

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, 2008 and ending June 30, 2009 in accordance with the chart of accounts heretofore established for this county.

General Government:			
Board of Commissioners	477,476		
Central Administration	960,535		
County Dues & Memberships	128,599		
Internal Audit	92,521		
Legal	323,185		
Personnel	794,488		
Finance	923,856		
Tax Administration	4,049,170		
Court Facilities	2,189,362		
Elections	995,159		
Register of Deeds	1,160,391		
Information Technology	2,346,417		
General Services	565,559	15,006,718	
Public Safety:			
Law Enforcement	20,209,396		
Communications	4,433,548		
Homeland Security	303,437		
Fire Services	1,241,176		
Inspections	2,019,547		
Outside Agencies	3,728,746	31,935,850	
Economic & Physical Development:			
Planning	566,702		
Economic Development	1,077,968		
Cooperative Extension	1,217,224		
Soil Conservation	75,399		
Outside Agency	68,725	3,006,018	
Human Services:			
Public Health	8,316,143		
Social Services	27,749,535		
Transportation and Nutrition	1,488,316		
Veterans' Services	290,184		
Outside Agencies	1,795,036	39,639,214	
Education:			
School Current Expense (See Section VIII. D.)	79,233,160		
School CE-Occupancy Costs	217,726		
School Capital Outlay (See Section VIII. A., B., & C.)			
Pay-Go & Bond Savings	17,795,700		
Bond Savings	(7,995,700)	9,800,000	
School Debt Service	47,214,421		
Community College			
Debt Service	356,074		
Operations	1,200,000		
Outside Agency	2,500	138,023,881	
Cultural and Recreational:			
Library	4,891,306		
Parks & Recreation	2,395,669		
Outside Agencies	86,071	7,373,046	
Contingency/Nondepartmental	2,407,017	2,407,017	
		<u>237,391,744</u>	

Adopted Budget Ordinance
Union County, NC

Fiscal Year 2008-2009

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Ad Valorem Taxes	148,623,593
Local Option Sales Tax	37,273,557
Other Taxes	2,115,000
Intergovernmental	27,621,853
Functional Revenues	8,804,845
Miscellaneous	7,173,218
Fund Balance Appropriated	5,779,678
	<u>237,391,744</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, 2008 and ending June 30, 2009 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, 2008 and ending June 30, 2009.

Hemby Bridge	<u>1,151,500</u>
Springs	<u>350,555</u>
Stallings	<u>957,110</u>
Waxhaw	<u>614,200</u>
Wesley Chapel	<u>1,117,831</u>

Ad Valorem Taxes	1,054,969
Local Option Sales Tax	96,531
	<u>1,151,500</u>
Ad Valorem Taxes	316,338
Local Option Sales Tax	34,217
	<u>350,555</u>
Ad Valorem Taxes	888,230
Local Option Sales Tax	68,880
	<u>957,110</u>
Ad Valorem Taxes	399,203
Local Option Sales Tax	79,997
Fund Balance Appropriated	135,000
	<u>614,200</u>
Ad Valorem Taxes	1,025,757
Local Option Sales Tax	92,074
	<u>1,117,831</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, 2008 and ending June 30, 2009 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, 2008 and ending June 30, 2009.

Public Safety:	<u>1,218,127</u>
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Fire Fees	1,203,127
Fund Balance Appropriated	15,000
	<u>1,218,127</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, 2008 and ending June 30, 2009 with the chart of accounts heretofore established for this county.

Public Safety	<u>1,355,064</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, 2008 and ending June 30, 2009.

Service Charges	1,244,465
Miscellaneous	<u>110,599</u>
	<u>1,355,064</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, 2008 and ending June 30, 2009 with the chart of accounts heretofore established for this county.

Water & Sewer	<u>34,516,302</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, 2008 and ending June 30, 2009.

Fees for Services	32,583,210
Miscellaneous	1,927,561
Fund Balance Appropriated	<u>5,531</u>
	<u>34,516,302</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, 2008 and ending June 30, 2009 with the chart of accounts heretofore established for this county.

Solid Waste	<u>4,886,045</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, 2008 and ending June 30, 2009.

Fees for Services	4,735,879
Miscellaneous	<u>150,166</u>
	<u>4,886,045</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, 2008 and ending June 30, 2009 with the chart of accounts heretofore established for this county.

Stormwater	<u>285,775</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, 2008 and ending June 30, 2009.

Transfer from Enterprise Fund	<u>285,775</u>
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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 2009-2013 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>7,995,700</u>	Debt Proceeds	<u>7,995,700</u>
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C. The appropriations identified as Section I A. General Fund - School Capital in the amount of \$17,795,700 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 2009-2013 UCPS Capital Improvement Plan. Additionally, Category I and Category II capital expense reimbursements not meeting the classification standards (useful service lives and costs) set forth in County correspondence to UCPS dated February 18, 2008, 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.

D. The appropriation identified as Section I A. General Fund - School Current Expense in the amount of \$79,233,160 is based on a projected student enrollment of 40,212 (UCPS and Charter Schools) representing \$1,970.38595 per pupil. The School Current Expense amount (\$79,233,160) shall be adjusted based on actual student enrollment following the release of the 2nd Month ADM data for the 2008-09 school year as reported by the Department of Public Instruction. The adjusted student enrollment shall then be multiplied by the per pupil amount of \$1,970.38595 with a corresponding adjustment to the School Current Expense amount.

SECTION IX.

A. GENERAL FUND: That there is hereby levied for the fiscal year beginning July 1, 2008, and ending June 30, 2009, 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, 2008, 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, 2008, and ending June 30, 2009, 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, 2008, 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 2008-2009

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

** 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.

* Volumetric rates for residential 3/4" and irrigation meters shall be \$2.10/1,000 gallons for the first 3,000 gallons, \$2.45/1,000 gallons for the next 5,000 gallons, \$3.45/1,000 gallons for the next 4,000 gallons, \$5.45/1,000 gallons for the next 6,000 gallons and \$9.45/1,000 gallons greater than 18,000 gallons.

C. Payment Distribution:

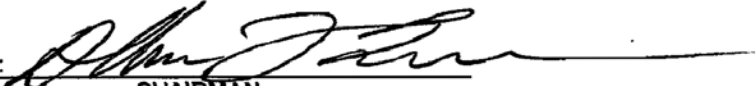
Payments will be applied first to late charges or fees, then to sewer charges, and then to water charges.

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 19, 2008 and is to become effective July 1, 2008.

BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA

By: 
CHAIRMAN

Budget Changes Recap

General Fund

The Interim County Manager's Recommended Budget was filed with the County Clerk on May 19, 2008, and formally presented to the Board of County Commissioners on May 19, 2008. The Board held work sessions on May 28, June 4, 10, 12, 16 and 19. A public hearing was held on June 2. The Board adopted the budget on June 19, 2008.

The adopted tax rate for FY2009 is 66.5¢, reflecting the Interim Manager's recommended tax rate of 68¢ less a deduction of 1.5¢

which incorporates adjustments to the Union County Public Schools (UCPS) current expense request based on a funding formula and a reduction in UCPS capital outlay request. There were several other changes to the Interim Manager's recommended budget which are summarized below.

This document reflects all of the adjustments to the recommended budget identified in the Board's review and as adopted in the formal Budget Ordinance.

	Expense	Revenue	Fund Balance Appropriated
Interim Manager's Recommended Budget - General Fund	\$ 239,643,719	\$ 234,464,041	\$ 5,179,678
Changes by the Board of County Commissioners:			
Tax Administration - two vehicles	(27,000)		(27,000)
Tax Administration - Real Estate Data Collection Tech. (1.0 FTE)	(37,936)		(37,936)
Agricultural Center - land	40,000		40,000
Pre-Trial Release-Electronic House Arrest (S/B @ \$52.2K + \$25K)	77,205		77,205
Contingency	(77,205)		(77,205)
Covenant Prison Ministries, Inc. (\$60K recommended)	14,760		14,760
Assistant County Manager - funding of 2nd authorized position	131,429		131,429
Fire Services VFD shortfall	239,352		239,352
Sales tax re-assignment		431,525	(431,525)
Civilian Records Clerk - Sheriff	49,464		49,464
Governance Training	20,000		20,000
Electrical Inspector - Inspections (.50 FTE)	(28,845)		(28,845)
Permit Clerk - Inspections (.75 FTE)	(29,619)		(29,619)
Building Inspector - Inspections (1.0 FTE)	(56,031)		(56,031)
HealthQuest	(75,000)		(75,000)
Inspections - two vehicles	(23,000)		(23,000)
Cane Creek Park Welcome Center	(116,250)		(116,250)
Mental Health	(213,443)		(213,443)
Catawba Lands Conservancy	5,000		5,000
Market Compensation	(425,000)		(425,000)
UCPS Capital Outlay	(1,200,000)		(1,200,000)
Contingency	(31,950)		(31,950)
UCPS - reduced enrollment projection McKibben	(487,906)		(487,906)
Property Tax Reduction 1.5 cents		(3,283,500)	3,283,500
	(2,251,975)	(2,851,975)	600,000
Board of Commissioners' Adopted Budget - June 19, 2008	237,391,744	231,612,066	5,779,678