

SECTION I. GENERAL FUND

A. The following amounts are hereby appropriated in the GENERAL FUND for the operation of the county government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for this county.

General Government:			
Board of Commissioners	468,232		
Central Administration	769,218		
County Dues & Memberships	97,773		
Internal Audit	93,963		
Legal	321,164		
Personnel	704,401		
Finance	836,179		
Tax Administration	3,514,820		
Court Facilities	1,911,613		
Elections	1,030,151		
Register of Deeds	1,050,542		
Information Technology	1,744,853		
General Services	159,316	12,702,225	
Public Safety:			
Law Enforcement	19,001,547		
Communications	4,002,751		
Homeland Security	188,362		
Fire Services	1,620,124		
Inspections	1,633,326		
Outside Agencies	3,081,540	29,527,650	
Economic & Physical Development:			
Planning	513,910		
Economic Development	1,603,587		
Cooperative Extension	1,085,578		
Soil Conservation	77,871		
Outside Agency	77,248	3,358,194	
Human Services:			
Public Health	8,065,994		
Social Services	26,007,711		
Transportation and Nutrition	1,305,976		
Veterans' Services	280,441		
Outside Agencies	1,806,927	37,467,049	
Education:			
School Current Expense (See Section VIII. D.)	79,504,155		
School CE-Occupancy Costs	175,065		
School Capital Outlay (See Section VIII. A., B., & C.)			
Pay-Go & Bond Savings	4,344,169		
Bond Savings	(2,000,000)	2,344,169	
School Debt Service		49,488,752	
Community College			
Debt Service	351,604		
Operations	1,100,000		
Outside Agency	2,250	132,965,995	
Cultural and Recreational:			
Library	4,125,565		
Parks & Recreation	1,681,030		
Outside Agencies	74,308	5,880,903	
Contingency/Nondepartmental	428,000	428,000	
		<u>222,330,016</u>	

Adopted Budget Ordinance
Union County, NC

Fiscal Year 2009-2010

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Ad Valorem Taxes	151,542,026
Local Option Sales Tax	28,478,556
Other Taxes	1,416,000
Intergovernmental	28,776,111
Functional Revenues	6,694,970
Miscellaneous	4,138,847
Fund Balance Appropriated	1,283,506
	<u>222,330,016</u>

SECTION II. FIRE TAX DISTRICTS

A. The following amounts are hereby appropriated in the various FIRE TAX DISTRICT FUNDS for the operation of fire protection services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the FIRE TAX DISTRICT FUNDS for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Hemby Bridge	<u>1,130,500</u>
Springs	<u>327,115</u>
Stallings	<u>985,224</u>
Waxhaw	<u>588,926</u>
Wesley Chapel	<u>1,184,552</u>

Ad Valorem Taxes	1,017,768
Local Option Sales Tax	112,732
	<u>1,130,500</u>
Ad Valorem Taxes	314,698
Local Option Sales Tax	750
Fund Balance Appropriated	11,667
	<u>327,115</u>
Ad Valorem Taxes	833,747
Local Option Sales Tax	151,477
	<u>985,224</u>
Ad Valorem Taxes	400,094
Local Option Sales Tax	78,832
Fund Balance Appropriated	110,000
	<u>588,926</u>
Ad Valorem Taxes	999,596
Local Option Sales Tax	184,956
	<u>1,184,552</u>

SECTION III. FEE SUPPORTED FIRE DISTRICTS

A. The following amounts are hereby appropriated in the FEE SUPPORTED FIRE DISTRICTS FUND for the operation of fire protection services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the FEE SUPPORTED FIRE DISTRICTS FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Public Safety:	<u>1,032,369</u>
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Fire Fees	1,029,269
Fund Balance Appropriated	3,100
	<u>1,032,369</u>

SECTION IV. EMERGENCY TELEPHONE SYSTEM

A. The following amounts are hereby appropriated in the EMERGENCY TELEPHONE SYSTEM FUND for the emergency 911 services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

Public Safety	<u>1,244,465</u>
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B. It is estimated that the following revenues will be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Service Charges	1,244,465
Miscellaneous	-
	<u>1,244,465</u>

SECTION V. WATER AND SEWER

A. The following amounts are hereby appropriated in the WATER AND SEWER FUND for the operation of water and sewer services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

Water & Sewer	<u>25,032,604</u>
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B. It is estimated that the following revenues will be available in the WATER AND SEWER FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Fees for Services	24,705,900
Miscellaneous	1,689,620
Fund Balance Appropriated	<u>(1,362,916)</u>
	<u>25,032,604</u>

SECTION VI. SOLID WASTE

A. The following amounts are hereby appropriated in the SOLID WASTE FUND for the operation of solid waste services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

Solid Waste	<u>4,854,564</u>
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B. It is estimated that the following revenues will be available in the SOLID WASTE FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Fees for Services	4,667,040
Miscellaneous	65,000
IFT from Solid Waste Reserves	137,516
Fund Balance Appropriated	<u>(14,992)</u>
	<u>4,854,564</u>

SECTION VII. STORMWATER

A. The following amounts are hereby appropriated in the STORMWATER FUND for the operation of stormwater services for the fiscal year beginning July 1, 2009 and ending June 30, 2010 with the chart of accounts heretofore established for this county.

Stormwater	<u>279,891</u>
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B. It is estimated that the following revenues will be available in the STORMWATER FUND for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Transfer from Enterprise Fund	284,797
Fund Balance Appropriated	<u>(4,906)</u>
	<u>279,891</u>

SECTION VIII. SCHOOL BOND FUND-55 CAPITAL PROJECT ORDINANCE FUND

- A.** The following amounts are hereby amending the appropriation in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund) for education capital projects within the chart of accounts heretofore established for this county. Capital expenditures allocated to SCHOOL BOND FUND-55 are limited to Category I and III projects identified in the County's approved 2010-2014 UCPS Capital Improvement Plan.
- B.** It is estimated that the following revenues will be available in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund). SCHOOL BOND FUND-55 revenues are limited to bond funded CIP project savings which accrue only to funded and bid construction projects.

Capital Projects	<u>2,000,000</u>	Debt Proceeds	<u>2,000,000</u>
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- B.** The appropriations identified as Section I A. General Fund - School Capital in the amount of \$4,344,169 shall be allocated to UCPS based on 115C-429(b) Category I (projects) and Category II (entire category) and Category III (entire category). The School Capital Categories I, II and III shall be based on the County's approved 2010-2014 UCPS Capital Improvement Plan. Additionally, Category I and Category II capital outlay appropriations provided by the County and reflected in the UCPS capital outlay fund pursuant to 115C-426 that are not capitalized pursuant to governmental generally accepted accounting principles will be charged to School Current Expense with a budget transfer from School Capital Outlay. Union County Finance Director is hereby provided the authority to make said budget transfers.

SECTION IX.

- A. GENERAL FUND:** That there is hereby levied for the fiscal year beginning July 1, 2009, and ending June 30, 2010, the following county-wide rate of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2009, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing county-wide appropriations:

General Fund - County-wide Rate .6650

- B. SPECIAL DISTRICTS:** That there is hereby levied for the fiscal year beginning July 1, 2009, and ending June 30, 2010, the following Special District tax rate on each one hundred dollars (\$100) valuation of estimated taxable property situated in each Special District, as listed for taxes as of January 1, 2009, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District appropriations:

Hemby Bridge Fire Protection District	<u>.0493</u>	Wesley Chapel Fire Protection District	<u>.0191</u>
Springs Fire Protection District	<u>.0306</u>	Waxhaw Fire Protection District	<u>.0248</u>
Stallings Fire Protection District	<u>.0406</u>		

SECTION X. FIRE FEES

These fees will be collected by the County Tax Administrator's Office and remitted to the various fee supported fire districts by the Finance Department on a monthly basis. Remittances may not exceed the budgeted amount for any given department. In the event that revenues exceed expenditures, those funds shall be withheld and used in the next year's budget appropriation as a fund balance added to the appropriation from fees collected in that year. The fees are as follows:

FIRE FEES 2009-2010

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek
Percentage per request or maximum	100.00%	80.42%	100.00%	90.62%	100.00%	100.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$50)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	4.02	5.00	4.53	5.00	5.00	5.00
Animal/Horticulture (20% of fee)	10.00	8.04	10.00	9.06	10.00	10.00	10.00
Commercial < or = 5000 sq ft (100% of fee)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Commercial > 5000 sq ft (200% of fee)	100.00	80.42	100.00	90.62	100.00	100.00	100.00
Mobile Home (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Duplex (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Triplex (150% of fee)	75.00	60.32	75.00	67.97	75.00	75.00	75.00
Other Family Dwellings (200% of fee)	100.00	80.42	100.00	90.62	100.00	100.00	100.00
Cultural Facilities (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Educational Facilities (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Governmental Facilities (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Religious Facilities (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
Fire Protection Facilities (same as SFD)	50.00	40.21	50.00	45.31	50.00	50.00	50.00
% of Legislated maximum of \$50.00	100.00%	80.42%	100.00%	90.62%	100.00%	100.00%	100.00%

	New Salem	Provi- dence	Sandy Ridge	Stacks Road	Stallings	Union- ville	Wingate
Percentage per request or maximum	100.00%	100.00%	100.00%	100.00%	100.00%	87.46%	100.00%
Single Family Dwelling (SFD) (max fee \$50)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	5.00	5.00	5.00	5.00	4.37	5.00
Animal/Horticulture (20% of fee)	10.00	10.00	10.00	10.00	10.00	8.75	10.00
Commercial < or = 5000 sq ft (100% of fee)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Commercial > 5000 sq ft (200% of fee)	100.00	100.00	100.00	100.00	100.00	87.46	100.00
Mobile Home (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Duplex (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Triplex (150% of fee)	75.00	75.00	75.00	75.00	75.00	65.60	75.00
Other Family Dwellings (200% of fee)	100.00	100.00	100.00	100.00	100.00	87.46	100.00
Cultural Facilities (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Educational Facilities (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Governmental Facilities (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Religious Facilities (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
Fire Protection Facilities (same as SFD)	50.00	50.00	50.00	50.00	50.00	43.73	50.00
% of Legislated maximum of \$50.00	100.00%	100.00%	100.00%	100.00%	100.00%	87.46%	100.00%

SECTION XI. WATER AND SEWER RATES

A. One-time Charges for New Service:

	<u>Meter Size</u>	<u>Capacity Ratio to 3/4 inch</u>	<u>Water User Fees</u>	<u>Sewer User Fees</u>
Capacity Fee - charged for all new service (based on meter size):	3/4"	1.00	\$ 500	\$ 2,650
	1"	2.52	1,250	6,675
	1.5"	5.01	2,500	13,275
	2"	8.01	4,000	21,225
	3"	22.54	11,250	59,725
	4"	50.09	25,050	132,725
	6"	70.12	35,050	185,825
Water Tap Fee - charged for county provided taps (based on meter size):	3/4"		\$ 400	
	1"		525	
	1.5"		2,600	
	> 1.5" meter		Cost	
Sewer Tap Fee - charged for county provided taps (based on line size):	<u>Line Size</u>			
	4"			\$ 630
	6"			825
	> 6" line			Cost

B. Monthly Service Charges:

	<u>Meter Size</u>	<u>Capacity Ratio to 3/4 inch</u>	<u>Water User Fees</u>	<u>Sewer User Fees</u>
Base Facility Charge - fixed amount (based on meter size):	3/4"	1.00	\$ 5.00	\$ 9.25
	1"	2.52	12.60	23.31
	1.5"	5.01	25.05	46.34
	2"	8.01	40.05	74.09
	3"	22.54	112.70	208.50
	4"	50.09	250.45	463.33
	6"	70.12	350.60	648.61

Monthly Volume (Usage) Charge, Non Residential Customers - per 1,000 gallons (monthly metered water usage): \$ 2.45 * \$ 3.30 **

* Monthly Volume (Usage) Charge, Residential 3/4" and Irrigation Meters - per 1,000 gallons (monthly metered water usage, rates are based on the stage of water restrictions in force):

<u>Monthly Gallons Billed</u>	<u>Stage I No Water Restrictions</u>	<u>Stage II Water Restrictions</u>	<u>Stage III Water Restrictions</u>	<u>Stage IV Water Restrictions</u>
0 - 3,000	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10
3,001 - 8,000	2.45	2.45	2.45	2.45
8,001 -10,000	3.45	3.45	3.45	3.45
10,001 -15,000	5.45	8.18	13.63	19.08
Over 15,000	9.45	14.18	23.63	33.08

** A year round sewer billing cap is applicable to all metered water consumption over 12,000 gallons per month for residential customers using 3/4" meter.

C. Payment Distribution:

Payments will be applied first to late charges or fees, then to sewer charges, and then to water charges.

SECTION XII. SEVERABILITY

- A. If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid, it shall not affect the validity of this Ordinance or the remaining phrases, clauses, sentences, paragraphs, appropriations, or sections.

This Budget Ordinance is adopted on June 15, 2009 and is to become effective July 1, 2009.

BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA

By: 
CHAIRMAN