

FY2021 Recommended Budget Overview

Recommended Budget Detail
June 1, 2020



For Today

Presentation of FY 2021 Manager's Recommended Budget

- Revenues
- Expenditures
- Core Services
- Funding Partners
- Impact to Tax Payer

Preview of Manager's Proposed Budget

FY 2021 Budget Assumptions Post COVID-19 cont'd:

- Developing a balanced budget required **tax rate/revenue realignments between funds and partners**
- Opportunities to access **unassigned fund balance are limited**
- Maximizing revenue opportunities across departments
- Sheriff's Office leading by example requesting a modest budget increase of 2.0%
- Includes extension current hiring freeze into first half of FY 2021
- Includes a 10% reduction of department Travel & Training, reduced training opportunities (COVID-19)
- Focus on supporting and maintaining critical services in FY 2021
- Strategic decision regarding funding for Other Post Employment Benefits (OPEB) or Retiree Health Insurance
- **Difficult decisions required to balance the budget, third year in a row no tax rate increase (73.09)**

Maintain Fiscal Discipline

Category	FY 2020 Adopted	FY 2021 Recommended	\$ Change	% Change
Real Property	22,391,421	23,017,914	626,493	2.8%
Personal Property	1,540,478	1,599,814	59,335	3.9%
Vehicles	2,777,116	2,969,729	192,613	6.9%
State Certifications	434,282	434,282	-	0.0%
Property Tax Base	27,143,297	28,021,738	878,442	3.2%
County Property Tax Rate	73.09	73.09	-	0.0%
Value of Penny	2,706,032	2,792,654	86,622	3.2%

- FY 2021 Total Assessed value projected to grow by 3.2%
- FY 2020 Total Assessed value based on 3.6% growth
- FY 2021 Recommended budget maintains the current County Tax Rate (73.09)

Maintain Fiscal Discipline

Countywide Rate	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Recommended	FY20-21 Change
Education*	45.45	45.49	45.48	45.57	0.10
General County	25.89	20.85	20.65	20.56	(0.10)
Voter Approved Debt	3.09	3.09	3.30	3.30	-
Emergency Medical Service	2.63	2.63	2.33	2.10	(0.23)
Countywide Fire	1.04	1.03	1.33	1.56	0.23
Total Countywide Tax Rate	78.10	73.09	73.09	73.09	-

*Includes UCPS & SPCC Funding

- Tax swap from EMS (.23) to offset increase to Countywide Fire fund (-.23), no net increase to total County rate
- Swap only possible if EMS uses available fund balance (\$1.8M) to purchase replacement ambulances & equipment
- Fire Fund increase of .23 pennies is required to establish the (80%/20% and 60%/40%) Countywide fire funding model
- Combination of SPCC and UCPS into “Education” category represents growth in SPCC funding over FY 2020
- Consistent Countywide tax rate (73.09 cents) for third fiscal year, recognition of economic realities of County residents
- County General Fund and EMS fund have absorbed increases to other County funds over three year history

Maintain Fiscal Discipline

Revenue Category	2017-18 Adopted	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	2020-21 Recommended	FY 20-21 \$ Change	FY 20-21 % Change
Ad Valorem Taxes and Fees*	67,546,867	66,988,858	58,257,401	57,763,211	59,581,478	1,818,267	3.2%
Local Option Sales Tax	40,481,775	44,713,531	48,745,636	48,745,636	46,556,839	(2,188,797)	-4.5%
Other Taxes	2,473,000	2,804,415	2,992,485	3,326,120	3,441,120	115,000	3.5%
Intergovernmental Revenue, Unrestricted	8,818,447	9,005,477	12,175,946	13,277,055	15,061,998	1,784,943	13.4%
Intergovernmental Revenue, Restricted	3,244,903	3,488,476	3,682,141	3,752,332	3,770,637	18,305	0.5%
Intergovernmental Revenue, Federal Grants	14,629,947	14,932,099	15,366,785	16,430,214	17,437,019	1,006,805	6.1%
Intergovernmental Revenue, State Grants	8,588,880	7,975,327	6,865,478	3,591,406	2,873,181	(718,225)	-20.0%
Non-Enterprise Charges for Services	8,751,025	9,743,893	9,491,960	9,528,028	10,511,456	983,428	10.3%
Investment Revenue	822,138	810,287	1,526,601	1,525,000	777,965	(747,035)	-49.0%
Interfund Transfers	-	-	1,164,713	-	535,018	-	-
Other Revenue	6,832,635	6,862,771	6,875,156	7,012,802	7,096,454	83,652	1.2%
Fund Balance Appropriated	2,756,744	4,468,028	8,554,367	2,665,965	1,651,019	(1,014,946)	-38.1%
Total	164,946,361	171,793,162	175,698,669	167,617,769	169,294,184	1,676,415	1.0%

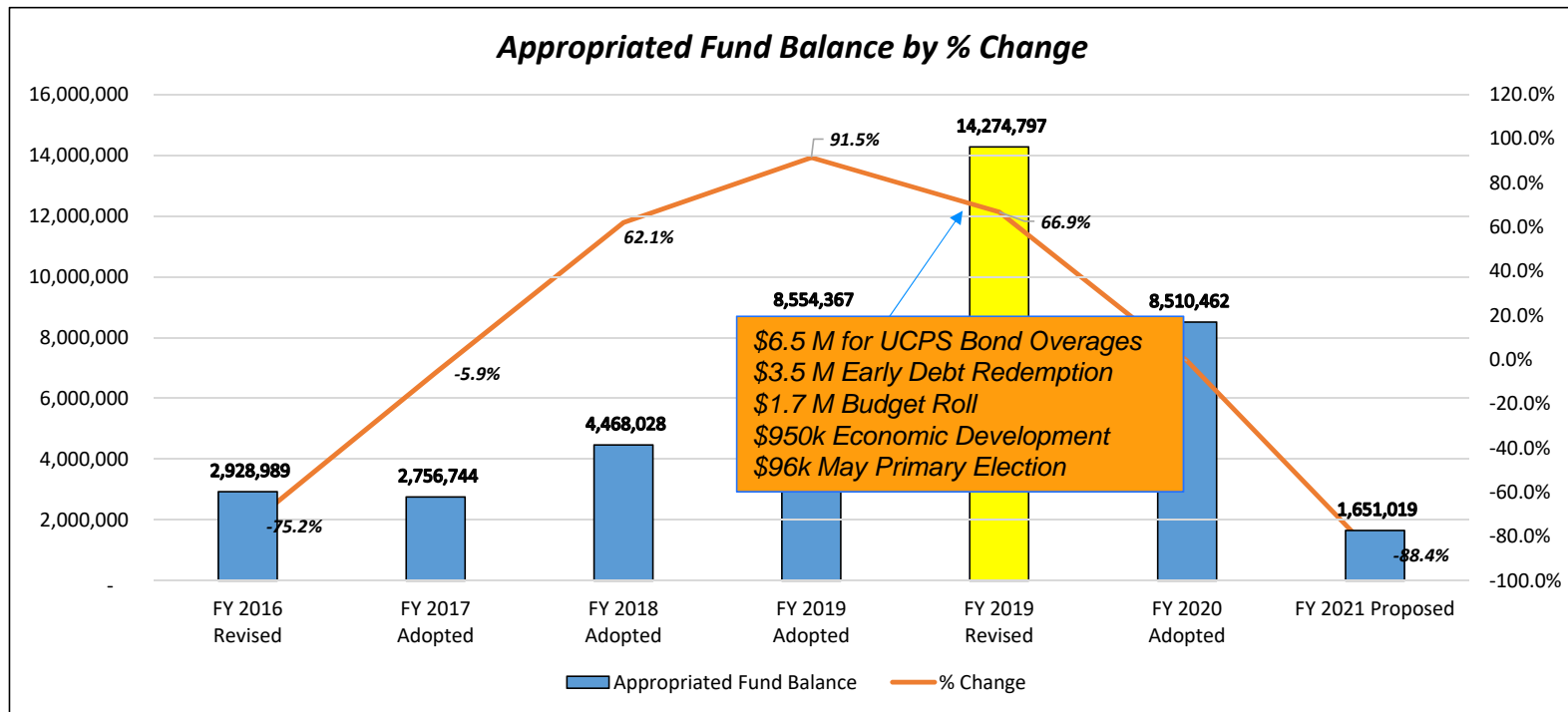
- Increase in Ad Valorem revenue includes 3.2% growth in penny value
- Decrease to Local Option Sales Tax is reflective of COVID-19 “Safer at Home” order of the Governor (-4.5% or \$2.2M)
- Intergovernmental Revenue, Unrestricted increase driven by Medicaid Hold Harmless actual expense over several years
- Investment Income decreased by 50% across all funds based on COVID-19 market instability
- Fund Balance appropriated decreasing in line with reduced unassigned fund balance available for appropriation
- Annual increase in total General Fund revenue of 1.0%

Maintain Fiscal Discipline

<i>Local Option Sales Tax General Fund</i>	<i>FY 2018 Adopted</i>	<i>FY 2019 Adopted</i>	<i>FY 2020 Adopted</i>	<i>FY 2021 Proposed</i>	<i>\$ Change FY 2019-20</i>	<i>% Change FY 2019-20</i>
Sources:						
Article 39 (1 Cent)	19,924,167	19,216,859	19,216,859	18,353,976	(862,883)	-4.5%
Article 40 (1/2 Cent)	11,073,131	14,346,348	14,346,348	13,702,161	(644,187)	-4.5%
Article 42 (1/2 Cent)	10,586,229	11,279,627	11,279,627	10,773,144	(506,483)	-4.5%
Article 44 (1/2 Cent)	3,130,004	3,902,802	3,902,802	3,727,558	(175,244)	-4.5%
Total Uses	\$ 44,713,531	\$ 48,745,636	\$ 48,745,636	\$ 46,556,839	\$ (2,188,797)	-4.5%

- Decrease to Local Option Sales Tax is reflective of COVID-19 “Safer at Home” order of the Governor (-4.5% or \$2.2M)
- Good sign for Union County, if trend continues over future months distributions
- State downgraded their pre-Covid-19 Sales Tax projection down 9.9%, County original downgrade at 9.0% from pre-pandemic projection
- If County continues to out perform State projections, could see growth over budget during the fiscal year
- If over collections are achieved, the Manager may request funding for other FY 2021 priorities
- Beneficiaries of increased mid-year Sales Tax collections would be the General Fund and the Fire Departments (Special Revenue Districts)

Maintain Fiscal Discipline



- FY 2021 Appropriated Fund balance includes \$1,151,019 to offset the Economic Incentive Grant payment
- Also includes \$500,000 in Appropriated Fund Balance to fund general County expenditure
- Reflective of significantly reduced amount of fund balance available for use

Maintain Fiscal Discipline

Expense Category	2017-18 Adopted	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	2020-21 Recommended	FY 20-21 \$ Change	FY 20-21 % Change
Employee Compensation	45,398,884	48,279,129	53,415,243	59,074,735	64,177,468	5,102,733	8.6%
Employee Benefits	26,711,268	29,600,433	32,932,120	34,172,123	29,893,741	(4,278,382)	-12.5%
Operating Cost	34,808,695	34,935,779	35,249,621	29,682,443	27,984,839	(1,697,604)	-5.7%
Contracts, Grants, and Subsidies	7,682,184	7,636,126	8,098,652	8,320,989	9,181,896	860,907	10.3%
Capital Outlay	2,352,009	1,829,356	2,464,513	2,529,278	2,495,871	(33,407)	-1.3%
Debt Service	45,940,354	44,974,118	43,514,924	31,176,607	30,628,182	(548,425)	-1.8%
Interfund Transfers, Out	3,844,915	5,208,234	2,430,605	5,070,224	3,567,849	(1,502,375)	-29.6%
Interdepartmental Charges	-1,891,948	-2,126,881	-2,407,009	-2,408,630	-3,861,174	(1,452,544)	60.3%
Contingency	100,000	1,456,868	-	-	-	-	-
Fund Balance Contribution	-	-	-	-	5,225,512	-	-
Total	164,946,361	171,793,162	175,698,669	167,617,769	169,294,184	1,676,415	1.0%

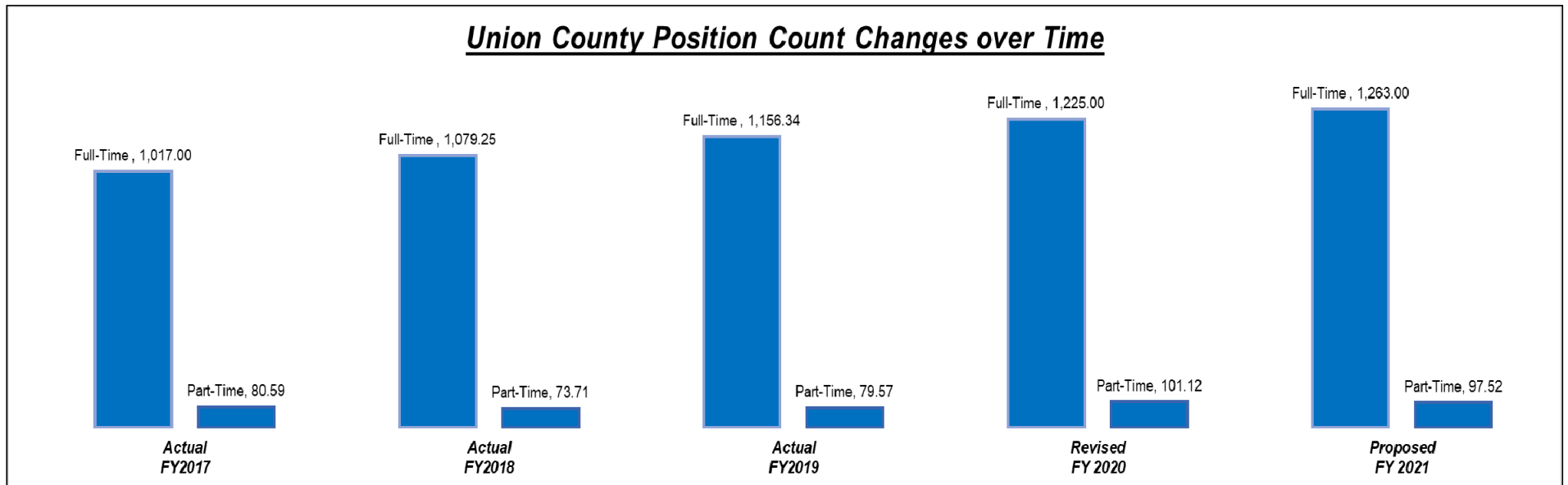
- Increase to Employee Compensation in line with prior years, FY 2020 (10.6%). FY 2019 (6.3%); prior year mid-year positions
- Decrease to employee benefits (-12.5%) reflects 1 year holiday from OPEB funding and FY 2020 repayment for OPEB over contribution
- Operating Cost decrease of -5.7%, department 5% target reduction, 10% decrease to Travel & Training
- 10.3% to Contracts, Grants, and Subsidies (\$500,000 to SPCC and \$250,000 for economic incentive grants)
- Interfund Transfers Out, lower PayGo, no 1x transfers to Fire Fund for equipment purchases in FY 2021
- Interdepartmental Charges increase as a result of the consolidation of the IT, Fleet & Facilities fund into the General Fund
- Fund Balance Contribution (\$5.23 million) is the net benefit to the general fund repayment of over contributions to the OPEB trust
- Annual increase in total General Fund expense of 1.0%

Maintain Fiscal Discipline

Dept #	Division Name	Total Enhancement	%
SPCC	South Piedmont Community College	500,000	15.6%
426	General Services - Facilities Mgmt	426,606	13.3%
421	Information Technology	250,000	7.8%
530	Human Services - Social Services	219,568	6.9%
611	Library Services	216,488	6.8%
431	Union County Sheriff's Office	216,200	6.8%
415	Legal Department	169,350	5.3%

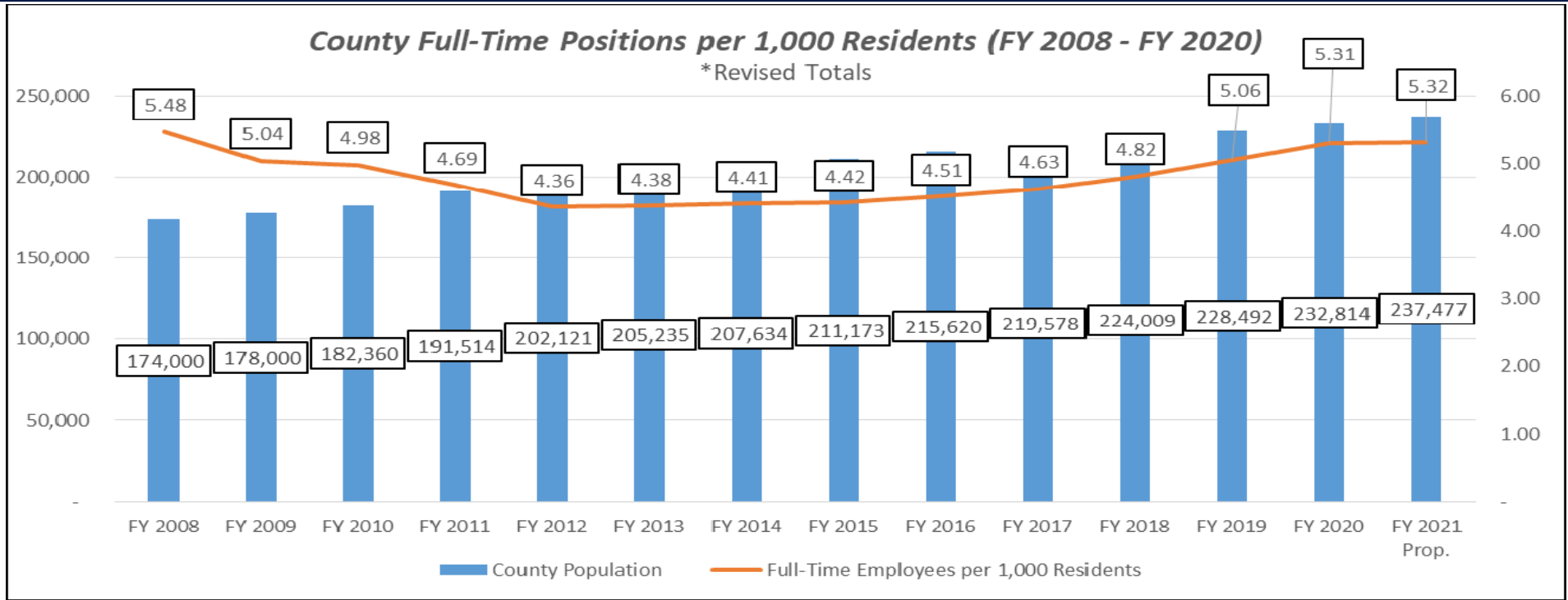
- List all departments receiving over 5% of total general fund enhancement pool
- Total FY 2021 general fund net enhancement is \$3.26 million, as compared to \$4.16 million in FY 2020
- Facilities enhancements \$200,000 to increase quality of janitorial and maintenance of buildings
- IT enhancement include funding for strategic response to recent consultant report
- Social Services enhancements offset by decrease in funding for the Group Home transfer to the State
- Sheriff enhancements include two deputies in the municipal patrol contracts

Maintain Fiscal Discipline



- Recommended budget includes increase of 38 full-time staff from FY 2020 revised budget, or 3.1% growth over the previous year
- 25 positions added to General Fund, 9 in Public Works and 4 in Solid Waste Fund
- FY 2020 Adopted Budget included 79 additional full-time staff, 26 of those were contract to county conversions in Human Services
- All tax dollar supported enhancement positions funded for ½ year, will not be funded until January 1st, 2021
- Current FY 2020 Hiring freeze extended through January 1st, 2021
- Strategic public safety positions funded for full year, not restricted by hiring freeze

Maintain Fiscal Discipline



- Recommended budget includes increase of 38 full-time employees
- Maintains County staffing levels at same employee per 1,000 residents, as FY 2020 (5.31 vs. 5.32)
- FY 2021 staffing level, per 1,000 county residents, is lower than in FY 2008 (5.48 vs. 5.32)
- FY 2021 Proposed Position Expansions found in “Budget Message” section of Manager’s Proposed Budget Book

Maintain Fiscal Discipline

Retiree Health Insurance/OPEB	All Funds (100%)	General Fund (86%)	Public Works (12%)	Solid Waste (2%)	Health, Worker Comp, P&C (.3%)
FY 2020 Payback	\$ 2,874,731	2,472,269	296,672	5,933	18
FY 2021 Holiday	\$ 4,546,534	3,910,019	469,202	9,384	28
Total Savings	\$ 7,421,265	\$ 6,382,288	\$ 765,875	\$ 15,317	\$ 46

- Retiree Health Benefit Payments or Other Post Employment Benefits (OPEB)
- OPEB Holiday and Repayment created \$5,225,512 in savings to the county's general fund in FY 2021
- Savings shown as a Contribution to fund balance in FY 2021, Budget Amendment on 6/15/2020
- Current Trust Balance is \$50 million; Current Liability is \$114 million (43.8% funded, well ahead of peers)
- Several North Carolina counties reducing OPEB funding to balance budget in FY 2021

Investing in Core Services

<i>Proposed Fire Department Funding for FY 2021</i>				<i>Revenue by Type</i>				<i>Expenditure by Fund</i>		
Fire Department	Countywide Fire Tax	Fire Tax District Rate	Total Combined Tax Rate	County Ad Valorem Revenue	District Ad Valorem Revenue	District Sales Tax Revenue	Fund Balance Appropriation	From Countywide Fund	From Local District Fund	NCTVS Collections Charge
Allens Cross	0.0156	0.0838	0.0994	\$ (117,276)	(155,914)	(20,000)	-	\$ 117,276	175,315	600
Bakers	0.0156	0.0531	0.0687	(233,600)	(824,400)	(110,000)	-	233,600	931,900	2,500
Beaver Lane	0.0156	0.0843	0.0999	(311,424)	(407,137)	(60,000)	-	311,424	465,837	1,300
Fairview	0.0156	0.0517	0.0673	(191,820)	(267,730)	(20,000)	-	191,820	286,930	800
Griffith Road	0.0156	0.0507	0.0663	(51,085)	(66,627)	(10,000)	-	51,085	76,327	300
Hemby Bridge	0.0156	0.0487	0.0643	(425,806)	(1,418,222)	(285,000)	(8,850)	425,806	1,706,239	5,833
Jackson	0.0156	0.0404	0.0560	(102,640)	(130,335)	(23,625)	-	102,640	153,360	600
Lanes Creek	0.0156	0.0792	0.0948	(119,108)	(160,662)	(18,000)	-	119,108	178,011	650
New Salem	0.0156	0.0569	0.0725	(246,815)	(330,223)	(40,000)	-	246,815	368,924	1,300
Providence	0.0156	0.0162	0.0318	(15,750)	(19,125)	(4,500)	-	15,750	23,525	100
Sandy Ridge	0.0156	0.0584	0.0740	(124,260)	(165,390)	(21,000)	-	124,260	185,740	650
Springs	0.0156	0.0403	0.0559	(167,580)	(530,319)	(140,000)	(12,821)	167,580	680,170	2,970
Stack Road	0.0156	0.0611	0.0767	(110,411)	(147,617)	(18,000)	-	110,411	165,016	600
Stallings	0.0156	0.0548	0.0704	(414,507)	(1,398,028)	(260,000)	(45,425)	414,507	1,699,476	3,977
Unionville	0.0156	0.0451	0.0607	(325,760)	(378,640)	(110,000)	-	325,760	487,240	1,400
Waxhaw	0.0156	0.0526	0.0682	(423,055)	(1,417,218)	(275,000)	(29,069)	423,055	1,717,045	4,242
Wesley Chapel	0.0156	0.0392	0.0548	(664,980)	(2,259,921)	(407,375)	(46,558)	664,980	2,708,446	5,408
Wingate	0.0156	0.0817	0.0973	(269,720)	(354,580)	(50,000)	-	269,720	403,180	1,400
Countywide	0.0156	-	0.0156	(59,130)	-	-	-	50,328	-	8,802
Total				\$ (4,374,727)	\$(10,432,088)	\$ (1,872,500)	\$ (142,723)	\$ 4,365,925	\$ 12,412,681	\$ 43,432

- Countywide Fire Tax increasing from 1.33 to 1.56 to initially fund new 80%/20% funding methodology
- Recommended increase in tax rate (.23) provided through tax rate swap with EMS fund. No negative affect to EMS, using fund balance for capital investment
- Total Fire Funding increasing \$250k over FY 2020, or 1.5%; No interfund transfers for 1x capital purchases in FY 2021 as was included in the FY 2020 Budget
- All districts will be funded by 1) Countywide fire tax rate, 2) Individual district tax rate and 3) Applicable sales tax 4) Fund Balance (when available)

Strategic Framework

Investing in Employees	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Recommended
Pay for performance 3% of Payroll	2,051,431	2,329,093	2,606,755
Health Insurance Fund (No increase to employees)	16,622,497	17,425,377	19,124,901
% Increase to Health Insurance Fund	6.85%	4.83%	9.75%
Dental Fund	705,000	705,000	725,000
% Increase to Dental Insurance Fund	2.17%	0.00%	2.84%

- Commitment to employees as organization's greatest asset
- Attract and retain a highly motivated and talented workforce
- Continue to offer standard benefit package to employees
- County priority to retain employees during pandemic recovery
- Demand for service in many county departments increases during economic decline

Strategic Framework

Capital Planning Strategy	FY 2020	FY 2021	Change
Uses:			
Ag Center Facility Expansion & Improvements	1,994,000	-	(1,994,000)
Board of Elections Renovation	4,525,000	-	(4,525,000)
Emergency Management	534,660	1,118,000	583,340
Facilities Replacement and Renewal	1,728,176	2,664,949	936,773
Growth Management	100,000	100,000	-
Human Services Automation/Records Management	(1,230)	-	1,230
Human Services Campus	(537,759)	-	537,759
Jail Replacement and Expansion	674,061	460,000	(214,061)
Library Expansion and Development	7,877,500	-	(7,877,500)
Park Development and Renewal	213,703	225,000	11,297
Solid Waste Facilities	-	(409,300)	(409,300)
South Piedmont Community College	2,875,000	375,000	(2,500,000)
Tax Assessment Software Replacement	(200,000)	343,000	543,000
Total	19,783,111	4,876,649	(14,906,462)

- General Capital Program significantly reduced over prior year
- PayGo funding for projects will decrease from prior year; \$4.38 million to \$3.57 million (\$1.89 or 17.1%)
- No additional bond issuances for capital projects planned

Strategic Framework

Facility Operating Costs*			
Facility Project	FY 2021 Partial-Year	FY 2022 Full-Year	FY 2023 Full-Year
Operations Funding for Special Event Center @ Jessie Helms	88,829	355,316	-
Basic Maintenance - Special Event Center @ Jessie Helms	150,000	300,000	-
Basic Maintenance - Board of Elections	38,366	153,464	-
Increased Energy for new campsites at Cane Creek	20,000	80,000	-
Emergency Services Building	-	275,000	-
Law Enforcement Facilities Expansion & Renovations	-	650,000	-
Library Expansion and Development	-	-	1,650,000
South Piedmont Community College	500,000	-	-
Total	797,195	1,813,780	1,650,000
<i>*FY 2022-23 estimates are preliminary and will be further refined before project completion</i>			

- Three new buildings coming online in spring of 2021 (costs will triple in FY 2022)
 - Jessie Helms Special Events Center
 - Board of Elections Renovation
 - SPCC Admin & Tyson Center
- Three buildings coming on line in before FY2023 (Begin planning now for operating expense)
 - Emergency Services Center
 - Sheriff Administration Building
 - Library expansion and Development

Community Partner Funding

Community Partners	FY 2018 Actual Budget	FY 2019 Actual Budget	FY 2020 Revised Budget	FY 2021 Proposed Budget	\$ Change FY 2019-20	% Change FY 2019 20
Operational Support (direct subsidy):						
American Red Cross	\$ 5,000	5,000	5,000	5,000	-	-
Andrew Jackson Historical Foundation	4,100	4,100	4,100	4,100	-	-
Common Heart	-	-	-	10,000	10,000	n/a
HealthQuest of Union County	22,337	22,784	22,784	22,784	-	-
Literacy Council of Union County	2,335	2,382	2,382	-	(2,382)	-100.00%
Safer Communities	69,765	71,160	71,160	80,000	8,840	12.42%
Turning Point	44,682	45,576	45,576	45,576	-	-
Union County Community Action Inc.	67,905	69,263	69,263	69,263	-	-
Union County Community Arts Council	50,998	52,018	52,018	52,018	-	-
Union County Community Shelter	11,673	11,906	11,906	25,000	13,094	109.98%
Sub-Total	\$ 278,795	284,189	284,189	313,741	29,552	10.40%

- One Common Heart; *Food Pantry; Adult Literacy and Economic Empowerment (\$10,000)*
- Currently serving 7,986 individuals, will serve 1,080 more with County funds in FY 2021
- Union County Community Shelter (\$13,094) served 610 individuals, 54,547 prepared meals in 2019
- Funding increased for Safer Communities (\$8,840) served 182 inmates, 11% recidivism rate in 2019

UCPS Budget Request

2020-2021 Projected County Appropriation

Ad Valorem Value and Penny Estimate

Adj. Penny Value	Current Penny Value
\$2,792,654	44.5
	\$ 124,273,103
True -Up Funding	<u>\$ 1,238,000</u>
2020-21 Projected County Appropriation	\$ 125,511,103

UCPS Budget Request

SUMMARY: PROPOSED COUNTY APPROPRIATION REQUEST

	FY20 Adopted Appropriation	Change	FY21 Proposed Appropriation
County Operating Budget	\$102,942,093	\$7,952,569	\$110,894,662
County Capital Budget	\$20,193,945	(\$480,285)	\$19,713,660
Total County Appropriation	\$123,136,038	\$7,472,284	\$130,608,322
FY21 Projected Penny Value and True-Up Funding			\$125,511,103
		Balance	(\$5,097,219)

UCPS Budget Request

FY 2021 Recommended UCPS Tax Rate Yield	
FY 2021 Value of Penny	2,792,654
FY 2021 Recommended Tax Rate	44.50
<i>FY 2021 Tax Yield</i>	<i>124,273,103</i>

- FY 2021 budget includes 44.5 tax rate in (3.20 percent organic growth)
- School system receiving 100% 44.5 tax rate
- UCPS fund includes 50 percent reduction to Investment Income (\$260,000)
- All Investment Income reduced by 50 percent due to market volatility

Education Funding

FY 2021 UCPS Proposed Capital Budget	
<i>FY 2020 UCPS Capital Budget</i>	20,193,945
FY 2020 Capital Funding level Unrequested in FY 2021	(480,285)
FY 2021 Capital Funding Request	19,713,660
FY 2021 True Up (Already Received)	(1,238,000)
FY 2020 Transportation Facility Bond Project Reimbursement	(535,018)
<i>FY 2021 Proposed Capital Budget</i>	17,940,642

- UCPS Capital request was \$480,285 less than FY 2020 amount
- UCPS capital funding equal to request, includes true-up already received (\$1,238,000)
- UCPS Capital funding includes repayment to County for Transportation Facility project (\$535,018)
- Project funded in FY 2020, then paid through bond premiums, county paid twice request payback

Education Funding

Union County Education Funding						
Educational Partner	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Revised	FY 2021 Recommended	\$ Change	% Change
SPCC Direct Funding	1,978,269	2,074,386	2,226,709	2,726,709	500,000	22.5%
UCPS Operational Funding	96,916,459	100,273,768	102,942,093	106,046,045	3,103,952	3.0%
UCPS Capital Funding*	15,515,188	17,961,256	20,193,945	17,940,602	(2,253,343)	-11.2%
Total	114,409,916	120,309,410	125,362,747	126,713,356	1,350,609	1.1%
% Change in Funding		5.2%	4.2%	1.1%		

*FY 2021 Includes FY 2020 True Up Funds (\$1,238,000), and FY 2020 Transportation Facility Bond Project Repay (\$535,018)

*FY 2021 Capital request was \$480,285 less than FY 2020 Adopted amount

- SPCC partnered with County to reduce budget request given COVID-19 impact on revenues
- Budget includes SPCC increase of \$500,000 for operational needs for new facilities
- UCPS recommended appropriation level equal 44.5 cent tax yield (\$106.05 million)
- UCPS 1.1% growth, when capital number adjusted, total growth is 2.9% (County Budget 1.0%)

Education Funding

County Outstanding Debt Obligations			
Department/Agency	Funded Projects	FY 2021	%
Education - UCPS	Various	279,879,715	70.1%
Public Safety	Admin/Emergency Services Building	43,588,383	10.9%
Education - SPCC	Various	36,513,729	9.1%
Economic Development	Industrial Park	21,528,523	5.4%
Cultural & Recreational	Libraries	10,643,761	2.7%
General Government	Judicial Center & Elections Renovation	7,379,889	1.8%
Total		399,534,000	100.0%

- County obligated to apply 30 percent of annual sales tax receipts to UCPS debt service
- UCPS debt makes up 70.1 percent of county's outstanding tax payer debt obligation
- SPCC debt makes up 9.1 percent of county's outstanding tax payer debt obligation
- 15.4% of outstanding tax-payer funded debt is for County Operations

Summary of Manager's Recommended Budget

Working Budget Summary:

- Total general fund expense increase of 1.0%
- Decrease in use of unassigned balance from \$2.67M to \$1.65M (max currently available for use)
- Increase funding to SPCC by \$500k (operating costs for new Administration Center and Tyson's building)
- Fully fund UCPS existing tax rate of 44.5
- Maintain County commitment to Invest in employees (merit Pay 3% of payroll \$2.6M, no increase to employee health benefits)
- Transition to long-term and sustainable funding model for the county fire departments (80%/20% urban or 60%/40% rural)
- Maintain funding for County public safety agencies (Sheriff, Fire Marshal, Emergency Services, Emergency Communications)
- Fully fund County capital needs and facility replacement & renewal schedule
- Redesign, and modest funding increase, of the community partner program to open process to all County non-profit agencies
- Modest service enhancements targeted to areas of strategic importance (21% less than FY 2021; \$3.26 million vs. \$4.16 million)
- Recoup excess payments to Retiree Health Benefits/OPEB to maintain liquidity during economic uncertainty
- ***Maintain flat tax rate for county services at 73.09 for third consecutive year***

Follow Up Meetings

- Budget Public Hearing June 15th
- Budget Adoption June 15th

All FY 2021 Budget Information Available:

- On County Website: <http://www.co.union.nc.us/departments/budget-management>
- Follow on County Social Media Portals

Acknowledgements

Thank you for your partnership!

- County Tax Assessor's Office
- County Clerk's Office
- County Department Directors & Budget/Finance Staff
- County Manager & Executive Team
- Information Technology Team
- Financial Services Team
- **Budget Management Team:**
 - Mary Namala – Sr. Budget Analyst
 - Greg Artman – Sr. Budget Analyst
 - Adrienne Rorie – Budget Analyst
 - Laura Gardner – Budget Analyst

Thank You!

