



ESTABLISHED 1842  
UNION COUNTY GOVERNMENT  
NORTH CAROLINA

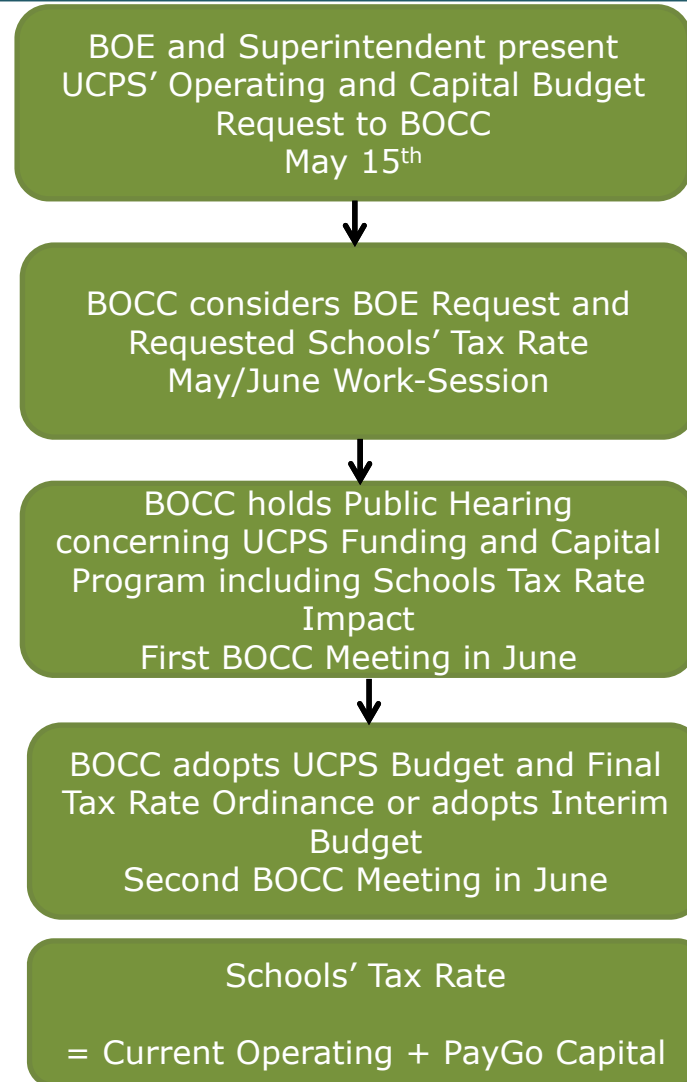
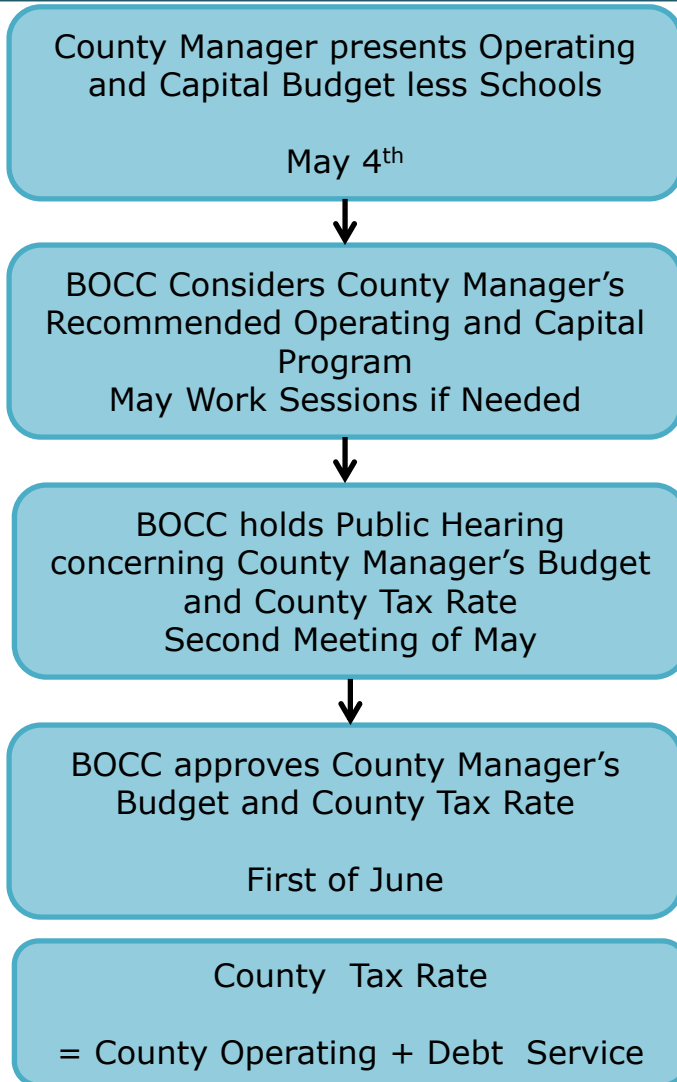
***Proposed FY 2016 Operating and Capital Budget  
Union County, North Carolina***

# Goals for Today

- Update on the Process
- General Overview of the Manager's *Proposed FY 2016 Operating and Capital Budget*
- General Fund Highlights and Discussion
- Water and Sewer Fund Highlights and Discussion
- Update of Volunteer Fire Department Proposed Funding
- Update of Emergency Medical Service Proposed Funding
- Update of Community Partners Proposed Funding
- Remainder of the Process



# Where are we in the process?



# *Budget Development Principles*

- Fiscal Sustainability
- Transparency
- Stewardship
- Responsiveness
- Balance



# *Budget Focus Areas*

- Bond Elections
- Sustainable VFD Funding
- Revaluation and Revenue Neutral Tax Rates



# *Bond Election Work Session*

- March 2, 2015 and March 16, 2015 Work Sessions
- Board Direction
  - County projects will wait until future date
  - SPCC projects will wait until a future date
  - UCPS projects and discussion will be based on working group recommendations
  - Development of a Workforce Development Plan to help determine future project needs

Joint working group on April 15, 2015 recommended waiting until the fall, when better student enrollment projections will be available to develop a possible UCPS bond election proposal.



# *Sustainable VFD Funding Work Session*

- March 16, 2015 and April 20, 2015 Work Sessions
- Board Direction
  - Freeze VFD funding at FY 2015 levels, less capital and one-time items
    - Only exception is probationary departments
  - Working group of 18-21 to develop a funding model and new VFD contracts
    - Group to include, VFD tax districts, VFD fee districts, municipalities, businesses, and residents
  - Separate Countywide VFD and EMS Tax from the General County Operations Tax



# *Revaluation and the Revenue Neutral Tax Rate Work Session*

- April 6, 2015 Work Session
- Board Direction
  - General County Operations Tax rate based on the Revenue Neutral calculation, excluding the growth factor
  - Develop the School's Tax rate based on the session law and Staff's interpretation of the ADM indicator

On April 23, 2015, the General Assembly eliminated Session Law 2014-9 as it applied to Union County. The tax rate will be based on the Commissioner's determination of UCPS needs, including capital.





# General County Operations Tax

## Revenue Neutral Tax Rate Calculation

(1) 2014 Tax Levy	\$	20,950,609,921
(2) FY 2015 Tax Rate		0.3064
(3) Tax Revenue Yield	\$	64,192,669
(4) 2015 Tax Levy	\$	19,983,124,713
(5) New Tax Rate Before Growth		0.3212
(6) Growth Factor		1.4%
(7) Revenue Neutral Tax Rate		0.3257

This calculation is before the Countywide Fire and EMS Tax rate is removed from the General County Operations Tax Rate



# Schools Tax Rate

## Revenue Neutral Tax Rate Calculation - Schools

(1) 2014 Tax Levy	\$	20,950,609,921
(2) FY 2015 Tax Rate		0.4550
(3) Tax Revenue Yield	\$	95,325,275
(4) 2015 Tax Levy	\$	19,983,124,713
(5) New Tax Rate Before Growth		0.4770
(6) Growth Factor		1.4%
(7) Revenue Neutral Tax Rate		0.4837

Based on Session Law 2014-9 and the Board of County Commissioners' direction the tax rate would have been .4645.



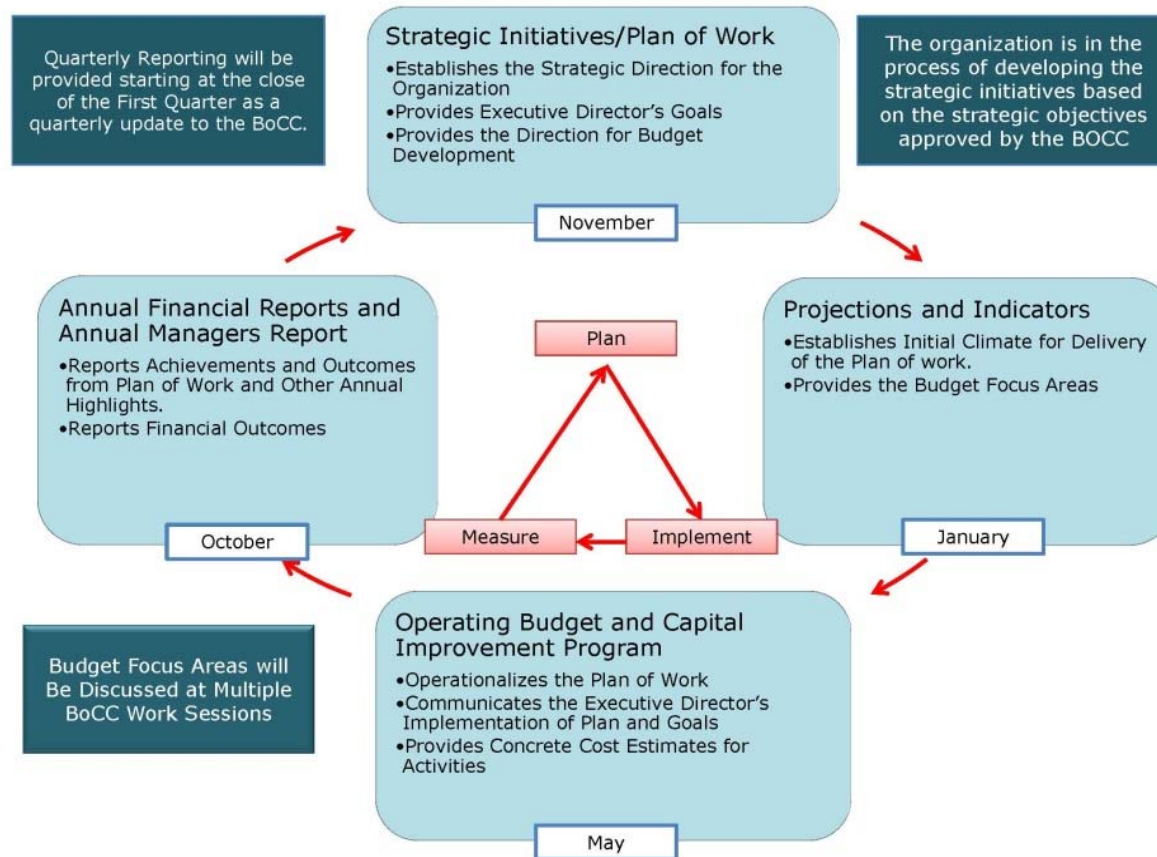
# Proposed Tax Rates

Tax Purpose	Rate Per \$100 of Value
General County Operations Tax	0.2882
Countywide Fire and EMS Tax	0.0311
<u>Total Countywide Tax Rate</u>	<u>0.3193</u>

Recommended School's Tax rate will be determined following the deliberation of the School's budget request.



# Strategic Planning and Plan of Work



Quarterly Reporting will be provided starting at the close of the First Quarter as a quarterly update to the BoCC.

The organization is in the process of developing the strategic initiatives based on the strategic objectives approved by the BOCC

**Annual Financial Reports and Annual Managers Report**  
 •Reports Achievements and Outcomes from Plan of Work and Other Annual Highlights.  
 •Reports Financial Outcomes

**Projections and Indicators**  
 •Establishes Initial Climate for Delivery of the Plan of work.  
 •Provides the Budget Focus Areas

Budget Focus Areas will Be Discussed at Multiple BoCC Work Sessions

**Operating Budget and Capital Improvement Program**  
 •Operationalizes the Plan of Work  
 •Communicates the Executive Director's Implementation of Plan and Goals  
 •Provides Concrete Cost Estimates for Activities



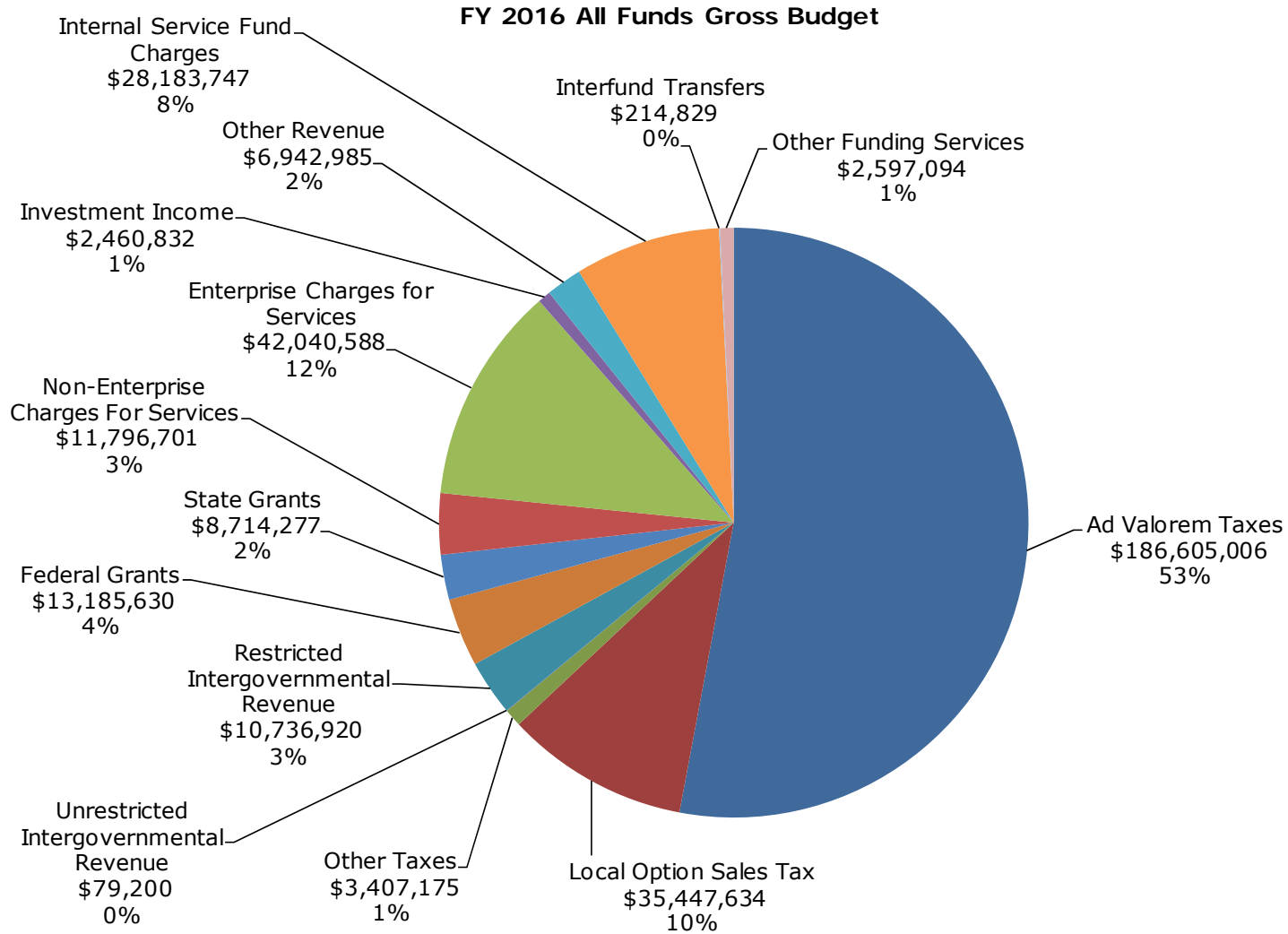
# *Strategic Planning*

- November 3, 2014 Board of County Commissioners approved objectives
  - Public Safety
  - Community Consensus
  - Economic Development
  - Sustainability
  - Organizational Strengthening
- Service Areas are developing initiatives around these objectives

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.



# Where does the funding come from?



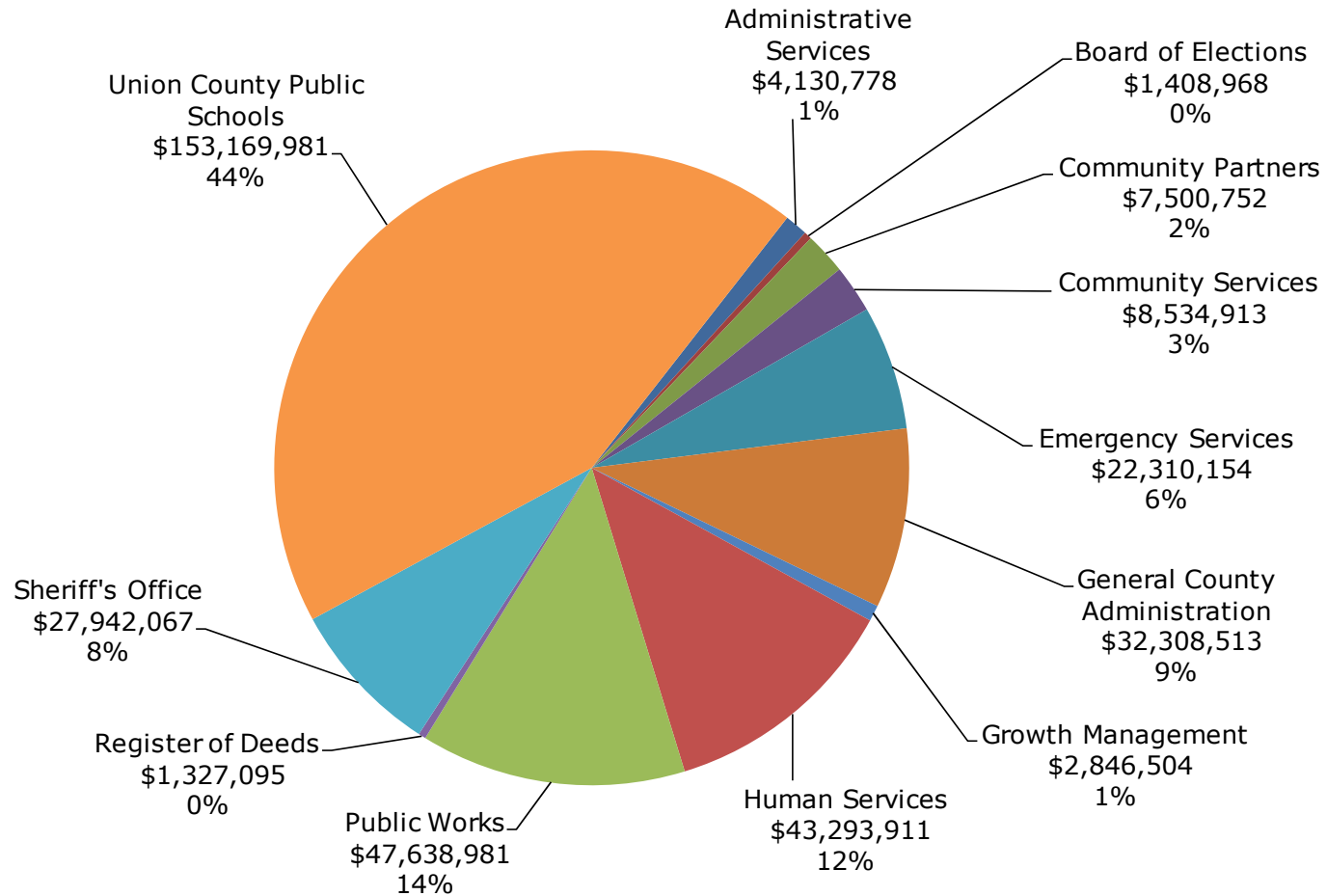
# *Revenue Highlights*

- Countywide revenues down by 1.27 percent, \$4.5 million
  - Ad Valorem Taxes down by 1.65 percent, \$3.1 million
  - Sales Taxes up by 14.5 percent, \$4.5 million
    - Up from year-end estimates by 6.8 percent
  - Enterprise Charges for Services up 11.66 percent, \$4.4 million
  - Non-Enterprise Charges for Services down 2.09 percent, \$251,000
  - Investment Income up by 4.27 percent, \$101,000
  - Internal Service Fund charges up 5.49 percent, \$1.5 million
  - Planned use of Fund Balance of \$2.6 million



# Where does the funding go?

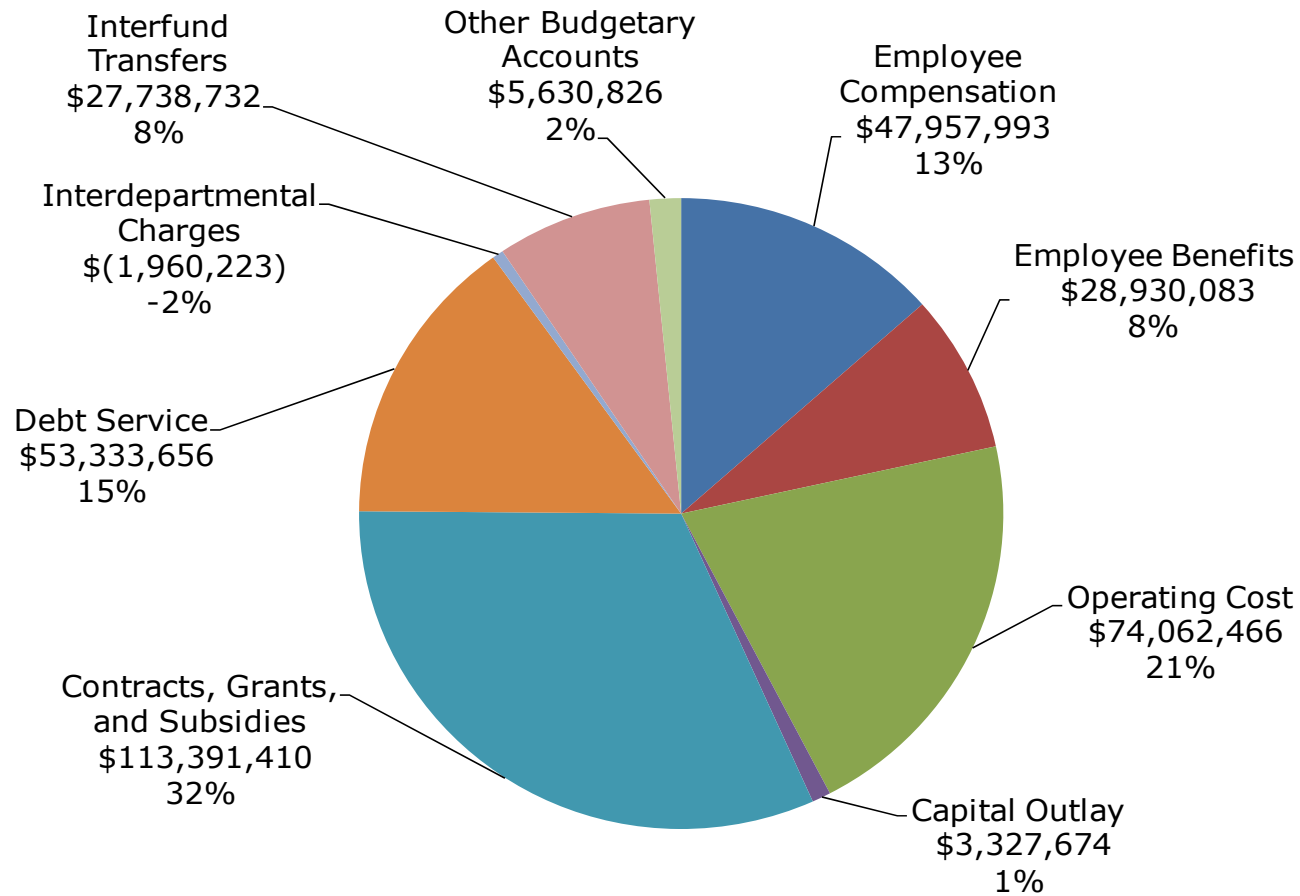
FY 2016 All Funds Gross Budget





# Where does the funding go?

FY 2016 All Funds Gross Budget



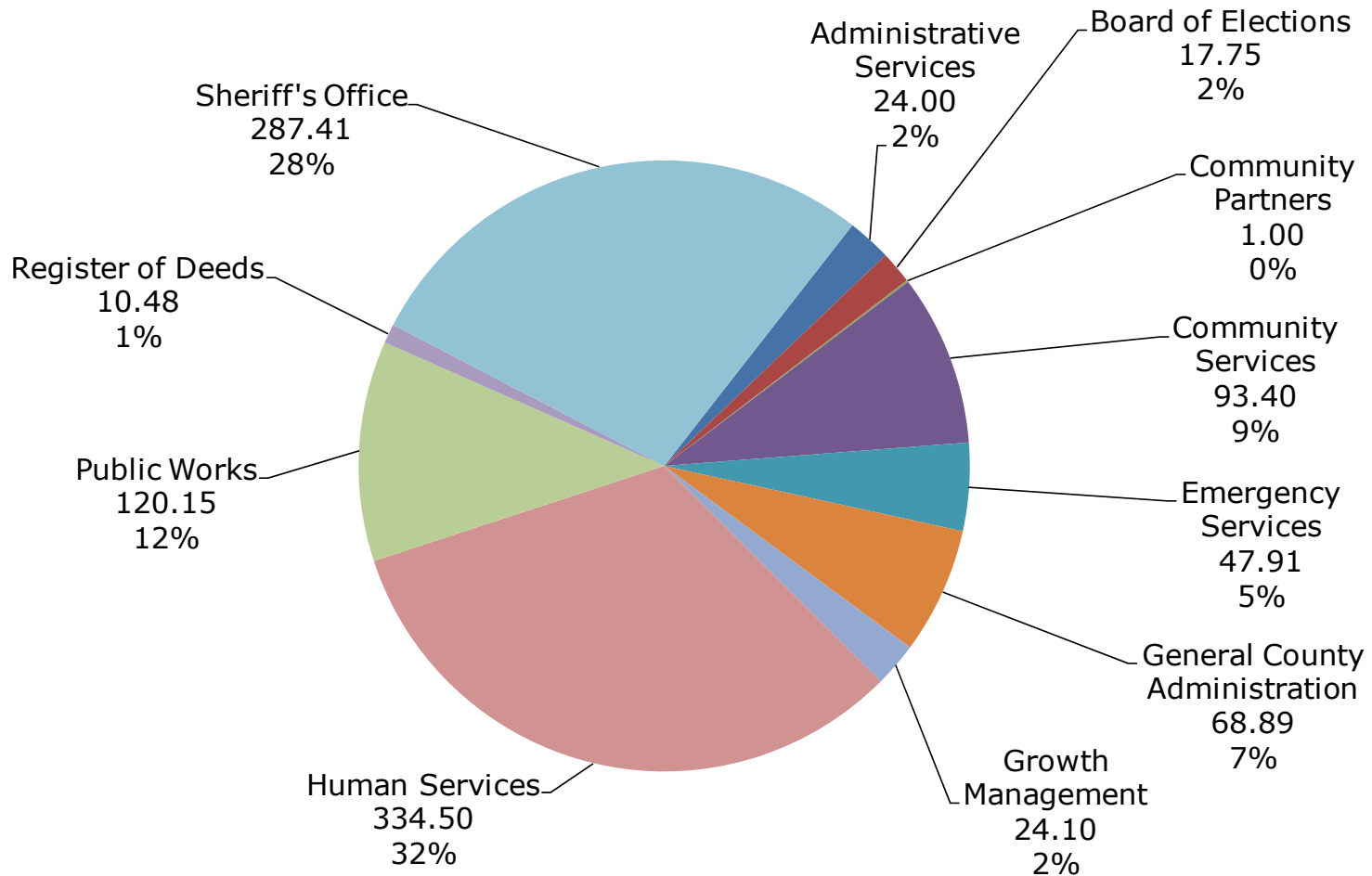
# *Expenditure Highlights*

- Employee Compensation and Benefits up by 6.1 percent, \$4.4 million
- Operating Expenditures up by 4.5 percent, \$3.1 million
- Other Budgetary Accounts down by 35.0 percent, \$3.0 million
- Interfund Transfers down by 25.30 percent, \$9.4 million
- Capital Outlay down by 21.0 percent, \$888,806
- Debt Service down by 2.2 percent, \$1.2 million



# FTE Summary By Service Area

FY 2016 All Funds FTE



# *FTE Highlights*

- Total increase of 20.77 FTE Countywide
  - Board of Elections - 4.96 FTE
  - Community Services – 1.97 FTE
  - Human Services – 5.48 FTE
  - Public Works – 5.79 FTE
  - Sheriff’s Office – 2.57 FTE



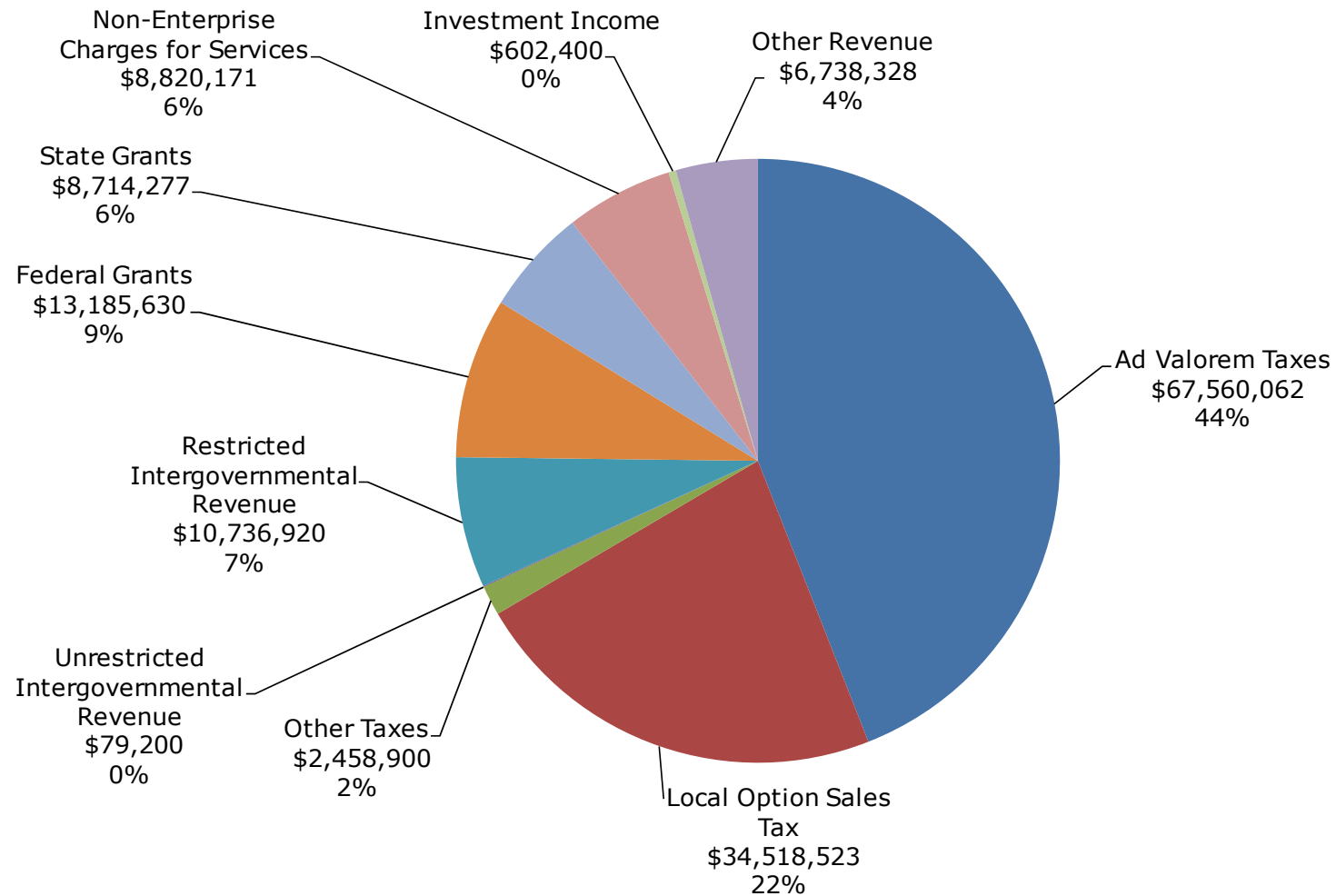
## General Fund Financial Projection

	FY 2014 Actual	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
<b>Sources</b>								
Ad Valorem Taxes	\$ (165,029,950)	(76,391,825)	(67,560,062)	(68,377,131)	(69,205,116)	(70,044,184)	(70,894,507)	(71,756,259)
Local Option Sales Taxes	(29,449,465)	(30,093,981)	(34,518,523)	(35,554,079)	(36,620,701)	(37,719,322)	(38,850,902)	(40,016,429)
Other Taxes	(2,410,251)	(2,383,000)	(2,458,900)	(2,496,873)	(2,535,614)	(2,575,145)	(2,615,483)	(2,656,649)
Unrestricted Intergovernmental Revenue	(75,773)	(82,500)	(79,200)	(80,545)	(81,917)	(83,316)	(84,744)	(86,199)
Restricted Intergovernmental Revenue	(10,195,143)	(10,931,560)	(10,736,920)	(10,883,051)	(11,031,608)	(11,182,640)	(11,336,196)	(11,492,326)
Federal Grants	(14,965,362)	(12,494,598)	(13,185,630)	(13,185,630)	(13,185,630)	(13,185,630)	(13,185,630)	(13,185,630)
State Grants	(4,194,339)	(8,572,620)	(8,714,277)	(8,714,277)	(8,714,277)	(8,714,277)	(8,714,277)	(8,714,277)
Non-Enterprise Charges for Services	(9,428,436)	(9,537,161)	(8,820,171)	(8,996,574)	(9,176,506)	(9,360,036)	(9,547,237)	(9,738,181)
Debt Proceeds	(5)	-	-	-	-	-	-	-
Investment Income	(391,543)	(500,000)	(602,400)	(602,400)	(602,400)	(602,400)	(602,400)	(602,400)
Other Revenue	(7,075,905)	(6,901,931)	(6,738,328)	(6,738,328)	(6,738,328)	(6,738,328)	(6,738,328)	(6,738,328)
Interfund Transfers	(1,576)	(220,000)	-	-	-	-	-	-
<b>Total Sources</b>	<b>\$ (243,217,748)</b>	<b>(158,109,176)</b>	<b>(153,414,411)</b>	<b>(155,628,888)</b>	<b>(157,892,097)</b>	<b>(160,205,278)</b>	<b>(162,569,702)</b>	<b>(164,986,679)</b>
<b>Uses</b>								
Employee Compensation	\$ 36,290,619	39,035,264	41,310,503	43,070,791	44,360,479	45,688,856	47,057,085	48,466,361
Employee Benefits	20,176,147	22,464,398	23,779,417	25,296,934	26,783,978	28,378,787	30,089,004	31,922,927
Operating Costs	31,944,327	33,483,739	34,803,732	35,601,793	36,431,315	37,054,031	37,692,099	38,345,934
Capital Outlay	1,847,328	1,624,544	1,632,450	1,660,715	1,689,545	1,718,952	1,748,947	1,779,542
Contracts, Grants, and Subsidies	6,082,858	5,886,292	5,796,254	5,912,179	6,030,423	6,151,031	6,274,052	6,399,533
UCPS Current Expense Funding	82,260,408	-	-	-	-	-	-	-
Volunteer Fire Department Funding	546,868	1,535,396	-	-	-	-	-	-
EMS Contract	4,332,073	5,279,955	-	-	-	-	-	-
General Fund Related Debt Debt Service	2,103,957	3,378,987	3,312,061	3,324,247	3,252,402	4,240,233	2,948,092	2,077,476
UCPS Related Debt Service	43,283,124	45,021,743	43,990,217	43,444,618	42,162,664	39,813,153	37,017,169	32,986,697
Interdepartmental Charges	(6,034,481)	(1,602,626)	(1,960,223)	(1,997,153)	(2,034,821)	(2,073,243)	(2,112,433)	(2,152,407)
Interfund Transfers	17,943,931	12,717,600	250,000	2,254,500	1,413,600	1,430,000	350,000	350,000
Contingency	-	1,108,358	500,000	525,000	551,250	578,813	607,753	638,141
<b>Total Uses</b>	<b>\$ 240,777,159</b>	<b>169,933,650</b>	<b>153,414,411</b>	<b>158,568,626</b>	<b>160,089,585</b>	<b>162,401,801</b>	<b>161,064,016</b>	<b>160,176,063</b>
<b>Sources (Over)/Under Uses</b>	<b>\$ (2,440,589)</b>	<b>11,824,474</b>	<b>-</b>	<b>2,939,738</b>	<b>2,197,488</b>	<b>2,196,523</b>	<b>(1,505,687)</b>	<b>(4,810,616)</b>
Over/(Under) %			0.00%	1.85%	1.37%	1.35%	-0.93%	-3.00%
Variance to Sensitivity % goal is +/- 3%			-3.00%	-1.15%	-1.63%	-1.65%	-3.93%	-6.00%



# GF Where it Comes From

## FY 2016 General Fund Budget



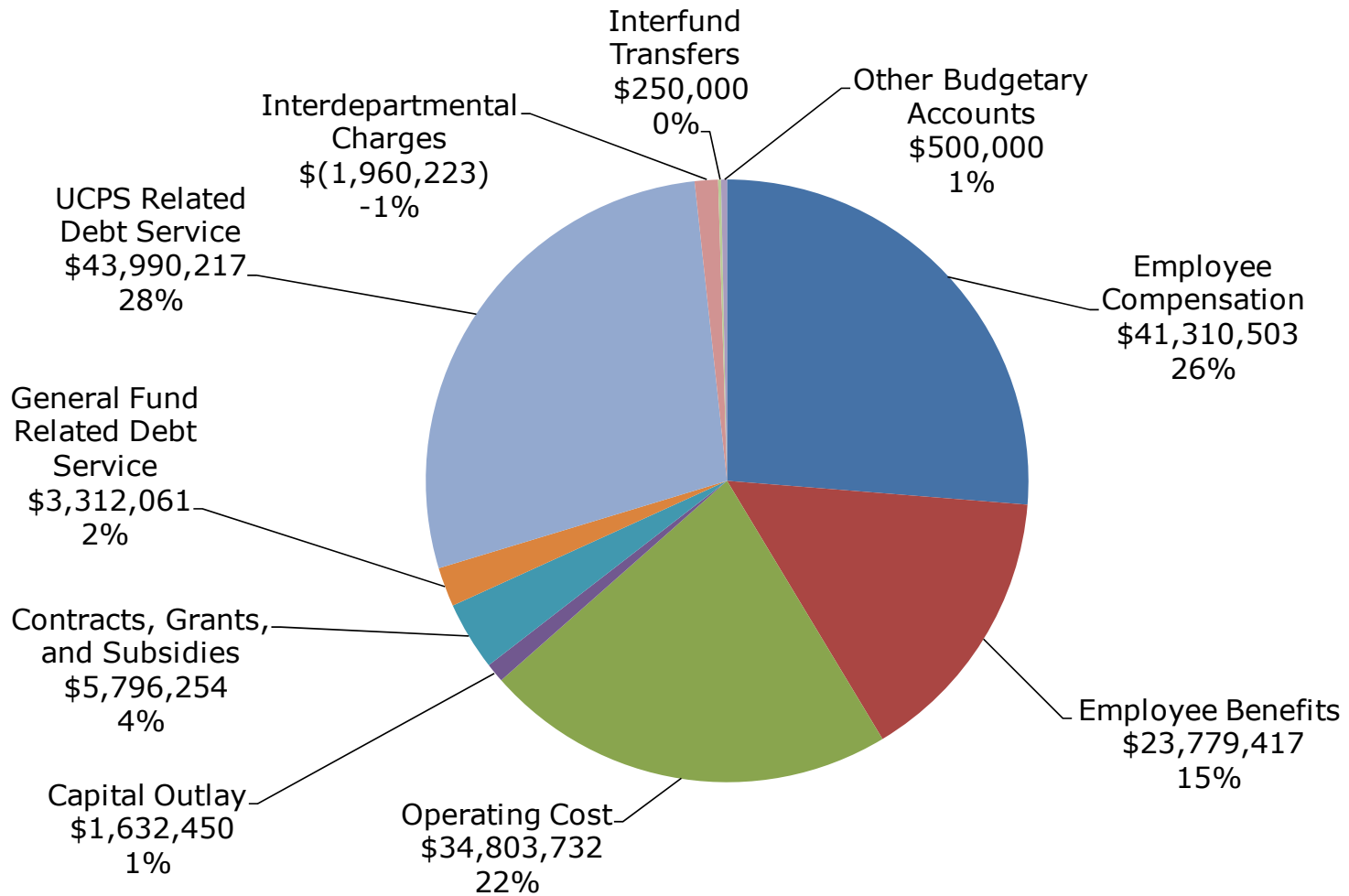
# *General Fund Revenue Highlights*

- Total Estimated Revenue of \$153.4 million, down 9.72 percent or \$16.5 million
- Ad Valorem Taxes
  - Current Taxes down 2.77 percent, \$1.9 million
  - Prior Year Collections down 76.22 percent, \$1.8 million
  - Ad Valorem Interest down 38.39 percent, \$250,500
- Unrestricted Local Option Sales Tax up 14.70 percent, \$3.5 million
- Other Taxes and Licenses up 3.19 percent, \$75,900
- Intergovernmental Revenue down 1.8 percent, \$197,940
- State and Federal Grants up 3.95 percent, \$832,689
- Non-Enterprise Charges for Services down 7.52 percent, \$716,990
- Investment Income up 20.48 percent, \$102,400
- Other Revenue down 2.37 percent, \$163,603



# GF Where it Goes

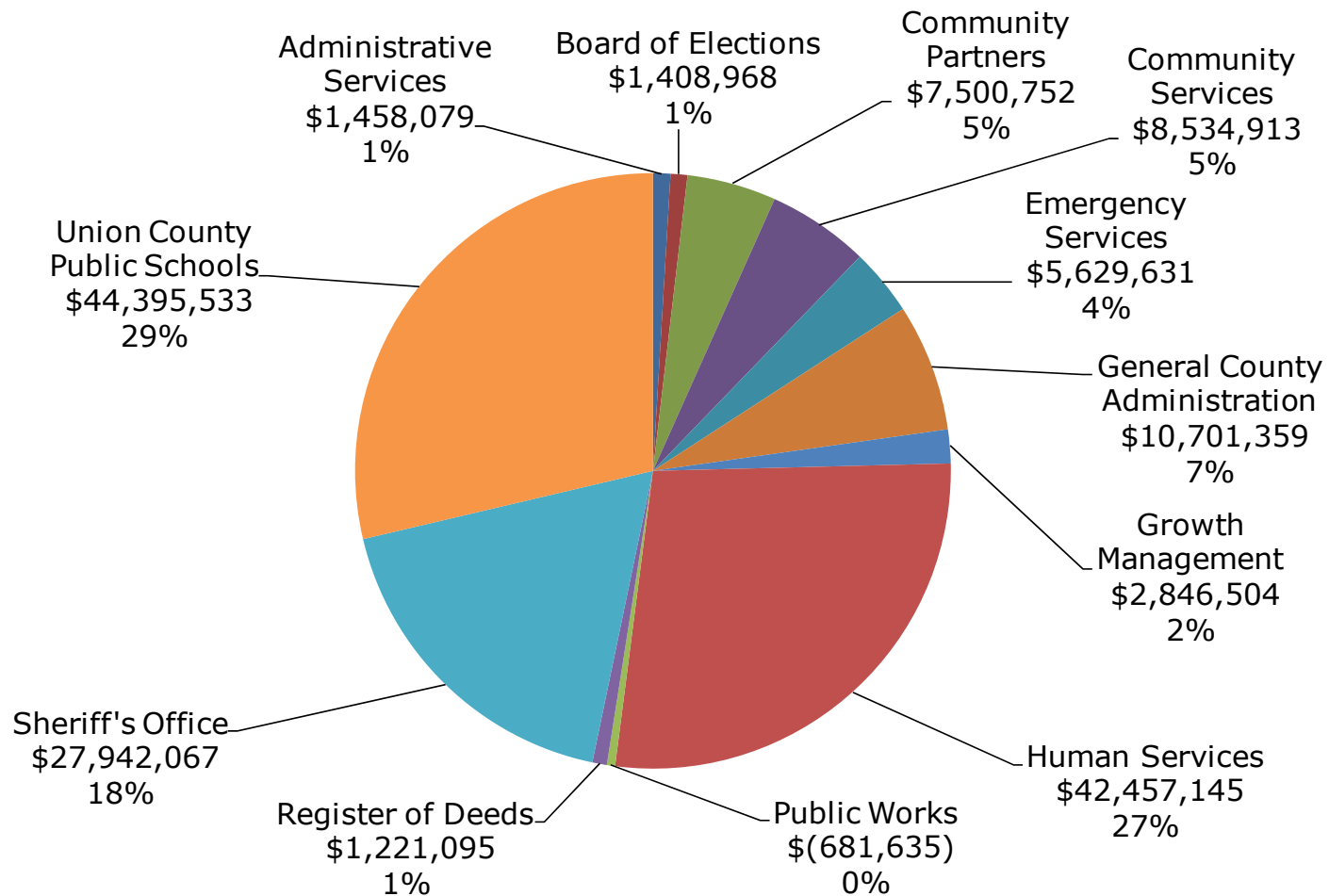
FY 2016 General Fund Budget





# GF Where it Goes by Service Area

FY 2016 General Fund Budget



# Where the Tax Dollars Go

Service Area	General County Operating Tax	Proposed FY 2016	Current Ad Valorem Taxes	Non-Current Ad Valorem Taxes	Local Option Sales Tax	Other Taxes	Inter-Governmental	Non-Enterprise Charges for Services	Investment Income	Other Revenues
Administrative Services	0.63	\$ 1,458,079	(1,457,650)	-	-	-	-	(429)	-	-
Board of Elections	0.55	1,408,968	(1,265,083)	-	-	-	(141,685)	(2,200)	-	-
Community Partners	0.27	7,500,752	(624,707)	-	-	-	(661,101)	(31,041)	-	(6,183,903)
Community Services	3.23	8,534,913	(7,450,301)	-	-	-	(244,901)	(638,051)	-	(201,660)
Emergency Services	2.40	5,629,631	(5,520,771)	-	-	-	(76,060)	(32,800)	-	-
General County Administration	0.01	10,701,359	(13,519)	(1,154,040)	-	(2,458,900)	(6,270,800)	(700)	(602,400)	(201,000)
Growth Management	(0.03)	2,846,504	67,296	-	-	-	-	(2,913,800)	-	-
Human Services	7.79	42,457,145	(17,942,764)	-	-	-	(20,965,945)	(3,401,132)	-	(147,305)
Public Works	(0.30)	(681,635)	681,635	-	-	-	-	-	-	-
Register of Deeds	0.01	1,221,095	(26,775)	-	-	-	-	(1,194,160)	-	(160)
Sheriff's Office	10.88	27,942,067	(25,076,364)	-	-	-	(2,255,385)	(606,018)	-	(4,300)
UCPS Debt Service & Facilities Charges	3.38	44,395,533	(7,776,860)	-	(34,518,523)	-	(2,100,150)	-	-	-
<b>Total</b>	<b>28.82</b>	<b>\$ 153,414,411</b>	<b>(66,405,863)</b>	<b>(1,154,040)</b>	<b>(34,518,523)</b>	<b>(2,458,900)</b>	<b>(32,716,027)</b>	<b>(8,820,331)</b>	<b>(602,400)</b>	<b>(6,738,328)</b>



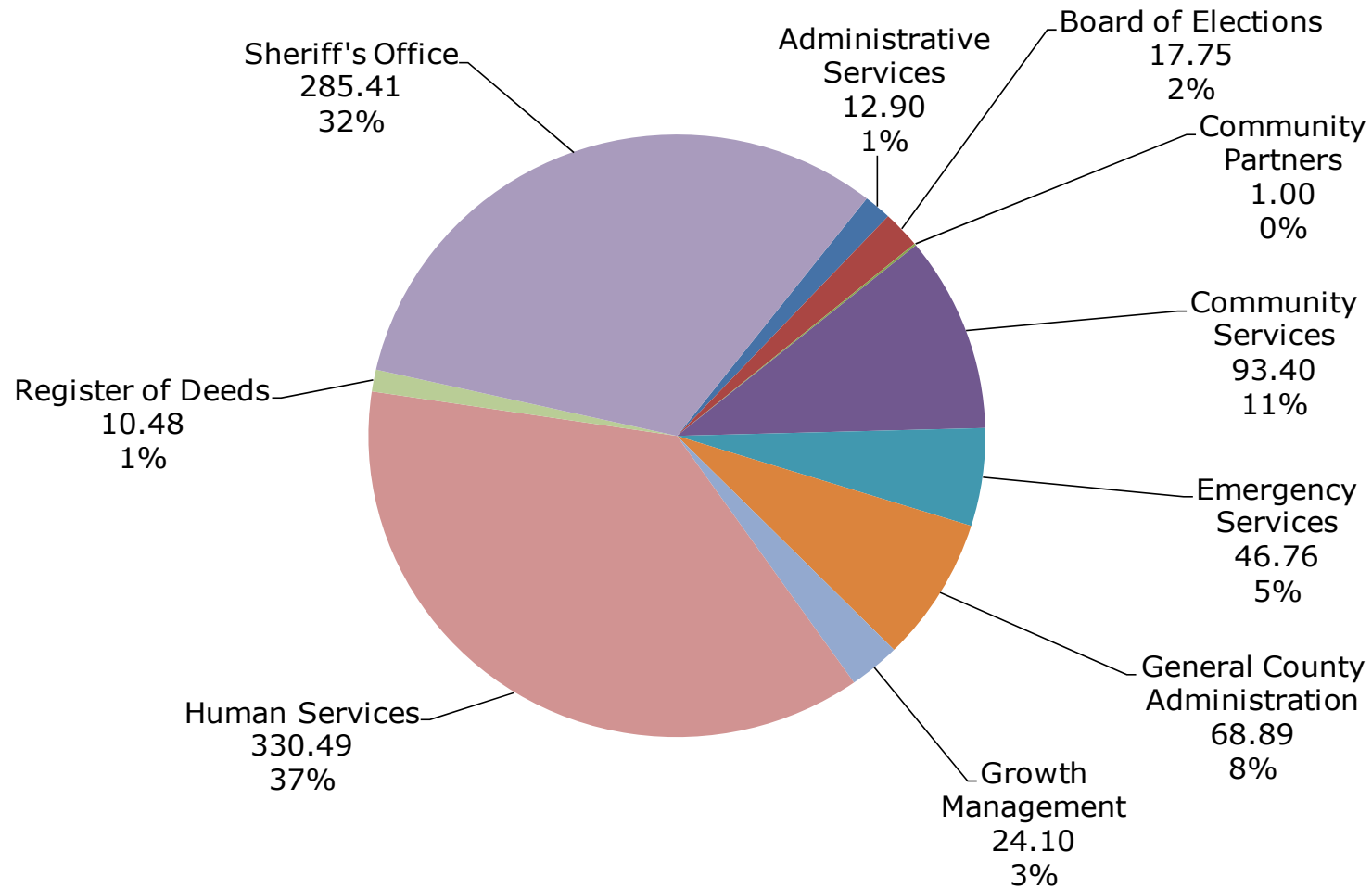
# *GF Expenditure Highlights*

- Employee Compensation up 5.83 percent, \$2.3 million
- Employee Benefits up 5.83 percent, \$1.3 million
- Operating Cost up 3.94 percent, \$1.3 million
- Capital Outlay up .49 percent, \$7,906
- Contracts, Grants, and Subsidies down 54.4 percent, \$6.9 million
- Debt Service down 2.27 percent, \$1.1 million
- Interdepartmental Charges down 22.31 percent, \$357,597
- Interfund Transfers down 98 percent, \$12.5 million
- Other Budgetary Accounts down 54.9 percent, \$608,358



# GF FTE by Service Area

FY 2016 General Fund FTE



# *General Fund FTE Highlights*

- Board of Elections increase of 4.96 FTE to cover elections
- Community Services increase of 1.97 FTE
  - 1.00 FTE for a Cooperative Extension Secretary, formerly state funded, supporting professional and para-professional staff
  - .45 FTE PT office support staff at Cane Creek Park
  - .52 FTE conversion of PT to FT Conservation Education Specialist in Soil Conservation
- Human Services net increase of 5.48 FTE
  - 2.00 FTE Guardianship Social Workers
  - 2.00 Adult Protective Services Social Workers
  - 1.00 Social Worker Investigative Assessment Treatment
  - 1.48 FTE PT Drivers in Transportation
  - 1.00 FTE decrease of Processing Assistant in Public Health
- Sheriff's Office increase of 2.57 FTE
  - .57 FTE Conversion or PT to FT Administrative Assistant
  - 1.00 FTE Animal Care Specialist
  - 1.00 FTE Crime Scene Investigator



# Fund Balance Based on Revised Budget

## Anticipated General Fund Fund Balance

June 30, 2014 General Fund Fund Balance	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(32,578,278)
Total Unassigned, Available for Appropriation	<u>\$ 468,191</u>

The General Fund Fund Balance is based on the current budget estimates and will change based on actual revenues and expenditures.



## Water and Sewer Fund Financial Projection

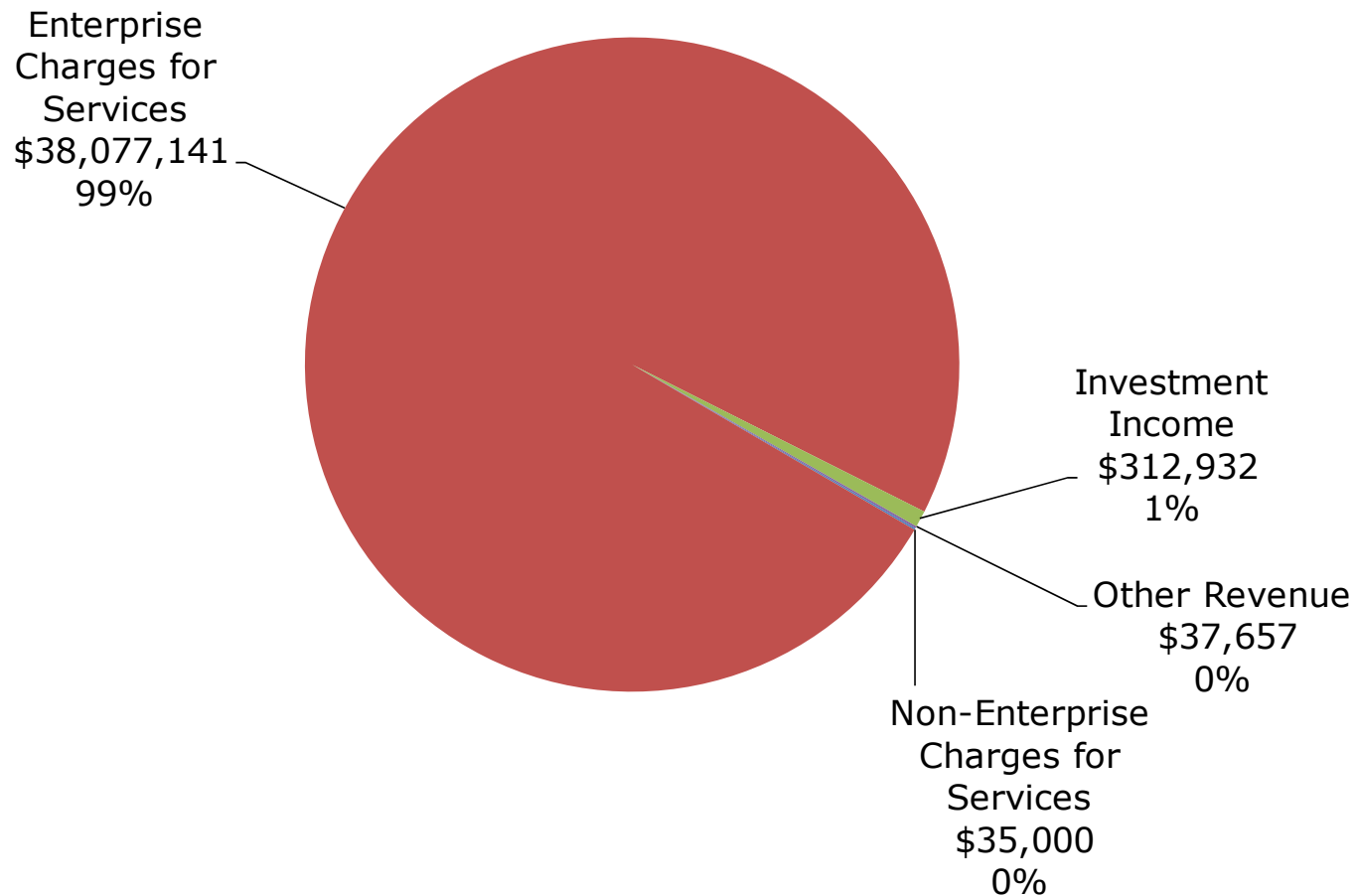
	Actual FY 2014	Revised FY 2015	Proposed FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Revenue</b>								
Water and Sewer Rate Revenues	\$ (28,850,724)	(29,497,367)	(33,212,043)	(36,387,519)	(40,173,496)	(44,568,404)	(49,452,703)	(54,881,803)
Water Tap Fees	(2,921,188)	(1,230,000)	(1,334,730)	(1,724,085)	(1,380,621)	(1,415,488)	(1,451,235)	(1,487,885)
Sewer Tap Fees	(5,522,945)	(2,016,225)	(2,486,678)	(2,669,288)	(2,137,525)	(2,191,507)	(2,246,852)	(2,303,595)
Water Miscellaneous Revenue	(1,750,493)	(10,200)	(5,242)	(5,399)	(5,561)	(5,728)	(5,900)	(6,077)
General Miscellaneous Revenue	(1,048,613)	(1,823,617)	(1,111,105)	(1,144,438)	(1,178,771)	(1,214,134)	(1,250,558)	(1,288,075)
Interest Income	(168,066)	(325,000)	(312,932)	(729,743)	(717,152)	(689,531)	(613,321)	(518,021)
Total Revenue	\$ (40,262,029)	\$ (34,902,409)	\$ (38,462,730)	\$ (42,660,472)	\$ (45,593,126)	\$ (50,084,792)	\$ (55,020,569)	\$ (60,485,456)
<b>Expenses</b>								
Personnel	\$ 6,518,743	6,677,276	7,177,918	7,727,776	8,307,036	8,917,112	9,350,812	9,805,833
Utilities	1,412,798	1,421,018	1,578,393	1,711,281	1,842,223	1,983,185	2,134,932	2,298,291
Water Purchase for Resale	3,525,441	3,427,786	3,643,599	3,804,390	3,941,490	4,084,042	4,232,280	4,386,451
All Other Operating	7,120,883	8,995,228	8,797,825	9,061,760	9,333,613	9,613,621	9,902,030	10,199,090
Payments to Other Gov't Units	489,026	2,614,402	2,692,361	2,748,055	2,814,877	2,881,699	2,948,522	3,015,344
Debt Service	6,112,235	6,155,226	6,031,378	10,083,260	12,346,072	17,678,172	28,225,811	34,943,806
Capital Outlay	647,149	748,057	884,108	910,631	937,950	966,089	995,071	1,024,923
Interfund Transfer	319,893	287,282	214,829	221,274	227,912	234,749	241,792	249,046
PayGo Capital	10,589,089	21,696,400	4,763,600	8,477,160	6,274,960	8,817,360	7,140,000	3,472,000
Total Expenses	\$ 36,735,257	52,022,675	35,784,011	44,745,587	46,026,133	55,176,029	65,171,250	69,394,784
Revenue (Over)/Under Expenditures	\$ (3,526,772)	17,120,266	(2,678,719)	2,085,115	433,007	5,091,237	10,150,681	8,909,328
Projected % Rate Increases	3.50%	6.50%	6.50%	6.50%	7.00%	7.50%	7.50%	7.50%
Projected Fund Balance as of June 30, 2XXX	\$ 88,458,383	71,338,117	74,016,836	71,931,721	71,498,714	66,407,477	56,256,796	47,347,468
Less: Reserve Requirement	(31,492,098)	(36,323,751)	(38,230,468)	(40,434,110)	(42,475,448)	(47,195,510)	(49,086,641)	(51,519,463)
Appropriable Fund Balance	\$ 56,966,285	35,014,366	35,786,368	31,497,611	29,023,266	19,211,967	7,170,155	(4,171,995)

Note: Rate increases for FY 2015, FY 2016, and FY 2017 Approved in June 2014.



# W/S Fund Where it Comes From

FY 2016 Water and Sewer Fund Budget





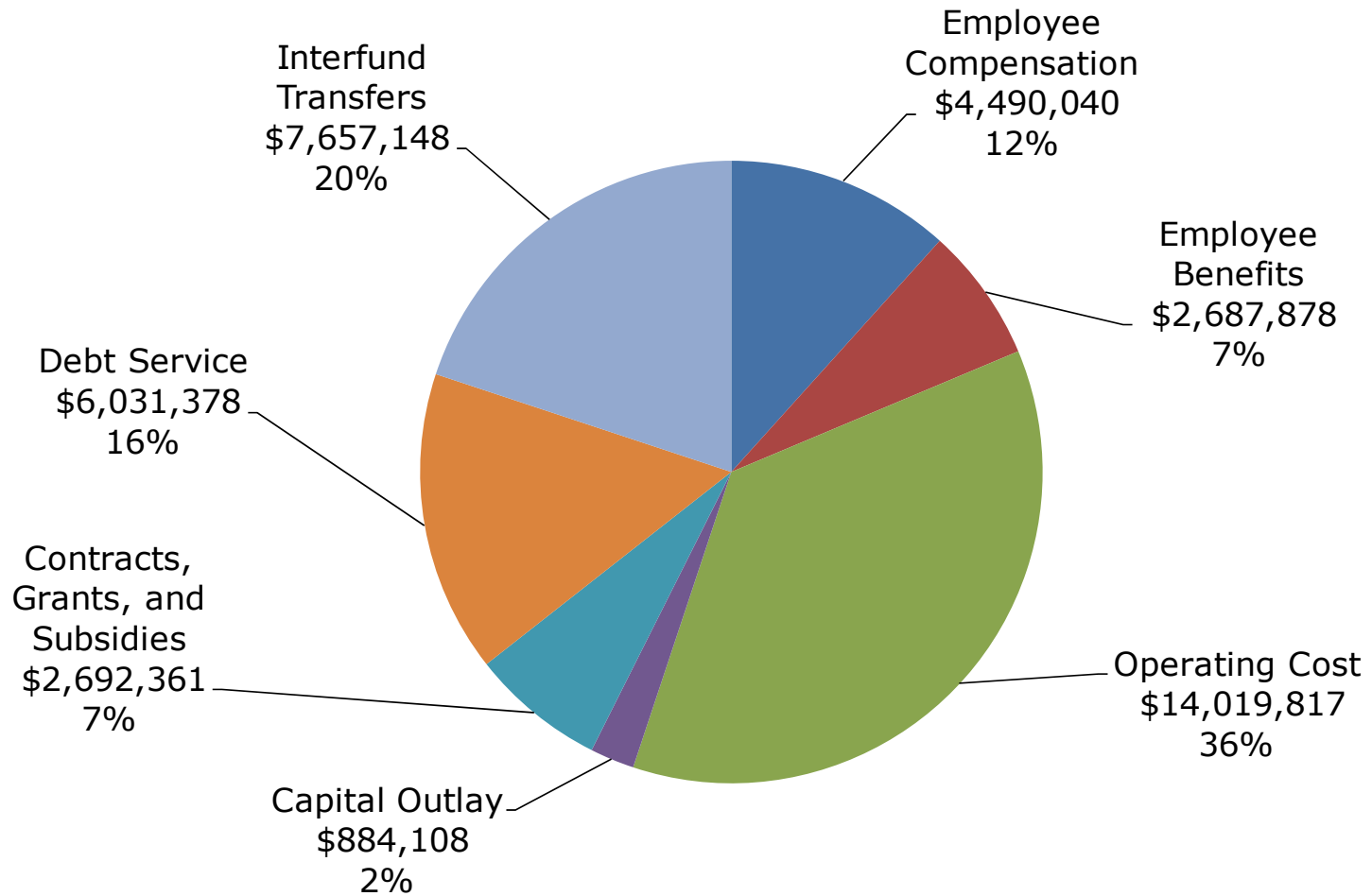
# *W/S Fund Revenue Highlights*

- Water and Wastewater charges for services up 13.64 percent, \$4.6 million
  - 6.5 percent rate increase July 1, 2015
- Investment Income down 3.71 percent, \$12,068



# W/S Fund Where it Goes

FY 2016 Water and Sewer Fund Budget



# *W/S Fund Expenditure Highlights*

- Total Expenditures up 10.2 percent, \$3.56 million
  - 1.00 FTE for Administrative Assistant at Ops Center
  - 1.00 FTE for Utility Crewleader
  - 1.00 FTE for Utility Mechanic
  - 1.00 FTE for Utility Meter Reader
  - 1.00 FTE for Community Relations Manager (FY 2015)
- Employee Compensation up 5.34 percent, \$227,441
- Employee Benefits up 11.31 percent, \$273,201
- Operating Costs up 1.27 percent, \$175,785
- Capital Outlay up 18.19 percent, \$136,051
- Contracts, Grants, and Subsidies up 2.98 percent, \$77,959
- Debt Service down 2.01 percent, \$123,848
- Interfund Transfer up 57.44 percent, \$2.8 million



# W/S Fund Capital Plan

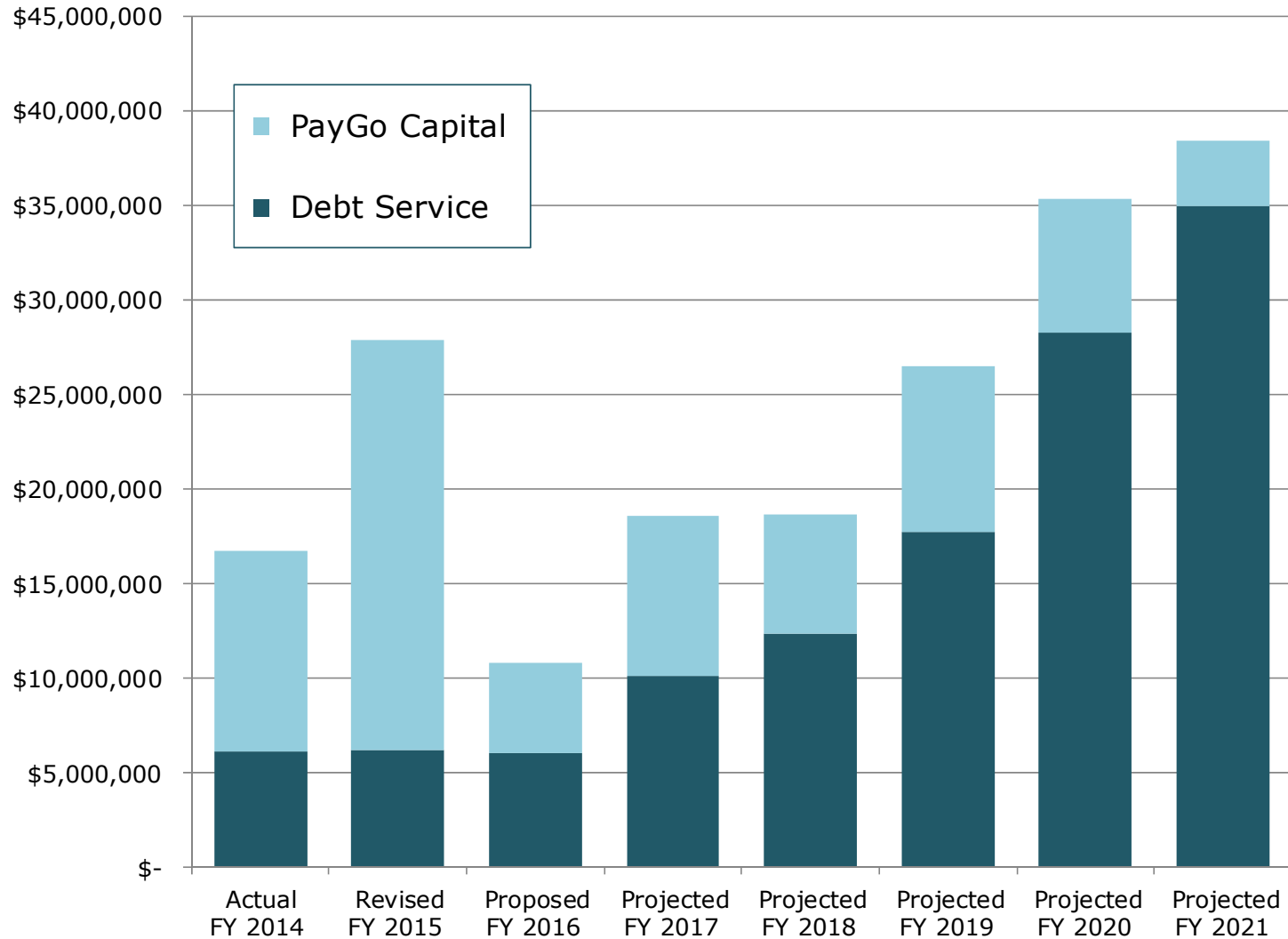
Fiscal Year	System I & E	System R&R	Total
Funded-To-Date	\$ 106,268,463	14,514,939	120,783,402
FY 2016 Proposed	42,022,986	3,652,000	45,674,986
FY 2017 Planned	34,957,008	4,584,000	39,541,008
FY 2018 Planned	31,996,000	4,481,000	36,477,000
FY 2019 Planned	141,911,000	5,573,000	147,484,000
FY 2020 Planned	24,156,000	5,325,000	29,481,000
FY 2021 Planned	86,396,000	3,720,000	90,116,000
<b>Total</b>	<b>\$ 467,707,457</b>	<b>41,849,939</b>	<b>509,557,396</b>



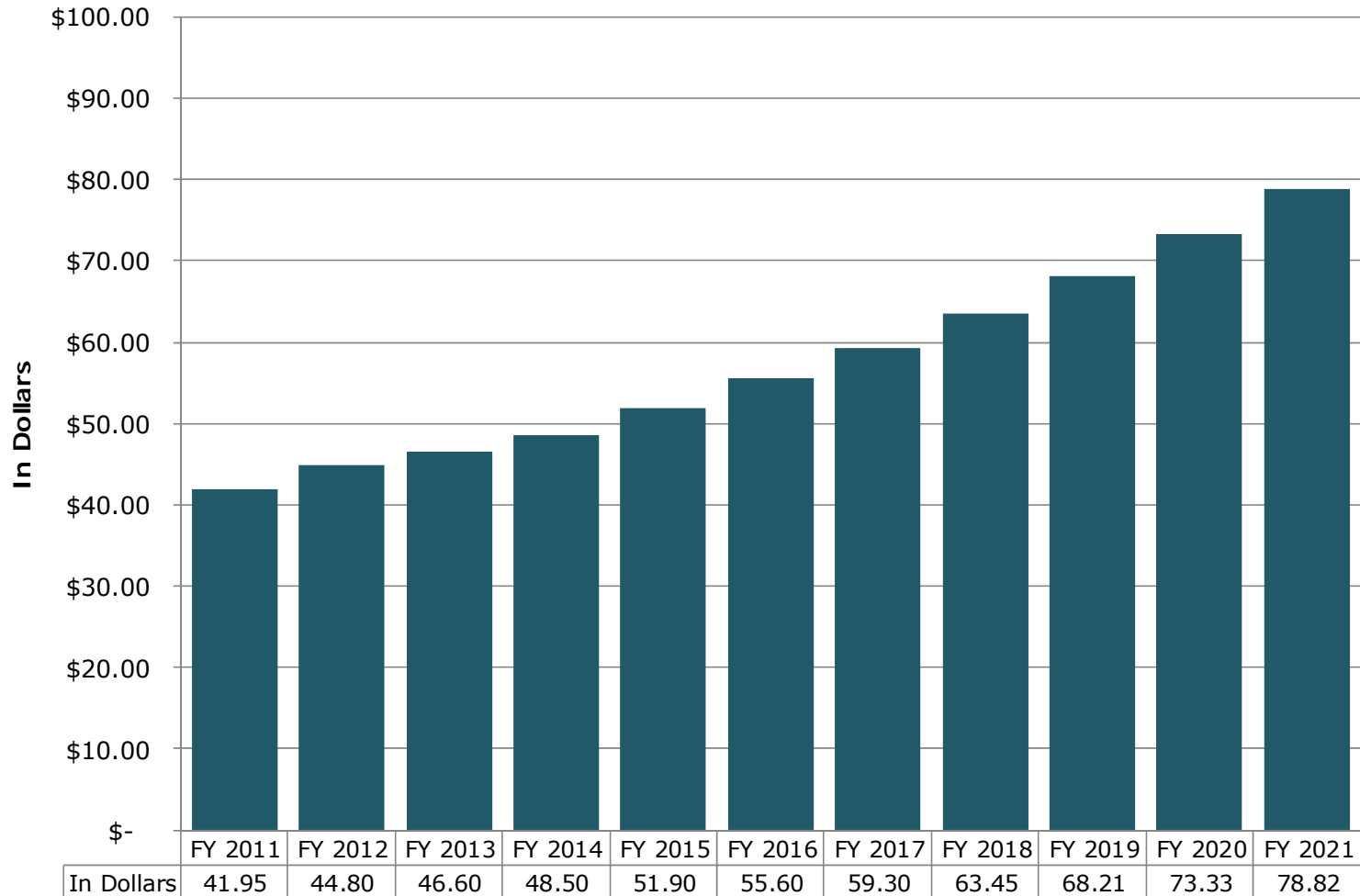
PWCP Six-Year Program	Program Total
<b><i>System Improvements and Expansion Programs</i></b>	
762 Zone Improvements	\$ 4,960,700
853 South Zone Improvements	1,711,000
853 West Zone Improvements	27,815,000
935 Zone Improvements	418,000
Crooked Creek Basin Improvements	38,068,800
CRWTP Improvements	43,740,814
Developer Funded Projects	38,412,000
Eastside Wastewater Improvements	51,759,957
New 880 Pressure Zone	10,900,245
New Lake Twitty Sewer Shed	5,569,000
Short Line Extensions	5,587,000
Town Center Sewer Development	2,107,440
Twelve Mile Creek WWTP System Improvements	63,937,615
UCPW Buildings and Improvements	10,915,376
Yadkin Water Supply	161,804,510
<b>Total System I &amp; E Programs</b>	<b>\$ 467,707,457</b>
<b><i>System Rehabilitation and Renewal</i></b>	
Wastewater Pump Station Improvements	\$ 6,214,000
Wastewater Rehabilitation and Replacement	15,702,960
Water & Wastewater Master Plan	681,000
Water Rehabilitation and Replacement	17,577,979
Water Tank Rehabilitation	1,674,000
<b>Total System R &amp; R Programs</b>	<b>\$ 41,849,939</b>
<b>Total PWCP Six Year Program</b>	<b>\$ 509,557,396</b>



# W/S Fund Capital Effort



# W/S Projected Average Water Bill



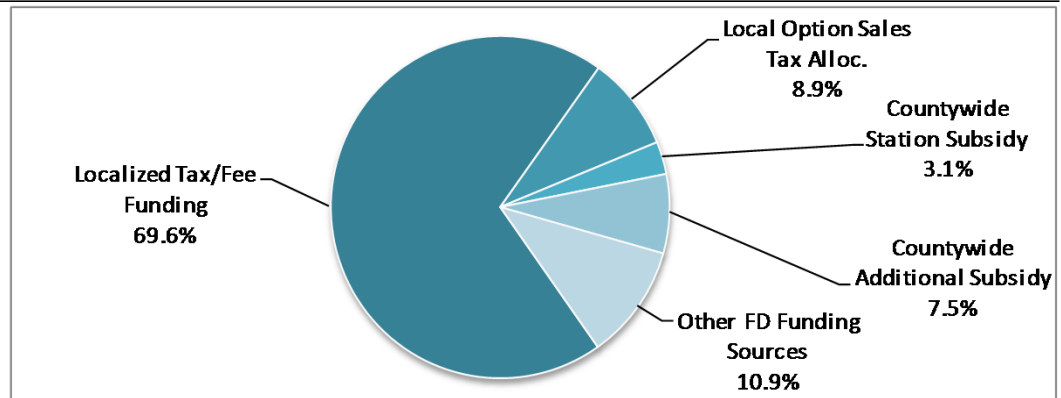
Note: Residential billed water consumption and sewer flows of 5,000 gallons per month were assumed.



Volunteer Fire Departments (VFD's)	FY 2015 Tax/Fee Rate	FY 2016 Tax/Fee Rate	Proposed FY 2016	Localized Tax/Fee Funding	Sales Tax Allocation	Countywide Station Subsidy	Countywide Additional Subsidy	Other FD Funding Sources	FY 2016 Total Funding
<b>FIRE TAX DISTRICTS</b>									
Hemby Bridge	0.0526	0.0512	\$ 1,430,154	1,201,358	228,796	-	-	-	\$ 1,430,154
Springs	0.0483	0.0474	599,508	476,143	101,615	-	-	21,750	599,508
Stallings	0.0428	0.0509	1,316,928	1,100,915	180,013	-	-	36,000	1,316,928
Waxhaw	0.0386	0.0380	900,416	741,733	152,083	-	-	6,600	900,416
Wesley Chapel	0.0281	0.0282	1,776,258	1,336,670	266,604	-	-	172,984	1,776,258
<b>COUNTYWIDE PROGRAMS</b>									
Countywide	-	0.0048	181,000	-	-	-	181,000	-	181,000
<b>FIRE FEE DISTRICTS</b>									
Allens Crossroads	100.00	100.00	147,290	106,190	-	21,600	2,900	16,600	147,290
Bakers	89.57	86.49	566,200	544,600	-	21,600	-	-	566,200
Beaver Lane	100.00	100.00	441,400	249,400	-	21,600	126,900	43,500	441,400
Fairview	100.00	100.00	260,565	171,040	-	21,600	29,925	38,000	260,565
Griffith Road	100.00	62.01	106,040	43,550	-	21,600	-	40,890	106,040
Jackson	65.02	63.34	135,039	84,519	-	21,600	-	28,920	135,039
Lanes Creek	100.00	100.00	290,120	116,128	-	21,600	152,392	-	290,120
New Salem	100.00	85.60	311,152	217,352	-	68,400	-	25,400	311,152
Providence	100.00	100.00	693,106	15,110	-	-	24,165	653,831	693,106
Sandy Ridge	100.00	100.00	180,331	153,740	-	21,600	4,441	550	180,331
Stack Road	100.00	100.00	231,250	128,919	-	21,600	52,531	28,200	231,250
Unionville	100.00	100.00	518,620	351,370	-	37,200	129,935	115	518,620
Wingate	100.00	100.00	299,211	184,180	-	21,600	75,931	17,500	299,211
<b>Total</b>			<b>\$ 10,384,588</b>	<b>7,222,917</b>	<b>929,111</b>	<b>321,600</b>	<b>780,120</b>	<b>1,130,840</b>	<b>\$ 10,384,588</b>

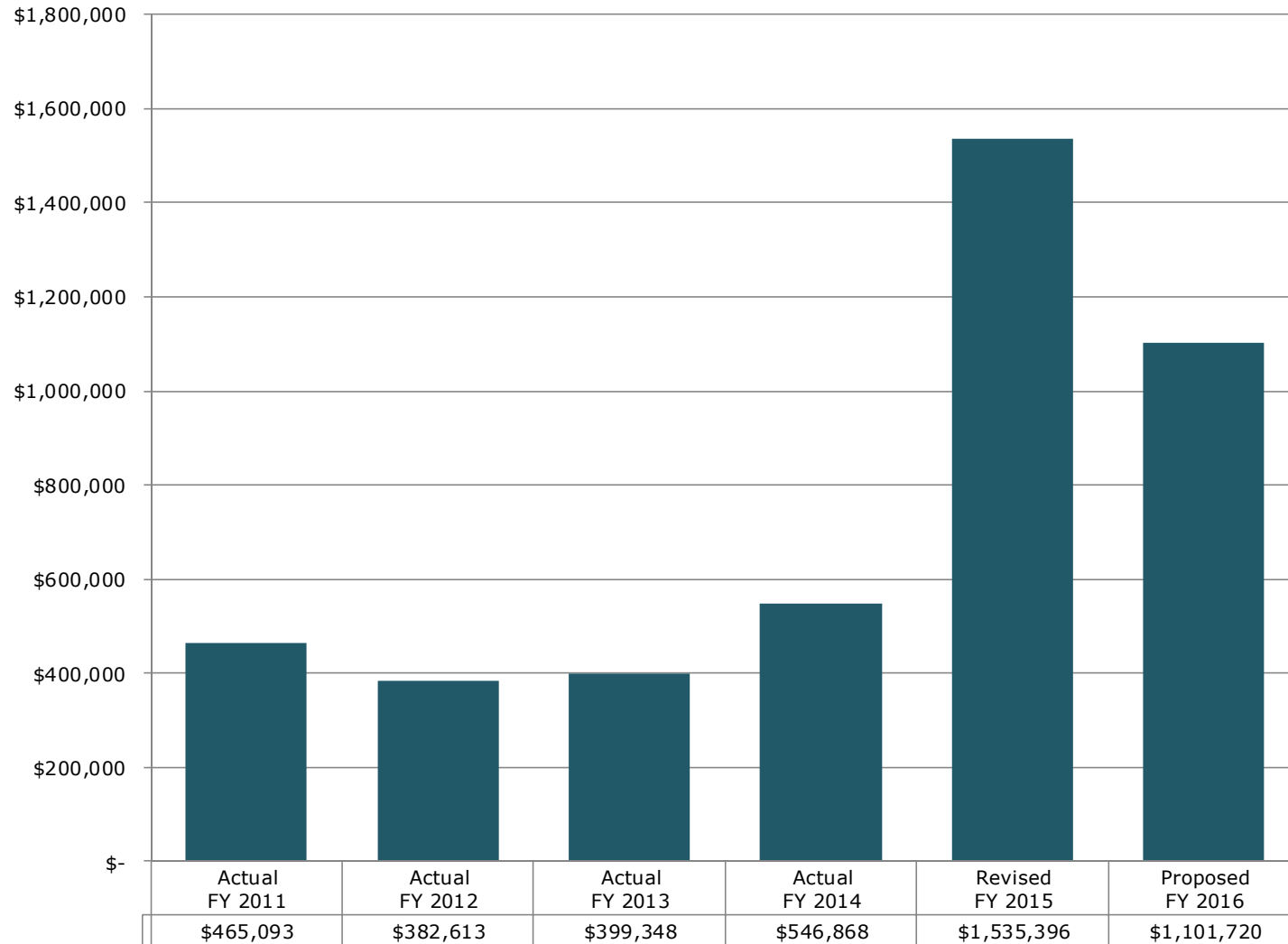
Proposed Budget Summary	FY 2016
Localized Tax/Fee Funding	\$ 7,222,917
Local Option Sales Tax Alloc.	929,111
Countywide Station Subsidy	321,600
Countywide Additional Subsidy	780,120
Other FD Funding Sources	1,130,840
<b>Total FY 2016 Funding</b>	<b>\$ 10,384,588</b>

\* Surplus revenue will go to fund balance for future needs.

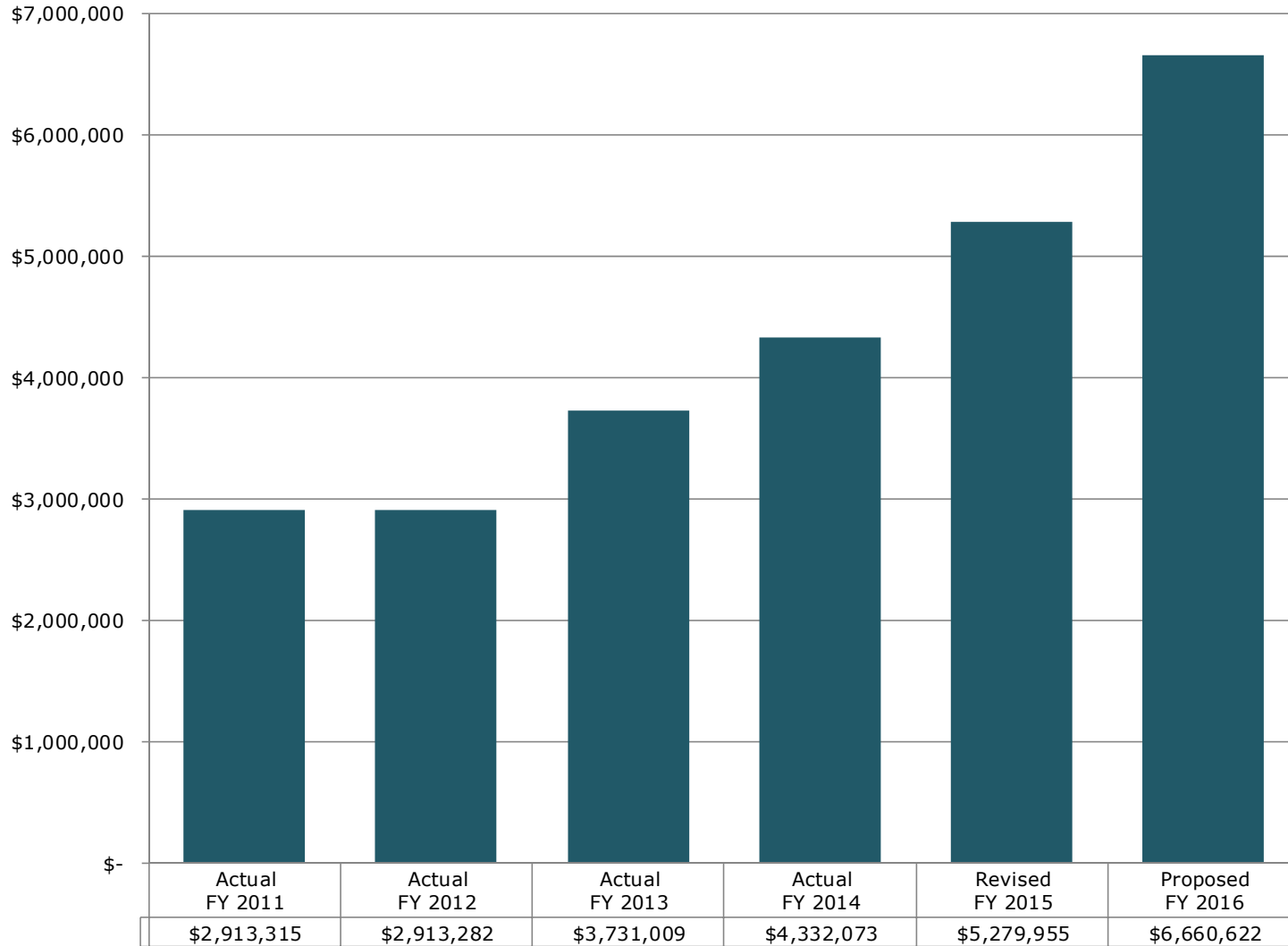




# VFD Funding History – GF Subsidy



# EMS Funding – GF Subsidy



# Community Partners

	FY 2014 Actual	FY 2015 Revised	FY 2016 Proposed	Change	% Change
Clerk of Superior Court	\$ 7,094	15,226	13,861	(1,365)	-9.0%
District Attorney's Office	130,950	139,239	148,081	8,842	6.4%
Union County Magistrates Office	442	900	3,116	2,216	246.2%
Juvenile Justice	1,497	1,559	1,590	31	2.0%
District Court Judges Office	1,285	2,650	2,703	53	2.0%
Superior Court Judges Office	2,468	2,500	2,550	50	2.0%
Union County DWI Treatment Court	-	125,000	128,258	3,258	2.6%
Safer Communities	65,175	66,479	67,057	578	0.9%
Red Cross	4,784	4,880	4,978	98	2.0%
Forest Resources	88,275	81,144	82,767	1,623	2.0%
United Way of the Carolina's	116	350	350	-	0.0%
Charlotte Area Transit System (CATS)	97,704	99,000	99,950	950	1.0%
HealthQuest	21,561	121,992	22,432	(99,560)	-81.6%
Safe Alliance	21,990	22,430	22,879	449	2.0%
Turning Point	21,375	21,375	21,803	428	2.0%
Union County Community Shelter	10,994	11,000	11,220	220	2.0%
Union County Community Action	66,574	66,574	67,905	1,331	2.0%
Literacy Council of Union County	2,157	2,200	2,244	44	2.0%
Union County Community Arts Council	47,434	48,383	49,351	968	2.0%
Andrew Jackson Foundation	4,373	4,460	4,549	89	2.0%
Economic Development Incentives	605,785	670,521	592,106	(78,415)	-11.7%
Council on Aging	375,320	374,760	382,255	7,495	2.0%
Cardinal Innovations	750,766	763,944	800,836	36,892	4.8%
Historic Preservation Commission	19,214	21,523	25,016	3,493	16.2%
South Piedmont Community College	1,561,990	2,077,986	2,091,033	13,047	0.6%
<b>Total Community Partners</b>	<b>\$ 3,909,323</b>	<b>4,746,075</b>	<b>4,648,890</b>	<b>(97,185)</b>	<b>-2.0%</b>



# *Next Steps*

- May 15, 2015 – The Board of Education will provide the UCPS requested current expense and capital funding.
- May 18, 2015 – Public hearing concerning the County Manager's Proposed Operating and Capital Budget, including VFD funding.
- May 18, 2015 – Board of County Commissioners Tentative Approval of FY 2016 County Operating and Capital Budget.
- May ??, 2015 – Joint Meeting with the Board of Education concerning the UCPS FY 2016 Budget Request.



# *Next Steps*

- May 21, 2015 – County Manager provides UCPS Addendum to County Manager’s Proposed Budget.
- June 1, 2015 – Public hearing concerning UCPS FY 2016 Budget Request.
- June 8, 2015 – Statutorily required public hearing concerning County Manager’s Proposed Operating and Capital Budget.
- June 15, 2015 – Board of County Commissioner’s approve the FY 2016 Operating and Capital Budget.



# *Continued Transparency*

- Budget Website at [www.unioncountync.gov](http://www.unioncountync.gov)
  - Presentations and Historical Documents
- Email Address for Ask the County Manager
  - [askthecountymanager@co.union.nc.us](mailto:askthecountymanager@co.union.nc.us)
- Email Address for Public Comments
  - [publiccomments@co.union.nc.us](mailto:publiccomments@co.union.nc.us)



Additional budget information available at  
**[www.unioncountync.gov](http://www.unioncountync.gov)**

