,085,293	71,594	3.56%
▶ Operating Cost	1,604,840	1,303,259	1,857,394	2,110,394	1,848,342	1,961,008	112,666	6.10%
Revenues Less Expenses	\$ -2,048,780	\$ -2,091,234	\$ -2,301,327	\$ -2,787,741	\$ -2,694,804	\$ -2,925,248	-230,444	-8.55%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(30700) Community Health Solutions	\$ 182,728	\$ 172,663	\$ 222,254	\$ 184,323	\$ 174,536	\$ 275,104	100,568	57.62%
(30801) Community Sup & Outreach Adm	0	388,616	431,902	523,192	513,632	430,806	-82,826	-16.13%
(30640) Economic Stability	2,233,894	1,979,161	2,524,214	2,821,131	2,580,000	2,693,287	113,287	4.39%
(30300) Nutrition Program for Elderly	655,140	577,157	740,376	698,336	691,456	848,050	156,594	22.65%
(30650) Partnership & Advocacy	10,901	21,130	19,476	49,767	20,465	17,256	-3,209	-15.68%
(30530) Women Infant and Children (WIC)	941,473	834,822	914,503	1,008,222	964,799	1,087,179	122,380	12.68%
Total	\$ 4,024,136	\$ 3,973,550	\$ 4,852,724	\$ 5,284,971	\$ 4,944,888	\$ 5,351,682	406,794	8.23%

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Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ^⓪	2023-24 Variance ^⓪
(30641) AFDC Emergency Assistance	53,326	25,611	13,760	50,000	50,000	50,000	0	0.00%
(30801) Community Sup & Outreach Adm	0	388,616	431,902	523,192	513,632	430,806	-82,826	-16.13%
(30642) Crisis Assessment	781,903	691,047	788,468	897,975	847,454	799,821	-47,633	-5.62%
(30643) Energy Assistance	5,111	1,111	24,849	8,158	8,158	7,120	-1,038	-12.72%
(30644) Energy Assistance, CIP	297,470	184,395	190,580	409,293	409,293	425,266	15,973	3.90%
(30645) Energy Assistance, LIEAP	486,468	562,215	1,005,333	798,920	617,298	676,106	58,808	9.53%
(30701) Nurturing Parent	123,662	118,002	123,493	131,338	122,931	152,991	30,060	24.45%
(30310) Nutrition Program for Elderly	655,140	577,157	740,376	698,336	691,456	848,050	156,594	22.65%
(30700) Promotions/Communities	59,066	54,661	98,761	52,985	51,605	122,113	70,508	136.63%
(30652) Volunteer Services	10,901	21,130	19,476	49,767	20,465	17,256	-3,209	-15.68%
(30531) WIC Administration	941,473	834,822	914,503	1,008,222	964,799	1,087,179	122,380	12.68%
(30646) Work First	609,616	514,783	501,224	656,785	647,797	734,974	87,177	13.46%
Total	4,024,136	3,973,550	4,852,724	5,284,971	4,944,888	5,351,682	406,794	8.23%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 [*] Actual	FY 2023 Expected or Target
Women Infant and Children WIC	Public Safety	Average WIC Active Clients: Measures the average number of women, infants and children currently active on WIC	3,435	3,516	3,817	3,550
Women Infant and Children WIC	Public Safety	Average WIC Caseload: Measures the average number of WIC clients each FTE manages	614	631	743	500
Nutrition Program for Elderly	Public Safety	Senior Nutrition Meals Served: Measures the number of meals served to eligible Senior Nutrition participants	117,508	123,480	74,232	90,000
Community Health Solutions	Public Safety	PSNP Individual Sessions: Number of individual Parent Support and Nurturing Parent sessions completed	579	586	391	-
Economic Stability	Public Safety	Crisis Assessment Client Volume: Measures the number of clients assisted in all programs in the crisis unit	8,803	6,922	5,590	-
Economic Stability	Economic Development	Work First Family Engagement Measures the hours spent engaging families in assessments and services	4,007	3,317	1,395	-
Community Health Solutions	Public Safety	Health-Promotions Activities Measures the number of health related initiatives and awareness campaigns promoted	162	138	151	-
Partnerships & Advocacy	Sustainability	Volunteer Impact: Measures the number of residents assisted by volunteer programs	9,456	9,481	N/A	-
Partnerships & Advocacy	Sustainability	Volunteer Hours & In-Kind Cost Savings Generated: 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.)	7,971 Hours \$227,505	7,699 Hours \$219,729	N/A	-

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).



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 FY 2024 Discussion

The County Manager's Office is responsible for general administration of all county service areas and agencies under the guidance of the Board of Commissioners. The County Manager implements Commissioner goals and policies and advises Commissioners on financial matters, services and other issues.

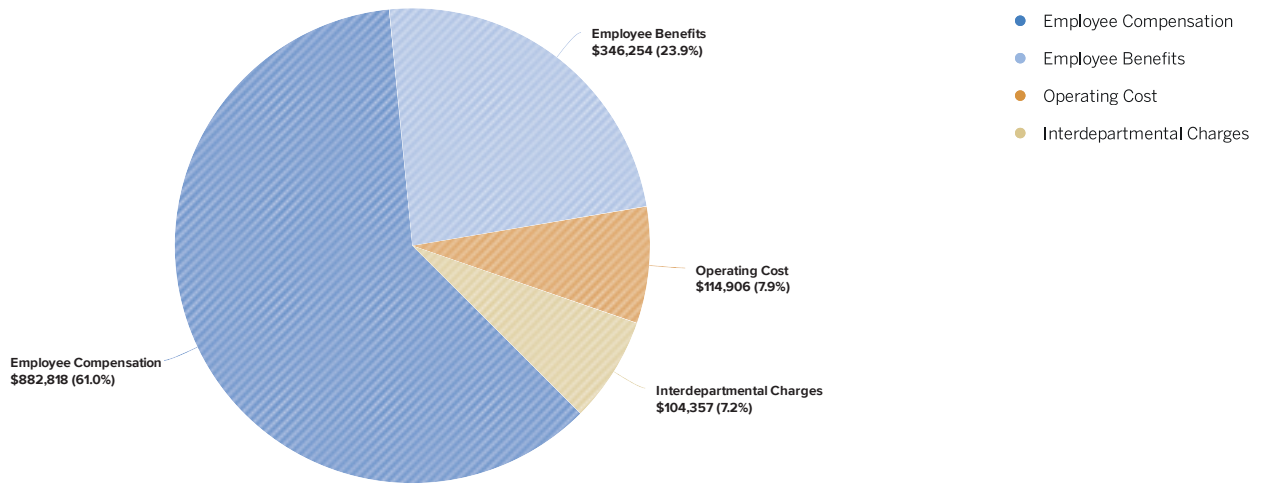
Department Analysis

The County Manager's Proposed FY 2024 Budget for this department includes a 23.4 percent increase over the prior year. This increase is related to annual personnel expense increases, the addition of a full-time Management Consultant in FY 2023, and a proposed FY 2024 position reclassification (\$27,850).

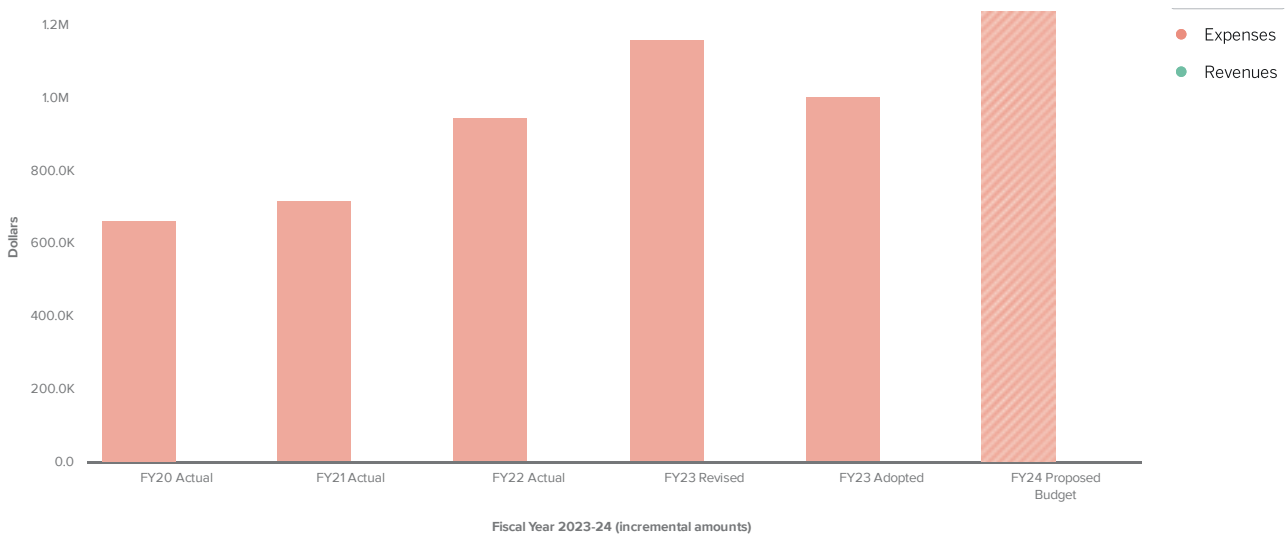
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Revenue & Expenditures by Category

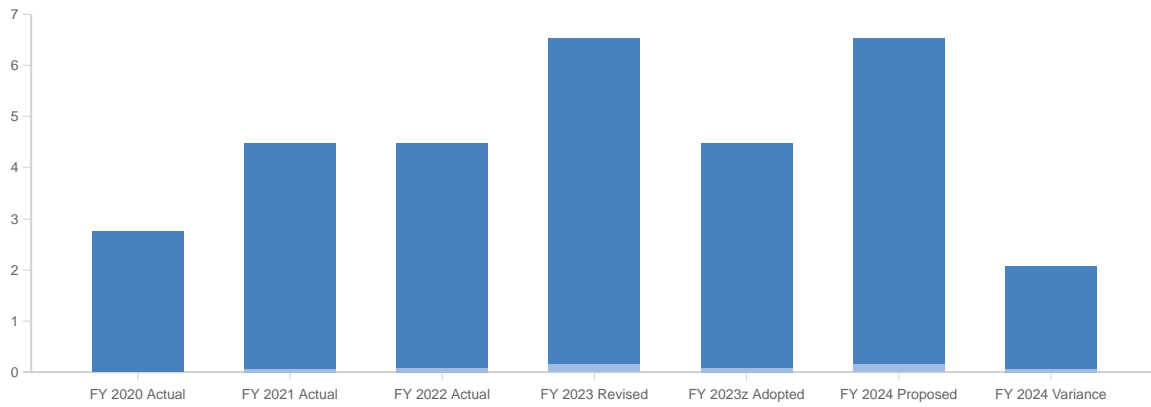
This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	2.75	4.40	4.40	6.40	4.40	6.40	2.00
Non-Benefited-Part-Time	0.00	0.07	0.07	0.14	0.07	0.14	0.07
FULL TIME EQUIVALENT	2.75	4.47	4.47	6.54	4.47	6.54	2.07

*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

	FY24 Net Program Cost
(23000) County Manager's Office	\$ 1,239,621
Total	\$ 1,239,621

Enhancement Summary

Enhancement	FY24 Proposed
Total	
FY24 Reclassification - Executive Assistant to the County Manager	27,850.00
TOTAL	27,850.00

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Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Expenses	\$ 666,463	\$ 720,718	\$ 947,724	\$ 1,163,117	\$ 1,004,426	\$ 1,239,621	235,195	23.42%
▶ Employee Benefits	170,907	155,440	221,943	264,594	241,196	346,254	105,058	43.56%
▶ Employee Compensation	381,249	496,554	658,669	790,703	670,733	882,818	212,085	31.62%
▶ Interdepartmental Charges	0	0	0	-18,736	-18,736	-104,357	-85,621	-456.99%
▶ Operating Cost	114,307	68,724	67,112	126,556	111,233	114,906	3,673	3.30%
Revenues Less Expenses	\$ -666,463	\$ -720,718	\$ -947,724	\$ -1,163,117	\$ -1,004,426	\$ -1,239,621	-235,195	-23.42%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(23000) County Manager's Office	\$ 666,463	\$ 720,718	\$ 947,724	\$ 1,163,117	\$ 1,004,426	\$ 1,239,621	235,195	23.42%
Total	\$ 666,463	\$ 720,718	\$ 947,724	\$ 1,163,117	\$ 1,004,426	\$ 1,239,621	235,195	23.42%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(23010) County Manager's Office	\$ 666,463	\$ 720,718	\$ 947,724	\$ 1,163,117	\$ 1,004,426	\$ 1,239,621	235,195	23.42%
Total	\$ 666,463	\$ 720,718	\$ 947,724	\$ 1,163,117	\$ 1,004,426	\$ 1,239,621	235,195	23.42%

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

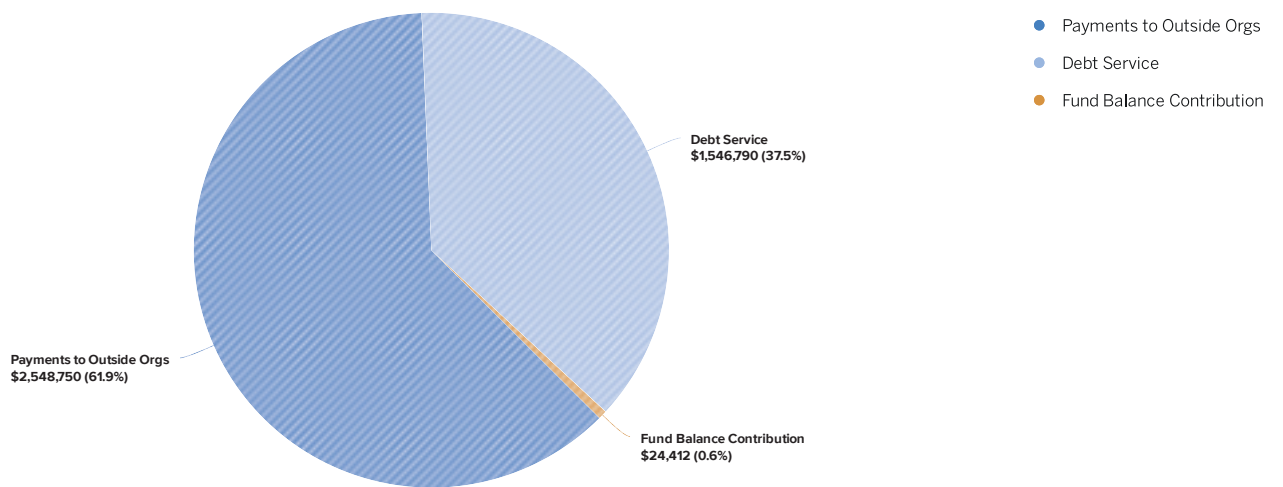
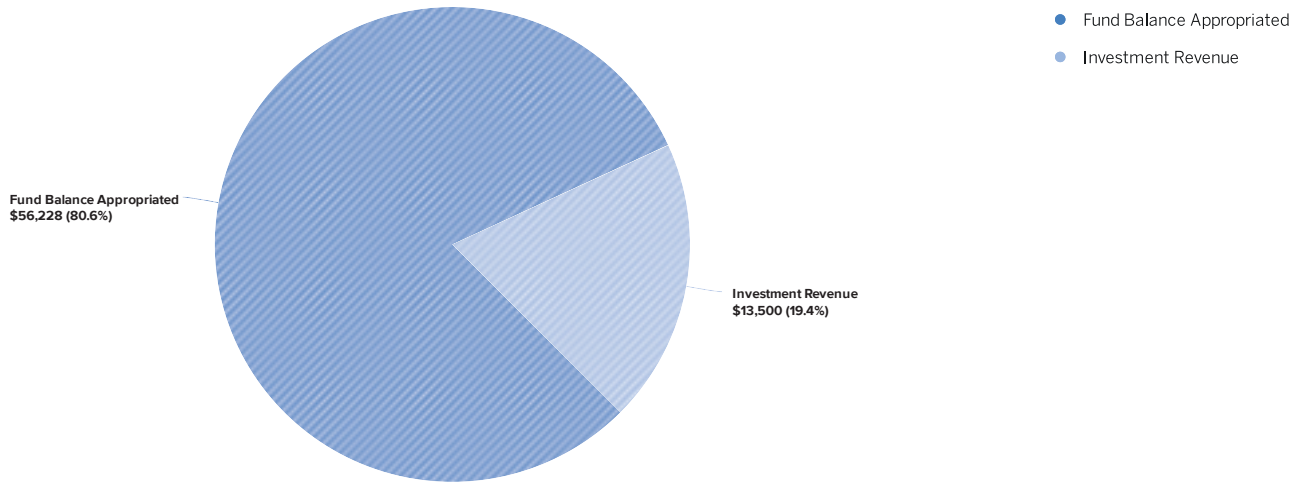
The Board of County Commissioners adopted an Economic Development Incentive Grant Program to provide financial assistance as an incentive for expanding business investments in Union County. Included in the FY 2024 Proposed Budget is \$2,018,850 for existing incentive grant agreements. Payment to these 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. \$504,900 is adopted for the County's support to the City of Monroe for the joint countywide program. The county pays \$1.55 million in debt service payments for the County's industrial park and pump station located there.

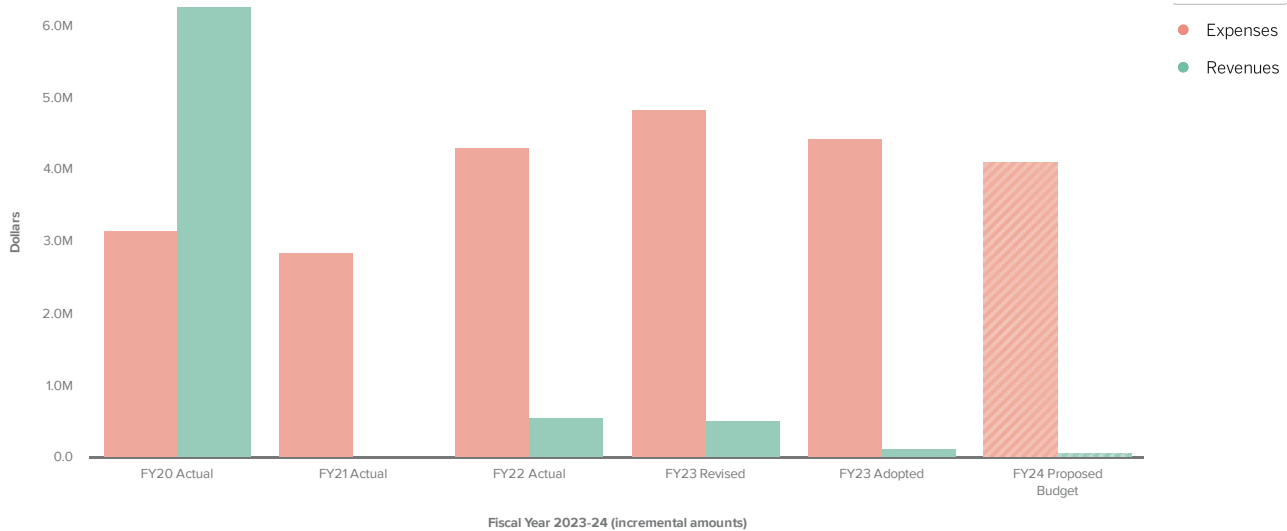
Department Analysis

The FY 2024 Proposed 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.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(16100) Economic Development	\$ 4,050,224
Total	\$ 4,050,224

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 6,267,826	\$ 5,910	\$ 558,641	\$ 525,317	\$ 125,317	\$ 69,728	-55,589	-44.36%
▶ Debt Proceeds	6,158,270	0	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	517,063	117,063	56,228	-60,835	-51.97%
▶ Investment Revenue	109,556	5,910	7,641	8,254	8,254	13,500	5,246	63.56%
▶ Other Revenue	0	0	551,000	0	0	0	0	0.00%
▼ Expenses	3,156,997	2,858,568	4,322,339	4,840,961	4,440,961	4,119,952	-321,009	-7.23%
▶ Debt Service	389,583	1,646,743	2,145,013	1,578,254	1,578,254	1,546,790	-31,464	-1.99%
▶ Employee Benefits	4,025	4,168	0	0	0	0	0	0.00%
▶ Fund Balance Contribution	0	0	0	0	0	24,412	24,412	--
▶ Interfund Transfers, Out	1,475,073	0	0	400,000	0	0	0	0.00%
▶ Payments to Outside Orgs	1,288,316	1,207,657	2,177,326	2,862,707	2,862,707	2,548,750	-313,957	-10.97%
Revenues Less Expenses	\$ 3,110,829	\$ -2,852,658	\$ -3,763,698	\$ -4,315,644	\$ -4,315,644	\$ -4,050,224	265,420	6.15%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(16100) Economic Development	\$ 3,156,997	\$ 2,858,568	\$ 4,322,339	\$ 4,840,961	\$ 4,440,961	\$ 4,119,952	-321,009	-7.23%
Total	\$ 3,156,997	\$ 2,858,568	\$ 4,322,339	\$ 4,840,961	\$ 4,440,961	\$ 4,119,952	-321,009	-7.23%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(16112) Economic Development	\$ 1,871,250	\$ 1,653,823	\$ 2,170,171	\$ 1,985,301	\$ 1,585,301	\$ 1,596,202	10,901	0.69%
(16110) UC Commercial Infrastruc Grant	1,285,747	1,204,745	2,152,168	2,855,660	2,855,660	2,523,750	-331,910	-11.62%
Total	\$ 3,156,997	\$ 2,858,568	\$ 4,322,339	\$ 4,840,961	\$ 4,440,961	\$ 4,119,952	-321,009	-7.23%



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 2024 Discussion

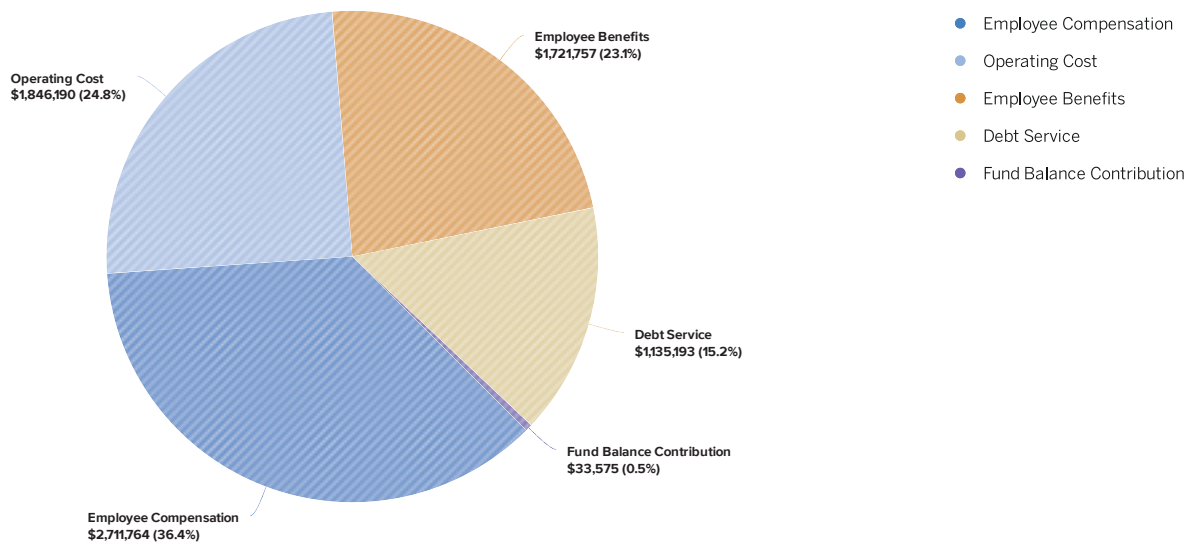
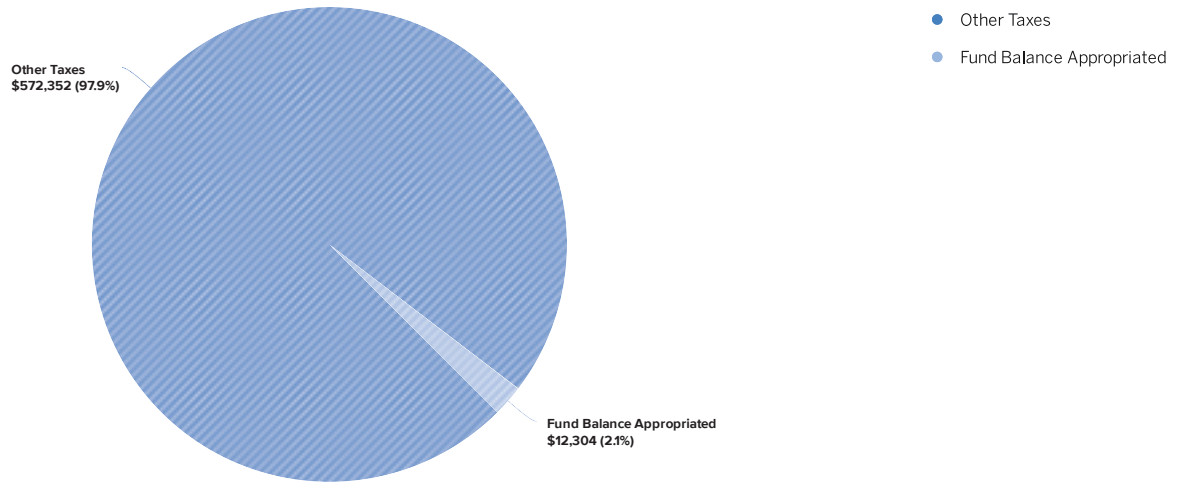
Emergency Communications' goals for FY 2024 include:

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

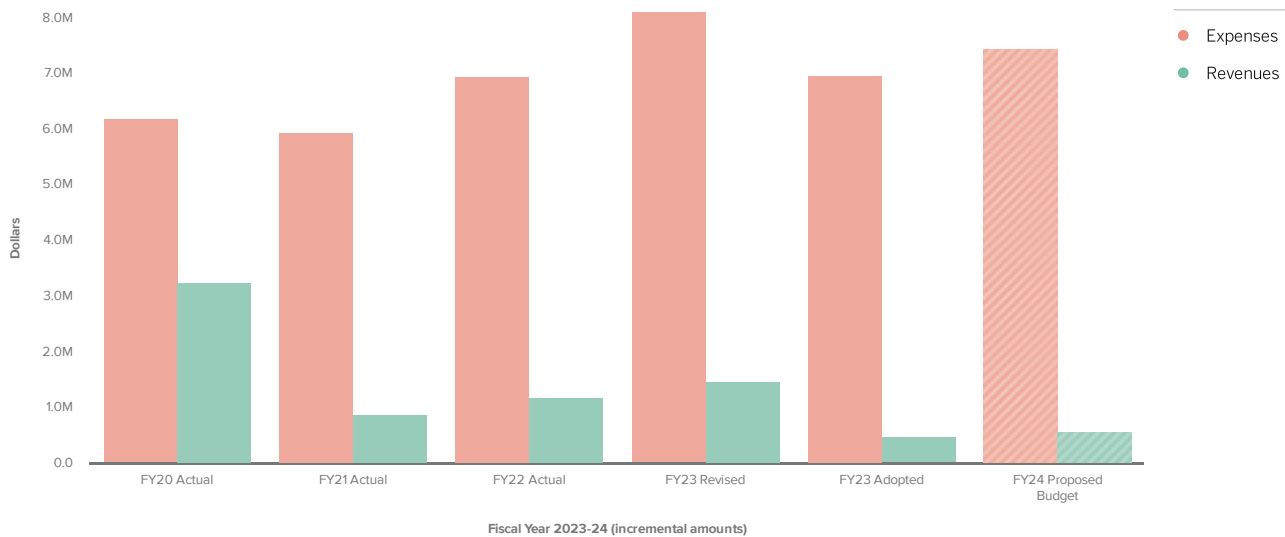
Department Analysis

The Proposed Budget for FY 2024 represents a 5.5 percent increase in net expenses compared to the Adopted Budget for FY 2023. Salaries and benefits cost increases are the primary cause, at 8.0 percent above last year's budget. Proposed operating cost increases are also 7.3 percent above FY 2023 levels but are offset by a projected 19.2% increase in PSAP-fund revenues. The Proposed Budget includes over \$64,200 in recommended enhancements predominantly related to increased costs of maintenance contracts (\$57,800) and compensation/classification adjustments (\$6,400).

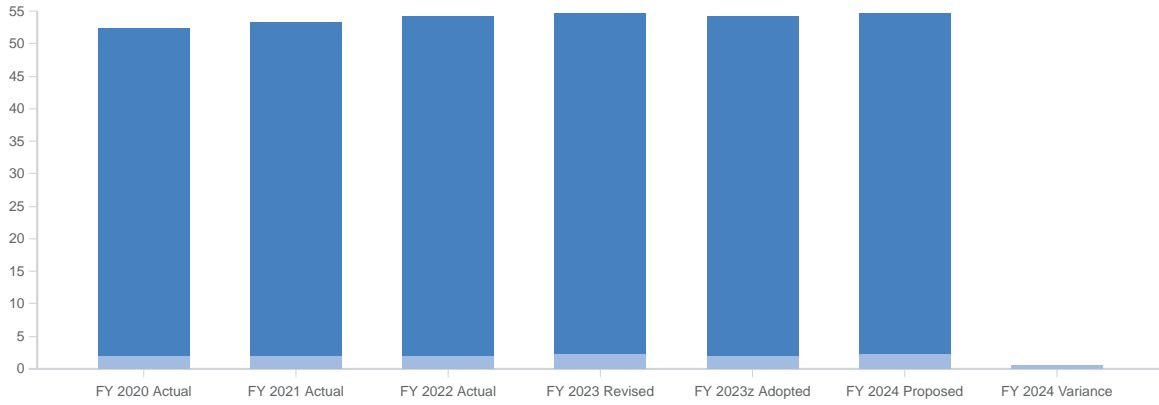
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



DIV439

Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	50.54	51.44	52.44	52.44	52.44	52.44	0.00
Non-Benefited-Part-Time	1.84	1.84	1.84	2.30	1.84	2.30	0.46
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENT	52.38	53.28	54.28	54.74	54.28	54.74	0.46

Net Program Cost

	FY24 Net Program Cost
(17200) 911 Communications Center	\$ 5,312,830
(17100) Communications Administration	328,275
(17300) Radio Management	1,222,718
Total	\$ 6,863,823

Enhancement Summary

Enhancement	FY24 Proposed
Total	
FY24 Position Reclassification - Assistant Director, 911 Communications	6,375.00
Maintenence Contract for Voice Recorder at Back-Up Center	19,305.00
800 Mhz Radio Maintenance Contract Increase	38,595.00
TOTAL	64,275.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▼ Revenues	\$ 3,264,385	\$ 891,371	\$ 1,198,584	\$ 1,481,367	\$ 490,325	\$ 584,656	94,331	19.24%
▶ Debt Proceeds	110,595	0	0	0	0	0	0	0.00%
▶ Fund Balance Appropriated	0	0	0	971,111	16,583	12,304	-4,279	-25.80%
▶ Interfund Transfers	2,403,616	7,652	70,500	0	0	0	0	0.00%
▶ Intergov, Restricted	0	62,773	62,773	0	0	0	0	0.00%
▶ Investment Revenue	3,576	4,288	6,282	0	0	0	0	0.00%
▶ Other Taxes	746,598	816,658	754,071	330,299	473,742	572,352	98,610	20.82%
▶ State Grants	0	0	304,957	179,957	0	0	0	0.00%
▼ Expenses	6,198,089	5,966,280	6,966,968	8,107,625	6,995,133	7,448,479	453,346	6.48%
▶ Capital Outlay	0	27,315	282,434	986,147	0	0	0	0.00%
▶ Debt Service	413,028	1,241,894	1,206,932	1,170,256	1,170,256	1,135,193	-35,063	-3.00%
▶ Employee Benefits	1,532,793	1,099,314	1,399,924	1,570,615	1,559,850	1,721,757	161,907	10.38%
▶ Employee Compensation	2,165,766	2,107,826	2,274,504	2,588,889	2,544,192	2,711,764	167,572	6.59%
▶ Fund Balance Contribution	0	0	0	0	0	33,575	33,575	--
▶ Interdepartmental Charges	-133,970	-142,482	-13,468	0	0	0	0	0.00%
▶ Interfund Transfers, Out	220,124	7,652	70,500	6,507	0	0	0	0.00%
▶ Operating Cost	2,000,347	1,624,762	1,746,142	1,785,211	1,720,835	1,846,190	125,355	7.28%
Revenues Less Expenses	\$ -2,933,704	\$ -5,074,908	\$ -5,768,385	\$ -6,626,258	\$ -6,504,808	\$ -6,863,823	-359,015	-5.52%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(17200) 911 Communications Center	\$ 5,079,946	\$ 4,925,439	\$ 5,739,189	\$ 6,566,695	\$ 5,518,821	\$ 5,897,486	378,665	6.86%
(17100) Communications Administration	264,605	208,822	261,228	318,598	311,774	328,275	16,501	5.29%
(17300) Radio Management	853,539	832,019	966,552	1,222,332	1,164,538	1,222,718	58,180	5.00%
Total	\$ 6,198,089	\$ 5,966,280	\$ 6,966,968	\$ 8,107,625	\$ 6,995,133	\$ 7,448,479	453,346	6.48%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(80104) 911 Center Renovations and Exp	186,964	0	0	0	0	0	0	0.00%
(17110) Communications Admin	264,605	208,822	261,228	318,598	311,774	328,275	16,501	5.29%
(80109) Emergency Services Complex	0	0	436,611	686,085	0	0	0	0.00%
(17330) Fire	45,832	-8,059	48,196	51,728	50,429	52,977	2,548	5.05%
(17210) Operations	4,169,388	4,358,560	4,682,426	5,025,245	4,968,413	5,241,559	273,146	5.50%
(17220) Operations	652,662	511,161	579,857	795,282	490,325	584,656	94,331	19.24%
(17310) Operations/Equipment/Training	762,139	733,488	813,828	1,059,286	1,005,389	1,057,321	51,932	5.17%
(17320) Public Safety - Sheriff/EMS/etc	42,213	35,910	48,196	51,728	50,429	52,977	2,548	5.05%
(17230) Training	70,931	55,718	40,295	60,083	60,083	71,271	11,188	18.62%
(17340) UCPS	3,355	70,679	56,332	59,590	58,291	59,443	1,152	1.98%
Total	6,198,089	5,966,280	6,966,968	8,107,625	6,995,133	7,448,479	453,346	6.48%

Department Performance Summary

FY24 PM - EC

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Communications Center 911	Public Safety	Average Monthly Call Answer Time: Measures the percentage of 911 calls answered in 10 seconds or less	94.8%	94.2%	90.4%	90.0%
Communications Center 911	Public Safety	** Average Monthly Dispatch Time (Fire): Measures the percentage of fire calls dispatched in 60 seconds or less	51.1%	70.7%	72.1%	90.0%
Communications Center 911	Public Safety	Emergency Medical Dispatch (EMD): Measures the percentage of sampled calls scoring compliant or high compliance	82.0%	89.0%	100.0%	90.0%
Communications Center 911	Public Safety	Emergency Fire Dispatch (EFD): Measures the percentage of sampled calls scoring compliant or high compliance	84.0%	89.0%	88.0%	90.0%

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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



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, assists with continuity of operations planning, manages and operates the emergency operations center, facilitates the local emergency planning committee, and administers 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. 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 and municipalities within Union County.

Department FY 2024 Discussion

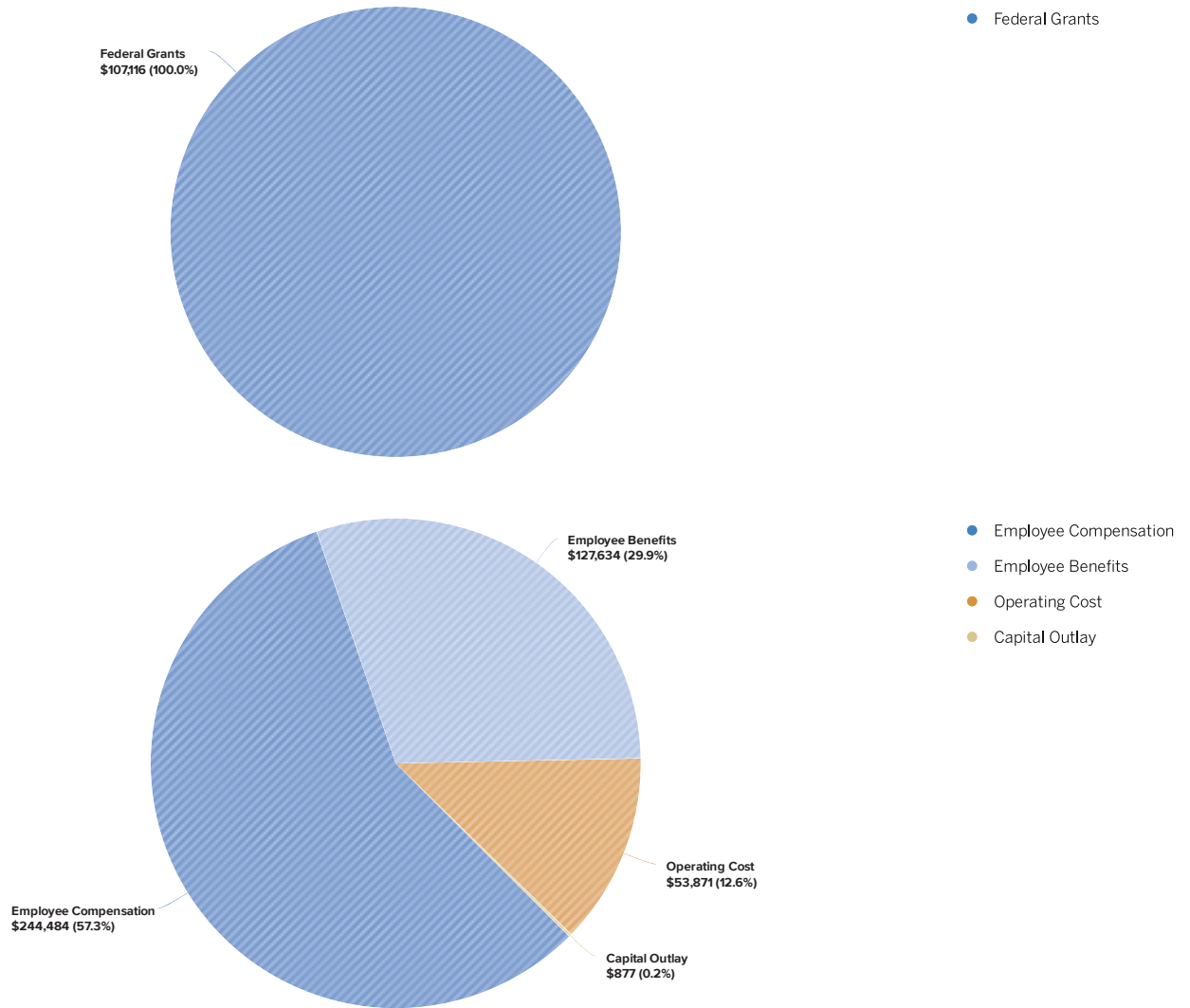
UCEM is the lead agency for facilitating countywide emergency preparedness efforts including operating the emergency operations center, incident management and resource deployments and facilitating many local, state and federal grants that provide equipment assets to Union County. It works closely with a variety of federal, state, and local agencies, and maintains and deploys a large number of federal and state assets received from grants. In carrying out its role and effectively serving the community, UCEM continues to face logistical challenges associated with its numerous responsibilities as it oversees the large inventory of equipment, supplies, and vehicles.

UCEM has also expanded its role in responding to community needs by starting an Unmanned Aerial Vehicle (UAV/Drone) program; establishing a joint water response program with the City of Monroe (which includes aspects of rescue through recovery); and promoting incident management team development and other enhancements to existing programs. UCEM also addressed many challenges in responding to the COVID-19 pandemic, including procuring, housing, and distributing countless items of personal protective equipment to first responder agencies, medical entities, municipalities, and other public and private partners.

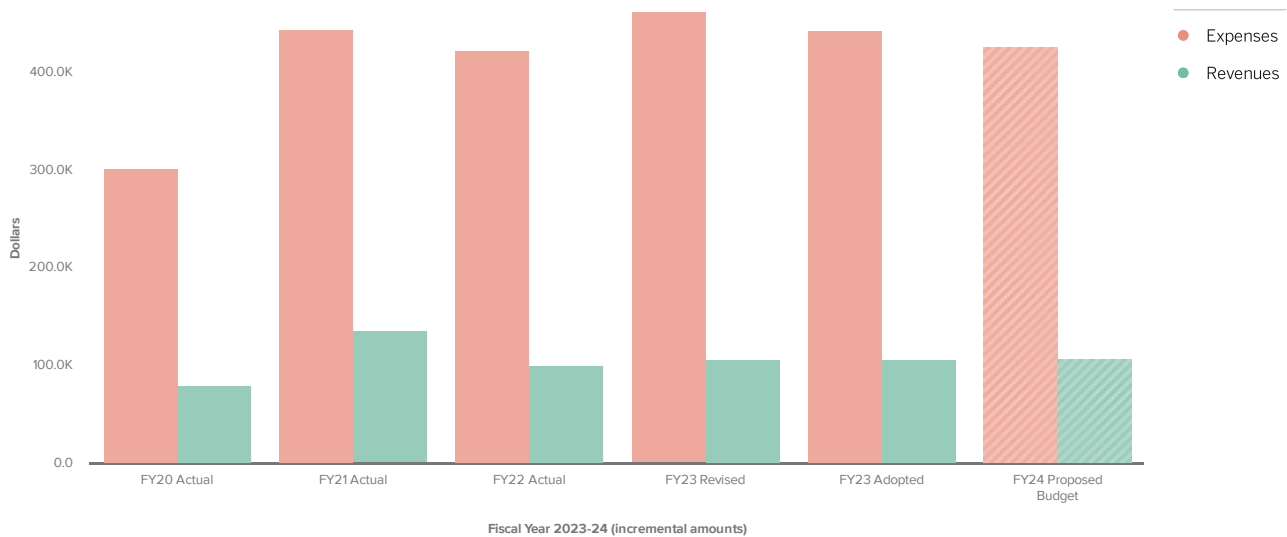
Department Analysis

The Proposed Budget for FY 2024 represents a 5.0 percent decrease in net expenses compared to the Adopted Budget for FY 2023. Although salary and benefit costs are budgeted to increase 10 percent in FY 2024, this increase is more than offset by a 48.4 percent reduction in operating costs in FY 2024. This decrease is due to significant one-time expenses being included in the FY 2023 Adopted Budget. The Proposed Budget for FY 2024 does not include any proposed enhancement requests.

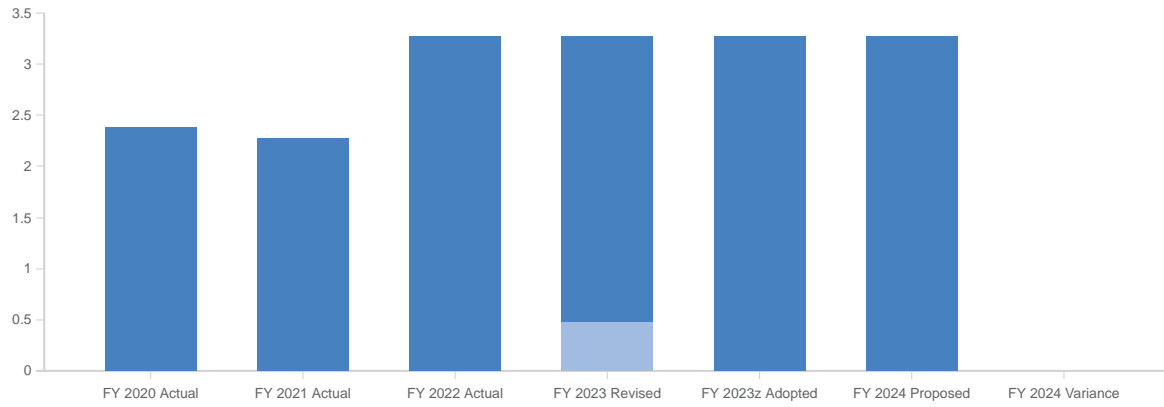
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	2.38	2.28	3.28	2.80	3.28	3.28	0.00
Non-Benefited-Part-Time	0.00	0.00	0.00	0.48	0.00	0.00	0.00
FULL TIME EQUIVALENT	2.38	2.28	3.28	3.28	3.28	3.28	0.00

* The Department has an additional 0.48 FTE's in its Multi-Year Fund, which are not represented in this FTE Summary

Net Program Cost

	FY24 Net Program Cost
(17400) Emergency Management	319,750
Total	319,750

Enhancement Summary

No enhancements are proposed for this department in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	80,779	136,253	101,622	107,116	107,116	107,116	0	0.00%
▶ Federal Grants	80,779	136,253	101,622	107,116	107,116	107,116	0	0.00%
▾ Expenses	302,512	445,539	423,414	462,105	443,602	426,866	-16,736	-3.77%
▶ Capital Outlay	0	87,237	93,927	877	877	877	0	0.00%
▶ Employee Benefits	89,488	81,176	83,794	117,947	114,273	127,634	13,361	11.69%
▶ Employee Compensation	164,312	162,719	182,450	238,835	224,006	244,484	20,478	9.14%
▶ Operating Cost	48,712	79,287	63,243	104,446	104,446	53,871	-50,575	-48.42%
▶ Payments to Outside Orgs	0	35,119	0	0	0	0	0	0.00%
Revenues Less Expenses	-221,733	-309,287	-321,792	-354,989	-336,486	-319,750	16,736	4.97%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(17400) Emergency Management	302,512	445,539	423,414	462,105	443,602	426,866	-16,736	-3.77%
Total	302,512	445,539	423,414	462,105	443,602	426,866	-16,736	-3.77%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(17410) Emergency Mgmt. Administration	302,512	445,539	423,414	462,105	443,602	426,866	-16,736	-3.77%
Total	302,512	445,539	423,414	462,105	443,602	426,866	-16,736	-3.77%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Emergency Management	Public Safety	Exercises: Measures the number of in-person & virtual exercises (table-tops, functional and full scale) with local, state, & federal partnering agencies that facilitates/participates in.	8	5	6	5
Emergency Management	Public Safety	Average Monthly Essential Equipment Check-Offs & Maintenance: Measures readiness of essential emergency management assets by tracking number of check-offs performed each month.	12	13	16	-
Emergency Management	Public Safety	** Emergency Operations Center (EOC) Activity: Measures the number of days EOC was open	6	3	1	-

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

** Results provided exclude COVID-19 response as the EOC remained open virtually until the state of emergency was terminated at the state and local levels.

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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 2024 Discussion

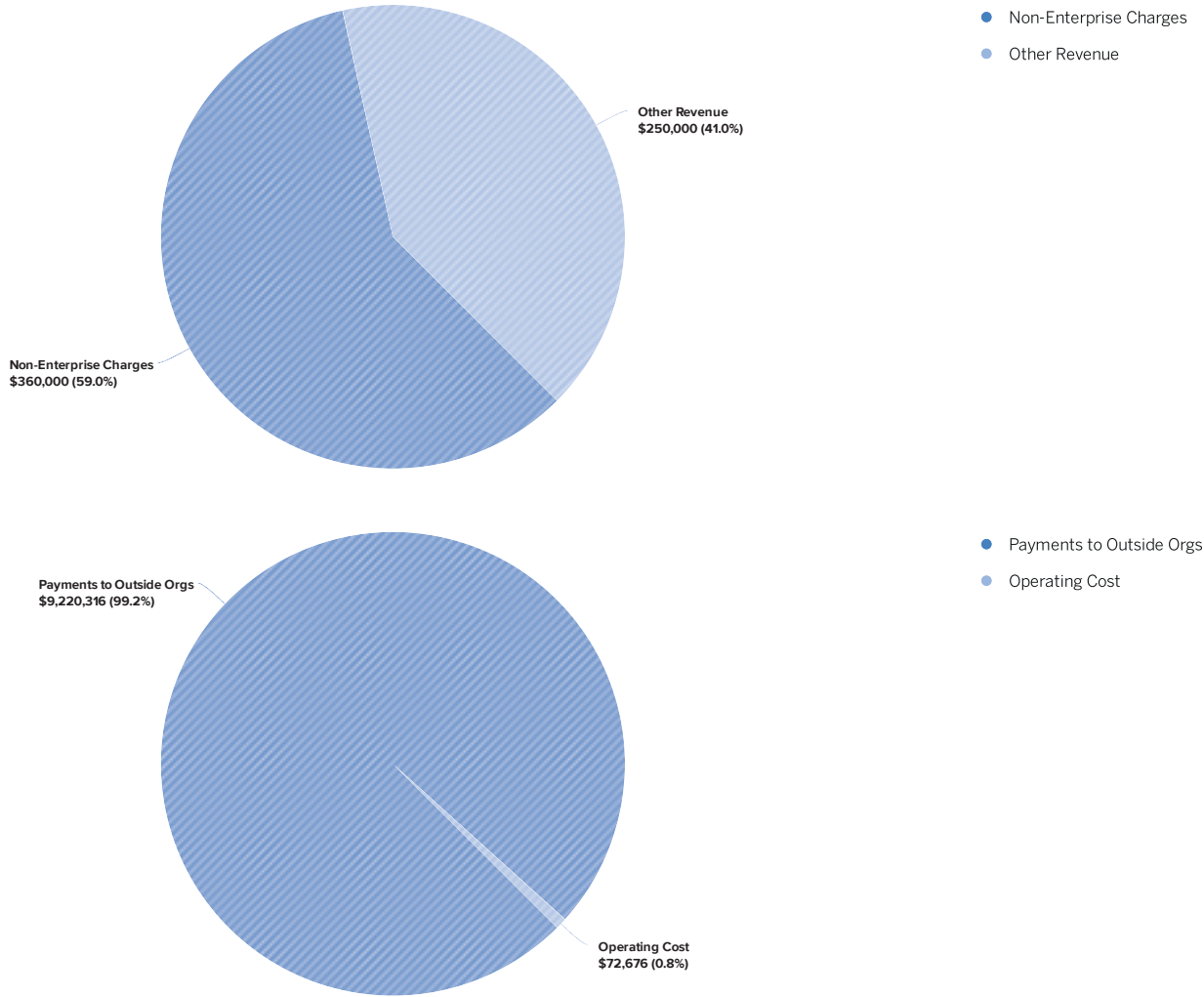
The vision of Union County Emergency Medical Services (EMS) is to be an organization of superior care and customer service; a preferred employer with a family atmosphere; respected by our community and peers, and empowered by a culture of learning, teamwork, and the pursuit of excellence.

Department Analysis

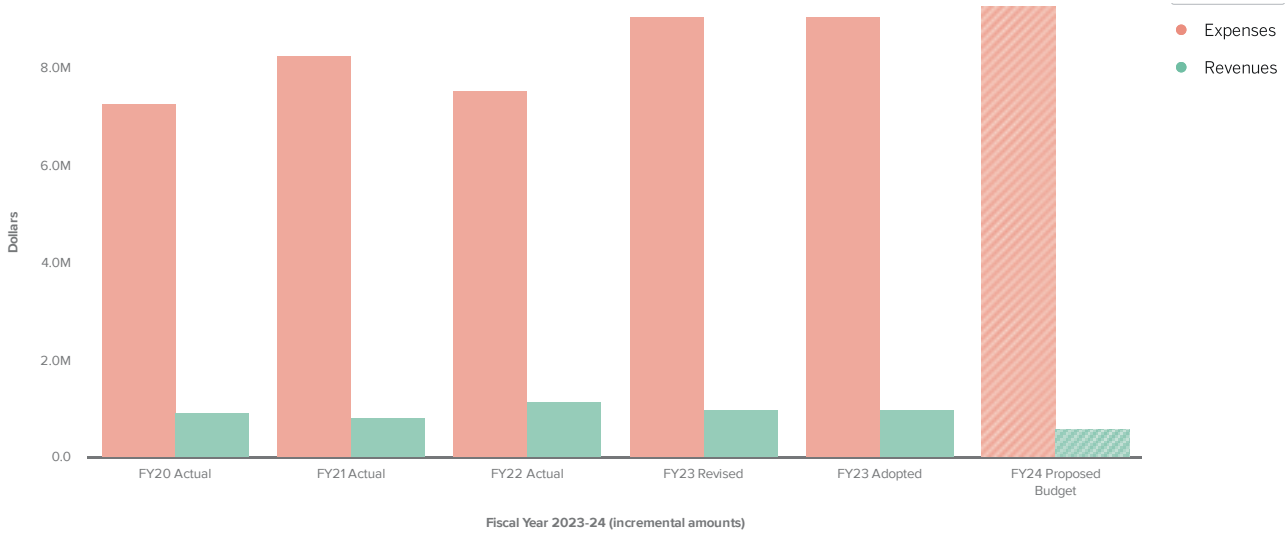
The proposed budget includes funding increases for additional compensation and operations within the agency in the amount of \$1,200,000 and an increase to ambulance replacement of \$1,300,000 for a total increase of \$2,500,000. The agency has prioritized higher pay for personnel as they compete with other higher paying regional EMS agencies as well as the need to regularly replace aging vehicles and equipment.

This budget realigns the ambulance replacement funding of \$2,300,000 out of this budget and into the county's general Capital Improvement Plan (CIP). Based on realignments, the EMS county operating funding will have a net increase from \$9,020,316 to \$9,220,316 in FY 2024.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(18100) Union Emergency Medical Svcs	\$ 8,682,992
Total	\$ 8,682,992

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 935,767	\$ 836,815	\$ 1,155,709	\$ 1,004,000	\$ 1,004,000	\$ 610,000	-394,000	-39.24%
▶ Interfund Transfers	0	0	7,505	0	0	0	0	0.00%
▶ Investment Revenue	41,386	-9,040	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	706,487	700,089	900,310	800,000	800,000	360,000	-440,000	-55.00%
▶ Other Revenue	187,894	145,766	247,894	204,000	204,000	250,000	46,000	22.55%
▾ Expenses	7,312,064	8,292,326	7,571,770	9,090,875	9,090,875	9,292,992	202,117	2.22%
▶ Interfund Transfers, Out	300,000	1,313,100	0	0	0	0	0	0.00%
▶ Operating Cost	87,141	55,024	51,454	70,559	70,559	72,676	2,117	3.00%
▶ Payments to Outside Orgs	6,924,923	6,924,202	7,520,316	9,020,316	9,020,316	9,220,316	200,000	2.22%
Revenues Less Expenses	\$ -6,376,297	\$ -7,455,512	\$ -6,416,062	\$ -8,086,875	\$ -8,086,875	\$ -8,682,992	-596,117	-7.37%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(18100) Union Emergency Medical Svcs	\$ 7,312,064	\$ 8,292,326	\$ 7,571,770	\$ 9,090,875	\$ 9,090,875	\$ 9,292,992	202,117	2.22%
Total	\$ 7,312,064	\$ 8,292,326	\$ 7,571,770	\$ 9,090,875	\$ 9,090,875	\$ 9,292,992	202,117	2.22%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(18110) Union Emergency Medical Svcs	\$ 7,312,064	\$ 8,292,326	\$ 7,571,770	\$ 9,090,875	\$ 9,090,875	\$ 9,292,992	202,117	2.22%
Total	\$ 7,312,064	\$ 8,292,326	\$ 7,571,770	\$ 9,090,875	\$ 9,090,875	\$ 9,292,992	202,117	2.22%



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 for pay or operate tattooing establishments, public swimming pools, institutions, or lodging facilities. The program is also responsible for enforcement of Union County's 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, permitting/licensing approval, and inspections of child care facilities, schools, cafeterias, and camps. FLI and CEH staff conduct complaint and communicable illness outbreak investigations and provide educational outreach in the community. The OSWP Program serves the community through the protection of surface and ground water supplies. Program staff educate 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 2024 Discussion

The demand for Environmental Health services remains strong despite slowed economic growth and rising interest rates. Finding and retaining qualified workers have been significant challenges since 2016 and these issues were exacerbated by the pandemic. This trend appears to be softening however, and employee hiring and retention rates are improving. Customer service and efficiency drive department focus on technological advancement including permitting/inspection software implementation, data management and geolocation mapping applications. We continue to innovate and respond to emerging public health trends in the community and adapt to workload fluctuations by implementing operational efficiencies, staff training, and quality improvement programs.

Food establishment permit demand remains stable with increases in the municipalities of Monroe, Indian Trail, and Waxhaw. Beyond permit issuance and inspections, we continue to explore opportunities to enhance industry and community partnerships through training and outreach efforts. Newsletters, developed to provide useful best-practice information for operators of food establishments and child care facilities, will continue into FY 2024. The development and roll-out of a new certified food protection manager class was successful and it will be offered again in 2024. The Division received a prestigious National Environmental Health Association (NEHA) and US Food and Drug Administration (FDA) Grant that will be implemented in calendar year 2023. Funding is used to support strategies that

reduce the occurrence of foodborne illness risk factors. A recent increase in the number of child lead poisoning environmental investigations is noteworthy. This may be due in part to a reduction in the blood lead action level triggering an investigation, expanded screening of children by physicians, and educational outreach to parents and guardians.

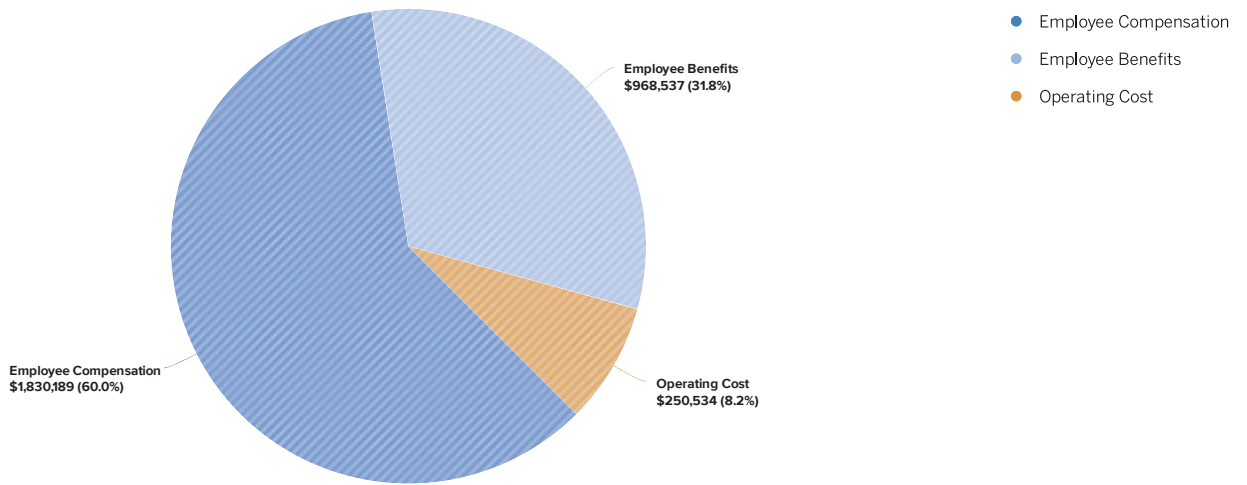
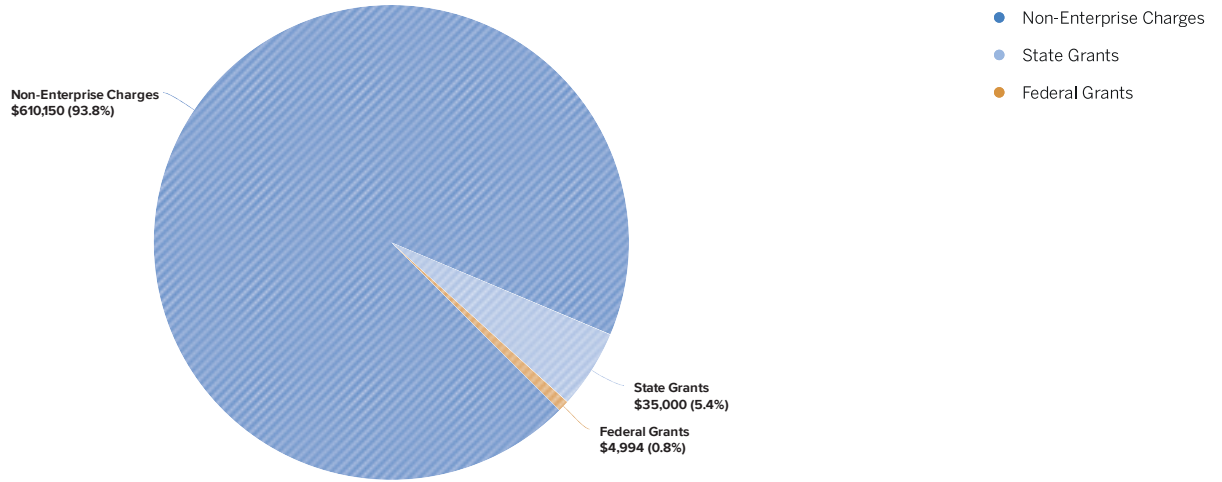
We expect sustained interest in “private option permits” for on-site wastewater (OSWW) systems despite increased consumer cost. Innovative and experimental OSWW system design technologies have allowed for the development of properties with marginal soils in Union County. These complex systems require ongoing operator report monitoring and maintenance inspections by field staff. The pilot project utilizing Community Development Block Grant funding to repair failing OSWW systems has been successful and will advance into FY 2024, as funding allows. Ground water quality concerns drive requests for well water sampling, treatment options, and connection to public water service. The Division continues to support the Short Water Line Extension Program through water sampling and contaminant analysis. The UNC-Chapel Hill Superfund Research Program’s Well Empowered initiative and research well construction project remain successful partnerships. These collaborations strengthen our efforts to better understand and reduce elevated Arsenic and Manganese in drinking water and improve public health in Union County.

Department Analysis

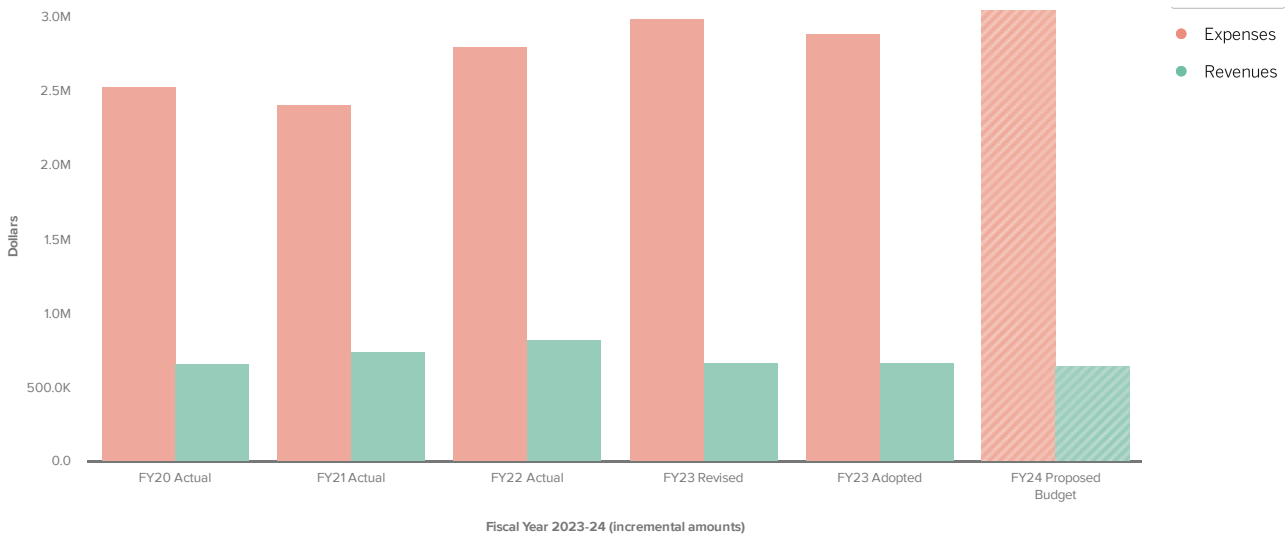
The County Manager's FY 2024 Proposed Budget for this department includes an 8.2 percent increase in net expense over the prior year. This is due to typical annual personnel expense increases in addition to the annualization of a FY 2023 departmental market compensation adjustment.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Benefited-Part-Time	1.36	1.36	1.44	1.60	1.44	1.60	0.16
Full-Time	26.10	26.10	26.10	26.10	26.10	26.10	0.00
FULL TIME EQUIVALENT	27.46	27.46	27.54	27.70	27.54	27.70	0.16

Net Program Cost

	FY24 Net Program Cost
(30540) Environmental Health	\$ 2,399,116
Total	\$ 2,399,116

Enhancement Summary

This department does not have any approved enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 665,301	\$ 742,702	\$ 828,938	\$ 675,582	\$ 675,582	\$ 650,144	-25,438	-3.77%
▶ Federal Grants	0	0	0	2,000	2,000	4,994	2,994	149.70%
▶ Non-Enterprise Charges	618,330	709,600	789,632	643,850	643,850	610,150	-33,700	-5.23%
▶ Other Revenue	0	0	612	0	0	0	0	0.00%
▶ State Grants	46,971	33,102	38,694	29,732	29,732	35,000	5,268	17.72%
▼ Expenses	2,537,583	2,418,280	2,810,964	2,996,739	2,892,602	3,049,260	156,658	5.42%
▶ Capital Outlay	38,694	21,324	166,327	0	0	0	0	0.00%
▶ Employee Benefits	859,163	712,580	799,307	893,998	880,861	968,537	87,676	9.95%
▶ Employee Compensation	1,398,384	1,482,993	1,597,262	1,786,908	1,731,862	1,830,189	98,327	5.68%
▶ Operating Cost	241,342	201,384	248,068	315,833	279,879	250,534	-29,345	-10.48%
Revenues Less Expenses	\$ -1,872,282	\$ -1,675,578	\$ -1,982,026	\$ -2,321,157	\$ -2,217,020	\$ -2,399,116	-182,096	-8.21%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30540) Environmental Health	\$ 2,537,583	\$ 2,418,280	\$ 2,810,964	\$ 2,996,739	\$ 2,892,602	\$ 3,049,260	156,658	5.42%
Total	\$ 2,537,583	\$ 2,418,280	\$ 2,810,964	\$ 2,996,739	\$ 2,892,602	\$ 3,049,260	156,658	5.42%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30540) Administration, Environ Health	\$ 574,890	\$ 448,762	\$ 457,444	\$ 492,600	\$ 460,569	\$ 556,412	95,843	20.81%
(30542) Environ Hlth-Onsite Water Prt	1,056,987	1,052,173	1,357,585	1,418,268	1,377,838	1,289,535	-88,303	-6.41%
(30543) Environmental Health-Children	178,280	256,300	265,271	301,385	294,456	319,193	24,737	8.40%
(30541) Environmental Hlth-Food & Lodg	727,426	661,046	730,663	784,486	759,739	884,120	124,381	16.37%
Total	\$ 2,537,583	\$ 2,418,280	\$ 2,810,964	\$ 2,996,739	\$ 2,892,602	\$ 3,049,260	156,658	5.42%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Environmental Health	Public Safety	Environmental Health Permits: Measures the number of permits issued by all Environmental Health programs	2,550	2,652	2,036	2,040
Environmental Health	Public Safety	Environmental Health Inspections: Measures the number of inspections conducted by all Environmental Health programs	8,400	9,547	5,784	7,700
Environmental Health	Public Safety	Environmental Health Wait Times: Measures the average number of business days from application submittal to soil/site evaluation	N/A	N/A	16	-
Environmental Health	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	1.9	1.3	-
Environmental Health	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	172	102	-

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

* Result provided for FY 2023 represents partial data (July 2022 - March 2023).

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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 2024 Discussion

The County's continued growth has resulted in an increase in County-wide staffing which has placed strains on space capacity within existing facilities. Additionally, the unstable economy has led to some increases in various construction and maintenance costs. This has placed some hardship on the operating and capital budgets and requires contingency plans to address shortfalls. The Facilities Department continues to invest significant staffing resources to continue implementation of maintenance software, including our work order system and facility condition database.

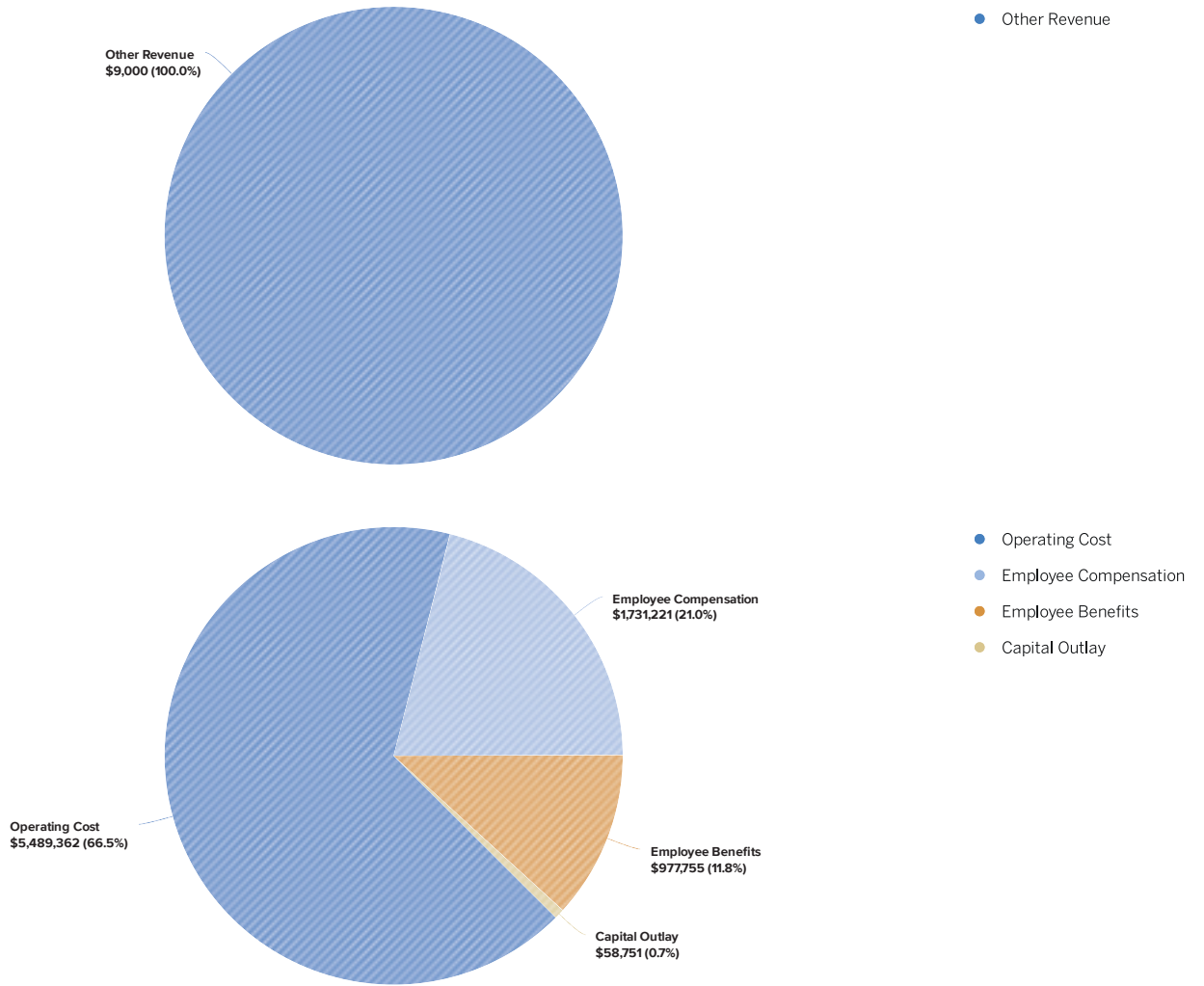
The core service that the department delivers to the community is the maintenance and operation of County-owned facilities. Current staffing levels are well below industry averages, resulting in lower targets in key metrics such as work order response time and backlog. The department has taken an incremental approach in requesting additional staff to bring levels closer to the average.

The addition of 290,000 gross square feet of new buildings projected over a five-year period will generate a significant increase in workload and require additional staff to manage and maintain these assets at existing levels of service. In addition, the Sheriff's Office Expansion and Emergency Services Center projects were completed in FY 2023, representing a 9 percent increase in maintained gross square feet. Three other significant building projects - the Southwest Regional Library, the Simpson Event Center Support Building, and the Radio Shop - will increase the maintained square feet in FY 2024 by an additional 3 percent. To meet these needs at existing service levels Facilities has requested additional resources for both increased staffing and operating/capital funds.

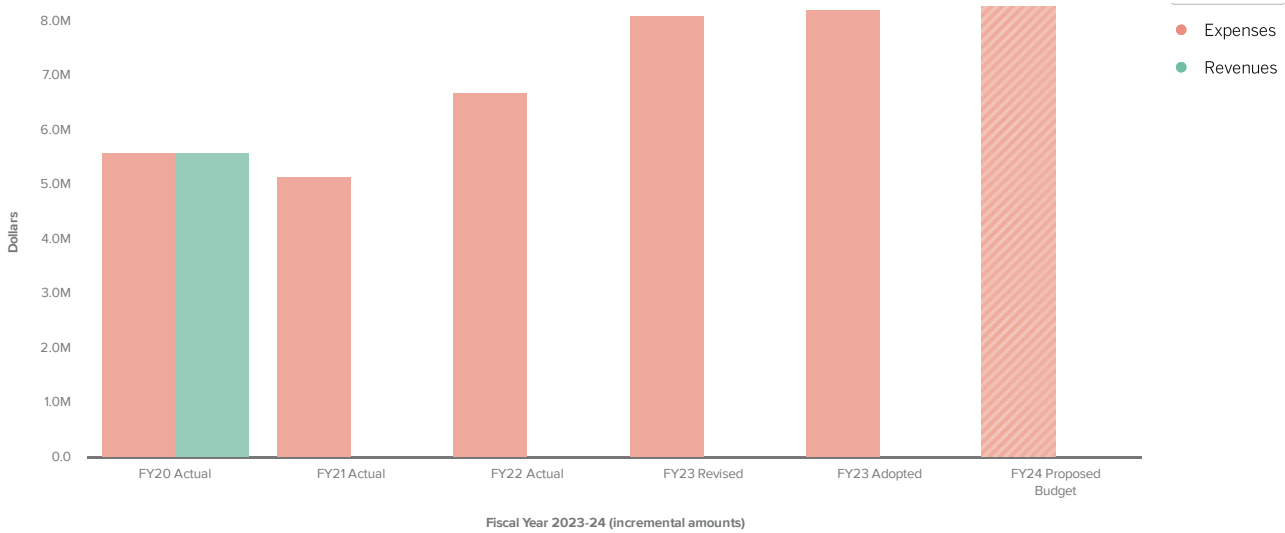
Department Analysis

The Proposed Budget for FY 2024 represents a 0.5 percent increase in net expenses compared to the Adopted Budget for FY 2023. This is primarily attributed to increased salary/benefits costs being offset by decreased allocations for operating and capital expenses. While the proposed budget does not include additional FTE for FY 2023, it does include nearly \$218,000 in proposed enhancements related to increased operating costs associated with new space coming on-line in FY 2024 (\$168,000) and compensation/classification increases (\$50,000). These increases are offset by reductions in one-time costs included in the FY 2023 Adopted Budget.

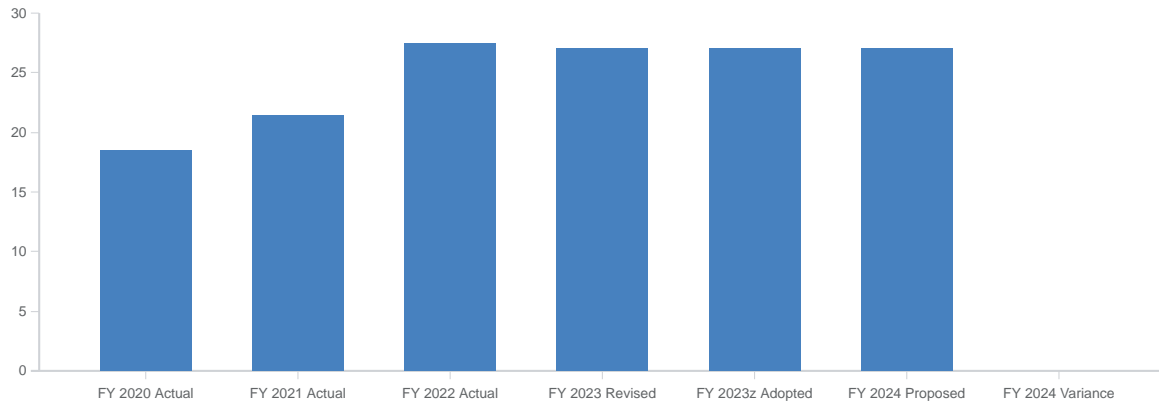
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	18.49	21.49	27.50	27.00	27.00	27.00	0.00
FULL TIME EQUIVALENT	18.49	21.49	27.50	27.00	27.00	27.00	0.00

Net Program Cost

	FY24 Net Program Cost
(24100) Facilities Management	8,248,089
Total	8,248,089

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Ongoing Maintenance Costs - SW Regional Library (9 Mos Exp)	153,144.00
FY24 Position Reclassification - Director, Facilities	49,501.00
Ongoing Maintenance Costs - Patton Avenue Radio Shop (9 Mos Exp)	14,857.00
TOTAL	217,502.00

Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 5,598,056	\$ 9,560	\$ 9,695	\$ 9,000	\$ 9,000	\$ 9,000	0	0.00%
▸ Interfund Charges	3,903,277	0	0	0	0	0	0	0.00%
▸ Interfund Transfers	1,688,143	0	0	0	0	0	0	0.00%
▸ Investment Revenue	-2,982	0	0	0	0	0	0	0.00%
▸ Other Revenue	9,618	9,560	9,695	9,000	9,000	9,000	0	0.00%
▾ Expenses	5,595,845	5,159,843	6,689,855	8,097,924	8,217,368	8,257,089	39,721	0.48%
▸ Capital Outlay	128,528	126,715	405,516	265,213	90,410	58,751	-31,659	-35.02%
▸ Employee Benefits	547,549	537,835	769,904	874,330	874,704	977,755	103,051	11.78%
▸ Employee Compensation	1,020,139	1,182,459	1,325,798	1,576,800	1,581,534	1,731,221	149,687	9.46%
▸ Interdepartmental Charges	-1,755,193	-430,861	-24,268	0	0	0	0	0.00%
▸ Interfund Transfers, Out	1,688,143	0	0	0	0	0	0	0.00%
▸ Operating Cost	3,966,680	3,743,695	4,212,905	5,381,581	5,670,720	5,489,362	-181,358	-3.20%
Revenues Less Expenses	\$ 2,210	\$ -5,150,283	\$ -6,680,160	\$ -8,088,924	\$ -8,208,368	\$ -8,248,089	-39,721	-0.48%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(24100) Facilities Management	\$ 5,595,845	\$ 5,159,843	\$ 6,689,855	\$ 8,097,924	\$ 8,217,368	\$ 8,257,089	39,721	0.48%
Total	\$ 5,595,845	\$ 5,159,843	\$ 6,689,855	\$ 8,097,924	\$ 8,217,368	\$ 8,257,089	39,721	0.48%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(24110) Facilities Management	\$ 5,383,931	\$ 5,012,883	\$ 6,579,735	\$ 7,979,054	\$ 8,100,390	\$ 8,136,392	36,002	0.44%
(24120) Sign Shop	211,914	146,960	110,119	118,870	116,978	120,697	3,719	3.18%
Total	\$ 5,595,845	\$ 5,159,843	\$ 6,689,855	\$ 8,097,924	\$ 8,217,368	\$ 8,257,089	39,721	0.48%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Facilities Management	Public Safety	Average Response Time - Service Orders: Measures the average response time in days to complete service orders (effective use of resources) (Industry standard target is 3 days with optimal staffing levels)	4.4	3.0	2.8	4.0
Facilities Management	Sustainability	Average Completion Rate - Preventative Maintenance: Measures the average completion rate of preventative maintenance (PM) work orders generated each month (effective use of resources)	98%	96%	77%	95%
Facilities Management	Sustainability	Average Completion Rate - Inspections: Measures the completion rate of inspections generated each month.	93%	97%	86%	90%
Facilities Management	Public Safety	Average Work Order Backlog - All Work Types: Measures the average number of work orders that remain open each month.	31	58	130	65

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 2024 Discussion

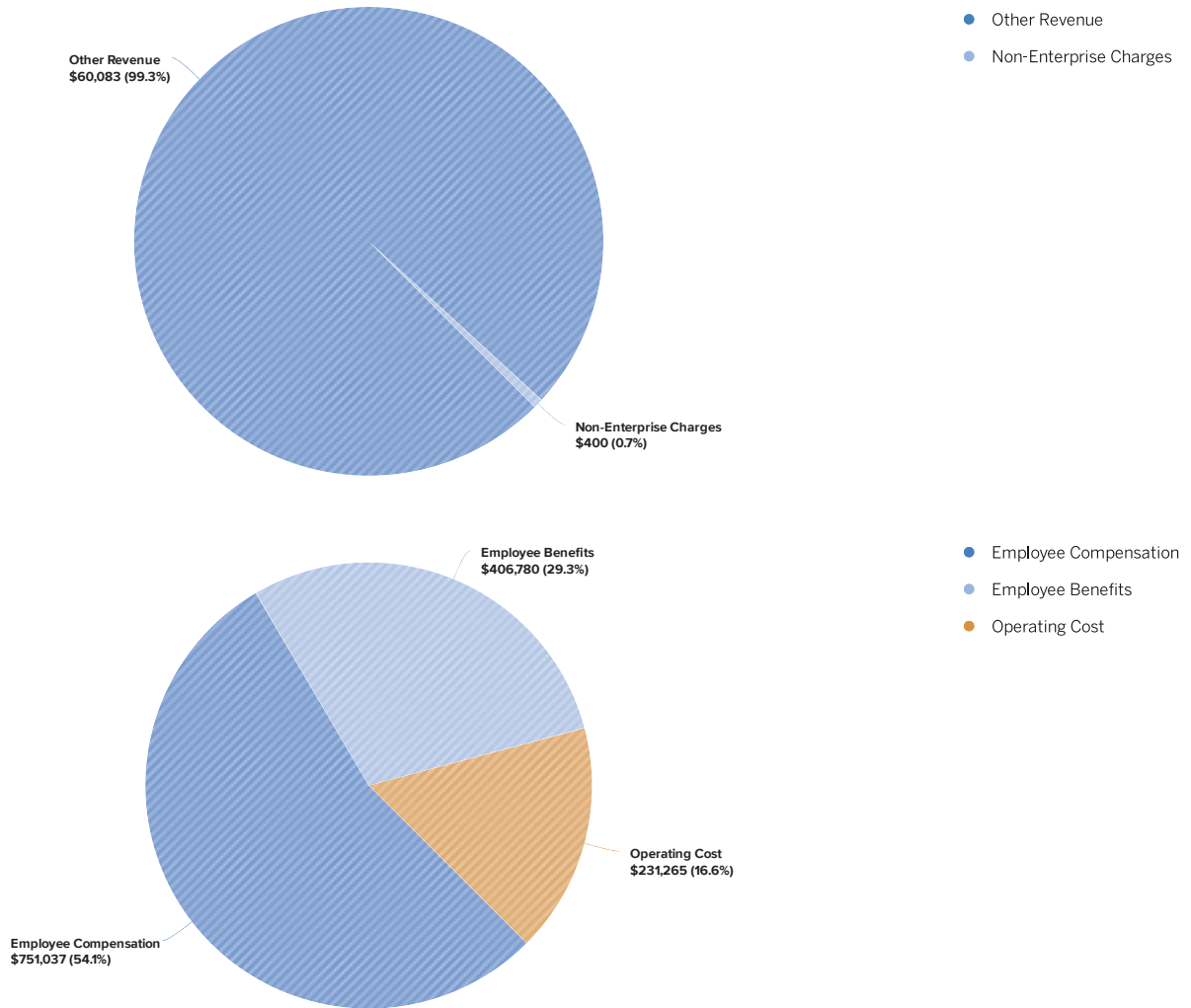
The Finance department is working to develop long-term staffing and succession strategies. These efforts include training, mentoring, and reviewing processes and procedures. The regulatory environment that the Finance Department works in is constantly changing, which in many cases will change the operations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

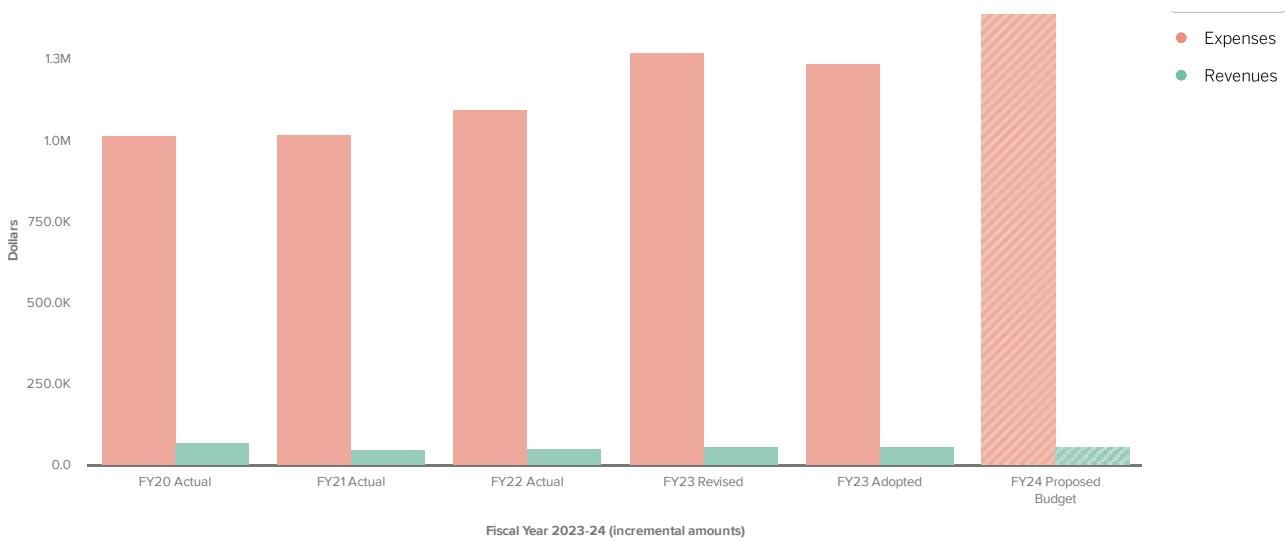
The County Manager's FY 2024 Proposed Budget for this department includes a 12.8 percent increase over the prior year. In addition to typical annual personnel expense increases, this increase is largely related to two proposed enhancements - the addition of one part-time Accountant (\$23,133) and the overhire of the Accounting Services Supervisor position (\$70,650) related to the success strategies mentioned above.

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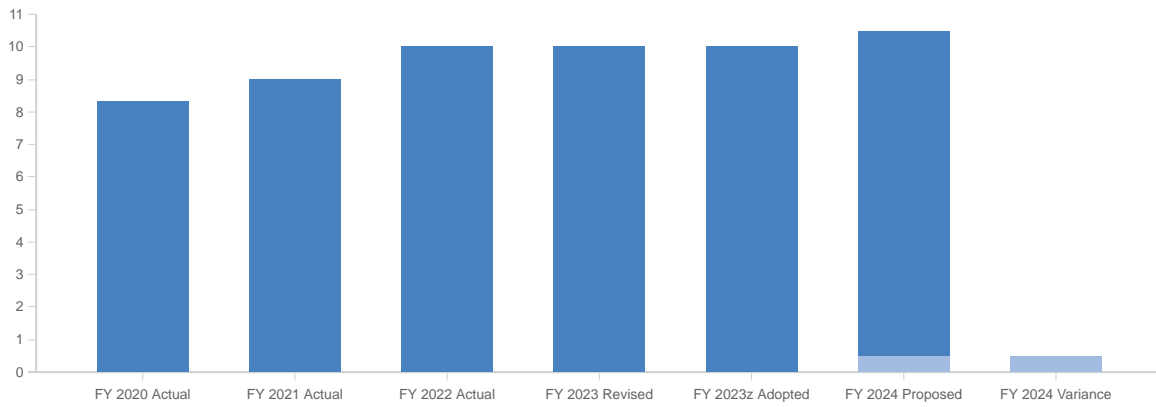
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	8.30	9.00	10.00	10.00	10.00	10.00	0.00
Non-Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.48	0.48
FULL TIME EQUIVALENT	8.30	9.00	10.00	10.00	10.00	10.48	0.48

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

Net Program Cost

	FY24 Net Program Cost
(11200) Finance	\$ 1,328,599
Total	\$ 1,328,599

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Establish One Part-Time Accountant position (0.48 FTE)	23,133.00
Overhire One Accounting Services Supervisor	70,650.00
TOTAL	93,783.00

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	72,797	51,719	55,421	60,483	60,483	60,483	0	0.00%
▶ Non-Enterprise Charges	336	303	324	400	400	400	0	0.00%
▶ Other Revenue	72,461	51,416	55,097	60,083	60,083	60,083	0	0.00%
▼ Expenses	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%
▶ Employee Benefits	286,190	286,665	307,856	352,933	346,365	406,780	60,415	17.44%
▶ Employee Compensation	526,176	585,164	601,951	704,933	678,438	751,037	72,599	10.70%
▶ Operating Cost	206,199	148,648	187,727	214,811	213,331	231,265	17,934	8.41%
Revenues Less Expenses	-945,767	-968,758	-1,042,113	-1,212,194	-1,177,651	-1,328,599	-150,948	-12.82%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11200) Finance	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%
Total	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11210) Finance	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%
Total	1,018,565	1,020,477	1,097,534	1,272,677	1,238,134	1,389,082	150,948	12.19%

Department Performance Summary

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

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

Fire Departments

FY 2024 Proposed Operating & Capital Budget

FY 2024 Proposed Fire Department Funding											
Fire Department	District Tax Rate Summary				Revenue by Source				Expenditure by Type		
	Value of One Penny	FY 2023 Adopted Rate	FY 2024 Proposed Rate	Change	County Ad Valorem Revenue	District Ad Valorem Revenue	District Sales Tax Revenue	Fund Balance Appropriation	From County General Fund	From Local District Fund	NCTVS Collections Charge
Allens Cross	\$ 24,203	\$ 6.89	\$ 6.89	\$ -	\$ 154,936	\$ 166,708	\$ 49,640	\$ 16,056	\$ 154,936	\$ 231,730	\$ 674
Bakers *	233,297	3.43	5.22	1.79	416,922	1,217,824	245,910	203,954	416,922	1,664,879	2,809
Beaver Lane	63,921	6.71	6.71	-	434,561	428,141	125,038	63,661	434,561	615,640	1,200
Fairview	74,675	5.03	5.03	-	334,876	375,895	58,898	67,521	334,876	500,974	1,340
Griffith Road	19,541	2.00	2.00	-	66,358	36,661	18,751	12,284	66,358	67,359	337
Hemby Bridge	430,419	4.41	4.41	-	665,633	1,895,332	537,907	229,291	665,633	2,655,030	7,500
Jackson	48,801	3.99	3.99	-	167,270	194,871	41,662	14,372	167,270	250,230	675
Lanes Creek	27,772	5.46	5.46	-	143,532	151,527	44,609	19,162	143,532	214,648	650
New Salem	88,566	3.84	3.84	-	344,455	338,927	105,499	72,257	344,455	515,383	1,300
Providence	8,836	3.75	3.75	-	49,845	33,158	9,977	31,632	49,845	74,655	112
Sandy Ridge	39,888	3.29	3.29	-	139,412	131,238	50,040	27,839	139,412	208,387	730
Springs	197,906	4.64	4.64	-	309,620	916,554	229,304	77,121	309,620	1,218,978	4,000
Stack Road	34,536	3.48	3.48	-	130,288	120,138	47,469	26,525	130,288	193,457	675
Stallings	364,474	4.78	4.78	-	604,457	1,738,386	498,463	180,977	604,457	2,412,327	5,500
Unionville	124,936	6.14	6.14	-	255,204	767,294	188,700	64,824	255,204	1,017,317	3,500
Waxhaw	401,097	4.19	4.19	-	710,300	1,680,900	489,147	249,912	710,300	2,413,959	6,000
Wesley Chapel	782,500	3.75	3.75	-	1,043,568	2,930,836	813,208	398,895	1,043,568	4,133,164	9,775
Wingate	62,242	6.70	6.70	-	408,573	417,060	120,939	57,861	408,573	594,287	1,573
SCBA Fund**	-	-	-	-	552,000	-	-	-	552,000	-	-
Total					\$ 6,931,809	\$ 13,541,450	\$ 3,675,161	\$ 1,814,143	\$ 6,931,809	\$ 18,982,405	\$ 48,350

* In FY 2024, the Bakers Fire Protection District will transition from 40% / 60% funding model to 80% / 20% funding model based on the district's tax base.

** SCBA Replacement funds are budgeted in the Capital Improvement Plan.

Department Mission

The County contracts with seventeen 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 2024 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 2024 is the fourth 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:

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

The FY 2024 county general fund contributes \$6.38 million in tax funding for fire departments, fire district tax funding is \$13.54 million, and combined sales tax collections are projected at \$3.68 million. The total fire budget is \$25.41 million, an increase of \$2.34 million, or 10.14 percent over FY 2023.

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 2024 proposed budget, an SCBA (Self Contained Breathing Apparatus) replenishment program is continued as part of the county's Capital Improvement Plan, in the amount of \$552,000. This SCBA replacement funding, established in FY 2023, will rotate annually to various departments 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 2024 budget includes \$38,000 for apparatus replacement costs. The local fire tax rate will be set at 6.89 cents and sales tax projection for this tax district is \$49,640. The year over year budget has increased \$44,076, or 12.84 percent.

Bakers Fire Department:

The FY 2024 budget includes an \$88,000 increase for additional personnel to staff a ladder truck, \$78,000 increase in insurance premiums, and \$100,000 for a building annex to house sleeping quarters and showers. District funding is proposed at \$1,217,824 with a corresponding tax rate of 5.22 cents.

Beaver Lane Fire Department:

The FY 2024 budget includes an increase in funding of nearly \$105,000 for full-time staffing. The district wide fire tax rate is 6.71 cents, with a sales tax projection of \$125,038.

Fairview Fire Department:

The FY 2024 budget includes increases of \$19,000 to fund building debt expenses. The proposed local fire tax rate is 5.03 cents and the sales tax projection for this tax district is \$58,898. The year over year budget has increased 2.38 percent.

Griffith Road Fire Department:

The FY 2024 budget includes an increase of \$19,160 to account for increases in general operating expenses. The district tax rate is proposed at 2.00 cents, with a sales tax budget of \$18,751.

Hemby Bridge Fire Department:

The FY 2024 budget includes an increase of \$385,000 related to personnel expenses, increases to apparatus debt payments, and general operating increases. The fire tax rate is proposed at 4.41 cents and the local option sales tax funding will grow to nearly \$538,000.

Jackson Fire Department:

The FY 2024 budget proposes an increase of \$33,500 to increase building debt payments. The district tax rate required to provide full funding is 3.99 cents, with expected sales tax collections of \$41,600.

Lanes Creek Fire Department:

Lanes Creek Fire Department will receive a funding increase of \$29,180 to support future building expansion. The local tax rate is recommended to be set at 5.46 cents with sales tax estimates of nearly \$45,000.

New Salem Fire Department:

The FY 2024 budget recommends an increase of \$80,340 to support the construction of current building projects. This increase will be supported by a district tax rate of 3.84 cents and projected sales tax receipts of \$105,000.

Providence Fire District - Wesley Chapel Fire Department:

The FY 2024 budget will increase from \$86,412 to \$124,612 and the district fire tax rate will be set at 3.75 cents.

Sandy Ridge Fire Department:

The FY 2024 budget proposes an increase of \$31,232 to purchase additional personnel protective equipment (PPE). The district fire tax rate is 3.29 cents and will yield \$131,238 to the fire department budget along with \$50,000 in expected sales tax receipts. The county general fund will also contribute \$139,412 towards operations.

Springs Fire Department:

The FY 2024 budget will increase by \$179,262 to cover increases in personnel costs and other general operating expenses. The district tax rate is proposed at 4.64 cents and an initial sales tax collection of \$229,000.

Stack Road Fire Department:

The FY 2024 budget includes an increase of \$32,610 due to expected equipment purchases for the upcoming year. The district wide tax rate is proposed to be set at 3.48 cents (\$120,000) with expected sales tax collections of \$47,000. The county general fund is expected to add an additional \$130,000 in operational support.

Stallings Fire Department:

The FY 2024 budget increase of \$343,000 supports increased personnel expenses and general operating increases. The district fire tax rate is 4.78 cents, with a yield of \$1,738,000. The county general fund contributes \$604,000 towards department operations in conjunction with projected sales tax collections of \$498,000. The department has nearly \$181,000 in fund balance available for appropriation in FY 2024.

Unionville Fire Department:

The FY 2024 budget includes \$210,000 in additional funding to annualize night and weekend staffing that was funded at 50 percent during FY 2023. The district tax rate is 6.14 cents, and will yield \$767,00 with sales tax collections of \$189,000 and a countywide contribution of \$255,000.

Waxhaw Fire Department:

The FY 2024 budget includes \$39,000 in general operating increases. The proposed fire tax rate is 4.19 cents, with a countywide contribution of \$710,300 and expected sales taxes collections of \$489,000.

Wesley Chapel Fire Department:

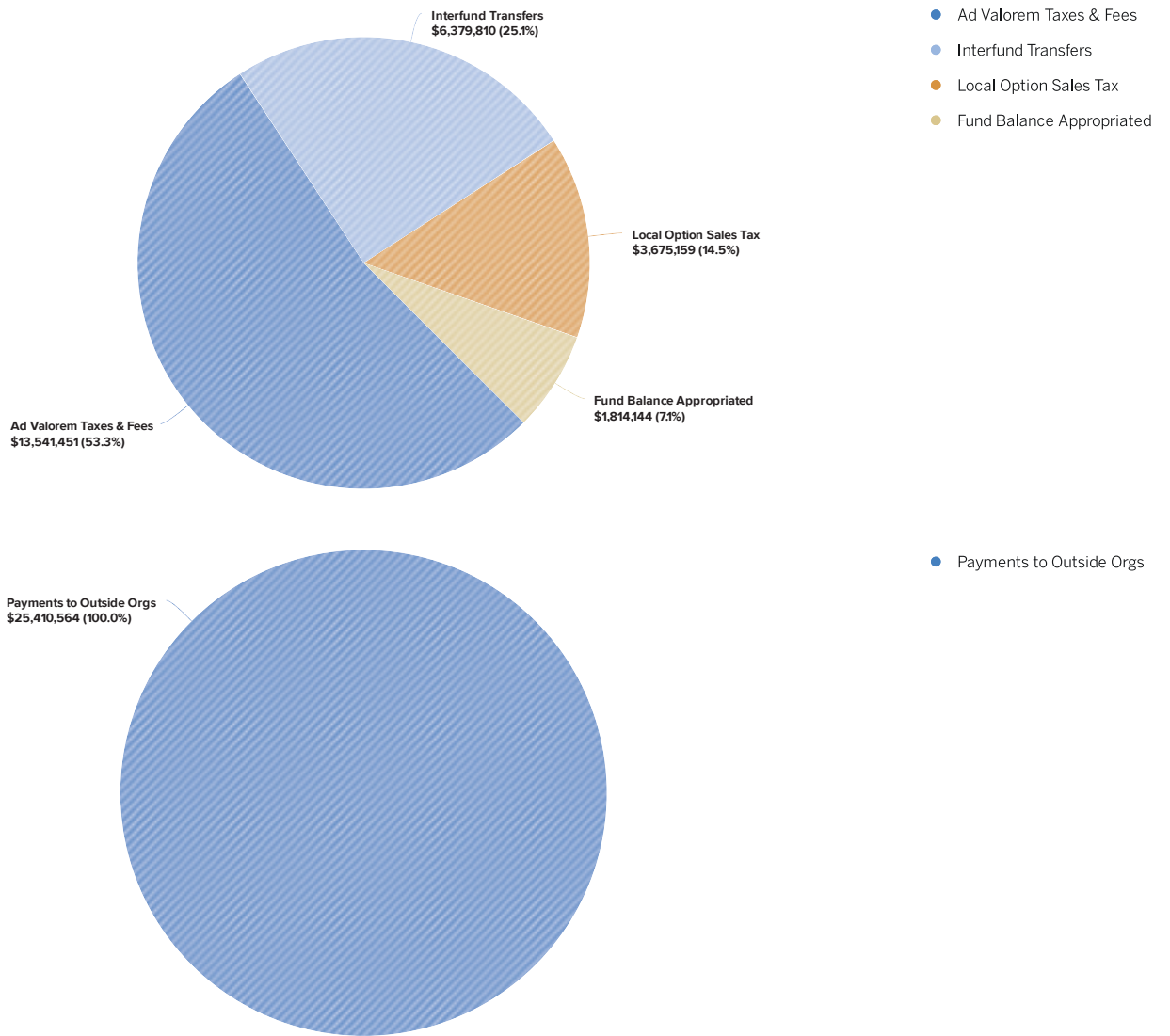
The FY 2024 budget includes net increases of \$528,000 for increases to debt payments, insurance, and staffing. The proposed district fire tax rate is 3.75 cents to yield \$2.9 million. The county general fund contributes \$1.0 million in operational support for the fire department. Sales tax collections are expected to generate \$813,000. Additionally, fund balance appropriated for capital reserve increased from \$205,000 in FY 2023 to \$398,895 in FY 2024.

Wingate Fire Department:

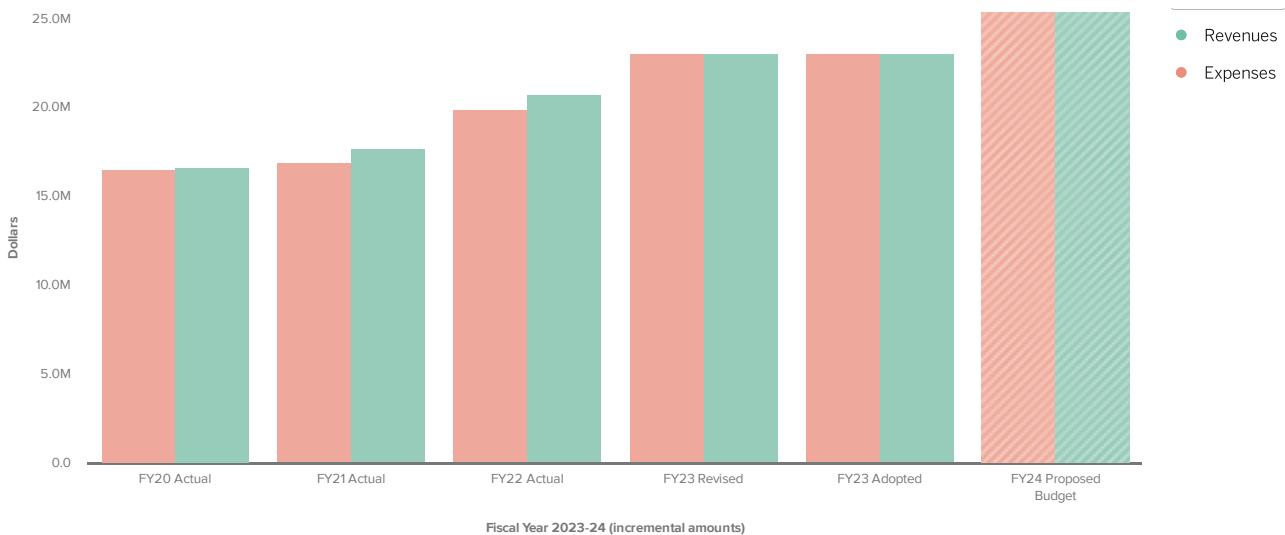
The FY 2024 budget includes net increases in the amount of \$102,000 which includes rescue equipment and debt service payments for the apparatus replacement plan. District funding of \$417,000 is generated from the district tax rate of 6.70 cents. District sales tax receipts are expected to provide \$121,000 in operational support with an additional \$409,000 provided from the county general fund.

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Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(10100) Centralized Revenues & Exp	\$ -9,162,009
(19100) Fire Departments	9,162,009
Total	\$ 0

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 16,691,625	\$ 17,737,285	\$ 20,813,053	\$ 23,071,972	\$ 23,071,972	\$ 25,410,564	2,338,592	10.14%
▶ Ad Valorem Taxes & Fees	10,302,930	14,918,591	12,206,619	12,646,953	12,646,953	13,541,451	894,498	7.07%
▶ Fund Balance Appropriated	0	0	0	821,802	821,802	1,814,144	992,342	120.75%
▶ Interfund Transfers	2,244,272	16,000	5,448,654	6,443,217	6,443,217	6,379,810	-63,407	-0.98%
▶ Investment Revenue	41,031	1,547	138	0	0	0	0	0.00%
▶ Local Option Sales Tax	1,521,214	2,738,829	3,139,058	3,160,000	3,160,000	3,675,159	515,159	16.30%
▶ Non-Enterprise Charges	2,582,177	62,318	18,584	0	0	0	0	0.00%
▼ Expenses	16,558,207	16,905,932	19,929,730	23,071,972	23,071,972	25,410,564	2,338,592	10.14%
▶ Interfund Transfers, Out	49,000	0	1,370	0	0	0	0	0.00%
▶ Operating Cost	137,318	50,328	0	0	0	0	0	0.00%
▶ Payments to Outside Orgs	16,371,889	16,855,604	19,928,360	23,071,972	23,071,972	25,410,564	2,338,592	10.14%
Revenues Less Expenses	\$ 133,418	\$ 831,352	\$ 883,323	\$ 0	\$ 0	\$ 0	0	0.00%

Expenditures by Program

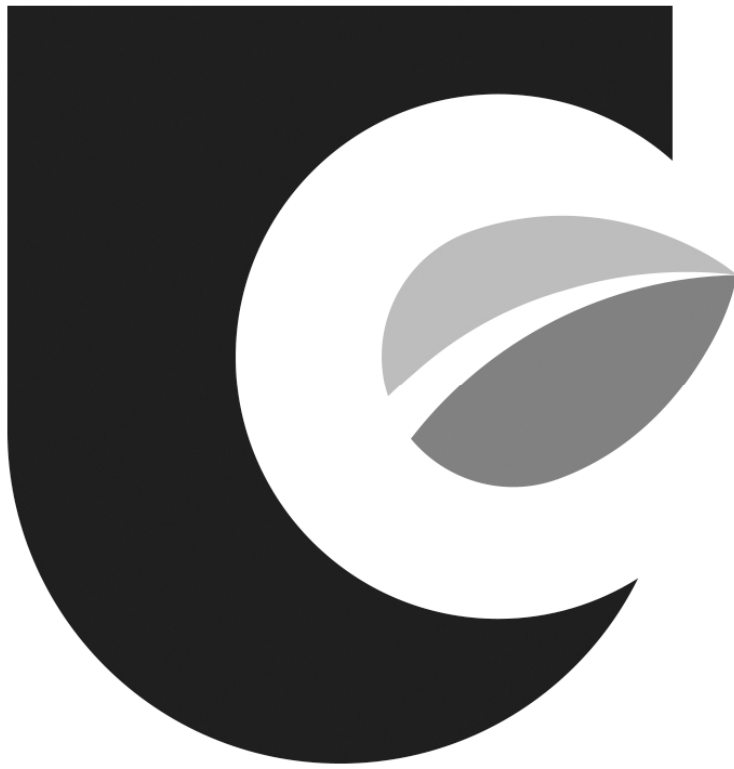
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(10100) Centralized Revenues & Exp	\$ 49,000	\$ 0	\$ 1,370	\$ 343,264	\$ 343,264	\$ 0	-343,264	-100.00%
(19100) Fire Departments	16,509,207	16,905,932	19,928,360	22,728,708	22,728,708	25,410,564	2,681,856	11.80%
Total	\$ 16,558,207	\$ 16,905,932	\$ 19,929,730	\$ 23,071,972	\$ 23,071,972	\$ 25,410,564	2,338,592	10.14%

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Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(10100) Ad Valorem-Current	\$ 49,000	\$ 0	\$ 1,370	\$ 0	\$ 0	\$ 0	0	0.00%
(19105) Allens Crossroads Fire Dept	288,590	292,722	317,788	343,264	343,264	387,340	44,076	12.84%
(19110) Bakers Fire Department	1,185,780	1,167,724	1,402,894	1,851,809	1,851,809	2,084,610	232,801	12.57%
(19115) Beaver Lane Fire Department	1,082,261	778,121	817,424	945,450	945,450	1,051,401	105,951	11.21%
(19120) Fairview Fire Department	476,566	479,581	709,893	817,749	817,749	837,190	19,441	2.38%
(19199) Fire Depts County Wide Support	148,343	64,551	0	0	0	0	0	0.00%
(19125) Griffith Road Fire Department	99,461	127,635	113,266	114,894	114,894	134,054	19,160	16.68%
(19130) Hemby Bridge Fire Department	2,142,548	2,137,799	2,640,086	2,942,587	2,942,587	3,328,163	385,576	13.10%
(19135) Jackson Fire Department	243,420	256,344	266,889	384,674	384,674	418,175	33,501	8.71%
(19140) Lanes Creek Fire Department	432,120	297,505	305,857	329,650	329,650	358,830	29,180	8.85%
(19145) New Salem Fire Department	488,058	616,721	654,581	780,798	780,798	861,138	80,340	10.29%
(19150) Providence (W/WC) Fire Dept	39,275	66,594	69,178	86,412	86,412	124,612	38,200	44.21%
(19155) Sandy Ridge Fire Department	336,575	310,497	311,143	317,297	317,297	348,529	31,232	9.84%
(19160) Springs Fire Department	878,629	850,156	1,245,959	1,353,336	1,353,336	1,532,598	179,262	13.25%
(19165) Stack Road Fire Department	328,765	311,430	298,638	291,810	291,810	324,420	32,610	11.18%
(19170) Stallings Fire Department	1,870,006	2,118,421	2,420,023	2,679,151	2,679,151	3,022,284	343,133	12.81%
(19175) Unionville Fire Department	663,505	814,214	998,047	1,065,923	1,065,923	1,276,021	210,098	19.71%
(19180) Waxhaw Fire Department	2,006,764	2,145,378	2,602,784	2,904,122	2,904,122	3,130,259	226,137	7.79%
(19185) Wesley Chapel Fire Department	3,134,648	3,380,767	3,973,222	4,958,648	4,958,648	5,186,507	227,859	4.60%
(19190) Wingate Fire Department	663,893	689,773	780,688	904,398	904,398	1,004,433	100,035	11.06%
Total	\$ 16,558,207	\$ 16,905,932	\$ 19,929,730	\$ 23,071,972	\$ 23,071,972	\$ 25,410,564	2,338,592	10.14%

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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. We work to meet the state mandated fire inspection frequency and provide public education outreach. 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. We also provide fire safety education and fire prevention programs.

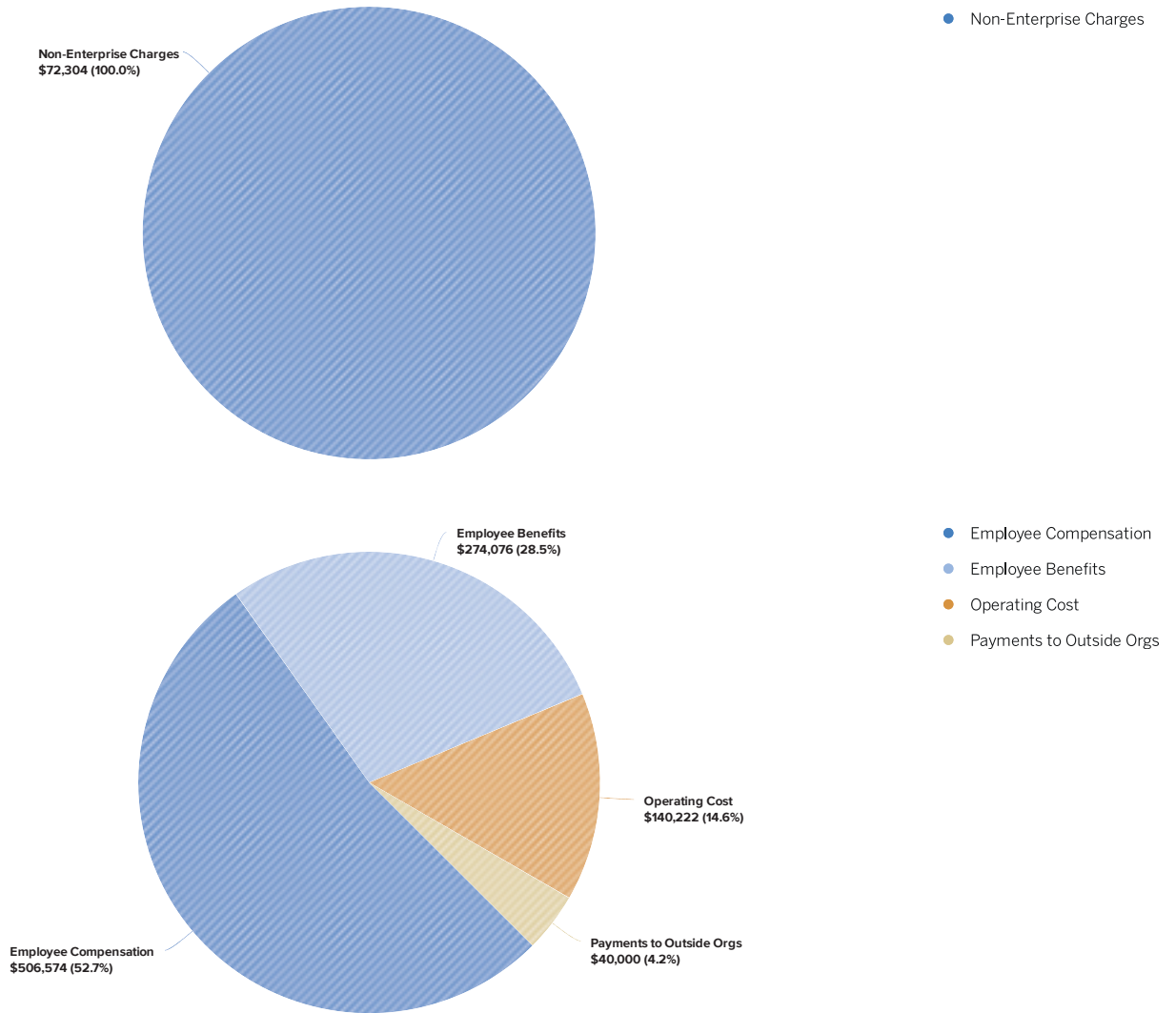
Department FY 2024 Discussion

County growth will present an increased challenge to the department in FY 2024 in fulfilling the core mission of fire inspections, building plan reviews and fire investigations. 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.

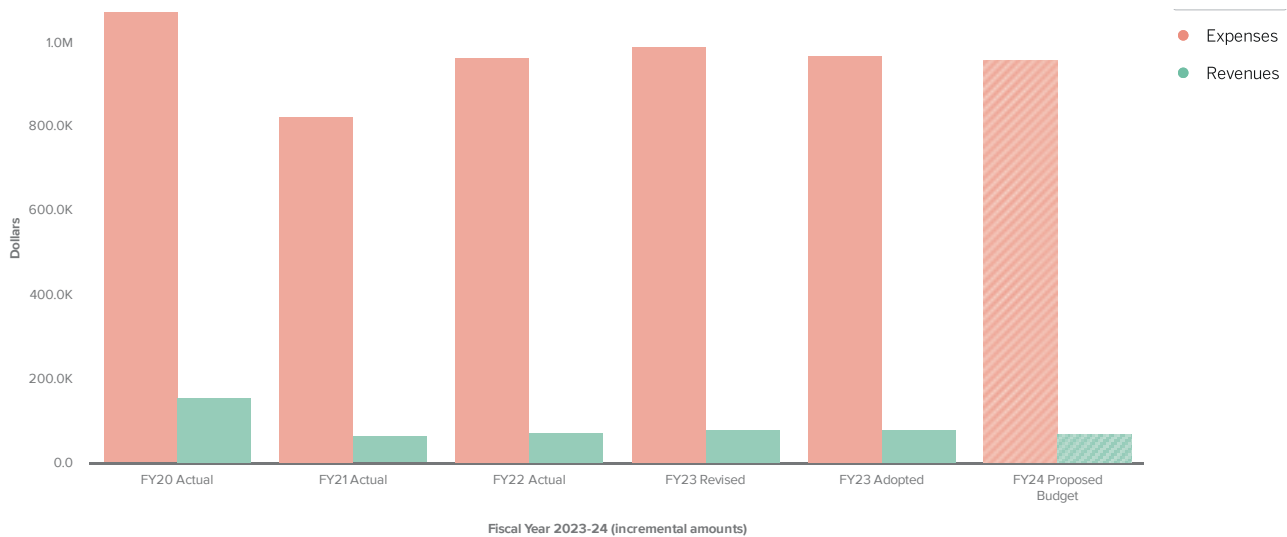
Department Analysis

The Proposed Budget for FY 2024 represents a 0.1 percent decrease in net expenses overall compared to the Adopted Budget for FY 2023, but this is due to a number of factors. Budgeted increases in compensation costs (3.83 percent) and employee benefit costs (9.05 percent) and a decrease in projected revenues from services (-12.2 percent) are offset by a decrease in operating costs (27.11 percent). The increase in benefits costs is primarily due to fully funding OPEB costs per actuarial recommendation. Decreased operating costs are due to reductions from one-time transfers approved in the FY 2023 Adopted Budget. No proposed enhancements are included in this recommendation.

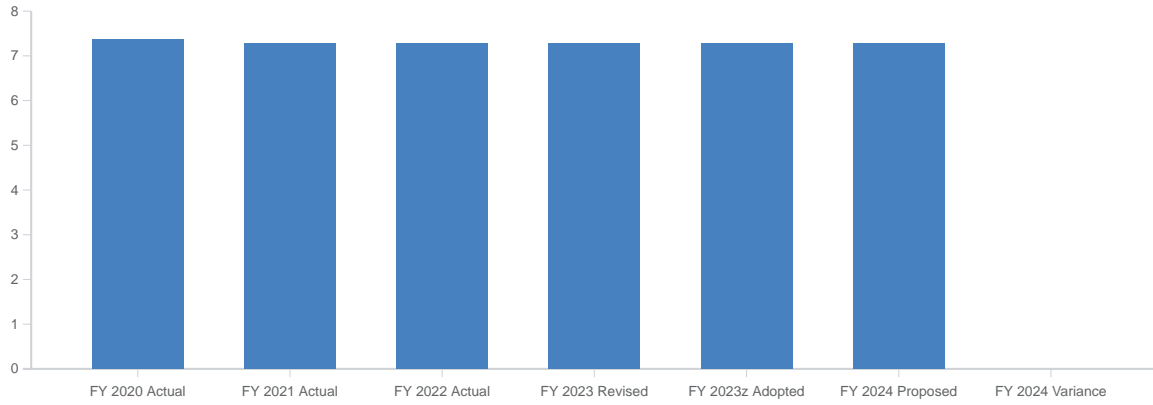
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	7.38	7.28	7.28	7.28	7.28	7.28	0.00
FULL TIME EQUIVALENT	7.38	7.28	7.28	7.28	7.28	7.28	0.00

Net Program Cost

	FY24 Net Program Cost
(17500) Fire Marshals Administration	\$ 169,040
(17510) Fire Marshals Office Operation	719,528
Total	\$ 888,568

Enhancement Summary

No enhancements are proposed for this department in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 158,136	\$ 67,959	\$ 74,140	\$ 82,365	\$ 82,365	\$ 72,304	-10,061	-12.22%
▸ Federal Grants	81,573	0	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	76,563	67,959	74,140	82,365	82,365	72,304	-10,061	-12.22%
▾ Expenses	1,073,171	824,777	967,422	993,860	971,610	960,872	-10,738	-1.11%
▸ Capital Outlay	119,915	0	100,931	0	0	0	0	0.00%
▸ Employee Benefits	264,461	217,287	233,596	255,332	251,329	274,076	22,747	9.05%
▸ Employee Compensation	456,254	460,508	474,117	504,042	487,894	506,574	18,680	3.83%
▸ Operating Cost	232,541	146,982	118,778	194,486	192,387	140,222	-52,165	-27.11%
▸ Payments to Outside Orgs	0	0	40,000	40,000	40,000	40,000	0	0.00%
Revenues Less Expenses	\$ -915,035	\$ -756,818	\$ -893,282	\$ -911,495	\$ -889,245	\$ -888,568	677	0.08%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(17500) Fire Marshals Administration	\$ 145,582	\$ 107,479	\$ 123,669	\$ 168,625	\$ 166,340	\$ 169,040	2,700	1.62%
(17510) Fire Marshals Office Operation	927,589	717,298	843,754	825,235	805,270	791,832	-13,438	-1.67%
Total	\$ 1,073,171	\$ 824,777	\$ 967,422	\$ 993,860	\$ 971,610	\$ 960,872	-10,738	-1.11%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(17501) Fire Marshal's Admin	\$ 145,582	\$ 107,479	\$ 123,669	\$ 168,625	\$ 166,340	\$ 169,040	2,700	1.62%
(17510) Inspections	927,589	717,298	843,754	825,235	805,270	791,832	-13,438	-1.67%
Total	\$ 1,073,171	\$ 824,777	\$ 967,422	\$ 993,860	\$ 971,610	\$ 960,872	-10,738	-1.11%

Department Performance Summary

FY24 PM - FMO

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Fire Marshals Office Operation	Public Safety	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% (8.5 average days to review)	100% (7.8 average days to review)	100% (6.9 average days to review)	100.0%
Fire Marshals Office Operation	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	34.9%	41.6%	100.0%
Fire Marshals Office Operation	Public Safety	Fire Origin and Cause Investigation: Initial incident report (public release) complete within 24 hours of event.	21.0%	30.6%	38.0%	100.0%
Fire Marshals Office Operation	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.)	42.7%	17.0%	20.0%	100.0%

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 2024 Proposed Operating & Capital Budget

Department Mission

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

Department Services Provided

Fleet Management provides maintenance and repairs for the County fleet. This team works with Risk Management to resolve accidents and provide needed repairs; provides budget recommendations for annual vehicle replacements; and assists Procurement with the sale of surplus vehicles. Fleet Management oversees the WEX fuel contract and manages the Toll Road accounts for each department. With the addition of the tire shop in FY 2020, Fleet Management now provides nearly all tire services to the County fleet.

Department FY 2024 Discussion

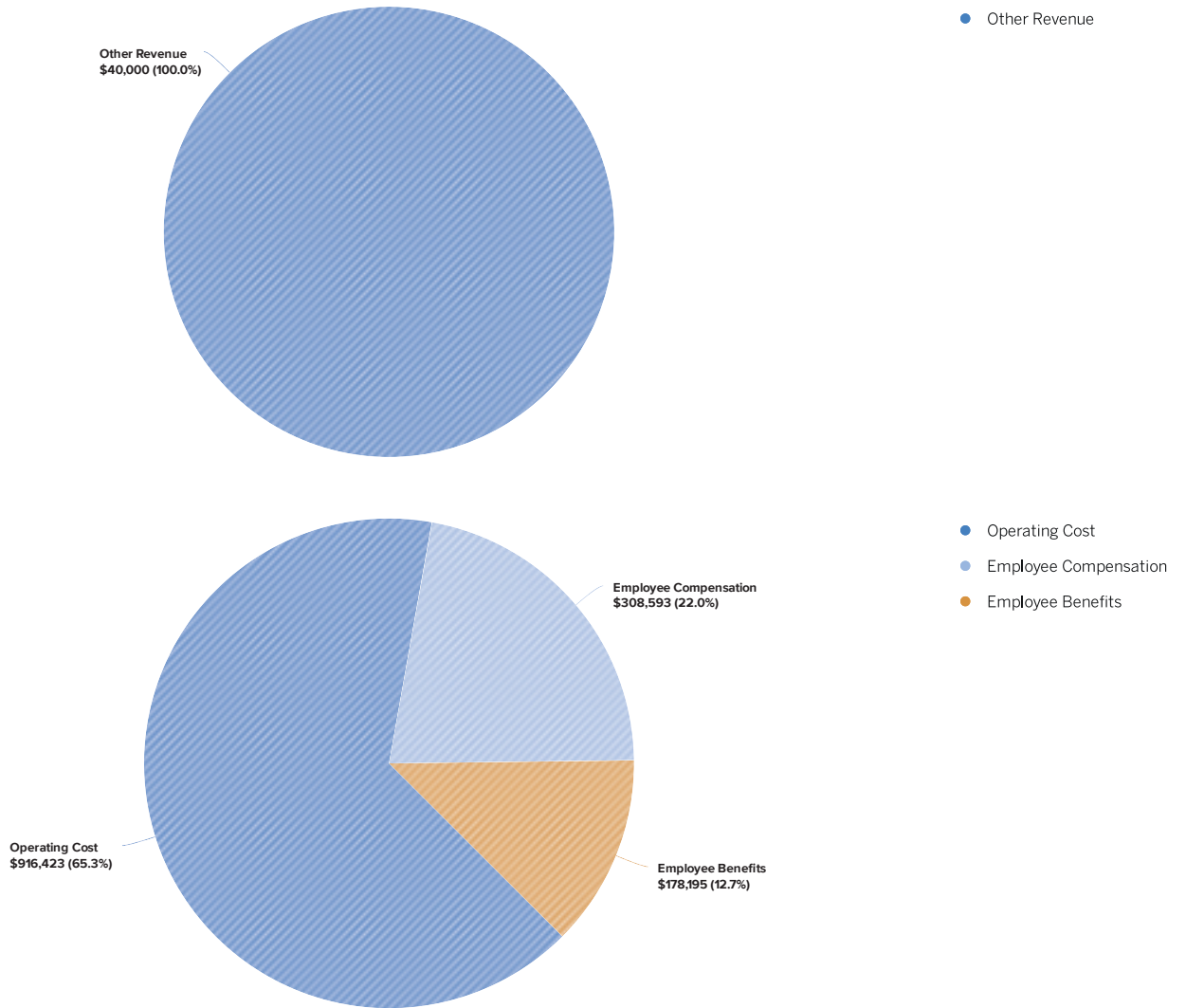
Fleet Management continues to work towards streamlining and improving the efficiency of the vehicle purchasing and readiness for service process while ensuring each department receives vehicles to fit job functions. Fleet continues to provide regular maintenance and repair to County fleet vehicles. As 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 assures the safety of the employee while reducing down times.

The department has been adversely affected by the inflationary impacts initiated by the CoVID-19 pandemic, and its ongoing effects on the automotive industry. Fleet has seen an average of 18-20 percent increases in the cost of parts (including tires), an average increase of 55 percent for motor oil, and has encountered delays in receiving necessary products. The rising costs and delays, in conjunction with a higher volume of SUVs and trucks in the ever-growing County fleet, have required Fleet Services to maintain adequate inventory to service vehicles in a timely and efficient manner.

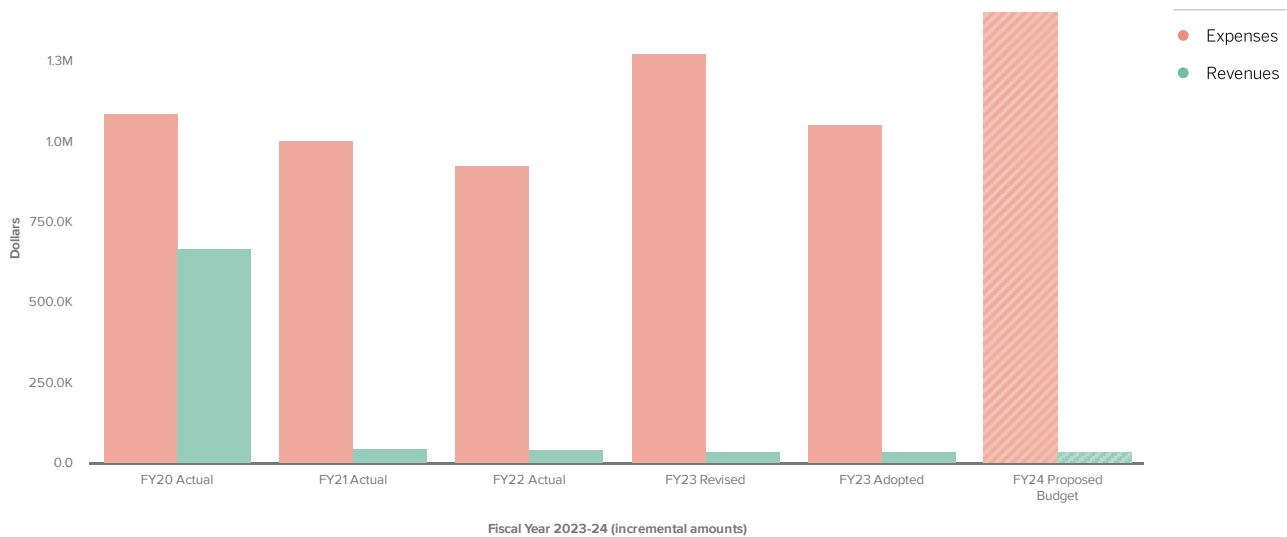
Department Analysis

The Proposed Budget for FY 2024 represents a 32.7 percent increase in net expenses compared to the Adopted Budget for FY 2023. This is primarily related to increases in operating costs associated with increased repairs. The Proposed Budget includes over \$287,300 in recommended enhancements, with \$314,400 allocated for increased repairs being offset by \$27,100 in salary and benefit reductions associated with reclassifications and strategic realignments.

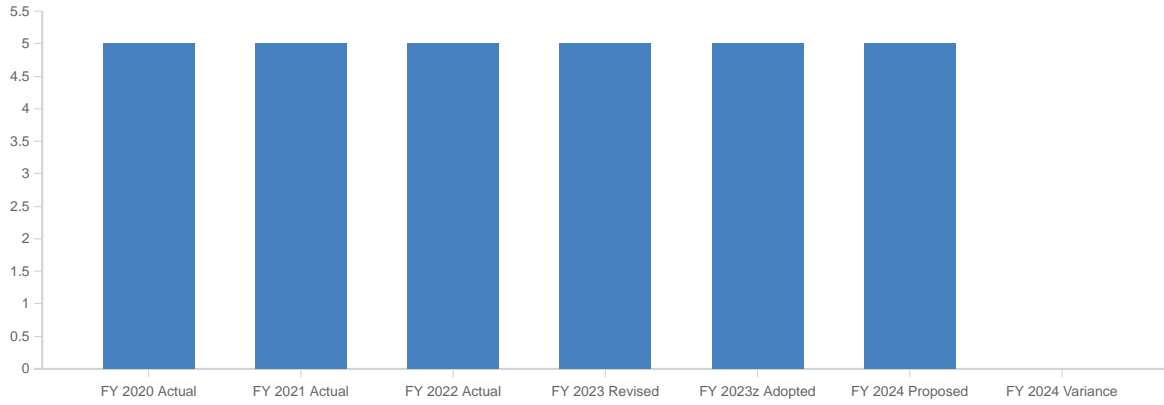
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	5.01	5.01	5.01	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	5.01	5.01	5.01	5.00	5.00	5.00	0.00

Net Program Cost

	FY24 Net Program Cost
(30100) Fleet Management	\$ 1,363,211
Total	\$ 1,363,211

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Increase Funds for General Repairs	314,430.00
FY24 Position Reclassification - Shop Supv, Office Mgr, Automotive Tech	-27,125.00
TOTAL	287,305.00

Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 669,327	\$ 49,783	\$ 43,735	\$ 40,000	\$ 40,000	\$ 40,000	0	0.00%
▸ Interfund Charges	370,190	0	0	0	0	0	0	0.00%
▸ Interfund Transfers	299,353	0	0	0	0	0	0	0.00%
▸ Investment Revenue	-542	0	0	0	0	0	0	0.00%
▸ Other Revenue	327	49,783	43,735	40,000	40,000	40,000	0	0.00%
▾ Expenses	1,090,553	1,004,650	926,385	1,278,091	1,057,394	1,403,211	345,817	32.70%
▸ Capital Outlay	74,550	29,821	0	0	0	0	0	0.00%
▸ Employee Benefits	156,291	138,811	152,725	170,570	162,485	178,195	15,710	9.67%
▸ Employee Compensation	273,634	274,735	293,265	326,836	294,224	308,593	14,369	4.88%
▸ Interdepartmental Charges	-129,030	-3,229	-3,514	0	0	0	0	0.00%
▸ Interfund Transfers, Out	212,481	0	0	0	0	0	0	0.00%
▸ Operating Cost	502,627	564,513	483,909	780,685	600,685	916,423	315,738	52.56%
Revenues Less Expenses	\$ -421,226	\$ -954,867	\$ -882,650	\$ -1,238,091	\$ -1,017,394	\$ -1,363,211	-345,817	-33.99%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30100) Fleet Management	\$ 1,090,553	\$ 1,004,650	\$ 926,385	\$ 1,278,091	\$ 1,057,394	\$ 1,403,211	345,817	32.70%
Total	\$ 1,090,553	\$ 1,004,650	\$ 926,385	\$ 1,278,091	\$ 1,057,394	\$ 1,403,211	345,817	32.70%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30110) Fleet Management Services	\$ 1,090,553	\$ 1,004,650	\$ 926,385	\$ 1,278,091	\$ 1,057,394	\$ 1,403,211	345,817	32.70%
Total	\$ 1,090,553	\$ 1,004,650	\$ 926,385	\$ 1,278,091	\$ 1,057,394	\$ 1,403,211	345,817	32.70%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Fleet Management	Public Safety	Average Monthly Tire Repairs Performed: Measures the average number of tire repairs/changes performed monthly	52	58	61	-
Fleet Management	Public Safety	Internal Tire Repairs: Measures the number of internal tire repairs completed each month	604	692	524	-
Fleet Management	Public Safety	External Tire Repairs: Measures the number of external tire repairs completed each month	21	4	23	-
Fleet Management	Public Safety	Average Monthly Work Orders Completed: Measures the average number of work orders/tasks completed monthly (Scheduled & Non-Scheduled; includes Preventative Maintenance Inspections)	390	374	388	-
Fleet Management	Public Safety	Average Monthly Preventable Accident Work Orders: Measures the average number of work orders completed monthly related to preventable accidents	2.8	1.8	2.8	-
Fleet Management	Public Safety	Average Monthly Non-Preventable Accident Work Orders: Measures the average number of work orders completed monthly related to non-preventable accidents	4.5	4.9	4.3	-
Fleet Management	Public Safety	Customer Service Satisfaction Rate: Measures percentage of internal customers rating overall experience with Fleet Services as excellent.	N/A	77.8%	N/A	90.0%

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 recruitment and onboarding, benefits administration, compensation and classification administration, employee relations and performance management, policy development, organizational training and development and risk management and safety.

Department FY 2024 Discussion

As the County experiences an increase in budgeted positions and a steady turnover rate, the HR office has worked to keep pace with the demands of a growing employee population and a consistent vacancy rate. The HR office has worked to onboard over 300 new hires in calendar year 2022, with an additional 300+ in seasonal employees. An increase in processing occurred in almost every HR related data point to include areas such as pre-employment checks, benefits administration, risk management related claims, and personnel action related processing. Efforts will continue to be focused on recruitment and retention strategies, automating processes for efficiencies, providing professional development opportunities for current staff, and managing employee benefits and compliance requirements in FY24.

Results from a Compensation & Classification study will be available in FY 24 to provide insight regarding organizational competitiveness related to pay, recruitment incentives and internal retention methods. There will also be an opportunity to receive feedback from employees in the bi-annual climate survey in 2024 and continue work to promote and engage the workforce and affect climate improvements in the organization.

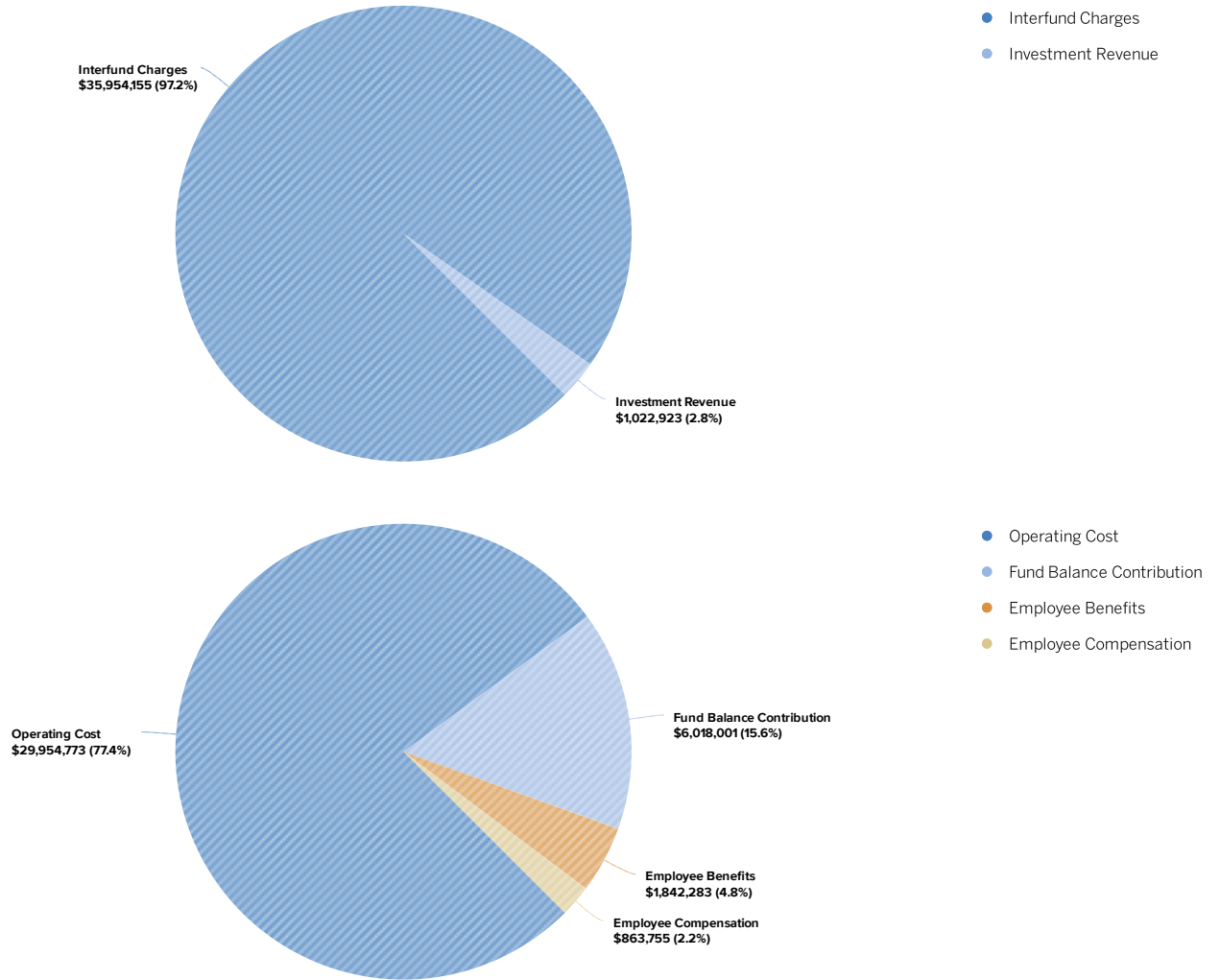
Department Analysis

The FY 2024 Manager's Proposed Budget reflects a 10.5 percent net increase in total County expense over the FY 2023 Adopted Budget. The FY 2024 Proposed 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 a proposed increase in the budget for health and dental medical services (related to rising medical costs and increased personnel) is part of this proposed budget. In addition, the Employee Health Plan premium paid by eligible employees, retirees and their covered dependents is not recommended to increase over FY 2023 levels. This reflects the employee's contribution to the overall cost of health care. The total FY 2024 cost of employee health care, per applicable FTE, is expected to increase by 7.4 percent for Medical Benefits and 4.8 percent for Dental Benefits. This increase is reflected across all departments in the Proposed Budget.

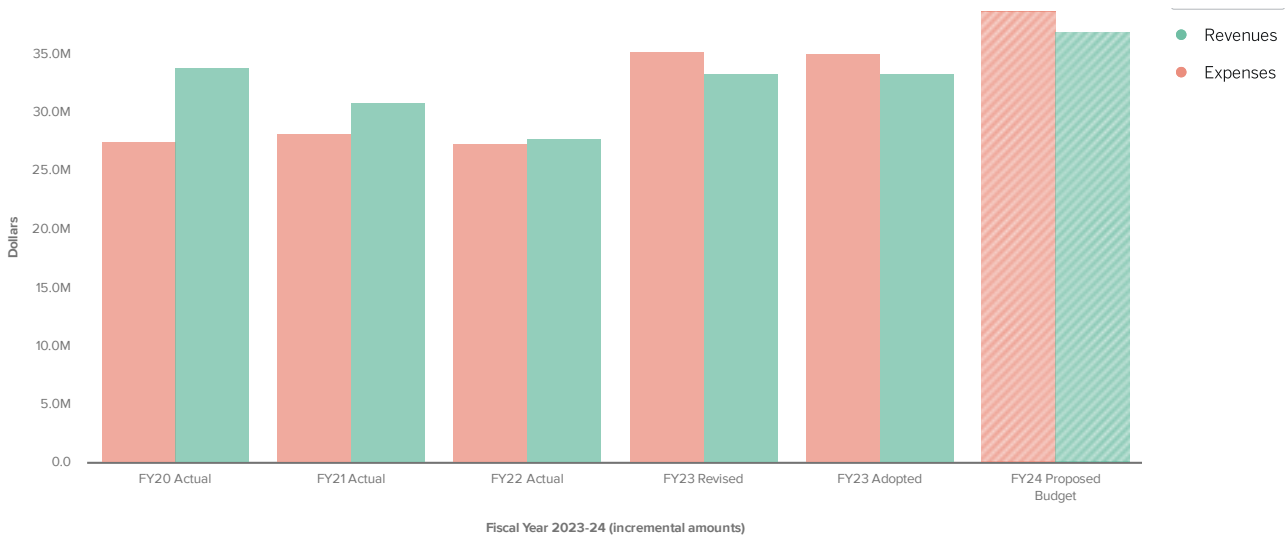
The FY 2024 Proposed Budgets for all Internal Service Funds (OPEB, Separation Allowance, Health Benefits, Dental Benefits, Workers' Compensation, and Property & Casualty) are allocated to the General Fund, the Enterprise Funds of Public Works and Solid Waste, and the Multi-Year Funds.

The Proposed Budget includes the enhancement request to continue the use of the onboarding software utilized since 2020 to automate paperwork and procedures associated with new hire onboarding and the efficiencies of this process. (\$32,992).

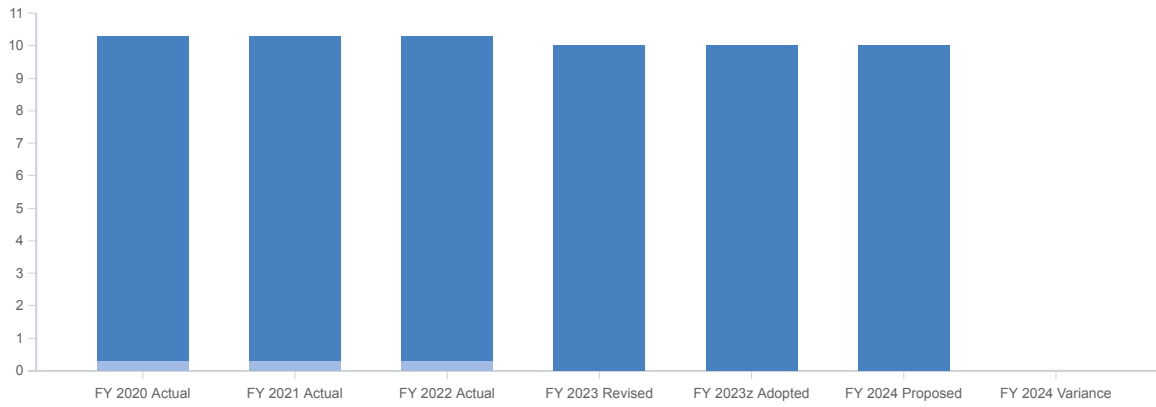
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	0.29	0.29	0.29	0.00	0.00	0.00	0.00
Full-Time	10.00	10.00	10.00	10.00	10.00	10.00	0.00
FULL TIME EQUIVALENT	10.29	10.29	10.29	10.00	10.00	10.00	0.00

Net Program Cost

	FY24 Net Program Cost
(21000) Human Resources	\$ 1,701,734
Total	\$ 1,701,734

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Provide dedicated funding for Human Resources Software System "ONBOARD"	32,992.00
TOTAL	32,992.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 33,983,078	\$ 30,887,809	\$ 27,839,911	\$ 33,461,124	\$ 33,446,124	\$ 36,977,078	3,530,954	10.56%
▶ Fund Balance Appropriated	0	0	0	15,000	0	0	0	0.00%
▶ Interfund Charges	28,606,406	23,771,314	30,294,123	32,423,202	32,423,202	35,954,155	3,530,953	10.89%
▶ Interfund Transfers	2,874,731	0	4,018,216	0	0	0	0	0.00%
▶ Investment Revenue	2,439,449	7,116,435	-6,475,605	1,022,922	1,022,922	1,022,923	1	0.00%
▶ Other Revenue	62,492	60	3,177	0	0	0	0	0.00%
▼ Expenses	27,556,693	28,249,216	27,346,207	35,332,237	35,087,315	38,678,812	3,591,497	10.24%
▶ Employee Benefits	1,704,434	1,612,040	1,749,295	1,823,945	1,817,130	1,842,283	25,153	1.38%
▶ Employee Compensation	726,491	765,968	814,227	859,667	832,155	863,755	31,600	3.80%
▶ Fund Balance Contribution	0	0	0	4,381,815	4,382,621	6,018,001	1,635,380	37.32%
▶ Interdepartmental Charges	0	-93,804	0	0	0	0	0	0.00%
▶ Interfund Transfers, Out	2,877,397	0	192,916	0	0	0	0	0.00%
▶ Operating Cost	22,248,372	25,965,011	24,589,769	28,266,810	28,055,409	29,954,773	1,899,364	6.77%
Revenues Less Expenses	\$ 6,426,385	\$ 2,638,593	\$ 493,704	\$ -1,871,113	\$ -1,641,191	\$ -1,701,734	-60,543	-3.69%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(21000) Human Resources	\$ 27,556,693	\$ 28,249,216	\$ 27,346,207	\$ 35,332,237	\$ 35,087,315	\$ 38,678,812	3,591,497	10.24%
Total	\$ 27,556,693	\$ 28,249,216	\$ 27,346,207	\$ 35,332,237	\$ 35,087,315	\$ 38,678,812	3,591,497	10.24%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(21040) Administration, Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,135	\$ 179	-956	-84.23%
(21080) Dental Benefits	901,019	823,074	868,399	918,531	918,531	953,244	34,713	3.78%
(21020) Employment & Recruitment	342,720	275,495	294,533	370,887	339,338	386,658	47,320	13.94%
(21070) Health Benefits	19,218,102	22,985,132	21,954,150	25,093,248	25,093,248	26,065,857	972,609	3.88%
(21010) Human Resources Administration	705,818	694,957	648,870	955,508	854,885	878,765	23,880	2.79%
(21090) Property & Casualty	1,157,581	1,312,184	1,289,534	1,713,204	1,713,204	2,347,561	634,357	37.03%
(21050) RHCBC Plan (OPEB)	2,874,731	0	0	2,999,596	2,999,596	4,152,069	1,152,473	38.42%
(21060) Separation Allowance (OPEB)	1,344,829	1,304,055	1,398,220	1,944,789	1,944,789	2,790,762	845,973	43.50%
(21030) Training, Human Resources	362,034	403,821	413,157	544,718	445,833	436,132	-9,701	-2.18%
(21085) Workers' Compensation	649,860	450,497	479,344	791,756	776,756	667,585	-109,171	-14.05%
Total	\$ 27,556,693	\$ 28,249,216	\$ 27,346,207	\$ 35,332,237	\$ 35,087,315	\$ 38,678,812	3,591,497	10.24%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Human Resources	Organizational Strengthening	Positions Posted: Represents the number of positions posted for recruitment	309	482	292	-
Human Resources	Organizational Strengthening	Personnel Action Submissions: Represents the number of personnel actions submitted to HR	3,122	2,956	1,452	-
Human Resources	Organizational Strengthening	Training Courses: Represents the number of courses viewed by employees	5,667	10,044	8,985	-
Human Resources	Organizational Strengthening	Employee Turnover: Indicates the percentage of employees that separate from Union County	N/A	N/A	15.0%	-
Human Resources	Organizational Strengthening	New Hire Turnover: Indicates the percentage of employees that separate from Union County with less than 12 months of employment	N/A	N/A	24.0%	-
Human Resources	Organizational Strengthening	Risk Management Claims: Represents the number of claims submitted	N/A	N/A	331	-

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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.

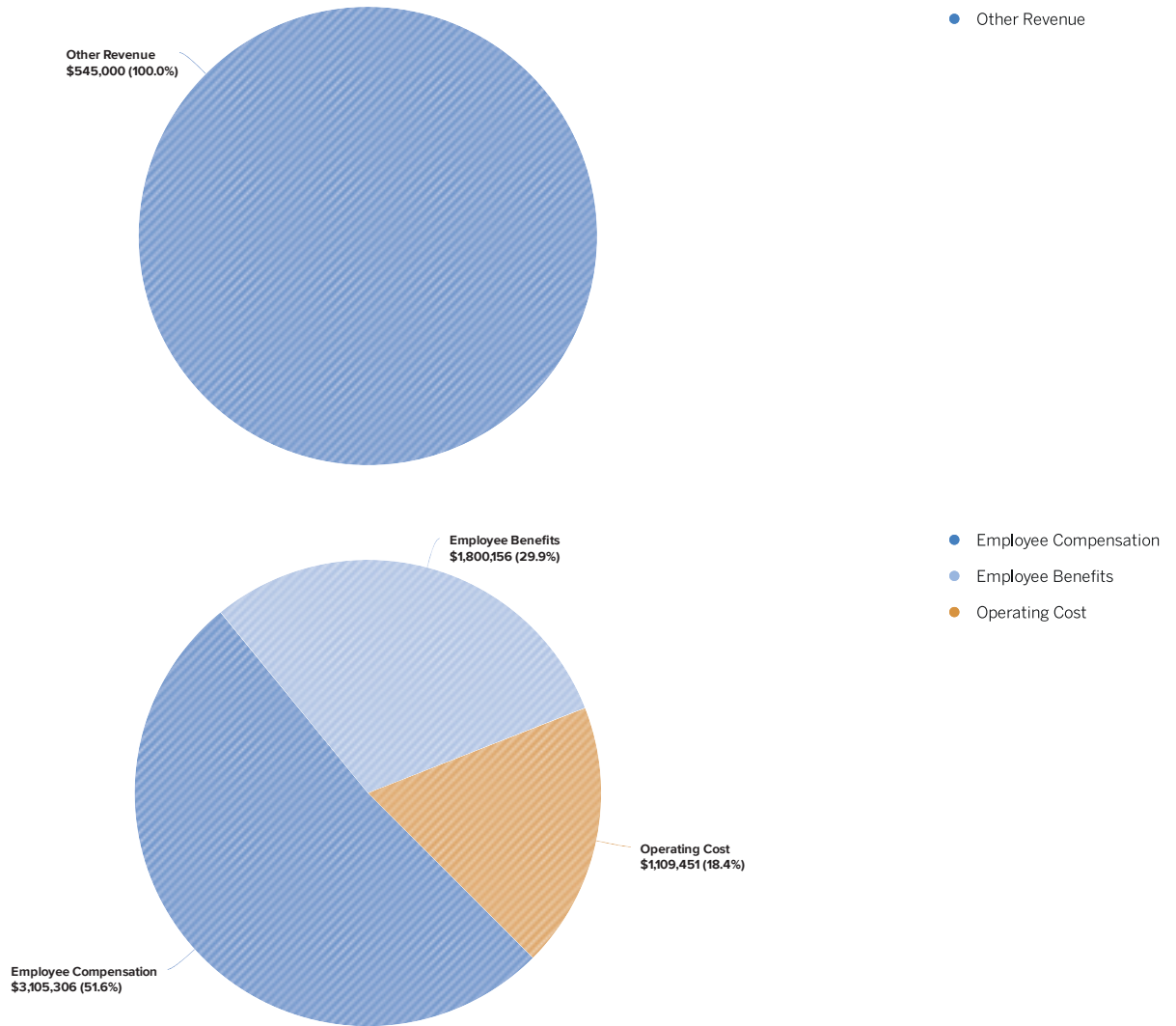
Department FY 2024 Discussion

Covid impacts are lessening. In-person client activity is increasing. Safety net needs are more complex. Administration is dedicated to enabling an effective, customer-focused, unified team approach in support of service provision across the Human Services Agency. Post-pandemic access to services has evolved with drive-through and on-line options. Clients include Ukrainians and Russians. The Health and Wellness Resource Guide is now available in three languages. Business Process and Training teams work on Continuous Quality Improvement, assuring service excellence across the Agency. The Training team has also provided countywide assistance for roll-out of DUO Mobile multi-factor authentication. Human Services Information Technology supports IT for 400+ staff. Finance is managing several Covid funds to sustain services, addressing pandemic variants and supporting expanded programs like the Emergency Rental Assistance (ERAP). Program Integrity has conducted investigations, created claims, and held administrative hearings to help residents avoid future claims. The Front Desk at Human Services scheduled 12,334 DSS appointments last year. Language Services provided an average of 43.5 hours of daily interpreting by a team of five. Switchboard answered 85,818 calls. No matter how dynamic the client base becomes, our focus will remain excellence in service, as an informed entry point for all of Human Services.

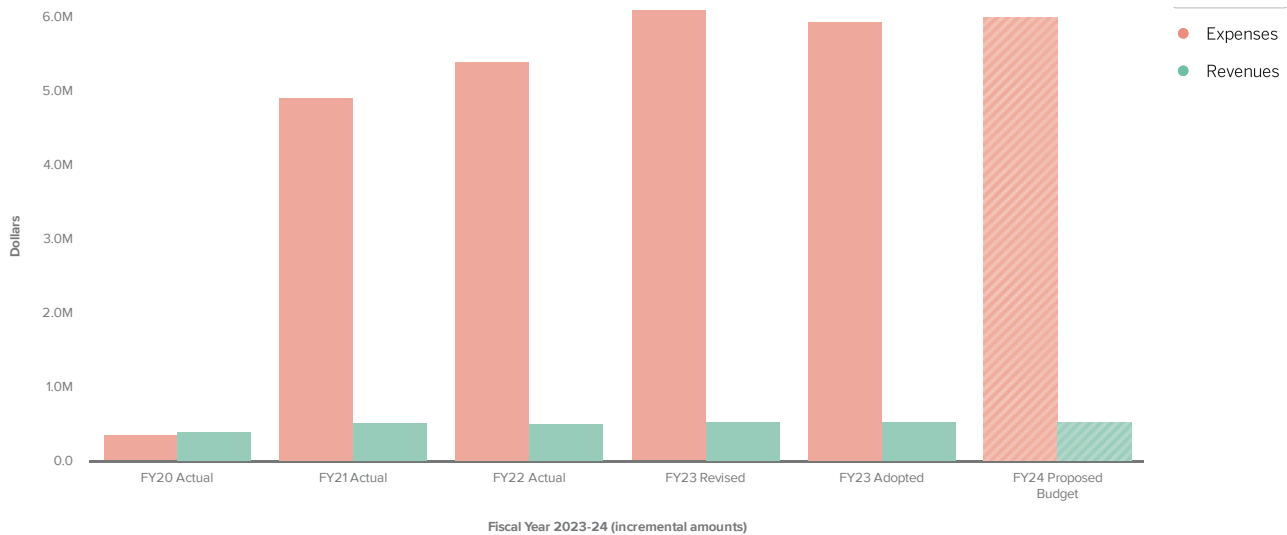
Department Analysis

The Manager's Proposed Budget for FY 2024 reflects a 0.9 percent increase in net County expense over the budget adopted in FY 2023. Increased employee benefits costs of 5.5 percent are being offset by a transfer to another division in Human Services as part of an enhancement request (\$8,400) and implementation of target reduction actions submitted by the department during the budget development process (\$59,900).

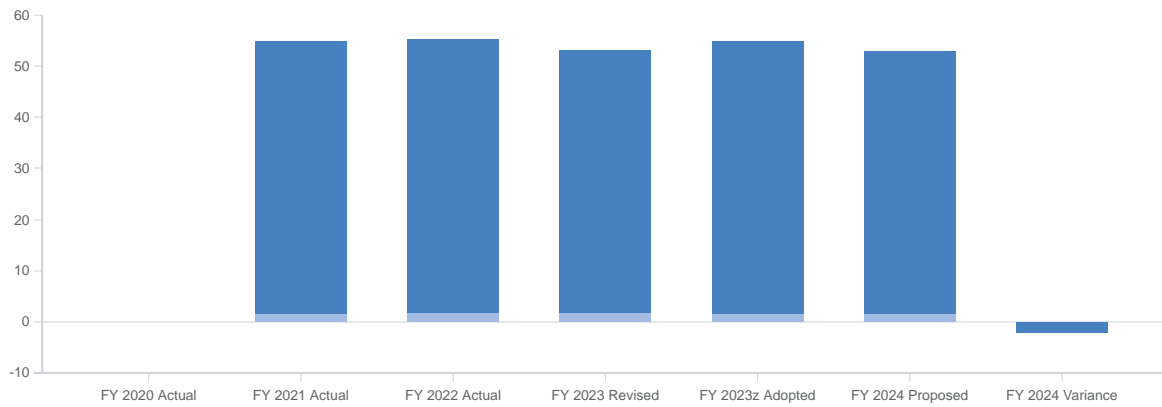
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	0.00	1.40	1.54	1.54	1.40	1.40	0.00
Full-Time	0.00	53.50	53.75	51.50	53.50	51.50	-2.00
FULL TIME EQUIVALENT	0.00	54.90	55.29	53.04	54.90	52.90	-2.00

Net Program Cost

	FY24 Net Program Cost
(30800) Human Services Administration	\$ 5,469,913
Total	\$ 5,469,913

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Human Services Supervisor - Merge from Multi-Year to General Fund	-8,391.00
TOTAL	-8,391.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
▼ Revenues	\$ 403,221	\$ 540,961	\$ 514,757	\$ 545,000	\$ 545,000	\$ 545,000	0	0.00%
▶ Other Revenue	403,221	540,961	514,757	545,000	545,000	545,000	0	0.00%
▼ Expenses	358,518	4,928,380	5,410,696	6,100,074	5,966,254	6,014,913	48,659	0.82%
▶ Employee Benefits	0	1,228,373	1,562,781	1,724,767	1,706,766	1,800,156	93,390	5.47%
▶ Employee Compensation	0	2,725,622	2,934,355	3,165,303	3,091,628	3,105,306	13,678	0.44%
▶ Operating Cost	358,518	974,384	913,560	1,210,004	1,167,860	1,109,451	-58,409	-5.00%
Revenues Less Expenses	\$ 44,704	\$ -4,387,419	\$ -4,895,939	\$ -5,555,074	\$ -5,421,254	\$ -5,469,913	-48,659	-0.90%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(30800) Human Services Administration	358,518	4,928,380	5,410,696	6,100,074	5,966,254	6,014,913	48,659	0.82%
Total	358,518	4,928,380	5,410,696	6,100,074	5,966,254	6,014,913	48,659	0.82%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(30820) DSS Representative Payee	358,518	544,968	461,039	545,000	545,000	545,000	0	0.00%
(30800) Human Services Administration	0	4,383,412	4,949,657	5,555,074	5,421,254	5,469,913	48,659	0.90%
Total	358,518	4,928,380	5,410,696	6,100,074	5,966,254	6,014,913	48,659	0.82%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Human Services Administration	Organizational Strengthening	Contracts Executed: Represents the number of contracts processed and fully executed	115	85	73	-
Human Services Administration	Organizational Strengthening	Information Systems Support: Measure of Human Services Help Desk Responses and percentage closed within 3 business days	1,090 Responses 52% Closed	1,196 Responses 71% Closed	681 Responses 68% Closed	-
Human Services Administration	Organizational Strengthening	In-house Language Services: Hours of scheduled language services provided	8,680	10,294	7,723	-
Human Services Administration	Organizational Strengthening	Internal Quality Assurance: Measures number of Quality Assurance projects completed	146	113	N/A	-
Human Services Administration	Organizational Strengthening	** Program Integrity: Measure of funds owed by Social Services clients and percent of reimbursement received by Union County through its Program Integrity efforts	N/A	N/A	N/A	-
Human Services Administration	Organizational Strengthening	Public Health Billing Process: Measures percentage of Public Health bills submitted within 10 business days	N/A	N/A	N/A	-
Human Services Administration	Organizational Strengthening	Training: Measure the number of trainings delivered in-person, self-paced e-learning, and virtually	N/A	N/A	68	-

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

** Program impacted by collection waivers in place reducing reimbursement efforts.

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 2024 Discussion

The Union County IT department continued in 2023 to be responsive to the recommendations of the Avero IT assessment and strategic plan, including increased staffing with a focus on cyber security staff and defense tools. Fiscal year 2024 will continue to align with Avero recommendations, as well as a newly established strategic business plan. Key components include: re-structuring of IT to be more customer focused; continuing to invest in information security; and enhancing the efficiency and accountability of IT business operations, while starting a digital modernization and transformation to a more nimble and cloud-focused infrastructure.

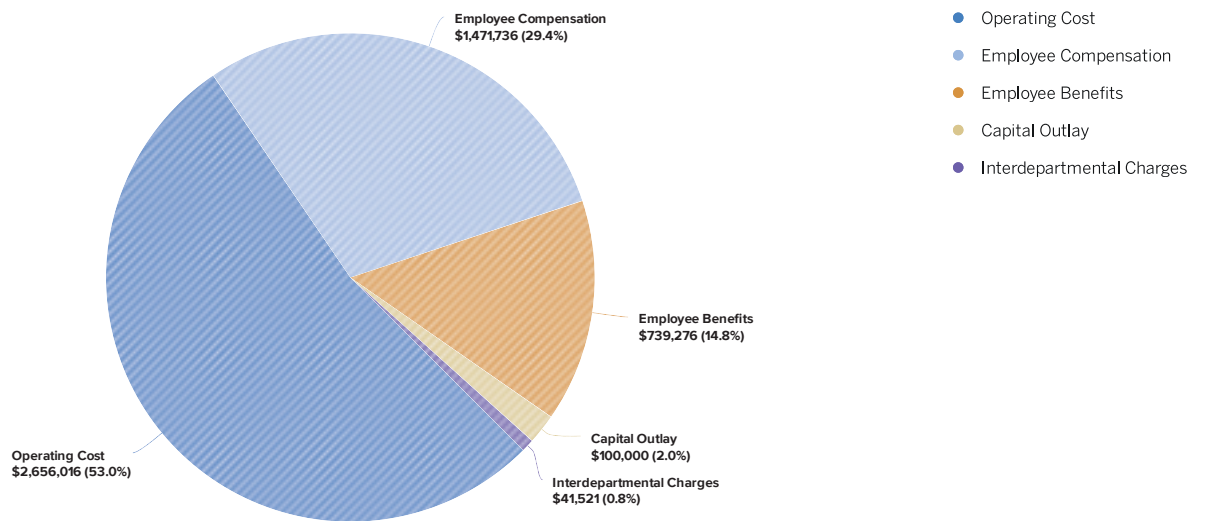
Department Analysis

The Proposed Budget for FY 2024 represents a 5.6 percent decrease in net expenses compared to the Adopted Budget for FY 2023 due to a number of one-time expenditures approved in last year's document. The Proposed Budget includes over \$43,200 in net enhancements with over \$66,500 proposed for the overhire of the Network Manager position (6 months of employee compensation/benefits costs) offset by cost reductions realized from the strategic resource realignments (\$-23,300).

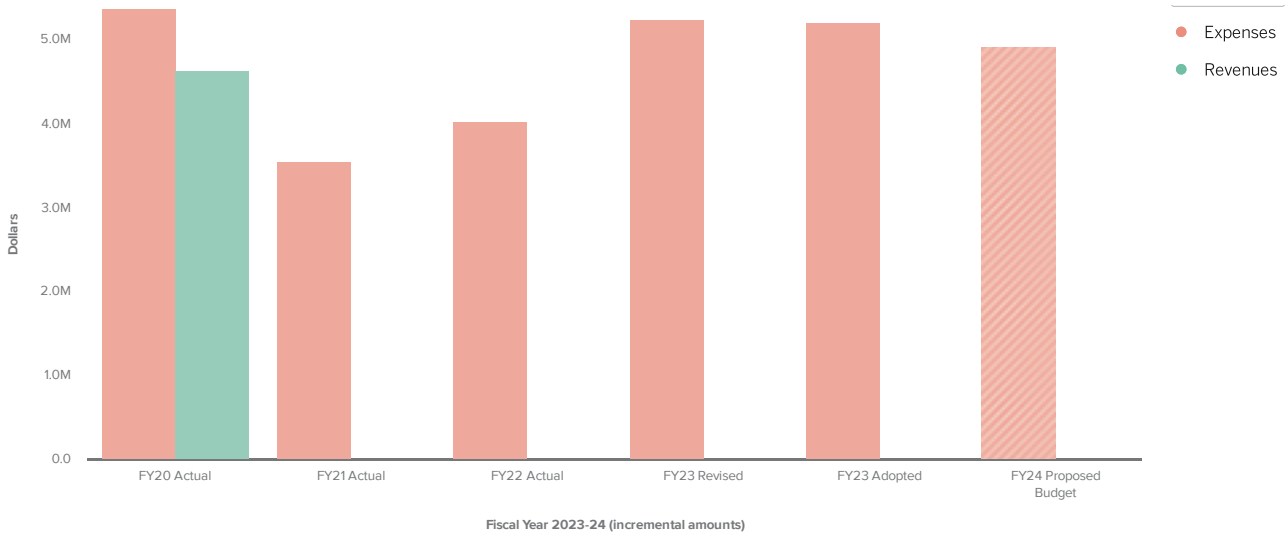
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Revenue & Expenditures by Category

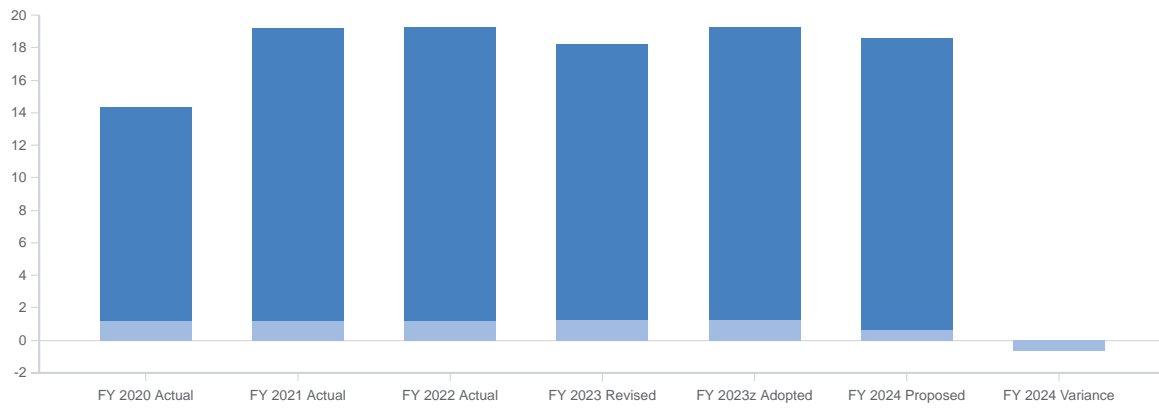
This department is not expected to collect revenue in FY 2023-24



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	13.10	18.00	18.00	17.00	18.00	18.00	0.00
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Benefited-Part-Time	1.20	1.20	1.23	1.23	1.23	0.60	-0.63
FULL TIME EQUIVALENT	14.30	19.20	19.23	18.23	19.23	18.60	-0.63

Net Program Cost

	FY24 Net Program Cost
(11300) Information Technology	\$ 4,925,507
Total	\$ 4,925,507

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Network Manager Overhire - 6 Months	66,518.00
IT Strategic Staffing/Resource Realignment	-23,283.00
TOTAL	43,235.00

Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 4,642,051	\$ 21,536	\$ 10	\$ 0	\$ 0	\$ 0	0	0.00%
▸ Interfund Charges	2,478,144	0	0	0	0	0	0	0.00%
▸ Interfund Transfers	2,111,568	0	0	0	0	0	0	0.00%
▸ Investment Revenue	-4,198	0	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	56,536	35	10	0	0	0	0	0.00%
▸ Other Revenue	1	21,501	0	0	0	0	0	0.00%
▾ Expenses	5,371,582	3,555,440	4,031,765	5,252,511	5,216,584	4,925,507	-291,077	-5.58%
▸ Capital Outlay	0	41,831	0	100,000	100,000	100,000	0	0.00%
▸ Employee Benefits	507,406	395,899	583,261	651,085	657,641	739,276	81,635	12.41%
▸ Employee Compensation	948,327	886,586	1,204,354	1,352,095	1,377,685	1,471,736	94,051	6.83%
▸ Interdepartmental Charges	-106,803	-71,521	-70,983	-71,521	-71,521	-41,521	30,000	41.95%
▸ Interfund Transfers, Out	2,571,568	0	0	55,011	0	0	0	0.00%
▸ Operating Cost	1,451,084	2,302,645	2,315,133	3,165,841	3,152,779	2,656,016	-496,763	-15.76%
Revenues Less Expenses	\$ -729,531	\$ -3,533,905	\$ -4,031,754	\$ -5,252,511	\$ -5,216,584	\$ -4,925,507	291,077	5.58%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11300) Information Technology	\$ 5,371,582	\$ 3,555,440	\$ 4,031,765	\$ 5,252,511	\$ 5,216,584	\$ 4,925,507	-291,077	-5.58%
Total	\$ 5,371,582	\$ 3,555,440	\$ 4,031,765	\$ 5,252,511	\$ 5,216,584	\$ 4,925,507	-291,077	-5.58%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11320) Audio Visual	\$ 64,086	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
(11330) Desktop Management	130,109	0	0	0	0	0	0	0.00%
(11340) Document Management	283,496	206,038	232,065	390,311	383,634	362,669	-20,965	-5.46%
(11350) Geographic Information Systems	378,796	255,624	323,784	355,618	348,339	394,199	45,860	13.17%
(11310) Information/Network Systems	3,938,458	2,530,824	2,606,626	3,513,161	3,500,440	3,389,149	-111,291	-3.18%
(11360) Telecommunications	448,084	562,954	869,289	993,421	984,171	779,490	-204,681	-20.80%
(11370) Website Management	128,553	0	0	0	0	0	0	0.00%
Total	\$ 5,371,582	\$ 3,555,440	\$ 4,031,765	\$ 5,252,511	\$ 5,216,584	\$ 4,925,507	-291,077	-5.58%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Information Technology	Public Safety	Geographic Information Systems Accuracy: Measures the accuracy on critical fields for Address Points and Centerlines	N/A	N/A	N/A	-
Information Technology	Organizational Strengthening	Automated Business Processes Usage: Measures the percentage of stable and efficient automated business processes designed by the document imaging team in production	N/A	N/A	N/A	-
Information Technology	Public Safety	Cyber Security Posture: 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	-
Information Technology	Organizational Strengthening	Infrastructure Uptime: Measures the percentage of time Union County's Information Technology infrastructure (key servers & network) are functioning	N/A	N/A	N/A	-
Information Technology	Organizational Strengthening	Customer Satisfaction: Indicates the level of satisfaction with Union County Information Technology	N/A	N/A	N/A	-

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

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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, executive management, department directors, and other 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 residents 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 2024 Discussion

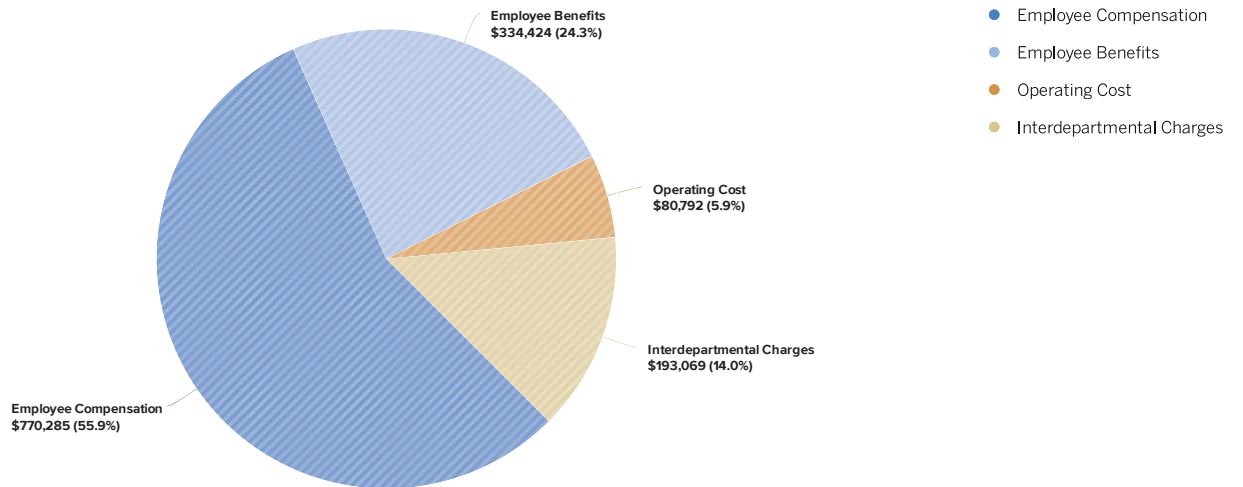
The Office of Legal Counsel seeks to continue as a close collaborative partner of the County's managerial, strategic, and operational functions by working to identify and reduce business and legal risk in the County's internal and external services. The Office of Legal Counsel continues to identify and 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 2024, with no projected increase in operational expense.

Department Analysis

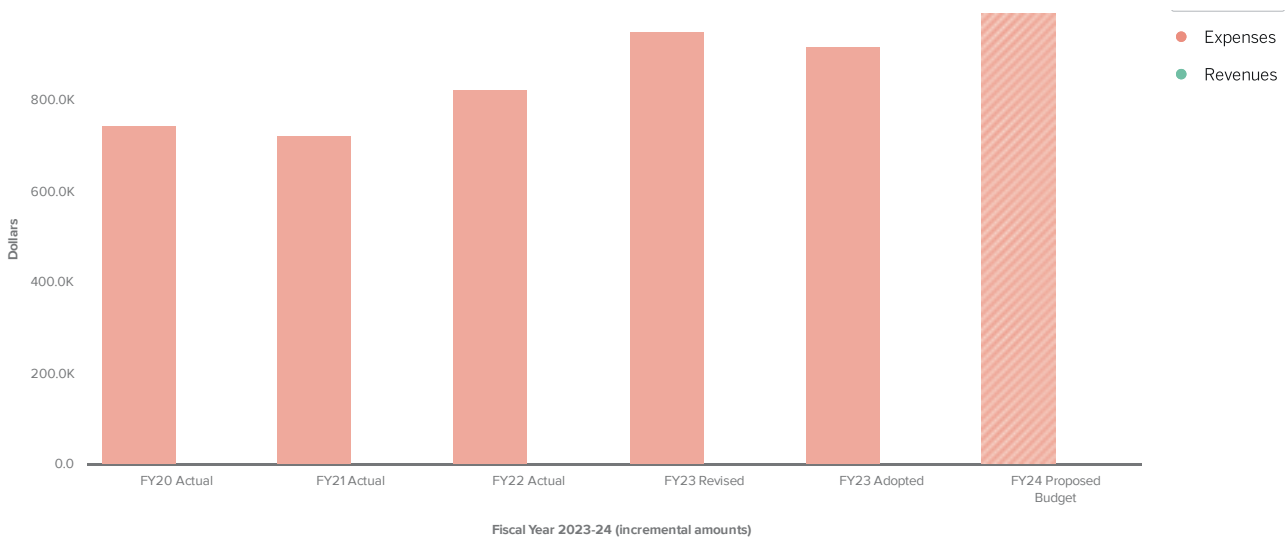
The County Manager's FY 2024 Proposed Budget for this department includes a 7.7 percent increase over the prior year. This increase is related to annual increases in personnel expenses. This proposal does not include any enhancement requests.

Revenue & Expenditures by Category

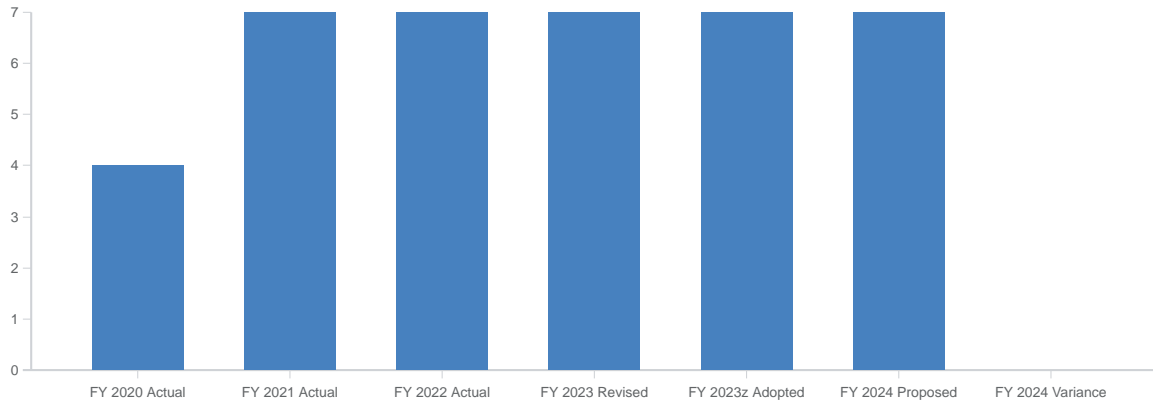
This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	4.00	7.00	7.00	7.00	7.00	7.00	0.00
FULL TIME EQUIVALENT	4.00	7.00	7.00	7.00	7.00	7.00	0.00

Net Program Cost

	FY24 Net Program Cost
(22000) Legal Department	\$ 992,432
Total	\$ 992,432

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
Revenues	0	0	0	0	0	0	0	0.00%
▼ Expenses	748,056	724,680	826,602	954,619	921,378	992,432	71,054	7.71%
▶ Employee Benefits	186,385	202,830	269,558	313,379	306,774	334,424	27,650	9.01%
▶ Employee Compensation	495,640	505,935	669,838	763,967	737,331	770,285	32,954	4.47%
▶ Interdepartmental Charges	0	-23,135	-169,495	-202,193	-202,193	-193,069	9,124	4.51%
▶ Operating Cost	66,031	39,050	56,701	79,466	79,466	80,792	1,326	1.67%
Revenues Less Expenses	-748,056	-724,680	-826,602	-954,619	-921,378	-992,432	-71,054	-7.71%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(22000) Legal Department	748,056	724,680	826,602	954,619	921,378	992,432	71,054	7.71%
Total	748,056	724,680	826,602	954,619	921,378	992,432	71,054	7.71%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(22010) Legal Department	748,056	724,680	826,602	954,619	921,378	992,432	71,054	7.71%
Total	748,056	724,680	826,602	954,619	921,378	992,432	71,054	7.71%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Legal Department	Organizational Strengthening	Number of Contracts Executed: Central Administration	120	109	79	-
Legal Department	Organizational Strengthening	Number of Contracts Executed: Community Services	165	174	150	-
Legal Department	Organizational Strengthening	Number of Contracts Executed: Quasi-County / Public Safety	65	67	43	-
Legal Department	Organizational Strengthening	Number of Contracts Executed: Public Works / General Services	276	179	152	-

* Result provided for FY 2023 represents partial data (July 2022 - March 2023).

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.

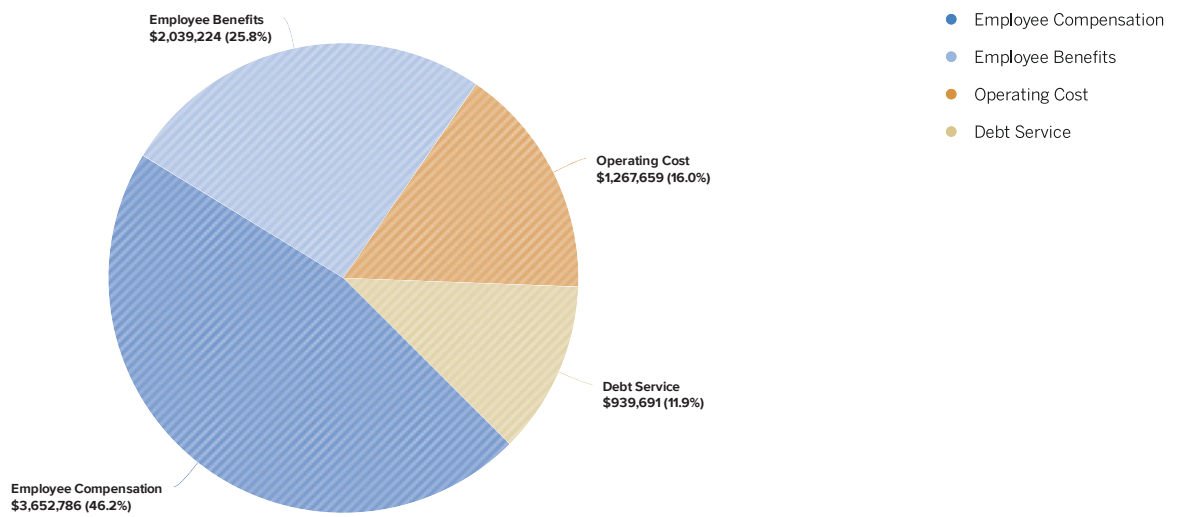
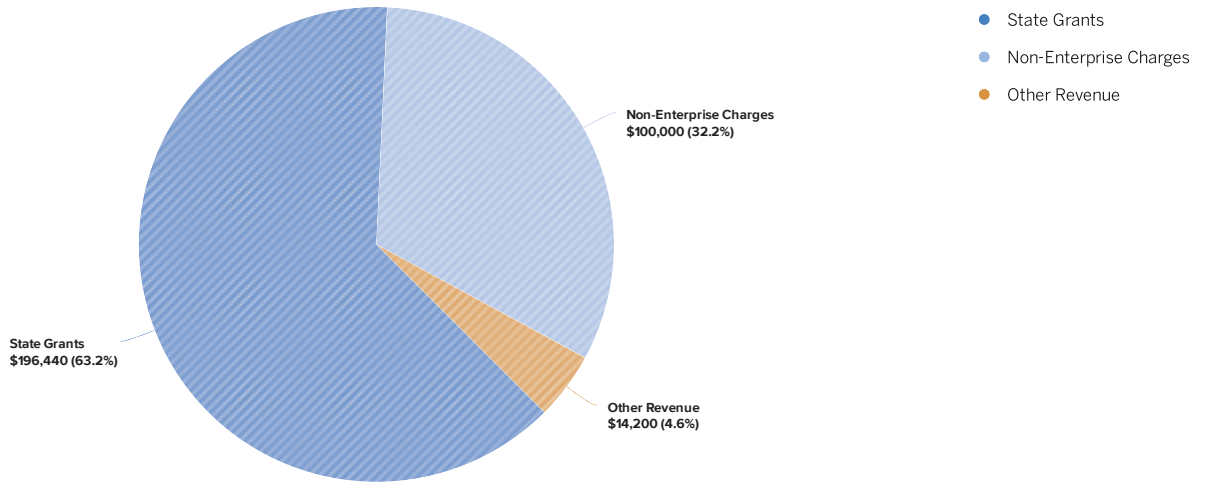
Department FY 2024 Discussion

The library's digital resources continue to see higher demands and continued expectations of our patrons. Consequently, the library's website is being redesigned along with a more streamlined process 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 early 2024, Union County Library will be increasing staffing levels and resources to better meet the needs of current and future patrons.

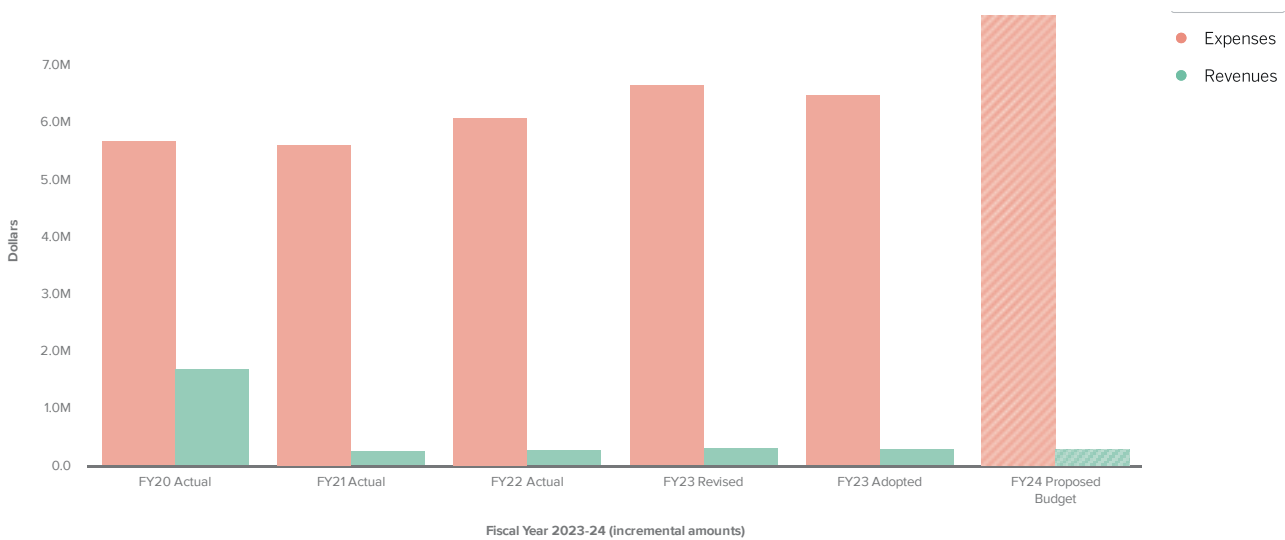
Department Analysis

The County Manager's FY 2024 Proposed Budget for this department includes a 22.2 percent increase over the prior year. In preparation for the anticipated Spring 2024 opening of the Southwest Regional branch, proposed enhancements include increased staffing, materials, supplies, and technology (\$1,093,498).

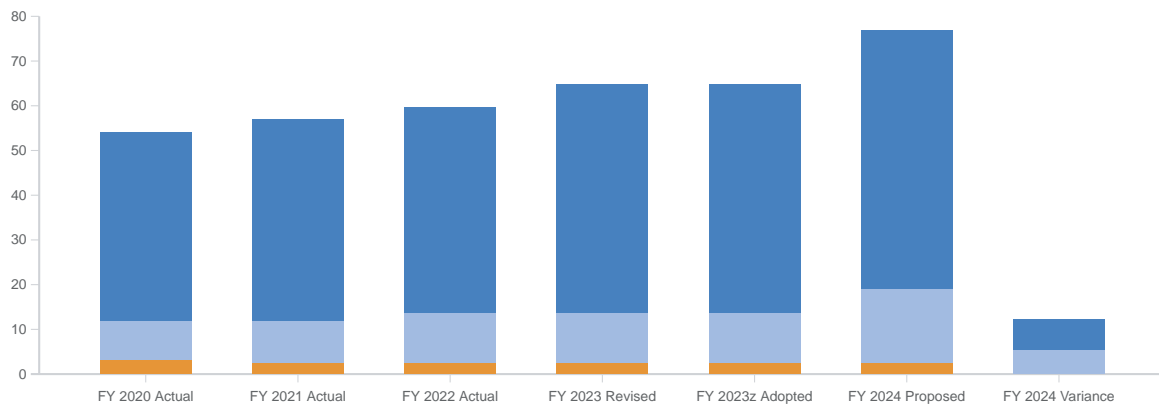
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	3.05	2.30	2.30	2.30	2.30	2.30	0.00
Non-Benefited-Part-Time	8.71	9.67	11.49	11.49	11.49	16.77	5.29
Full-Time	42.10	45.00	46.00	51.00	51.00	58.00	7.00
FULL TIME EQUIVALENT	53.86	56.97	59.79	64.79	64.79	77.07	12.29

Net Program Cost

	FY24 Net Program Cost
(15500) Libraries Administration	\$ 6,649,029
(15520) Monroe Main Library	939,691
Total	\$ 7,588,720

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Southwest Regional Library 7 FT Library Associates (7.0 FTE)	446,666.00
Southwest Regional Library Supplies	14,075.00
Southwest Regional Library Materials	304,417.00
Southwest Regional Library 11 PT Library Associates (5.28 FTE)	263,950.00
Southwest Regional Library Technology	64,390.00
TOTAL	1,093,498.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 1,705,159	\$ 272,716	\$ 289,679	\$ 325,640	\$ 310,640	\$ 310,640	0	0.00%
▸ Debt Proceeds	76,982	0	0	0	0	0	0	0.00%
▸ Interfund Transfers	1,295,739	0	0	0	0	0	0	0.00%
▸ Non-Enterprise Charges	97,732	48,411	72,015	100,000	100,000	100,000	0	0.00%
▸ Other Revenue	37,188	13,226	20,489	14,200	14,200	14,200	0	0.00%
▸ State Grants	197,518	211,078	197,175	211,440	196,440	196,440	0	0.00%
▾ Expenses	5,692,000	5,642,747	6,112,780	6,688,682	6,518,830	7,899,360	1,380,530	21.18%
▸ Capital Outlay	0	0	0	98,000	0	0	0	0.00%
▸ Debt Service	541,111	1,043,250	1,012,047	1,037,500	1,037,500	939,691	-97,809	-9.43%
▸ Employee Benefits	1,528,507	1,216,007	1,406,713	1,637,492	1,642,958	2,039,224	396,266	24.12%
▸ Employee Compensation	2,447,623	2,552,244	2,790,879	2,959,996	2,976,926	3,652,786	675,860	22.70%
▸ Operating Cost	1,174,758	831,246	903,143	955,694	861,446	1,267,659	406,213	47.15%
Revenues Less Expenses	\$ -3,986,841	\$ -5,370,031	\$ -5,823,102	\$ -6,363,042	\$ -6,208,190	\$ -7,588,720	-1,380,530	-22.24%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(15500) Libraries Administration	\$ 3,323,769	\$ 4,560,852	\$ 5,056,158	\$ 5,651,182	\$ 5,481,330	\$ 6,959,669	1,478,339	26.97%
(15530) Marshville Library	443,085	4,596	5,301	0	0	0	0	0.00%
(15520) Monroe Main Library	664,470	1,068,217	1,040,846	1,037,500	1,037,500	939,691	-97,809	-9.43%
(15540) Union West Library	973,540	6,512	7,512	0	0	0	0	0.00%
(15550) Waxhaw Library	287,136	2,570	2,964	0	0	0	0	0.00%
Total	\$ 5,692,000	\$ 5,642,747	\$ 6,112,780	\$ 6,688,682	\$ 6,518,830	\$ 7,899,360	1,380,530	21.18%

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Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(15511) Centralized Services	58,807	0	0	0	0	0	0	0.00%
(15514) Contributions/Donations	6,792	2,548	17,526	46,483	13,200	13,200	0	0.00%
(15510) General Administration	3,241,368	4,558,304	5,038,631	5,604,699	5,468,130	6,946,469	1,478,339	27.04%
(15525) Library Debt Service	541,111	1,043,250	1,012,047	1,037,500	1,037,500	939,691	-97,809	-9.43%
(15530) Marshville Library, Admin	419,562	4,596	5,301	0	0	0	0	0.00%
(15531) Marshville Library, Child	8,401	0	0	0	0	0	0	0.00%
(15533) Marshville Library, Circulatio	8,401	0	0	0	0	0	0	0.00%
(15532) Marshville Library, Reference	6,721	0	0	0	0	0	0	0.00%
(15520) Monroe Library, Admin	47,751	24,967	28,799	0	0	0	0	0.00%
(15523) Monroe Library, Circulation	16,802	0	0	0	0	0	0	0.00%
(15524) Monroe Library, Prog/Event	8,401	0	0	0	0	0	0	0.00%
(15521) Monroe Main Library, Child	25,203	0	0	0	0	0	0	0.00%
(15522) Monroe Main Library, Reference	25,203	0	0	0	0	0	0	0.00%
(15513) Training	16,802	0	0	0	0	0	0	0.00%
(15540) Union West Library, Admin	903,811	6,512	7,512	0	0	0	0	0.00%
(15541) Union West Library, Child	16,802	0	0	0	0	0	0	0.00%
(15543) Union West Library, Circulatio	29,404	0	0	0	0	0	0	0.00%
(15542) Union West Library, Reference	23,523	0	0	0	0	0	0	0.00%
(15550) Waxhaw Library, Administration	270,334	2,570	2,964	0	0	0	0	0.00%
(15552) Waxhaw Library, Reference	16,802	0	0	0	0	0	0	0.00%
Total	5,692,000	5,642,747	6,112,780	6,688,682	6,518,830	7,899,360	1,380,530	21.18%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Libraries Administration	Community Consensus	* Library Visits: Measures the number of visitors entering all libraries	214,377	270,828	N/A	-
Libraries Administration	Community Consensus	* Print & Digital Circulation: Measures number of materials checked out annually	1,176,569	1,098,943	N/A	-
Libraries Administration	Community Consensus	* Programs Presented: Measures number of programs presented for kids, teens, and adults	129	901	N/A	-
Libraries Administration	Community Consensus	* Program Attendance: Measures amount of participants attending programs	5,985	28,054	N/A	-
Libraries Administration	Community Consensus	* Patron Transactions: Measures the number of transactions/questions in which staff assist patrons	62,098	79,850	N/A	-

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 2021.



Department Mission

With commitment to quality and excellence, Park staff strives 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, field trips, and camping opportunities.

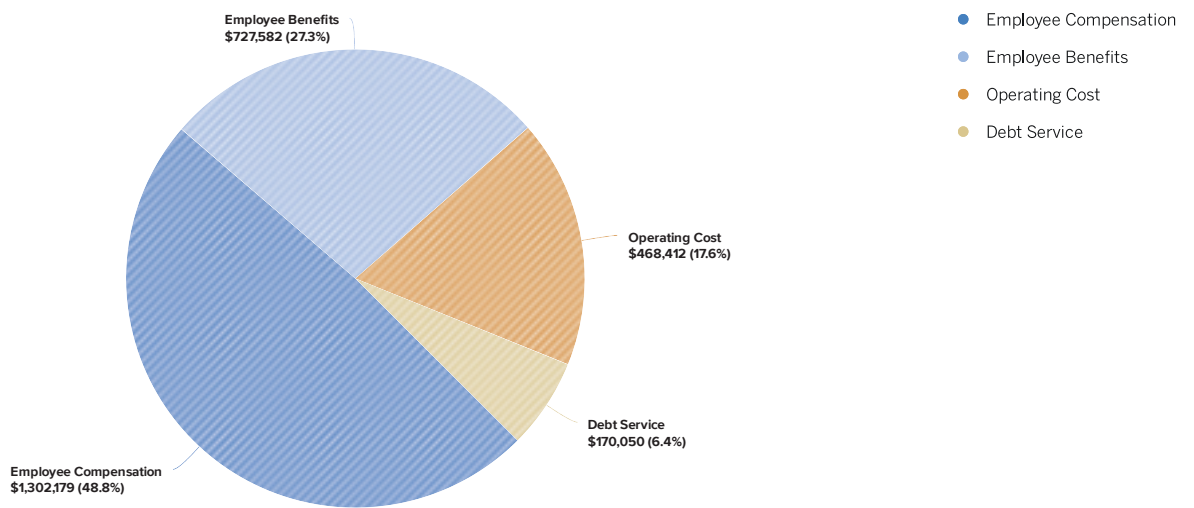
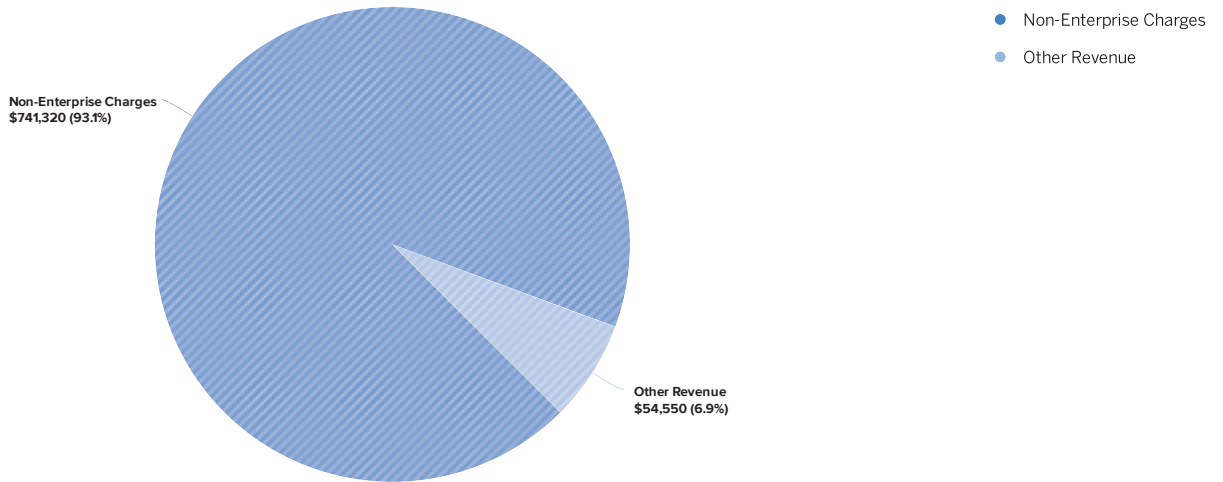
Department FY 2024 Discussion

The overall increase in visitors to County park facilities continues to drive up the costs of routine maintenance and personnel. At Cane Creek Park, it is imperative that sufficient seasonal staff is employed. Parks & Recreation management has implemented a monetary bonus program for potential seasonal applicants this year. Park staff believes this will assist with recruiting quality candidates for the vacant seasonal positions. Park staff continues to seek areas of improvements to facilities to provide a better overall customer experience. Park staff continues to reach out to local municipalities to seek and implement recreational collaboration opportunities for the residents of Union County.

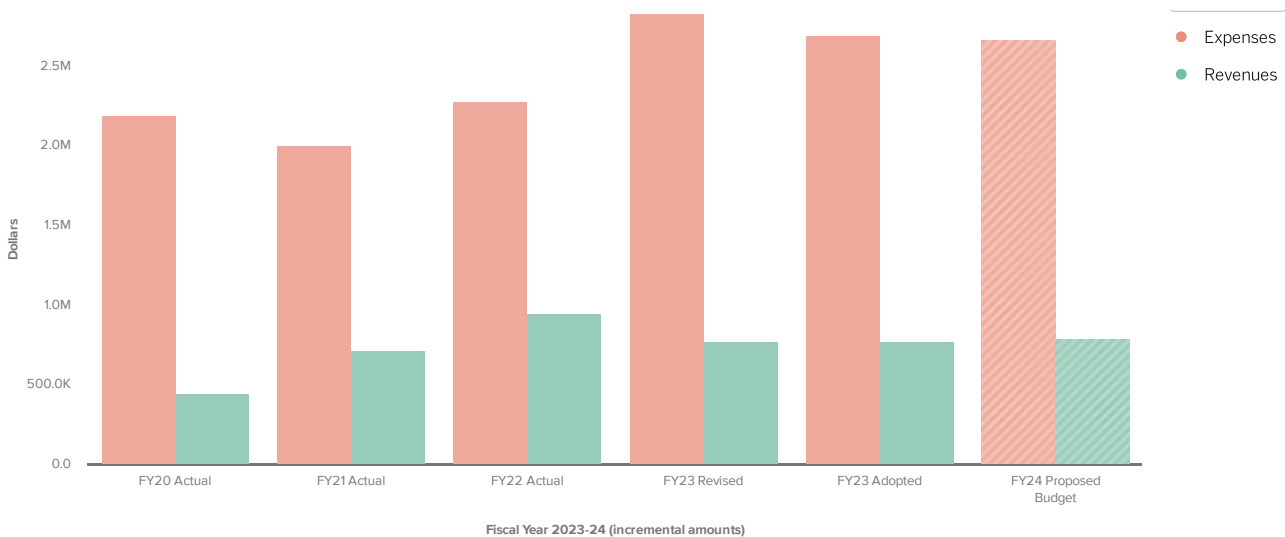
Department Analysis

The County Manager's FY 2024 Proposed Budget for this department includes a 2.7 percent decrease in net expense compared to the prior year (\$51,080). While debt service payments and personnel expenses will increase, operating expenses were reduced (\$33,440) and revenue is expected to increase.

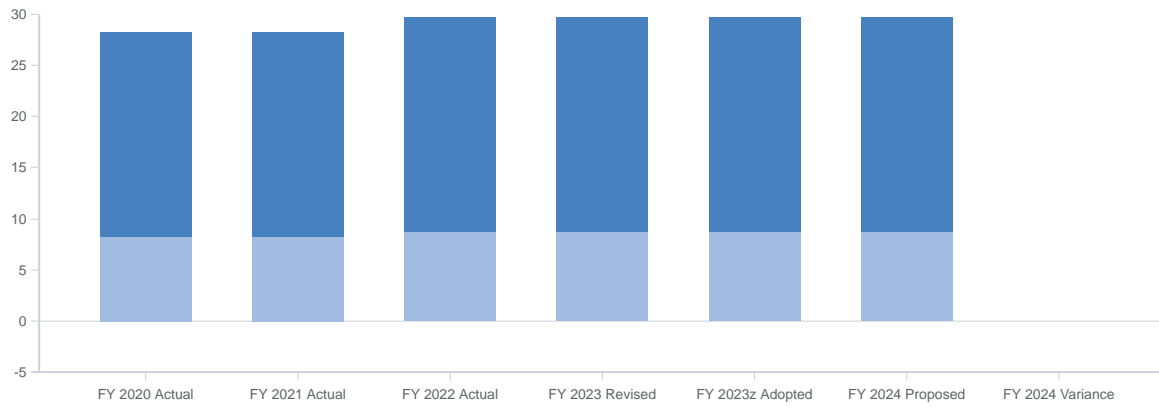
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Benefited-Part-Time	8.18	8.25	8.67	8.67	8.67	8.67	0.00
Full-Time	20.10	20.00	21.00	21.00	21.00	21.00	0.00
FULL TIME EQUIVALENT	28.28	28.25	29.67	29.67	29.67	29.67	0.00

Net Program Cost

	FY24 Net Program Cost
(15610) Cane Creek Park	\$ 783,453
(15620) Other Parks	288,915
(15600) Parks & Recreation Admin	799,985
Total	\$ 1,872,353

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 447,627	\$ 714,899	\$ 951,846	\$ 773,370	\$ 773,370	\$ 795,870	22,500	2.91%
▶ Non-Enterprise Charges	413,123	686,912	889,444	718,820	718,820	741,320	22,500	3.13%
▶ Other Revenue	34,503	27,987	62,402	54,550	54,550	54,550	0	0.00%
▼ Expenses	2,190,711	2,007,323	2,283,930	2,831,690	2,696,803	2,668,223	-28,580	-1.06%
▶ Capital Outlay	7,900	70,929	0	167,472	81,000	0	-81,000	-100.00%
▶ Debt Service	0	0	0	165,767	165,767	170,050	4,283	2.58%
▶ Employee Benefits	652,335	515,188	598,456	686,060	676,882	727,582	50,700	7.49%
▶ Employee Compensation	1,045,310	1,014,397	1,171,593	1,308,333	1,271,302	1,302,179	30,877	2.43%
▶ Interfund Transfers, Out	100,000	0	0	0	0	0	0	0.00%
▶ Operating Cost	385,166	406,809	513,881	504,058	501,852	468,412	-33,440	-6.66%
Revenues Less Expenses	\$ -1,743,084	\$ -1,292,424	\$ -1,332,085	\$ -2,058,320	\$ -1,923,433	\$ -1,872,353	51,080	2.66%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(15610) Cane Creek Park	\$ 1,392,212	\$ 1,312,586	\$ 1,440,743	\$ 1,625,756	\$ 1,513,826	\$ 1,541,823	27,997	1.85%
(15620) Other Parks	269,418	255,956	310,347	415,108	408,808	318,915	-89,893	-21.99%
(15600) Parks & Recreation Admin	529,081	438,782	532,840	790,826	774,169	807,485	33,316	4.30%
Total	\$ 2,190,711	\$ 2,007,323	\$ 2,283,930	\$ 2,831,690	\$ 2,696,803	\$ 2,668,223	-28,580	-1.06%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(15610) Cane Creek Park Campground	\$ 687,381	\$ 544,187	\$ 686,887	\$ 697,786	\$ 684,914	\$ 709,338	24,424	3.57%
(15611) Cane Creek Park Concessions	35,675	50,551	75,307	69,600	69,600	69,000	-600	-0.86%
(15612) Cane Creek Park Day Use Area	669,156	717,848	678,549	858,370	759,312	763,485	4,173	0.55%
(15620) Fred Kirby Park	120,462	105,280	123,653	139,585	136,435	133,697	-2,738	-2.01%
(15621) Jesse Helms Park	148,956	150,676	186,695	275,523	272,373	185,218	-87,155	-32.00%
(15600) Parks & Recreation Admin	426,614	322,799	359,747	562,305	551,064	576,664	25,600	4.65%
(15601) Programming/Events	102,467	115,983	173,093	228,521	223,105	230,821	7,716	3.46%
Total	\$ 2,190,711	\$ 2,007,323	\$ 2,283,930	\$ 2,831,690	\$ 2,696,803	\$ 2,668,223	-28,580	-1.06%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Cane Creek Park	Economic Development	* Occupancy Rate - Camping: Measures the percentage of time camping facilities are rented	33.4%	36.9%	N/A	-
Cane Creek Park	Community Consensus	*, ** Estimated Customers: Measures the estimated number of customers that use the Day Use Area at Cane Creek Park	44,875	80,171	N/A	-
Parks & Recreation Admin	Community Consensus	* People Using Staff Led Programs: Measures the number of customers that use staff led programming opportunities	807	2,795	N/A	-
Other Parks	Economic Development	* Occupancy - Fields: Measures the number of times fields are reserved	628	1,132	N/A	-
Parks & Recreation Admin	Organizational Strengthening	Customer Service Satisfaction Rate: Measures the percentage of customers satisfied	N/A	N/A	N/A	-

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 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 residents 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 2024 Discussion

Increases in interest rates and the overall uncertainty in the economy have decreased the number of new development applications. Past trends of increased rezoning applications and new subdivisions have subsided somewhat, as have zoning permits. New development, however, continues to drive much of our work. We continue to see new development submittals, just not as many as the past few years. As long as uncertainty in the economy remains, we expect this trend to continue. Based on current levels of development activity, operational impacts on the department are not expected.

Staff continues to implement the 2050 Comprehensive Plan using in-house resources for the vast majority of this work.

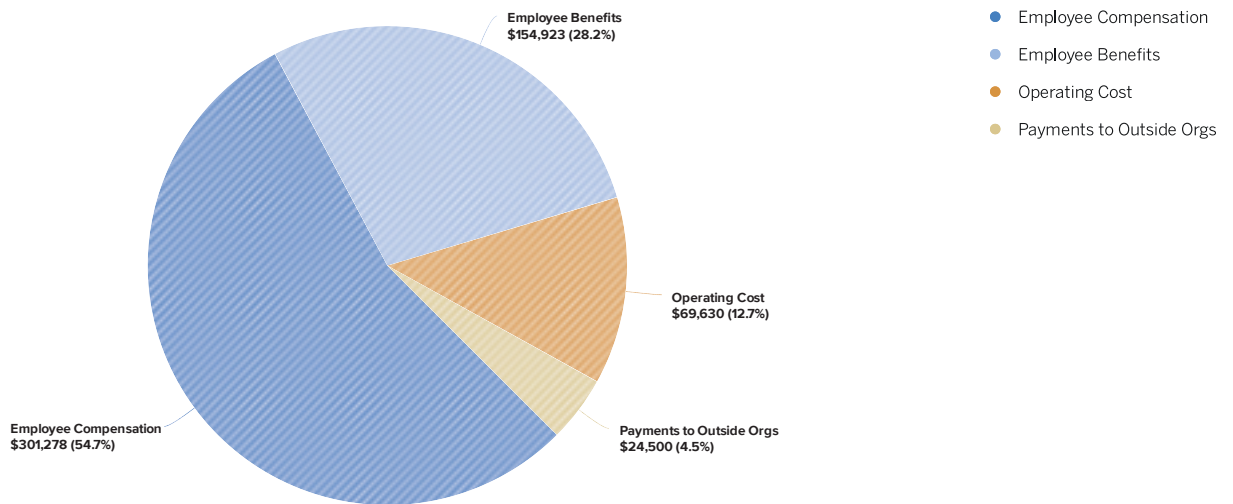
Staff still participates in regional transportation planning activities such as attending and participating in Charlotte Regional Transportation Planning Organization (CRTPO) meetings and Rocky River Rural Planning Organization (RRRPO) meetings. The update to the Critical Intersection Analysis will spill over into FY 2024. We will work with our municipal partners as well as with NCDOT and CRTPO to identify intersections throughout the County that need improvement.

Department Analysis

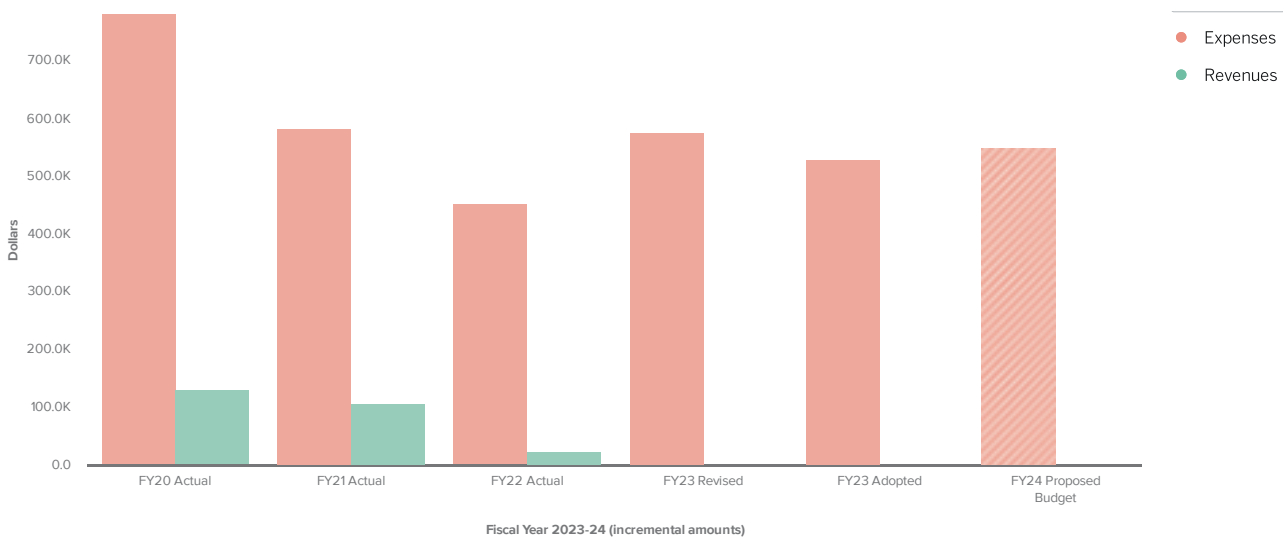
The County Manager's FY 2024 Proposed Budget for this department includes a 3.6 percent increase over the prior year. While this department request does not include any enhancements over prior year funding, increases are related to annual personnel expense increases.

Revenue & Expenditures by Category

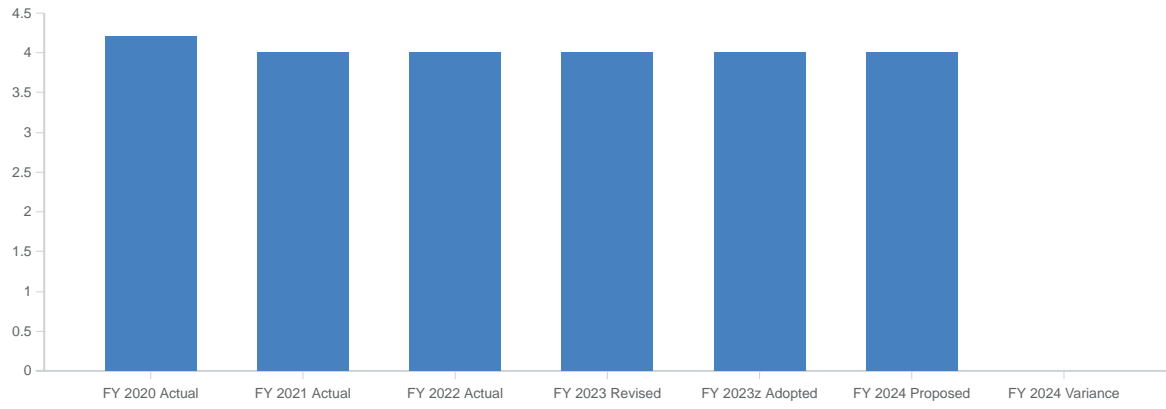
This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	4.21	4.00	4.00	4.00	4.00	4.00	0.00
FULL TIME EQUIVALENT	4.21	4.00	4.00	4.00	4.00	4.00	0.00

Net Program Cost

	FY24 Net Program Cost
(20200) Planning & Zoning	\$ 550,331
Total	\$ 550,331

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▼ Revenues	132,000	108,500	25,000	0	0	0	0	0.00%
▶ Federal Grants	120,000	100,000	0	0	0	0	0	0.00%
▶ Intergov, Restricted	12,000	8,500	0	0	0	0	0	0.00%
▶ Other Revenue	0	0	25,000	0	0	0	0	0.00%
▼ Expenses	781,132	585,512	453,359	578,047	531,305	550,331	19,026	3.58%
▶ Employee Benefits	169,575	141,224	131,485	144,695	142,362	154,923	12,561	8.82%
▶ Employee Compensation	304,166	262,136	276,039	300,600	291,191	301,278	10,087	3.46%
▶ Operating Cost	287,329	159,131	24,834	83,252	73,252	69,630	-3,622	-4.94%
▶ Payments to Outside Orgs	20,062	23,021	21,000	49,500	24,500	24,500	0	0.00%
Revenues Less Expenses	-649,132	-477,012	-428,359	-578,047	-531,305	-550,331	-19,026	-3.58%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(20200) Planning & Zoning	781,132	585,512	453,359	578,047	531,305	550,331	19,026	3.58%
Total	781,132	585,512	453,359	578,047	531,305	550,331	19,026	3.58%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(20210) Planning	781,132	585,512	453,359	578,047	531,305	550,331	19,026	3.58%
Total	781,132	585,512	453,359	578,047	531,305	550,331	19,026	3.58%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Planning & Zoning	Public Safety	Zoning Permits Issued: Measures the number of zoning permits issued	1,669	1,696	N/A	-
Planning & Zoning	Public Safety	* Building & Zoning Complaints: Measures the number of building & zoning complaints investigated	104	135	N/A	-
Planning & Zoning	Organizational Strengthening	Average Stormwater Processing Time: Measures the average number of days to complete stormwater reviews	31	25	N/A	<30
Planning & Zoning	Organizational Strengthening	Average Planning Processing Time: Measures the average number of days to complete planning process reviews	1.9	1.8	N/A	3.0
Planning & Zoning	Organizational Strengthening	Planner Workload: Measures the average number of plan reviews per Planner	823	700	N/A	-

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

To 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 2024 Discussion

The Procurement & Contract Management Department is responsible for developing and implementing strategies to support the variety of purchases and contracts that require adherence to local, state, and federal regulations while meeting compliance monitoring requirements. As such, the FY 2024 Proposed Budget includes revisions to the existing Union County Procurement Policy. Additionally, because Union County receives funding from the Federal Transit Authority (FTA), a proposed Union County FTE Procurement Policy and Procedures document has been prepared

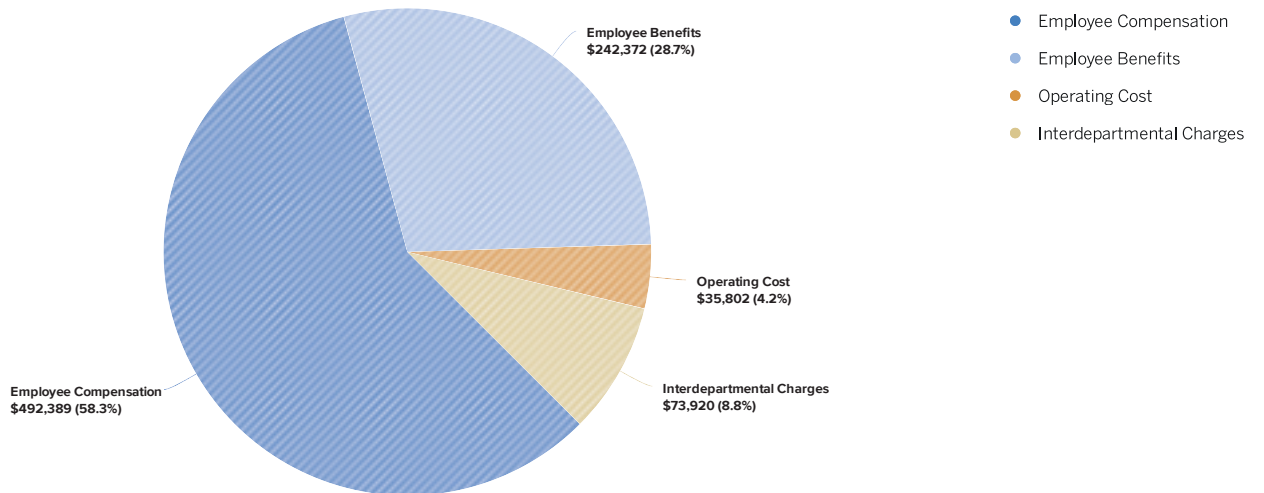
The department is experiencing an increase in the volume of purchases, contract transactions, and compliance monitoring. In FY 2024, the Procurement Department will continue to strengthen operational strategies in order to support the additional workflow, types of purchases and contracts, increased role 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

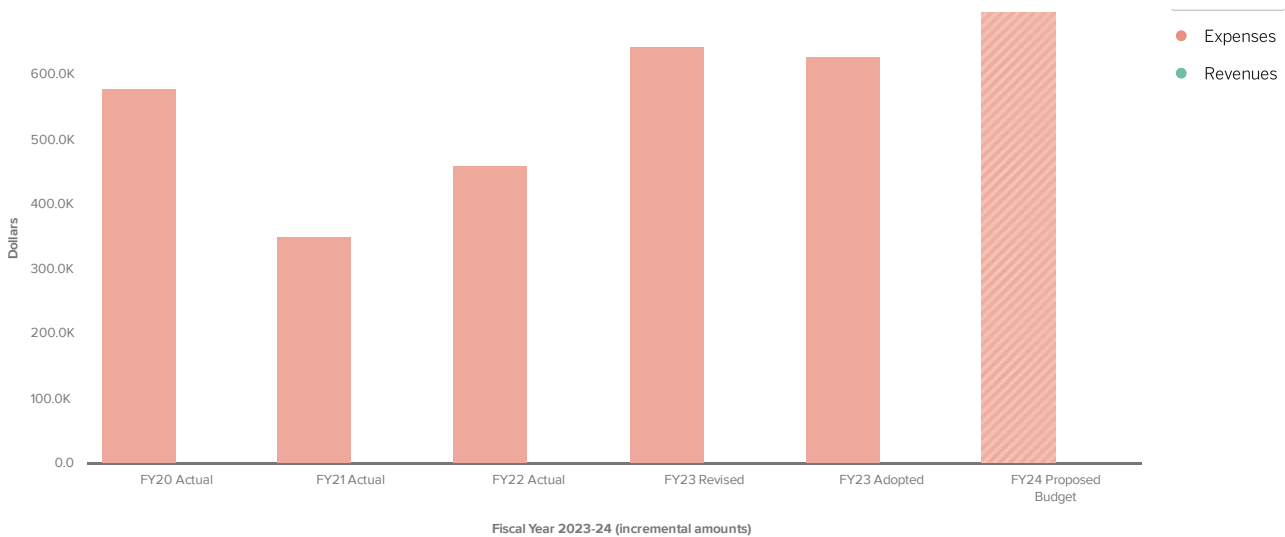
The County Manager's FY 2024 Proposed Budget for this department includes a 10.6 percent increase over the prior year. This increase is largely related to annual personnel expenses and there are no enhancement requests included in this proposal.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	5.15	5.00	6.00	6.00	6.00	6.00	0.00
Non-Benefited-Part-Time	0.00	0.40	0.40	0.48	0.48	0.48	0.00
FULL TIME EQUIVALENT	5.15	5.40	6.40	6.48	6.48	6.48	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

	FY24 Net Program Cost
(11400) Procurement	\$ 696,643
Total	\$ 696,643

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▾ Expenses	579,557	351,493	460,876	644,874	630,006	696,643	66,637	10.58%
▶ Employee Benefits	182,830	133,709	187,661	219,539	216,647	242,372	25,725	11.87%
▶ Employee Compensation	340,249	309,620	373,124	463,108	451,132	492,389	41,257	9.15%
▶ Interdepartmental Charges	0	-105,542	-119,158	-72,010	-72,010	-73,920	-1,910	-2.65%
▶ Operating Cost	56,478	13,706	19,249	34,237	34,237	35,802	1,565	4.57%
Revenues Less Expenses	\$ -579,557	\$ -351,493	\$ -460,876	\$ -644,874	\$ -630,006	\$ -696,643	-66,637	-10.58%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11400) Procurement	\$ 579,557	\$ 351,493	\$ 460,876	\$ 644,874	\$ 630,006	\$ 696,643	66,637	10.58%
Total	\$ 579,557	\$ 351,493	\$ 460,876	\$ 644,874	\$ 630,006	\$ 696,643	66,637	10.58%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(11410) Procurement	\$ 579,557	\$ 351,493	\$ 460,876	\$ 644,874	\$ 630,006	\$ 696,643	66,637	10.58%
Total	\$ 579,557	\$ 351,493	\$ 460,876	\$ 644,874	\$ 630,006	\$ 696,643	66,637	10.58%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Procurement	Organizational Strengthening	Purchase Order Processing Time: Measures the average days to process requisition to purchase orders	N/A	1	N/A	3
Procurement	Organizational Strengthening	Procurement Staff Workload: Measures the average number of procurement activities processed by procurement staff to provide information on the department's workload	374 (1,497 activities / 4 FTE)	335 (1,506 activities / 4.5 FTE)	N/A	240
Procurement	Organizational Strengthening	Customer Service Satisfaction: Procurement Department (Internal) Customer Satisfaction Rate	N/A	88%	N/A	85%

N/A indicates a 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 and critical information through a variety of channels in a timely manner.

Department Services Provided

Communications strategies & planning, marketing efforts & branding, creative services, digital content on multiple platforms, media relations, public record requests, audio visual support, event planning.

Department FY 2024 Discussion

The Public Communications budget covers the foundational communications and marketing needs of the County for all departments, while strategically investing in areas that will continue to improve our processes and promote the County as a favorable place to live and do business. Highlights of investments that are continued from previous years include:

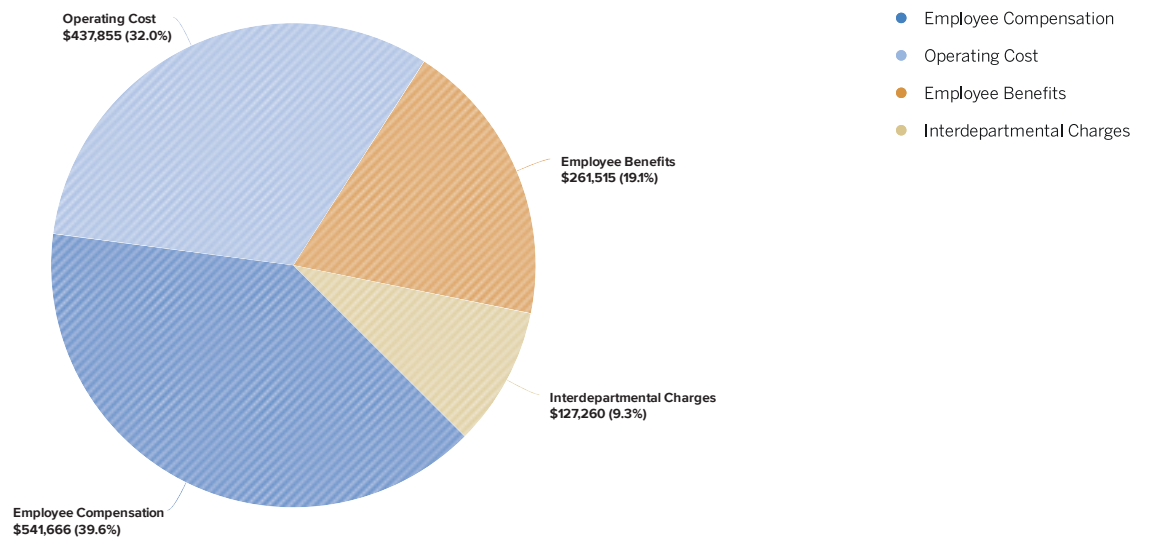
- Foundational digital solutions that support the management of public record requests, website development, monitoring and measurements as well as accessibility monitoring (NextRequest, Granicus, Monsido, ArchiveSocial, Bitly)
- Full-service marketing/communications management solution (CoSchedule). The team works in the cloud-based solution that covers every aspect of our project management, social media management and digital asset management. It creates workflows and streamlines our review and approval process. We are also able to receive high-level analytics on our social media.
- Public Communications will continue to support the implementation of our brand across the organization and promotion of Union County.
- In FY 2024, PC is planning to implement a countywide printing agreement for business cards, brochures, letterhead, envelopes, etc. to ensure consistency, eliminate unnecessary and duplicate setup costs and receive value pricing from bulk ordering.
- In FY 2024, PC is planning to coordinate audio/visual technology updates needed at the Judicial Center. Due to cost, these updates are phased each budget year, so we are able to stagger numerous needed updates over time while ensuring technology is adequate for business needs.

Department Analysis

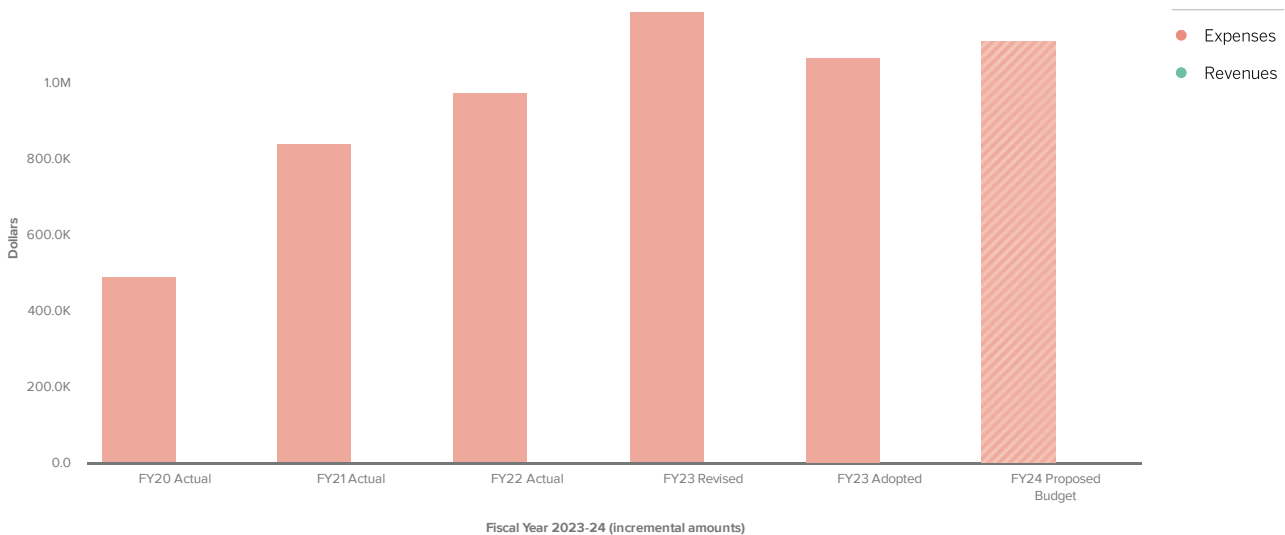
The County Manager's FY 2024 Proposed Budget for the department includes a 4 percent increase over the prior year. Increases in the Employee Compensation and Benefits costs is due to funding OPEB and SEPA fully based on the actuarial recommendation and a modest increase in the health fund to keep up with the anticipated market increases and inflation. There is a slight decrease of 3 percent in the Operating costs primarily from decreases in professional services and Maintenance agreements, Computer software. The proposed budget also incorporates over \$15K in target reductions identified by the department in the budget development process. There are no new proposed enhancements to the current service level.

Revenue & Expenditures by Category

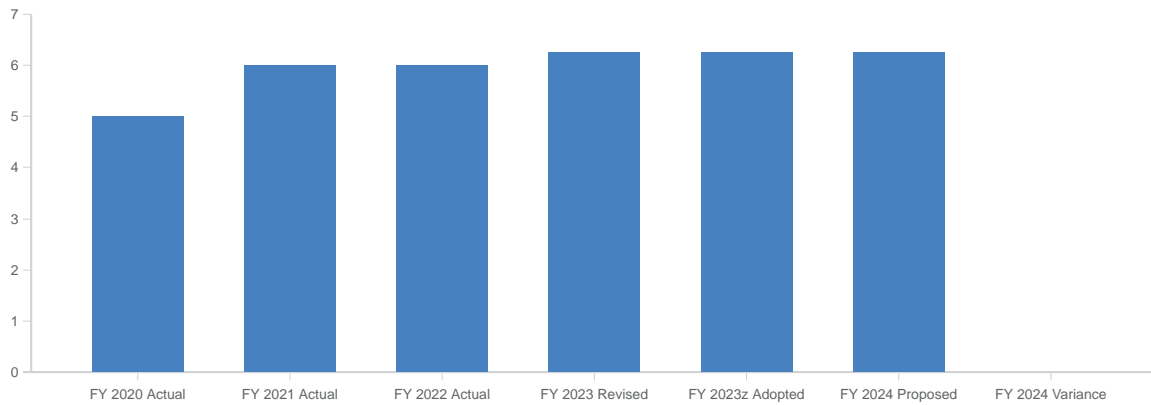
This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	5.00	6.00	6.00	6.25	6.25	6.25	0.00
FULL TIME EQUIVALENT	5.00	6.00	6.00	6.25	6.25	6.25	0.00

Net Program Cost

	FY24 Net Program Cost
(23100) Public Communications	\$ 1,113,776
Total	\$ 1,113,776

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▼ Expenses	494,031	844,257	978,769	1,188,544	1,070,951	1,113,776	42,825	4.00%
▶ Capital Outlay	0	0	0	4,730	0	0	0	0.00%
▶ Employee Benefits	136,408	166,436	211,555	241,397	236,166	261,515	25,349	10.73%
▶ Employee Compensation	393,509	448,746	473,034	522,609	501,512	541,666	40,154	8.01%
▶ Interdepartmental Charges	-164,391	-93,377	-109,182	-119,623	-119,623	-127,260	-7,637	-6.38%
▶ Operating Cost	128,506	322,452	403,361	539,431	452,896	437,855	-15,041	-3.32%
Revenues Less Expenses	\$ -494,031	\$ -844,257	\$ -978,769	\$ -1,188,544	\$ -1,070,951	\$ -1,113,776	-42,825	-4.00%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(23100) Public Communications	\$ 494,031	\$ 844,257	\$ 978,769	\$ 1,188,544	\$ 1,070,951	\$ 1,113,776	42,825	4.00%
Total	\$ 494,031	\$ 844,257	\$ 978,769	\$ 1,188,544	\$ 1,070,951	\$ 1,113,776	42,825	4.00%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(23101) Public Communications	494,031	844,257	978,769	1,188,544	1,070,951	1,113,776	42,825	4.00%
Total	494,031	844,257	978,769	1,188,544	1,070,951	1,113,776	42,825	4.00%

Department Performance Summary

FY24 PM - PC

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Public Communications	Public Safety	Media Interactions: Measures the number of media interactions initiated	251	214	148	-
Public Communications	Community Consensus	Public Records Requests: Measures the number of public records requests received	203	274	192	-
Public Communications	Sustainability	Website Visits: Measures the number of website visits	4,146,157	3,949,887	2,834,884	4,300,000
Public Communications	Community Consensus	Social Media Followers: Measures the number of social media followers at Fiscal Year End (FYE)	30,781	32,224	33,232	35,000
Public Communications	Community Consensus	Average Engagement Rate: Measures the average engagement rate on social media accounts	25.5%	20.3%	26.4%	25.0%

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 is accomplished through health status assessment and implementing community health improvement services.

Department Services Provided

Services include the dental clinic, Breast and Cervical Cancer Control Program (BCCCP), child health primary care, family planning, maternal health, newborn post-partum home visiting, immunizations; sexually transmitted infection program; Child Care Health Consultant program, Care Coordination for Children (CMARC), Pregnancy Care Management programs (CMHRP), Communicable Disease Investigation & Control, Inmate Health Services and veterinarian services.

Department FY 2024 Discussion

No new staff are requested in the FY24 budget request. The lessening of our COVID response has allowed refocusing on traditional public health services. We are requesting to continue a social worker position in our clinics through additional projected revenue to support behavioral & social needs of patients. Recruitment of staff has become very challenging.

The dental clinic continues to operate at maximum capacity. We are unable to meet the current demand and can only take new patients sporadically. An additional dental hygienist was added in FY23, but we have been unable to fill the position due to limited applicants. We will be adjusting our dental clinic operational hours to enhance patient care options and staff recruitment.

We continue to focus on communicable disease (CD) control through public education, outbreak investigations, epidemiological data review and vaccine administration. These efforts are critical in being prepared for emerging infectious diseases (ex. Monkeypox, Ebola) and building partnerships to take screening and CD interventions to community settings. The hiring of a veterinarian lends subject matter expertise in zoonotic & vector-borne diseases and enhances our CD program.

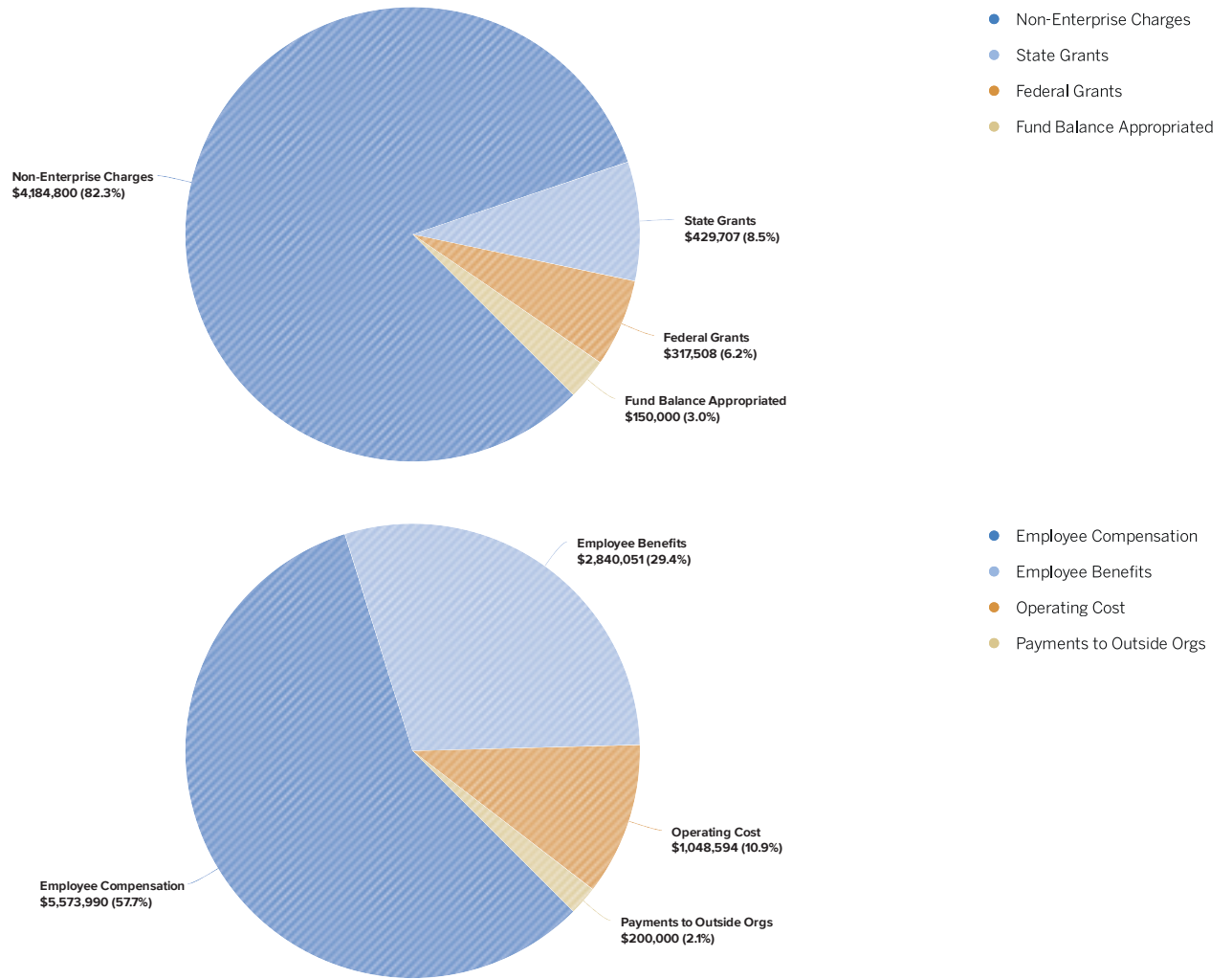
An additional Inmate Health nurse position was hired in FY23 to build capacity in addressing the complexity of patient care and patient evaluation regulatory requirements for local jails.

Medicaid transformation continues to provide challenges as we work with five Prepaid Health Plans (PHP). Each PHP has different requirements and work flows which create increased work demands in serving patients and reconciling financials. There will be continued monitoring of the transformation process that impacts our clinical and care management services and funding.

Department Analysis

The Manager's Proposed Budget for FY 2024 reflects a 13.1 percent increase in net expenses over the FY 2023 Adopted Budget. This is primarily related to the inclusion of the *Community Health Services of Union County*, a community partner approved by the BOCC via budget amendment in FY 2023 and listed as an enhancement below. Salary and benefit costs are also budgeted to increase 10.3 percent over the adopted budget for FY 2023 due primarily to fully funding OPEB benefits per actuarial recommendation.

Revenue & Expenditures by Category

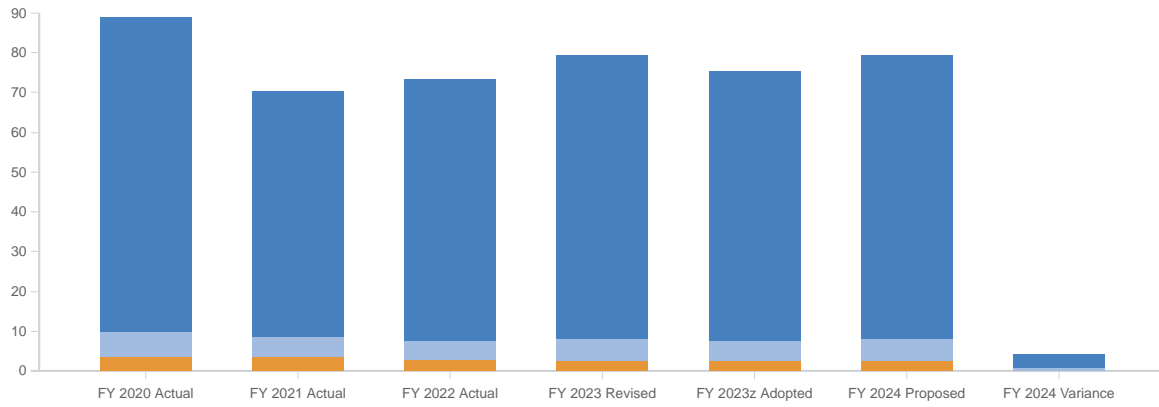


Revenue & Expenditures Trend by Year



Fiscal Year 2023-24 (incremental amounts)

Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	79.38	61.80	65.60	71.40	67.80	71.40	3.60
Benefited-Part-Time	3.35	3.35	2.50	2.45	2.45	2.45	0.00
Non-Benefited-Part-Time	6.31	5.11	5.19	5.67	5.19	5.67	0.48
FULL TIME EQUIVALENT	89.04	70.26	73.29	79.52	75.44	79.52	4.08

*The Department has an additional 8.35 FTEs in the Multi-Year Fund, which are not represented in this FTE Summary. These positions are covered by pandemic related funding.

Net Program Cost

	FY24 Net Program Cost
(30500) Health Administration	\$ 873,286
(30510) Health Clinical Services	3,707,334
Total	\$ 4,580,620

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Community Health Services of Union County	0.00
TOTAL	0.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 4,135,976	\$ 3,356,332	\$ 6,631,232	\$ 4,913,290	\$ 4,655,175	\$ 5,082,015	426,840	9.17%
▶ Federal Grants	489,049	748,701	353,338	382,800	317,689	317,508	-181	-0.06%
▶ Fund Balance Appropriated	0	0	0	150,000	0	150,000	150,000	--
▶ Non-Enterprise Charges	3,256,764	2,164,980	5,866,013	3,952,304	3,952,304	4,184,800	232,496	5.88%
▶ Other Revenue	-5	27	216	5,000	0	0	0	0.00%
▶ State Grants	390,167	442,622	411,666	423,186	385,182	429,707	44,525	11.56%
▼ Expenses	9,333,075	7,786,565	7,940,713	9,161,168	8,706,923	9,662,635	955,712	10.98%
▶ Capital Outlay	0	224,211	82,854	9,086	0	0	0	0.00%
▶ Employee Benefits	2,599,767	1,988,556	2,151,654	2,499,150	2,462,732	2,840,051	377,319	15.32%
▶ Employee Compensation	4,990,120	4,572,040	4,799,465	5,333,465	5,159,324	5,573,990	414,666	8.04%
▶ Operating Cost	1,693,188	951,759	856,740	1,119,467	1,034,867	1,048,594	13,727	1.33%
▶ Payments to Outside Orgs	50,000	50,000	50,000	200,000	50,000	200,000	150,000	300.00%
Revenues Less Expenses	\$ -5,197,100	\$ -4,430,234	\$ -1,309,480	\$ -4,247,878	\$ -4,051,748	\$ -4,580,620	-528,872	-13.05%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30500) Health Administration	\$ 3,107,153	\$ 1,664,520	\$ 1,311,549	\$ 1,670,519	\$ 1,482,700	\$ 1,705,348	222,648	15.02%
(30510) Health Clinical Services	6,225,923	6,122,045	6,629,163	7,490,649	7,224,223	7,957,287	733,064	10.15%
Total	\$ 9,333,075	\$ 7,786,565	\$ 7,940,713	\$ 9,161,168	\$ 8,706,923	\$ 9,662,635	955,712	10.98%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30513) Adult Health	\$ 659,830	\$ 700,315	\$ 763,539	\$ 768,126	\$ 702,969	\$ 760,387	57,418	8.17%
(30502) Animal Control	0	0	108,815	241,665	240,592	247,681	7,089	2.95%
(30510) Child Health	2,628,014	2,675,967	2,370,122	2,620,701	2,512,975	2,842,848	329,873	13.13%
(30505) Dental Clinic	557,857	614,066	619,373	745,188	721,189	755,089	33,900	4.70%
(30501) Health Administration	2,484,620	962,564	437,787	561,818	401,598	578,273	176,675	43.99%
(30506) Preparedness-Bioterrorism	64,676	87,890	145,574	121,848	119,321	124,305	4,984	4.18%
(30512) Women/Family	2,938,079	2,742,842	2,368,495	2,839,380	2,772,505	3,031,289	258,784	9.33%
(30511) Women/Family-Preg Care Mgmt	0	2,921	1,127,008	1,262,442	1,235,774	1,322,763	86,989	7.04%
Total	\$ 9,333,075	\$ 7,786,565	\$ 7,940,713	\$ 9,161,168	\$ 8,706,923	\$ 9,662,635	955,712	10.98%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Health Administration	Public Safety	Dental Clinic Visits: Measures the average number of patient visits each month	170	195	204	235
Health Clinical Services	Public Safety	CMARC (Care Mgmt for At-Risk Children) Assessment Planning: Measures the average monthly percent of Initial Comprehensive Needs Assessments (ICNAs) completed within 30 days of engagement with members	98.0%	99.3%	98.5%	90.0%
Health Clinical Services	Public Safety	Immunization Benchmark (age 0-2): Measures compliance with recommended vaccine schedule for HD patients ages 0-2	90.0%	N/A	N/A	90.0%
Health Clinical Services	Public Safety	Family Planning Services: Measures the average number of unduplicated (within one year) FP clients per month	149	159	158	160
Health Clinical Services	Public Safety	Communicable Disease: Measures the average number of communicable disease case reports per month	2,084	3,662	1,610	1,500
Health Clinical Services	Public Safety	Child Health Clinic: Measures the average number of well child clinic visits per month	140	155	143	155

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 2024 Discussion

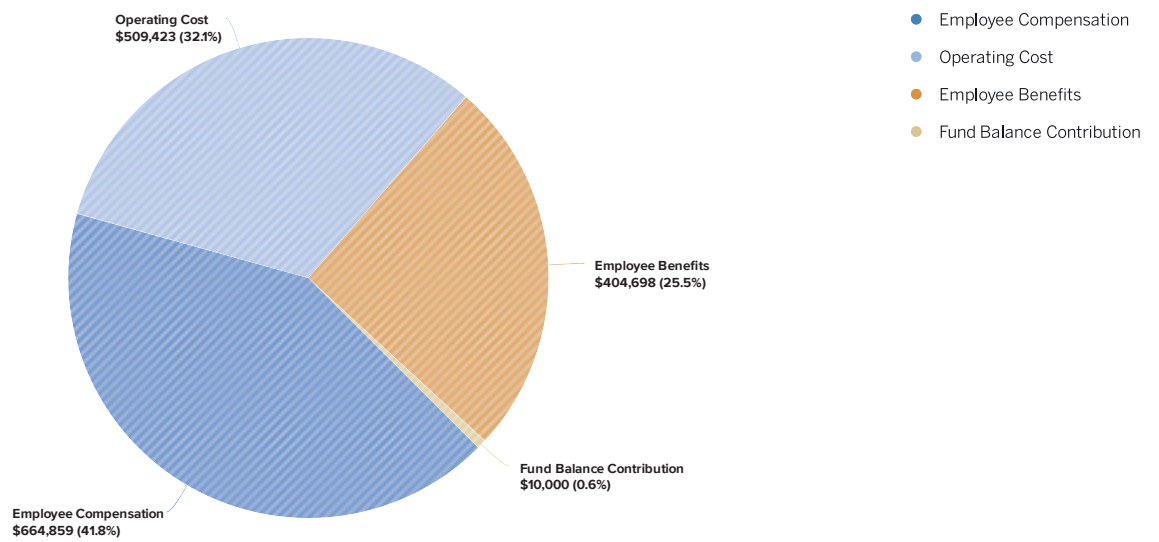
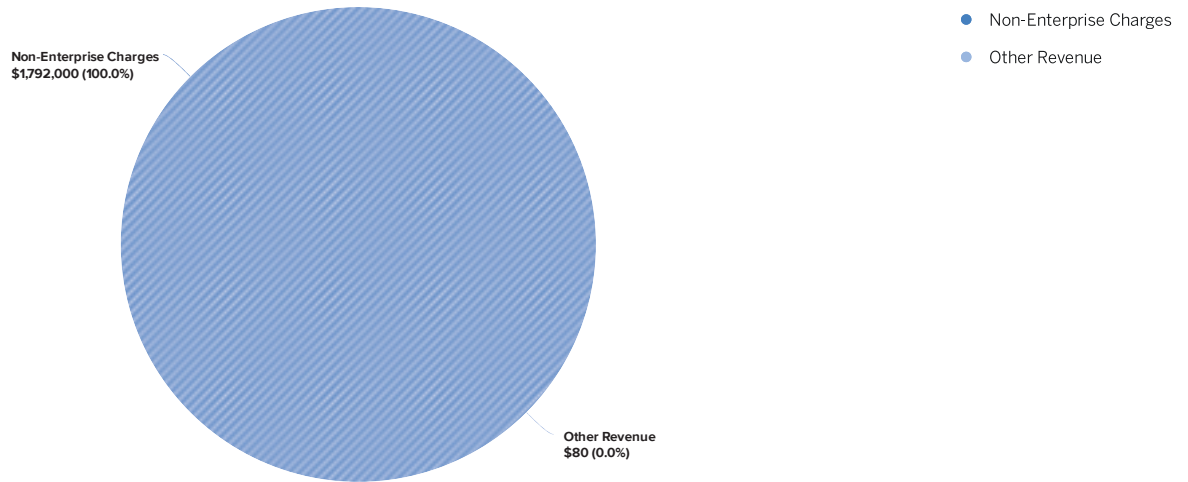
In FY 2024, the Register of Deeds will proactively work to manage customer demands for Real Estate eClosings. In addition, the department will work to prevent external hacking attempts, cross-train staff to navigate new electronic death registration and real estate systems, and continue to automate local 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 re-keying project to search births and deaths more efficiently and provide information for researchers. The office will also revamp passport services that are offered with advertising and technology tools to make it more efficient, and it will have more agents trained and qualified to handle calls and process applications.

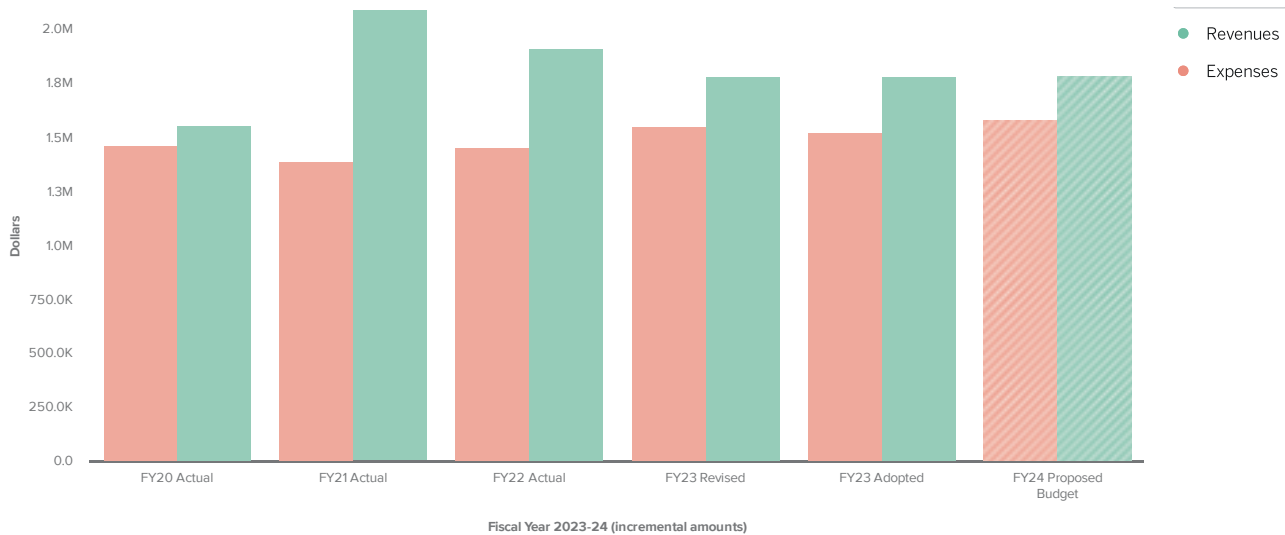
Department Analysis

The Proposed Budget for FY 2024 represents a 22.6 percent increase in net expenses compared to the Adopted Budget for FY 2023. Revenues are projected to remain constant while expenditures are budgeted to increase by 3.9 percent. The increased expenditure projections reflect increases in employee compensation and associated benefit costs. Net expenditures for the department for FY 2024; however, are still projected at just over -\$203,100, compared to \$-262,500 in FY 2023. The Proposed Budget includes over \$7,200 in enhancement funding to cover proposed compensation/classification adjustments.

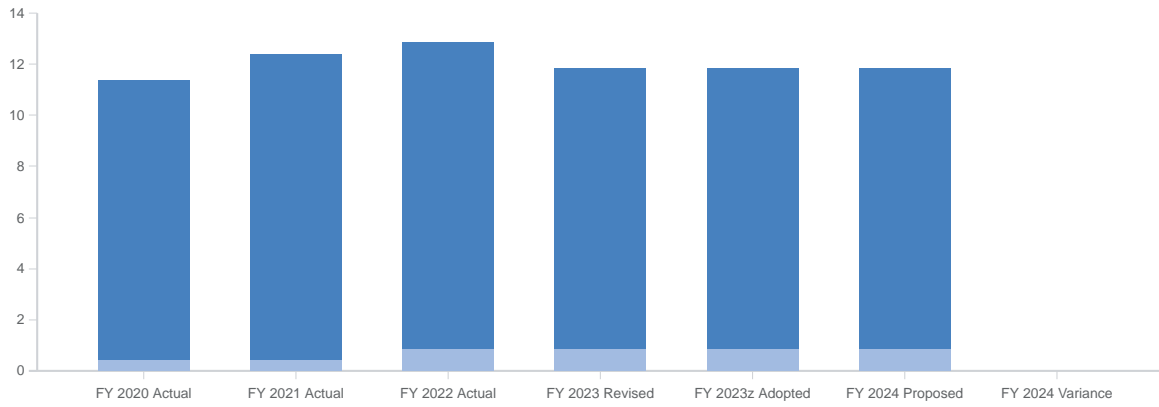
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Full-Time	11.00	12.00	12.00	11.00	11.00	11.00	0.00
Non-Benefited-Part-Time	0.41	0.41	0.86	0.86	0.86	0.86	0.00
FULL TIME EQUIVALENT	11.41	12.41	12.86	11.86	11.86	11.86	0.00

Net Program Cost

	FY24 Net Program Cost
(28100) Register of Deeds	\$ -203,100
Total	\$ -203,100

Enhancement Summary

Enhancement	FY24 Proposed
Total	
FY24 Position Reclassification - Register of Deeds	7,261.00
TOTAL	7,261.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
▼ Revenues	\$ 1,563,269	\$ 2,094,016	\$ 1,921,119	\$ 1,792,080	\$ 1,792,080	\$ 1,792,080	0	0.00%
▶ Non-Enterprise Charges	1,562,484	2,094,110	1,921,515	1,792,000	1,792,000	1,792,000	0	0.00%
▶ Other Revenue	785	-94	-396	80	80	80	0	0.00%
▼ Expenses	1,470,936	1,394,073	1,460,211	1,560,694	1,529,542	1,588,980	59,438	3.89%
▶ Employee Benefits	418,466	367,735	372,959	378,677	372,592	404,698	32,106	8.62%
▶ Employee Compensation	547,741	539,983	620,384	664,718	639,651	664,859	25,208	3.94%
▶ Fund Balance Contribution	0	0	0	10,000	10,000	10,000	0	0.00%
▶ Operating Cost	504,729	486,356	466,868	507,299	507,299	509,423	2,124	0.42%
Revenues Less Expenses	\$ 92,333	\$ 699,942	\$ 460,908	\$ 231,386	\$ 262,538	\$ 203,100	-59,438	-22.64%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(28100) Register of Deeds	\$ 1,470,936	\$ 1,394,073	\$ 1,460,211	\$ 1,560,694	\$ 1,529,542	\$ 1,588,980	59,438	3.89%
Total	\$ 1,470,936	\$ 1,394,073	\$ 1,460,211	\$ 1,560,694	\$ 1,529,542	\$ 1,588,980	59,438	3.89%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(28112) Automation/Enhancement	\$ 88,133	\$ 116,577	\$ 123,068	\$ 140,000	\$ 140,000	\$ 140,000	0	0.00%
(28110) Real Estate	1,382,661	1,277,175	1,337,142	1,420,694	1,389,542	1,448,980	59,438	4.28%
(28111) Vital Records	142	322	0	0	0	0	0	0.00%
Total	\$ 1,470,936	\$ 1,394,073	\$ 1,460,211	\$ 1,560,694	\$ 1,529,542	\$ 1,588,980	59,438	3.89%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Register of Deeds	Community Consensus	Real Estate: Measures the number of real estate transactions processed.	62,036	53,766	N/A	-
Register of Deeds	Community Consensus	Births: Measures the number of birth transactions processed.	861	956	N/A	-
Register of Deeds	Community Consensus	Deaths: Measures the number of death transactions processed.	1,776	1,834	N/A	-
Register of Deeds	Community Consensus	Marriages: Measures the number of marriage transactions processed.	2,230	1,177	N/A	-
Register of Deeds	Community Consensus	Notary Oaths: Measures the number of notary oath transactions processed.	822	902	N/A	-
Register of Deeds	Community Consensus	Certified Copies: Measures the number of certified copies processed.	23,566	22,590	N/A	-
Register of Deeds	Community Consensus	Passports: Measures the number of passport transactions processed.	1,933	3,893	N/A	-

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

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 2024 Discussion

The UCSO has grown steadily over the past several years, at a rate that closely parallels the overall growth of the County. The expansion of services to the County and the opening of the new Administrative Building increases the responsibilities of administrative functions within the Agency.

One of the most impacted areas is the Information Systems Bureau. Over the past few years, the addition of body-worn cameras has exponentially added to the storage and retention of digital evidence. Each car creates a digital footprint even greater than that of a traditional office. This workload is increased even more with the newly created Crime Lab and its highly sensitive digital instruments and increased digital security requirements. Furthermore, the Real Time Crime Center and the Eddie Cathey Community Room both house state-of-the-art audio and video systems that must be maintained.

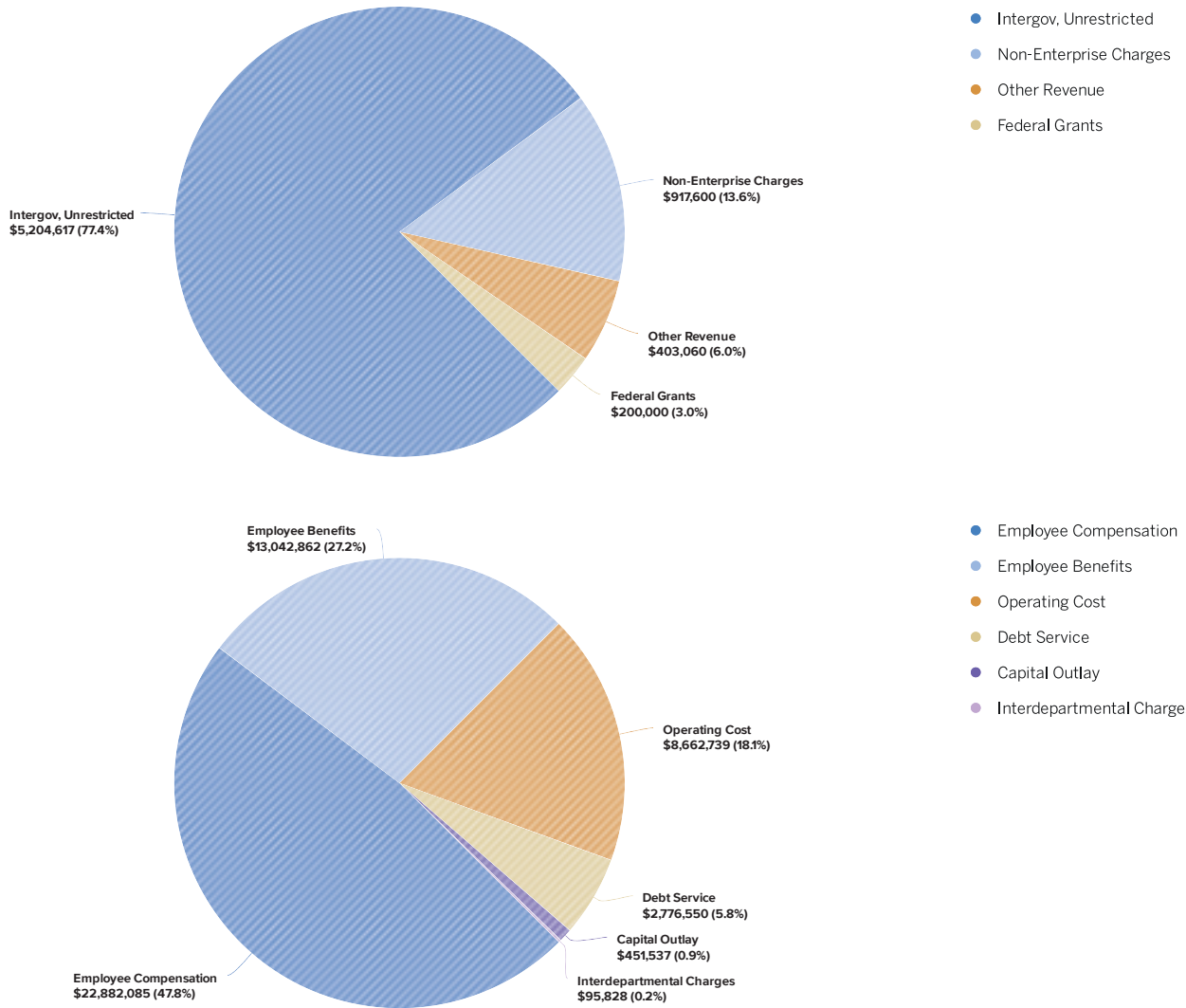
Over the next year, the Crime Lab will become operational and begin the required accreditation processes. To ensure success, there must be an investment in training and equipment. Once the initial investments are made and the accreditation is met, the Lab will be required to maintain both the equipment and accreditation.

Additional investments in the School Resource Officer (SRO) program will move the County closer to the goal of at least one deputy in every school (currently on track to reach by FY 2025). As always, the Sheriff's Office is committed to the highest levels of safety and service, not only for deputies but for residents of, and visitors to, Union County.

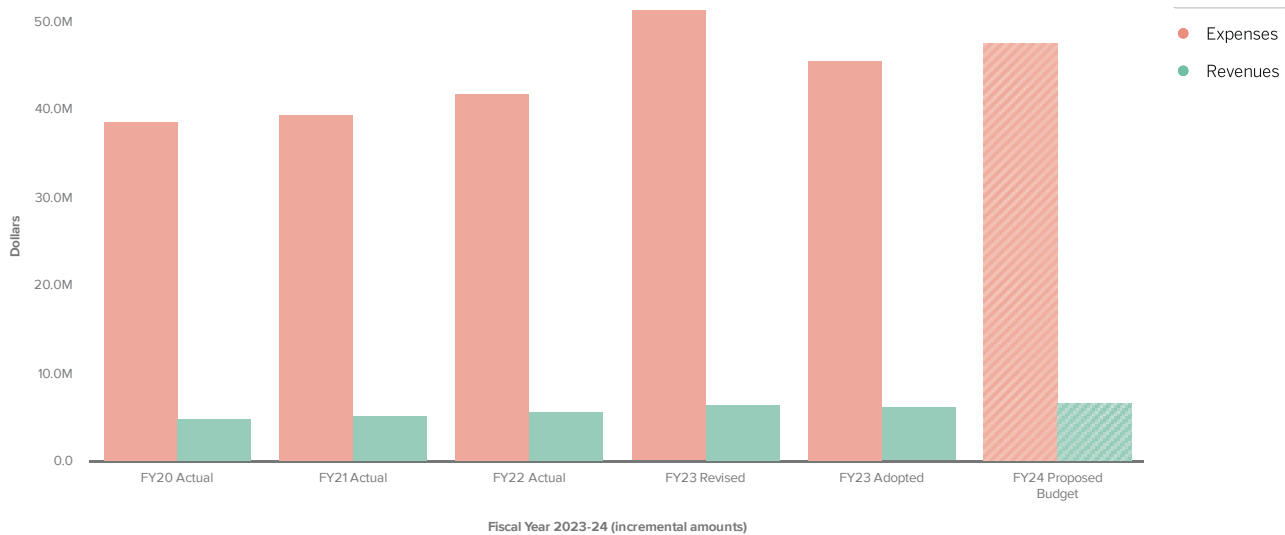
Department Analysis

The Proposed Budget for FY 2024 represents a 4.1 percent increase in net expenses compared to the Adopted Budget for FY 2023. Much of this is attributed to increased compensation and benefit costs, which are budgeted to increase by 7.2 percent in FY 2024. These are offset by decreased one-time capital costs and increased revenues. The Proposed Budget includes nearly \$1,500,000 in recommended enhancements, including: over \$1,238,000 in funding for the SRO program (4.0 Deputy Sheriffs, 1.0 Sergeant, and 1.0 Captain FTE); and \$262,000 in funds for one-time start-up costs associated with an additional officer contracted with the town of Indian Trail and maintenance and supply expenses associated with the new crime lab. The Proposed Budget also incorporates over \$104,000 in target reductions identified by the Sheriff's Office to improve overall operational efficiency.

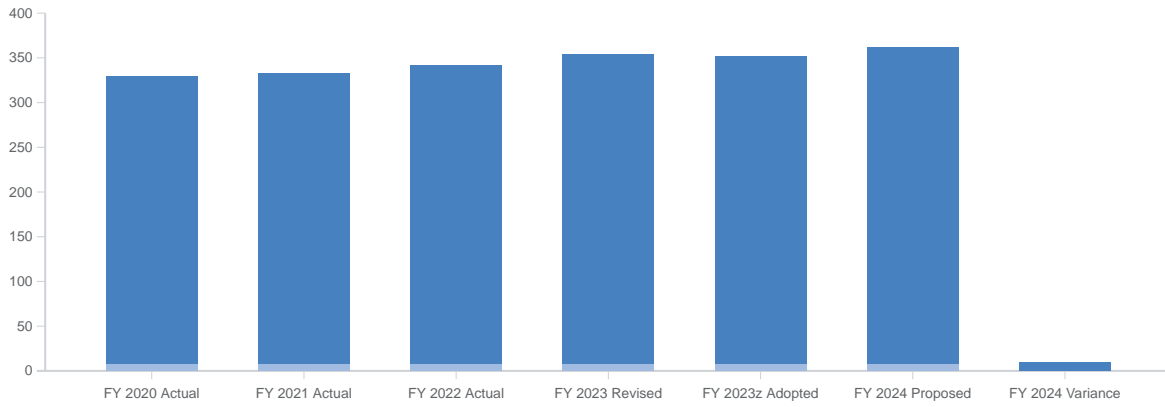
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary*



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Full-Time	321.30	325.30	334.30	347.30	345.30	354.30	9.00
Non-Benefited-Part-Time	7.39	7.39	7.39	6.92	6.92	6.92	0.00
FULL TIME EQUIVALENT	328.79	332.79	341.79	354.32	352.32	361.32	9.00

* The Department has an additional 4.0 FTEs in the Multi-Year Fund, which are not represented in this FTE summary. These positions are covered by pandemic related funding.

Net Program Cost

	FY24 Net Program Cost
(29400) Community Services	5,478,123
(29300) Investigations	3,868,549
(29700) Jail Operations	8,611,507
(29820) Patrol Contract Svc, Indian Tr	-338,294
(29800) Patrol Contracted Services	-50,459
(29810) Patrol Operations	7,023,501
(29600) Security Services	2,664,118
(29100) UCSO Administration	2,810,351
(29500) UCSO Detention	3,426,071
(29900) UCSO Services	7,501,201
Total	40,994,668

Enhancement Summary

Enhancement	FY24 Proposed
Total	
New Management FTE (2.0) - School Resource Officer Program	460,008.00
New Deputy Sheriff FTE (4.0) - School Resource Officer Program	777,065.00
One-Time Costs, New Deputy Sheriff FTE (1.0) - Indian Trail Town Contract	74,909.00
Increase Operating Budget - Crime Lab/Crime Scene Collection	69,376.00
TOTAL	1,381,358.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▾ Revenues	\$ 4,938,328	\$ 5,303,256	\$ 5,847,811	\$ 6,455,631	\$ 6,321,735	\$ 6,725,277	403,542	6.38%
▸ Debt Proceeds	210,749	0	0	0	0	0	0	0.00%
▸ Federal Grants	102,427	88,768	214,710	200,000	200,000	200,000	0	0.00%
▸ Intergov, Unrestricted	3,253,305	3,605,748	4,106,209	4,728,075	4,683,075	5,204,617	521,542	11.14%
▸ Non-Enterprise Charges	954,576	978,946	937,428	912,600	912,600	917,600	5,000	0.55%
▸ Other Revenue	417,271	629,794	589,464	614,956	526,060	403,060	-123,000	-23.38%
▾ Expenses	38,864,499	39,522,001	41,999,007	51,403,007	45,688,945	47,719,945	2,031,000	4.45%
▸ Capital Outlay	1,487,877	2,270,757	1,462,818	4,933,472	614,837	451,537	-163,300	-26.56%
▸ Debt Service	888,572	2,644,029	2,569,227	2,847,830	2,847,830	2,776,550	-71,280	-2.50%
▸ Employee Benefits	11,427,465	9,325,871	10,545,441	11,892,371	11,698,573	13,042,862	1,344,289	11.49%
▸ Employee Compensation	18,611,993	19,106,245	20,554,059	22,499,194	21,814,501	22,882,085	1,067,584	4.89%
▸ Interdepartmental Charges	-94,952	-84,814	-94,632	-95,828	-95,828	-95,828	0	0.00%
▸ Operating Cost	6,543,543	6,259,913	6,962,095	9,325,968	8,809,032	8,662,739	-146,293	-1.66%
Revenues Less Expenses	\$ -33,926,171	\$ -34,218,745	\$ -36,151,196	\$ -44,947,376	\$ -39,367,210	\$ -40,994,668	-1,627,458	-4.13%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(29400) Community Services	\$ 3,359,274	\$ 2,816,400	\$ 3,204,423	\$ 4,430,143	\$ 4,502,391	\$ 5,478,123	975,732	21.67%
(29300) Investigations	3,208,206	2,936,876	3,393,948	3,644,844	3,513,911	3,868,549	354,638	10.09%
(29700) Jail Operations	7,244,451	7,683,994	8,199,486	8,863,871	8,703,558	8,935,757	232,199	2.67%
(29820) Patrol Contract Svc, Indian Tr	2,791,011	2,667,754	3,027,555	3,888,478	3,768,347	3,900,179	131,832	3.50%
(29800) Patrol Contracted Services	739,904	767,532	764,319	878,148	858,563	889,685	31,122	3.62%
(29810) Patrol Operations	8,177,397	8,513,603	7,991,668	8,904,813	7,615,040	7,676,911	61,871	0.81%
(29600) Security Services	2,581,473	2,155,795	2,289,670	2,531,246	2,486,841	2,664,118	177,277	7.13%
(29100) UCSO Administration	2,843,371	2,598,788	2,727,436	3,889,893	3,155,838	3,210,351	54,513	1.73%
(29500) UCSO Detention	1,676,313	3,437,808	3,441,733	3,584,140	3,543,542	3,471,071	-72,471	-2.05%
(29900) UCSO Services	6,243,099	5,943,450	6,958,770	10,787,431	7,540,914	7,625,201	84,287	1.12%
Total	\$ 38,864,499	\$ 39,522,001	\$ 41,999,007	\$ 51,403,007	\$ 45,688,945	\$ 47,719,945	2,031,000	4.45%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(29910) Adm/Operation Animal Services	\$ 1,538,861	\$ 1,309,374	\$ 1,400,176	\$ 1,686,053	\$ 1,585,568	\$ 1,637,552	51,984	3.28%
(29911) Adm/Operation Civil Services	700,902	29,195	14,190	75,540	75,540	65,036	-10,504	-13.91%
(29710) Administration, Jail	1,343,633	1,363,320	1,136,360	1,240,853	1,228,365	1,250,437	22,072	1.80%
(29118) Civil Fee Fund	358,943	522,864	386,720	523,000	523,000	400,000	-123,000	-23.52%
(29711) Classification & Intelligence	135,792	0	0	7,200	7,200	7,257	57	0.79%
(29613) Court Security	2,087,544	2,098,579	2,230,712	2,439,500	2,397,834	2,569,814	171,980	7.17%
(29310) Crime Scene Investigation	1,440,987	2,812,671	3,174,875	3,260,396	3,054,463	3,440,415	385,952	12.64%
(29311) Criminal Investigation	981,188	29,965	47,523	113,829	155,953	145,471	-10,482	-6.72%
(29110) Executive Administration	991,195	1,623,718	1,923,259	2,264,983	2,197,120	2,429,862	232,742	10.59%
(29511) Facilities Management	1,635,156	3,409,334	3,411,662	3,510,015	3,469,417	3,404,676	-64,741	-1.87%
(29912) Firing Range	696,147	519,802	1,007,273	1,423,160	1,140,252	1,140,851	599	0.05%
(29111) General Administration	902,963	243,406	309,040	869,768	237,353	241,784	4,431	1.87%
(29712) Grants Management, Jail	2,929	0	0	0	0	0	0	0.00%
(29813) Grants Management, Patrol	475,416	534,159	716,293	688,551	673,478	713,490	40,012	5.94%
(29610) Human Services Security	0	0	0	148	-1,744	5,286	7,030	403.10%
(29715) Inmate Health Services	1,257,769	1,632,776	1,646,223	1,892,445	1,851,800	1,917,389	65,589	3.54%
(29716) Inmate Life Skills History	0	235	0	0	0	0	0	0.00%
(29113) Internal Affairs	151,643	2,109	1,337	10,918	10,918	9,857	-1,061	-9.72%
(29510) Jail Concession Services	41,157	28,474	30,071	74,125	74,125	66,395	-7,730	-10.43%
(29612) Judicial Support & Transport	444,148	2,115	6,058	37,155	37,155	33,852	-3,303	-8.89%
(29611) Library Security	49,781	55,101	52,901	54,443	53,596	55,166	1,570	2.93%
(29117) Mobile Field Force	15,136	21,005	3,028	24,040	24,040	22,146	-1,894	-7.88%
(29312) Narcotic Investigation	759,083	69,413	146,563	206,342	239,218	231,373	-7,845	-3.28%
(29810) Patrol, County	7,320,748	7,948,368	7,206,490	8,103,213	6,828,513	6,857,177	28,664	0.42%
(29820) Patrol, Indian Trail	2,791,011	2,667,754	3,027,555	3,888,478	3,768,347	3,900,179	131,832	3.50%
(29812) Patrol, K-9	24,042	30,805	57,526	51,650	51,650	51,650	0	0.00%
(29800) Patrol, Lake Park	202,554	180,983	170,006	198,080	193,409	207,972	14,563	7.53%
(29801) Patrol, Marvin	102,086	185,120	195,221	226,513	221,562	236,806	15,244	6.88%
(29811) Patrol, Warrants	357,191	272	11,359	61,399	61,399	54,594	-6,805	-11.08%
(29802) Patrol, Weddington	315,462	293,605	295,955	337,704	330,254	328,146	-2,108	-0.64%
(29803) Patrol, Wesley Chapel	119,802	107,824	103,137	115,851	113,338	116,761	3,423	3.02%
(29114) Personnel Management	281,842	135,167	2,876	13,374	13,374	13,421	47	0.35%
(29411) Pj Life Saver Ankle/Wrist Band	1,494	0	2,800	8,000	8,000	6,948	-1,052	-13.15%
(29713) Processing	675,611	1,953	0	38,838	38,838	39,147	309	0.80%
(29115) Public Information	86,959	38	0	7,092	7,092	6,625	-467	-6.58%
(29313) Satellites	26,948	24,827	24,986	64,277	64,277	51,290	-12,987	-20.20%
(29410) School Resource Officers	3,357,780	2,816,400	3,201,623	4,422,143	4,494,391	5,471,175	976,784	21.73%
(29116) Special Response Team	54,690	50,481	101,175	176,718	142,941	86,656	-56,285	-39.38%
(29714) Supervision	3,828,716	4,685,711	5,416,903	5,684,535	5,577,355	5,721,527	144,172	2.58%
(29913) Support Services	3,307,190	4,085,080	4,537,130	7,602,678	4,739,554	4,781,762	42,208	0.89%
Total	\$ 38,864,499	\$ 39,522,001	\$ 41,999,007	\$ 51,403,007	\$ 45,688,945	\$ 47,719,945	2,031,000	4.45%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Jail Operations	Public Safety	Inmates per Month: Measures the average number of inmate intakes per month	241	246	230	-
Patrol Operations	Public Safety	Patrol Events: Measures the number of calls for service, self-initiated calls, and vehicle accidents	180,442	178,249	82,992	-
Patrol Operations	Public Safety	Violent Crime Rate (Rate is per 100,000 population)	61.57	52.51	24.01	-
Patrol Operations	Public Safety	Property Crime Rate (Rate is per 100,000 population)	725.31	619.95	325.24	-
Investigations	Public Safety	Drug Arrests: Measures the number of drug related arrests	484	463	272	-
Community Services	Public Safety	School Incidents: Measures the number of school incidents	326	941	916	-
UCSO Services	Public Safety	Adoptions: Measures the number of adoptions/rescues	1,569	1,886	1,266	-

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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Department Mission

Social Services' (DSS) mission is to enable community members & their families to support themselves, and to provide care and protection for all populations, as needed.

Department Services Provided

DSS provides a number of critical services to the community, ranging from protecting children and disabled or elderly adults to safety net economic services programming. In addition, DSS collaborates with Union County Public Schools (UCPS) to provide students with access to school social workers and therapists.

Department FY 2024 Discussion

As the County's population grows, an increasing number of people require services. Child Welfare cases are more complex than in years past. Many cases involve multiple family issues all at once. An average of 112 child abuse reports were accepted for investigation monthly in 2022. An average of 133 children aged 0-17 were in foster care in 2022. Another 12 young adults participated in the 18-21 foster care program.

The population of seniors age 60+ will increase 92 percent by 2041. As our County ages, DSS must strive to meet their needs. We are planning now for future increases in Adult Medicaid, Long Term Care, In Home Aid Services, Adult Protective Services, Guardianship, Adult Care Home Licensing, Adult Day Care, & Adult Day Nursing. Staffing increases are anticipated for these programs in years to come.

Economic Services provides a safety net to individuals in our community who need assistance with health insurance, food, medical assistance, & child-care. These programs have seen a dramatic increase in applicants for benefits due to the pandemic and inflation. Food & Nutrition Services applications have increased 114% and Medicaid applications have increased 52% over last fiscal year.

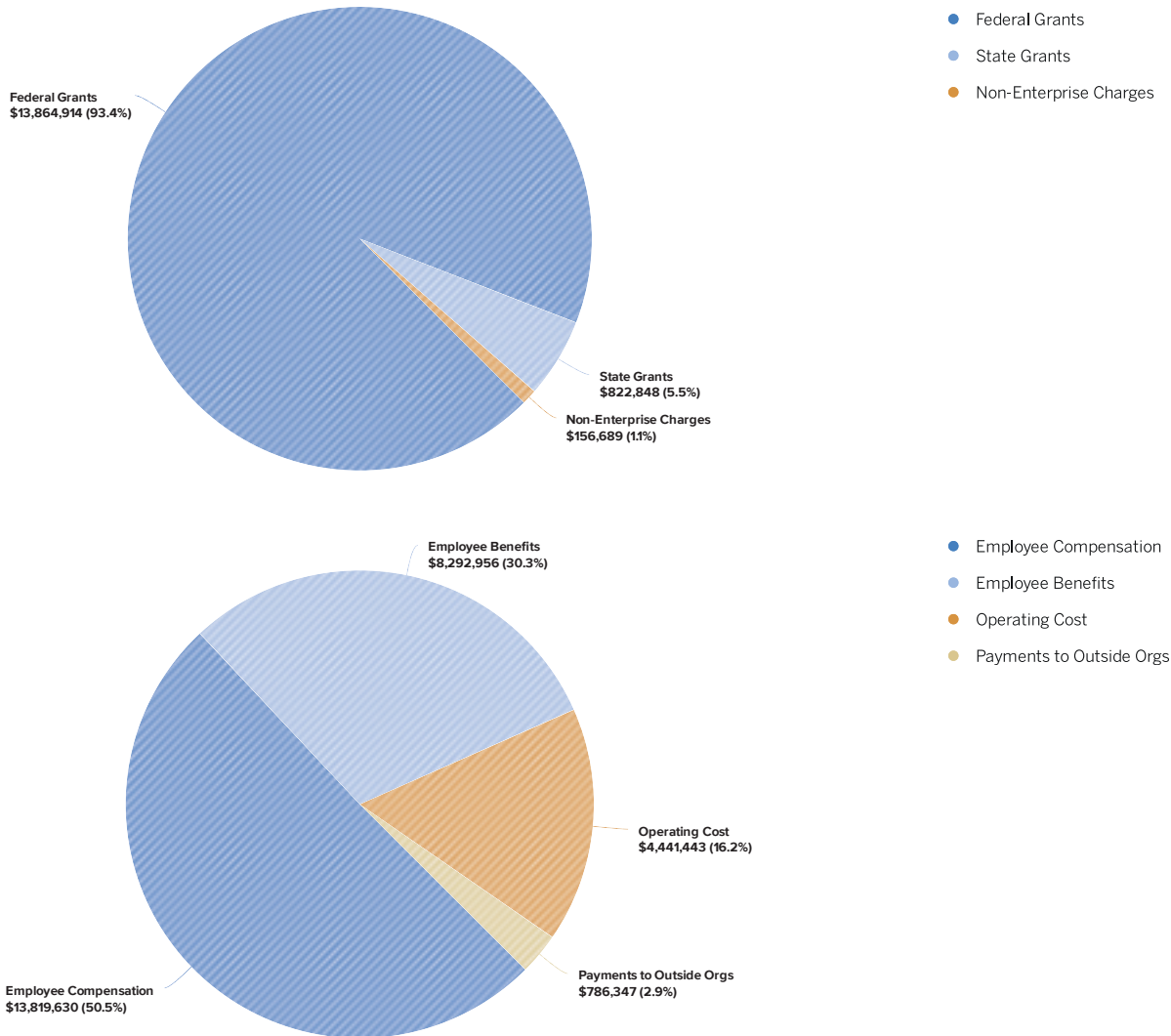
FY 2024 is the sixth year of the Behavioral Health Collaborative (BHC), a partnership between County Social Services and UCPS that provides social workers & therapists in County schools to serve as a support system for youth in distress. Last year the BHC served 22,455 students, provided 187 suicide/threat/crisis interventions, and held 5,379 therapy sessions.

As seen in most departments, DSS has struggled with filling vacant positions. Union County DSS has not been immune to the labor shortage currently impacting the United States & North Carolina. The current vacancy rate is 10.7 percent.

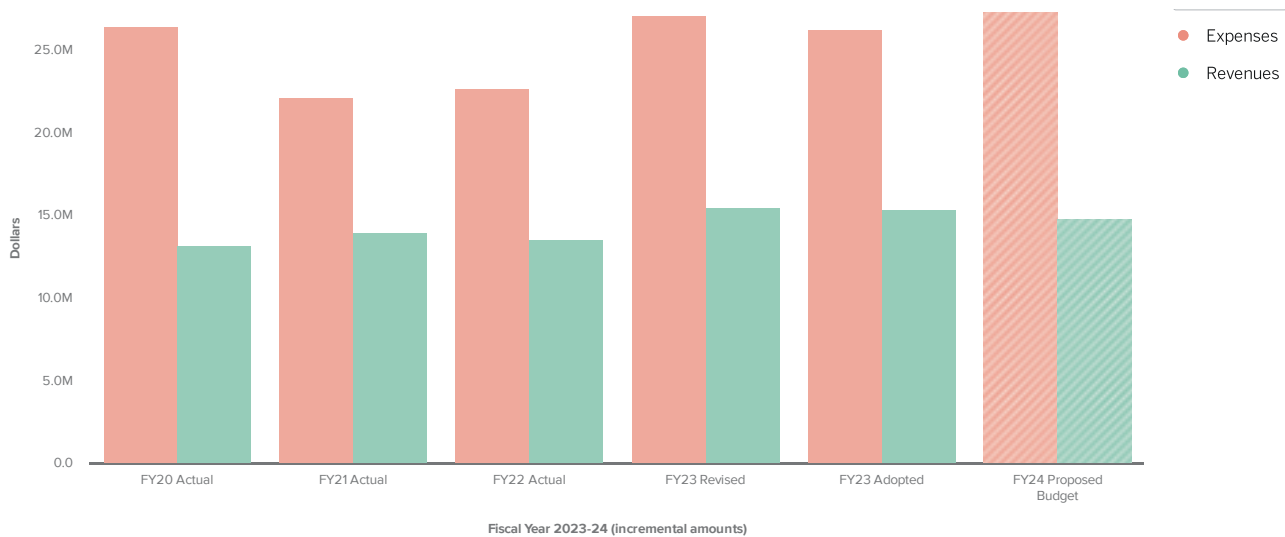
Department Analysis

The Proposed Budget for FY 2024 reflects a 14.7 percent increase in net County expense over the budget adopted in FY 2023. Budgeted revenues in FY 2024, most notably from Federal Grants, are projected to decrease 3.9 percent from last year's budgeted level, while expenses are budgeted to increase 3.8 percent. Compensation and benefits costs are budgeted to increase 6.0%, and this increase is partially offset by a target expenditure reduction of \$290,000 identified as part of the budget development process. No enhancements are recommended for FY 2024.

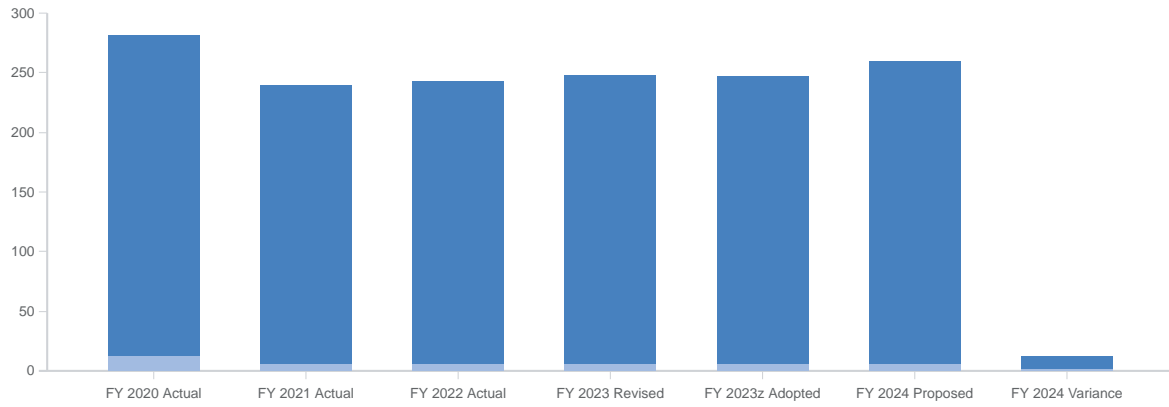
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



DIV530

Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Full-Time	269.29	235.00	238.00	242.00	242.00	254.00	12.00
Non-Benefited-Part-Time	12.20	5.04	5.17	5.66	5.17	5.66	0.49
FULL TIME EQUIVALENT	281.49	240.04	243.17	247.66	247.17	259.66	12.49

Net Program Cost

	FY24 Net Program Cost
(30610) Adult Services	\$ 1,718,154
(30620) Child Welfare	5,561,355
(30630) Economic Services	1,205,537
(30600) Social Services Administration	717,417
(30660) UCPS Collaborative	3,293,462
Total	\$ 12,495,925

Enhancement Summary

No enhancements are proposed for this department in FY 2024.

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▾ Revenues	13,245,632	14,036,040	13,576,863	15,571,020	15,453,644	14,844,451	-609,193	-3.94%
▸ Federal Grants	12,261,016	12,643,346	12,492,788	14,460,631	14,343,255	13,864,914	-478,341	-3.33%
▸ Non-Enterprise Charges	176,719	218,339	165,104	193,335	193,335	156,689	-36,646	-18.95%
▸ Other Revenue	10,046	1,725	221	0	0	0	0	0.00%
▸ State Grants	797,851	1,172,630	918,749	917,054	917,054	822,848	-94,206	-10.27%
▾ Expenses	26,550,055	22,250,433	22,756,530	27,190,689	26,344,250	27,340,376	996,126	3.78%
▸ Capital Outlay	42,600	16,207	0	0	0	0	0	0.00%
▸ Employee Benefits	8,366,951	6,269,903	6,689,038	7,665,877	7,585,881	8,292,956	707,075	9.32%
▸ Employee Compensation	12,180,351	11,063,708	11,753,878	13,601,891	13,275,801	13,819,630	543,829	4.10%
▸ Interdepartmental Charges	-154,343	0	0	0	0	0	0	0.00%
▸ Operating Cost	5,401,919	4,259,714	3,703,091	5,136,574	4,696,221	4,441,443	-254,778	-5.43%
▸ Payments to Outside Orgs	712,577	640,901	610,523	786,347	786,347	786,347	0	0.00%
Revenues Less Expenses	-13,304,422	-8,214,394	-9,179,667	-11,619,669	-10,890,606	-12,495,925	-1,605,319	-14.74%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(30610) Adult Services	2,102,792	1,803,712	1,992,089	2,453,766	2,407,726	2,491,140	83,414	3.46%
(30620) Child Welfare	8,263,144	7,742,201	8,190,136	10,047,043	9,590,668	9,915,668	325,000	3.39%
(30630) Economic Services	10,233,169	9,055,280	9,412,858	10,842,048	10,562,333	10,922,689	360,356	3.41%
(30600) Social Services Administration	4,467,692	1,551,181	501,287	669,616	661,449	717,417	55,968	8.46%
(30660) UCPS Collaborative	1,483,257	2,098,060	2,660,159	3,178,216	3,122,074	3,293,462	171,388	5.49%
Total	26,550,055	22,250,433	22,756,530	27,190,689	26,344,250	27,340,376	996,126	3.78%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(30611) APS In-Home Services	761,679	603,580	639,230	263,202	256,094	347,116	91,022	35.54%
(30612) APS Intake	1,505	4,253	40,639	169,431	164,839	172,753	7,914	4.80%
(30613) APS Investigations	218,183	227,125	285,721	521,195	509,763	476,110	-33,653	-6.60%
(30624) Adoption Assistance	263,952	262,242	297,001	626,294	302,509	303,179	670	0.22%
(30621) Adoption Services	273,641	186,891	253,909	377,217	368,089	401,155	33,066	8.98%
(30614) Adult Day Care	241,950	193,155	195,689	404,456	400,403	403,370	2,967	0.74%
(30615) Adult Services - General Expen	175,691	109,692	113,222	185,361	185,273	185,659	386	0.21%
(30617) Aid to the Blind	3,708	3,751	3,945	5,000	5,000	5,000	0	0.00%
(30631) Child Day Care	681,151	544,348	543,588	614,501	676,667	648,946	-27,721	-4.10%
(30636) Child Support Enforcement	1,073,019	1,101,713	1,149,715	1,201,927	1,201,927	1,201,927	0	0.00%
(30625) Child Welfare	931,741	827,491	1,016,585	732,539	731,363	732,481	1,118	0.15%
(30634) Family Planning	0	0	0	250	250	250	0	0.00%
(30632) Food & Nutrition Services/SNAP	2,846,475	2,325,279	2,496,725	2,982,113	2,737,713	2,925,221	187,508	6.85%
(30622) Foster Care	1,527,744	1,521,085	1,634,007	2,078,241	2,038,261	2,212,477	174,216	8.55%
(30623) Foster Care Support	1,339,714	1,428,135	1,135,569	1,715,792	1,715,792	1,493,079	-222,713	-12.98%
(30616) General Assistance	2,421	5,255	4,697	7,051	7,051	7,051	0	0.00%
(30620) Group Home	379,419	7,309	0	0	0	0	0	0.00%
(30610) Guardianship	476,421	505,977	608,166	712,231	693,464	726,301	32,837	4.74%
(30618) In-Home Aide	221,233	150,923	100,780	185,839	185,839	167,780	-18,059	-9.72%
(30629) In-Home Services	1,025,382	909,628	915,868	1,149,470	1,128,304	1,215,830	87,526	7.76%
(30626) Independent Living (LINKS)	5,143	5,146	95,364	22,477	22,477	22,477	0	0.00%
(30627) Intake	706,454	675,128	675,509	644,035	630,390	736,578	106,188	16.84%
(30628) Investigations	1,809,953	1,919,146	2,166,325	2,700,978	2,653,483	2,798,412	144,929	5.46%
(30633) Medical Assistance (Medicaid)	5,108,797	4,622,660	4,806,027	5,501,910	5,404,429	5,604,998	200,569	3.71%
(30603) SS Quality Improvement	1	0	0	0	0	0	0	0.00%
(30601) Social Services Administration	4,467,691	1,551,181	501,287	669,616	661,449	717,417	55,968	8.46%
(30635) Special Assistance to Adults	523,727	461,280	416,802	541,347	541,347	541,347	0	0.00%
(30661) UCPS Collaborative	1,483,257	2,098,060	2,660,159	3,178,216	3,122,074	3,293,462	171,388	5.49%
Total	26,550,055	22,250,433	22,756,530	27,190,689	26,344,250	27,340,376	996,126	3.78%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Child Welfare	Public Safety	Children in Custody: Measures the average number of children in agency custody	150	153	128	-
Child Welfare	Public Safety	Foster Care Caseload: Measures the average number of foster care cases each social worker manages	14.9	12.8	9.8	15
Child Welfare	Public Safety	Child Welfare Investigations: Measures the average number of child welfare investigations	107	129	143	-
Child Welfare	Public Safety	Child Welfare Investigations Caseload: Measures the average number of child welfare investigation cases each social worker manages	6.3	6.8	7.4	10
Adult Services	Public Safety	Adults in Care: Measures the average number of adults in agency guardianship	53	54	54	-
Adult Services	Public Safety	Adult Guardianship Caseload: Measures the average number of adult guardianship cases each social worker manages	13.5	13.7	12.2	10
Adult Services	Public Safety	Adult Protective Services Investigations: Measures the average number of adult welfare investigations	36	27	30	-
Adult Services	Public Safety	Adult Protective Services Caseload: Measures the average number of adult welfare cases each social worker manages	9.3	6.8	7.7	10
Economic Services	Sustainability	Medicaid Cases: Measures the average number of Medicaid cases	42,006	45,276	48,471	-
Economic Services	Sustainability	Medicaid Caseload: Measures the average number of Medicaid cases each FTE manages	933.5	1,006.7	1,042.2	900
Economic Services	Sustainability	Food & Nutrition Cases: Measures the average number of Food & Nutrition cases	21,581	23,969	22,370	-
Economic Services	Sustainability	Food & Nutrition Caseload: Measures the average number of Food & Nutrition services cases each FTE manages	863.3	932	860.4	900
Economic Services	Sustainability	Childcare Subsidy Cases: Measures the average number of childcare subsidy cases	850	677	618	-
Economic Services	Sustainability	Childcare Caseload: Measures the average number of childcare subsidy cases each FTE manages	175.6	140.8	170.9	150
UCPS Collaborative	Public Safety	Collaborative Cases (Therapy & Social Work): Measures the average number of students served by the Collaborative	1,635	1,723	2,317	-
UCPS Collaborative	Public Safety	Collaborative Therapy & Social Work Caseload: Measures the average number of students served per FTE	71.9	64.4	76.7	30

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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 2024 Discussion

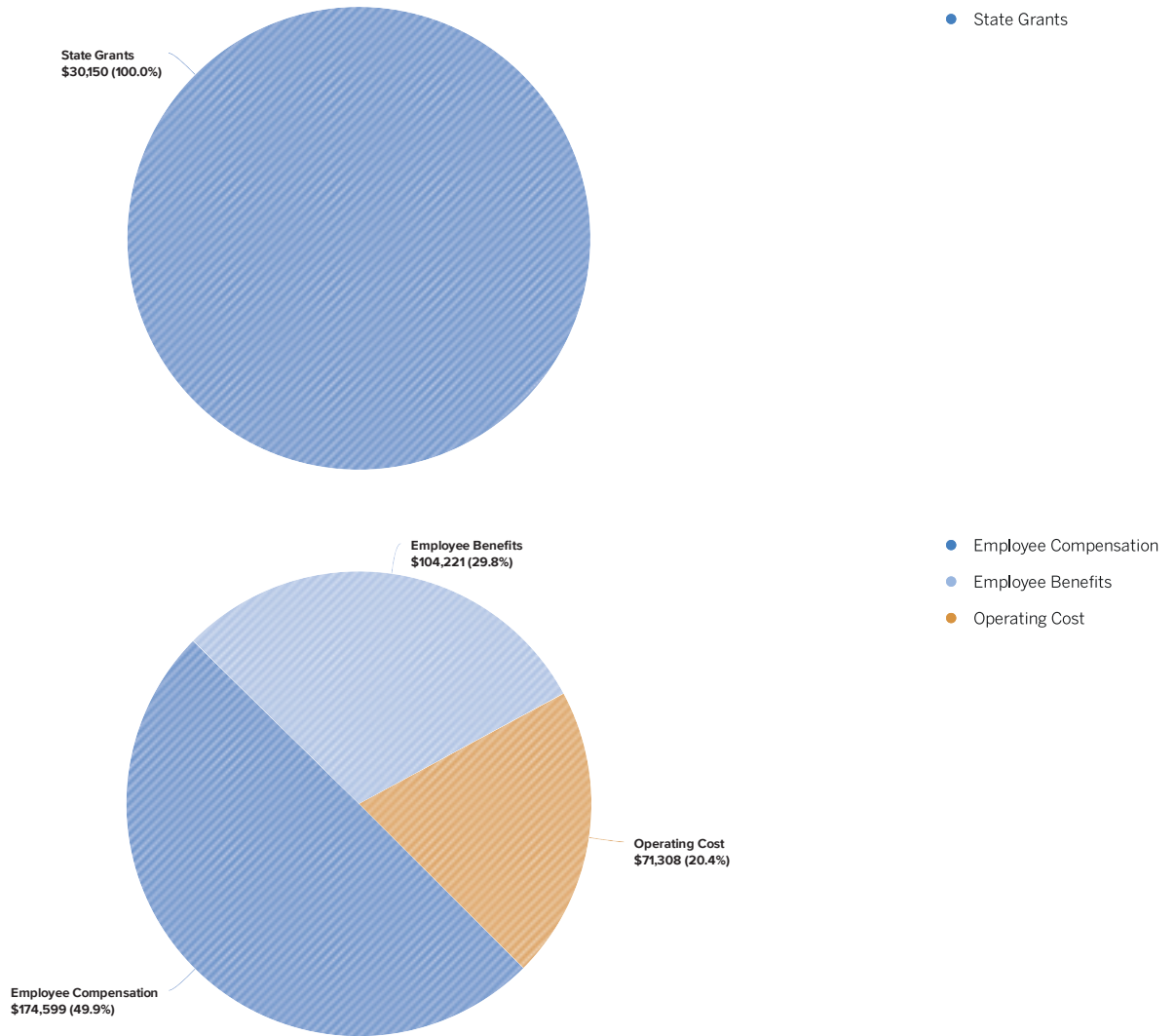
There is an increased interest in farmland protections (Farmland Preservation, Conservation Reserve Enhancement Program, and Voluntary Agricultural Districts), environmental education programming, outdoor enrichment, and educator professional development. Furthermore, given the recent rain events, there 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

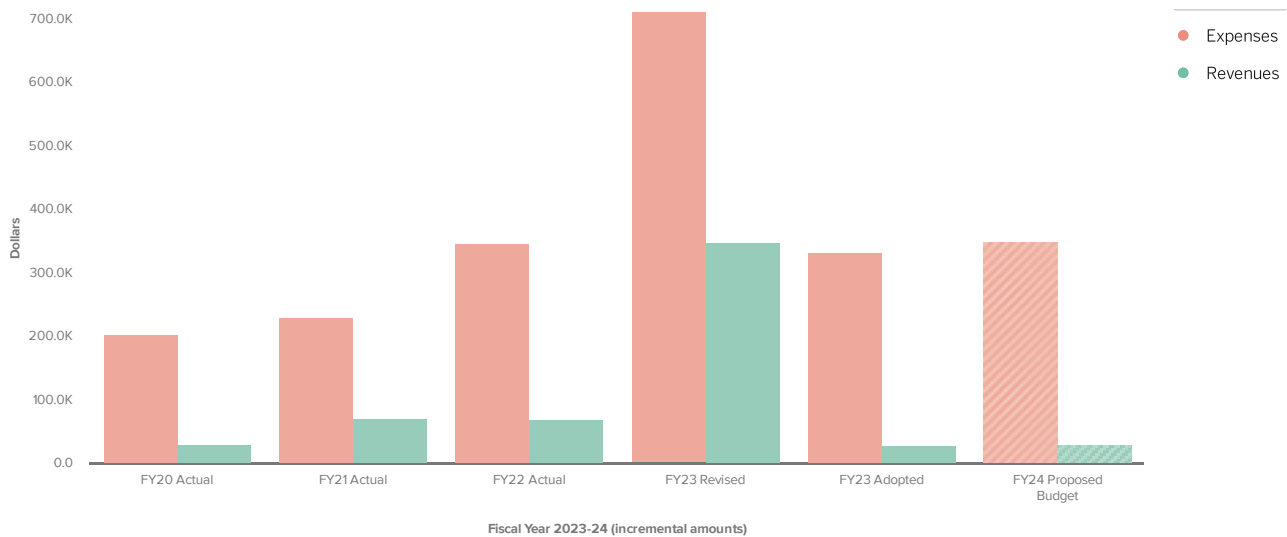
The County Manager's FY 2024 Proposed Budget for this department includes an 5.0 percent net increase over the prior year which is strictly due to annual personnel expense increases. This proposal does not include any enhancements to services.

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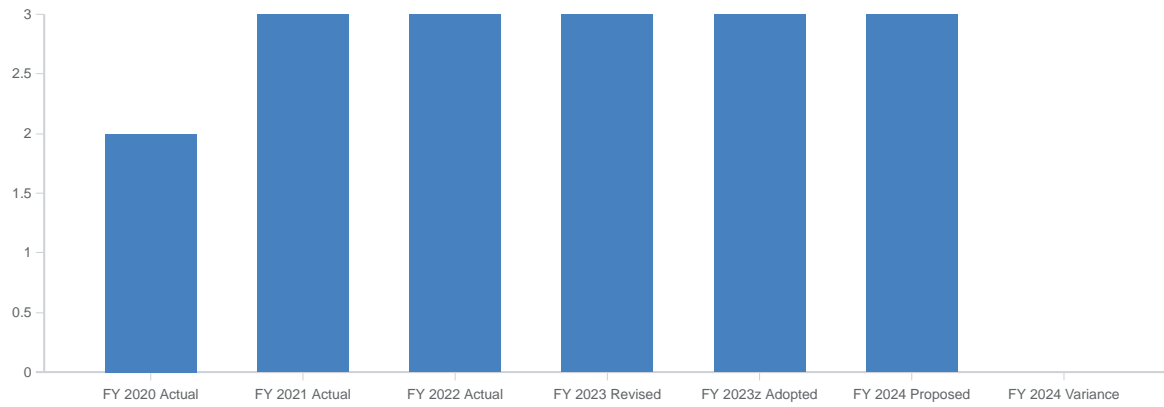
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	2.00	3.00	3.00	3.00	3.00	3.00	0.00
FULL TIME EQUIVALENT	2.00	3.00	3.00	3.00	3.00	3.00	0.00

Net Program Cost

	FY24 Net Program Cost
(15400) Soil & Water Conservation Admin	\$ 319,978
Total	\$ 319,978

Enhancement Summary

This department does not have any proposed enhancements in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	30,835	71,733	69,862	348,930	30,150	30,150	0	0.00%
▶ Federal Grants	0	30,951	0	0	0	0	0	0.00%
▶ State Grants	30,835	40,781	69,862	348,930	30,150	30,150	0	0.00%
▼ Expenses	204,776	231,084	347,356	711,675	334,860	350,128	15,268	4.56%
▶ Capital Outlay	24,643	0	41,378	0	0	0	0	0.00%
▶ Employee Benefits	65,603	62,009	88,626	97,007	95,411	104,221	8,810	9.23%
▶ Employee Compensation	98,088	126,051	163,193	174,588	168,148	174,599	6,451	3.84%
▶ Operating Cost	16,442	43,024	54,159	440,080	71,301	71,308	7	0.01%
Revenues Less Expenses	-173,941	-159,351	-277,494	-362,745	-304,710	-319,978	-15,268	-5.01%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(15400) Soil & Water Conservation Admin	204,776	231,084	347,356	711,675	334,860	350,128	15,268	4.56%
Total	204,776	231,084	347,356	711,675	334,860	350,128	15,268	4.56%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(15410) Soil & Water Conservation Adm	204,776	231,084	347,356	711,675	334,860	350,128	15,268	4.56%
Total	204,776	231,084	347,356	711,675	334,860	350,128	15,268	4.56%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Soil & Water Conservation Admin	Community Consensus	** Workshops Held: Measures the number of workshops held throughout the year	39	54	61	50
Soil & Water Conservation Admin	Community Consensus	** Workshop Participants: Measures the number of participants attending workshops throughout the year	620	2,022	2,285	800
Soil & Water Conservation Admin	Public Safety	Number of Creek Miles Cleaned: Measures the number of miles of creek cleared of debris	4.75	4.73	N/A	4.73
Soil & Water Conservation Admin	Sustainability	Percent of Funded Projects per Year: Measures the number of projects submitted to Union County that are funded by state dollars	45.0%	45.0%	30.0%	50.0%
Soil & Water Conservation Admin	Economic Development	Cost Share Applications: Measures the number of BMP's and Technical Assistance designed	10	13	4	15
Soil & Water Conservation Admin	Sustainability	Conservation Practices: Measures the number of dollars spent on conservation practices in Union County	N/A	\$120,905	\$103,283	-

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

* Result provided for FY 2023 represents partial data (July 2022 - March 2023).

** 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 2024 Discussion

Continued growth in Union County resulted in total operating revenues in FY 2022 of over \$9.0M for Solid Waste, an increase of over \$1.2M over FY 2021. MSW and C&D continue to see increases in revenue into FY 2023, with additional increases projected in FY 2024 based on historical trends and proposed rate increases. 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. Additional staff have been allocated and construction for this project is set to begin in FY 2023 and continue into FY 2024.

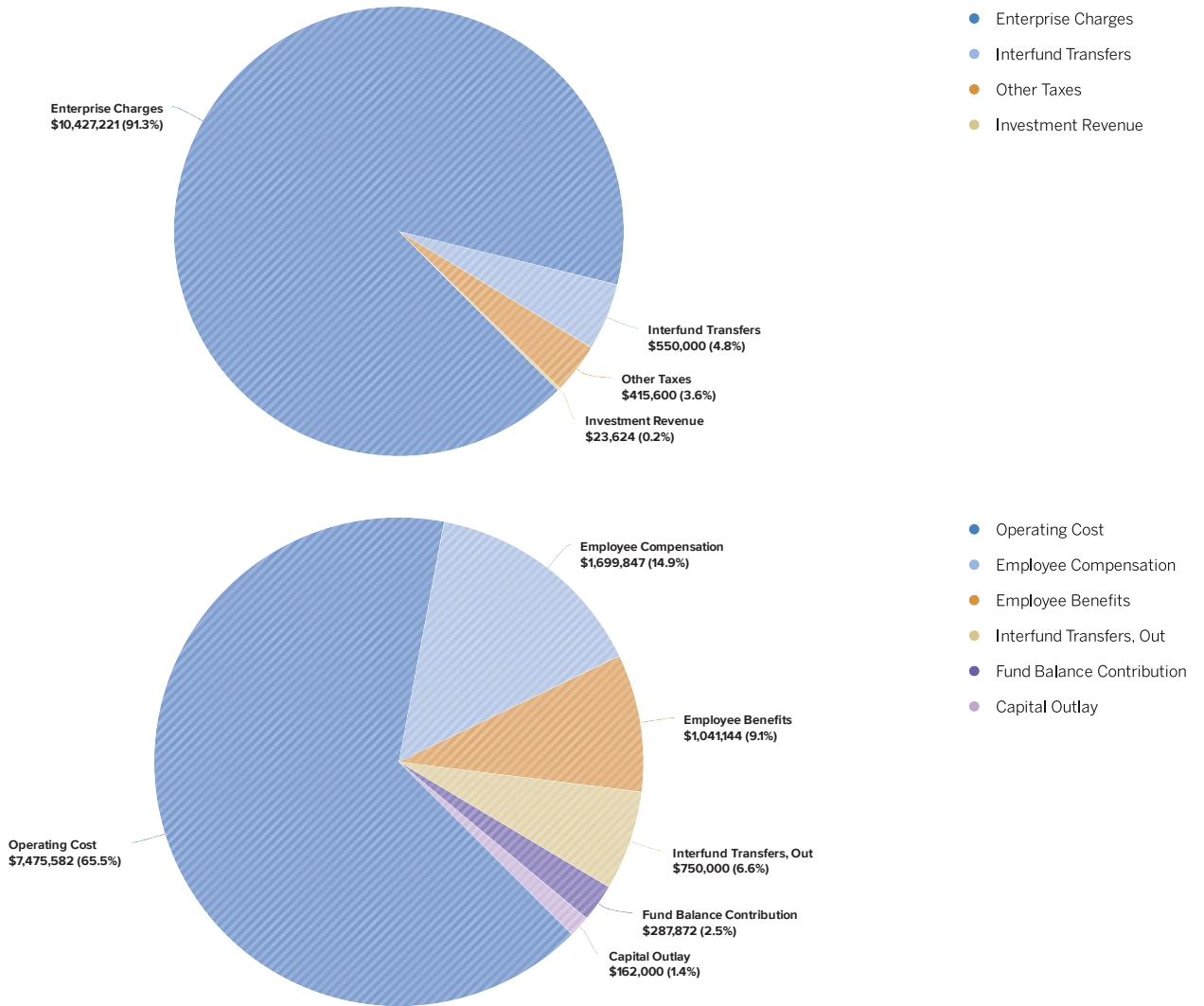
Solid Waste attributes the existing growth experienced in FY 2023 as a market trend that will continue into FY 2024. This growth is reflected in a projected budgeted increase in revenue from operations from \$9,133,587 in FY 2023 to \$10,842,821 in FY 2024, representing an increase of 18.7 percent. With a projected total MSW and C&D disposal volume of over 230,000 annual tons, the Solid Waste program has positioned itself to be one of the largest county operated programs in the state.

In FY 2024 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 FY 2024 and beyond.

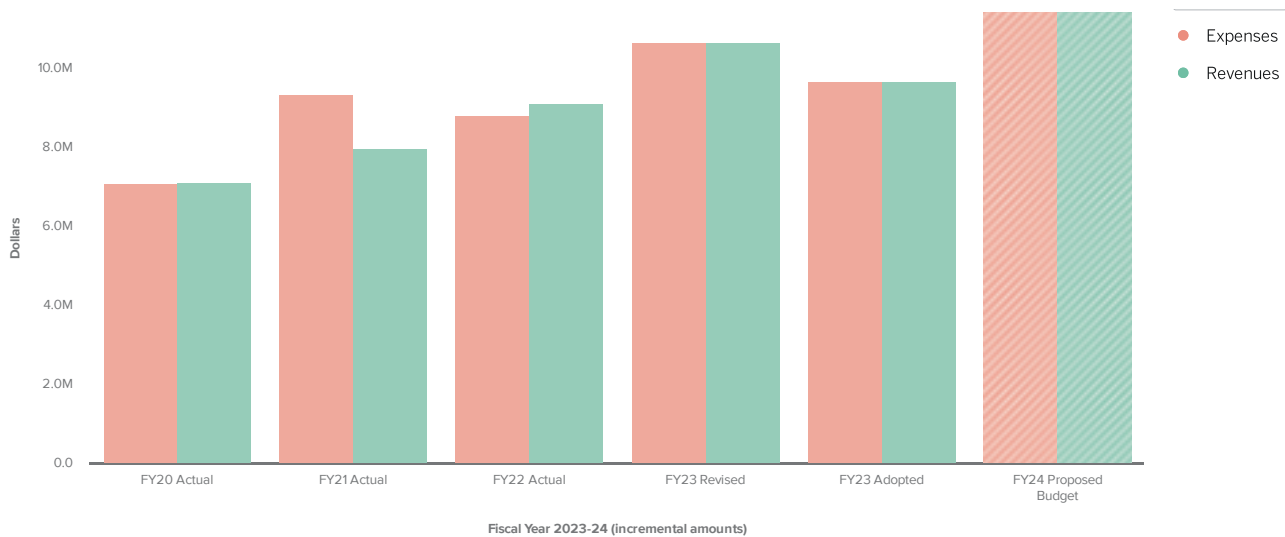
Department Analysis

The Proposed Budget for FY 2024 represents an 18.1 percent increase compared to the Adopted Budget for FY 2023. Employee compensation and benefit costs are projected to increase 14.6 and 16.3 percent respectively due to full implementation of the staffing plan approved in the FY 2023 Adopted Budget and fully funding OPEB costs based on actuarial recommendation. These increases are offset by reductions in capital costs (-63.4 percent) proposed for FY 2024. The department is proposing to increase rates to commercial haulers by \$1/ton for C&D waste and \$3-5/ton for MSW based on load size and type. The Proposed Budget for FY 2024 includes over \$77,400 in recommended enhancements for compensation/classification adjustments (\$40,400) and the purchase of a new vehicle (\$37,000).

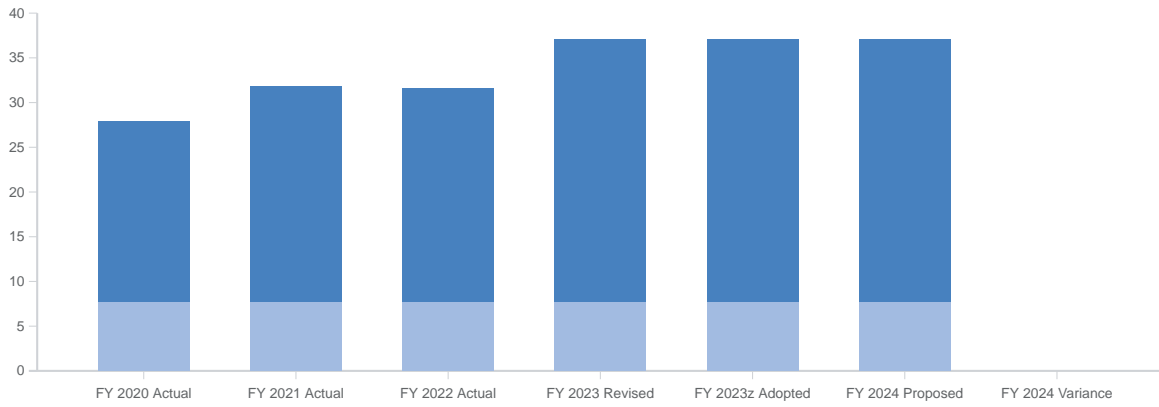
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	20.25	24.25	24.00	29.50	29.50	29.50	0.00
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Benefited-Part-Time	7.63	7.63	7.63	7.63	7.63	7.63	0.00
FULL TIME EQUIVALENT	27.88	31.88	31.63	37.13	37.13	37.13	0.00

Net Program Cost

	FY24 Net Program Cost
(25200) Solid Waste Collections	\$ 32,980
(25100) Solid Waste Disposal	-32,980
Total	\$ 0

Enhancement Summary

Enhancement	FY24 Proposed
Total	
Purchase New Ford Ranger Truck	37,000.00
County Class & Comp Adjustments (Partial Implementation) - SW Fund	40,000.00
County Class & Comp Adj (Partial Implementation) - Solid Waste Fund	450.00
TOTAL	77,450.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
▼ Revenues	\$ 7,119,625	\$ 8,004,844	\$ 9,117,895	\$ 10,684,891	\$ 9,670,671	\$ 11,416,445	1,745,774	18.05%
▶ Enterprise Charges	6,452,131	7,542,565	8,547,282	9,607,987	8,757,987	10,427,221	1,669,234	19.06%
▶ Fund Balance Appropriated	0	0	0	677,680	513,460	0	-513,460	-100.00%
▶ Interfund Transfers	0	56,608	0	0	0	550,000	550,000	--
▶ Investment Revenue	213,328	-6,932	-74,429	23,624	23,624	23,624	0	0.00%
▶ Other Revenue	246	-5	154,722	0	0	0	0	0.00%
▶ Other Taxes	437,640	412,607	475,431	375,600	375,600	415,600	40,000	10.65%
▶ State Grants	16,280	0	14,888	0	0	0	0	0.00%
▼ Expenses	7,107,797	9,371,540	8,807,230	10,684,891	9,670,671	11,416,445	1,745,774	18.05%
▶ Capital Outlay	944,931	343,257	705,876	615,117	442,108	162,000	-280,108	-63.36%
▶ Employee Benefits	577,938	592,115	791,621	908,725	908,725	1,041,144	132,419	14.57%
▶ Employee Compensation	1,076,665	1,239,431	1,361,221	1,461,341	1,461,341	1,699,847	238,506	16.32%
▶ Fund Balance Contribution	0	0	0	0	0	287,872	287,872	--
▶ Interfund Transfers, Out	159,300	2,500,000	550,000	700,000	700,000	750,000	50,000	7.14%
▶ Operating Cost	4,348,963	4,696,737	5,398,513	6,999,708	6,158,497	7,475,582	1,317,085	21.39%
Revenues Less Expenses	\$ 11,828	\$ -1,366,696	\$ 310,664	\$ 0	\$ 0	\$ 0	0	0.00%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(25200) Solid Waste Collections	\$ 596,503	\$ 560,383	\$ 684,812	\$ 940,946	\$ 950,167	\$ 1,216,431	266,264	28.02%
(25100) Solid Waste Disposal	6,511,295	8,811,157	8,122,418	9,743,945	8,720,504	10,200,014	1,479,510	16.97%
Total	\$ 7,107,797	\$ 9,371,540	\$ 8,807,230	\$ 10,684,891	\$ 9,670,671	\$ 11,416,445	1,745,774	18.05%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(25210) Admin, Solid Waste Collection	\$ 166,174	\$ 144,401	\$ 182,373	\$ 192,278	\$ 191,071	\$ 204,769	13,698	7.17%
(25110) Admin, Solid Waste Disposal	1,454,802	3,995,999	2,251,425	2,704,239	2,718,220	2,958,494	240,274	8.84%
(25211) Central Collection Site	37,499	38,569	43,771	227,543	226,535	459,944	233,409	103.03%
(25111) Construction & Demolition	1,170,735	244,938	963,965	518,500	452,809	386,450	-66,359	-14.65%
(25112) Municipal Solid Waste	3,002,818	3,802,307	4,135,079	5,540,023	4,574,152	5,676,422	1,102,270	24.10%
(25113) Recycling	882,940	767,913	771,949	981,183	975,323	1,178,648	203,325	20.85%
(25213) Remote Collection Sites	392,829	377,413	458,668	521,125	532,561	551,718	19,157	3.60%
Total	\$ 7,107,797	\$ 9,371,540	\$ 8,807,230	\$ 10,684,891	\$ 9,670,671	\$ 11,416,445	1,745,774	18.05%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Solid Waste Collections	Sustainability	Average Monthly Volume - Inbound Yard Waste: Measures the average monthly inbound tonnage of Yard Waste at Central Collection Site	432	404	392	432
Solid Waste Disposal	Economic Development	Average Monthly Volume - Inbound C&D: Measures the average monthly inbound tonnage of Construction & Demolition (C&D) material	5,290	6,265	7,469	5,554
Solid Waste Disposal	Public Safety	Average Monthly Volume - Outbound MSW: Measures the average monthly outbound tonnage of Municipal Solid Waste (MSW)	11,184	12,743	13,682	12,302
Solid Waste Disposal	Sustainability	Total Residential Waste & Recycling Site Revenue: Measures the amount of revenue generated from Residential Waste and (5) Satellite Recycling Sites	\$725,823	\$1,036,708	\$746,125	\$725,000

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

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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 2024 Discussion

South Piedmont Community College (SPCC) offers education in a variety of ways: college transfer courses, career-enhancing learning through credit and non-credit courses, industry training & certifications, personal enrichment activities, and developmental education. In addition to the opportunities offered by SPCC, the Union County Early College (UCEC) is housed on SPCC's Old Charlotte Highway campus, using more than 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, in five years or less.

SPCC's funding request to Union County for 2023-24 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.

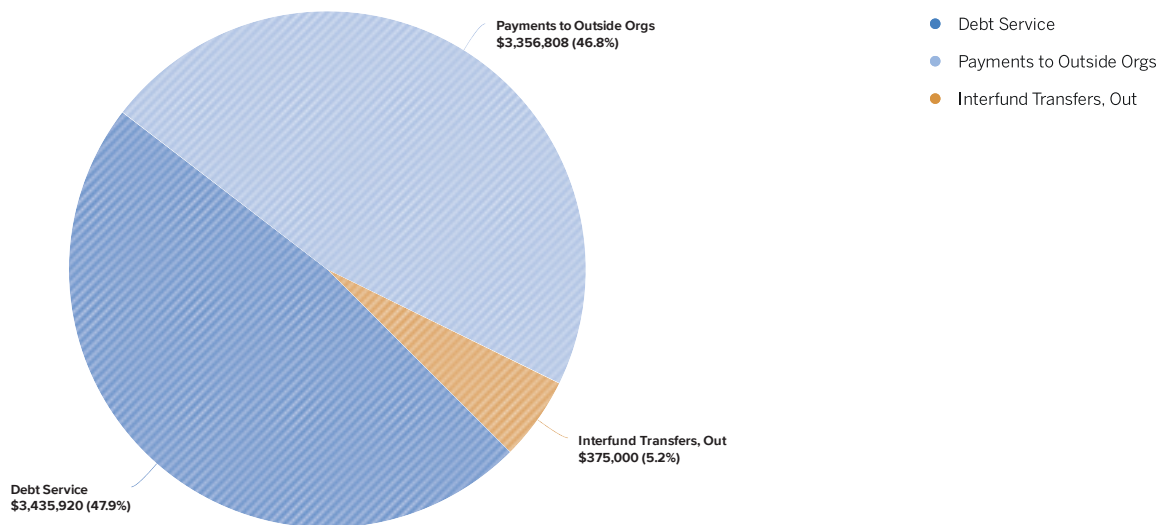
Department Analysis

The 4.4 percent increase in total expenditures is related to both increases to salaries and benefits (\$92,992), rent & utilities (\$142,879), and a net change in contracted services (-\$224,612) and IT services (\$52,961). The increase to direct support represents growth that is in line with the expected growth in the County's FY 2024 tax base.

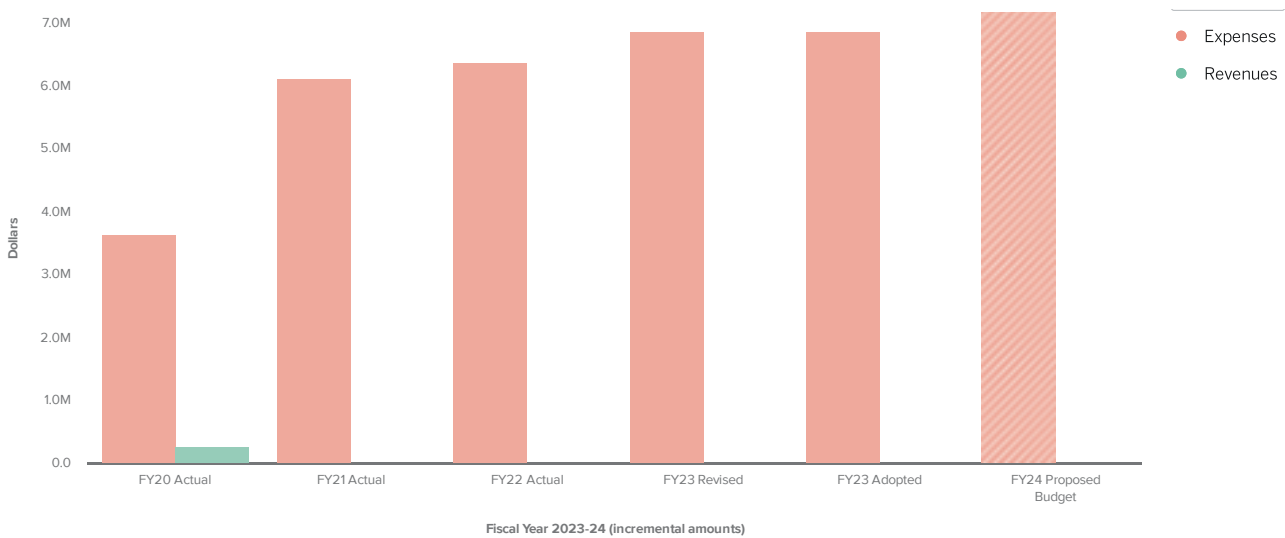
In the fall of 2016, the voters approved a bond referendum providing for the construction, renovation, improvement, equipping and furnishing of facilities for South Piedmont Community College and the acquisition of land or rights-of-way if necessary. As a result, the required debt service payment on these project bonds will increase over time. The County currently carries \$45.5 million in debt obligation on behalf of SPCC through 2042.

Revenue & Expenditures by Category

This department is not expected to collect revenue in FY 2023-24.



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(33100) South Piedmont Com College	\$ 7,167,228
Total	\$ 7,167,228

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 272,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.00%
▶ Debt Proceeds	272,649	0	0	0	0	0	0	0.00%
▾ Expenses	3,655,247	6,122,712	6,374,120	6,865,425	6,865,425	7,167,728	302,303	4.40%
▶ Debt Service	1,428,538	3,396,003	3,297,411	3,633,958	3,633,958	3,435,920	-198,038	-5.45%
▶ Interfund Transfers, Out	0	0	0	0	0	375,000	375,000	--
▶ Payments to Outside Orgs	2,226,709	2,726,709	3,076,709	3,231,467	3,231,467	3,356,808	125,341	3.88%
Revenues Less Expenses	\$ -3,382,598	\$ -6,122,712	\$ -6,374,120	\$ -6,865,425	\$ -6,865,425	\$ -7,167,728	-302,303	-4.40%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(33100) South Piedmont Com College	\$ 3,655,247	\$ 6,122,712	\$ 6,374,120	\$ 6,865,425	\$ 6,865,425	\$ 7,167,728	302,303	4.40%
Total	\$ 3,655,247	\$ 6,122,712	\$ 6,374,120	\$ 6,865,425	\$ 6,865,425	\$ 7,167,728	302,303	4.40%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(33010) South Piedmont CC - Current	\$ 3,655,247	\$ 6,122,712	\$ 6,374,120	\$ 6,865,425	\$ 6,865,425	\$ 7,167,728	302,303	4.40%
Total	\$ 3,655,247	\$ 6,122,712	\$ 6,374,120	\$ 6,865,425	\$ 6,865,425	\$ 7,167,728	302,303	4.40%



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 Revenue 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 countywide reports.

Department FY 2024 Discussion

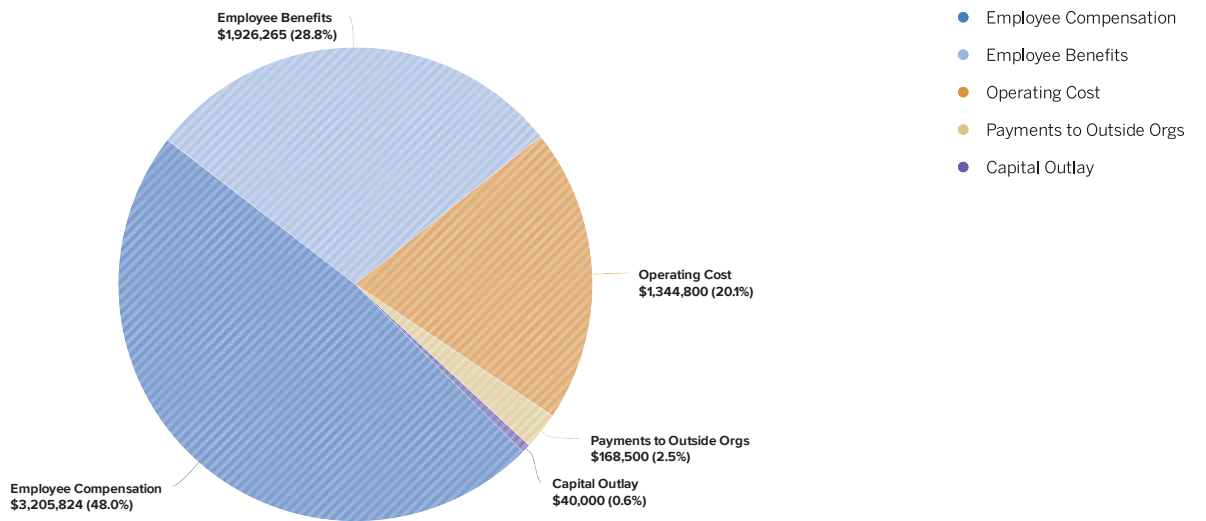
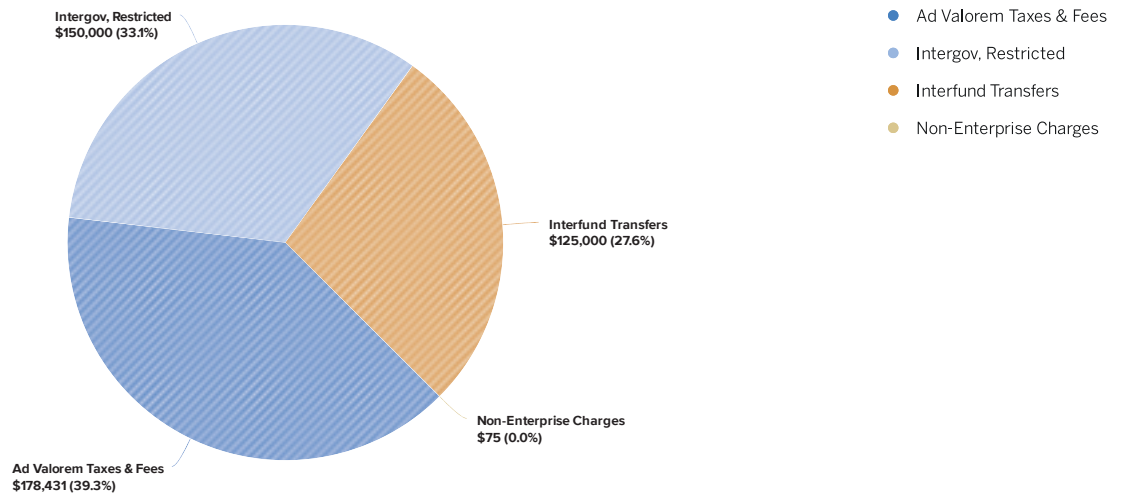
Tax Administration has a number of goals and objectives to be accomplished in FY 2024:

- Continue work related to the 2025 Countywide reappraisal and implementing the income valuation approach for certain commercial valuations.
- Continuing leveraging Pictometry in all work processes and verification of data.
- Further integration of new technologies requested in the FY 2023 budget to improve efficiencies and data accuracy in land records.
- As a customer service initiative, the department will implement broader taxpayer information campaigns to inform eligible property owners of available tax relief programs.
- 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). Application will be submitted late 2023 – early 2024.

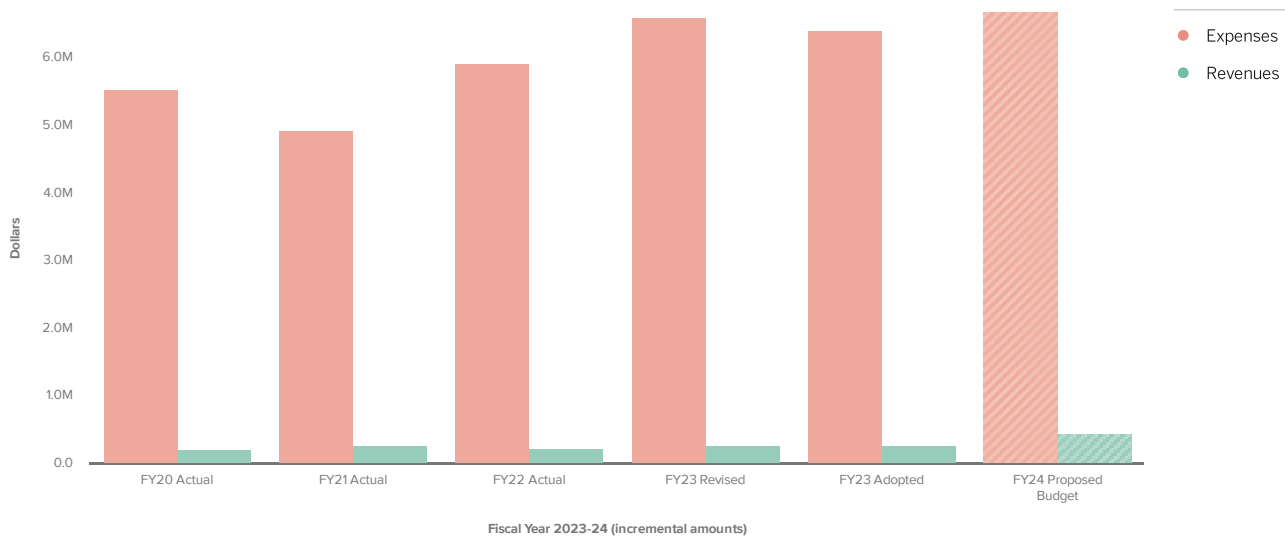
Department Analysis

The Proposed Budget for FY 2024 represents a slight increase of 1.4 percent in net expense compared to the Adopted FY 2023 Budget. In addition to annual personnel expense increases, this proposal includes funding for county revaluations. Staffing and operating expenses to begin the 2025 Reappraisal during FY 2024 are included (\$329,586). Additionally, this includes the establishment of an annual contribution to the Reappraisal Fund (\$125,000). A large portion of motor vehicle tax collection fees will transition to other funds based on the FY 2024 proposed bifurcated tax rate (-\$455,172).

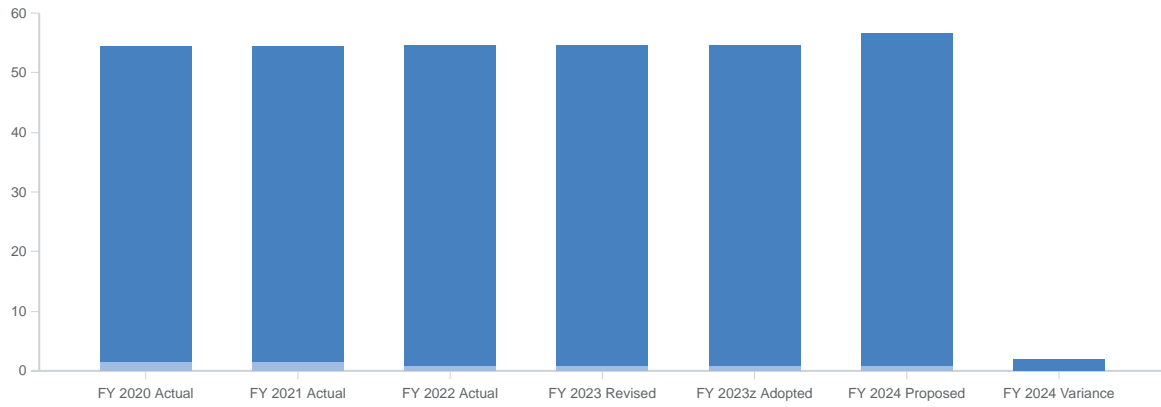
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	1.39	1.39	0.67	0.67	0.67	0.67	0.00
Full-Time	53.05	53.00	54.00	54.00	54.00	56.00	2.00
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENT	54.44	54.39	54.67	54.67	54.67	56.67	2.00

Net Program Cost

	FY24 Net Program Cost
(31200) Assessment	\$ 3,294,434
(31400) Revenue Collections	1,861,779
(31000) Tax Administration	1,075,670
Total	\$ 6,231,883

Enhancement Summary

Enhancement	FY24 Proposed
Total	
2025 Reappraisal (FY24 Expenses)	329,586.00
Annual Allocation to Reappraisal Fund	125,000.00
TOTAL	454,586.00

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	\$ 215,568	\$ 280,297	\$ 235,494	\$ 273,506	\$ 273,506	\$ 453,506	180,000	65.81%
▶ Ad Valorem Taxes & Fees	126,452	158,129	116,438	178,431	178,431	178,431	0	0.00%
▶ Interfund Transfers	0	30,000	0	0	0	125,000	125,000	--
▶ Intergov, Restricted	88,192	90,552	117,736	95,000	95,000	150,000	55,000	57.89%
▶ Non-Enterprise Charges	90	20	25	75	75	75	0	0.00%
▶ Other Revenue	833	1,596	1,295	0	0	0	0	0.00%
▼ Expenses	5,549,428	4,950,517	5,924,736	6,629,367	6,417,694	6,685,389	267,695	4.17%
▶ Capital Outlay	0	21,438	22,967	0	0	40,000	40,000	--
▶ Employee Benefits	1,725,301	1,340,325	1,604,109	1,735,106	1,709,715	1,926,265	216,550	12.67%
▶ Employee Compensation	2,762,608	2,702,079	2,940,291	3,116,409	3,014,127	3,205,824	191,697	6.36%
▶ Operating Cost	849,473	658,406	715,323	1,154,180	1,070,180	1,344,800	274,620	25.66%
▶ Payments to Outside Orgs	212,046	228,269	642,046	623,672	623,672	168,500	-455,172	-72.98%
Revenues Less Expenses	\$ -5,333,861	\$ -4,670,219	\$ -5,689,241	\$ -6,355,861	\$ -6,144,188	\$ -6,231,883	-87,695	-1.43%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(31200) Assessment	\$ 2,201,927	\$ 1,747,890	\$ 2,077,138	\$ 2,897,434	\$ 2,807,687	\$ 3,419,434	611,747	21.79%
(31300) Real Estate Appraisal	1,279,812	1,220,609	1,427,539	0	0	0	0	0.00%
(31400) Revenue Collections	1,205,142	1,044,923	1,120,928	2,127,983	2,093,948	2,190,210	96,262	4.60%
(31000) Tax Administration	862,547	937,095	1,299,131	1,603,950	1,516,059	1,075,745	-440,314	-29.04%
Total	\$ 5,549,428	\$ 4,950,517	\$ 5,924,736	\$ 6,629,367	\$ 6,417,694	\$ 6,685,389	267,695	4.17%

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Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(31300) Appraisal	1,279,812	1,220,609	1,427,539	0	0	0	0	0.00%
(31200) Assessment	2,184,419	1,747,890	2,077,138	3,058,427	2,807,687	3,294,434	486,747	17.34%
(31201) Assessment- Do not Use	0	0	0	-160,993	0	0	0	0.00%
(31311) Delinquent Collections	6,050	0	3,017	0	0	0	0	0.00%
(31111) GIS Land Records	9,725	0	0	0	0	0	0	0.00%
(31112) Personal Property Appraisal	4,894	0	0	0	0	0	0	0.00%
(31212) Revaluation	0	0	0	0	0	125,000	125,000	--
(31400) Revenue Collections	1,199,092	1,044,923	1,117,912	2,127,983	2,093,948	2,190,210	96,262	4.60%
(31010) Tax Administration	862,547	937,095	1,299,131	1,603,950	1,516,059	1,075,745	-440,314	-29.04%
(31113) Tax Relief Programs	2,890	0	0	0	0	0	0	0.00%
Total	5,549,428	4,950,517	5,924,736	6,629,367	6,417,694	6,685,389	267,695	4.17%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Tax Administration	Community Consensus	Customer Service Satisfaction Rate: Measures the customer satisfaction rate in doing business with the Tax Office	N/A	N/A	N/A	99.0%
Assessment	Sustainability	** Tax Relief Audits: Measures the number of audits performed in the periodic review of properties in various tax relief programs	673	1,313	1,328	1,250
Assessment	Sustainability	** Business Audits: Measures the number of audits performed in the periodic review of business personal property accounts	131	175	118	150
Assessment	Organizational Strengthening	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%
Real Estate Appraisal	Community Consensus	Appeal Adjustments: Measures the percent of properties adjusted based on appeals	2.0% (2,102 Appeals/ 105,000 Parcels)	0.3% (314 Appeals/ 107,000 Parcels)	0.11% (123 Appeals/ 109,000 Parcels)	<5%
Real Estate Appraisal	Organizational Strengthening	*** Quality Control: Measures the number of parcels reviewed in the periodic review of properties throughout the county	6,191	9,590	9,992	13,000
Revenue Collections	Sustainability	Collection Rate: Measures the overall percentage of revenue collected compared to the billed amount of property taxes	99.78%	99.83%	N/A	99.50%
Revenue Collections	Organizational Strengthening	Customer Volume: Measures the number of taxpayers and utility customers served (includes walk-in and phone calls).	57,406	63,665	61,723	60,000

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

* Result provided for FY 2023 represents partial data (July 2022 - March 2023).

** 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 and cost-effective manner.

Department Services Provided

Union County Transportation (UCT) is comprised of 50 staff, including 10 administrative positions that complete logistics, customer service, and fiscal work, 37 drivers (14 Full-Time, 5 Benefited Part-Time, and 18 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. 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 2024 Discussion

As the County's population grows so does demand for UCT services. This is especially true for seniors and low-income families. As of 2023 there will be more residents age 60+ than age 0-17. Total population is expected to increase 43.8 percent and our senior population age 65+ is expected to increase by 114.5 percent in the 18 years from 2021 to 2039, at which time those over age 60 will comprise 26 percent of the population. Operations are rebounding to pre-Covid service rates and UCT is on track to provide 74,826 trips this year. This rate is expected to increase annually. We remain focused on improving processes and anticipate implementing new Transportation Management Software to further drive efficiencies and effectiveness.

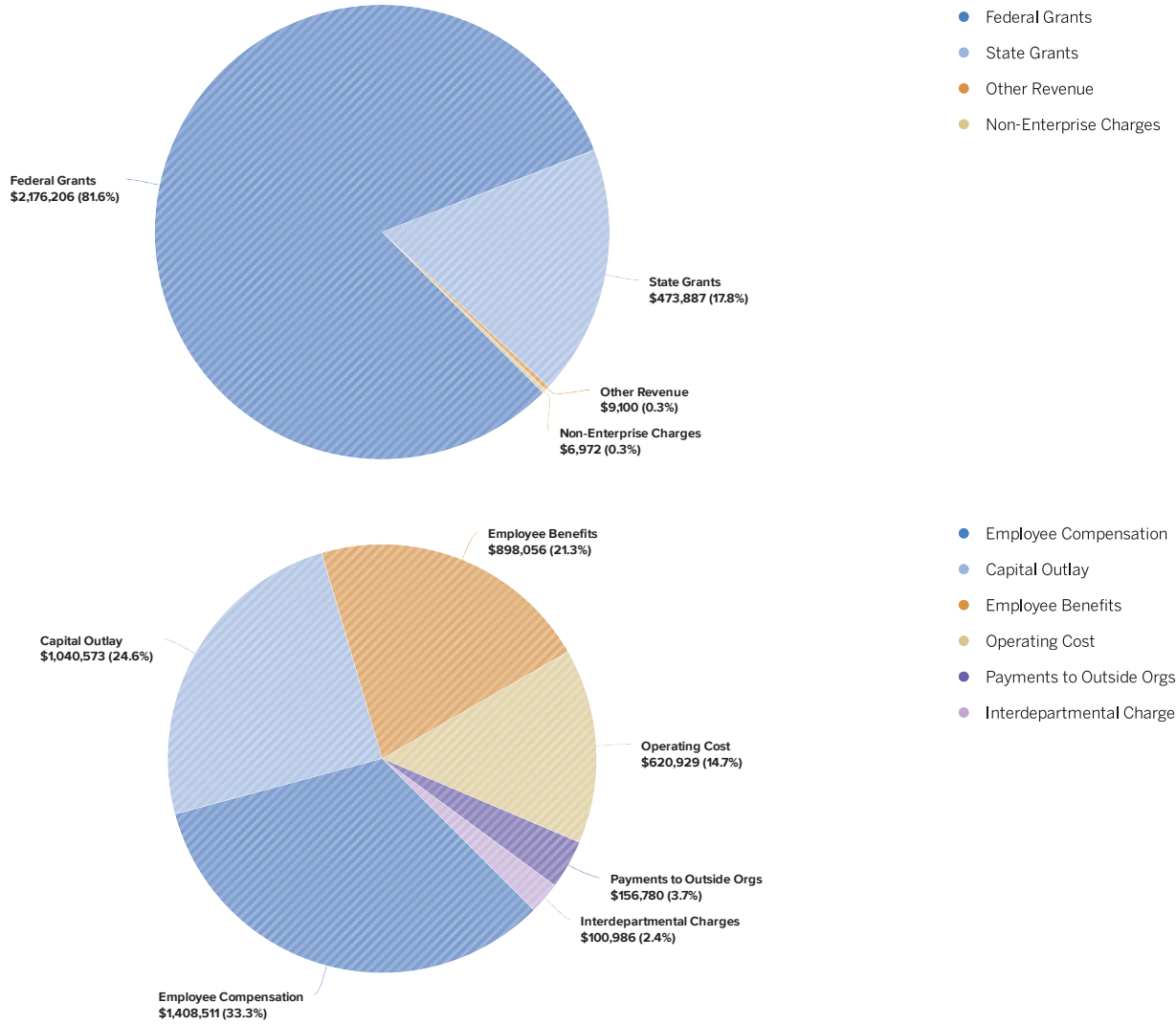
In 2021 the North Carolina Department of Transportation (NCDOT) Integrated Mobility Division (IMD) announced transition of 5307 Urban Formula Program administration duties, thereby requiring urbanized area transit providers to become Direct Recipients of Federal Transit Administration (FTA) funds. UCT is in the final stages of this transition and expects to begin fully managing all aspects of grant compliance by FY 2024. Transportation staff and fleet will relocate to the Progress Building in FY 2024. The building's warehouse will include the addition of ventilation fans and equipment to meet code requirements for indoor vehicle storage, electrical infrastructure to support transportation fleet vehicle operations, and partition fencing.

In the next 18 months, UCT will also face the challenge of upgrading its radio system, including 28 vehicle radios, as the current system will not be supported as of December 2024. Upgraded hardware will be required to maintain the ability of office staff and dispatchers to communicate with drivers. This will most likely be covered with a combination of urbanized grant federal dollars (80 percent) and County matching funds (20 percent).

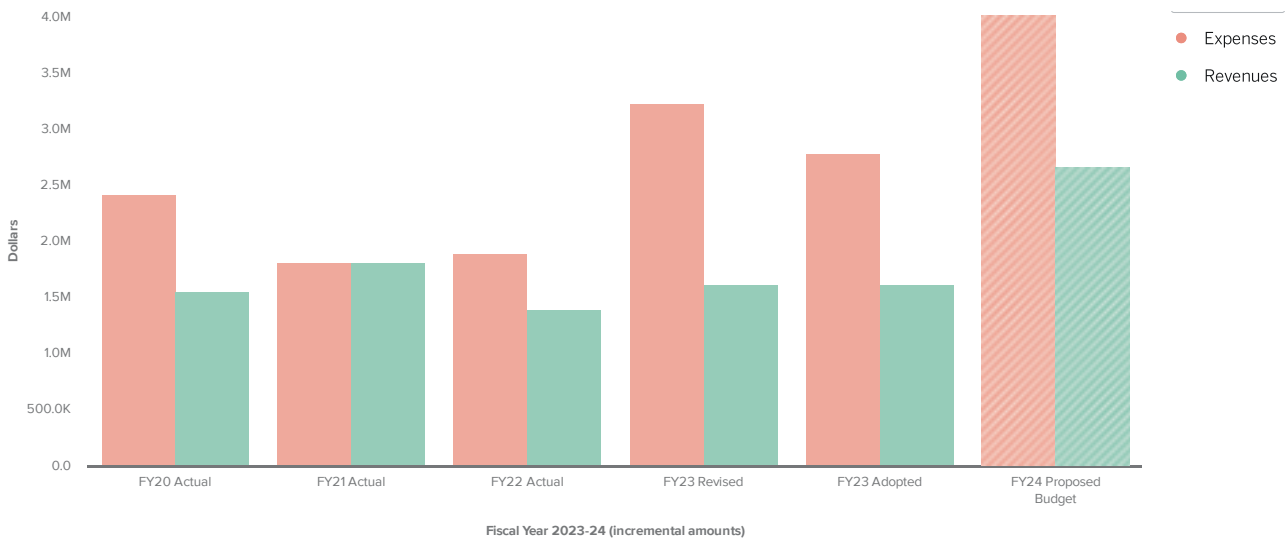
Department Analysis

The Proposed Budget for FY 2024 reflects a 16.2 percent increase in net County expense over the budget adopted in FY 2023, as over \$1.23M in increased expenses are offset by over \$1.04M in increased revenues. Expenditure increases are due to the purchase of new vans (\$903K) and increases in compensation and benefits (\$205K). The Proposed Budget also includes over \$144K in enhancements to cover the increased general fund allocation of drivers previously covered by Covid funds and \$32K for reclassifications and compensation adjustments. It also incorporates over \$29K in target reductions identified by the department in the budget development process.

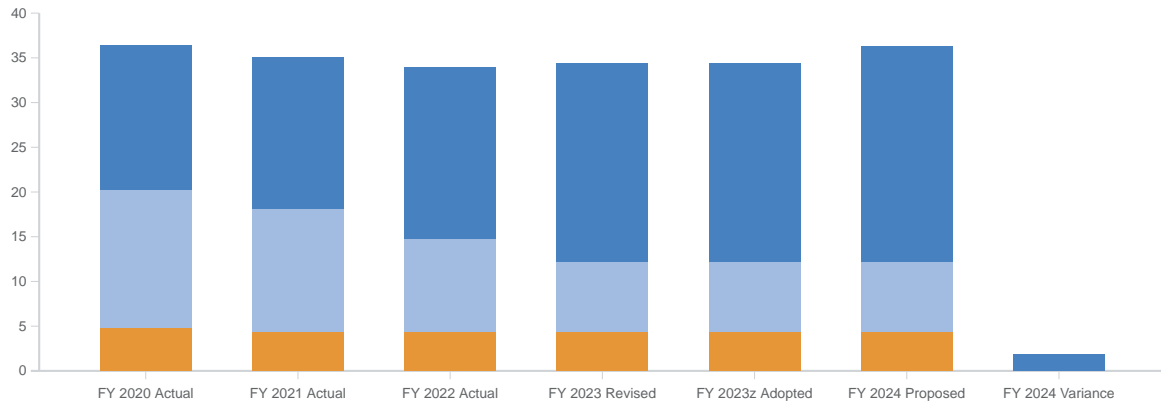
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Non-Benefited-Part-Time	15.54	13.86	10.50	7.98	7.98	7.98	0.00
Full-Time	16.06	17.00	19.16	22.16	22.16	24.00	1.84
Benefited-Part-Time	4.75	4.25	4.25	4.25	4.25	4.25	0.00
FULL TIME EQUIVALENT	36.35	35.11	33.91	34.39	34.39	36.23	1.84

Net Program Cost

	FY24 Net Program Cost
(30200) Transportation	\$ 1,357,698
Total	\$ 1,357,698

Enhancement Summary

Enhancement	FY24 Proposed
Total	
FY24 Position Reclassification - Director, Transportation	32,661.00
Convert 8 PT Drivers to 4 FT Drivers	112,188.00
TOTAL	144,849.00

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
▼ Revenues	\$ 1,562,144	\$ 1,820,950	\$ 1,404,283	\$ 1,622,085	\$ 1,622,085	\$ 2,666,165	1,044,080	64.37%
▶ Federal Grants	752,395	1,665,988	985,276	1,232,465	1,232,465	2,176,206	943,741	76.57%
▶ Interfund Transfers	2,666	0	0	0	0	0	0	0.00%
▶ Non-Enterprise Charges	2,611	257	524	6,972	6,972	6,972	0	0.00%
▶ Other Revenue	68,497	32,270	24,114	18,900	18,900	9,100	-9,800	-51.85%
▶ State Grants	735,975	122,435	394,369	363,748	363,748	473,887	110,139	30.28%
▼ Expenses	2,418,873	1,819,016	1,898,750	3,234,390	2,791,035	4,023,863	1,232,828	44.17%
▶ Capital Outlay	219,097	251,343	0	414,896	137,163	1,040,573	903,410	658.64%
▶ Employee Benefits	620,590	461,864	609,548	767,194	761,735	898,056	136,321	17.90%
▶ Employee Compensation	1,106,156	1,059,290	1,023,549	1,264,891	1,239,372	1,408,511	169,139	13.65%
▶ Interdepartmental Charges	-32,958	-498,678	-156,203	-147,396	-100,986	-100,986	0	0.00%
▶ Operating Cost	358,874	535,038	318,741	638,885	567,831	620,929	53,098	9.35%
▶ Payments to Outside Orgs	147,114	10,159	103,116	295,920	185,920	156,780	-29,140	-15.67%
Revenues Less Expenses	\$ -856,729	\$ 1,934	\$ -494,467	\$ -1,612,305	\$ -1,168,950	\$ -1,357,698	-188,748	-16.15%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(30200) Transportation	\$ 2,418,873	\$ 1,819,016	\$ 1,898,750	\$ 3,234,390	\$ 2,791,035	\$ 4,023,863	1,232,828	44.17%
Total	\$ 2,418,873	\$ 1,819,016	\$ 1,898,750	\$ 3,234,390	\$ 2,791,035	\$ 4,023,863	1,232,828	44.17%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance	2023-24 Variance
(30210) Transportation Services	\$ 2,418,873	\$ 1,819,016	\$ 1,898,750	\$ 3,234,390	\$ 2,791,035	\$ 4,023,863	1,232,828	44.17%
Total	\$ 2,418,873	\$ 1,819,016	\$ 1,898,750	\$ 3,234,390	\$ 2,791,035	\$ 4,023,863	1,232,828	44.17%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2023 Expected or Target
Transportation	Sustainability	Average Miles per Trip: Measures the average number of miles per trip completed	9.9	9.7	N/A	-
Transportation	Public Safety	Safety Management Systems (SMS) Safety Events per 100K Vehicle Revenue Miles (VRM): Measures how many SMS safety events (all preventable accidents & passenger incidents that occur in a vehicle) per 100,000 VRM	5.1	6.8	N/A	5.0
Transportation	Organizational Strengthening	Trips per Revenue Hour: Measures the efficiency of completed routes	1.8	2.0	N/A	1.8
Transportation	Community Consensus	Customer Satisfaction Rating: Measures the level of customer satisfaction with UCT services.	99.5%	99.9%	N/A	95.0%

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

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 2024 Analysis

The FY 2024 Requested Budget is outlined in four categories that support UCPS's strategic plan, which are:

- Sustaining Operations
- Investing in Employees
- Program Expansion/New Initiatives
- Investing in our Future

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 but will be reinstated due to board direction in FY 2024. As a result of this change, UCPS and SPCC will share both an Education Operating Fund and Education Debt Fund. These funds will be reestablished in FY 2024 with the following associated tax rates (37.42) and (2.92).

Union County Public School's FY 2024 recommended budget includes total operating and capital increases of \$12,373,114 and is focused on sustaining the following current operations:

- Inflation Adjustments for annual facilities and technology needs
- Projected increases to property/liability insurance and public utilities
- State increases in certified and non-certified salaries
- State health and retirement matching benefits
- Supplement increases for Teachers/Certified staff
- Required increase for the charter school pass through payments
- Year two implementation of Middle School athletic program (three-year phased plan)
- Student support positions address growing student mental and behavioral health needs

Union County Public Schools is an asset to the community and is consistently one of the top performing school districts in North Carolina. Local economic development efforts in the county regularly report the quality of the school system as a key factor in recruiting new industry to Union County, helping to maintain a vibrant, safe and prosperous community. UCPS is a great partner to county government, and educational funding is one the county's highest priorities each year.

FY 2024 UNION COUNTY PUBLIC SCHOOLS OPERATING REQUEST

	Mandated	Additional Needs
2022-2023 BASE BUDGET	\$ 116,450,157	
I. REDIRECTS	\$ (460,000)	
II. SUSTAINING OPERATIONS		
A. Program Continuation	\$ 959,900	\$ 360,500
B. Board of Education		\$ 40,046
Total Sustaining Operations	\$ 959,900	\$ 400,546
III. INVESTING IN OUR EMPLOYEES		
A. Salaries and Benefits	\$ 2,887,124	
B. District Compensation Study		\$ 704,955
C. Organizational Changes	\$ 411,207	
D. Staff Recruitment and Retention		\$ 6,520,971
Total Investing in our Employees	\$ 3,298,331	\$ 7,225,926
IV. STUDENT GROWTH		
A. Student Enrollment Costs - Charter Schools	472,124	
Total Student Growth	\$ 472,124	\$ -
V. PROGRAM EXPANSION/NEW INITIATIVE		
A. Athletics	625,500	
B. Student Support		1,170,000
Total Program Expansion/New Initiative	\$ 625,500	\$ 1,170,000
TOTALS	\$ 4,895,855	\$ 8,796,472
2023-2024 UCPS REQUESTED COUNTY INCREASE	\$ 13,692,327	
2023-2024 REQUESTED COUNTY APPROPRIATION	\$ 130,142,484	

The County Manager recommends an annual increase to school operational funding in the amount of \$6,240,257, or 5.4 percent over the FY 2023 adopted budget. The Proposed County Operating and Capital Appropriation for FY 2024 totals \$147,945,582 compared to the FY 2023 Adopted Appropriation of \$135,572,468. This recommendation includes organic tax base growth of 4.5% (\$5,272,353) along with an additional \$1,000,000, made available by transferring 0.26 cents in tax rate from the county's general tax rate to the Education Tax rate. This fulfills the stated mandated operational request of \$4,895,855, with an additional \$1,344,402 to be strategically applied to additional funding needs.

The County Capital Budget for UCPS is recommended to increase \$6,132,857 over the FY 2023 level or 32.1 percent. This is made up of \$860,504 in organic tax base growth of 4.5% combined with a one-time allocation of county fund balance in the amount of \$5,272,353. There is an additional \$1,201,665 in bond refunds and State School Building Fund dollars that will be applied. The budget recommendation also includes funding in the amount of \$2,721,015 for the design of a future capital project at East Union Middle School. This recommendation exceeds the UCPS annual capital request of \$23,735,818.

FY 2024 Proposed UCPS Funding *						
	FY23 Adopted	FY24 Organic Growth (4.5%)	Additional .26 (GF) & (GF FB) **	Total FY 2024 Change	Total Recommended	% Growth 4.5%
UCPS Operating	116,450,157	5,240,257	1,000,000	6,240,257	122,690,414	5.4%
UCPS PayGo	19,122,311	860,504	5,272,353	6,132,857	25,255,168	32.1%
Total	\$ 135,572,468	\$ 6,100,761	\$ 6,272,353	\$ 12,373,114	\$ 147,945,582	9.1%

* This table does not capture the Fines and Forfeitures Fund that is distributed from the through the county from the state to schools (FY 2023 Adopted = \$950,000; FY 2024 Proposed = \$1,100,000).

** An additional \$1M appropriated to UCPS Operating is a result of shifting .26 pennies of tax rate from General Government Fund to UCPS. An additional \$5.27M appropriated from County General Fund fund balance to UCPS PayGo for one-time Capital Expenses (will not reoccur in future years).

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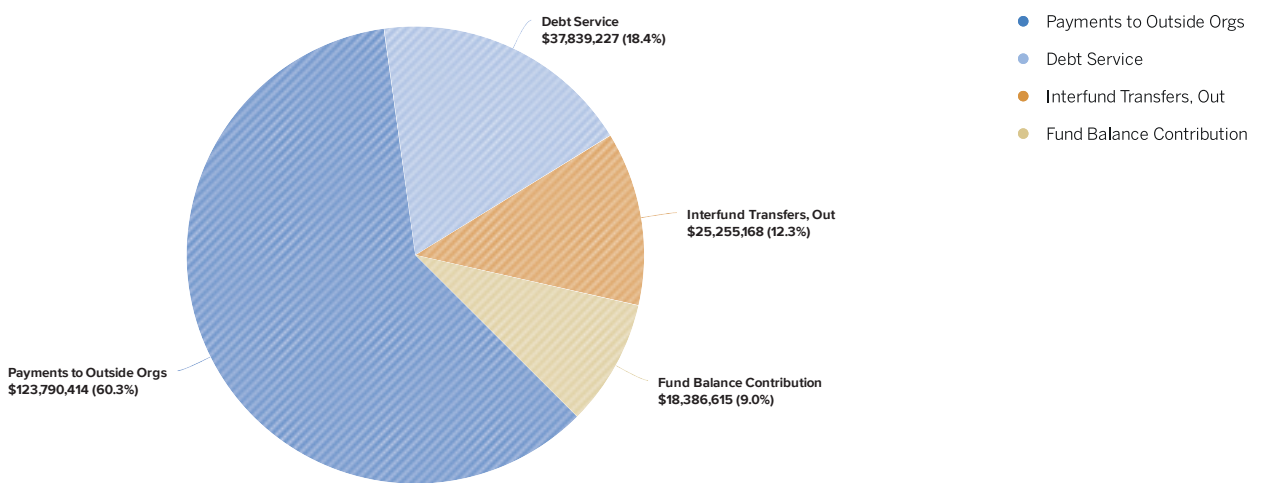
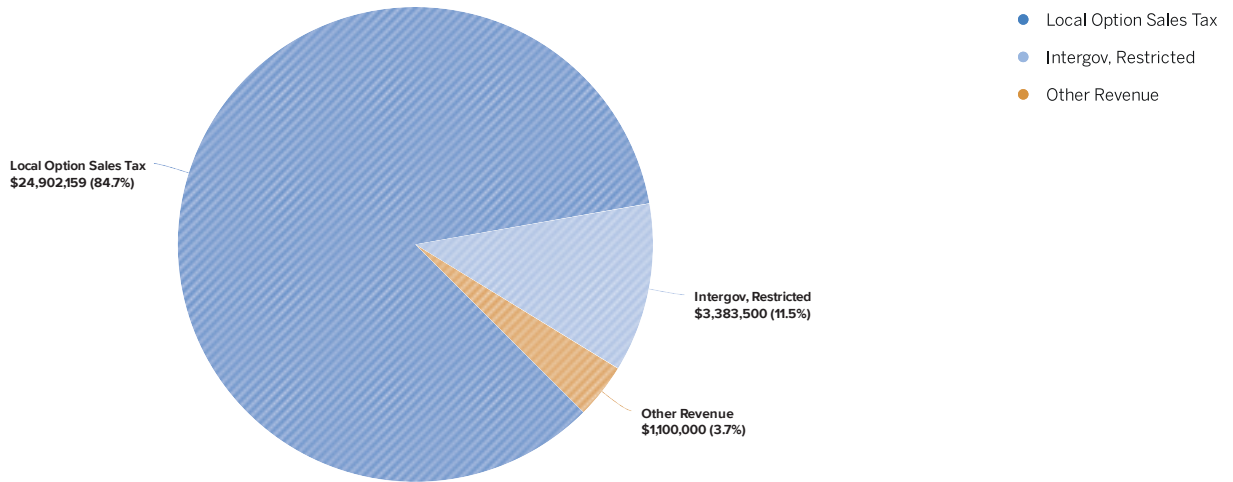
FY 2024 UNION PUBLIC SCHOOLS PROPOSED COUNTY CAPITAL BUDGET REQUEST

I. FACILITIES	Proposed
1. Identified Building Projects - ADA	\$ 144,900
2. Identified Building Projects - Building Systems	9,727,563
3. Identified Building Projects - Expansions/Renovations	4,719,548
4. Identified Building Projects - Safety/Security	505,943
5. Identified Facilities Landscapes Equipments/Vehicles	828,765
6. Classroom Furniture & Custodial/Warehouse Equipment	262,028
7. Painting	1,298,325
8. Roofing	2,307,976
Total Facilities	\$ 19,795,048
II. TRANSPORTATION	
1. Vehicles - Service Truck	\$ 65,000
2. Vehicles - Activity Vans (5)	200,000
3. Activity Bus (1)	130,000
4. Bus Cameras for 13 newbuses	26,000
Total Facilities	\$ 421,000
III. Technology Services	
1. Laptop Lease Payment	
3-5 Students (6yr Lease)	\$ 795,000
6-12 Students	1,753,850
Teacher/Admin	920,920
Total Technology Services	\$ 3,469,770
IV. Co-Curricular Support	
1. Band Uniforms and Equipment - CATA	\$ 50,000
Total Co-Curricular Support	\$ 50,000
2023-2024 REQUESTED COUNTY APPROPRIATION	\$ 23,735,818

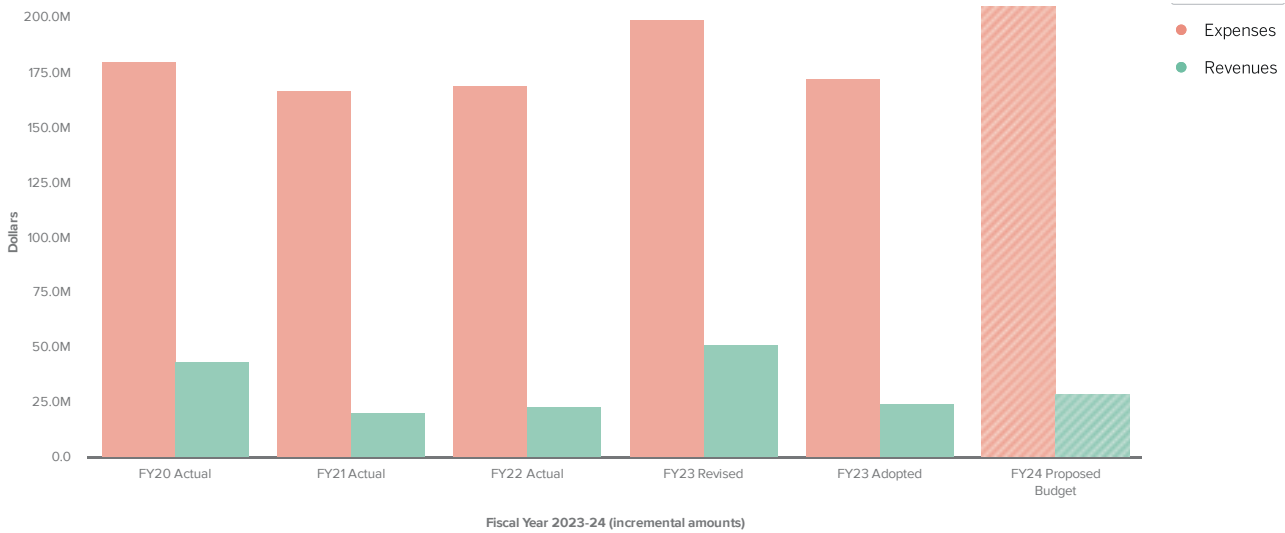
FY 2024 UCPS Debt Service Appropriation of \$37,839,727 increased by \$1,575,788, or 4.35 percent, from the FY 2023 required amount due to increasing borrowing for school renovations.

The FY 2024 Proposed budget includes an appropriation for Fines & Forfeitures in the amount of \$1,100,000.

Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Net Program Cost

	FY24 Net Program Cost
(10100) Centralized Revenues & Exp	\$ 18,386,615
(32100) Schools Direct Support	157,499,150
(32200) Schools Indirect Support	0
Total	\$ 175,885,765

Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▾ Revenues	\$ 44,175,825	\$ 20,982,062	\$ 23,856,022	\$ 51,718,075	\$ 25,083,021	\$ 29,385,659	4,302,638	17.15%
▸ Debt Proceeds	18,586,438	0	0	26,635,054	0	0	0	0.00%
▸ Interfund Transfers	5,500,000	0	0	0	0	0	0	0.00%
▸ Intergov, Restricted	3,207,471	3,295,945	3,020,098	3,350,000	3,350,000	3,383,500	33,500	1.00%
▸ Investment Revenue	1,145,345	23,115	3,441	0	0	0	0	0.00%
▸ Local Option Sales Tax	15,074,008	17,017,711	19,927,080	20,783,021	20,783,021	24,902,159	4,119,138	19.82%
▸ Other Revenue	662,563	645,291	905,403	950,000	950,000	1,100,000	150,000	15.79%
▾ Expenses	180,833,982	167,478,540	169,642,109	199,421,461	172,786,407	205,271,424	32,485,017	18.80%
▸ Capital Outlay	88,500	0	0	0	0	0	0	0.00%
▸ Debt Service	51,613,092	38,513,006	37,241,990	62,898,993	36,263,939	37,839,227	1,575,288	4.34%
▸ Fund Balance Contribution	0	0	0	0	0	18,386,615	18,386,615	--
▸ Interfund Transfers, Out	24,683,245	18,792,492	19,942,345	19,122,311	19,122,311	25,255,168	6,132,857	32.07%
▸ Operating Cost	454,422	411,647	6,326	0	0	0	0	0.00%
▸ Payments to Outside Orgs	103,994,723	109,761,395	112,451,448	117,400,157	117,400,157	123,790,414	6,390,257	5.44%
Revenues Less Expenses	\$ -136,658,157	\$ -146,496,477	\$ -145,786,087	\$ -147,703,386	\$ -147,703,386	\$ -175,885,765	-28,182,379	-19.08%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(10100) Centralized Revenues & Exp	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,386,615	18,386,615	--
(32100) Schools Direct Support	178,987,130	165,684,714	168,730,381	198,471,461	171,836,407	185,784,809	13,948,402	8.12%
(32200) Schools Indirect Support	1,846,852	1,793,826	911,729	950,000	950,000	1,100,000	150,000	15.79%
Total	\$ 180,833,982	\$ 167,478,540	\$ 169,642,109	\$ 199,421,461	\$ 172,786,407	\$ 205,271,424	32,485,017	18.80%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(10400) Cash Other Rev & Exp Misc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,386,615	18,386,615	--
(32202) Fines and Forfeiture Fund	662,563	645,291	905,403	950,000	950,000	1,100,000	150,000	15.79%
(32101) UCPS Capital Outlay	76,045,037	57,138,669	57,184,336	82,021,304	55,386,250	63,094,395	7,708,145	13.92%
(32100) UCPS Current Expense	102,942,093	108,546,045	111,546,045	116,450,157	116,450,157	122,690,414	6,240,257	5.36%
(32200) UCPS Current Indirect Support	799,933	831,706	6,326	0	0	0	0	0.00%
(32201) UCPS Radio Program	384,356	316,829	0	0	0	0	0	0.00%
Total	\$ 180,833,982	\$ 167,478,540	\$ 169,642,109	\$ 199,421,461	\$ 172,786,407	\$ 205,271,424	32,485,017	18.80%

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Department Mission

Our vision 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 our water and wastewater customers. We do this 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 2024 Discussion

Demand for water is driven by population change which is measured in number of gallons sold. Union County Water sold 4.38 billion gallons in FY2017 and 4.78 billion gallons in FY2022, for an increase of 8.4 percent in five years. In FY2023, construction of the Yadkin Regional Water Supply Project continued as UC Water is preparing to meet the growing needs of the County.

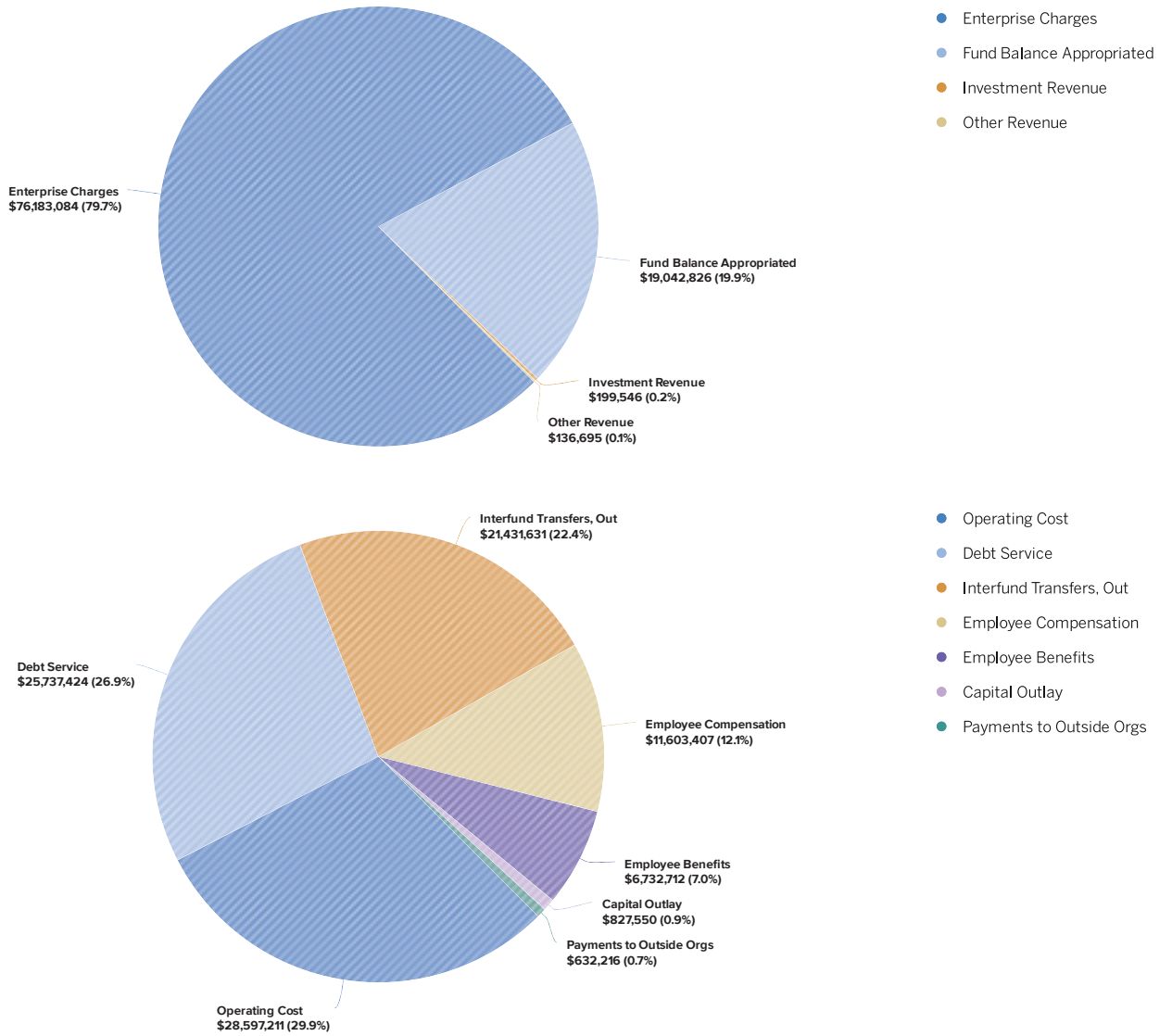
As an enterprise fund that is fully supported by rates and charges, not property taxes, it is important that projected expenses be held in line with the rate model's forecasted revenues. In FY2024, the department plans for the completion of the Yadkin Regional Water Supply Treatment Plant, with additional operating costs to be included with the budget. Additionally, UCW is in the process of rolling out the AMI (Advanced Metering Infrastructure) project with a new customer portal, which will allow customers to see their usage and other metrics in real time. Other capital improvement projects also are being constructed consistent with the approved program.

In FY2023, Union County Water underwent a comprehensive Mission, Vision, Values, and Goals process, redefining who we are as a utility. This launched another directive on Effective Utility Management, which will continue into FY2024 and provide actionable goals and objectives towards becoming a best-in-class utility.

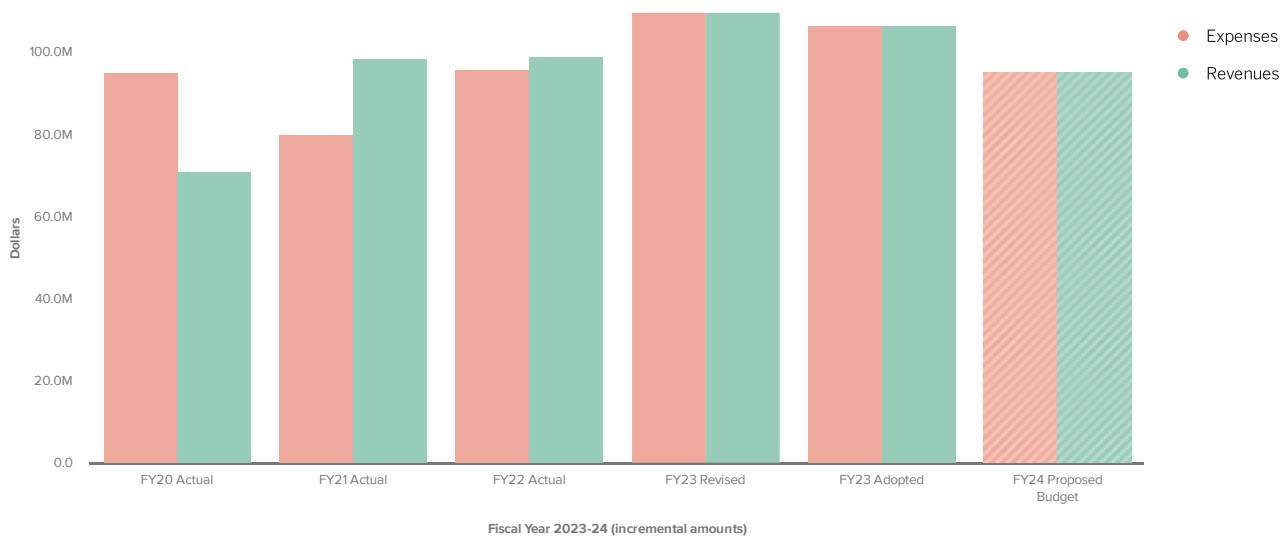
Department Analysis

Union County Water's FY2024 proposed budget includes a 13% increase over FY2023 Adopted Budget. The historical data for FY23 Adopted Budget was inflated at \$106M because of the Interfund transfers between the District and Operating budget. With the abolishing of the District in the current year, the FY23 Adopted Budget was \$84M, and therefore the current year proposed budget exceeded the previous year by 13%. This increase is primarily from UC Water's proposed 1.75% rate increase, moving depreciation of \$19M from fund balance to the operating fund to maintain the current capital plan. There have been marginal increases of \$1.5M in Maintenance agreements, Computer Software and \$1.1M increase in utilities. Employee Compensation and benefits increased by \$1.1M. Proposed enhancement to the current service level include: Customer Information System and Rollout (\$1,492,107) that included two positions; Customer Service Supervisor and Senior Systems Support, and HR Class and Comp Adjustments of (\$260,000).

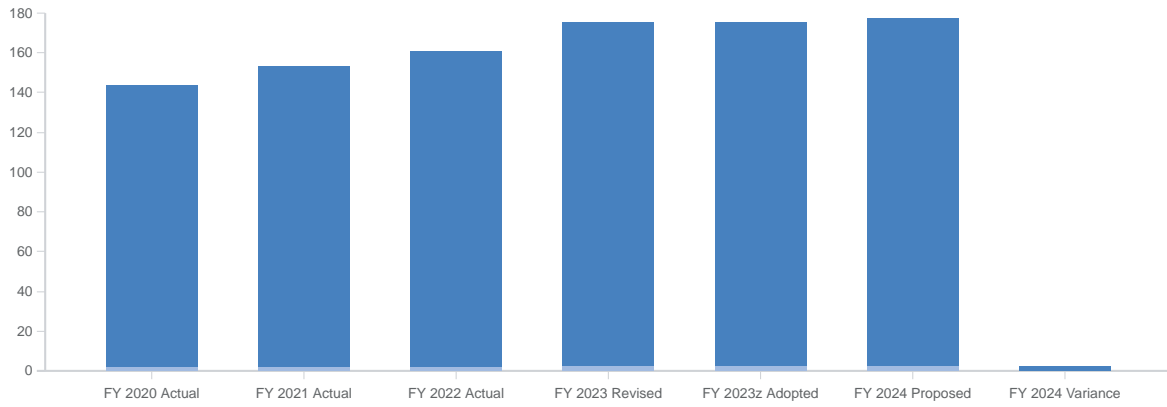
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	142.42	151.95	159.20	173.20	173.20	175.20	2.00
Non-Benefited-Part-Time	1.33	1.44	1.51	1.94	1.94	1.94	0.00
Benefited-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FULL TIME EQUIVALENT	143.75	153.39	160.71	175.14	175.14	177.14	2.00

Net Program Cost

	FY24 Net Program Cost
(26400) Admin, Water & WW Operations	\$ 1,401,985
(26100) Business Operations	35,095,447
(26200) Engineering Division	3,090,455
(26500) Field Services	-29,552,133
(26750) Maintenance, W&WW	2,676,939
(26300) Planning and Resource Managmt	3,680,143
(26700) Wastewater Operations	8,772,639
(26800) Water Distribution Operations	-28,254,010
(26850) Water Operations	3,088,535
Total	\$ 0

Enhancement Summary

Enhancement	Amount
Amount	
Customer Information System and Rollout	1,492,107.00
HR Class & Comp Adjustments - UC Water Fund 600	260,000.00
AMOUNT	1,752,107.00

Department Revenue & Expenditure Summary

Expand All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
▾ Revenues	\$ 71,412,200	\$ 98,784,612	\$ 99,081,476	\$ 109,822,272	\$ 106,826,435	\$ 95,562,151	-11,264,284	-10.54%
▸ Debt Proceeds	0	17,669,119	0	0	0	0	0	0.00%
▸ Enterprise Charges	56,005,139	66,530,766	75,162,381	79,542,275	79,542,275	76,183,084	-3,359,191	-4.22%
▸ Fund Balance Appropriated	0	0	0	7,637,847	4,679,135	19,042,826	14,363,691	306.97%
▸ Interfund Transfers	12,442,936	14,600,600	24,296,797	22,268,784	22,268,784	0	-22,268,784	-100.00%
▸ Investment Revenue	2,047,387	-101,913	-716,314	199,546	199,546	199,546	0	0.00%
▸ Non-Enterprise Charges	65,334	53,998	64,610	0	0	0	0	0.00%
▸ Other Revenue	851,403	32,042	274,001	173,820	136,695	136,695	0	0.00%
▾ Expenses	95,413,898	80,092,251	96,165,193	109,822,272	106,826,435	95,562,151	-11,264,284	-10.54%
▸ Capital Outlay	1,697,248	517,327	1,299,286	2,387,195	1,175,797	827,550	-348,247	-29.62%
▸ Debt Service	50,229,793	13,924,554	19,684,371	25,792,122	25,772,122	25,737,424	-34,698	-0.13%
▸ Employee Benefits	4,415,884	3,984,979	5,235,798	6,153,478	6,152,407	6,732,712	580,305	9.43%
▸ Employee Compensation	7,425,996	8,163,810	8,437,189	10,985,711	10,986,782	11,603,407	616,625	5.61%
▸ Interdepartmental Charges	-31,323,746	-32,006,314	-33,304,029	-43,291,077	-43,291,077	0	43,291,077	100.00%
▸ Interfund Transfers, Out	12,128,664	32,125,550	42,609,387	36,587,439	36,587,439	21,431,631	-15,155,808	-41.42%
▸ Operating Cost	50,113,107	52,824,448	51,812,384	69,220,396	67,455,957	28,597,211	-38,858,746	-57.61%
▸ Payments to Outside Orgs	726,952	557,897	390,807	1,987,008	1,987,008	632,216	-1,354,792	-68.18%
Revenues Less Expenses	\$ -24,001,698	\$ 18,692,360	\$ 2,916,283	\$ 0	\$ 0	\$ 0	0	0.00%

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Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(26400) Admin, Water & WW Operations	\$ 790,654	\$ 816,355	\$ 726,498	\$ 1,384,828	\$ 1,279,026	\$ 1,401,985	122,959	9.61%
(26100) Business Operations	24,537,001	-8,503,708	-5,456,428	-8,764,905	-9,003,524	56,678,253	65,681,777	729.51%
(26200) Engineering Division	2,002,861	2,069,587	2,391,438	3,095,843	2,976,637	3,090,455	113,818	3.82%
(26500) Field Services	5,422,925	3,365,525	4,188,905	6,430,437	5,427,924	5,165,307	-262,617	-4.84%
(26750) Maintenance, W&WW	1,972,492	2,468,296	2,661,010	4,386,778	3,916,863	3,904,761	-12,102	-0.31%
(26650) Marshville	242,209	241,457	42,056	0	0	0	0	0.00%
(26300) Planning and Resource Managmt	918,361	1,024,790	1,392,930	2,582,275	2,043,905	3,680,143	1,636,238	80.05%
(26700) Wastewater Operations	6,279,010	5,914,461	6,371,061	9,637,490	9,540,710	8,772,639	-768,071	-8.05%
(26900) Water & Sewer District	43,452,410	64,121,353	75,166,436	79,608,970	79,608,970	0	-79,608,970	-100.00%
(26800) Water Distribution Operations	9,795,277	8,444,038	8,401,682	9,966,377	9,562,468	9,780,073	217,605	2.28%
(26850) Water Operations	698	130,096	279,605	1,494,179	1,473,456	3,088,535	1,615,079	109.61%
Total	\$ 95,413,898	\$ 80,092,251	\$ 96,165,193	\$ 109,822,272	\$ 106,826,435	\$ 95,562,151	-11,264,284	-10.54%

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Expenditures by Subprogram (A-M)

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(26211) Admin, Engineering Div.	\$ 352,492	\$ 361,546	\$ 315,433	\$ 444,495	\$ 433,868	\$ 413,701	-20,167	-4.65%
(26410) Admin, W/WW Operations	790,654	816,355	726,498	1,384,828	1,279,026	1,401,985	122,959	9.61%
(26810) Admin, Water Distribution	5,871,000	5,404,267	5,383,285	6,202,260	5,827,908	5,957,255	129,347	2.22%
(26751) Administration	16,715	126,776	144,591	338,390	158,029	168,563	10,534	6.67%
(26510) Administration, Field Services	746,275	298,409	323,292	214,607	210,769	270,234	59,465	28.21%
(26710) Administration, WW Operations	6,058,598	5,718,733	6,110,443	9,363,505	9,277,375	8,354,209	-923,166	-9.95%
(26212) Capital Improvement Mgmt..	693,380	792,179	974,178	1,173,835	1,127,306	1,203,483	76,177	6.76%
(26214) Construction	0	0	39,976	140,788	140,788	0	-140,788	-100.00%
(26711) Crooked Creek Facility	0	9,585	22,483	3,846	0	139,022	139,022	--
(26815) Cross Connection Control Progr	1,831	79,397	86,228	110,523	107,294	112,351	5,057	4.71%
(26112) Customer Service	1,452,941	1,471,515	1,615,663	2,124,558	2,096,785	2,546,534	449,749	21.45%
(26754) East Regional Transmission Sys	204,343	286,668	308,365	445,381	408,673	406,718	-1,955	-0.48%
(26110) General Admin, Water/WW	22,585,602	-10,519,071	-7,821,348	-11,771,508	-11,958,960	53,240,699	65,199,659	545.20%
(26113) Health and Safety	128,477	119,344	135,516	147,591	144,076	153,132	9,056	6.29%
(26714) Industrial Pretreatment Program	114,087	175,174	234,478	270,139	263,335	279,408	16,073	6.10%
(26651) Marshville Wastewater	172,783	110,101	14,076	0	0	0	0	0.00%
(26650) Marshville Water	69,426	131,356	27,979	0	0	0	0	0.00%
(26811) Meter Services	2,280,713	1,086,054	1,191,209	1,320,625	1,304,586	1,317,414	12,828	0.98%
Total	\$ 41,539,316	\$ 6,468,388	\$ 9,832,345	\$ 11,913,863	\$ 10,820,858	\$ 75,964,708	65,143,850	602.02%

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Expenditures by Subprogram (N-Z)

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance O	2023-24 Variance O
(26213) New Development	956,989	915,862	1,061,851	1,336,725	1,274,675	1,473,271	198,596	15.58%
(26310) Planning & Resource Management	918,361	1,024,790	1,392,930	2,582,275	2,043,905	3,680,143	1,636,238	80.05%
(26755) Process Control & Automation	2,517	477,316	585,684	921,801	879,401	903,888	24,487	2.78%
(26111) Public Works Fiscal Management	369,981	424,504	613,742	718,454	698,575	737,888	39,313	5.63%
(26752) Pump Station O&M	984,215	882,406	855,406	1,172,940	1,019,167	988,186	-30,981	-3.04%
(26712) Small Facilities	11,502	8,819	2,290	0	0	0	0	0.00%
(26812) System Operations	547,820	441,733	527,454	594,486	591,875	615,230	23,355	3.95%
(26713) Twelve Mile Creek Facility	94,823	2,150	1,366	0	0	0	0	0.00%
(26753) WRF's	764,702	695,130	766,964	1,079,136	1,004,539	1,000,140	-4,399	-0.44%
(26512) Wastewater Line Maintenance	2,256,471	1,199,988	1,610,256	2,677,468	2,054,475	1,973,842	-80,633	-3.92%
(26513) Wastewater Line Repair	794,965	564,292	806,005	1,179,287	1,124,549	763,325	-361,224	-32.12%
(26900) Water & Sewer District	43,452,410	64,121,353	75,166,436	79,608,970	79,608,970	0	-79,608,970	-100.00%
(26813) Water Line Maintenance	806,665	1,282,224	1,096,540	1,477,679	1,469,046	1,627,026	157,980	10.75%
(26514) Water Line Repair	1,625,214	1,302,837	1,449,352	2,359,075	2,038,131	2,157,906	119,775	5.88%
(26756) Water Maintenance	0	0	0	445,130	463,054	437,266	-25,788	-5.57%
(26851) Water Operations	0	0	151,286	850,749	833,455	2,687,529	1,854,074	222.46%
(26850) Water Operations Admin	698	130,096	128,320	643,430	640,001	401,006	-238,995	-37.34%
(26814) Water Quality Management	287,247	150,363	116,966	260,804	261,759	150,797	-110,962	-42.39%
Total	53,874,582	73,623,863	86,332,848	97,908,409	96,005,577	19,597,443	-76,408,134	-79.59%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Business Operations	Community Consensus	Customer Interactions: Average number of Customer Service Touchpoints per Month	51,083	46,544	55,921	-
Business Operations	Economic Development	Accounts per Mile: Measures the average number of utility accounts per mile	24	25	25	-
Water/WW Operations	Sustainability	** Operating Expenses per Mile: Measures all expenses per mile of system	\$10,448.67	\$9,520.15	N/A	-
Water/WW Operations	Sustainability	Miles per Employee: Measures the number of miles of system per employee	14.4	14.0	12.9	-
Water/WW Operations	Sustainability	Field Staff Workload: Measures the number of valves/hydrants per employee	241	241	223	-
Engineering Division	Economic Development	New Development Review Workload: Measures the number of plan reviews/inspections per employee	389	469	361	-

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

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

** Result provided does not include Planning & Resource, Engineering, and Business Operations



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 veterans 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 VA Community Care Program); 4) home/facility visits for house-bound veterans and family members; and 5) providing referral services to community agencies.

VSO staff attend various events to market and provide services for the veteran population of Union County. These events include: 1) Veterans' Coffees held monthly at five 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 and Hospice of Union County, and 6) the Senior Health and Wellness Expo. Staff also offer standardized marketing briefings to any community agency or group that would like to learn more about the services provided for veterans and their family members.

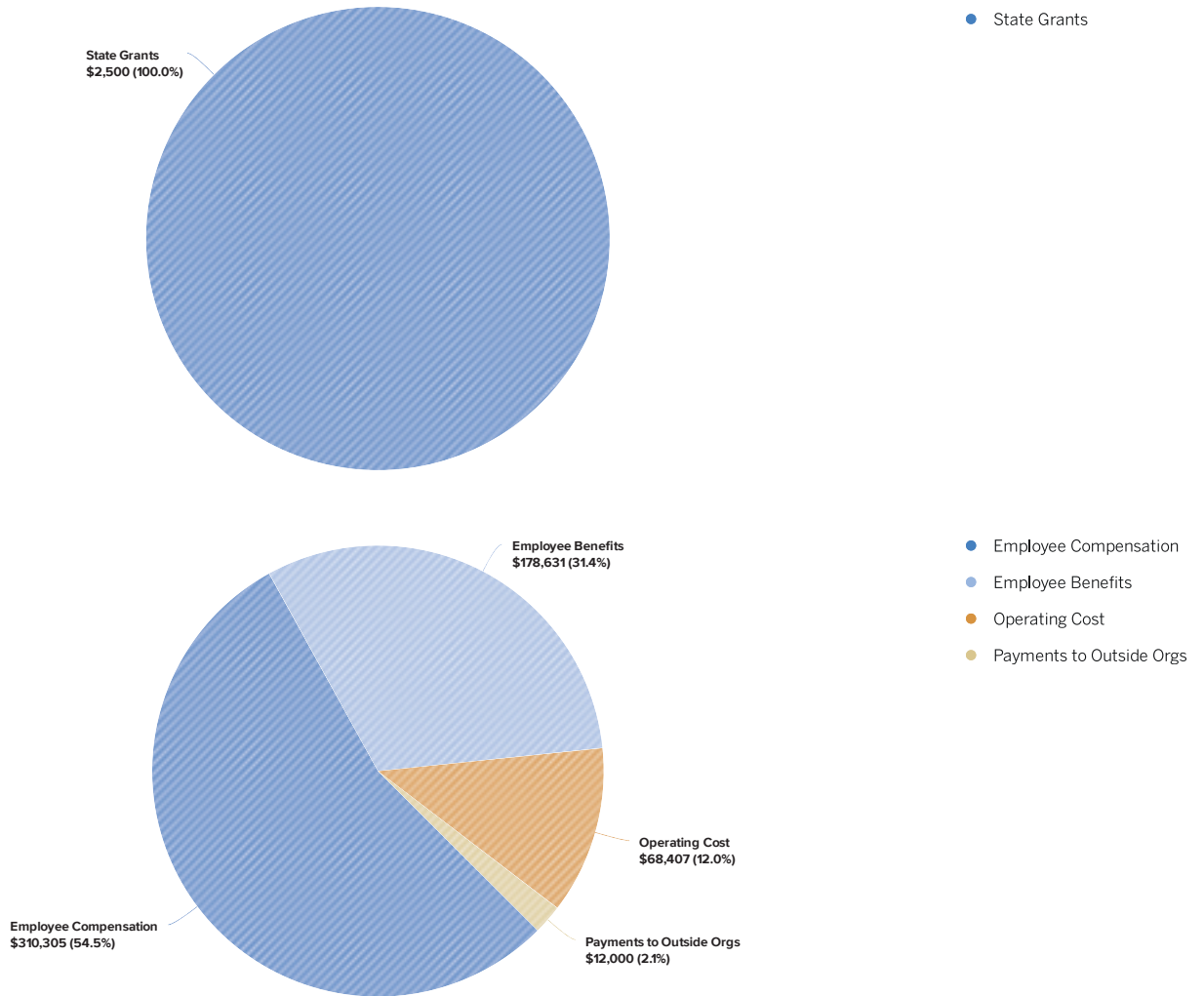
Department FY 2024 Discussion

The VSO is fully staffed with four accredited Veterans Services Officers and one administrative professional. The officers are now completing hybrid training to maintain accreditation with some Continuing Education Units obtained via webinars and some through in-person conferences (if held due to level of COVID restriction). The officers have transitioned to a fully digital upload of claims submissions (in lieu of faxing and/or mailing previously), and claims are received into the VA digital system for processing immediately upon upload. Officers assist customers face-to-face, via e-mail, or via regular mail, and process VA claims for veterans and their families directly through to VA.

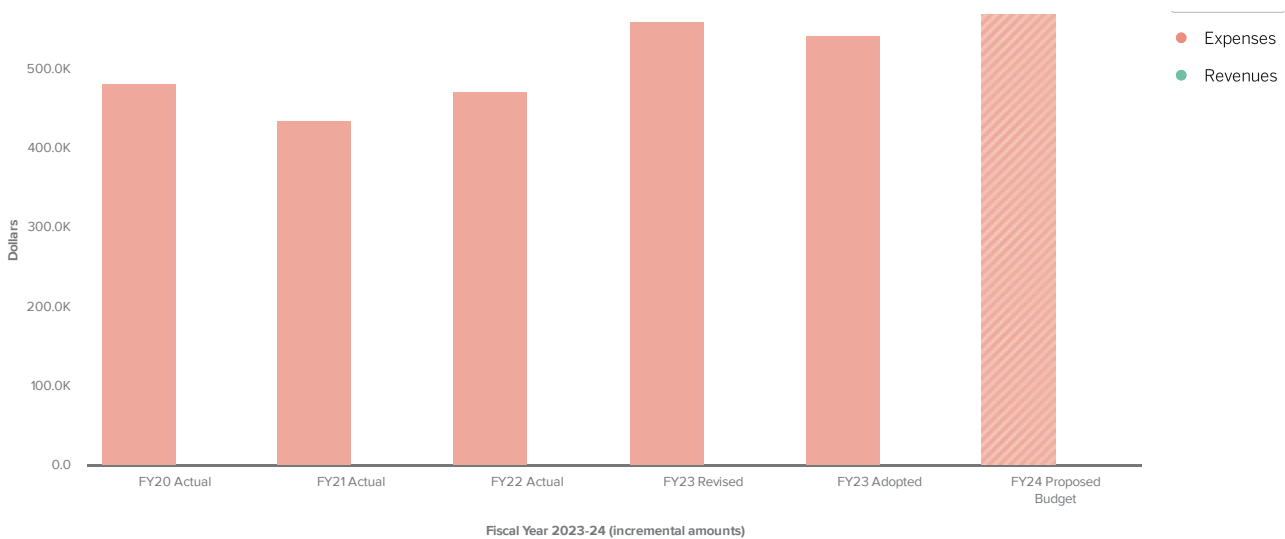
Department Analysis

The Proposed Budget for FY 2024 reflects a 4.8 percent increase in net County expense over the budget adopted in FY 2023, primarily due to increases in employee benefits and compensation costs. The Proposed Budget does not include any enhancements.

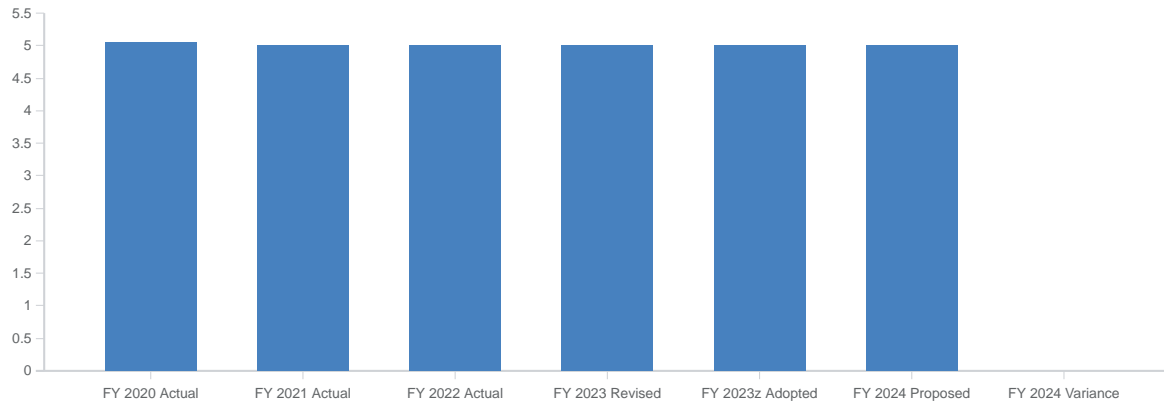
Revenue & Expenditures by Category



Revenue & Expenditures Trend by Year



Department FTE Summary



Position Type	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised	FY 2023z Adopted	FY 2024 Proposed	FY 2024 Variance
Full Time Equivalent							
Full-Time	5.06	5.00	5.00	5.00	5.00	5.00	0.00
FULL TIME EQUIVALENT	5.06	5.00	5.00	5.00	5.00	5.00	0.00

Net Program Cost

	FY24 Net Program Cost
(30400) Veterans Services	\$ 566,843
Total	\$ 566,843

Enhancement Summary

No enhancements are proposed for this department in FY 2024.

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Department Revenue & Expenditure Summary

Collapse All	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
▼ Revenues	2,182	2,084	2,109	2,500	2,500	2,500	0	0.00%
▶ State Grants	2,182	2,084	2,109	2,500	2,500	2,500	0	0.00%
▼ Expenses	483,209	436,885	471,648	561,417	543,182	569,343	26,161	4.82%
▶ Employee Benefits	145,093	133,387	153,560	166,500	163,773	178,631	14,858	9.07%
▶ Employee Compensation	261,576	287,411	296,616	310,802	299,794	310,305	10,511	3.51%
▶ Operating Cost	64,540	16,087	9,472	72,115	67,615	68,407	792	1.17%
▶ Payments to Outside Orgs	12,000	0	12,000	12,000	12,000	12,000	0	0.00%
Revenues Less Expenses	-481,028	-434,801	-469,540	-558,917	-540,682	-566,843	-26,161	-4.84%

Expenditures by Program

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30400) Veterans Services	483,209	436,885	471,648	561,417	543,182	569,343	26,161	4.82%
Total	\$ 483,209	\$ 436,885	\$ 471,648	\$ 561,417	\$ 543,182	\$ 569,343	26,161	4.82%

Expenditures by Subprogram

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Revised	FY23 Adopted	FY24 Proposed Budget	2023-24 Variance ⓘ	2023-24 Variance ⓘ
(30410) Veterans Services	483,209	436,885	471,648	561,417	543,182	569,343	26,161	4.82%
Total	\$ 483,209	\$ 436,885	\$ 471,648	\$ 561,417	\$ 543,182	\$ 569,343	26,161	4.82%

Department Performance Summary

Program Name	Strategic Objective	Performance Measure Name Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual *	FY 2023 Expected or Target
Veterans Services	Economic Development	Customer Interactions: Measures the total number of customer interactions including walk-ins, appointments, and phone calls (made & received)	13,292 (1,956 Visitors & 11,336 Calls)	11,724 (2,072 Visitors & 9,652 Calls)	10,061 (1,729 Visitors & 8,332 Calls)	-
Veterans Services	Economic Development	Claims Submitted: Measures the total number of claims the Veterans Services office is processing	1,643	1,957	1,481	-

* Result provided for FY 2023 represents partial data (July 2022 – March 2023).

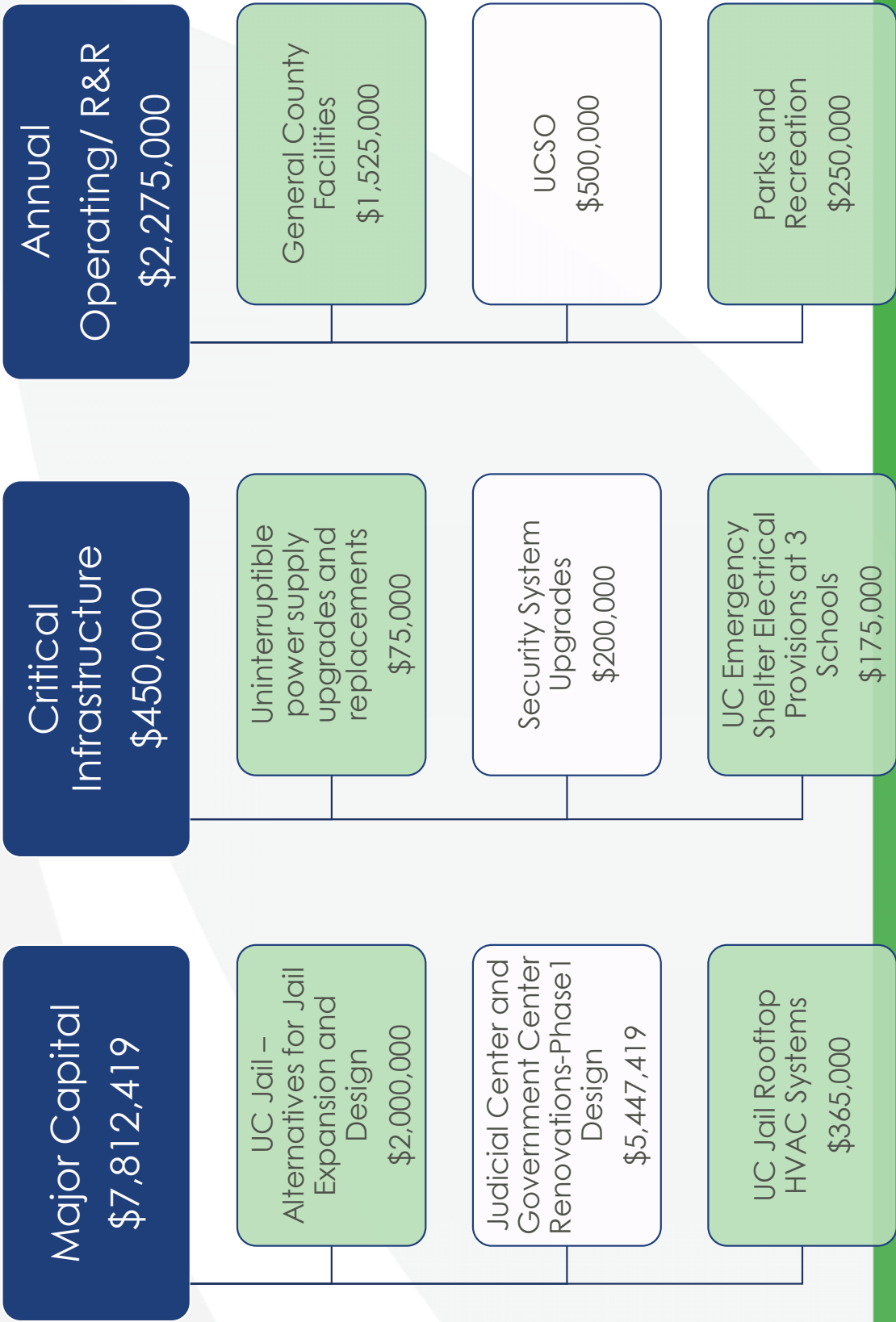
Capital Funding Request

FY 2024



UNIONCOUNTY
north carolina

General County Facilities Capital Projects- \$10,537,419



Public Safety- \$6,081,909

Communications
\$3,229,909

Radio Replacements and Maintenance
\$300,000

TDMA Radio Infrastructure Upgrade
\$2,455,154

VHF Paging System
\$474,755

Union EMS
\$2,300,000

Ambulance Purchases and Remounts
\$2,123,810

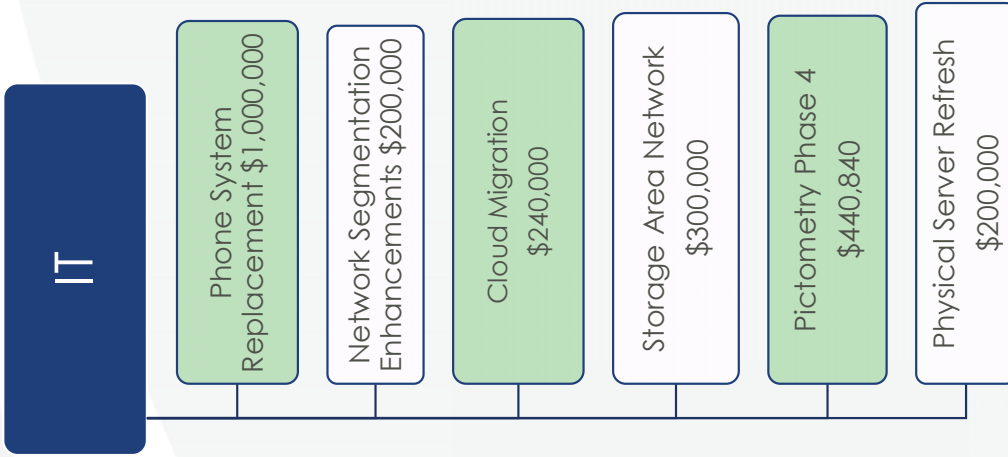
Support Vehicles
\$84,000

Technology
\$92,190

VFD
\$552,000

VFD Air Packs
\$552,000

Information Technology \$2,380,840



**Other
County
Capital-
\$100,000**

**Other
\$100,000**

**NC DOT Projects
\$100,000**



General County Capital- Summary- \$19,100,168

FY 2024 General County Capital

Facilities		
UC Jail Expansion Phase 1		2,000,000
UC Jail - Replace Rooftop HVAC Systems		365,000
Judicial And Government Center Renovations - Phase 1		5,447,419
UC Emergency Shelter Electrical Provisions - 3 Schools		175,000
UPS Infrastructure Upgrades And Replacements		75,000
Security System Upgrades		200,000
Annual Operating Capital		750,000
Annual Repair and Replacement		1,525,000
E911 Communications		
P25 Simulcast TDMA Conversion		2,455,154
VHF Simulcast Paging System		474,755
Radio Replacement and Maintenance		300,000
Union EMS Capital		
Ambulances		2,123,810
Support Vehicles		84,000
Technology		92,190
VFD		
SCBA Air Packs		552,000
Information Technology		
Phone System Replacement		1,000,000
Network Segmentation Enhancements		200,000
Cloud Migration		240,000
Storage Area Network (SAN) Refresh		300,000
Physical Server Refresh		200,000
Pictometry Imagery		440,840
Other		
DOT Critical Intersection Projects		100,000
Total County CIP FY 2024 Recommended		19,100,168
Revenue Sources		
Pay Go Funding in FY 2024 Base Budget		3,945,444
Information Technology Capital Reserves		410,000
General Fund Unassigned Fund Balance		14,744,724
Total Funding Sources available		19,100,168

SPCC Capital

FY 2024 SPCC Capital Recommendation

<u>Annual Capital Funding</u>	
R&R Maintenance	\$ 100,000
Technology	175,000
HVAC	100,000
Total SPCC Annual Capital Funding	375,000
<u>Revenue Sources</u>	
Pay Go Funding in FY 2024 Base Budget	375,000

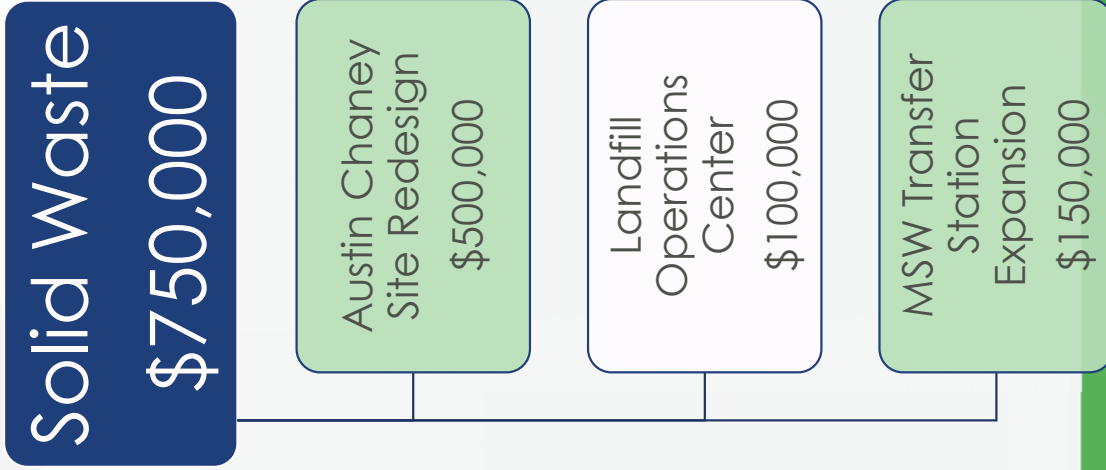


Education UCPS Capital

FY 2024 UCPS Capital Recommendation	
UCPS CIP Programs	
ADA	\$ 144,900
Building Systems	9,727,563
Expansion/Renovations	4,719,548
Painting	1,298,325
Roofing	2,307,976
Safety and Security	505,943
Laptop Lease Payments	3,469,770
Transportation/Vehicles/Related Equipment	1,511,793
Band Equipment	50,000
Total UCPS CIP Request	\$ 23,735,818
Design for East Union Middle School	\$ 2,721,015
Total UCPS CIP FY 2024 Recommended	\$ 26,456,833
Revenue Sources	
Pay Go Funding in FY 2024 Base Budget	\$ 19,982,815
S.L. 2021-180 - State Public School Buildings R&R Fund	800,000
Sales Tax Refund from 2017 Bond Projects	401,665
General Fund Unassigned Fund Balance	5,272,353
Total Funding Sources available	\$ 26,456,833



**Solid
Waste
Capital
\$750,000**





Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

2/3rds General Obligation Bonds: GO Bonds that can be issued without referendum, which are limited in size to 2/3rds of the amount of GO bonds the issuing entity retired the prior fiscal year, assuming the entity does not issue new debt during the current fiscal year.

Accrual: Something that accrues; especially: an amount of money that periodically accumulates for a specific purpose (as payment of taxes or interest).

Adopted Budget: The budget as adopted by the Board of County Commissioners and is effective on July 1st of the fiscal year.

Allocate: To set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

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.

Bifurcated Tax Rate: This relates to the division of county ad valorem tax rate into unique parts for funding specific purposes.

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.

Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

Bond Rating: A grade given by bond rating agencies (Moody's, Standard & Poor's (S&P), Fitch, etc.) indicating a government's investment qualities. Ratings range from AAA (highest) to D (lowest) and the higher the rating the lower the interest rate on the bonds.

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Message: A written overview of the proposed budget from the County Manager to the Board of County Commissioners that discusses the major budget items and the County's present and future financial condition.

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.

Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

Debt Service Fund: A fund used to account for resources dedicated to the payment of principal and interest on general long-term debt.

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.

Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

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 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.

Medicaid Expansion: The expansion of Medicaid eligibility in order to cover more low-income Americans. Under the expansion guidelines, Medicaid eligibility is extended to adults under the age of 65 with incomes up to 138% of the federal poverty level/FPL (133% plus a 5% income disregard).

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.

Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

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.

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.

Glossary of Budget Terms

FY 2024 Proposed Operating & Capital Budget

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.

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 2024 Proposed Operating & Capital Budget

4-H	Head, Heart, Health and Hands
ABAWDs	Able Bodied Adults without Dependents
ABC	About Breast Cancer
ACD	Automated Call Distribution
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 2024 Proposed 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 2024 Proposed 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 2024 Proposed 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 2024 Proposed 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 2024 Proposed 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 2024 Proposed 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



Fund Appropriation Unit Summary

Attachment A

FY 2024 Proposed Operating & Capital Budget

Total Budget All Funds

	FY2024
Revenues	
Ad Valorem Taxes & Fees	\$245,127,822
Debt Proceeds	\$0
Enterprise Charges	\$86,610,305
Fund Balance Appropriated	\$61,080,275
Interfund Transfers	\$27,054,810
Federal Grants	\$19,352,616
Intergov, Restricted	\$4,020,212
State Grants	\$2,674,315
Intergov, Unrestricted	\$22,004,417
Interfund Charges	\$35,954,155
Investment Revenue	\$2,459,593
Local Option Sales Tax	\$84,756,764
Non-Enterprise Charges	\$11,764,110
Other Revenue	\$9,373,528
Other Taxes	\$5,025,756
REVENUES	\$617,258,678
Expenses	
10 - General Government	\$83,254,665
20 - Public Safety	\$95,694,678
40 - Environmental Protection	\$11,416,445
50 - Economic & Physical Development	\$7,083,840
60 - Human Services	\$57,961,343
70 - Education	\$212,439,152
80 - Cultural & Recreational	\$10,641,701
90 - Utilities	\$95,562,151
93 - Budgetary - Non-Departmental	\$6,227,625
94 - Benefit Funds Related	\$36,977,078
EXPENSES	\$617,258,678

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Total Budget By Fund - County General Funds

	Economic Development Budgetary Fund	Education Budgetary Fund	Education Debt Fund	General Government Debt Budgetary Fund	General Government Fund
Revenues					
Ad Valorem Taxes & Fees	\$1,526,474	\$146,730,037	\$11,378,703	\$6,842,874	\$65,108,283
Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Fund Balance Appropriated	\$56,228	\$0	\$0	\$20,000,000	\$20,167,077
Interfund Transfers	\$0	\$0	\$20,000,000	\$0	\$0
Federal Grants	\$0	\$0	\$0	\$0	\$19,352,616
Intergov, Restricted	\$0	\$0	\$3,383,500	\$0	\$636,712
State Grants	\$0	\$0	\$0	\$0	\$2,674,315
Intergov, Unrestricted	\$0	\$0	\$0	\$0	\$22,004,417
Investment Revenue	\$13,500	\$0	\$0	\$0	\$1,200,000
Local Option Sales Tax	\$0	\$0	\$24,902,159	\$0	\$56,179,446
Non-Enterprise Charges	\$0	\$0	\$0	\$0	\$11,624,110
Other Revenue	\$0	\$0	\$0	\$0	\$7,191,833
Other Taxes	\$0	\$0	\$0	\$0	\$4,025,500
REVENUES	\$1,596,202	\$146,730,037	\$59,664,362	\$26,842,874	\$210,164,309
Expenses					
10 - General Government	\$0	\$325,000	\$2,600	\$21,728,274	\$60,933,791
20 - Public Safety	\$0	\$0	\$0	\$3,911,743	\$65,387,715
50 - Economic & Physical Development	\$1,596,202	\$0	\$0	\$93,116	\$5,394,522
60 - Human Services	\$0	\$0	\$0	\$0	\$57,416,343
70 - Education	\$0	\$146,405,037	\$59,661,762	\$0	\$5,272,353
80 - Cultural & Recreational	\$0	\$0	\$0	\$1,109,741	\$9,531,960
90 - Utilities	\$0	\$0	\$0	\$0	\$0
93 - Budgetary - Non-Departmental	\$0	\$0	\$0	\$0	\$6,227,625
EXPENSES	\$1,596,202	\$146,730,037	\$59,664,362	\$26,842,874	\$210,164,309

Total Budget by Fund - Enterprise Funds

	Solid Waste Operating Fund	Union County Water Oper Fund
Revenues		
Debt Proceeds	\$0	\$0
Enterprise Charges	\$10,427,221	\$76,183,084
Fund Balance Appropriated	\$0	\$19,042,826
Interfund Transfers	\$550,000	\$0
State Grants	\$0	\$0
Investment Revenue	\$23,624	\$199,546
Non-Enterprise Charges	\$0	\$0
Other Revenue	\$0	\$136,695
Other Taxes	\$415,600	\$0
REVENUES	\$11,416,445	\$95,562,151
Expenses		
40 - Environmental Protection	\$11,416,445	\$0
90 - Utilities	\$0	\$95,562,151
93 - Budgetary - Non-Departmental	\$0	\$0
EXPENSES	\$11,416,445	\$95,562,151

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	Reappraisal Fund
Revenues						
Fund Balance Appropriated	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$125,000
Non-Enterprise Charges	\$140,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$400,000	\$545,000	\$0	\$1,100,000	\$0
Other Taxes	\$0	\$0	\$0	\$584,656	\$0	\$0
REVENUES	\$140,000	\$400,000	\$545,000	\$584,656	\$1,100,000	\$125,000
Expenses						
10 - General Government	\$140,000	\$0	\$0	\$0	\$0	\$125,000
20 - Public Safety	\$0	\$400,000	\$0	\$584,656	\$0	\$0
60 - Human Services	\$0	\$0	\$545,000	\$0	\$0	\$0
70 - Education	\$0	\$0	\$0	\$0	\$1,100,000	\$0
EXPENSES	\$140,000	\$400,000	\$545,000	\$584,656	\$1,100,000	\$125,000

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	\$166,708	\$1,217,824	\$428,141	\$375,896	\$36,661	\$1,895,332
Fund Balance Appropriated	\$16,056	\$203,954	\$63,661	\$67,521	\$12,284	\$229,291
Interfund Transfers	\$154,936	\$416,922	\$434,561	\$334,876	\$66,358	\$665,633
Investment Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Local Option Sales Tax	\$49,640	\$245,910	\$125,038	\$58,897	\$18,751	\$537,907
REVENUES	\$387,340	\$2,084,610	\$1,051,401	\$837,190	\$134,054	\$3,328,163
Expenses						
20 - Public Safety	\$387,340	\$2,084,610	\$1,051,401	\$837,190	\$134,054	\$3,328,163
EXPENSES	\$387,340	\$2,084,610	\$1,051,401	\$837,190	\$134,054	\$3,328,163

	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	\$194,871	\$151,527	\$338,927	\$33,158	\$131,238	\$916,554
Fund Balance Appropriated	\$14,372	\$19,162	\$72,257	\$31,632	\$27,839	\$77,121
Interfund Transfers	\$167,270	\$143,532	\$344,455	\$49,845	\$139,412	\$309,620
Local Option Sales Tax	\$41,662	\$44,609	\$105,499	\$9,977	\$50,040	\$229,303
REVENUES	\$418,175	\$358,830	\$861,138	\$124,612	\$348,529	\$1,532,598
Expenses						
20 - Public Safety	\$418,175	\$358,830	\$861,138	\$124,612	\$348,529	\$1,532,598
EXPENSES	\$418,175	\$358,830	\$861,138	\$124,612	\$348,529	\$1,532,598

	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	\$120,138	\$1,738,387	\$767,293	\$1,680,900	\$2,930,836	\$417,060
Fund Balance Appropriated	\$26,525	\$180,977	\$64,824	\$249,912	\$398,895	\$57,861
Interfund Transfers	\$130,288	\$604,457	\$255,204	\$710,300	\$1,043,568	\$408,573
Local Option Sales Tax	\$47,469	\$498,463	\$188,700	\$489,147	\$813,208	\$120,939
REVENUES	\$324,420	\$3,022,284	\$1,276,021	\$3,130,259	\$5,186,507	\$1,004,433
Expenses						
20 - Public Safety	\$324,420	\$3,022,284	\$1,276,021	\$3,130,259	\$5,186,507	\$1,004,433
EXPENSES	\$324,420	\$3,022,284	\$1,276,021	\$3,130,259	\$5,186,507	\$1,004,433

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	\$953,244	\$26,056,152	\$2,343,610	\$658,568
Investment Revenue	\$0	\$9,705	\$3,951	\$9,017
Other Revenue	\$0	\$0	\$0	\$0
REVENUES	\$953,244	\$26,065,857	\$2,347,561	\$667,585
Expenses				
94 - Benefit Funds Related	\$953,244	\$26,065,857	\$2,347,561	\$667,585
EXPENSES	\$953,244	\$26,065,857	\$2,347,561	\$667,585

Total Budget by Fund - Pension Trust Funds

	Pension Trust-RHCB Plan (OPEB)	Pension Trust-Sep.Allow.(OPEB)
Revenues		
Fund Balance Appropriated	\$0	\$0
Interfund Charges	\$3,152,069	\$2,790,512
Investment Revenue	\$1,000,000	\$250
Other Revenue	\$0	\$0
REVENUES	\$4,152,069	\$2,790,762
Expenses		
94 - Benefit Funds Related	\$4,152,069	\$2,790,762
EXPENSES	\$4,152,069	\$2,790,762

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Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

County General Fund Services	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Ad Valorem Tax Rates*					
General Government Fund	0.4855	0.4819	0.1632	(0.3187)	-66.1%
General Government Debt Budgetary Fund	0.1025	0.1061	0.0175	(0.0886)	-83.5%
Education Budgetary Fund (UCPS & SPCC)	-	-	0.3742	0.3742	100.0%
Education Debt Fund (UCPS & SPCC)	-	-	0.0292	0.0292	100.0%
Economic Development Budgetary Fund	-	-	0.0039	0.0039	100.0%
Total Ad Valorem Tax Rate	0.5880	0.5880	0.5880	0.0000	0.0%

*The FY 2024 Proposed Budget includes a bifurcated tax rate and the establishment of the following funds: Education Budgetary Fund, Education Debt Fund, and Economic Development Budgetary Fund. Prior to FY 2024, Education Operating was included in the General Government Fund and Education Debt and Economic Development Debt were included in the General Government Debt Budgetary Fund.

Volunteer Fire Services	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
Fire Tax District Tax Rates					
Allens Crossroads Fire Protection District	0.0700	0.0689	0.0689	0.0000	0.0%
Bakers Fire Protection District **	0.0335	0.0343	0.0522	0.0179	52.2%
Beaver Lane Fire Protection District	0.0644	0.0671	0.0671	0.0000	0.0%
Fairview Fire Protection District	0.0510	0.0503	0.0503	0.0000	0.0%
Griffith Road Fire Protection District	0.0215	0.0200	0.0200	0.0000	0.0%
Hemby Bridge Fire Protection District	0.0441	0.0441	0.0441	0.0000	0.0%
Jackson Fire Protection District	0.0288	0.0399	0.0399	0.0000	0.0%
Lanes Creek Fire Protection District	0.0568	0.0546	0.0546	0.0000	0.0%
New Salem Fire Protection District	0.0396	0.0384	0.0384	0.0000	0.0%
Providence Fire Protection District	0.0361	0.0375	0.0375	0.0000	0.0%
Sandy Ridge Fire Protection District	0.0385	0.0329	0.0329	0.0000	0.0%
Springs Fire Protection District	0.0422	0.0464	0.0464	0.0000	0.0%
Stack Road Fire Protection District	0.0455	0.0348	0.0348	0.0000	0.0%
Stallings Fire Protection District	0.0472	0.0478	0.0478	0.0000	0.0%
Unionville Fire Protection District	0.0616	0.0614	0.0614	0.0000	0.0%
Waxhaw Fire Protection District	0.0403	0.0419	0.0419	0.0000	0.0%
Wesley Chapel Fire Protection District	0.0361	0.0375	0.0375	0.0000	0.0%
Wingate Fire Protection District	0.0663	0.0670	0.0670	0.0000	0.0%

** In FY 2024, the Bakers Fire Protection District will transition from 40% / 60% funding model to 80% / 20% funding model based on the district's tax base.

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Agricultural Services Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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 per hall.</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	0.00	0.00	N/A	N/A
Three Day Weekend - All Halls	-	-	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00	N/A	N/A
Special Event Center at Jesse Helms Park Rental Rates***										
Weekday License										
	-	-	375.00	335.00	375.00	335.00	0.00	0.00	N/A	N/A
<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										
	-	-	450.00	400.00	450.00	400.00	0.00	0.00	N/A	N/A
<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 2024 Proposed Operating & Capital Budget

Building Code Enforcement Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed 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

Attachment B

FY 2024 Proposed Operating & Capital Budget

Building Code Enforcement Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed 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.

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Emergency Medical Services Fee Schedule		Current Fee	150% of Medicare	Proposed Fee	Increase/ (Decrease)	I/(D) Percent
Level of Service						
A0426	ALS Non-Emergency	550.00	462.43	550.00	0.00	0.00%
A0427	ALS Emergency	650.00	732.47	725.00	75.00	11.54%
A0428	BLS Non-Emergency	425.00	385.52	425.00	0.00	0.00%
A0429	BLS Emergency	525.00	616.82	600.00	75.00	14.29%
A0433	ALS 2	756.00	1,060.17	1,000.00	244.00	32.28%
A0434	Specialty Care Transport	882.00	1,252.94	1,100.00	218.00	24.72%
	BLS Treatment - No Transport	200.00	-	225.00	25.00	12.50%
	ALS Treatment - No Transport	200.00	-	225.00	25.00	12.50%
A0425	Mileage	12.44	13.07	13.75	1.31	10.53%

Tax Rate and Fee Schedule

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Environmental Health Fee Schedule	Adopted FY2022		Adopted FY 2023		Proposed FY 2024		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):								
• The maximum lot size evaluated per Improvement Permit (site evaluation) application is limited to 3 acres.								
• 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.								
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	per permit	0.00	0%
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. request	75.00	per inspect. request	75.00	per inspect. request	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.								
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	per permit	0.00	0%
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	80.00	per sample	80.00	per sample	0.00	0%
Ion Analysis (up to 3 metals plus uranium) *	-	-	100.00	per sample	100.00	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%
* Adopted by Union County Board of County Commissioners on October 17, 2022.								
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	per review app.	0.00	0%
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%

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Environmental Health Fee Schedule	Adopted FY2022		Adopted FY 2023		Proposed FY 2024		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	per review	0.00	0%
9-25 lots	-	-	35.00	per review	35.00	per review	0.00	0%
26+ lots	-	-	50.00	per review	50.00	per review	0.00	0%
Revisions to Submittals:								
Insignificant Changes	-	-	-	-	-	-	0.00	0%
Minor Changes	-	-	10.00	per review	10.00	per review	0.00	0%
Major Changes	-	-	25.00	per review	25.00	per review	0.00	0%
Rezoning or Commerical Development Review	-	-	25.00	per review	25.00	per review	0.00	0%
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	per permit app.	0.00	0%
Refund Processing Fee **	-	-	25.00	per request	25.00	per request	0.00	0%

** 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 2024 Proposed Operating & Capital Budget

Fire Marshal's Office Fee Schedule		Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase /	I/(D)
		Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
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 buildings	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

Tax Rate and Fee Schedule

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Fire Marshal's Office Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
2) Permit expiring after a year with no work being done:								
A) A new, second, permit will be issued.							N/A	N/A
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 Schedu

Attachment B

FY 2024 Proposed Operating & Capital Budget

Library Services Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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 Hardcover	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	0.50	per item	1.00	per item	1.00	per item	0.00	0%
DVDS & Audiobooks	1.00	per item	3.00	per item	3.00	per item	0.00	0%
Magazines	0.25	per item	0.25	per item	0.25	per item	0.00	0%
Costs for Lost or Terminally Damaged Materials if Price is not in the Record								
Blue Ray-DVD's	35.00	per item	35.00	per item	35.00	per item	0.00	0%
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	20.00	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	20.00	per item	18.00	per item	18.00	per item	0.00	0%
Books, Hardcover- Adult Fiction and Nonfiction	30.00	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%
RFID Tag	0.75	per item	0.75	per item	0.75	per item	0.00	0%
Mylar Book Cover	1.00	per item	1.00	per item	1.00	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%

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FY 2024 Proposed Operating & Capital Budget

Library Services Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
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%
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	per day	2.00	per day	2.00	per day	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%
Non-Resident Fees								
Non-Resident Account(s)-2 years	45.00	per household	45.00	per household	45.00	per household	0.00	0%
Non-Resident Account(s)-1 year	25.00	per household	25.00	per household	25.00	per household	0.00	0%
Non-Resident Account(s)-6 months	15.00	per household	15.00	per household	15.00	per household	0.00	0%

Tax Rate and Fee Schedule

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FY 2024 Proposed Operating & Capital Budget

Parks & Recreation Services Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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	0.00	0%	0%
Replacement Permit	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0%	0%
Activities										
Fishing and Biking	Free	Free	Free	Free	Free	Free	0.00	0.00	0%	0%
Swimming (Ages 2 & 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	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
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	15.00	15.00	15.00	15.00	15.00	15.00	0.00	0.00	0%	0%
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 2024 Proposed Operating & Capital Budget

Parks & Recreation Services Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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	-	-	-	-	0.00	0.00	0%	0%
Key Deposit	200.00	200.00	-	-	-	-	0.00	0.00	0%	0%
Fred Kirby and Jesse Helms Parks										
Athletic Fees										
2-hour Practice Session	15.00	30.00	15.00	30.00	15.00	30.00	0.00	0.00	0%	0%
1 Game*	50.00	100.00	50.00	100.00	50.00	100.00	0.00	0.00	0%	0%
2 Games*	80.00	160.00	80.00	160.00	80.00	160.00	0.00	0.00	0%	0%
3 Games*	110.00	220.00	110.00	220.00	110.00	220.00	0.00	0.00	0%	0%
4 Games or 9 hours max.*	120.00	240.00	120.00	240.00	120.00	240.00	0.00	0.00	0%	0%
Lights	15.00	30.00	15.00	30.00	15.00	30.00	0.00	0.00	0%	0%
<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 2024 Proposed Operating & Capital Budget

Planning Department Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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		600.00 per rezoning		200.00	50%
Rezoning Conditional **	500.00 per rezoning		500.00 per rezoning		900.00 per rezoning		400.00	80%
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%

** These fees are proposed to change for FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.

Tax Rate and Fee Schedule

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FY 2024 Proposed Operating & Capital Budget

Planning Department Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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:							0.00	0%
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		0.00	0.00
Next Revision	Half the Initial Plan Review Fee		Half the Initial Plan Review Fee		Half the Initial Plan Review Fee		0.00	0.00
Each Revision Thereafter	Full Plan Review Fee		Full Plan Review Fee		Full Plan Review Fee		0.00	0.00
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%

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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%
0003A	COVID Imm Admin - 3rd Dose Pfizer	-	40.00	40.00	0.00	0%
0004A	COVID Imm Admin - Booster Dose Pfizer	-	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%
0013A	COVID Imm Admin - 3rd Dose Moderna	-	40.00	40.00	0.00	0%
0031A	COVID Imm Admin - 1st Janssen	40.00	40.00	40.00	0.00	0%
0034A	COVID Imm Admin - Booster Janssen	-	40.00	40.00	0.00	0%
* 0041A	COVID Imm Admin - 1st Dose Novavax	-	-	40.00	40.00	100%
* 0042A	COVID Imm Admin - 2nd Dose Novavax	-	-	40.00	40.00	100%
0051A	Pfizer Covid-19 Diluted (Gray Cap) - 1st Dose	-	65.00	65.00	0.00	0%
0052A	Pfizer Covid-19 Diluted (Gray Cap) - 2nd Dose	-	65.00	65.00	0.00	0%
0053A	Pfizer Covid-19 Diluted (Gray Cap) - 3rd Dose	-	65.00	65.00	0.00	0%
0054A	Pfizer Covid-19 Diluted (Gray Cap) - Booster	-	65.00	65.00	0.00	0%
0064A	COVID Imm Admin - Booster Dose Moderna	-	40.00	40.00	0.00	0%
0071A	Pfizer Covid-19 Pediatric - 1st Dose	-	40.00	40.00	0.00	0%
0072A	Pfizer Covid-19 Pediatric - 2nd Dose	-	40.00	40.00	0.00	0%
0073A	Pfizer Covid-19 Pediatric - 3rd Dose	-	65.00	65.00	0.00	0%
* 0074A	Pfizer Covid-19 Pediatric - Booster Dose	-	-	40.00	40.00	100%
* 0081A	Pfizer Covid Pediatric (6 mo - 4 yr) - 1st Dose	-	-	40.00	40.00	100%
* 0082A	Pfizer Covid Pediatric (6 mo - 4 yr) - 2nd Dose	-	-	40.00	40.00	100%
* 0083A	Pfizer Covid Pediatric (6 mo - 4 yr) - 3rd Dose	-	-	40.00	40.00	100%
* 0111A	Moderna Covid Pediatric (6 mo - 5 yr) - 1st Dose	-	-	40.00	40.00	100%
* 0112A	Moderna Covid Pediatric (6 mo - 5 yr) - 2nd Dose	-	-	40.00	40.00	100%
* 0124A	Pfizer Covid (12+ yr) - Booster	-	-	40.00	40.00	100%
* 0134A	Moderna Covid (18+ yr) - Booster	-	-	40.00	40.00	100%
* 0144A	Moderna Covid (6 - 11 yr) - Booster	-	-	40.00	40.00	100%
* 0154A	Pfizer Covid (5 - 11 yr) - Booster	-	-	40.00	40.00	100%
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 malig+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	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, l	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%

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Attachment B

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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%
*** 57500	Biopsy of Cervix, single or multiple, or local excision of lesion	-	-	128.00	128.00	100%
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%
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 -	55.76	55.76	55.76	0.00	0%
* 82105	Quad screen AFP	-	-	27.70	27.70	100%
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%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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%
*** 82540	Creatine Clearance	-	-	7.67	7.67	100%
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%
82610	Cystatin C	23.13	23.13	23.13	0.00	0%
82677	Assay of estriol	35.00	35.00	35.00	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	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	20.00	20.00	20.00	0.00	0%
82951	Glucose tolerance test (GTT) 1st 3	50.00	50.00	50.00	0.00	0%
82952	GTT beyond 3rd sample	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%
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	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	29.60	8.46	40%
*** 85245	Blood clot factor VIII test	27.09	27.09	37.62	10.53	39%
*** 85246	Blood clot factor VIII test	27.09	27.09	37.62	10.53	39%
*** 85247	Blood clot factor VIII test	27.09	27.09	37.62	10.53	39%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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	Beta-2 Glycoprotein	-	17.00	23.99	6.99	41%
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	Strip	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/	Lupus Anticoagulant Reflex	-	8.00	8.00	0.00	0%
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%
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%
*** 86710	Flu Culture	-	-	22.41	22.41	100%
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	(SARS-CoV-2)	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%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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%
***	87177 Stool ova and parasites culture	-	-	14.70	14.70	100%
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	20.12	10.12	101%
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%
***	87338 H. Pylori Stool Antigen	-	-	23.06	23.06	100%
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%
87426	CORONAVIRUS Antigen Detect AG IA	49.57	49.57	49.57	0.00	0%
***	87486 Respiratory Pathogen Profile	-	-	39.21	39.21	100%
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%
***	87563 Mycoplasma genitalium NAAT	-	-	32.16	32.16	100%
87591	Gonorrhea	34.26	34.26	34.26	0.00	0%
87624	HPV Co Testing	43.00	43.00	43.00	0.00	0%
*	87625 HPV 16 and 18	-	-	39.00	39.00	100%
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	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	Strep A Assay w/ Optic	25.00	25.00	25.00	0.00	0%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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	DELETE FEE	N/A	N/A
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	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	14.00	14.00	14.00	0.00	0%
90474	Immunization admin oral/nasal and	14.00	14.00	14.00	0.00	0%
90619	Meningococcal conjugate vaccine	-	209.00	209.00	0.00	0%
90620	Meningococcal Group B Vaccine Bexsero	225.00	225.00	225.00	0.00	0%
90621	Meningococcal Group B Vaccine Trumenba	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%
90697	Vaxelis (DTaP-IPV-Hib-HepB) State	-	195.00	195.00	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%
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%
92587	OAE	40.45	40.45	40.45	0.00	0%
94060	Evaluation of wheezing	-	61.00	61.00	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%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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%
*** 97802	Medicial Nutrition Therapy	-	-	31.86	31.86	100%
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%
99000	Handling and/or conveyance of specimen f....	-	10.00	10.00	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	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%
99382	Preventative visit, new pt, age 1-4	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%
** 99384	Preventative visit, new pt, age 12-17	184.00	110.00	110.00	0.00	0%
99385	Preventative visit, new pt, age 18-39	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....	100.00	100.00	100.00	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%
99394	Preventative visit, established pt, age	161.00	161.00	161.00	0.00	0%
99395	Preventative visit, established pt, age	157.00	157.00	157.00	0.00	0%
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%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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	36.13	6.78	23%
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	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 unitat	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%
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%

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CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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 flp	105.00	105.00	105.00	0.00	0%
D7510	I&d abscc 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%
G2023	Specimen collection for severe acute res....	-	30.50	30.50	0.00	0%
G9919	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%
J0702	Betamethasone	-	11.00	11.00	0.00	0%
J1050	Depo Provera 1mg	0.17	0.17	0.37	0.20	118%

* These fees were approved by the Board of County Commissioners after the adoption of the FY 2023 Operating & Capital Budget.

** The fee charged for this service is \$110.00 and was inadvertently reported higher in previous years.

*** These fees are proposed to change for FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2022	Adopted FY 2023	Proposed FY 2024	Increase / (Decrease)	I/(D) Percent
CPT	Name	Outpatient	Outpatient	Outpatient	Outpatient	Outpatient
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	DELETE FEE	N/A	N/A
*** J2310	Naloxone	114.00	114.00	DELETE FEE	N/A	N/A
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%
J7296	Kyleena - 19.5mg Levonorgestrel-Releasing	-	650.00	650.00	0.00	0%
J7297	Lileta 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	300.00	69.15	30%
J7301	Skyla 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	543.00	203.62	60%
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%

* These fees were approved by the Board of County Commissioners after the adoption of the FY 2023 Operating & Capital Budget.

** The fee charged for this service is \$110.00 and was inadvertently reported higher in previous years.

*** These fees are proposed to change for FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2022	Adopted FY 2023	Proposed FY 2024*	Increase / (Decrease)	I/(D) Percent
Dental Clinic						
CPT	Service Description					
D0120	Periodic Oral Exam	35.00	35.00	36.75	1.75	5%
D0140	Limited Oral Exam - Emergency	46.50	46.50	48.83	2.33	5%
D0145	Oral Evaluation - 3 and Under	45.05	45.05	50.93	5.88	13%
D0150	Initial Oral Exam	56.43	56.43	59.25	2.82	5%
D0170	Emer. (Re-evaluation only)	32.00	32.00	33.60	1.60	5%
D0210	Intraoral Complete Films Series	90.81	90.81	95.35	4.54	5%
D0220	Intraoral - Periapical, 1st	18.86	18.86	19.80	0.94	5%
D0230	Intraoral - Periapical, each additional	15.21	15.21	15.97	0.76	5%
D0240	Occlusal Periapical	20.22	20.22	21.23	1.01	5%
D0270	Bitewing - One Film	12.00	12.00	12.60	0.60	5%
D0272	Bitewing - Two Film	23.40	23.40	24.57	1.17	5%
** D0273	Bitewing - Three Film	-	-	36.13	36.13	100%
D0274	Bitewing - Four Film	40.58	40.58	42.61	2.03	5%
D0330	Panoramic X-Rays	65.00	65.00	68.25	3.25	5%
D1110	Prophylaxis - Adult (13+)	60.00	60.00	63.00	3.00	5%
D1120	Prophylaxis - Child	35.00	35.00	36.75	1.75	5%
D1206	Topical Fluoride Varnish under 3 yrs	19.88	19.88	22.48	2.60	13%
D1208	Topical Fluoride (<20)	19.88	19.88	20.87	0.99	5%
D1351	Sealant - Per Tooth	35.00	35.00	36.75	1.75	5%
D1354	Interim caries arresting medicament, SDF	25.00	25.00	26.25	1.25	5%
D1510	Space Maintainer - fixed - Unilateral	220.00	220.00	231.00	11.00	5%
D2140	Amalgam - 1 Surface Prim and Perm	89.84	89.84	94.33	4.49	5%
D2150	Amalgam - 2 Surface Prim and Perm	113.82	113.82	119.51	5.69	5%
D2160	Amalgam - 3 Surface Prim and Perm	131.79	131.79	138.38	6.59	5%
D2161	Amalgam - 4+ Surface Prim and Perm	145.08	145.08	152.33	7.25	5%
D2330	Resin - 1 Surface, Anterior, Prim and Perm	83.36	83.36	87.53	4.17	5%
D2331	Resin - 2 Surface, Anterior, Prim and Perm	102.98	102.98	108.13	5.15	5%
D2332	Resin - 3 Surface, Anterior, Prim and Perm	126.00	126.00	132.30	6.30	5%
D2335	Resin - 4 Surface, Anterior, Prim and Perm	154.21	154.21	161.92	7.71	5%
D2391	Resin - 1 Surface, Post Prim and Perm	105.00	105.00	110.25	5.25	5%
D2392	Resin - 2 Surface, Post Prim and Perm	150.00	150.00	157.50	7.50	5%
D2393	Resin - 3 Surface, Post & Perm Only	171.00	171.00	179.55	8.55	5%
D2394	Resin - 4 Surface, Post Prim and Perm	220.00	220.00	231.00	11.00	5%
D6059	Crown-Porcelain fused to high noble metal Private Pay	500.00	500.00	525.00	25.00	5%
D2920	Dental Recement Crown	25.00	25.00	26.25	1.25	5%
D2930	Prefab Stainless Steel Crown, Prim	182.51	182.51	191.64	9.13	5%
D2931	Prefab Stainless Steel Crown, Perm	196.28	196.28	206.09	9.81	5%
D2940	Sedative Filling	50.31	50.31	52.83	2.52	5%
D3220	Therapeutic Pulpotomy	95.33	95.33	100.10	4.77	5%
D4341	Perio Scale per Quad	127.18	127.18	133.54	6.36	5%
D4342	Perio Scaling / Root Planing - 1 to 3 / Quadrant	62.00	62.00	65.10	3.10	5%
D4346	Dental Scaling of gingival inflammation	75.00	75.00	78.75	3.75	5%
D4355	Full Mouth Debridement	85.23	85.23	89.49	4.26	5%
D4381	Localized Delivery of Antimicrobial Agent (Arestin)	65.00	65.00	68.25	3.25	5%
D4910	Periodontal Maintenance	61.28	61.28	64.34	3.06	5%
D5110	Complete Denture - Maxillary	739.80	739.80	776.79	36.99	5%
D5120	Complete Denture - Mandibular	739.80	739.80	776.79	36.99	5%
D5130	Immediate Maxillary Denture	700.00	700.00	735.00	35.00	5%
D5140	Immediate Mandibular Denture	700.00	700.00	735.00	35.00	5%
D5211	Maxillary Partial Denture - Resin Base	548.63	548.63	576.06	27.43	5%
D5212	Mandibular Partial Denture - Resin Base	548.63	548.63	576.06	27.43	5%
D5213	Maxillary Partial Denture - Cast Metal w/ Resin	816.50	816.50	857.33	40.83	5%
D5214	Mandibular Partial Denture - Cast Metal w/ Resin	816.50	816.50	857.33	40.83	5%
D5282	Removable Unilateral Partial Denture-Mandibular	345.00	345.00	362.25	17.25	5%
D5283	Removable Unilateral Partial Denture-Maxillary	345.00	345.00	362.25	17.25	5%
D5286	Flexible Unilateral Removable Partial - Mandibular	300.00	300.00	315.00	15.00	5%
D5284	Flexible Unilateral Removable Partial - Maxillary	300.00	300.00	315.00	15.00	5%
D5225	Flexible Base Maxillary Partial	725.00	725.00	761.25	36.25	5%
D5226	Flexible Base Mandibular Partial	725.00	725.00	761.25	36.25	5%

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Public Health Fee Schedule		Adopted FY 2022	Adopted FY 2023	Proposed FY 2024*	Increase / (Decrease)	I/(D) Percent
Dental Clinic						
CPT	Service Description					
D5410	Adjust Complete Denture - Maxillary	59.00	59.00	61.95	2.95	5%
D5411	Adjust Complete Denture - Mandibular	59.00	59.00	61.95	2.95	5%
D5421	Adjust Partial Denture - Maxillary	59.00	59.00	61.95	2.95	5%
D5422	Adjust Partial Denture - Mandibular	59.00	59.00	61.95	2.95	5%
D5511	Repair broken complete denture, Mandibular	97.60	97.60	102.48	4.88	5%
D5512	Repair broken complete denture, Maxillary	97.60	97.60	102.48	4.88	5%
D5520	Replace Missing / Broken Teeth - Denture	82.25	82.25	86.36	4.11	5%
D5611	Repair resin partial denture, Mandibular	97.60	97.60	102.48	4.88	5%
D5612	Repair resin partial denture, Maxillary	97.60	97.60	102.48	4.88	5%
D5630	Repair or Replace Broken Clasp	187.20	187.20	196.56	9.36	5%
D5640	Replace Broken Teeth - Per Tooth	80.37	80.37	84.39	4.02	5%
D5650	Add Tooth to Existing Partial Denture	100.60	100.60	105.63	5.03	5%
D5660	Add Clasp to Existing Partial Denture	183.00	183.00	192.15	9.15	5%
D5750	Reline Complete Maxillary Denture (Lab)	218.38	218.38	229.30	10.92	5%
D5751	Reline Mandibular Partial Denture (Lab)	218.38	218.38	229.30	10.92	5%
D5760	Reline Maxillary Partial Denture (Lab)	213.60	213.60	224.28	10.68	5%
D5761	Reline Mandibular Partial Denture (Lab)	213.60	213.60	224.28	10.68	5%
D5810	Interim Complete Denture (Maxillary)	275.00	275.00	288.75	13.75	5%
D5811	Interim Complete Denture (Mandibular)	275.00	275.00	288.75	13.75	5%
D5820	Flipper/Interim Acrylic Partial (Max. Temp)	275.00	275.00	288.75	13.75	5%
D5821	Flipper/Interim Acrylic Partial (Mand. Temp)	275.00	275.00	288.75	13.75	5%
D7111	Extraction, Coronal Remnants - Deciduous Tooth	76.00	76.00	79.80	3.80	5%
D7140	Extraction, Permanent Tooth	92.00	92.00	96.60	4.60	5%
D7210	Surgical Removal - Tooth / Bone	138.17	138.17	145.08	6.91	5%
D7510	Incision / Drain Abscess Intr-Soft	175.00	175.00	183.75	8.75	5%
D9110	Palliative Treat (Min. Proc)	45.00	45.00	47.25	2.25	5%
D9230	Nitrous Oxide Analgesia	54.00	54.00	56.70	2.70	5%
D9944	Hard Night Guard	225.00	225.00	236.25	11.25	5%
D9945	Soft Night Guard	115.00	115.00	120.75	5.75	5%
LU404	Copy of X-Ray Films (Paper or Electronic)	10.00	10.00	10.00	0.00	0%

* Dental Clinic fees are proposed to increase 5% in FY 2024.

** This is a newly proposed fee in FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Register of Deeds Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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 purchase price		2.00 per \$1,000 purchase price		2.00 per \$1,000 purchase price		0.00	0%
Cancellations or Satisfactions	No Fee		No Fee		No Fee		0.00	0%
* 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 2024 Proposed Operating & Capital Budget

Register of Deeds Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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	for first copy	0.00	0%
	-	-	15.00	add'l copies	15.00	add'l copies	0.00	0%
Out of County Deaths (certified only August 2020 and up)	-	-	24.00	for first copy	24.00	for first copy	0.00	0%
	-	-	15.00	add'l copies	15.00	add'l copies	0.00	0%
Birth and Death Amendment (Raleigh's Fee is 15.00)	10.00	each	10.00	each	10.00	each	0.00	0%
Legitimations (Raleigh's Fee is 15.00)	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	each	0.00	0%
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	0.00	0%
Passports								
Passport Execution Fee	35.00	each	35.00	each	35.00	each	0.00	0%
Photo Fee	10.00	each	10.00	each	15.00	each	5.00	50%

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Solid Waste Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase /	I/(D)
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
Household Bagged Garbage								
* Small Garbage Bag (up to 13 gallons) Eligible for Free Disposal (10 are eligible for free disposal)	0.75 per bag		0.75 per bag		1.00 per bag after 10 Free		0.25	33%
* Large Garbage Bag (14 to 55 gallons) Eligible for Free Disposal (5 are eligible for free disposal)	1.25 per bag		1.25 per bag		2.00 per bag after 5 Free disposed		0.75	60%
* Extra Large Garbage Bag (34 to a maximum of 55 gallons)	5.00 per bag		5.00 per bag		DELETE FEE		N/A	N/A
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		44.00 per ton		47.00 per ton		3.00	7%
* 0-750 tons per month (unsecured load)	84.00 per ton		86.00 per ton		89.00 per ton		3.00	3%
* 751-1,500 tons per month (secured load)	40.00 per ton		42.00 per ton		45.00 per ton		3.00	7%
* 751-1,500 tons per month (unsecured load)	80.00 per ton		82.00 per ton		85.00 per ton		3.00	4%
* 1,501-2,500 tons per month (secured load)	38.00 per ton		40.00 per ton		43.00 per ton		3.00	8%
* 1,501-2,500 tons per month (unsecured load)	76.00 per ton		78.00 per ton		81.00 per ton		3.00	4%
* 2,501-3,000 tons per month (secured load)	36.00 per ton		38.00 per ton		41.00 per ton		3.00	8%
* 2,501-3,000 tons per month (unsecured load)	72.00 per ton		74.00 per ton		77.00 per ton		3.00	4%
* > 3000 tons per month (secured load)	32.00 per ton		34.00 per ton		39.00 per ton		5.00	15%
* > 3000 tons per month (unsecured load)	64.00 per ton		66.00 per ton		71.00 per ton		5.00	8%
* Poultry Waste	0.00 per ton		0.00 per ton		45.00 per ton		45.00	100%
Construction & Demolition (C&D) Materials Tipping Fee (2)								
* 0-100 tons per month (secured load)	36.00 per ton		40.00 per ton		41.00 per ton		1.00	3%
* 0-100 tons per month (unsecured load)	72.00 per ton		76.00 per ton		77.00 per ton		1.00	1%
* 101-300 tons per month (secured load)	34.00 per ton		38.00 per ton		39.00 per ton		1.00	3%
* 101-300 tons per month (unsecured load)	68.00 per ton		72.00 per ton		73.00 per ton		1.00	1%
* 301-400 tons per month (secured load)	32.00 per ton		36.00 per ton		37.00 per ton		1.00	3%
* 301-400 tons per month (unsecured load)	64.00 per ton		68.00 per ton		69.00 per ton		1.00	1%
* 401 or greater tons per month (secured load)	30.00 per ton		34.00 per ton		35.00 per ton		1.00	3%
* 401 or greater tons per month (unsecured load)	60.00 per ton		64.00 per ton		65.00 per ton		1.00	2%
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		0.00	0%

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Solid Waste Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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	0.00	0.00
Single Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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	0.00	0.00
Dual Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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	0.00	0.00
Single Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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	0.00	0.00
Dual Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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

Attachment B

FY 2024 Proposed Operating & Capital Budget

Solid Waste Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase /	I/(D)
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
Yard Waste								
Single Axle Trailer (secured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
Single Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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	0.00	0.00
Dual Axle Trailer (unsecured load)	N/A	N/A	N/A	N/A	N/A	N/A	0.00	0.00
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)		0.00	0.00
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		0.00	0.00
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)	82.00	per ton	82.00	per ton	82.00	per ton	0.00	0%
Disposal of On-Road Tires (Certified Businesses Only)	Free		Free		Free		0.00	0.00
Household Hazardous Waste - Advertised Events Only (County Residents Only)	Free		Free		Free		0.00	0.00
* New fee or proposed change in FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.								
** The fee charged for this service is \$82.00 and was inadvertently reported higher in previous years.								

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Transportation Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		Increase /	I/(D)
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
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%
Other Fees								
Late Cancellation Fee	2.00	per trip	2.00	per trip	2.00	per trip	0.00	0%
<i>Scheduled trip is canceled after 12:00 pm on business day preceeding trip</i>								
* No Show Fee	-	-	-	-	10.00	per trip	10.00	0%
<i>Passenger does not board scheduled trip</i>								
<i>* This fee is newly proposed for FY 2024. Refer to the Summary of Proposed Changes to Fee Schedule for more information.</i>								

Tax Rate and Fee Schedule

Attachment B

FY 2024 Proposed Operating & Capital Budget

Sheriff's Office Fee Schedule	Adopted FY 2022		Adopted FY 2023		Proposed FY 2024		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	-100%
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 processes.								
Process Issued in NC	30.00	each	30.00	each	30.00	each	0.00	0%
Process Issued Out of State	50.00	each	50.00	each	50.00	each	0.00	0%
Criminal Subpoena	5.00	each	5.00	each	5.00	each	0.00	0%
Restitution - Varies by Defendant and Individual Cases	Varies		Varies		Varies		0.00	0.00

* Repealed by Senate Bill 41 on March 29, 2023.

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

SECTION I. The following rates, fees, and charges shall apply on and after the Effective Date of this schedule of rents, rates, fees, charges, and penalties (“Schedule”). For purpose of this Schedule, FY2024 shall mean July 1, 2023, through June 30, 2024; FY2025 shall mean July 1, 2024, through June 30, 2025; and FY2026 shall mean July 1, 2025, through June 30, 2026; provided that this Schedule may extend beyond June 30, 2026, in accordance with the provisions of Section III of the Schedule.

1. WATER RATES

A. Base Facility Fee – monthly fixed charge per meter for residential, industrial, irrigation, and non-residential water customers (based on meter size). The first chart below is applicable to the base facility rate charge for residential customers (as defined in Section 1(B) below). The second chart below is applicable to all other classes of customers not classified as residential.

RESIDENTIAL BASE FACILITY CHARGE (\$ per Month)	FY2024	FY2025	FY2026
	Effective 7-1-23	Effective 7-1-24	Effective 7-1-25
Meter Size			
3/4"	\$14.86	\$15.12	\$15.38
1"	\$37.39	\$38.05	\$38.71
1 1/2"	\$73.87	\$75.16	\$76.48
2"	\$118.18	\$120.25	\$122.36
3"	\$332.47	\$338.29	\$344.21
4"	\$738.86	\$751.79	\$764.94
6"	\$1,034.29	\$1,052.39	\$1,070.81

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

ALL CLASSES (EXCEPT RESIDENTIAL) BASE FACILITY CHARGE (\$ per Month)	FY2024	FY2025	FY2026
	Effective 7-1-23	Effective 7-1-24	Effective 7-1-25
Meter Size			
3/4"	\$18.14	\$18.46	\$18.78
1"	\$45.66	\$46.46	\$47.27
1 1/2"	\$90.19	\$91.77	\$93.38
2"	\$144.30	\$146.82	\$149.39
3"	\$405.94	\$413.04	\$420.27
4"	\$902.13	\$917.92	\$933.98
6"	\$1,262.84	\$1,284.94	\$1,307.43

B. Volumetric Rates – charge for water per 1,000 gallons of usage based on the current Water Shortage Stage as declared by the County Manager. The classes of customers are described as follows:

- a. **Residential Rates**- Applies to accounts classified as one-family or two-family dwellings.
- b. **Industrial Rates**- Applies to accounts for manufacturing and processing establishments.
- c. **Agriculture Rates**- Applies to accounts for nurseries, farms, and other agricultural uses located on properties which are either active in the Present Use Value Tax Program ("PUVTP") or have an approved application in the PUVTP. Also applies to agricultural processing facilities licensed under 21 USC § 451 *et. seq.* with a grant of inspection, with permanent on-site inspectors required by the United States Department of Agriculture, and which annually use a minimum daily average of 500,000 gallons of water from the utility.
- d. **Irrigation Rates**- Applies to accounts with a separate meter for irrigation systems.
- e. **Non-Residential Rates**- Applies to accounts classified as Commercial or Institutional (as defined below):
 - i. **Commercial**- Multifamily apartment buildings and other similar uses which do not meet classification as a residential account; as well as other non-residential, non-industrial businesses, and similar uses

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

(including, without limitation, daycares, medical office buildings, veterinarians, and home owners associations).

- ii. **Institutional-** Large hospitals, universities, and colleges; military establishments; K-12 schools; school offices; governmental facilities; churches and similar facilities; libraries; assisted living facilities; volunteer fire departments; and similar facilities.

VOLUMETRIC RATES (\$ per 1,000 gallons)	Standard Rates / Water Shortage Stage I		
	FY2024	FY2025	FY2026
	Effective	Effective	Effective
	7-1-23	7-1-24	7-1-25
<u>Residential</u>			
Tier 1 0 - 3,000 gallons	\$3.56	\$3.62	\$3.69
Tier 2 3,001 - 7,000 gallons	4.88	4.97	5.06
Tier 3 7,001 - 10,000 gallons	6.97	7.09	7.22
Tier 4 10,001 - 15,000 gallons	10.18	10.35	10.53
Tier 5 > 15,000 gallons	16.59	16.88	17.17
<u>Irrigation</u>			
Tier 1 0 - 3,000 gallons	\$8.51	\$8.66	\$8.81
Tier 2 3,001 - 7,000 gallons	8.51	8.66	8.81
Tier 3 7,001 - 10,000 gallons	8.51	8.66	8.81
Tier 4 10,001 - 15,000 gallons	12.42	12.64	12.86
Tier 5 > 15,000 gallons	20.25	20.60	20.97
<u>Non-Residential</u>			
Flat Rate per 1,000 gallons	\$6.03	\$6.14	\$6.25
<u>Wholesale</u>			
Flat Rate per 1,000 gallons	\$4.02	\$4.09	\$4.16
<u>Agriculture</u>			
Flat Rate per 1,000 gallons	\$4.51	\$4.59	\$4.67
<u>Industrial</u>			
Flat Rate per 1,000 gallons	\$6.87	\$6.99	\$7.11

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

VOLUMETRIC RATES (\$ per 1,000 gallons)	Water Shortage Stage II			Water Shortage Stage III			Water Shortage Stage IV		
	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026	FY2024	FY2025	FY2026
	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective
	7-1-23	7-1-24	7-1-25	7-1-23	7-1-24	7-1-25	7-1-23	7-1-24	7-1-25
Residential									
Tier 1 0 - 3,000 gallons	\$3.56	\$3.62	\$3.69	\$3.56	\$3.62	\$3.69	\$4.84	\$4.93	\$5.02
Tier 2 3,001 - 7,000 gallons	\$4.88	\$4.97	\$5.06	\$4.88	\$4.97	\$5.06	7.41	7.54	7.68
Tier 3 7,001 - 10,000 gallons	\$6.97	\$7.09	\$7.22	\$13.94	\$14.18	\$14.44	15.58	15.85	16.14
Tier 4 10,001 - 15,000 gallons	\$16.30	\$16.57	\$16.86	\$27.72	\$28.18	\$28.67	29.95	30.45	30.98
Tier 5 > 15,000 gallons	\$26.47	\$26.94	\$27.40	\$45.30	\$46.09	\$46.88	48.72	49.58	50.43
Irrigation									
Tier 1 0 - 3,000 gallons	\$8.51	\$8.66	\$8.81	\$8.51	\$8.66	\$8.81	\$11.58	\$11.78	\$11.99
Tier 2 3,001 - 7,000 gallons	8.51	8.66	8.81	8.51	8.66	8.81	12.92	13.15	13.37
Tier 3 7,001 - 10,000 gallons	8.51	8.66	8.81	17.02	17.32	17.62	19.02	19.36	19.69
Tier 4 10,001 - 15,000 gallons	19.89	20.24	20.59	33.81	34.41	35.01	36.54	37.19	37.84
Tier 5 > 15,000 gallons	32.31	32.87	33.46	55.29	56.25	57.26	59.47	60.50	61.59
Non-Residential									
Flat Rate per 1,000 gallons	\$6.46	\$6.58	\$6.70	\$7.04	\$7.16	\$7.29	\$8.40	\$8.55	\$8.71
Wholesale									
Flat Rate per 1,000 gallons	\$4.02	\$4.09	\$4.16	\$4.43	\$4.51	\$4.59	\$4.85	\$4.93	\$5.02
Agriculture									
Flat Rate per 1,000 gallons	\$4.83	\$4.92	\$5.00	\$5.26	\$5.36	\$5.45	\$6.28	\$6.39	\$6.50
Industrial									
Flat Rate per 1,000 gallons	\$7.36	\$7.49	\$7.62	\$8.02	\$8.16	\$8.30	\$9.57	\$9.74	\$9.90

2. SEWER RATES

A. Base Facility Rate – monthly fixed charge per meter for all classes of sewer customer based on meter size (except for flat rate customers, who are residential sewer customers who do not purchase water services from the utility, who pay the flat rate unmetered amount). The first chart below is applicable to the base facility rate charge for residential customers (as defined in Section 1(B) above). The second chart below is applicable to all other classes of customers not classified as residential.

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

RESIDENTIAL BASE FACILITY CHARGE (\$ per Month)	FY2024	FY2025	FY2026
	Effective 7-1-23	Effective 7-1-24	Effective 7-1-25
Meter Size			
3/4"	\$18.21	\$18.53	\$18.86
1"	\$46.25	\$47.05	\$47.88
1 1/2"	\$91.88	\$93.49	\$95.12
2"	\$146.72	\$149.29	\$151.90
3"	\$412.90	\$420.13	\$427.48
4"	\$917.73	\$933.79	\$950.14
6"	\$1,284.70	\$1,307.18	\$1,330.05
Flat Rate (Unmetered)	\$62.93	\$64.03	\$65.15

ALL CLASSES (EXCEPT RESIDENTIAL) FACILITY CHARGE (\$ per Month)	FY2024	FY2025	FY2026
	Effective 7-1-23	Effective 7-1-24	Effective 7-1-25
Meter Size			
3/4"	\$16.42	\$16.70	\$17.00
1"	\$41.68	\$42.41	\$43.16
1 1/2"	\$82.82	\$84.27	\$85.74
2"	\$132.25	\$134.57	\$136.92
3"	\$372.18	\$378.69	\$385.32
4"	\$827.22	\$841.69	\$856.42
6"	\$1,157.98	\$1,178.25	\$1,198.87

- B. **Volumetric Rates** – charge for sewer per 1,000 gallons of water usage. The definitions for classes of customers used in Section 1(B) shall apply herein, except that agricultural customers as set forth in Section 1(B) shall be considered industrial customers under this Section 2(B).

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

VOLUMETRIC RATES (\$ per 1,000 gallons)	FY2024	FY2025	FY2026
	Effective 7-1-23	Effective 7-1-24	Effective 7-1-25
Residential			
0 - 12,000 gallons	\$8.70	\$8.85	\$9.01
> 12,000 gallons	\$0.00	\$0.00	\$0.00
Non-Residential			
All Usage	\$7.84	\$7.98	\$8.12
Industrial			
All Usage	\$5.60	\$5.69	\$5.79

3. SYSTEM DEVELOPMENT FEES

A. Water System Development Fees – one-time charges, based on water meter size, to new development (as such term is defined in N.C.G.S. § 162A-201).

Meter Size	Water System Development Fee
3/4"	1,678
1"	2,802
1 1/2"	5,588
2"	8,944
3"	16,781
4"	27,974
6"	55,932

Water System Development Fees are not charged for residential irrigation meters when installed in addition to a domestic meter. Water System Development Fees are also not charged for a fire connection.

B. Sewer System Development Fees – one-time charges, based on water meter size, to new development (as such term is defined in N.C.G.S. § 162A-201)

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

Meter Size	Sewer System Development Fee
3/4"	6,412
1"	10,709
1 1/2"	21,353
2"	34,178
3"	64,123
4"	106,893
6"	213,723

Sewer System Development Fees are not charged for irrigation meters. Sewer System Development Fees are also not charged for a fire connection.

4. MISCELLANEOUS FEES AND CHARGES

Fee Type	Description	Fee Amount
Account Setup Fee	A fee charged for establishing a new account.	\$ 25.00
Automatic Fire Extinguishing Systems Base Facility Fee	Customers with a separate water connection used specifically for the purpose of fire protection service will be charged an annual facility fee. Actual usage, if any, will be charged at the Non-Residential Rate	\$100 Base Facility Fee Annually, charged in equal installments over 12 months.
Delinquency Fee	A fee charged for administrative cost processing and billing of delinquent accounts. Fee applicable 10 days after a bill becomes delinquent and is charge whether the service is physically disconnected or not.	\$ 140.00
Deposit Fee*	Refundable security deposit collected to establish an account.	*See Note

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

*Renter and Non-residential accounts deposits reflect an upfront fee of \$150.00, based on two months of an average customer's monthly bill. Residential property owners have the option to perform a credit check; deposits will be collected based on credit worthiness and range between \$0.00-\$150.00. If no credit check is performed, deposits will be \$150.00. The credit check is performed using a subscription to an online tool that determines the credit risk of each applicant ranked No/Low, Medium, or High risk for delinquency. Deposits are set at \$0, \$75, and \$150. Residential property owners assessed an upfront deposit of \$ 75 or \$ 150 at the establishment of their account for service can request, in writing, to have an updated credit check completed on or after their one year service anniversary if the account has not been processed for disconnection within the 12 months immediately prior to the request. If qualified, based upon the updated customer requested credit check, the customer will receive the difference of the initial security deposit and the amount that would be required for a security deposit if establishing a new account based upon the updated credit check, up to the full amount of the original deposit. All refunded amounts will be applied to the customer's subject account as a credit. Such customer requested updated credit checks will only be granted once in a rolling year, with the first year calculated from the date of establishment of the account. This date will remain the anniversary date until the customer requests and receives the additional credit check. The date of the additional credit check will then become the new date that the rolling year will be counted if a full refund of the deposit (granted as a credit to the customer's subject account) cannot be granted. If an additional credit check is granted and the deposit amount recommended from the customer requested credit check is higher than the initial security deposit, then no action will be taken on the account and the original security deposit will be retained with no additional deposit required. If a customer receives a full refund of the original deposit amount (as a credit to the customer's subject account) through this procedure, then no additional customer requested credit checks for that account may be granted.

Late Payment Fee	Applied when customer has not paid monthly bill by due date.	\$10 or 5% of the current past due amount, whichever is more
Meter Installation Fee	A fee charged at the time of meter set.	3/4": \$360.00
		1": \$460.00
		1 1/2": \$1120.00
Meter Installation Fee - 2" & Greater	A fee charged at the time of meter set. Based on labor and materials.	At Cost

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

Meter Removal Fee	A fee charged for the removal of a meter whether at the request of the customer or initiated by UCPW.	\$ 50.00
Meter Reset Fee	A fee charged for resetting a meter.	\$ 50.00
Meter Tampering Fee	A fee charged for damage or alteration of a meter assembly or for bypassing or relocating a meter.	1st Offense - \$100; 2nd Offense - \$200; 3rd Offense & Greater - \$300
Meter Verification Fee/Meter Test - 3/4"	A fee charged if customer request a meter tested and the meter is found to be registering correctly.	\$ 100.00
Meter Verification Fee/Large Meter Test - Greater than 3/4"	Fee charged if customer request a meter tested and the meter is found to be registering correctly.	\$ 160.00
Plan Review Fee	Fees charged for review and approval of engineering plans submitted for new development:	Residential \$100 plus \$20 per lot; Non-residential \$100 plus \$10 per 1,000 sq. ft. of building(s) area
Repair Charges	Charges for repairs to the utility system caused by third-party damages or for additional services requested by customers of the system.	** See Note
<p>** Labor charges will be the average hourly rate (including benefits) by position of personnel performing the work. Equipment charges will be the hourly rates established by the Federal Emergency Management Agency (as listed on FEMA.gov). Materials will be charged at cost plus 10%. Restoration (landscaping, concrete, asphalt) or other services performed by a third-party vendor will be charged at cost. Amounts for the labor and equipment reimbursement charges set forth herein may be administratively determined on an annual basis.</p>		
Return Check Fee	A fee charged when checks are returned, automatic drafts are rejected, or credit/debit card transactions are reversed after payment has been credited to a customer's account.	\$ 25.00

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

Sewer Tap Fee	Amount charge for installing a new sewer tap (based on line size).	4": \$3080.00
		6": \$3080.00
Sewer Tap Fee - Greater than 6"	Amount charge for installing a new sewer tap (based on line size). Cost determined based on labor and materials.	At Cost
Trip Charge for Excessive Trips	A fee charged for third and subsequent visits for the same service to a property at the customer's request within a 90-day period.	\$ 65.00
Water Tap Fee	Amount charge for installing a new water tap (based on meter size).	3/4": \$1740.00
		1": \$2030.00
Water Tap Fee - 1 1/2" & Greater	Amount charge for installing a new water tap (based on meter size). Cost determined based on labor and materials.	At Cost
Hydrant Permit Fee - Annual	An annual fee per vessel for permitted water service vehicles to obtain water from approved County hydrants. Monthly usage will be billed at the Non-Residential rate plus a monthly base facility fee based on meter size.	\$ 650.00
Installation /Removal of Temporary Hydrant Meter	A fee charge for the installation and removal of a temporary hydrant meter.	\$ 230.00
Temporary Hydrant Meter Deposit***	Refundable security deposit collected for the use of a hydrant meter. (Replaces Temporary Construction Meter Deposit Fee)	\$ 3,280.00
***Deposit fee to be charged in conjunction with installation/removal fee. Deposit amount to be refunded to customer once meter has been returned in satisfactory condition at the end of temporary service.		
Cross Connection Inspection	Inspection of facility and backflow device	\$ 100.00
Cross Connection Plan Review	Review of new plans for hazard class and correct device	\$ 45.00

Water & Sewer Rate & Fee Schedule Attachment C.1

FY 2024 Proposed Operating & Capital Budget

Cross Connection Education/Certification	UC Water certification class certifying backflow testers (attendees added to approved testers list)	\$ 65.00
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SECTION II. This Schedule shall supersede any schedule, or any portion of a schedule, that conflicts with this Schedule. Except as superseded, such other schedule(s) shall continue in full force and effect.

SECTION III. This Schedule shall become effective as of the 1st day of July, 2023 (the "Effective Date"), and shall continue until amended, superseded, or repealed. In the event this Schedule is not amended, superseded, or repealed for that period following June 30, 2026, the provisions of this Schedule (including the rates, fees, and charges established for FY2026) shall continue to apply until this Schedule is amended, superseded, or repealed.

Water & Sewer Rate & Fee Schedule Attachment C.2

FY 2024 Proposed Operating & Capital Budget

APPLICATION OF PARTIAL PAYMENTS CONCERNING THE UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

SECTION I. Partial payments received for rents, fees, charges, and penalties under the Union County Water and Sewer Public Enterprise Schedule of Rents, Rates, Fees, Charges, and Penalties (the "Schedule") will be applied first to late charges, rates or fees, then to sewer charges, rates or fees, and then water charges, rates, or fees.

SECTION II. The application of partial payments related to the Schedule, as set forth in Section I above, is effective as of the 1st day of July, 2023, and shall continue until amended, superseded, or repealed.

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed 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	\$0.00	\$16.94	\$0.00	\$21.17	\$0.00	\$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	\$0.00	\$18.54	\$0.00	\$23.17	\$0.00	\$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	\$0.00	\$19.38	\$0.00	\$24.70	\$0.00	\$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
7083	ACCOUNTANT PT	221	\$0.00	\$25.38	\$0.00	\$32.35	\$0.00	\$39.33	N
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
7072	ADMINISTRATIVE SUPPORT SPECIALIST PT	107	\$0.00	\$13.53	\$0.00	\$16.91	\$0.00	\$20.29	N
5379	ADVANCED PRACTICE PROVIDER	332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	E
6009	ADVANCED PRACTICE PROVIDER BPT	332	\$0.00	\$41.59	\$0.00	\$54.06	\$0.00	\$66.54	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
5476	ASSISTANT DIRECTOR, 911 COMMUNICATIONS	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	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
5477	ASSISTANT DIRECTOR, SOLID WASTE	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
7082	ASSISTANT EMERGENCY MANAGEMENT COORDINATOR PT	220	\$0.00	\$24.26	\$0.00	\$30.93	\$0.00	\$37.60	N
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	\$0.00	\$25.38	\$0.00	\$32.35	\$0.00	\$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	\$0.00	\$19.38	\$0.00	\$24.70	\$0.00	\$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	\$0.00	\$21.20	\$0.00	\$27.03	\$0.00	\$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
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
7058	ASSOCIATE PUBLIC HEALTH NURSE PT	221	\$0.00	\$25.38	\$0.00	\$32.35	\$0.00	\$39.33	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
5478	AUTOMOTIVE TECHNICIAN	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	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

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
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	\$0.00	\$24.26	\$0.00	\$30.93	\$0.00	\$37.60	N
5408	BUSINESS ANALYST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	E
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	\$0.00	\$9.63	\$0.00	\$11.55	\$0.00	\$13.47	N
7007	CAMPGROUND MANAGER - SEASONAL	5	\$0.00	\$11.45	\$0.00	\$13.74	\$0.00	\$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	\$0.00	\$17.72	\$0.00	\$22.15	\$0.00	\$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	N
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
6018	COMMUNITY ENGAGEMENT SPECIALIST BPT	114	\$0.00	\$18.54	\$0.00	\$23.17	\$0.00	\$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	\$0.00	\$12.94	\$0.00	\$16.17	\$0.00	\$19.40	N
5065	CONSTRUCTION INSPECTOR	216	\$42,152.00	\$20.27	\$53,744.00	\$25.84	\$65,336.00	\$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	\$0.00	\$16.94	\$0.00	\$21.17	\$0.00	\$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
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	\$0.00	\$15.49	\$0.00	\$19.35	\$0.00	\$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	\$0.00	\$16.20	\$0.00	\$20.24	\$0.00	\$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	\$0.00	\$21.20	\$0.00	\$27.03	\$0.00	\$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 D

FY 2024 Proposed 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	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	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	335	\$103,303.00	\$49.67	\$134,294.00	\$64.56	\$165,285.00	\$79.46	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
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
5479	DIRECTOR, SECURITY RISK MANAGEMENT	332	\$86,496.00	\$41.59	\$112,445.00	\$54.06	\$138,394.00	\$66.54	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
5480	DIRECTOR, TRANSPORTATION	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	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	E
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	\$0.00	\$12.94	\$0.00	\$16.17	\$0.00	\$19.40	N
7014	DRIVER PT	106	\$0.00	\$12.94	\$0.00	\$16.17	\$0.00	\$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	\$0.00	\$11.83	\$0.00	\$14.78	\$0.00	\$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	\$0.00	\$18.54	\$0.00	\$23.17	\$0.00	\$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	\$0.00	\$15.49	\$0.00	\$19.35	\$0.00	\$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	\$0.00	\$23.20	\$0.00	\$29.57	\$0.00	\$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

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
7020	EVENT ASSISTANT PT	110	\$0.00	\$15.49	\$0.00	\$19.35	\$0.00	\$23.22	N
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
5481	EXECUTIVE ASSISTANT TO THE COUNTY MANAGER	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	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
7041	FARMERS MARKET ASSISTANT	104	\$0.00	\$11.83	\$0.00	\$14.78	\$0.00	\$17.73	N
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
5180	FIRE MARSHAL	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	E
7022	FLEET SERVICE WORKER PT	106	\$0.00	\$12.94	\$0.00	\$16.17	\$0.00	\$19.40	N
5472	FORENSIC CHEMIST I	223	\$57,749.00	\$27.77	\$73,630.00	\$35.40	\$89,511.00	\$43.03	N
5473	FORENSIC CHEMIST II	225	\$63,184.00	\$28.93	\$80,560.00	\$36.89	\$97,935.00	\$44.84	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	\$0.00	\$11.83	\$0.00	\$14.78	\$0.00	\$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
5475	GRANTS SPECIALIST	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
7024	HEAD LIFEGUARD - SEASONAL	5	\$0.00	\$11.45	\$0.00	\$13.74	\$0.00	\$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	\$0.00	\$27.77	\$0.00	\$35.40	\$0.00	\$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	\$0.00	\$10.33	\$0.00	\$12.91	\$0.00	\$15.49	N
7055	INTERPRETER PT	111	\$0.00	\$16.20	\$0.00	\$20.24	\$0.00	\$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
5219	LAW ENFORCEMENT INFORMATION SYSTEM MANAGER	221	\$52,781.00	\$25.38	\$67,296.00	\$32.35	\$81,811.00	\$39.33	N
5474	LEAD FORENSIC CHEMIST	327	\$69,078.00	\$33.22	\$89,801.00	\$43.17	\$110,525.00	\$53.14	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	\$0.00	\$14.15	\$0.00	\$17.69	\$0.00	\$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	\$0.00	\$16.20	\$0.00	\$20.24	\$0.00	\$24.29	N
7027	LIBRARY ASSOCIATE PT	111	\$0.00	\$16.20	\$0.00	\$20.24	\$0.00	\$24.29	N
7028	LIBRARY CLERK PT	101	\$0.00	\$10.33	\$0.00	\$12.91	\$0.00	\$15.49	N
5224	LIBRARY SPECIALIST	114	\$38,548.00	\$18.54	\$48,185.00	\$23.17	\$57,822.00	\$27.80	N

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
6007	LIBRARY SPECIALIST BPT	114	\$0.00	\$18.54	\$0.00	\$23.17	\$0.00	\$27.80	N
7029	LIBRARY SPECIALIST PT	114	\$0.00	\$18.54	\$0.00	\$23.17	\$0.00	\$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	\$0.00	\$21.20	\$0.00	\$27.03	\$0.00	\$32.86	N
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	\$0.00	\$9.63	\$0.00	\$11.55	\$0.00	\$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	\$0.00	\$8.36	\$0.00	\$10.03	\$0.00	\$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	\$0.00	\$30.38	\$0.00	\$38.73	\$0.00	\$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	\$0.00	\$14.81	\$0.00	\$18.50	\$0.00	\$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	\$0.00	\$16.94	\$0.00	\$21.17	\$0.00	\$25.41	N
5038	MULTIMEDIA SPECIALIST	220	\$50,460.00	\$24.26	\$64,337.00	\$30.93	\$78,213.00	\$37.60	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
7034	OFFICE ASSISTANT - SEASONAL	3	\$0.00	\$8.36	\$0.00	\$10.03	\$0.00	\$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	107	\$0.00	\$13.53	\$0.00	\$16.91	\$0.00	\$20.29	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	\$0.00	\$8.11	\$0.00	\$9.72	\$0.00	\$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	\$0.00	\$11.45	\$0.00	\$13.74	\$0.00	\$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	\$0.00	\$82.96	\$0.00	\$107.84	\$0.00	\$132.72	N
7038	PHYSICIAN PT	338	\$0.00	\$82.96	\$0.00	\$107.84	\$0.00	\$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	\$0.00	\$27.77	\$0.00	\$35.40	\$0.00	\$43.03	N
7040	PUBLIC HEALTH NURSE PT	223	\$0.00	\$27.77	\$0.00	\$35.40	\$0.00	\$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

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
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
7070	RECREATION ASSISTANT - SEASONAL	4	\$0.00	\$9.63	\$0.00	\$11.55	\$0.00	\$13.47	N
5443	RECREATION SPECIALIST	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5268	REGISTER OF DEEDS	330	\$79,055.00	\$38.01	\$102,772.00	\$49.41	\$126,488.00	\$60.81	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
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	\$0.00	\$20.27	\$0.00	\$25.84	\$0.00	\$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
7073	SENIOR ADMINISTRATIVE SUPPORT SPECIALIST PT	113	\$0.00	\$17.72	\$0.00	\$22.15	\$0.00	\$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	\$0.00	\$16.94	\$0.00	\$21.17	\$0.00	\$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	\$0.00	\$36.34	\$0.00	\$47.24	\$0.00	\$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	\$0.00	\$22.18	\$0.00	\$28.27	\$0.00	\$34.37	N
7044	SENIOR PARK ATTENDANT - SEASONAL	3	\$0.00	\$8.36	\$0.00	\$10.03	\$0.00	\$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
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
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
5401	SENIOR VOLUNTEER SERVICES COORDINATOR	215	\$40,299.00	\$19.38	\$51,381.00	\$24.70	\$62,463.00	\$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

Position Classification and Pay Plan

Attachment D

FY 2024 Proposed Operating & Capital Budget

Class	Position Title	Grade	Minimum		Market		Maximum		FLSA
			Annual	Hourly	Annual	Hourly	Annual	Hourly	
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
5482	SHOP SUPERVISOR	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	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	\$0.00	\$14.15	\$0.00	\$17.69	\$0.00	\$21.23	N
7045	SITE MANAGER PT	108	\$0.00	\$14.15	\$0.00	\$17.69	\$0.00	\$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	\$0.00	\$23.20	\$0.00	\$29.57	\$0.00	\$35.95	N
5417	SOIL SCIENTIST	222	\$55,209.00	\$26.55	\$70,392.00	\$33.84	\$85,574.00	\$41.14	E
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	N
5328	SWITCHBOARD OPERATOR	107	\$28,138.00	\$13.53	\$35,172.00	\$16.91	\$42,207.00	\$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	\$0.00	\$11.31	\$0.00	\$14.13	\$0.00	\$16.95	N
5349	UTILITY TECHNICIAN I	112	\$35,232.00	\$16.94	\$44,040.00	\$21.17	\$52,848.00	\$25.41	N
5350	UTILITY TECHNICIAN II	113	\$36,853.00	\$17.72	\$46,066.00	\$22.15	\$55,280.00	\$26.58	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
7071	WAREHOUSE TECHNICIAN PT	112	\$0.00	\$16.94	\$0.00	\$21.17	\$0.00	\$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
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

Pay Plan Grades and Ranges

Attachment E

FY 2024 Proposed 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 F

FY 2024 Proposed Operating & Capital Budget

Function Code	Description	Proposed FY 2024
Sources		
Local Sources:		
4100	Union County Appropriation	\$ 122,690,414
4400	Local Sources Unrestricted - Other Schools Funding Sources	1,100,000
Total Funding Sources		(123,790,414)
Uses		
5000 Instructional Programs		
5100	Regular Instructional Services	30,771,649
5200	Special Populations Services	4,052,435
5300	Alternative Programs and Services	4,038,590
5400	School Leadership Services	13,615,606
5500	Co-Curricular Services	1,780,686
5800	School Based Support Services	9,187,523
Total 5000 Instructional Programs		63,446,489
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	30,094,183
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		47,970,417
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	11,531,131
Total 8000 Programmed Services		11,531,131
Total Local Current Expense Appropriation		123,790,414

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

