

UNION COUNTY, NORTH CAROLINA



2012-2013 MANAGER'S RECOMMENDED BUDGET

Presented by

Cynthia A. Coto
County Manager

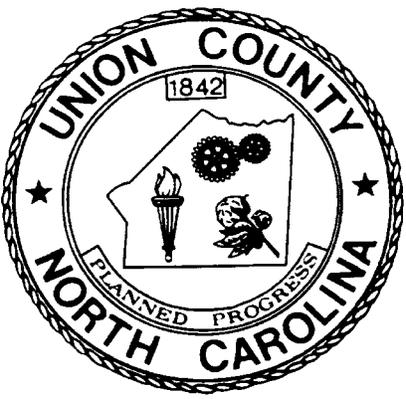


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OFFICE OF THE COMMISSIONERS AND MANAGER

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MEMORANDUM

TO: Union County Board of Commissioners

FROM: Cynthia A. Coto
County Manager

PURPOSE: FY 2013 Budget Message

DATE: May 21, 2012

Attached please find a copy of the Manager's recommended FY2013 Budget for Union County. The General Fund budget contains recommended expenses of \$226,691,371 which represents an increase of \$7,535,014 or 3.44% from the current year's original budget of \$219,156,357. The current year's original budget has been amended during the course of the fiscal year and presently totals \$224.1 million. With the revisions to the current year budget, the recommended budget for FY2013 of \$226.7 million represents an increase of \$2.6 million from the current year's amended budget.

The recommended budget is balanced with a \$1,012,349 contribution from our fund balance. This is a departure from our FY2012 budget that required no fund balance appropriation. Our goal continues to be to build a sustainable budget without the use of fund balance to balance our annual appropriations.

The recommended budget reduces the general fund tax rate by ½ cent from 66.5 cents to 66.0 cents per \$100 of valuation.

As previously stated, our goal is to build a sustainable budget for Union County over the next five years. In order to do so we must look at the priorities of the Board and fund those needed areas as efficiently as possible. The Board adopted the "Plan of Work" for FY2013 identifying the following objectives:

Public Safety
Fiscal Sustainability
Capital Program
Planning/Economic Development
Effective/Efficient Government

The Plan of Work will be further developed with specific focus areas and milestones in conjunction with budget adoption. The programs and services contained within the FY2013 recommended budget are in keeping with the Board's adopted Plan of Work.

Whereas the County slightly decreased its funding to the UCPS last fiscal year, we are recommending additional funding to the UCPS's current operating expense in the amount of \$2.2 million for the upcoming fiscal year. This increase in operating expense will provide \$1.7 million to pay for an increase in local teacher supplements and benefits, as well as an additional \$0.5 million increase in operating costs. In the FY2013 budget, we are also recommending \$5.267 million for capital funding to be paid with \$4.0 million from the County's capital fund and \$1.271 million from bond savings and bond savings from sales tax refunds. This capital funding is being provided to fund \$1.7 million for technology and technology infrastructure, \$3.3 million for maintenance capital and \$267,000 for new school buses. This will provide the UCPS a FY2013 total budget amount of \$85.5 million in addition to the \$1.271 million available from bond savings.

We were not able to fund the UCPS at their requested levels, given the realities of our current economic situation. UCPS suffered a \$2.1 million cut from their state funding and lost an additional \$7.7 million from the loss of Federal ARRA/Edujobs funding, which was one time monies used to fund teacher salaries. The Union County School Board of Education asked the County for an additional \$16,378,739. I have made every effort to work with the UCPS to provide a sufficient level of funding for next fiscal year. I feel that this budget does that.

While the growth in the County has slowed, we are still responsible for the costs that have been incurred from prior budgets, many of which are beyond our control. These additional costs include the responsibility for providing Child Support Enforcement services as mandated by the State, an increase in the employer contribution rate for employee retirement, new software for the Health Department to become compliant with new State and Federal mandates, State mandated responsibility for providing office space for Probation and Parole functions, workers' compensation funding and health insurance funding. These are costs built into the FY2013 budget that we must continue to fund.

The budget situation continues to affect many county services. In past years, the Board of Commissioners and County Staff implemented significant and substantive cost reduction measures in light of the global economic recession. These reductions resulted in the elimination of one hundred four positions, representing about 12% of the county workforce, and were part of an overall reduction in operating expenses in excess of \$5 million annually or about 3% of the General Fund Budget. In addition, capital expenditures were cut significantly from the operating budget in past years. In order to better meet the needs of the citizens of Union County, a few positions have been restored to the budget along with some new initiatives being added for FY2013.

We have made some very difficult decisions in terms of decreased level of services over the last couple of years. The Library Board has decreased hours of operations at county libraries. Parks and Recreation have decreased operating hours. We have also removed the funding of grants for athletic associations throughout the county. During FY2012 we transferred our Department of Social Services CAPS/C and CAPS/DA programs to outside agencies due to budget deficits. For FY2013, we have cut contracts out of the Department of Social Services' budget to the Employment Security Commission and to SPCC and continue not to fund the athletic associations. Without the available resources, we cannot continue to fund these services at past levels. It is our hope that the level of cuts will bear only minor inconveniences to the public. We are also continuing to evaluate our Health Dental Program and DSS Group Home

Program to ensure that they can be operated at no cost to the County. In our Health Dental Program, the County reduced internal full-time positions from 100% to 80%.

As part of our goal to provide a sustainable budget, you will also notice the allocation of funds into our pay-go capital fund to provide for capital expenditures as well as continuing to fund capital expenditures from our General Fund. This is a continuation of our resolve from last year to no longer use one-time funding for on-going expenditures. We also cannot afford to continue to shift our County departments' capital requests into the future. We must try to begin to fund some of these requests that have been neglected for the last three to four fiscal years. We are also continuing the transition from pay-go to the accrual method of funding retiree health benefits that was begun last year. We have set aside funds in the contingency account we plan to apply toward our unfunded OPEB liability. This is one area that the bond rating agencies are beginning to evaluate as to the financial health of our organization. Failure to address our unfunded OPEB liability in some form or other, could cause the County's bond ratings to be lowered resulting in higher debt interest costs to the County.

The FY2013 recommended budget represents a financial plan for the coming year. As with any plan there is some degree of uncertainty involved in the projections. We recognize that the State has not adopted its FY 2013 Budget, and until the legislature adopts the State budget, there is always the possibility of revenue reductions or additional costs passed down to the counties. In addition, while the current economic climate has somewhat stabilized, it is still difficult to anticipate the level of retail sales, and resulting sales tax receipts. For these and other reasons, careful monitoring will be required during the year and adjustments may be required in the event that projections prove to be overly optimistic.

Budget Highlights

A decrease in county tax rate – As stated above, the FY2013 budget reduces the tax rate from 66.5 cents to 66.0 cents per \$100 valuation.

Fund balance appropriation needed to balance budget – The FY 2012 budget was the first time in many years, the County did not need to rely on fund balance to balance our annual budget. However, we were not able to continue this trend in the proposed FY 2013 budget and also address the needs of public education. The FY2013 budget requires \$1,012,349 in fund balance. It remains my objective to continue to work towards fiscal sustainability that does not rely on drawing down reserves to balance our budget. Significant efforts in future years will be required to reach this objective.

On-going equipment needs allocated in General Fund – In FY2012 we reallocated on-going equipment needs from the Capital Projects Fund to the operating budget. We were able to continue this practice in the FY2013 recommended budget.

Budgeted funding for OPEB liability in contingency/nondepartmental account – The contingency account appropriates \$2,902,036 for unemployment claims, unanticipated emergencies, fuel cost spikes, additional funding for health insurance costs, and a salary increase. The insurance costs and salary increase will be reallocated to the departments during the fiscal year. It is our plan to limit the use of

contingency funds for strict emergencies during the year, and transfer the remaining balance to fund our OPEB liability.

Pay increase for staff for the first time in four years – During the past four years we were unable to reward our employees for their continued effort and hard work in light of additional duties and responsibilities that were necessitated due to previous reductions in force. Next fiscal year two percent has been allocated to the personal services line to fund pay increases as well as increased cost in benefits such as retirement, separation allowance, 401-K contribution and FICA taxes.

\$4 million in Capital Outlay for UCPS – We have recommended \$4.0 million from the County's Pay-Go Capital Fund be used to fund the UCPS capital outlay request. This is in addition to the \$1.271 million in bond savings and bond sales tax refunds that the UCPS have to spend on their capital needs. These funds are appropriated as follows: \$1.7 million for technology/infrastructure; \$3.3 million for maintenance capital; and \$0.267 million for school buses.

\$2.2 million in additional current operating expense to the UCPS – We recommended an additional \$2.2 million in the School's current operating budget. This was broken down into \$0.5 million for operating costs and \$1.7 million for local teacher supplements (an extra \$500 each) with benefits.

New County personnel and new initiatives- Due to staff reductions over the last four years and increasing demands in some departments, the County realizes the need to add some additional personnel in certain departments. The County is also proposing to begin some new and badly needed initiatives.

The Sheriff's department is adding seven new full time personnel in the new budget. This includes 5 detention officers, a crime scene technician and a crime analyst. They will also get 3 part-time positions; a deputy and two office support staff.

The Building Inspections Department will add one field inspector (Building, plumbing and mechanical). Finance will be adding a position.

Planning will be adding a transportation planner, who will be instrumental in the support of the county-wide transportation planning effort. Legal will be adding a staff attorney in order to help reduce their growing backlog.

Information Systems will be adding an individual whose primary focus over the next few years will be to implement the document imaging project throughout the County. Also, Veterans' Services will be utilizing an additional service officer to help reduce the two to four week backlog that veterans are currently experiencing while trying to schedule an appointment.

The Register of Deeds will receive a new part-time position, and Transportation will reinstate a part-time position to full-time that was earlier reduced due to prior budget cuts. Tax Administration will add a technician position and some temporary help to begin to prepare for the revaluation to take place January 1, 2015.

New initiatives- The County will begin its work on developing a transportation plan for Union County. This will be a long range transportation planning study examining the various corridors and sub areas of the County. This will be a county-wide effort.

The County has had to implement document imaging in Department of Social Services (DSS) as part of the NC FAST initiative mandated by the State. In conjunction with this project, the County is going to phase in implementation to the other departments in the County. This has long been a critical need for the County as documented by two previous studies that were performed.

The Planning Department will be expanding their area planning studies. This was started by examining the proposed Monroe Connector/Bypass interchanges and involves joint efforts with Indian Trail, Monroe, Wingate and Marshville. It will also include a joint planning mechanism to work with other municipalities in areas of common interests.

The County also plans to have a feasibility study of the proposed 4-H Pavilion conducted. The study will examine the possible uses and possible revenue streams from such a facility. Options such as incorporating a museum into the proposed facility will also be examined.

The County has also entered into a contract to buy property for a new Human Services building. This building will house both DSS and our Health Services Programs. The current building they are using was built about 1970 and continues to give us problems. Currently the County is exploring its options for the construction of a new building.

The County also has the need to build a firing and training facility for the Union County Sheriff's Office. Currently training and qualifying for the Sheriff's Deputies have become difficult due to the lack of a facility. The Sheriff's Office has been using the City of Monroe's firing range on a very limited basis for qualifying, but that leaves no time for training and practice drills. The County has already acquired the land for this project.

Reduce or eliminate county funding level for non-mandated programs – During the budget process, we took a hard look at all county departments and associated programs. We asked a lot of questions about the programs in order to determine what is mandated and what programs or services are optional. Many programs in the Human Services function of the county had expanded their services to include many non-mandated functions. We must ensure that the services we are providing are done so in the most efficient and economical fashion. The FY2013 budget reduces or eliminates county funding for some Health and DSS programs. Two contracts with outside agencies by the DSS Department were not renewed for the new fiscal year saving \$102,730. The County will continue to evaluate whether or not the Health Dental Program and the DSS Group Home can support themselves financially without the use of County funds.

Funding outside Agencies- During the budget session this year, the Board agreed to certain funding rules for outside agencies. Outside agencies whose fund balance was more than 300% of their annual operating budget were not funded for the fiscal year. Agencies whose funding request was less than 2% of their total operating budget were

also not funded this year. Any funding increases were limited to 2% above last year's budgeted amount.

General Fund Revenue

The FY2013 budget was developed with the best information we have available to us at the time. We do anticipate that the economy will continue to improve, although not significantly during the upcoming fiscal year. Overall General Fund revenues are expected to increase in FY2013 from FY2012 budgeted revenues. General Fund revenues for FY2013 are projected at \$225.7 million compared to FY2012 budgeted revenues of \$217.6 million. The primary factors in this projected increase are the expected increases in sales tax revenues and the additional hospital lease income amount due to the newly negotiated lease.

We are fortunate to have a major revenue source, property taxes, which is a reliable and steady revenue source of county funding. Property taxes make up approximately 63.34% of county general fund revenue. While we have experienced the slow down in the growth of this revenue source, we have a consistent funding source for a majority of our revenue. The amount of property tax generated is a function of three variables, tax rate, valuation, and collection rate. The tax rate for FY2013 is 66.0 cents. This is the first time since at least 1980 that the County has had a property tax decrease without a corresponding property revaluation. The valuation for FY2013 has increased slightly. Valuation figures from the Tax Assessors Office reflect approximately 0.42% growth in property values. The final piece of the revenue projection for property tax revenue is the collection rate. We have used an estimated collection rate of 97.75%. This is consistent with the budgeted collection rate for FY2012 of 97.60% and the projected FY2012 collection rate of approximately 98.10%. However, because of the ½ cent tax rate reduction, we are projecting a slight decrease in property tax revenue next year of \$174,500.

Motor vehicle taxes are another major revenue source of the county. Though the revenue generated by this revenue source has decreased consistently over the past few years, it appears to have bottomed out and has begun increasing during the current fiscal year. The revenue projections for motor vehicle taxes are projected to increase by approximately \$467,722 in FY2013 compared to FY2012's budgeted numbers. Motor vehicle taxes are projected to generate \$10.5 million in FY2013.

Local option sales taxes are expected to increase in FY2013. Current year sales taxes have already exceeded budgeted amounts. We have seen sales tax revenue stabilize and begin to increase over the past several months as compared to the dramatic drop in revenues during the recession. Based upon information provided by the State and our own trending analysis, we have increased budgeted revenue for FY2013 by \$2.7 million.

Lease payments from CMC-Union are budgeted at \$6.1 million for FY2013, which is significantly higher than the FY2012 budgeted figure of \$2.5 million. This is a direct result of the new lease contract negotiated between the County and CHS during FY2012.

General Fund Expenses

Overall county expenditures are proposed to increase from the original FY2012 budget of \$219.2 million to \$226.7 million for FY2013. In my recommended budget there is an increase in funding for Education and Public Safety over FY2012 levels. Education reflects a \$1.5 million overall increase in funding, primarily due to the \$2.2 million additional operating expense, a \$0.7 million decrease in debt service costs and not including the \$4.0 million increase in capital outlay. The budget for Public Safety reflects an overall increase of \$2.9 million. This increase is related to adding some additional personnel and contract deputies; funding on-going capital purchases out of the General Fund; and an increase of \$1.1 million in debt service costs for E-911 (debt service for FY2012 was paid from E-911 funds which are no longer available).

Other changes from the FY2012 budget reflect a \$55,000 increase in economic development due to an increase in funding because of an additional incentive grant that payments begin on this year. Human services funding saw a slight increase of \$2,900 in funding.

Funding for Libraries and Parks reflect a \$290,000 increase in funding for FY2013. This increase was due mainly to costs for an upgrade to the library automation system, new computer hardware, a mobile app for library services, reroofing of park shelters, resurfacing a parking lot and replacing campground playground equipment. The Contingency/Nondepartmental appropriation reflects an increase of \$1,839,881 over the FY2012 original appropriation due mainly to increased health insurance costs and the 2% pay increase awaiting distribution to the appropriate departments.

The largest portion of the County budget is the funding for the UCPS. FY2013 funding for the schools is proposed at \$130.6 million plus the \$4.0 million from pay-go capital. This is an increase of approximately \$1.5 million from FY2012 General Fund contribution to UCPS plus the \$4.0 million from pay-go capital. The FY2013 budget has proposed \$81.5 million in operating costs; \$48.9 million in debt service payments for school borrowing; and \$4.0 million for school facility costs. The UCPS will also have \$1.2 million available from the bond savings fund. While the UCPS would like additional funding, we believe we have provided them with sufficient funds to meet their basic needs. We held numerous meetings with the School Board Chairman and School Superintendent discussing their requests and the County's ability to meet those needs. As we look to our future years projections, this is a reality that the schools will have to adapt future budgets to a revised level of funding.

Net debt service costs for FY2013 total \$49.5 million. This is comprised of the \$48.9 million in school debt, \$3.5 million in county debt, and lottery proceeds estimated at \$2.8 million to offset school debt costs. This reflects a decrease of \$1.0 million from FY 2012's net \$50.5 million. The decrease in net debt service costs is due to increased lottery proceeds to apply to debt service requirements for school purposes. The recommended budget contains \$2,800,000 in lottery proceeds, about \$1.0 million more than FY2012 figure based on NCACC projections for the upcoming fiscal year.

We are restructuring the non-mandated functions of the Dental program. We will cut internal full-time labor to 80% of full-time so that there will not be salary charges when the Dentist is not in the office. The Dental Assistant will be able to see and bill clients

for screenings and cleanings without the Dentist being on site. The program will be cut back to live within the revenues generated from the program. We will look at our revenues and expenses quarterly in this program to determine if it is covering its costs.

In the Department of Social Services, we have reviewed several contract programs. Due to budget constraints, we eliminated the contracts with the Employment Security Commission (for an ESC employee that worked at the DSS site) and with SPCC (for an individual that worked at DSS to help prepare and train clients for jobs). These services are still available to DSS clients but they must now go to the ESC office on Skyway Drive and to the SPCC campus to receive the services. The total reduction to the budget as a result of these two actions was \$102,730.

We continued to monitor and review our Group Home during the FY2012 year. Based on our review, at the current time, it is more economical to keep the group home than to close it and send kids to private placement facilities. We will continue to monitor this program and will alert the Board if we see the need to make changes in the current program.

UCPS

We have had several meetings and conversations with representatives from the UCPS. As I have developed this recommended budget, I took extraordinary care in my decision on funding UCPS. I realize the school system is an asset to the County, but I must weigh the cost/benefit of what we can afford to fund given the limited resources available. Current expense funding for UCPS is recommended at \$81.5 million for FY2013. This is an increase of \$2,200,000 from the FY2012 funding level.

We have appropriated \$4,000,000 to the UCPS for capital expenditures. We are proposing to take this money from our pay-go capital funding account. The UCPS will have \$1,271,000 from bond savings proceeds to also use for capital expenditures. These expenses must be agreed upon between the UCPS and the County before they are committed or paid from bond savings proceeds. Total UCPS appropriations above the bonds savings proceeds are \$85.5 million.

Financial Policies and Implications

The recommended annual budget is developed each year in a manner that is consistent with your Financial Policies. Any deviation from those policies should be taken only after extensive discussions and with an abundance of care and caution regarding the long term implications. In terms of fund balance levels, your policy is to maintain fund balance levels at 16% of general fund expenses and that funds in excess of the target level be transferred to the capital reserve fund and/or used to reduce debt issuance. We project that our undesignated and unreserved fund balance at the end of the current fiscal year will be approximately \$44.2 million, once all accrual accounting transactions are completed. This projected balance will leave us above our 16.0% reserve policy. As a result, we are recommending an additional transfer of up to \$3.0 million to the OPEB fund; and up to \$3.0 million to capital reserves for pay-go capital at the end of FY2012. This will leave us with our required reserves and ensure funding

reserves in these other critical funding accounts. This will help satisfy the Bond Rating Agencies that have begun to question entities' plans to fund their OPEB liability. This is recommended to ensure that we continue to live within our means.

Risks Associated with the Recommended Budget

As has been mentioned, it has become more and more difficult to estimate and project local option sales tax receipts, and as you know this revenue source is extremely critical to county budgets. We have based our FY 2013 estimates on the assumptions that there will be slight growth in retail sales and that we will not see an extended slow down in the economy for FY2013. Further decline in the local economy during the coming year will require potentially difficult adjustments.

As has also been mentioned, we must be concerned so long as the State budget process is ongoing. Typically the State budget is not approved until after local governments have completed their budgets.

Future Years

Your annual budget is affected by previous decisions. Similarly, decisions made today, or decisions that are deferred today, will have implications in the future. There are a few notable implications that should be anticipated in terms of the FY2013 Budget. These include implications associated with funding our capital needs in coming years, to include libraries, parks, the Union Village replacement and expansion of our detention capacity. These and other capital needs will certainly have significant financial impacts (capital and operating) in the not too distant future.

With our current major revenue sources of property taxes, sales tax and intergovernmental revenue, we do not see significant revenue growth coming in the future. Without additional revenue sources, the major capital projects listed above will be difficult to complete. In addition to the capital costs of construction, there is little funding available for increased operating costs. We do have the funds available to move forward with at least some of the projects, thanks to the recently negotiated hospital lease. The Union Village replacement is probably the most pressing large capital need at this time. Unlike the jail expansion, increased operating costs due to the Union Village replacement will be minimal at most. The other projects will have to wait until we can find a steady revenue stream to fund the expanded operations.

As stated above, our objective is to develop a long-term sustainable budget that we can ensure the continued services provided to county residents. Our current budget does not eliminate future year deficits. As we look beyond FY2013, we must first figure out how to eliminate the deficits projected in future years. Even with the projected modest growth in property tax valuation and sales tax, we do not eliminate the budget deficit with the projected expenditures. Our projections do not account for any increase in the tax rate.

Our projected expenditures assumes 1.5% increase in operating costs for FY2013, and a 2.0 % increase for pay adjustments and associated payroll costs, that must be addressed. As we stand today, we are projecting budget deficits of \$4.9 million in

FY2014; \$8.2 million in FY2015; \$11.7 million in FY2016; and \$13.6 million in FY2017. We will begin to look at these future years as we start our budget planning for FY2014 in August.

Fire Service

Funding the VFD's continues to be a challenge, more so for some departments than others. Fire departments are funded by various sources and all have different circumstances to consider in determining funding levels. It is important to be consistent in our approach to funding fire departments. Our goals in funding the fire departments were to not increase the subsidy from the County General Fund and to eliminate shortfall funding in the long term.

As you know, fire departments are funded by fire fees or fire taxes. We have five (5) departments that are funded through taxes and the remainder are funded through fire fees. The fire fee departments have statutory authority up to \$100 for fire fees.

In total, fire departments requested \$8,916,708 of funding for FY2013. After careful consideration and analysis, staff recommended a total funding level of \$8,338,132. This recommendation should cover each department's immediate and basic needs for the year.

A new approach to evaluate funding requests was implemented this year. This year's budget requests were viewed on the basis of immediate needs for the year. In addition, County staff realized the need to identify long term needs of the departments, beyond the immediate next fiscal year. There needs to be a uniform process for funding these long term needs; such as debt service on vehicles, equipment replacements, renovations to facilities, and the increased need for staffing to meet the needs of citizens. This year, staff identified major long term needs that departments requested in individual department budgets so that these needs could be seen in a 5-year horizon. These major needs not funded in the FY2013 recommended budget were identified as "Horizon Needs". Every fire department had at least one major "horizon need".

Staff recommended to the Board at a prior workshop that the Union County Fire Commission would be the appropriate organization to examine and recommend county-wide funding strategies to address these "horizon needs". The four most pressing needs included staffing levels, rescue operations, opportunities to improve ISO ratings, and overall funding options. The goals will be to maximize resources, increase service consistency as much as possible, and enable staff and departments to better plan for budget needs.

Two fee based departments continue to have funding issues. Allens Crossroads has a total budget of \$168,552. The department's fire fee is already maxed out at \$100. Even with the maximum fee, they are only able to generate \$109,330 in fire fee revenue. This amount does not provide for adequate protection of those residents. In addition to its subsidy, staff recommended shortfall funding of \$37,622. This is a decrease in the amount of the shortfall payment from the County in the current year budget of \$1,791. The other department is Wingate. Their situation is similar. They are also maxed out on their fire fee revenue. In addition to their subsidy, staff recommended shortfall funding of \$40,126. A small shortfall funding of \$1,362 was also recommended for Providence.

We would like to point out that we had several fire fee VFD's that have fee reductions. Griffith Road, Jackson, and Unionville VFD's, all were able to reduce the fire fee for the second year in a row. Fairview VFD also reduced their fee. These fee reductions resulted primarily from an increase in parcel counts. The remaining fire fee districts will have slight fee increases, but not for the amounts they were seeking. We are recommending only what they will need to continue current operations.

Funding for the fire tax districts was also limited to need for the current operations. One department, Stallings, was able to maintain operations at the same tax rate. The remaining four departments will see very modest increases. Hemby Bridge, Springs, Wesley Chapel and Waxhaw VFD's will see increases between \$0.0001 and \$0.0040.

Enterprise Functions

Solid Waste

The Solid Waste program continues to operate at a deficit, even with the rate changes approved in the FY2011 budget. The MSW and C&D portions of the solid waste operations are able to generate funds to offset losses in recycling, drop-off sites and litter control programs.

As stated above, where the Solid Waste fund continues to suffer is in the drop-off sites. As we monitor the revenues and expenditures of each of these sites, it is apparent that we cannot continue to do business in this manner. In FY2012, effective November 1, 2011, the cost per bag for bags in excess of 13-gallon bags rose from \$0.25 cost per bag to \$0.75 per bag. The cost for 13-gallon bags remained at \$0.25 per bag. Excess revenue from our C&D and MSW operations has traditionally been used to fund shortfalls in our residential drop-off sites and recycling operations. Even at \$0.75 per bag for the larger bags, the drop-off sites still are not fully covering the actual cost of providing this labor intensive service. The New Salem drop-off site was limited to Saturdays only operations, but that still did not help the sites break even.

The savings recommendations and price increases at the drop-off sites from the current fiscal year were projected to save the county just under \$350,000. However, the savings was much less than this. Many customers switched to 13-gallon bags limiting the amount of savings that had been projected.

Public Works is currently having a study done to analyze the issues and to come up with solutions to resolve those issues. They anticipate the study to be completed in October, 2012.

Water and Sewer

The Water and Sewer Master Plan was completed this fiscal year and adopted by the Board of Commissioners. The CIP associated with the Master Plan projected a nearly \$500 million price tag over the next 20 years. In order to fund the next five years of the CIP program, the Board adopted a new rate structure for the future. Base facility charges for a typical ¾ inch water meter rose from \$5.00 per month to \$6.00 per month effective May 1, 2012. The base charge will increase to \$6.05 per month in FY2013

and to \$6.10 per month in FY2014. Water usage charges also increased slightly in the current fiscal year and will increase again in FY2013 and in FY2014 with the amount of the increase depending upon the total household usage. The exception was for the lowest tier of usage which saw about a 10% usage rate decrease this year. This lowest tier usage rate will increase slightly in FY2013 (still below its rate in early FY2012), and it will not increase in FY2014. Sewer base facility charges will remain the same for the next 2 fiscal years. However, usage charges for sewer increased approximately 14% in FY2012 when new rates went into effect May 1, 2012. Sewer usage rates will increase approximately 8% in FY2013 and again in FY2014. The higher sewer charges reflect the much higher portion of the CIP that sewer projects will comprise over the next 5 years.

The Master Plan and rate study that was completed and adopted by the Board in FY2012 will allow the County to identify capital costs and funding to ensure we will be able to meet our future demands. The actions of the current Board have positioned the County to be able to control its own destiny.

Conclusions

For the most part, Union County has done an excellent job of anticipating, and reacting to, the significant economic downturn that began in late 2008. The County has adapted to doing more with less; however the impact on staff has been, and continues to be, significant. At all times it is imperative, if local government is to succeed, that the governing board, staff and citizens maintain an open dialogue to reach consensus as to critical needs and resources available to meet those needs. There are never sufficient resources to accomplish all that can and should be accomplished, and the process of open dialogue and consensus building ensures that limited resources are directed to the most critical tasks and efforts, or priorities, as defined by the governing board and community.

To this end, we want to become more pro-active in our budget development. The FY2013 budget is a second step to living within our means, continuing the process that was begun with the FY2012 budget. We cannot afford to balance the budget with one-time monies, but must learn to live within our recurring revenue streams. We must also realize that the dynamic growth of the past decade will not be there to stimulate revenues. We are adapting to the new revenue streams and are learning to provide needed services within the resources available. When necessary, we have made the tough decisions to eliminate some non-mandated services. We will continue to evaluate our services and service levels to see if further improvements can be made.

We want to update and improve our five year projections. The planning of the resources of this county will not only assist in preparing our annual budget, it will allow the Board time to set priorities and allow staff time to develop the budget to meet these goals.

The selection and implementation of the Manager's Plan of Work will help guide the County as it plans for the future. By understanding the priorities of the Board, the County can focus its budget and efforts on achieving those goals selected by the Board and included in the Manager's Plan of Work. While resources are limited, we do have the capacity to focus on these critical issues as set by the Board.

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, 2012 and ending June 30, 2013 in accordance with the chart of accounts heretofore established for this county.

General Government:		
Board of Commissioners	398,481	
Central Administration	865,652	
County Dues & Memberships	98,153	
Internal Audit	-	
Legal	421,531	
Personnel	657,037	
Finance	973,349	
Tax Administration	3,721,892	
Court Facilities	2,148,855	
Elections	953,560	
Register of Deeds	856,320	
Information Technology	1,833,196	
General Services	(11,702)	12,916,324
Public Safety:		
Law Enforcement	22,074,948	
Communications	4,523,206	
Homeland Security	208,974	
Fire Services	808,940	
Inspections	1,351,486	
Outside Agencies	3,868,390	32,835,944
Economic & Physical Development:		
Planning	692,851	
Economic Development	979,696	
Cooperative Extension	1,227,270	
Soil Conservation	81,335	
Outside Agency	72,085	3,053,237
Human Services:		
Public Health	8,534,599	
Social Services	24,673,648	
Transportation and Nutrition	1,667,084	
Veterans' Services	312,783	
Outside Agencies	1,802,711	36,990,825
Education:		
School Current Expense	81,504,155	
School CE-Occupancy Costs	224,746	
School Capital Outlay (See Section IX. A.)		
School Debt Service	48,858,819	
Community College		
Operations	1,107,189	
Debt Service	357,916	132,052,825
Cultural and Recreational:		
Library	4,259,858	
Parks & Recreation	1,647,525	
Outside Agencies	68,939	5,976,322
Contingency/Nondepartmental	2,865,894	2,865,894
		<u>226,691,371</u>

Continued on next page.

Recommended Budget Ordinance
Union County, NC

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B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	154,380,261
Local Option Sales Tax	25,700,108
Other Taxes	1,673,500
Intergovernmental	29,837,424
Functional Revenues	6,995,096
Miscellaneous	7,092,633
Fund Balance Appropriated	1,012,349
	<u>226,691,371</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, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this

Hemby Bridge	<u>1,286,416</u>
Springs	<u>422,313</u>
Stallings	<u>1,100,349</u>
Waxhaw	<u>780,517</u>
Wesley Chapel	<u>1,295,426</u>

B. It is estimated that the following revenues will be available in the FIRE TAX DISTRICT FUNDS for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Ad Valorem Taxes	1,132,674
Local Option Sales Tax	<u>153,742</u>
	<u>1,286,416</u>
Ad Valorem Taxes	374,881
Local Option Sales Tax	<u>47,432</u>
	<u>422,313</u>
Ad Valorem Taxes	964,000
Local Option Sales Tax	<u>136,349</u>
	<u>1,100,349</u>
Ad Valorem Taxes	687,828
Local Option Sales Tax	<u>92,689</u>
	<u>780,517</u>
Ad Valorem Taxes	1,114,255
Local Option Sales Tax	<u>181,171</u>
	<u>1,295,426</u>

SECTION III. FEE SUPPORTED FIRE DISTRICTS FUND

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, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Public Safety:	<u>1,955,571</u>
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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, 2012 and ending June 30, 2013.

Fire Fees	<u>1,955,571</u>
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Continued on next page.

SECTION IV. EMERGENCY TELEPHONE SYSTEM FUND

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, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Public Safety	<u>1,035,994</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, 2012 and ending June 30, 2013.

Service Charges	975,743
Fund Balance Appropriated	<u>60,251</u>
	<u>1,035,994</u>

SECTION V. WATER AND SEWER FUND

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, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Water & Sewer	<u>33,407,550</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, 2012 and ending June 30, 2013.

Fees for Services	33,070,080
Miscellaneous	<u>337,470</u>
	<u>33,407,550</u>

SECTION VI. SOLID WASTE FUND

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, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Solid Waste	<u>4,570,391</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, 2012 and ending June 30, 2013.

Fees for Services	3,841,710
Miscellaneous	402,800
IFT from Solid Waste Reserves	261,000
Fund Balance Appropriated	<u>64,881</u>
	<u>4,570,391</u>

SECTION VII. STORMWATER FUND

A. The following amounts are hereby appropriated in the STORMWATER FUND for the operation of stormwater services for the fiscal year beginning July 1, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Stormwater	<u>329,938</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, 2012 and ending June 30, 2013.

Transfer from Enterprise Fund	<u>329,938</u>
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SECTION VIII. AUTOMATION ENHANCEMENT FUND

A. The following amounts are hereby appropriated in the AUTOMATION ENHANCEMENT FUND for Register of Deeds automation enhancement expenditures for the fiscal year beginning July 1, 2012 and ending June 30, 2013 with the chart of accounts heretofore established for this county.

Automation Enhancement Fund	<u>102,000</u>
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B. It is estimated that the following revenues will be available in the AUTOMATION ENHANCEMENT FUND for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Permits & Fees	<u>102,000</u>
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Recommended Budget Ordinance
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SECTION IX. 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. Prior to expending these funds, UCPS shall provide the County with a project list detailing Category I and III projects.

B. It is estimated that the following revenues will be available in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund). These 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>1,271,000</u>	Fund Revenues	<u>1,271,000</u>
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SECTION X. GENERAL CAPITAL PROJECT ORDINANCE FUND

A. The following amounts are hereby amending the appropriation in the GENERAL CAPITAL PROJECT FUND (Capital Project Ordinance Fund) for various capital projects.

B. It is estimated that the following revenues will be available in the GENERAL CAPITAL PROJECT FUND (Capital Project Ordinance Fund).

School Capital Outlay	4,000,000		
SPCC Building Purchase	3,500,000		
Law Enforcement Range	<u>2,700,000</u>		
	<u>10,200,000</u>	Fund Revenues	<u>10,200,000</u>

SECTION XI.

A. GENERAL FUND: That there is hereby levied for the fiscal year beginning July 1, 2012, and ending June 30, 2013, 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, 2012, 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	<u>.6600</u>
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B. SPECIAL DISTRICTS: That there is hereby levied for the fiscal year beginning July 1, 2012, and ending June 30, 2013, 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, 2012, 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>.0526</u>
Springs Fire Protection District	<u>.0355</u>
Stallings Fire Protection District	<u>.0428</u>
Waxhaw Fire Protection District	<u>.0386</u>
Wesley Chapel Fire Protection District	<u>.0241</u>

Continued on next page.

SECTION XII. 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 2012-2013

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek
Percentage per request of maximum	100.00%	71.96%	77.46%	69.17%	66.46%	59.64%	88.31%
Single Family Dwelling (SFD) (max fee of \$100)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Unimproved Land-per acre	0.040	0.029	0.031	0.028	0.027	0.024	0.035
-minimum (10% of fee)	10.00	7.20	7.75	6.92	6.65	5.96	8.83
Animal/Horticulture (20% of fee)	20.00	14.39	15.49	13.83	13.29	11.93	17.66
Commercial < or = 5000 sq ft (100% of fee)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Commercial > 5000 sq ft (200% of fee)	200.00	143.92	154.92	138.34	132.92	119.28	176.62
Mobile Home (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Duplex (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Triplex (150% of fee)	150.00	107.94	116.19	103.76	99.69	89.46	132.47
Other Family Dwellings (200% of fee)	200.00	143.92	154.92	138.34	132.92	119.28	176.62
Cultural Facilities (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Educational Facilities (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Governmental Facilities (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Religious Facilities (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31
Fire Protection Facilities (same as SFD)	100.00	71.96	77.46	69.17	66.46	59.64	88.31

	New Salem	Provi- dence	Sandy Ridge	Stacks Road	Stallings	Union- ville	Wingate
Percentage per request of maximum	83.76%	100.00%	81.89%	78.85%	0.00%	61.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$100)	83.76	100.00	81.89	78.85	-	61.00	100.00
Unimproved Land-per acre	0.034	0.040	0.033	0.032	-	0.024	0.040
-minimum (10% of fee)	8.38	10.00	8.19	7.89	-	6.10	10.00
Animal/Horticulture (20% of fee)	16.75	20.00	16.38	15.77	-	12.20	20.00
Commercial < or = 5000 sq ft (100% of fee)	83.76	100.00	81.89	78.85	-	61.00	100.00
Commercial > 5000 sq ft (200% of fee)	167.52	200.00	163.78	157.70	-	122.00	200.00
Mobile Home (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Duplex (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Triplex (150% of fee)	125.64	150.00	122.84	118.28	-	91.50	150.00
Other Family Dwellings (200% of fee)	167.52	200.00	163.78	157.70	-	122.00	200.00
Cultural Facilities (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Educational Facilities (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Governmental Facilities (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Religious Facilities (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00
Fire Protection Facilities (same as SFD)	83.76	100.00	81.89	78.85	-	61.00	100.00

Continued on next page.

Recommended Budget Ordinance
Union County, NC

Fiscal Year 2012-2013

SECTION XIII. WATER AND SEWER RATES

See ORDINANCE SETTING CHARGES, FEES, RATES AND DEPOSITS FOR CUSTOMERS SERVED BY THE UNION COUNTY WATER AND SEWER SYSTEM adopted by the Board of County Commissioners on February 20, 2012 and effective March 15, 2012 and effective until the Ordinance is amended or repealed.

SECTION XIV. SOLID WASTE RATES

	Proposed - to be effective Jan. 1, 2013	Proposed - to be effective July 1, 2012	Current - effective Nov. 1, 2011
Household bagged garbage			
- Small garbage bag - up to 13 gallon bag	\$0.25 / bag	\$0.25 / bag	\$0.25 / bag
- Large garbage bag - 14 to 55 gallon bag	\$0.75 / bag	\$0.75 / bag	\$0.75 / bag
Municipal solid waste tipping fee	\$45.00 / ton or \$2.25 / 100 pounds	\$44.00 / ton or \$2.20 / 100 pounds	\$43.00 / ton or \$2.15 / 100 pounds
Construction and demolition materials tipping fee *	\$36.00 / ton or \$1.80 / 100 pounds	\$36.00 / ton or \$1.80 / 100 pounds	\$36.00 / ton or \$1.80 / 100 pounds
Yard waste and pallets tipping fee	\$35.00 / ton \$1.75 / 100 pounds	\$35.00 / ton \$1.75 / 100 pounds	\$35.00 / ton \$1.75 / 100 pounds
Scrap tires not eligible for free disposal **	\$68.00 / ton \$3.40 / 100 pounds	\$68.00 / ton \$3.40 / 100 pounds	\$68.00 / ton \$3.40 / 100 pounds

* The fee excludes the NC Solid Waste Disposal Tax imposed pursuant to NCGS 105-187.61.

** Five or fewer tires are eligible for free disposal. Quantities in excess of five tires not generated through the normal course of business may be eligible for free disposal.

Note: Union County offers free disposal of Recyclables and Hazardous Household Waste to County residents. Businesses are eligible for free disposal of recyclables only. Union County no longer offers credits for recyclables.

SECTION XV. 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 _____, 2012 and is to become effective July 1, 2012.

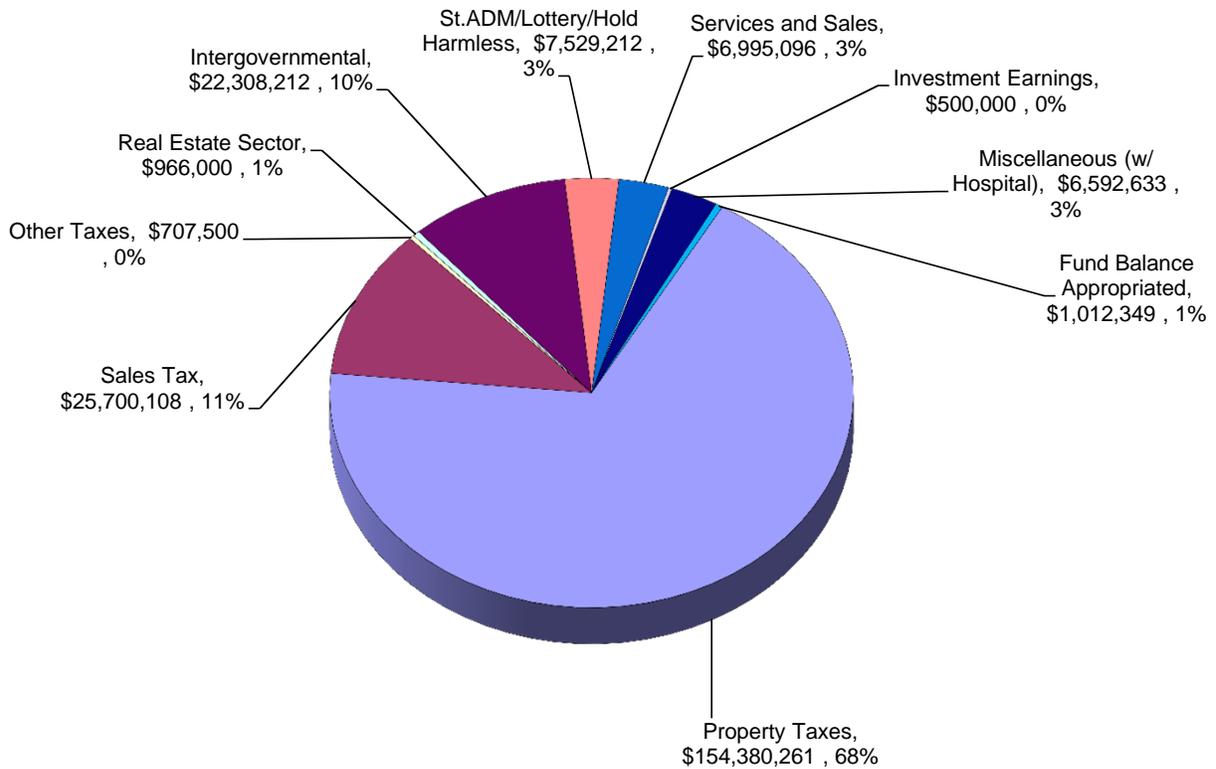
BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA

By: _____
 CHAIRMAN



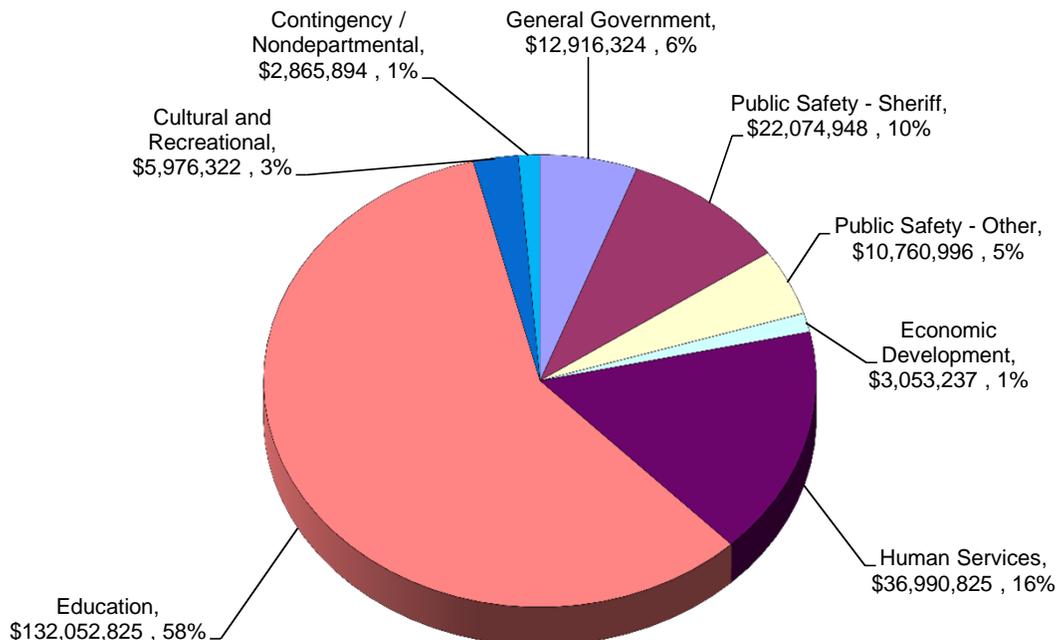
Where the Money Comes From

FY2013



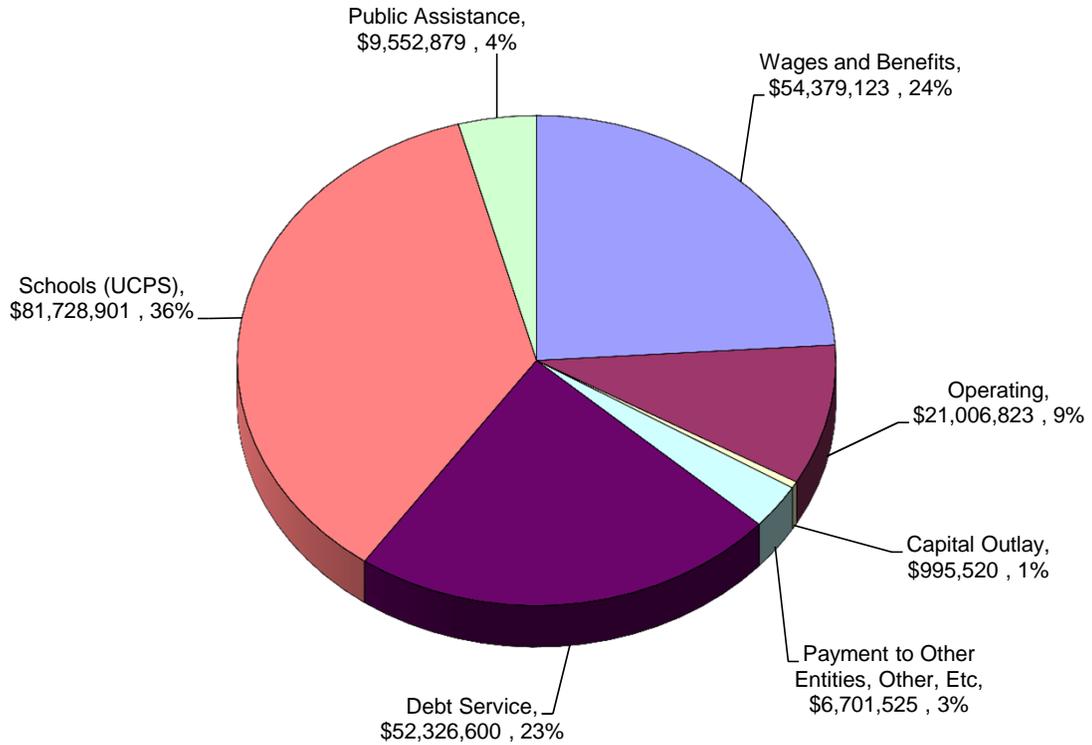
Where the Money Goes - By Program Function

FY2013

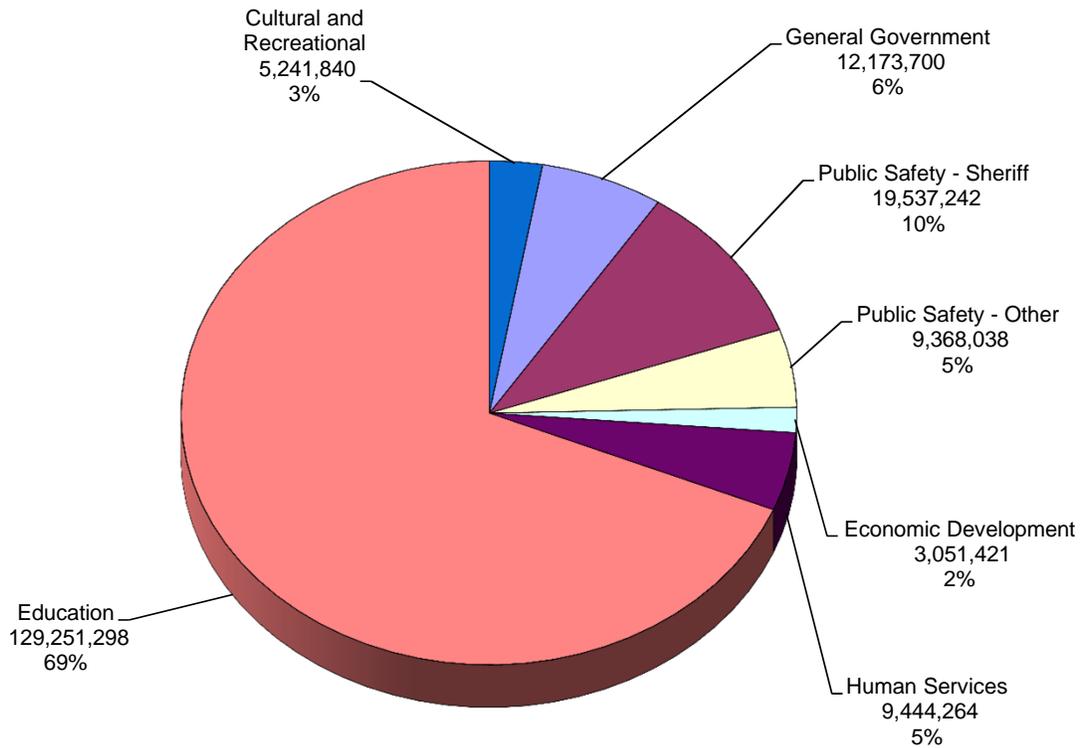


FY2013

Where the Money Goes - By Expense Category



FY2013 Where Your County Taxes Go - By Program Function

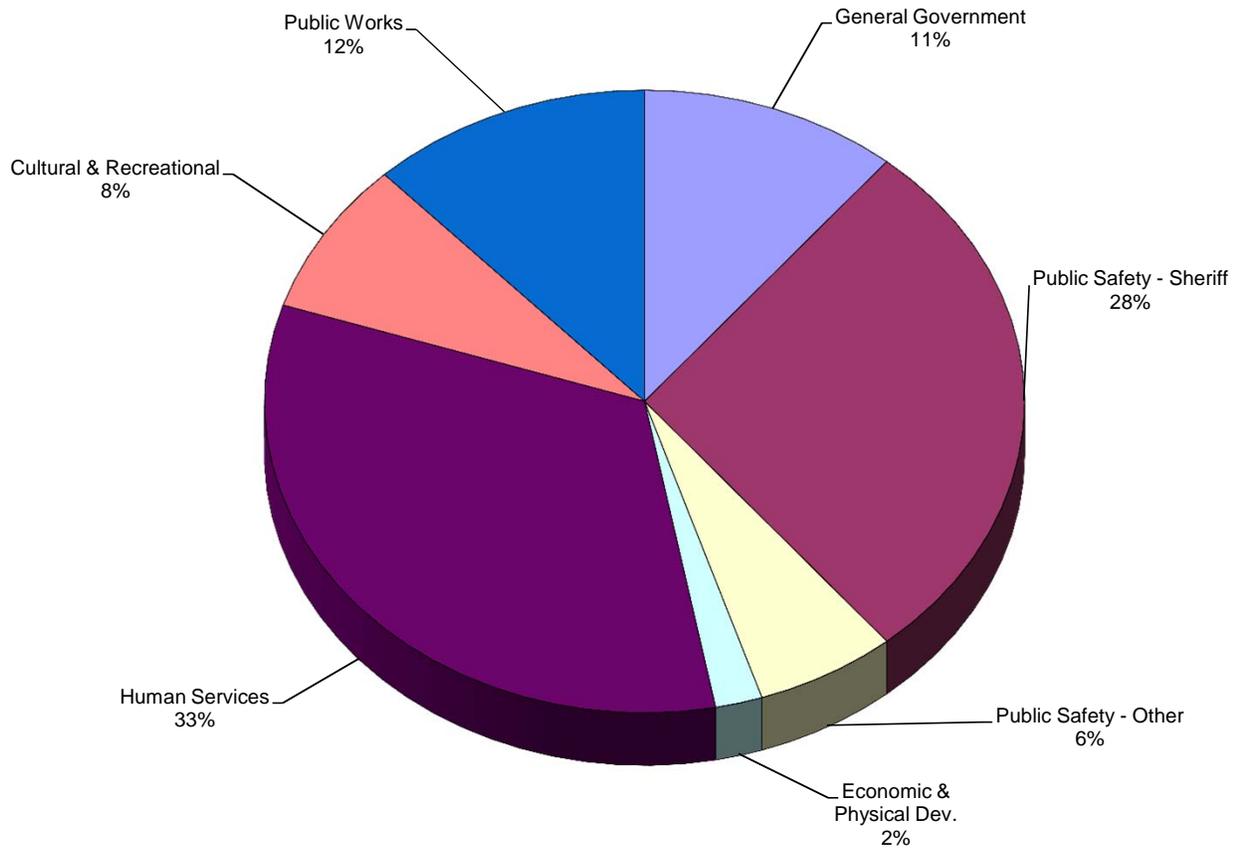


Positions by Department/Agency

Department	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Adopted	Current	Requested	Recom- mended
	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-11-12	FY11-11-12	FY12-13	FY12-13
Central Administration	8.2	8.2	8.2	8.05	6.05	6.21	6.34	6.10	6.10	6.10	7.10
Internal Audit	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Legal	2.8	2.8	2.8	3.09	3.00	3.00	3.00	3.00	3.50	3.50	4.00
Personnel	6.0	6.0	7.0	8.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00
Finance	10.2	10.2	10.2	10.20	9.00	8.00	8.00	8.00	8.00	9.00	9.00
Tax Administration	47.8	51.8	51.8	56.26	44.50	44.50	42.50	42.50	42.50	44.50	44.60
Elections	5.3	5.4	6.1	6.65	6.65	6.65	6.65	6.65	6.65	6.85	6.85
Election Workers (Note 1)	6.3	6.2	5.5	3.65	3.65	6.77	5.31	12.11	12.11	5.47	5.47
Register of Deeds	11.3	12.5	12.5	13.49	12.00	12.00	9.00	9.00	9.08	10.34	9.48
Information Systems	12.0	11.0	11.0	11.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00
General Services	13.7	13.0	11.0	11.47	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Law Enforcement	217.6	218.7	234.6	242.15	248.55	261.55	261.05	261.05	262.33	270.25	271.46
Communications (E911)	35.6	45.8	44.7	45.69	41.43	41.43	41.43	42.06	42.06	42.04	43.04
Homeland Security	3.0	3.0	4.0	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Fire Services	6.0	6.0	5.0	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Inspections	28.0	28.0	28.0	27.47	16.00	16.00	12.00	12.00	12.00	13.00	13.00
Planning	4.0	4.0	5.0	6.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Cooperative Extension	10.0	12.0	12.0	12.48	11.00	11.00	11.00	10.00	10.00	10.17	10.17
Soil Conservation	3.0	2.0	2.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Health	93.5	97.5	102.6	104.74	101.74	99.97	100.17	93.17	93.17	93.80	92.30
Social Services	191.1	194.1	199.6	199.70	200.44	200.44	197.44	188.06	188.06	193.11	189.11
Transportation and Nutrition	28.1	30.0	30.1	31.01	29.95	30.28	30.94	30.94	30.00	30.00	30.50
Veterans' Services	3.0	3.0	3.0	3.00	3.00	3.00	3.00	3.00	3.52	4.00	4.00
Library	65.1	64.5	65.9	65.95	55.65	55.65	56.18	54.63	54.63	54.63	54.63
Parks & Recreation	23.4	25.4	27.4	27.90	26.90	23.69	23.69	23.69	23.69	23.68	23.68
Water & Sewer	88.1	93.2	99.4	109.10	92.76	93.56	93.96	93.57	93.57	96.75	96.75
Solid Waste	21.6	21.6	21.7	21.55	20.59	20.79	20.39	17.35	18.76	18.38	18.38
Storm Water	1.3	1.3	1.3	2.05	2.05	2.05	2.05	2.05	2.05	2.07	2.07
Total	940.7	972.0	1,007.9	1,038.00	972.26	980.77	968.79	946.82	949.67	974.17	971.12

Note 1: Election workers are not included in FTE totals.

Positions by Program Function - FY2013



Positions by Program Function

Full-Time Equivalent Positions								FY2013
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	Recom- mended
General Government	120.92	120.57	128.21	108.20	108.36	102.49	102.83	108.03
Public Safety - Sheriff	218.70	234.60	242.15	247.55	260.55	260.05	261.33	271.46
Public Safety - Other	82.80	81.70	82.16	64.78	64.78	60.78	61.41	63.39
Econ. & Physical Dev.	18.00	19.00	19.48	16.00	16.00	16.00	15.00	16.17
Human Services	324.60	335.30	338.45	335.13	333.69	331.55	314.75	315.91
Cultural & Recreational	89.90	93.30	93.85	82.55	79.34	79.87	78.32	78.31
Public Works	117.10	123.40	133.70	118.05	118.05	118.05	116.03	117.85
Total	<u>972.02</u>	<u>1,007.87</u>	<u>1,038.00</u>	<u>972.26</u>	<u>980.77</u>	<u>968.79</u>	<u>949.67</u>	<u>971.12</u>

General Fund

Budget Overview

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Current Year Levy - Property	(140,966,874)	(140,760,590)	(140,760,590)	(142,608,600)	(140,936,102)	(140,936,102)	100.12%
Current Year Levy - Motor Vehicle	(9,468,771)	(9,052,337)	(9,052,337)	(10,000,250)	(9,845,059)	(9,845,059)	108.76%
Prior Years' Levy - Property	(3,042,121)	(2,350,000)	(2,350,000)	(2,448,000)	(2,000,000)	(2,000,000)	85.11%
Prior Years' Levy - Motor Vehicle	(917,174)	(937,000)	(937,000)	(753,000)	(612,000)	(612,000)	65.31%
Taxes' Penalties and Interest	(1,013,774)	(915,700)	(995,700)	(1,161,776)	(782,400)	(987,100)	99.14%
Local Option Sales Taxes	(23,351,826)	(23,000,000)	(23,000,000)	(25,118,276)	(25,700,108)	(25,700,108)	111.74%
Other Taxes/Licenses	(675,292)	(672,500)	(672,500)	(709,500)	(707,500)	(707,500)	105.20%
Other Taxes/Licenses - Real Estate	(893,406)	(850,000)	(850,000)	(966,000)	(966,000)	(966,000)	113.65%
Intergovernmental	(22,885,693)	(22,851,461)	(25,251,724)	(23,639,356)	(22,527,294)	(22,308,212)	88.34%
Intergov. - St.ADM/Lott./HoldHarm-	(7,714,618)	(4,600,000)	(4,600,000)	(7,213,620)	(7,529,212)	(7,529,212)	163.68%
Permits and Fees	(65,315)	(65,696)	(65,696)	(80,000)	(72,166)	(69,492)	105.78%
Permits and Fees - Real Estate	(2,486,153)	(2,359,000)	(2,359,000)	(2,650,000)	(2,379,000)	(2,504,000)	106.15%
Departmental Charges	(5,068,295)	(5,234,000)	(5,334,000)	(4,821,083)	(4,355,645)	(4,421,604)	82.89%
Investment Earnings	(697,054)	(1,000,000)	(1,000,000)	(425,000)	(500,000)	(500,000)	50.00%
Miscellaneous	(703,024)	(497,417)	(531,450)	(877,260)	(507,083)	(492,633)	92.70%
Miscellaneous (Hospital)	(3,156,330)	(2,500,000)	(56,500,000)	(61,666,879)	(6,100,000)	(6,100,000)	10.80%
Fund Balance Appropriated (FBA)	-	-	(2,299,890)	-	(831,797)	(1,012,349)	44.02%
Total Revenues	(223,105,720)	(217,645,701)	(276,559,887)	(285,138,600)	(226,351,366)	(226,691,371)	81.97%
Fund Balance Appropriated (FBA)	-	-	(2,299,890)	-	(831,797)	(1,012,349)	44.02%
Revenues w/o FBA	(223,105,720)	(217,645,701)	(274,259,997)	(285,138,600)	(225,519,569)	(225,679,022)	82.29%
Expenditures							
Personnel	51,736,173	50,315,042	51,011,697	54,978,822	54,356,463	54,379,123	106.60%
Operating	18,218,905	19,523,092	21,379,064	20,762,847	21,008,064	21,006,823	98.26%
Operating (Pub.Assist.)	9,984,313	10,285,497	12,018,556	10,531,723	9,615,908	9,554,379	79.50%
Operating (PA-Medicaid)	(4,970)	-	-	(1,500)	(1,500)	(1,500)	-
Capital	562,398	938,932	1,106,652	1,018,740	1,052,520	995,520	89.96%
Other	6,765,473	6,287,946	6,748,726	5,930,455	8,464,410	6,701,525	99.30%
Debt Service (non-School)	3,848,289	2,752,758	2,752,758	2,755,440	3,467,781	3,467,781	125.97%
Sub-total for General Fund-County	91,110,581	90,103,267	95,017,453	95,976,527	97,963,646	96,103,651	101.14%
School Current Expense	79,504,155	79,304,155	79,304,155	79,304,155	79,304,155	81,504,155	102.77%
School Capital Outlay	1,303,552	-	-	-	-	-	-
School Occupancy Costs	174,881	215,567	215,567	215,567	224,746	224,746	104.26%
School Debt Service	46,474,135	49,533,368	49,533,368	48,913,806	48,858,819	48,858,819	98.64%
Sub-total for General Fund-Schools	127,456,723	129,053,090	129,053,090	128,433,528	128,387,720	130,587,720	101.19%
Total Expenditures	218,567,303	219,156,357	224,070,543	224,410,055	226,351,366	226,691,371	101.17%
Other (Sources) / Uses							
Interfund Transfers-In	(686)	(1,510,656)	(1,510,656)	(1,510,656)	-	-	-
Interfund Transfers-Out	2,000,000	-	54,000,000	57,000,000	-	-	-
Debt Proceeds (Refundings)	(61,411,729)	-	-	-	-	-	-
Debt Remittances (Refundings)	61,394,884	-	-	-	-	-	-
Total Other (Sources) / Uses	1,982,469	(1,510,656)	52,489,344	55,489,344	-	-	-
(Rev. & Other Sources over)	(2,555,947)	-	-	(5,239,201)	-	-	-
/ under Exp. & Other Uses	(2,555,947)	-	-	(5,239,201)	-	-	-
Recap:							
Total Revenues & Other Sources	(284,518,135)	(219,156,357)	(278,070,543)	(286,649,256)	(226,351,366)	(226,691,371)	81.52%
Total Expenditures & Other Uses	281,962,188	219,156,357	278,070,543	281,410,055	226,351,366	226,691,371	81.52%
Net	(2,555,947)	-	-	(5,239,201)	-	-	-

Budget Overview

General Fund

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Estimate</u>	<u>Request</u>	<u>Mgr. Rec.</u>	<u>% Inc/Dec</u>
Beginning Fund Balance	(51,938,337)	(54,494,284)	(54,494,284)	(54,494,284)	(59,733,485)	(59,733,485)	
Revenue w/o FBA	(223,105,720)	(217,645,701)	(274,259,997)	(285,138,600)	(225,519,569)	(225,679,022)	
Expenditures	218,567,303	219,156,357	224,070,543	224,410,055	226,351,366	226,691,371	
Other (Sources) / Uses	1,982,469	(1,510,656)	52,489,344	55,489,344	-	-	
Net (Increase) / Decrease	(2,555,947)	-	2,299,890	(5,239,201)	831,797	1,012,349	
Ending Fund Balance	(54,494,284)	(54,494,284)	(52,194,394)	(59,733,485)	(58,901,688)	(58,721,136)	
Fund Balance Components							
Nonspendable:							
Longterm accounts receivable	77,171			62,212	62,212	62,212	
Inventory	26,116			26,000	26,000	26,000	
Restricted:							
Accounts receivable	12,130,763			12,131,000	12,131,000	12,131,000	
Outstanding encumbrances	386,603			387,000	387,000	387,000	
Outstanding program balances	237,233			237,000	237,000	237,000	
Committed:							
Next year FBA	-			1,012,349	1,012,000	1,012,000	
Assigned:							
Outstanding projects	1,656,054			1,656,000	1,656,000	1,656,000	
Unassigned	39,980,344			44,221,924	43,390,476	43,209,924	
Total Fund Balance	<u>54,494,284</u>			<u>59,733,485</u>	<u>58,901,688</u>	<u>58,721,136</u>	

Expenditures by Function

General Government	12,217,708	12,035,067	12,472,552	12,116,765	14,047,042	12,916,324	103.56%
Public Safety-Law Enf	20,723,041	21,362,497	21,898,782	22,125,315	21,977,356	22,074,948	100.80%
Public Safety-Other	9,319,201	8,545,140	8,594,661	8,515,391	10,845,523	10,760,996	125.21%
Economic & Phys Dev	3,823,688	2,997,931	3,403,940	3,367,968	3,065,737	3,053,237	89.70%
Human Services	37,829,686	36,987,910	40,293,628	38,455,430	37,464,742	36,990,825	91.80%
Education-UCPS	127,456,723	129,053,090	129,053,090	128,433,528	128,387,720	130,587,720	101.19%
Education-SPCC	1,434,106	1,426,250	1,426,250	1,350,468	1,843,766	1,465,105	102.72%
Cultural & Recreational	5,763,150	5,686,317	6,209,027	6,078,065	5,972,288	5,976,322	96.25%
Nondepartmental	-	1,062,155	718,613	3,967,125	2,747,192	2,865,894	398.81%
Total Expenditures by Function	<u>218,567,303</u>	<u>219,156,357</u>	<u>224,070,543</u>	<u>224,410,055</u>	<u>226,351,366</u>	<u>226,691,371</u>	<u>101.17%</u>

General Fund

Budget Overview - Expenditures

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Expenditures							
General Government							
Board of Commissioners	376,864	388,006	399,804	426,794	398,481	398,481	99.67%
Central Administration	860,611	739,132	773,585	732,629	761,467	865,652	111.90%
County Dues and Membership	91,869	92,644	93,044	93,027	98,153	98,153	105.49%
Internal Audit	92,879	99,787	100,653	92,024	103,085	-	0.00%
Legal	332,134	327,255	353,467	352,235	379,755	421,531	119.26%
Personnel	666,411	643,694	660,790	669,747	657,037	657,037	99.43%
Finance	845,894	842,835	909,027	883,235	973,349	973,349	107.08%
Tax Administration	3,575,355	3,350,072	3,529,362	3,591,122	3,830,364	3,721,892	105.46%
Court Facilities	1,739,765	1,905,623	1,908,550	1,644,008	2,148,855	2,148,855	112.59%
Elections	904,954	1,102,644	1,110,275	1,072,339	953,560	953,560	85.89%
Register of Deeds	909,216	791,586	812,129	823,000	891,040	856,320	105.44%
Information Technology	1,519,521	1,727,228	1,742,560	1,690,755	1,834,447	1,833,196	105.20%
General Services	302,235	24,561	79,306	45,850	1,017,449	(11,702)	-14.76%
	12,217,708	12,035,067	12,472,552	12,116,765	14,047,042	12,916,324	103.56%
Public Safety							
Law Enforcement	20,723,041	21,362,497	21,898,782	22,125,315	21,977,356	22,074,948	100.80%
Communications	3,777,191	3,299,021	3,316,850	3,267,002	4,512,980	4,523,206	136.37%
Homeland Security	156,811	184,917	185,829	132,510	208,974	208,974	112.45%
Fire Services	900,787	753,090	758,050	766,522	883,436	808,940	106.71%
Inspections	1,443,459	1,246,458	1,272,278	1,298,503	1,351,486	1,351,486	106.23%
Outside Agencies:							
Medical Examiner	45,919	50,800	50,800	45,000	45,000	45,000	88.58%
Emergency Medical Service	2,926,538	2,925,203	2,925,203	2,925,203	3,741,619	3,741,619	127.91%
Other Miscellaneous Outside	-	1,000	1,000	-	-	-	0.00%
Juvenile Detention	63,621	80,001	80,001	76,001	77,028	77,028	96.28%
American Red Cross	4,875	4,650	4,650	4,650	25,000	4,743	102.00%
	30,042,242	29,907,637	30,493,443	30,640,706	32,822,879	32,835,944	107.68%
Economic Development							
Planning	418,380	507,646	779,055	789,112	692,851	692,851	88.93%
Economic Development	2,223,859	1,238,954	1,340,218	1,340,440	979,696	979,696	73.10%
Cooperative Extension	1,026,492	1,093,636	1,126,060	1,086,624	1,239,770	1,227,270	108.99%
Soil Conservation	80,276	78,937	79,849	81,584	81,335	81,335	101.86%
Outside Agencies:							
Forest Management	65,679	70,208	70,208	70,208	72,085	72,085	102.67%
New Ventures	9,000	8,550	8,550	-	-	-	0.00%
	3,823,688	2,997,931	3,403,940	3,367,968	3,065,737	3,053,237	89.70%
Human Services							
Public Health	8,351,738	8,185,936	8,505,940	8,480,239	8,672,004	8,534,599	100.34%
Social Services	25,319,416	25,079,994	27,305,204	25,750,925	25,015,808	24,673,648	90.36%
Transportation and Nutrition	1,698,987	1,540,465	1,768,968	1,705,562	1,651,921	1,667,084	94.24%
Veterans' Services	264,220	249,126	272,369	245,988	314,401	312,783	114.84%
Outside Agencies:							
Mental Health	883,281	899,049	899,049	896,089	900,204	900,204	100.13%
Other Misc. Agencies	1,023	2,475	3,475	3,475	3,475	3,475	100.00%
Health Quest	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
United Family Services	22,500	21,375	21,375	21,375	30,000	21,800	101.99%
Charlotte Area Trans.(CATS)	111,921	85,810	89,887	89,887	87,744	87,744	97.62%
Juvenile Justice Del. Prev.	265,844	294,504	289,971	289,971	287,971	294,504	101.56%
Turning Point	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
Union Diversified Industries	21,000	19,950	19,950	19,950	-	-	0.00%
Community Shelter	11,250	10,688	10,688	10,688	15,000	10,900	101.98%
Community Action	68,704	65,269	65,269	65,269	68,704	66,574	102.00%
Council on Aging	348,354	355,163	374,760	374,760	374,760	374,760	100.00%
CMC - Union	285,700	-	488,617	323,146	-	-	0.00%
Criminal Justice Partnership	130,749	135,356	135,356	135,356	-	-	0.00%
	37,829,686	36,987,910	40,293,628	38,455,430	37,464,742	36,990,825	91.80%

Budget Overview - Expenditures

General Fund

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Estimate</u>	<u>Request</u>	<u>Mgr. Rec.</u>	<u>% Inc/Dec</u>
Education							
Union County Schools							
Current Expense	79,504,155	79,304,155	79,304,155	79,304,155	79,304,155	81,504,155	102.77%
Capital Outlay	1,303,552	-	-	-	-	-	-
Occupancy Costs	174,881	215,567	215,567	215,567	224,746	224,746	104.26%
Debt Service	46,474,135	49,533,368	49,533,368	48,913,806	48,858,819	48,858,819	98.64%
Debt Reserve Transfer	-	-	-	-	-	-	-
Outside Agencies:							
Community College (Oper.)	1,100,000	1,090,827	1,090,827	1,090,827	1,483,850	1,107,189	101.50%
Community College (Debt)	331,856	333,285	333,285	257,503	357,916	357,916	107.39%
Literacy Council	2,250	2,138	2,138	2,138	2,000	-	0.00%
	<u>128,890,829</u>	<u>130,479,340</u>	<u>130,479,340</u>	<u>129,783,996</u>	<u>130,231,486</u>	<u>132,052,825</u>	<u>101.21%</u>
Cultural and Recreational							
Library	4,263,770	4,109,902	4,241,833	4,122,829	4,259,858	4,259,858	100.42%
Parks and Recreation	1,429,946	1,508,088	1,898,867	1,886,934	1,632,525	1,647,525	86.76%
Outside Agencies:							
Arts Council	49,500	47,025	47,025	47,025	47,025	47,025	100.00%
Historical Properties	15,434	17,027	17,027	17,027	17,880	17,579	103.24%
Union Symphony Society	-	-	-	-	10,000	-	-
Andrew Jackson Historical F	4,500	4,275	4,275	4,250	5,000	4,335	101.40%
	<u>5,763,150</u>	<u>5,686,317</u>	<u>6,209,027</u>	<u>6,078,065</u>	<u>5,972,288</u>	<u>5,976,322</u>	<u>96.25%</u>
Contingency & Nondept.	-	1,062,155	718,613	3,967,125	2,747,192	2,865,894	398.81%
Total Expenditures	<u>218,567,303</u>	<u>219,156,357</u>	<u>224,070,543</u>	<u>224,410,055</u>	<u>226,351,366</u>	<u>226,691,371</u>	<u>101.17%</u>
Union County Public Schools							
Union County Public Schools	80,982,588	79,519,722	79,519,722	79,519,722	79,528,901	81,728,901	102.78%
County Dept's/Agencies/SPCC	87,262,291	87,350,509	92,264,695	93,221,087	94,495,865	92,635,870	100.40%
Debt Service	50,322,424	52,286,126	52,286,126	51,669,246	52,326,600	52,326,600	100.08%
Total Expenditures	<u>218,567,303</u>	<u>219,156,357</u>	<u>224,070,543</u>	<u>224,410,055</u>	<u>226,351,366</u>	<u>226,691,371</u>	<u>101.17%</u>
Positions							
Full-time Equivalency	808.70	791.70	792.70	792.70	813.07	809.57	
Part-time Equivalency	45.20	50.46	50.90	50.51	45.57	47.02	

General Fund

Department and Agency Summaries

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Current Year Levy - Property	(140,966,874)	(140,760,590)	(140,760,590)	(142,608,600)	(140,936,102)	(140,936,102)	100.12%
Current Year Levy - M.Veh.	(9,468,771)	(9,052,337)	(9,052,337)	(10,000,250)	(9,845,059)	(9,845,059)	108.76%
Prior Years' Levy - Property	(3,042,121)	(2,350,000)	(2,350,000)	(2,448,000)	(2,000,000)	(2,000,000)	85.11%
Prior Years' Levy - M.Veh.	(917,174)	(937,000)	(937,000)	(753,000)	(612,000)	(612,000)	65.31%
Taxes' Penalties and Int.	(870,920)	(811,300)	(811,300)	(777,000)	(696,000)	(696,000)	85.79%
Local Option Sales Taxes	(23,351,826)	(23,000,000)	(23,000,000)	(25,118,276)	(25,700,108)	(25,700,108)	111.74%
Other Taxes/Licenses	(675,292)	(672,500)	(672,500)	(709,500)	(707,500)	(707,500)	105.20%
Other Taxes/Licenses - R.E.	(893,406)	(850,000)	(850,000)	(966,000)	(966,000)	(966,000)	113.65%
Intergovernmental	(348,151)	(358,000)	(358,000)	(281,800)	(300,000)	(275,000)	76.82%
Intergov. - St.ADM/Lott./HH	(4,418,092)	(2,850,000)	(2,850,000)	(4,851,620)	(4,727,685)	(4,727,685)	165.88%
Total	(184,952,626)	(181,641,727)	(181,641,727)	(188,514,046)	(186,490,454)	(186,465,454)	102.66%

Board of Commissioners

Expenditures							
Personnel	113,876	100,156	102,593	102,593	107,158	107,158	104.45%
Operating	262,989	287,850	299,648	324,201	291,323	291,323	97.22%
Capital	-	-	-	-	-	-	-
Other	-	-	(2,437)	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	376,864	388,006	399,804	426,794	398,481	398,481	99.67%
Revenues	-	-	-	-	-	-	-
Net County Cost	376,864	388,006	399,804	426,794	398,481	398,481	99.67%

Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Central Administration

Expenditures							
Personnel	676,714	685,603	674,740	674,740	690,157	786,874	116.62%
Operating	74,855	53,529	56,638	55,137	68,558	76,026	134.23%
Capital	109,042	-	2,752	2,752	2,752	2,752	100.00%
Other	-	-	39,455	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	860,611	739,132	773,585	732,629	761,467	865,652	111.90%
Revenues	-	-	-	-	-	-	-
Net County Cost	860,611	739,132	773,585	732,629	761,467	865,652	111.90%

Positions

Full-time Equivalency	6.00	6.00	6.00	6.00	6.00	7.00	
Part-time Equivalency	0.34	0.10	0.10	0.10	0.10	0.10	

County Dues and Memberships

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	91,869	92,644	93,044	93,027	98,153	98,153	105.49%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	91,869	92,644	93,044	93,027	98,153	98,153	105.49%
Revenues	-	-	-	-	-	-	-
Net County Cost	91,869	92,644	93,044	93,027	98,153	98,153	105.49%

Positions

Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Internal Audit							
Expenditures							
Personnel	89,646	95,054	87,962	87,962	96,717	-	0.00%
Operating	3,233	4,733	4,733	4,062	6,368	-	0.00%
Capital	-	-	-	-	-	-	-
Other	-	-	7,958	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	92,879	99,787	100,653	92,024	103,085	-	0.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	92,879	99,787	100,653	92,024	103,085	-	0.00%
Positions							
Full-time Equivalency	1.00	1.00	1.00	1.00	1.00	-	-
Part-time Equivalency	-	-	-	-	-	-	-
Legal							
Expenditures							
Personnel	300,861	292,138	317,643	317,643	333,759	375,535	118.23%
Operating	31,273	35,117	35,117	34,592	45,996	45,996	130.98%
Capital	-	-	-	-	-	-	-
Other	-	-	707	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	332,134	327,255	353,467	352,235	379,755	421,531	119.26%
Revenues	-	-	-	-	-	-	-
Net County Cost	332,134	327,255	353,467	352,235	379,755	421,531	119.26%
Positions							
Full-time Equivalency	3.00	3.00	3.50	3.50	3.50	4.00	-
Part-time Equivalency	-	-	-	-	-	-	-
Personnel							
Expenditures							
Personnel	564,169	536,625	563,230	563,230	545,873	545,873	96.92%
Operating	102,241	107,069	106,517	106,517	111,164	111,164	104.36%
Capital	-	-	-	-	-	-	-
Other	-	-	(8,957)	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	666,411	643,694	660,790	669,747	657,037	657,037	99.43%
Revenues	-	-	-	-	-	-	-
Net County Cost	666,411	643,694	660,790	669,747	657,037	657,037	99.43%
Positions							
Full-time Equivalency	6.00	6.00	6.00	6.00	6.00	6.00	-
Part-time Equivalency	-	-	-	-	-	-	-
Finance							
Expenditures							
Personnel	710,488	685,143	659,600	659,600	749,077	749,077	113.57%
Operating	135,406	157,692	205,618	206,085	224,272	224,272	109.07%
Capital	-	-	17,550	17,550	-	-	0.00%
Other	-	-	26,259	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	845,894	842,835	909,027	883,235	973,349	973,349	107.08%
Revenues	(238)	(250)	(250)	(252)	(250)	(250)	100.00%
Net County Cost	845,656	842,585	908,777	882,983	973,099	973,099	107.08%
Positions							
Full-time Equivalency	8.00	8.00	8.00	8.00	9.00	9.00	-
Part-time Equivalency	-	-	-	-	-	-	-

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Tax Administration							
Expenditures							
Personnel	2,808,795	2,651,142	2,764,173	2,764,173	2,843,743	2,831,364	102.43%
Operating	751,560	734,612	863,350	871,597	942,121	892,121	103.33%
Capital	15,000	-	-	-	44,500	44,500	-
Other	-	(35,682)	(98,161)	(44,648)	-	(46,093)	46.96%
Debt	-	-	-	-	-	-	-
Total	3,575,355	3,350,072	3,529,362	3,591,122	3,830,364	3,721,892	105.46%
Revenues	(230,970)	(183,759)	(263,759)	(475,005)	(168,609)	(380,200)	144.15%
Net County Cost	3,344,385	3,166,313	3,265,603	3,116,117	3,661,755	3,341,692	102.33%

Positions							
Full-time Equivalency	42.00	42.00	42.00	42.00	44.00	43.00	
Part-time Equivalency	0.50	0.50	0.50	0.50	0.50	1.60	

Court Facilities

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	530,251	680,441	683,368	682,235	765,405	765,405	112.00%
Operating (Pub.Assist.)	600	1,000	1,000	1,000	1,000	1,000	100.00%
Capital	-	-	-	-	-	-	-
Other	55,330	65,908	65,908	65,908	138,545	138,545	210.21%
Debt	1,153,584	1,158,274	1,158,274	894,865	1,243,905	1,243,905	107.39%
Total	1,739,765	1,905,623	1,908,550	1,644,008	2,148,855	2,148,855	112.59%
Revenues	-	-	-	-	-	-	-
Net County Cost	1,739,765	1,905,623	1,908,550	1,644,008	2,148,855	2,148,855	112.59%

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	

Elections

Expenditures							
Personnel	463,924	547,036	512,322	512,322	552,343	552,343	107.81%
Operating	441,030	555,608	555,492	560,017	401,217	401,217	72.23%
Capital	-	-	-	-	-	-	-
Other	-	-	42,461	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	904,954	1,102,644	1,110,275	1,072,339	953,560	953,560	85.89%
Revenues	(262,317)	(240,669)	(240,669)	(196,050)	(20,990)	(20,470)	8.51%
Net County Cost	642,637	861,975	869,606	876,289	932,570	933,090	107.30%

Positions							
Full-time Equivalency	6.65	6.65	6.65	6.65	6.85	6.85	
Part-time Equivalency	5.31	12.11	12.11	12.11	5.47	5.47	

Register of Deeds

Expenditures							
Personnel	601,059	557,890	597,233	597,233	638,379	603,659	101.08%
Operating	308,157	233,696	233,696	225,767	252,661	252,661	108.12%
Capital	-	-	-	-	-	-	-
Other	-	-	(18,800)	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	909,216	791,586	812,129	823,000	891,040	856,320	105.44%
Revenues	(1,038,588)	(915,000)	(915,000)	(935,080)	(960,000)	(934,000)	102.08%
Net County Cost	(129,372)	(123,414)	(102,871)	(112,080)	(68,960)	(77,680)	75.51%

Positions							
Full-time Equivalency	9.00	9.00	9.00	9.00	10.00	9.00	
Part-time Equivalency	-	-	0.08	0.08	0.34	0.48	

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Information Technology							
Expenditures							
Personnel	833,319	821,084	842,659	842,659	908,633	908,633	107.83%
Operating	693,141	954,536	960,922	896,488	974,206	974,206	101.38%
Capital	40,561	-	-	-	-	-	-
Other	(47,500)	(48,392)	(61,021)	(48,392)	(48,392)	(49,643)	81.35%
Debt	-	-	-	-	-	-	-
Total	1,519,521	1,727,228	1,742,560	1,690,755	1,834,447	1,833,196	105.20%
Revenues	(188)	(850)	(850)	(184)	(500)	(500)	58.82%
Net County Cost	1,519,333	1,726,378	1,741,710	1,690,571	1,833,947	1,832,696	105.22%

Positions							
Full-time Equivalency	10.00	10.00	10.00	10.00	11.00	11.00	
Part-time Equivalency	-	-	-	-	-	-	

General Services

Expenditures							
Personnel	740,490	680,326	699,085	699,085	695,258	695,258	99.45%
Operating	1,154,020	915,760	1,017,555	973,534	928,584	1,006,818	98.94%
Capital	51,922	-	15,996	21,180	60,000	60,000	375.09%
Other	(1,645,352)	(1,572,445)	(1,654,250)	(1,659,372)	(666,393)	(1,773,778)	107.23%
Debt	1,155	920	920	11,423	-	-	0.00%
Total	302,235	24,561	79,306	45,850	1,017,449	(11,702)	-14.76%
Revenues	(200)	(1,250)	(1,250)	(505)	(1,280)	(380)	30.40%
Net County Cost	302,035	23,311	78,056	45,345	1,016,169	(12,082)	-15.48%

Positions							
Full-time Equivalency	9.00	9.00	9.00	9.00	9.00	9.00	
Part-time Equivalency	-	-	-	-	-	-	

Law Enforcement

Expenditures							
Personnel	15,791,034	15,445,820	16,068,411	16,068,411	16,428,347	16,493,401	102.64%
Operating	4,276,243	4,269,366	4,740,787	4,445,364	4,662,006	4,694,044	99.01%
Capital	65,062	742,232	651,704	635,166	581,118	581,618	89.25%
Other	(52,730)	250,937	(216,262)	(55,905)	193,318	193,318	-89.39%
Debt	643,431	654,142	654,142	1,032,279	112,567	112,567	17.21%
Total	20,723,041	21,362,497	21,898,782	22,125,315	21,977,356	22,074,948	100.80%
Revenues	(3,369,978)	(3,350,463)	(3,505,125)	(3,283,243)	(3,420,769)	(3,489,678)	99.56%
Net County Cost	17,353,063	18,012,034	18,393,657	18,842,072	18,556,587	18,585,270	101.04%

Positions							
Full-time Equivalency	258.20	258.20	259.20	259.20	266.20	268.20	
Part-time Equivalency	1.85	1.85	2.13	2.13	3.05	3.26	

Communications

Expenditures							
Personnel	2,022,074	2,099,364	2,050,772	2,050,772	2,162,799	2,252,582	109.84%
Operating	610,981	1,169,819	1,183,939	1,183,392	1,205,993	1,126,436	95.14%
Capital	-	-	-	-	-	-	-
Other	-	-	52,301	-	-	-	0.00%
Debt	1,144,136	29,838	29,838	32,838	1,144,188	1,144,188	3834.67%
Total	3,777,191	3,299,021	3,316,850	3,267,002	4,512,980	4,523,206	136.37%
Revenues	(23,176)	-	(13,500)	(25,721)	-	-	0.00%
Net County Cost	3,754,015	3,299,021	3,303,350	3,241,281	4,512,980	4,523,206	136.93%

Positions							
Full-time Equivalency	38.85	38.85	38.85	38.85	38.85	39.85	
Part-time Equivalency	1.43	2.06	2.06	2.04	2.04	2.04	

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Homeland Security							
Expenditures							
Personnel	150,958	167,807	115,401	115,401	186,033	186,033	161.21%
Operating	5,853	17,110	17,009	17,109	22,941	22,941	134.88%
Capital	-	-	-	-	-	-	-
Other	-	-	53,419	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	156,811	184,917	185,829	132,510	208,974	208,974	112.45%
Revenues	(47,726)	(53,101)	(53,101)	(59,601)	-	(48,575)	91.48%
Net County Cost	109,085	131,816	132,728	72,909	208,974	160,399	120.85%

Positions							
Full-time Equivalency	3.00	3.00	3.00	3.00	3.00	3.00	
Part-time Equivalency	-	-	-	-	-	-	

Fire Services

Expenditures							
Personnel	300,778	293,232	303,442	303,442	305,260	305,260	100.60%
Operating	134,915	77,243	81,314	80,465	81,369	81,369	100.07%
Capital	-	-	-	-	-	-	-
Other	465,093	382,615	373,294	382,615	496,807	422,311	113.13%
Debt	-	-	-	-	-	-	-
Total	900,787	753,090	758,050	766,522	883,436	808,940	106.71%
Revenues	(17,167)	(17,167)	(17,167)	(17,167)	-	(12,793)	74.52%
Net County Cost	883,620	735,923	740,883	749,355	883,436	796,147	107.46%

Positions							
Full-time Equivalency	4.35	4.35	4.35	4.35	4.35	4.35	
Part-time Equivalency	-	-	-	-	-	-	

Inspections

Expenditures							
Personnel	1,214,300	993,209	1,079,614	1,079,614	1,106,476	1,106,476	102.49%
Operating	156,039	179,851	172,168	212,717	229,010	229,010	133.02%
Capital	-	-	-	-	16,000	16,000	-
Other	-	-	(52,902)	-	-	-	0.00%
Debt	73,121	73,398	73,398	6,172	-	-	0.00%
Total	1,443,459	1,246,458	1,272,278	1,298,503	1,351,486	1,351,486	106.23%
Revenues	(1,303,513)	(1,283,400)	(1,283,400)	(1,584,833)	(1,283,400)	(1,434,400)	111.77%
Net County Cost	139,947	(36,942)	(11,122)	(286,330)	68,086	(82,914)	745.50%

Positions							
Full-time Equivalency	12.00	12.00	12.00	12.00	13.00	13.00	
Part-time Equivalency	-	-	-	-	-	-	

Public Safety Outside Agency: Medical Examiner

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	45,919	50,800	50,800	45,000	45,000	45,000	88.58%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	45,919	50,800	50,800	45,000	45,000	45,000	88.58%
Revenues	-	-	-	-	-	-	-
Net County Cost	45,919	50,800	50,800	45,000	45,000	45,000	88.58%

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Public Safety Outside Agency: Emergency Medical Services							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	13,223	11,921	11,921	11,921	10,610	10,610	89.00%
Capital	-	-	-	-	-	-	-
Other	2,913,315	2,913,282	2,913,282	2,913,282	3,731,009	3,731,009	128.07%
Debt	-	-	-	-	-	-	-
Total	2,926,538	2,925,203	2,925,203	2,925,203	3,741,619	3,741,619	127.91%
Revenues	(440,755)	(397,367)	(397,367)	(398,954)	(353,657)	(353,657)	89.00%
Net County Cost	2,485,783	2,527,836	2,527,836	2,526,249	3,387,962	3,387,962	134.03%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Public Safety Outside Agency: Other Miscellaneous Outside Agencies

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	1,000	1,000	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	-	1,000	1,000	-	-	-	0.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	-	1,000	1,000	-	-	-	0.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Public Safety Outside Agency: Juvenile Detention

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	22,026	24,001	24,001	24,001	25,028	25,028	104.28%
Capital	-	-	-	-	-	-	-
Other	41,595	56,000	56,000	52,000	52,000	52,000	92.86%
Debt	-	-	-	-	-	-	-
Total	63,621	80,001	80,001	76,001	77,028	77,028	96.28%
Revenues	-	-	-	-	-	-	-
Net County Cost	63,621	80,001	80,001	76,001	77,028	77,028	96.28%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Public Safety Outside Agency: American Red Cross

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	4,875	4,650	4,650	4,650	25,000	4,743	102.00%
Debt	-	-	-	-	-	-	-
Total	4,875	4,650	4,650	4,650	25,000	4,743	102.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	4,875	4,650	4,650	4,650	25,000	4,743	102.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Planning							
Expenditures							
Personnel	390,845	376,385	392,678	392,678	470,689	470,689	119.87%
Operating	17,629	119,817	388,125	384,990	210,718	210,718	54.29%
Capital	-	-	-	-	-	-	-
Other	9,906	11,444	(1,748)	11,444	11,444	11,444	-654.69%
Debt	-	-	-	-	-	-	-
Total	418,380	507,646	779,055	789,112	692,851	692,851	88.93%
Revenues	(1,725)	(2,000)	(162,000)	(161,350)	(81,500)	(1,500)	0.93%
Net County Cost	416,655	505,646	617,055	627,762	611,351	691,351	112.04%

Positions							
Full-time Equivalency	4.00	4.00	4.00	4.00	5.00	5.00	
Part-time Equivalency	-	-	-	-	-	-	

Economic Development

Expenditures							
Personnel	7,254	6,600	9,083	9,083	7,161	7,161	78.84%
Operating	2,322	2,000	22,000	20,352	-	-	0.00%
Capital	-	-	-	-	-	-	-
Other	2,214,283	1,230,354	1,309,135	1,311,005	972,535	972,535	74.29%
Debt	-	-	-	-	-	-	-
Total	2,223,859	1,238,954	1,340,218	1,340,440	979,696	979,696	73.10%
Revenues	-	-	-	-	-	-	-
Net County Cost	2,223,859	1,238,954	1,340,218	1,340,440	979,696	979,696	73.10%

Positions							
Full-time Equivalency	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	

Cooperative Extension

Expenditures							
Personnel	127,764	110,090	120,672	120,672	113,503	113,503	94.06%
Operating	361,577	426,583	463,986	473,494	469,982	457,482	98.60%
Capital	-	-	-	-	-	-	-
Other	248,277	266,999	251,438	210,366	266,999	266,999	106.19%
Debt	288,874	289,964	289,964	282,092	389,286	389,286	134.25%
Total	1,026,492	1,093,636	1,126,060	1,086,624	1,239,770	1,227,270	108.99%
Revenues	(137,131)	(125,465)	(128,665)	(114,690)	(123,165)	(123,165)	95.73%
Net County Cost	889,362	968,171	997,395	971,934	1,116,605	1,104,105	110.70%

Positions							
Full-time Equivalency	11.00	10.00	10.00	10.00	10.17	10.17	
Part-time Equivalency	-	-	-	-	-	-	

Soil Conservation

Expenditures							
Personnel	75,951	73,788	76,781	76,781	76,134	76,134	99.16%
Operating	4,325	5,149	5,078	4,803	5,201	5,201	102.42%
Capital	-	-	-	-	-	-	-
Other	-	-	(2,010)	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	80,276	78,937	79,849	81,584	81,335	81,335	101.86%
Revenues	(25,500)	(25,835)	(25,835)	(25,835)	(25,835)	(25,835)	100.00%
Net County Cost	54,776	53,102	54,014	55,749	55,500	55,500	102.75%

Positions							
Full-time Equivalency	1.00	1.00	1.00	1.00	1.00	1.00	
Part-time Equivalency	-	-	-	-	-	-	

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Economic Development Outside Agency: Forest Management							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	70	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	65,609	70,208	70,208	70,208	72,085	72,085	102.67%
Debt	-	-	-	-	-	-	-
Total	65,679	70,208	70,208	70,208	72,085	72,085	102.67%
Revenues	-	-	-	-	-	-	-
Net County Cost	65,679	70,208	70,208	70,208	72,085	72,085	102.67%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Economic Development Outside Agency: New Ventures

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	9,000	8,550	8,550	-	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	9,000	8,550	8,550	-	-	-	0.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	9,000	8,550	8,550	-	-	-	0.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Public Health

Expenditures							
Personnel	6,606,696	6,139,288	6,272,779	6,272,779	6,301,647	6,165,833	98.30%
Operating	1,696,930	1,999,839	2,108,323	2,096,749	2,305,259	2,305,328	109.34%
Operating (Pub.Assist.)	39,967	44,441	22,547	20,575	14,268	14,268	63.28%
Capital	5,839	-	12,000	12,000	-	-	0.00%
Other	(401)	(350)	87,573	51,377	50,830	49,170	56.15%
Debt	2,707	2,718	2,718	26,759	-	-	0.00%
Total	8,351,738	8,185,936	8,505,940	8,480,239	8,672,004	8,534,599	100.34%
Revenues	(4,405,953)	(4,889,308)	(5,039,232)	(4,590,036)	(4,740,683)	(4,738,702)	94.04%
Net County Cost	3,945,786	3,296,628	3,466,708	3,890,203	3,931,321	3,795,897	109.50%

Positions							
Full-time Equivalency	98.85	91.85	91.85	91.85	92.85	91.35	
Part-time Equivalency	1.32	1.32	1.32	0.95	0.95	0.95	

Social Services

Expenditures							
Personnel	11,798,576	11,408,513	11,466,826	11,466,826	11,657,593	11,479,563	100.11%
Operating	3,742,525	3,873,930	3,976,545	3,976,351	3,996,003	4,006,003	100.74%
Operating (Pub.Assist.)	9,856,404	10,136,049	11,891,002	10,420,969	9,494,031	9,434,120	79.34%
Capital	22,800	-	-	-	-	-	-
Other	(95,920)	(338,498)	(29,169)	(111,721)	(130,319)	(244,538)	838.35%
Debt	-	-	-	-	-	-	-
Sub-total	25,324,386	25,079,994	27,305,204	25,752,425	25,017,308	24,675,148	90.37%
Public Assist-Medicaid	(4,970)	-	-	(1,500)	(1,500)	(1,500)	-
Total	25,319,416	25,079,994	27,305,204	25,750,925	25,015,808	24,673,648	90.36%
Revenues	(16,547,074)	(16,168,701)	(18,026,431)	(16,815,552)	(15,511,848)	(15,396,334)	85.41%
Net County Cost	8,772,342	8,911,293	9,278,773	8,935,373	9,503,960	9,277,314	99.98%

Positions							
Full-time Equivalency	192.45	183.45	183.45	183.45	187.45	183.45	
Part-time Equivalency	4.99	4.61	4.61	4.61	5.66	5.66	

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Transportation and Nutrition Services							
Expenditures							
Personnel	1,140,276	1,085,063	1,113,243	1,113,243	1,088,704	1,156,992	103.93%
Operating	617,514	567,300	606,279	556,642	610,708	615,083	101.45%
Operating (Pub.Assist.)	64,050	65,625	65,625	64,839	66,609	66,609	101.50%
Capital	252,173	196,700	406,650	330,092	251,650	194,150	47.74%
Other	(375,773)	(374,974)	(423,580)	(366,639)	(365,750)	(365,750)	86.35%
Debt	747	751	751	7,385	-	-	0.00%
Total	1,698,987	1,540,465	1,768,968	1,705,562	1,651,921	1,667,084	94.24%
Revenues	(1,158,064)	(1,076,145)	(1,206,503)	(1,134,438)	(1,057,999)	(1,006,249)	83.40%
Net County Cost	540,923	464,320	562,465	571,124	593,922	660,835	117.49%

Positions

Full-time Equivalency	18.25	18.25	17.75	17.75	17.75	18.25
Part-time Equivalency	12.69	12.69	12.25	12.25	12.25	12.25

Veterans' Services

Expenditures							
Personnel	193,892	192,502	201,920	201,920	255,649	255,649	126.61%
Operating	11,037	17,242	17,242	13,728	18,752	18,752	108.76%
Operating (Pub.Assist.)	23,291	38,382	38,382	24,340	40,000	38,382	100.00%
Capital	-	-	-	-	-	-	-
Other	36,000	1,000	14,825	6,000	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	264,220	249,126	272,369	245,988	314,401	312,783	114.84%
Revenues	(2,000)	-	-	(1,452)	(1,452)	(1,452)	-
Net County Cost	262,220	249,126	272,369	244,536	312,949	311,331	114.30%

Positions

Full-time Equivalency	3.00	3.00	3.00	3.00	4.00	4.00
Part-time Equivalency	-	-	0.52	0.52	-	-

Human Services Outside Agency: Mental Health

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	179,945	188,609	188,609	189,376	193,491	193,491	102.59%
Capital	-	-	-	-	-	-	-
Other	703,336	710,440	710,440	706,713	706,713	706,713	99.48%
Debt	-	-	-	-	-	-	-
Total	883,281	899,049	899,049	896,089	900,204	900,204	100.13%
Revenues	(128,811)	(137,443)	(137,443)	(132,216)	(132,216)	(132,216)	96.20%
Net County Cost	754,470	761,606	761,606	763,873	767,988	767,988	100.84%

Positions

Full-time Equivalency	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-

Human Services Outside Agency: Other Miscellaneous Outside Agencies

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,023	2,475	3,475	3,475	3,475	3,475	100.00%
Debt	-	-	-	-	-	-	-
Total	1,023	2,475	3,475	3,475	3,475	3,475	100.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	1,023	2,475	3,475	3,475	3,475	3,475	100.00%

Positions

Full-time Equivalency	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Human Services Outside Agency: Health Quest							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
Debt	-	-	-	-	-	-	-
Total	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	22,500	21,375	21,375	21,375	21,375	21,375	100.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: United Family Services

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	21,375	21,375	21,375	30,000	21,800	101.99%
Debt	-	-	-	-	-	-	-
Total	22,500	21,375	21,375	21,375	30,000	21,800	101.99%
Revenues	-	-	-	-	-	-	-
Net County Cost	22,500	21,375	21,375	21,375	30,000	21,800	101.99%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Charlotte Area Transportation Services (CATS)

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	111,921	85,810	89,887	89,887	87,744	87,744	97.62%
Debt	-	-	-	-	-	-	-
Total	111,921	85,810	89,887	89,887	87,744	87,744	97.62%
Revenues	-	-	-	-	-	-	-
Net County Cost	111,921	85,810	89,887	89,887	87,744	87,744	97.62%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Juvenile Justice Delinquency Prevention Programs

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	7,218	15,500	19,022	11,522	8,450	8,450	44.42%
Capital	-	-	-	-	-	-	-
Other	258,626	279,004	270,949	278,449	279,521	286,054	105.57%
Debt	-	-	-	-	-	-	-
Total	265,844	294,504	289,971	289,971	287,971	294,504	101.56%
Revenues	(265,844)	(294,504)	(289,971)	(289,971)	(287,971)	(294,504)	101.56%
Net County Cost	0	-	-	-	-	-	-

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Human Services Outside Agency: Turning Point							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
Debt	-	-	-	-	-	-	-
Total	22,500	21,375	21,375	21,375	21,375	21,375	100.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	22,500	21,375	21,375	21,375	21,375	21,375	100.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Union Diversified Industries

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	21,000	19,950	19,950	19,950	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	21,000	19,950	19,950	19,950	-	-	0.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	21,000	19,950	19,950	19,950	-	-	0.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Community Shelter

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	11,250	10,688	10,688	10,688	15,000	10,900	101.98%
Debt	-	-	-	-	-	-	-
Total	11,250	10,688	10,688	10,688	15,000	10,900	101.98%
Revenues	-	-	-	-	-	-	-
Net County Cost	11,250	10,688	10,688	10,688	15,000	10,900	101.98%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Community Action

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	68,704	65,269	65,269	65,269	68,704	66,574	102.00%
Debt	-	-	-	-	-	-	-
Total	68,704	65,269	65,269	65,269	68,704	66,574	102.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	68,704	65,269	65,269	65,269	68,704	66,574	102.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Human Services Outside Agency: Council on Aging							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	348,354	355,163	374,760	374,760	374,760	374,760	100.00%
Debt	-	-	-	-	-	-	-
Total	348,354	355,163	374,760	374,760	374,760	374,760	100.00%
Revenues	(312,659)	(321,253)	(337,285)	(337,285)	(337,285)	(337,285)	100.00%
Net County Cost	35,695	33,910	37,475	37,475	37,475	37,475	100.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: CMC - Union

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	285,700	-	488,617	323,146	-	-	0.00%
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Total	285,700	-	488,617	323,146	-	-	0.00%
Revenues	(3,156,330)	(2,500,000)	(56,500,000)	(61,666,879)	(6,100,000)	(6,100,000)	10.80%
Net County Cost	(2,870,630)	(2,500,000)	(56,011,383)	(61,343,733)	(6,100,000)	(6,100,000)	10.89%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Human Services Outside Agency: Criminal Justice Partnership

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	130,749	135,356	135,356	135,356	-	-	0.00%
Debt	-	-	-	-	-	-	-
Total	130,749	135,356	135,356	135,356	-	-	0.00%
Revenues	(130,749)	(135,356)	(135,356)	(135,356)	-	-	0.00%
Net County Cost	-	-	-	-	-	-	-

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Union County Schools

Expenditures							
Current Expense	79,504,155	79,304,155	79,304,155	79,304,155	79,304,155	81,504,155	102.77%
Capital Outlay	1,303,552	-	-	-	-	-	-
Occupancy Costs	174,881	215,567	215,567	215,567	224,746	224,746	104.26%
Debt Service	46,474,135	49,533,368	49,533,368	48,913,806	48,858,819	48,858,819	98.64%
Debt Reserve Transfer	-	-	-	-	-	-	-
Total	127,456,723	129,053,090	129,053,090	128,433,528	128,387,720	130,587,720	101.19%
Revenues							
ADM / Lottery	(3,296,560)	(1,750,000)	(1,750,000)	(2,683,318)	(2,801,527)	(2,801,527)	160.09%
Debt Reserve Transfer	-	(1,510,656)	(1,510,656)	(1,510,656)	-	-	0.00%
Debt Proceeds Interest	-	-	-	-	-	-	-
Total	(3,296,560)	(3,260,656)	(3,260,656)	(4,193,974)	(2,801,527)	(2,801,527)	85.92%
Net County Cost	124,160,163	125,792,434	125,792,434	124,239,554	125,586,193	127,786,193	101.58%

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Education Outside Agency: Community College							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	1,100,000	1,090,827	1,090,827	1,090,827	1,483,850	1,107,189	101.50%
Debt	331,856	333,285	333,285	257,503	357,916	357,916	107.39%
Total	1,431,856	1,424,112	1,424,112	1,348,330	1,841,766	1,465,105	102.88%
Revenues	-	-	-	-	-	-	-
Net County Cost	1,431,856	1,424,112	1,424,112	1,348,330	1,841,766	1,465,105	102.88%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Education Outside Agency: Literacy Council

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	2,250	2,138	2,138	2,138	2,000	-	0.00%
Debt	-	-	-	-	-	-	-
Total	2,250	2,138	2,138	2,138	2,000	-	0.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	2,250	2,138	2,138	2,138	2,000	-	0.00%

Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Library

Expenditures							
Personnel	2,942,500	2,801,720	2,829,949	2,829,949	2,864,773	2,864,773	101.23%
Operating	1,117,277	1,103,417	1,169,714	1,135,067	1,175,166	1,175,166	100.47%
Capital	-	-	-	-	-	-	-
Other	-	-	37,405	-	-	-	0.00%
Debt	203,994	204,765	204,765	157,813	219,919	219,919	107.40%
Total	4,263,770	4,109,902	4,241,833	4,122,829	4,259,858	4,259,858	100.42%
Revenues	(467,791)	(480,345)	(521,968)	(477,328)	(452,036)	(452,036)	86.60%
Net County Cost	3,795,979	3,629,557	3,719,865	3,645,501	3,807,822	3,807,822	102.36%

Positions							
Full-time Equivalency	46.10	46.10	46.10	46.10	46.10	46.10	46.10
Part-time Equivalency	10.08	8.53	8.53	8.53	8.53	8.53	8.53

Parks and Recreation

Expenditures							
Personnel	1,069,934	1,098,928	1,088,886	1,088,886	1,118,406	1,118,406	102.71%
Operating	322,276	389,357	518,555	514,067	417,619	432,619	83.43%
Capital	-	-	-	-	96,500	96,500	-
Other	33,051	15,100	286,723	237,670	-	-	0.00%
Debt	4,685	4,703	4,703	46,311	-	-	0.00%
Total	1,429,946	1,508,088	1,898,867	1,886,934	1,632,525	1,647,525	86.76%
Revenues	(567,749)	(554,343)	(566,143)	(554,440)	(566,143)	(537,860)	95.00%
Net County Cost	862,197	953,745	1,332,724	1,332,494	1,066,382	1,109,665	83.26%

Positions							
Full-time Equivalency	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Part-time Equivalency	6.69	6.69	6.69	6.69	6.68	6.68	6.68

Department and Agency Summaries

General Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Cultural and Recreational Outside Agency: Arts Council							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	49,500	47,025	47,025	47,025	47,025	47,025	100.00%
Debt	-	-	-	-	-	-	-
Total	49,500	47,025	47,025	47,025	47,025	47,025	100.00%
Revenues	-	-	-	-	-	-	-
Net County Cost	49,500	47,025	47,025	47,025	47,025	47,025	100.00%
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Cultural and Recreational Outside Agency: Historical Properties

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	7,334	9,332	9,332	9,332	9,730	9,730	104.26%
Capital	-	-	-	-	-	-	-
Other	8,100	7,695	7,695	7,695	8,150	7,849	102.00%
Debt	-	-	-	-	-	-	-
Total	15,434	17,027	17,027	17,027	17,880	17,579	103.24%
Revenues	(320)	-	-	(300)	-	-	-
Net County Cost	15,114	17,027	17,027	16,727	17,880	17,579	103.24%
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Cultural and Recreational Outside Agency: Union Symphony Society

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	10,000	-	-
Debt	-	-	-	-	-	-	-
Total	-	-	-	-	10,000	-	-
Revenues	-	-	-	-	-	-	-
Net County Cost	-	-	-	-	10,000	-	-
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

Cultural and Recreational Outside Agency: Andrew Jackson Historical Foundation

Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	4,500	4,275	4,275	4,250	5,000	4,335	101.40%
Debt	-	-	-	-	-	-	-
Total	4,500	4,275	4,275	4,250	5,000	4,335	101.40%
Revenues	-	-	-	-	-	-	-
Net County Cost	4,500	4,275	4,275	4,250	5,000	4,335	101.40%
Positions							
Full-time Equivalency	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-

General Fund

Department and Agency Summaries

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Debt Refunding(s)							
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt Refunding(s)	61,394,884	-	-	-	-	-	-
Total	61,394,884	-	-	-	-	-	-
Revenues	(61,411,729)	-	-	-	-	-	-
Net County Cost	(16,845)	-	-	-	-	-	-

Contingency & Nondepartmental

Expenditures							
Personnel	-	370,536	-	3,967,125	2,052,192	2,170,894	-
Operating	-	191,619	-	-	195,000	195,000	-
Capital Reserve Transfer	-	-	-	-	-	-	-
Other	-	500,000	718,613	-	500,000	500,000	69.58%
Debt	-	-	-	-	-	-	-
Total	-	1,062,155	718,613	3,967,125	2,747,192	2,865,894	398.81%
Revenues	-	-	-	-	-	-	-
Net County Cost	-	1,062,155	718,613	3,967,125	2,747,192	2,865,894	398.81%

Other Expenditures, Revenue and FBA

Expenditures							
Interfund Transfers Out	2,000,000	-	54,000,000	57,000,000	-	-	0.00%
Revenues							
Investment Income	(697,021)	(1,000,000)	(1,000,000)	(425,000)	(500,000)	(500,000)	50.00%
Other Revenues	(117,685)	(100,000)	(100,000)	(102,513)	(100,000)	(90,000)	90.00%
Interfund Transfers In	-	-	-	-	-	-	-
Fund Balance Appr.	-	-	(2,299,890)	-	(831,797)	(1,012,349)	44.02%
Total	(814,705)	(1,100,000)	(3,399,890)	(527,513)	(1,431,797)	(1,602,349)	47.13%
Net County Cost	1,185,295	(1,100,000)	50,600,110	56,472,487	(1,431,797)	(1,602,349)	-3.17%

Summary

General Revenues	(184,952,626)	(181,641,727)	(181,641,727)	(188,514,046)	(186,490,454)	(186,465,454)	102.66%
Department Costs (net)	181,228,229	181,679,572	130,323,004	122,835,233	185,175,059	185,201,909	142.11%
Debt Refundings (net)	(16,845)	-	-	-	-	-	-
Contingency & Nondept.	-	1,062,155	718,613	3,967,125	2,747,192	2,865,894	398.81%
Other Exp. Rev. & FBA	1,185,295	(1,100,000)	50,600,110	56,472,487	(1,431,797)	(1,602,349)	-3.17%
Net County Cost	(2,555,947)	-	-	(5,239,201)	-	-	-

Positions

Full-time Equivalency	808.70	791.70	792.70	792.70	813.07	809.57
Part-time Equivalency	45.20	50.46	50.90	50.51	45.57	47.02

Other Annual Operating Funds

Emergency Telephone System Fund

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Revenues							
Other Taxes/Licenses	(1,244,465)	(1,004,522)	(1,004,522)	(1,004,522)	(975,743)	(975,743)	97.1%
Investment Earnings	(7,416)	(2,000)	(2,000)	-	-	-	0.0%
Fund Balance Appropriated (FBA)	-	(1,183,537)	(1,730,676)	-	(5,125)	(60,251)	3.5%
Total Revenues	(1,251,881)	(2,190,059)	(2,737,198)	(1,004,522)	(980,868)	(1,035,994)	37.8%
Fund Balance Appropriated (FBA)	-	(1,183,537)	(1,730,676)	-	(5,125)	(60,251)	3.5%
Revenues w/o FBA	(1,251,881)	(1,006,522)	(1,006,522)	(1,004,522)	(975,743)	(975,743)	96.9%
Expenditures							
Personnel	70,920	64,616	71,732	77,342	67,670	73,153	102.0%
Operating	473,412	811,094	672,916	608,560	553,198	602,841	89.6%
Capital	-	200,000	884,317	884,317	360,000	360,000	40.7%
Other	-	-	(6,116)	-	-	-	0.0%
Debt Service (non-School)	-	1,114,349	1,114,349	1,114,350	-	-	0.0%
Total Expenditures	544,333	2,190,059	2,737,198	2,684,569	980,868	1,035,994	37.8%
Other (Sources) / Uses							
Interfund Transfers-Out	686	-	-	-	-	-	
Total Other (Sources) / Uses	686	-	-	-	-	-	
(Rev. & Other Sources over) / under Exp. & Other Uses							
	(706,862)	-	-	1,680,047	-	-	
Positions:							
Full-time Equivalency	1.15	1.15	1.15	1.15	1.15	1.15	
Part-time Equivalency	-	-	-	-	-	-	
Recap:							
Total Revenues & Other Sources	(1,251,881)	(2,190,059)	(2,737,198)	(1,004,522)	(980,868)	(1,035,994)	37.8%
Total Expenditures & Other Uses	545,018	2,190,059	2,737,198	2,684,569	980,868	1,035,994	37.8%
Net	(706,862)	-	-	1,680,047	-	-	-
Beginning Fund Balance							
	(2,228,699)	(2,935,561)	(2,935,561)	(2,935,561)	(1,255,514)	(1,255,514)	
Revenue w/o FBA							
	(1,251,881)	(1,006,522)	(1,006,522)	(1,004,522)	(975,743)	(975,743)	
Expenditures							
	544,333	2,190,059	2,737,198	2,684,569	980,868	1,035,994	
Other (Sources) / Uses							
	686	-	-	-	-	-	
Net (Increase) / Decrease	(706,862)	1,183,537	1,730,676	1,680,047	5,125	60,251	
Ending Fund Balance							
	(2,935,561)	(1,752,024)	(1,204,885)	(1,255,514)	(1,250,389)	(1,195,263)	
Fund Balance Components							
Restricted:							
Outstanding program balances	2,935,561			1,255,514	1,250,389	1,195,263	
Total Fund Balance	2,935,561			1,255,514	1,250,389	1,195,263	
Expenditures by Function							
Public Safety-Other	544,333	2,190,059	2,743,314	2,682,470	979,696	1,033,275	37.7%
Nondepartmental	-	-	(6,116)	2,099	1,172	2,719	-44.5%
Total Expenditures by Function	544,333	2,190,059	2,737,198	2,684,569	980,868	1,035,994	37.8%

Water & Sewer Fund

Other Annual Operating Funds

	FY 10-11 Actual	FY 11-12 Original	FY 11-12 Revised	FY 11-12 Estimate	FY 12-13 Request	FY 12-13 Mgr. Rec.	FY 12-13 % Inc/Dec
Revenues							
Water Service Charges	(14,331,462)	(14,777,862)	(14,777,862)	(14,126,359)	(15,115,210)	(15,115,210)	102.28%
Sewer Service Charges	(11,286,355)	(11,462,045)	(11,462,045)	(11,560,243)	(12,825,230)	(12,825,230)	111.89%
Misc. Service Charges	(762,166)	(682,386)	(682,386)	(742,048)	(704,070)	(704,070)	103.18%
Water Tap Fees (Capacity Fees)	(535,953)	(437,839)	(437,839)	(295,000)	(1,026,570)	(1,026,570)	234.46%
Sewer Tap Fees (Capacity Fees)	(1,643,470)	(1,335,832)	(1,335,832)	(2,552,700)	(3,399,000)	(3,399,000)	254.45%
Investment Earnings	(717,774)	(500,000)	(500,000)	(307,000)	(325,000)	(325,000)	65.00%
Miscellaneous Capital Contr-Cash	(15,085)	(6,135)	(6,135)	(12,466)	(12,470)	(12,470)	203.26%
Fund Balance Appropriated (FBA)	-	-	(394,367)	-	-	-	0.00%
Sub-total - Budgetary	(29,292,265)	(29,202,099)	(29,596,466)	(29,595,816)	(33,407,550)	(33,407,550)	112.88%
GAAP Revenue Adjustments:							
Investment in Joint Venture Adj.	(1,362,848)	-	-	-	-	-	-
Investment in Water Rights Adj.	39,086	-	-	-	-	-	-
Debt Derivatives Adjustment	(428,809)	-	-	-	-	-	-
Miscellaneous	83,442	-	-	-	-	-	-
Miscellaneous Capital Contr-Cap.	(1,578,828)	-	-	-	-	-	-
Sub-total - Adjustments	(3,247,958)	-	-	-	-	-	-
Total Revenues	(32,540,223)	(29,202,099)	(29,596,466)	(29,595,816)	(33,407,550)	(33,407,550)	112.88%
Fund Balance Appropriated (FBA)	-	-	(394,367)	-	-	-	0.00%
Revenues w/o FBA	(32,540,223)	(29,202,099)	(29,202,099)	(29,595,816)	(33,407,550)	(33,407,550)	114.40%
Expenditures/Expenses							
Personnel	5,694,280	5,943,705	5,706,815	6,106,428	6,474,344	6,600,643	115.66%
Operating	9,457,494	10,616,926	10,936,242	10,864,143	12,128,421	12,174,514	111.32%
Capital	62,914	422,000	348,286	286,650	856,900	856,900	246.03%
Other	164,153	364,154	717,419	255,859	384,250	384,250	53.56%
Debt Service	8,101,912	7,630,905	7,663,305	7,871,281	7,528,459	7,528,459	98.24%
Contribution to Fund Balance	-	2,126,515	2,126,515	-	1,287,506	1,107,276	52.07%
Sub-total - Budgetary	23,480,754	27,104,205	27,498,582	25,384,361	28,659,880	28,652,042	104.19%
GAAP Expense Adjustments:							
Personnel	(13,889)	-	-	-	-	-	-
Operating	261,659	-	-	-	-	-	-
Capital	10,059,064	-	-	-	-	-	-
Other	(138,413)	-	-	-	-	-	-
Debt Service	(5,257,171)	-	-	-	-	-	-
Sub-total - Adjustments	4,911,250	-	-	-	-	-	-
Total Expenditures/Expenses	28,392,004	27,104,205	27,498,582	25,384,361	28,659,880	28,652,042	104.19%
Other (Sources) / Uses							
Interfund Transfers-Out	3,116,932	2,097,894	2,097,894	2,044,895	4,747,670	4,755,508	
Debt Proceeds (Refundings)	-	-	-	(11,437,500)	-	-	
Debt Proceeds (Refundings, GAAP)	(45,706)	-	-	-	-	-	
Debt Remittances (Refundings)	-	-	-	12,435,000	-	-	
Total Other (Sources) / Uses	3,071,226	2,097,894	2,097,894	3,042,395	4,747,670	4,755,508	
(Rev. & Other Sources over) / under Exp. & Other Uses	2,170,964	-	10	(1,169,060)	-	-	
Positions:	93.90	93.90	93.90	93.90	96.90	96.90	
Full-time Equivalency	0.71	0.32	0.32	0.32	0.50	0.50	
Part-time Equivalency							
Recap:							
Total Revenues & Other Sources	(32,585,929)	(29,202,099)	(29,596,466)	(41,033,316)	(33,407,550)	(33,407,550)	112.9%
Total Expenditures & Other Uses	31,508,936	29,202,099	29,596,476	39,864,256	33,407,550	33,407,550	112.9%
Net	(1,076,994)	-	10	(1,169,060)	-	-	0.0%

Other Annual Operating Funds

Water & Sewer Fund

	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Original</u>	<u>FY 11-12</u> <u>Revised</u>	<u>FY 11-12</u> <u>Estimate</u>	<u>FY 12-13</u> <u>Request</u>	<u>FY 12-13</u> <u>Mgr. Rec.</u>	<u>FY 12-13</u> <u>% Inc/Dec</u>
Beginning Retained Earnings	(174,031,300)	(175,108,294)	(175,108,294)	(175,108,294)	(176,277,354)	(176,277,354)	
Revenue w/o FBA	(32,540,223)	(29,202,099)	(29,202,099)	(29,595,816)	(33,407,550)	(33,407,550)	
Expenditures	28,392,004	27,104,205	27,498,582	25,384,361	28,659,880	28,652,042	
Other (Sources) / Uses	3,071,226	2,097,894	2,097,894	3,042,395	4,747,670	4,755,508	
Net (Increase) / Decrease	<u>(1,076,994)</u>	<u>-</u>	<u>394,377</u>	<u>(1,169,060)</u>	<u>-</u>	<u>-</u>	
Ending Retained Earnings	<u>(175,108,294)</u>	<u>(175,108,294)</u>	<u>(174,713,917)</u>	<u>(176,277,354)</u>	<u>(176,277,354)</u>	<u>(176,277,354)</u>	
Retained Earnings Components							
Nonspendable:							
Invested in capital net of debt	149,267,805			149,268,000	149,268,000	149,268,000	
Restricted:							
Restricted for debt service	2,880,533			2,881,000	-	-	
Unassigned	22,959,956			24,128,354	27,009,354	27,009,354	
Total Retained Earnings	<u>175,108,294</u>			<u>176,277,354</u>	<u>176,277,354</u>	<u>176,277,354</u>	

Expenditures by Function

Aministration	3,807,195	4,327,137	4,178,816	4,229,981	4,972,566	5,018,561	120.10%
Water	5,487,774	6,255,886	6,330,922	6,180,073	6,795,480	6,795,480	107.34%
Sewer	6,083,872	6,545,462	6,731,017	6,696,966	7,870,600	7,870,600	116.93%
Nondepartmental	-	218,300	468,007	406,060	205,269	331,666	70.87%
Debt Service	8,101,912	7,630,905	7,663,305	7,871,281	7,528,459	7,528,459	98.24%
Contribution to Fund Balance	-	2,126,515	2,126,515	-	1,287,506	1,107,276	52.07%
GAAP Expense Adjustments	10,168,421	-	-	-	-	-	-
GAAP Debt Service Adjustments	(5,257,171)	-	-	-	-	-	-
Total Expenditures by Function	<u>28,392,004</u>	<u>27,104,205</u>	<u>27,498,582</u>	<u>25,384,361</u>	<u>28,659,880</u>	<u>28,652,042</u>	<u>104.19%</u>

Solid Waste Fund

Other Annual Operating Funds

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Solid Waste Service Charges	(3,454,836)	(3,489,260)	(3,489,260)	(3,717,517)	(3,841,710)	(3,841,710)	110.10%
Other Taxes/Licenses	(344,414)	(266,698)	(266,698)	(299,265)	(322,800)	(322,800)	121.04%
Investment Earnings	(60,138)	(62,000)	(62,000)	(33,602)	(35,000)	(35,000)	56.45%
Miscellaneous	(52,836)	(9,000)	(9,000)	(54,309)	(45,000)	(45,000)	500.00%
Fund Balance Appropriated (FBA)	-	(174,852)	(299,275)	-	(113,032)	(64,881)	21.68%
Total Revenues	(3,912,223)	(4,001,810)	(4,126,233)	(4,104,693)	(4,357,542)	(4,309,391)	104.44%
Fund Balance Appropriated (FBA)	-	(174,852)	(299,275)	-	(113,032)	(64,881)	21.68%
Revenues w/o FBA	(3,912,223)	(3,826,958)	(3,826,958)	(4,104,693)	(4,244,510)	(4,244,510)	110.91%
Expenditures/Expenses							
Personnel	958,980	970,473	991,959	1,050,066	1,018,976	988,681	99.67%
Operating	3,045,318	3,031,337	3,266,969	3,368,006	3,338,566	3,320,710	101.64%
Capital	7,490	2,361,000	2,140,000	2,140,000	261,000	261,000	12.20%
Other	-	-	88,305	-	-	-	0.00%
Sub-total - Budgetary	4,011,788	6,362,810	6,487,233	6,558,072	4,618,542	4,570,391	70.45%
GAAP Expense Adjustments:							
Personnel	(13,790)	-	-	-	-	-	-
Operating	(13,670)	-	-	-	-	-	-
Capital	164,446	-	-	-	-	-	-
Sub-total - Adjustments	136,986	-	-	-	-	-	-
Total Expenditures/Expenses	4,148,774	6,362,810	6,487,233	6,558,072	4,618,542	4,570,391	70.45%
Other (Sources) / Uses							
Interfund Transfers-In	-	(2,361,000)	(2,361,000)	(2,361,000)	(261,000)	(261,000)	
Total Other (Sources) / Uses	-	(2,361,000)	(2,361,000)	(2,361,000)	(261,000)	(261,000)	
(Rev. & Other Sources over) / under Exp. & Other Uses	236,551	-	0	92,379	-	-	
Positions:							
Full-time Equivalency	13.70	13.70	13.70	13.70	13.67	12.67	
Part-time Equivalency	7.69	4.65	6.06	6.06	5.71	5.71	
Recap:							
Total Revenues & Other Sources	(3,912,223)	(6,362,810)	(6,487,233)	(6,465,693)	(4,618,542)	(4,570,391)	70.45%
Total Expenditures & Other Uses	4,148,774	6,362,810	6,487,233	6,558,072	4,618,542	4,570,391	70.45%
Net	236,551	-	0	92,379	-	-	0.00%
Beginning Retained Earnings							
	(3,226,565)	(2,990,013)	(2,990,013)	(2,990,013)	(2,897,634)	(2,897,634)	
Revenue w/o FBA	(3,912,223)	(3,826,958)	(3,826,958)	(4,104,693)	(4,244,510)	(4,244,510)	
Expenditures	4,148,774	6,362,810	6,487,233	6,558,072	4,618,542	4,570,391	
Other (Sources) / Uses	-	(2,361,000)	(2,361,000)	(2,361,000)	(261,000)	(261,000)	
Net (Increase) / Decrease	236,551	174,852	299,275	92,379	113,032	64,881	
Ending Retained Earnings	(2,990,013)	(2,815,161)	(2,690,738)	(2,897,634)	(2,784,602)	(2,832,753)	
Retained Earnings Components							
Nonspendable:							
Invested in capital net of debt	1,859,815			1,860,000	1,860,000	1,860,000	
Restricted:							
Next year FBA	-			64,881	-	-	
Unassigned	1,130,198			972,753	924,602	972,753	
Total Retained Earnings	2,990,013			2,897,634	2,784,602	2,832,753	
Expenditures by Function							
Public Safety-Law Enf	72,789	75,048	75,643	75,863	64,586	-	0.00%
Environmental Protection	4,075,986	6,269,912	6,302,072	6,402,889	4,516,355	4,516,257	71.66%
Nondepartmental	-	17,850	109,518	79,320	37,601	54,134	49.43%
Total Expenditures by Function	4,148,774	6,362,810	6,487,233	6,558,072	4,618,542	4,570,391	70.45%

Other Annual Operating Funds

Stormwater Fund

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Fund Balance Appropriated (FBA)	-	-	(38,304)	-	(5,131)	-	0.00%
Total Revenues	-	-	(38,304)	-	(5,131)	-	0.00%
Fund Balance Appropriated (FBA)	-	-	(38,304)	-	(5,131)	-	0.00%
Revenues w/o FBA	-	-	-	-	-	-	-
Expenditures/Expenses							
Personnel	174,853	215,199	119,227	126,622	224,631	227,338	190.68%
Operating	17,534	109,024	144,602	144,602	102,600	102,600	70.95%
Capital	-	-	-	-	-	-	-
Other	-	-	98,698	-	-	-	0.00%
Sub-total - Budgetary	192,387	324,223	362,527	271,224	327,231	329,938	91.01%
GAAP Expense Adjustments:							
Personnel	(4,534)	-	-	-	-	-	-
Capital	4,481	-	-	-	-	-	-
Sub-total - Adjustments	(53)	-	-	-	-	-	-
Total Expenditures/Expenses	192,335	324,223	362,527	271,224	327,231	329,938	91.01%
Other (Sources) / Uses							
Interfund Transfers-In	(179,807)	(324,223)	(324,223)	(271,224)	(322,100)	(329,938)	
Total Other (Sources) / Uses	(179,807)	(324,223)	(324,223)	(271,224)	(322,100)	(329,938)	
(Rev. & Other Sources over) / under Exp. & Other Uses	12,528	-	-	-	-	-	
Positions:							
Full-time Equivalency	2.05	2.05	2.05	2.05	2.07	2.07	
Part-time Equivalency	-	-	-	-	-	-	
Recap:							
Total Revenues & Other Sources	(179,807)	(324,223)	(362,527)	(271,224)	(327,231)	(329,938)	91.01%
Total Expenditures & Other Uses	192,335	324,223	362,527	271,224	327,231	329,938	91.01%
Net	12,528	-	-	-	-	-	-
Beginning Retained Earnings							
	(45,681)	(33,153)	(33,153)	(33,153)	(33,153)	(33,153)	
Revenue w/o FBA	-	-	-	-	-	-	
Expenditures	192,335	324,223	362,527	271,224	327,231	329,938	
Other (Sources) / Uses	(179,807)	(324,223)	(324,223)	(271,224)	(322,100)	(329,938)	
Net (Increase) / Decrease	12,528	-	38,304	-	5,131	-	
Ending Retained Earnings	(33,153)	(33,153)	5,151	(33,153)	(28,022)	(33,153)	
Retained Earnings Components							
Nonspendable:							
Invested in capital net of debt	3,361			3,000	3,000	3,000	
Unassigned	29,792			30,153	25,022	30,153	
Total Retained Earnings	33,153			33,153	28,022	33,153	
Expenditures by Function							
Economic & Phys Dev	192,335	324,223	263,829	270,090	323,261	323,176	122.49%
Nondepartmental	-	-	98,698	1,134	3,970	6,762	6.85%
Total Expenditures by Function	192,335	324,223	362,527	271,224	327,231	329,938	91.01%

Debt Service Fund

Other Annual Operating Funds

	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 12-13</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Estimate</u>	<u>Request</u>	<u>Mgr. Rec.</u>	<u>% Inc/Dec</u>
Revenues							
Interfund Transfers-Out	-	-	-	1,510,656	-	-	
Total Other (Sources) / Uses	-	-	-	1,510,656	-	-	
(Rev. & Other Sources over) / under Exp. & Other Uses	-	-	-	1,510,656	-	-	

Beginning Fund Balance	(1,510,656)	(1,510,656)	(1,510,656)	(1,510,656)	-	-	
Other (Sources) / Uses	-	-	-	1,510,656	-	-	
Net (Increase) / Decrease	-	-	-	1,510,656	-	-	
Ending Fund Balance	(1,510,656)	(1,510,656)	(1,510,656)	-	-	-	
Fund Balance Components							
Restricted:							
Outstanding program balances	1,510,656			-	-	-	
Total Fund Balance	1,510,656			-	-	-	

Other Annual Operating Funds

Automation Enhancement Fund

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Estimate</u>	<u>Request</u>	<u>Mgr. Rec.</u>	<u>% Inc/Dec</u>
Revenues							
Permits and Fees - Real Estate	-	(102,000)	(102,000)	(102,000)	-	(102,000)	100.00%
Total Revenues	-	(102,000)	(102,000)	(102,000)	-	(102,000)	100.00%

Fund Balance Appropriated (FBA)	-	-	-	-	-	-	-
Revenues w/o FBA	-	(102,000)	(102,000)	(102,000)	-	(102,000)	100.00%

Expenditures							
Operating	-	102,000	102,000	102,000	-	102,000	100.00%
Total Expenditures	-	102,000	102,000	102,000	-	102,000	100.00%

(Rev. & Other Sources over) / under Exp. & Other Uses	-	-	-	-	-	-	-
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Recap:							
Total Revenues & Other Sources	-	102,000	102,000	102,000	-	102,000	100.00%
Total Expenditures & Other Uses	-	(102,000)	(102,000)	(102,000)	-	(102,000)	100.00%
Net							-

Beginning Fund Balance	-	-	-	-	-	-	-
Revenue w/o FBA	-	(102,000)	(102,000)	(102,000)	-	(102,000)	
Expenditures	-	102,000	102,000	102,000	-	102,000	
Other (Sources) / Uses	-	-	-	-	-	-	
Net (Increase) / Decrease	-	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	-	

Fund Balance Components							
Restricted:							
Outstanding program balances	-			-	-	-	
Total Fund Balance	-			-	-	-	

Expenditures by Function							
General Government	-	102,000	102,000	102,000	-	102,000	100.00%
Total Expenditures by Function	-	102,000	102,000	102,000	-	102,000	100.00%

Hemby Bridge Fire District Fund

Other Annual Operating Funds

	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Estimate</u>	<u>Request</u>	<u>Mgr. Rec.</u>	<u>% Inc/Dec</u>
Revenues							
Current Year Levy - Property	(947,991)	(1,046,604)	(1,046,604)	(1,095,950)	-	(1,132,674)	108.22%
Current Year Levy - Motor Vehicle	(78,803)	-	-	-	-	-	-
Prior Years' Levy - Property	(11,386)	-	-	-	-	-	-
Prior Years' Levy - Motor Vehicle	(7,863)	-	-	-	-	-	-
Taxes' Penalties and Interest	(4,730)	-	-	-	-	-	-
Local Option Sales Taxes	(163,886)	(153,742)	(153,742)	(172,605)	-	(153,742)	100.00%
Fund Balance Appropriated (FBA)	-	(53,154)	(53,154)	-	-	-	0.00%
Total Revenues	<u>(1,214,659)</u>	<u>(1,253,500)</u>	<u>(1,253,500)</u>	<u>(1,268,554)</u>	<u>-</u>	<u>(1,286,416)</u>	<u>102.63%</u>

Fund Balance Appropriated (FBA)	-	(53,154)	(53,154)	-	-	-	0.00%
Revenues w/o FBA	<u>(1,214,659)</u>	<u>(1,200,346)</u>	<u>(1,200,346)</u>	<u>(1,268,554)</u>	<u>-</u>	<u>(1,286,416)</u>	<u>107.17%</u>

Expenditures							
Other-Payments to District	1,152,100	1,253,500	1,253,500	1,253,500	-	1,286,416	102.63%
Other-Collection Fees	10,201	-	-	12,535	-	-	-
Total Expenditures	<u>1,162,301</u>	<u>1,253,500</u>	<u>1,253,500</u>	<u>1,266,035</u>	<u>-</u>	<u>1,286,416</u>	<u>102.63%</u>

(Rev. & Other Sources over) / under Exp. & Other Uses	<u>(52,358)</u>	<u>-</u>	<u>-</u>	<u>(2,519)</u>	<u>-</u>	<u>-</u>	
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Recap:							
Total Revenues & Other Sources	(1,214,659)	(1,253,500)	(1,253,500)	(1,268,554)	-	(1,286,416)	102.63%
Total Expenditures & Other Uses	1,162,301	1,253,500	1,253,500	1,266,035	-	1,286,416	102.63%
Net	<u>(52,358)</u>	<u>-</u>	<u>-</u>	<u>(2,519)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Beginning Fund Balance	<u>(48,886)</u>	<u>(101,244)</u>	<u>(101,244)</u>	<u>(101,244)</u>	<u>(103,763)</u>	<u>(103,763)</u>	
Revenue w/o FBA	(1,214,659)	(1,200,346)	(1,200,346)	(1,268,554)	-	(1,286,416)	
Expenditures	1,162,301	1,253,500	1,253,500	1,266,035	-	1,286,416	
Net (Increase) / Decrease	<u>(52,358)</u>	<u>53,154</u>	<u>53,154</u>	<u>(2,519)</u>	<u>-</u>	<u>-</u>	

Ending Fund Balance	<u>(101,244)</u>	<u>(48,090)</u>	<u>(48,090)</u>	<u>(103,763)</u>	<u>(103,763)</u>	<u>(103,763)</u>	
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Fund Balance Components							
Restricted:							
Outstanding program balances	101,244			103,763	103,763	103,763	
Total Fund Balance	<u>101,244</u>			<u>103,763</u>	<u>103,763</u>	<u>103,763</u>	

Expenditures by Function							
Public Safety-Other	1,162,301	1,253,500	1,253,500	1,266,035	-	1,286,416	102.63%

Other Annual Operating Funds

Springs Fire District Fund

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Current Year Levy - Property	(294,319)	(327,950)	(327,950)	(347,041)	-	(374,881)	114.31%
Current Year Levy - Motor Vehicle	(23,016)	-	-	-	-	-	-
Prior Years' Levy - Property	(7,114)	-	-	-	-	-	-
Prior Years' Levy - Motor Vehicle	(2,094)	-	-	-	-	-	-
Taxes' Penalties and Interest	(2,551)	-	-	-	-	-	-
Local Option Sales Taxes	(50,080)	(47,432)	(47,432)	(52,163)	-	(47,432)	100.00%
Fund Balance Appropriated (FBA)	-	(8,204)	(8,204)	-	-	-	0.00%
Total Revenues	(379,174)	(383,586)	(383,586)	(399,204)	-	(422,313)	110.10%

Fund Balance Appropriated (FBA)	-	(8,204)	(8,204)	-	-	-	0.00%
Revenues w/o FBA	(379,174)	(375,382)	(375,382)	(399,204)	-	(422,313)	112.50%

Expenditures

Other-Payments to District	363,815	383,586	383,586	383,586	-	422,313	110.10%
Other-Collection Fees	3,220	-	-	3,836	-	-	-
Total Expenditures	367,035	383,586	383,586	387,422	-	422,313	110.10%

(Rev. & Other Sources over) / under Exp. & Other Uses

	(12,139)	-	-	(11,782)	-	-	
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Recap:							
Total Revenues & Other Sources	(379,174)	(383,586)	(383,586)	(399,204)	-	(422,313)	110.10%
Total Expenditures & Other Uses	367,035	383,586	383,586	387,422	-	422,313	110.10%
Net	(12,139)	-	-	(11,782)	-	-	-

Beginning Fund Balance (14,552) (26,691) (26,691) (26,691) (38,473) (38,473)

Revenue w/o FBA (379,174) (375,382) (375,382) (399,204) - (422,313)

Expenditures 367,035 383,586 383,586 387,422 - 422,313

Net (Increase) / Decrease (12,139) 8,204 8,204 (11,782) - -

Ending Fund Balance (26,691) (18,487) (18,487) (38,473) (38,473) (38,473)

Fund Balance Components

Restricted:

Outstanding program balances 26,691 38,473 38,473 38,473

Total Fund Balance 26,691 38,473 38,473 38,473

Expenditures by Function

Public Safety-Other 367,035 383,586 383,586 387,422 - 422,313 110.10%

Stallings Fire District Fund

Other Annual Operating Funds

	FY 10-11 <u>Actual</u>	FY 11-12 <u>Original</u>	FY 11-12 <u>Revised</u>	FY 11-12 <u>Estimate</u>	FY 12-13 <u>Request</u>	FY 12-13 <u>Mgr. Rec.</u>	FY 12-13 <u>% Inc/Dec</u>
Revenues							
Current Year Levy - Property	(857,534)	(907,095)	(907,095)	(944,361)	-	(964,000)	106.27%
Current Year Levy - Motor Vehicle	(62,434)	-	-	-	-	-	-
Prior Years' Levy - Property	(8,596)	-	-	-	-	-	-
Prior Years' Levy - Motor Vehicle	(4,862)	-	-	-	-	-	-
Taxes' Penalties and Interest	(3,407)	-	-	-	-	-	-
Local Option Sales Taxes	(135,750)	(136,349)	(136,349)	(145,033)	-	(136,349)	100.00%
Fund Balance Appropriated (FBA)	-	(46,120)	(46,120)	-	-	-	0.00%
Total Revenues	<u>(1,072,584)</u>	<u>(1,089,564)</u>	<u>(1,089,564)</u>	<u>(1,089,393)</u>	-	<u>(1,100,349)</u>	<u>100.99%</u>

Fund Balance Appropriated (FBA)	-	(46,120)	(46,120)	-	-	-	0.00%
Revenues w/o FBA	<u>(1,072,584)</u>	<u>(1,043,444)</u>	<u>(1,043,444)</u>	<u>(1,089,393)</u>	-	<u>(1,100,349)</u>	<u>105.45%</u>

Expenditures

Other-Payments to District	1,011,343	1,089,564	1,089,564	1,089,564	-	1,100,349	100.99%
Other-Collection Fees	9,223	-	-	10,896	-	-	-
Total Expenditures	<u>1,020,566</u>	<u>1,089,564</u>	<u>1,089,564</u>	<u>1,100,460</u>	-	<u>1,100,349</u>	<u>100.99%</u>

(Rev. & Other Sources over) / under Exp. & Other Uses

	<u>(52,018)</u>	-	-	11,067	-	-	
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Recap:							
Total Revenues & Other Sources	(1,072,584)	(1,089,564)	(1,089,564)	(1,089,393)	-	(1,100,349)	100.99%
Total Expenditures & Other Uses	1,020,566	1,089,564	1,089,564	1,100,460	-	1,100,349	100.99%
Net	<u>(52,018)</u>	-	-	11,067	-	-	-

Beginning Fund Balance	<u>(21,329)</u>	<u>(73,347)</u>	<u>(73,347)</u>	<u>(73,347)</u>	<u>(62,280)</u>	<u>(62,280)</u>
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Revenue w/o FBA	(1,072,584)	(1,043,444)	(1,043,444)	(1,089,393)	-	(1,100,349)
Expenditures	1,020,566	1,089,564	1,089,564	1,100,460	-	1,100,349
Net (Increase) / Decrease	<u>(52,018)</u>	<u>46,120</u>	<u>46,120</u>	<u>11,067</u>	-	-

Ending Fund Balance	<u>(73,347)</u>	<u>(27,227)</u>	<u>(27,227)</u>	<u>(62,280)</u>	<u>(62,280)</u>	<u>(62,280)</u>
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Fund Balance Components

Restricted:						
Outstanding program balances	73,347			62,280	62,280	62,280
Total Fund Balance	<u>73,347</u>			<u>62,280</u>	<u>62,280</u>	<u>62,280</u>

Expenditures by Function

Public Safety-Other	1,020,566	1,089,564	1,089,564	1,100,460	-	1,100,349	100.99%
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Other Annual Operating Funds

Waxhaw Fire District Fund

	FY 10-11	FY 11-12	FY 11-12	FY 11-12	FY 12-13	FY 12-13	FY 12-13
	Actual	Original	Revised	Estimate	Request	Mgr. Rec.	% Inc/Dec
Revenues							
Current Year Levy - Property	(609,255)	(644,142)	(644,142)	(699,513)	-	(687,828)	106.78%
Current Year Levy - Motor Vehicle	(33,295)	-	-	-	-	-	-
Prior Years' Levy - Property	(13,637)	-	-	-	-	-	-
Prior Years' Levy - Motor Vehicle	(2,262)	-	-	-	-	-	-
Taxes' Penalties and Interest	(4,052)	-	-	-	-	-	-
Local Option Sales Taxes	(72,254)	(92,689)	(92,689)	(96,576)	-	(92,689)	100.00%
Fund Balance Appropriated (FBA)	-	(31,868)	(31,868)	-	-	-	0.00%
Total Revenues	(734,755)	(768,699)	(768,699)	(796,090)	-	(780,517)	101.54%

Fund Balance Appropriated (FBA)	-	(31,868)	(31,868)	-	-	-	0.00%
Revenues w/o FBA	(734,755)	(736,831)	(736,831)	(796,090)	-	(780,517)	105.93%

Expenditures

Other-Payments to District	676,730	768,699	768,699	768,699	-	780,517	101.54%
Other-Collection Fees	6,437	-	-	7,687	-	-	-
Total Expenditures	683,167	768,699	768,699	776,386	-	780,517	101.54%

(Rev. & Other Sources over) / under Exp. & Other Uses

	(51,588)	-	-	(19,704)	-	-	
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Recap:							
Total Revenues & Other Sources	(734,755)	(768,699)	(768,699)	(796,090)	-	(780,517)	101.54%
Total Expenditures & Other Uses	683,167	768,699	768,699	776,386	-	780,517	101.54%
Net	(51,588)	-	-	(19,704)	-	-	-

Beginning Fund Balance (9,932) (61,519) (61,519) (61,519) (81,223) (81,223)

Revenue w/o FBA (734,755) (736,831) (736,831) (796,090) - (780,517)

Expenditures 683,167 768,699 768,699 776,386 - 780,517

Net (Increase) / Decrease (51,588) 31,868 31,868 (19,704) - -

Ending Fund Balance (61,519) (29,651) (29,651) (81,223) (81,223) (81,223)

Fund Balance Components

Restricted:

Outstanding program balances 61,519 81,223 81,223 81,223

Total Fund Balance 61,519 81,223 81,223 81,223

Expenditures by Function

Public Safety-Other 683,167 768,699 768,699 776,386 - 780,517 101.54%

Wesley Chapel Fire District Fund

Other Annual Operating Funds

	FY 10-11 <u>Actual</u>	FY 11-12 <u>Original</u>	FY 11-12 <u>Revised</u>	FY 11-12 <u>Estimate</u>	FY 12-13 <u>Request</u>	FY 12-13 <u>Mgr. Rec.</u>	FY 12-13 <u>% Inc/Dec</u>
Revenues							
Current Year Levy - Property	(1,175,355)	(1,215,347)	(1,215,347)	(1,288,181)	-	(1,114,255)	91.68%
Current Year Levy - Motor Vehicle	(63,937)	-	-	-	-	-	-
Prior Years' Levy - Property	(16,149)	-	-	-	-	-	-
Prior Years' Levy - Motor Vehicle	(2,689)	-	-	-	-	-	-
Taxes' Penalties and Interest	(4,879)	-	-	-	-	-	-
Local Option Sales Taxes	(170,258)	(181,171)	(181,171)	(194,844)	-	(181,171)	100.00%
Fund Balance Appropriated (FBA)	-	(18,613)	(18,613)	-	-	-	0.00%
Total Revenues	<u>(1,433,266)</u>	<u>(1,415,131)</u>	<u>(1,415,131)</u>	<u>(1,483,026)</u>	<u>-</u>	<u>(1,295,426)</u>	<u>91.54%</u>

Fund Balance Appropriated (FBA)	-	(18,613)	(18,613)	-	-	-	0.00%
Revenues w/o FBA	<u>(1,433,266)</u>	<u>(1,396,518)</u>	<u>(1,396,518)</u>	<u>(1,483,026)</u>	<u>-</u>	<u>(1,295,426)</u>	<u>92.76%</u>

Expenditures

Other-Payments to District	1,384,031	1,415,131	1,415,131	1,415,131	-	1,295,426	91.54%
Other-Collection Fees	12,366	-	-	14,151	-	-	-
Total Expenditures	<u>1,396,397</u>	<u>1,415,131</u>	<u>1,415,131</u>	<u>1,429,282</u>	<u>-</u>	<u>1,295,426</u>	<u>91.54%</u>

(Rev. & Other Sources over) / under Exp. & Other Uses

	<u>(36,869)</u>	<u>-</u>	<u>-</u>	<u>(53,744)</u>	<u>-</u>	<u>-</u>	
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Recap:							
Total Revenues & Other Sources	(1,433,266)	(1,415,131)	(1,415,131)	(1,483,026)	-	(1,295,426)	91.54%
Total Expenditures & Other Uses	1,396,397	1,415,131	1,415,131	1,429,282	-	1,295,426	91.54%
Net	<u>(36,869)</u>	<u>-</u>	<u>-</u>	<u>(53,744)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Beginning Fund Balance	<u>(59,703)</u>	<u>(96,572)</u>	<u>(96,572)</u>	<u>(96,572)</u>	<u>(150,316)</u>	<u>(150,316)</u>	
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Revenue w/o FBA	(1,433,266)	(1,396,518)	(1,396,518)	(1,483,026)	-	(1,295,426)	
Expenditures	1,396,397	1,415,131	1,415,131	1,429,282	-	1,295,426	
Net (Increase) / Decrease	<u>(36,869)</u>	<u>18,613</u>	<u>18,613</u>	<u>(53,744)</u>	<u>-</u>	<u>-</u>	

Ending Fund Balance	<u>(96,572)</u>	<u>(77,959)</u>	<u>(77,959)</u>	<u>(150,316)</u>	<u>(150,316)</u>	<u>(150,316)</u>	
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Fund Balance Components

Restricted:							
Outstanding program balances	96,572			150,316	150,316	150,316	
Total Fund Balance	<u>96,572</u>			<u>150,316</u>	<u>150,316</u>	<u>150,316</u>	

Expenditures by Function

Public Safety-Other	1,396,397	1,415,131	1,415,131	1,429,282	-	1,295,426	91.54%
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Other Annual Operating Funds

Fee Supported Fire Districts Fund

<u>Fee Supported Fire Districts Fd</u>	<u>FY 10-11</u> <u>Actual</u>	<u>FY 11-12</u> <u>Original</u>	<u>FY 11-12</u> <u>Revised</u>	<u>FY 11-12</u> <u>Estimate</u>	<u>FY 12-13</u> <u>Request</u>	<u>FY 12-13</u> <u>Mgr. Rec.</u>	<u>FY 12-13</u> <u>% Inc/Dec</u>
Revenues							
Fire Fees - New Salem	(201,992)	(209,610)	(209,610)	(202,100)	(221,041)	(221,041)	105.45%
Fire Fees - Allens CrossRds	(85,502)	(108,385)	(108,385)	(101,700)	(109,330)	(109,330)	100.87%
Fire Fees - Bakers	(363,824)	(407,300)	(407,300)	(390,000)	(410,892)	(410,892)	100.88%
Fire Fees - Beaver Lane	(176,096)	(195,150)	(195,150)	(183,000)	(203,353)	(203,353)	104.20%
Fire Fees - Fairview	(98,149)	(120,202)	(120,202)	(117,400)	(125,216)	(125,216)	104.17%
Fire Fees - Griffith Rd	(48,513)	(51,096)	(51,096)	(48,600)	(48,742)	(48,742)	95.39%
Fire Fees - Jackson	(84,906)	(82,476)	(82,476)	(80,000)	(82,869)	(82,869)	100.48%
Fire Fees - Lanes Creek	(90,116)	(94,800)	(94,800)	(87,200)	(109,646)	(109,646)	115.66%
Fire Fees - Providence	(100,096)	(123,936)	(123,936)	(122,000)	(123,338)	(9,487)	7.65%
Fire Fees - Sandy Ridge	(106,098)	(129,600)	(129,600)	(120,600)	(129,857)	(129,857)	100.20%
Fire Fees - Springs	(635)	-	-	(550)	-	-	-
Fire Fees - Stack Rd	(87,460)	(105,410)	(105,410)	(99,500)	(104,855)	(104,855)	99.47%
Fire Fees - Stallings	(21,666)	(43,380)	(43,380)	(42,800)	(43,380)	-	0.00%
Fire Fees - Unionville	(211,594)	(221,398)	(221,398)	(208,000)	(217,431)	(217,431)	98.21%
Fire Fees - Waxhaw	(591)	-	-	(450)	-	-	-
Fire Fees - Wingate	(142,740)	(180,838)	(180,838)	(174,900)	(182,852)	(182,852)	101.11%
Total Revenues	(1,819,978)	(2,073,581)	(2,073,581)	(1,978,800)	(2,112,802)	(1,955,571)	94.31%
Expenditures							
Fire Fees - New Salem	204,128	209,610	209,610	208,190	221,041	221,041	105.45%
Fire Fees - Allens CrossRds	83,267	108,385	108,385	106,590	109,330	109,330	100.87%
Fire Fees - Bakers	352,300	407,300	407,300	405,979	410,892	410,892	100.88%
Fire Fees - Beaver Lane	170,500	195,150	195,150	195,150	203,353	203,353	104.20%
Fire Fees - Fairview	96,500	120,202	120,202	120,202	125,216	125,216	104.17%
Fire Fees - Griffith Rd	47,496	51,096	51,096	51,096	48,742	48,742	95.39%
Fire Fees - Jackson	83,020	82,476	82,476	82,476	82,869	82,869	100.48%
Fire Fees - Lanes Creek	86,124	94,800	94,800	94,260	109,646	109,646	115.66%
Fire Fees - Providence	101,353	123,936	123,936	123,936	123,338	9,487	7.65%
Fire Fees - Sandy Ridge	102,550	129,600	129,600	126,802	129,857	129,857	100.20%
Fire Fees - Springs	635	-	-	550	-	-	-
Fire Fees - Stack Rd	85,825	105,410	105,410	104,268	104,855	104,855	99.47%
Fire Fees - Stallings	22,502	43,380	43,380	43,340	43,380	-	0.00%
Fire Fees - Unionville	203,529	221,398	221,398	221,026	217,431	217,431	98.21%
Fire Fees - Waxhaw	591	-	-	450	-	-	-
Fire Fees - Wingate	144,788	180,838	180,838	177,860	182,852	182,852	101.11%
Total Expenditures	1,785,108	2,073,581	2,073,581	2,062,175	2,112,802	1,955,571	1233.76%
(Revenues over) / under Expenditures	(34,870)	-	-	83,375	-	-	-
Beginning Fund Balance							
	(52,294)	(87,164)	(87,164)	(87,164)	(3,789)	(3,789)	
Revenues	(1,819,978)	(2,073,581)	(2,073,581)	(1,978,800)	(2,112,802)	(1,955,571)	
Expenditures	1,785,108	2,073,581	2,073,581	2,062,175	2,112,802	1,955,571	
Net (Increase) / Decrease	(34,870)	-	-	83,375	-	-	
Ending Fund Balance	(87,164)	(87,164)	(87,164)	(3,789)	(3,789)	(3,789)	
Fund Balance Components							
Restricted:							
Outstanding program balances	73,347			3,789	3,789	3,789	
Total Fund Balance	73,347			3,789	3,789	3,789	
Expenditures by Function							
Public Safety-Other	1,785,108	2,073,581	2,073,581	2,062,175	2,112,802	1,955,571	94.31%



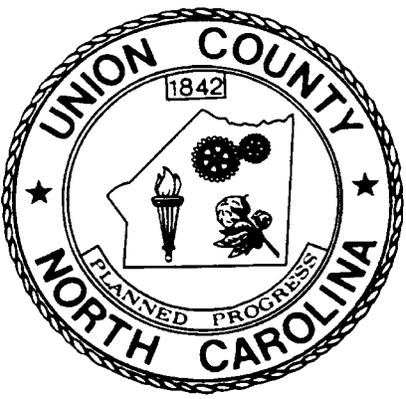
Recommended FY2013

VOLUNTEER FIRE DEPARTMENTS

DEPARTMENTS	*FY11-12*	FUND	FY12-13	*****FY12-13*****						
	FEE/TAX RATE	BALANCE 6/30/12	VFD REQUEST	COUNTY SUBSIDY	FIRE FEE / FIRE TAX	FEE/TAX RATE	OTHER SOURCES	TOTAL BUDGET	SHORT- FALL	RECOMM
ALLENS CROSSRDS	100.00	0	168,515	21,600	109,330	100.00	0	168,552	37,622	0
BAKERS	65.01	0	540,300	21,600	410,892	71.96	8,150	440,642	0	0
BEAVER LANE	76.17	0	270,000	21,600	203,353	77.46	43,400	268,353	0	0
FAIRVIEW	70.08	0	216,776	21,600	125,216	69.17	50,000	196,816	0	0
GRIFFITH RD	70.41	0	94,082	21,600	48,742	66.46	23,740	94,082	0	0
HEMBY BRIDGE (TAX)	0.0493	0	1,308,000	0	1,132,674	0.0526	153,742	1,286,416	0	0
JACKSON	62.34	0	126,587	21,600	82,869	59.64	22,601	127,070	0	0
LANES CREEK	77.05	0	186,200	21,600	109,646	88.31	9,600	140,846	0	0
NEW SALEM	81.97	0	332,352	68,400	221,041	83.76	13,600	303,041	0	0
PROVIDENCE	100.00	0	551,300	0	9,487	100.00	765,000	774,487	0	0
SANDY RIDGE	81.69	0	161,350	21,600	129,857	81.89	10,150	161,607	0	0
SPRINGS (TAX)	0.0315	0	477,000	0	374,881	0.0355	65,132	440,013	0	0
STACK RD	78.80	0	219,825	21,600	104,855	78.85	22,300	148,755	0	0
STALLINGS (FEE)	100.00	0	0	0	0	0.00	0	0	0	0
STALLINGS (TAX)	0.0428	0	1,220,000	0	964,000	0.0428	184,349	1,148,349	0	0
UNIONVILLE	61.57	0	409,379	37,200	217,431	61.00	81,358	335,989	0	0
WAXHAW (TAX)	0.0372	0	877,296	0	687,828	0.0386	92,689	780,517	0	0
WESLEY CHAP. (TAX)	0.0220	0	1,473,430	0	1,114,255	0.0241	352,571	1,466,826	0	0
WINGATE	100.00	0	284,316	21,600	182,852	100.00	39,000	283,578	40,126	0
Total Expenditures		-	8,916,708	321,600	6,229,209		1,937,382	8,565,939	77,748	0
Net County Cost	N/A	N/A		321,600	N/A	N/A	N/A	321,600	77,748	0

Sales Tax Allocations:
 HEMBY BRIDGE (TAX)
 SPRINGS (TAX)
 STALLINGS (TAX)
 WAXHAW (TAX)
 WESLEY CHAP. (TAX)

	Grand Total	Pay VFD sales tax	Fund Shortfall
25%	153,742	153,742	-
8%	47,432	47,432	-
22%	136,349	136,349	-
15%	92,689	92,689	-
30%	181,171	181,171	-
	611,383	611,383	-



Outside Agency Funding

	<u>FY2012 Provided</u>	<u>FY2013 Requested</u>	<u>FY2013 Proposed</u>	<u>% Incr. / Decr.</u>
Clerk of Court Office	\$ 4,089	\$ 4,089	\$ 4,089	100.00%
District Attorney's Office	68,908	138,545	138,545	201.06%
Union County Magistrates Office	900	900	900	100.00%
Juvenile Justice	1,386	1,386	1,386	100.00%
District Court Judges Office	2,650	2,650	2,650	100.00%
Superior Court Judges Office	2,000	2,500	2,500	125.00%
Safer Communities	63,897	67,260	65,175	102.00%
Red Cross	4,650	25,000	4,743	102.00%
Partnership for Progress	583,200	583,200	583,200	100.00%
Forest Resources	70,208	72,085	72,085	102.67%
New Ventures	-	-	-	0.00%
Mental Health	899,049	900,204	900,204	100.13%
HealthQuest	21,375	21,375	21,375	100.00%
United Family Services	21,375	30,000	21,800	101.99%
Turning Point	21,375	21,375	21,375	100.00%
UDI	19,950	-	-	0.00%
Community Shelter	10,688	15,000	10,900	101.98%
Community Action	65,269	68,704	66,574	102.00%
Council on Aging	355,163	374,760	374,760	105.52%
Literacy Council	2,138	2,000	-	0.00%
Arts Council	47,025	47,025	47,025	100.00%
Historic Preservation	7,696	8,150	7,849	101.99%
Andrew Jackson Foundation	4,250	5,000	4,335	102.00%

