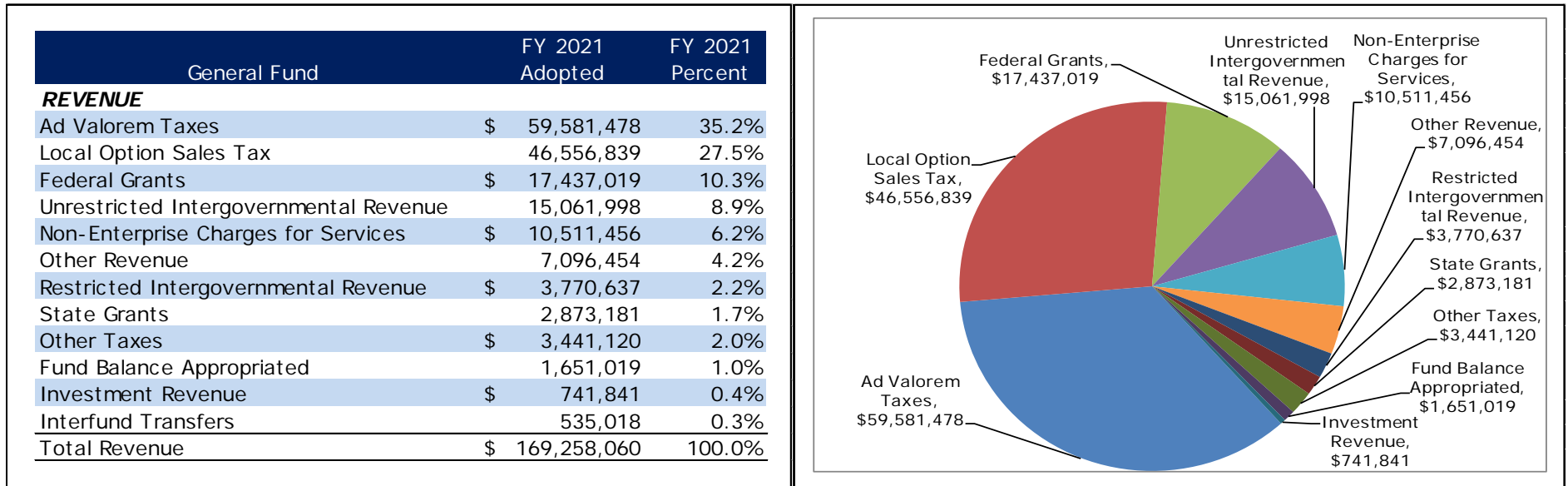


Revenue Highlights

Total estimated General Fund revenues, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 1.0 percent or about \$1.64 million, from \$167,617,769 in FY 2020 to \$169,258,060 for FY 2021.



- Ad valorem taxes make up the largest portion of the General Fund revenue, at 35.2 percent.
- The assessed value of real, personal, motor vehicle, and public utility property is approximately \$28,021,738 for FY 2021. At the tax rate of 21.63 cents for County government and with 99.62% collection rate (100.0% for motor vehicle property only), and the current ad valorem property tax is estimated to generate \$59,581,478 for FY 2021. This is an increase of 3.1 percent over the FY 2020 amount of \$57,763,211.
- Prior year's ad valorem collections are anticipated to remain flat at \$542,388. This consistency reflects current trends primarily for delinquent real and personal property collections.
- Current and prior years' ad valorem interest is also expected to increase by \$10,091, or 3.0% from \$336,342 to \$346,433 due to current trends primarily for interest on real and personal property collections.
- Local option sales tax receipts are budgeted at \$2.19 million less, from \$48.75 million in FY 2020 to \$46.56 million (-4.5%) in FY 2021. This expected decrease is in response to the COVID-19 economic recession and contraction in statewide economic activity. When combined with the pre-COVID-19 *expected* growth of +4.5%, the resulting compounded loss of sales tax revenue is \$4.38 million or a total of 9 percent.
- FY 2020 end of year local option sales tax collections are expected to fall short of the budgeted amount by 7%, or \$3.38 million. This is better than the 9% loss expected statewide, and indicates that Union County is likely to outperform the state average sales tax loss. The

Revenue Highlights (continued)

projection is also a signal of the less elastic nature of the local economy based in agriculture, manufacturing and industry as compared with many areas of the state that serve as tourist destinations and rely heavily on discretionary travel to generate local sales tax.

- Restricted intergovernmental revenue is received from other governmental entities that mandate it for specific purpose. State Lottery proceeds, used to fund debt service costs related to school facilities, are expected to increase to \$3,350,000 in FY 2021. Court facilities fees are expected to remain flat at \$235,000 based on current trends in this revenue source. Per bottle ABC funds from local municipalities are also included in this category and are expected to increase modestly in FY 2021.
- Unrestricted intergovernmental revenue is, both, provided by the State and received from other governmental entities. The State estimate for Medicaid Hold Harmless increased by \$1,500,000 from \$9,500,000 to \$11,000,000 for FY 2021. Other Governmental Receipts are expected to increase by \$284,943, from \$3,242,055 to \$3,526,998 and ABC profit distribution from the cities of Monroe and Waxhaw are estimated to remain flat at \$535,000 for FY 2021. ABC funds collected by the County are dedicated to rehabilitative and addiction recovery services.
- Federal grant revenue makes up 10.30 percent of the total revenue. It is anticipated that federal grant revenue will increase by 6.1 percent or \$1,006,805 going from \$16.43 million to \$17.44 million in FY 2021. In Human Services, federal grants are anticipated to grow by 7.4 percent, or \$1,153,805 million, going from \$15.63 million in FY 2020 to \$16.79 million in FY 2021.
- State grant revenue comprises 1.7 percent of the total General Fund revenue. State grant revenue is anticipated to decrease by \$718,225, going from \$3.59 million to \$2.87 million in FY 2021.
- In Human Services, State grants are anticipated to decrease by 26.8 percent, or \$653,723, going from \$2.43 million in FY 2020 to \$1.78 million in FY 2021, mostly as a result of the state diverting child day care subsidy funds directly to service providers.
- Non-enterprise charges for services provide 6.2 percent of the total revenue in the General Fund. Charges for services are anticipated to increase by 10.3 percent, or \$983,428, going from \$9.52 million to \$10.51 million in FY 2021.
- Investment income is expected to decrease by \$783,159, from \$1,525,000 to \$741,841 in FY 2021. This 51.4 percent decrease is based on COVID-19 impacts to capital markets.
- Other revenue includes funds from rent/lease income and procurement card rebates. These two sources are expected to increase by \$83,652 from \$7,012,802 to \$7,096,454 for FY 2021.
- Other funding sources are made up of the various uses of fund balance. The General Fund FY 2020 adopted budget includes fund balance usage of \$2,665,965. For FY2021, the recommended usage is \$1,651,019 for one-time capital, CPO Fund Capital Projects.
- Interfund Transfers into the County General Fund include one from the Union County School System (UCPS) in the amount of \$535,018 for a repayment for a previously approved school capital project, which was paid for twice during FY 2020.

Financial Forecast

During the December 9th, 2019 County Commissioners' budget retreat, the Board of County Commissioners (BOCC) developed its "Guiding Principles." These principles were used to build the FY 2021 Adopted County Budget. As part of this process, the board discussed each major revenue category in detail, and set expectations for managing county expense. The board instructed the County Manager to develop a tax rate neutral budget.

On March 31st, 2020, the board received a preliminary FY 2021 financial forecast. The forecast identified potential funding challenges, and estimated the County's ability to reach its long-term financial and strategic goals. The forecast also provided a preliminary multi-year revenue projection for the FY2021 budget process.

From Forecast to Adopted Budget

At the conclusion of the BOCC budget retreat, the Division of Budget Management worked closely with each County department to develop revenue estimates and expense requests. Budget requests were based in the departments' line of business and expected changes to service demand. The budget management staff also worked with departments to review and refine revenue estimates.

These estimates are influenced by past trends and known changes to impact FY 2021. The aggregation of these individual changes across the County provide the basis of the County's overall revenue and expense outlook. The most significant unforeseen impact to County revenue is the COVID-19 virus. The resulting contraction of economic activity across North Carolina will continue to decrease local option sales tax collections to all Counties throughout the coming recovery.

Forecast Revenues

Major revenue assumptions indicate continued positive growth to the tax base, which is supported by observable trends. For the period of FY2022 - FY2024, the major General Fund revenue growth rates are forecasted as follows:

- 3.0%¹ Annual property tax growth (3.0%, 3.0%, and 3.0%)
- 2.5% Annual sales tax growth (2.0%, 2.5%, and 3.0%) **revised down from 4.5% per COVID-19*
- 1.0% Intergovernmental Revenue (1.0%, 1.0% and 1.0%)
- 1.5%² Fees/Annual other revenue growth (1.0%, 1.5%, and 2.0%)

¹Based on value of Penny

²Adjusted to exclude fund balance appropriation

In FY 2021, the local tax base grew at an estimated 3.2% over the previous period, from \$27.1 billion to \$28.0 billion. However, this marginal growth factor decreased from 3.6% in the prior year, which influences the more modest starting growth factor of 3.2% in FY 2021.

Forecast Expense

The points below are expected to add pressure to the County's expenditure budget over the next three fiscal years:

- Maintaining current levels of service
- Average of 3% merit increase for employee salaries per year
- Adequately funding debt service for County facilities and Union County Public Schools
- Accounting for the annual operating costs of new capital facilities and assets
- Adequately supporting needs of public safety agencies such as the Sherriff's Office, 911 Communications, EMS and Fire Marshal
- Maintaining operating standards through the pandemic economic recovery in the new revenue limited environment

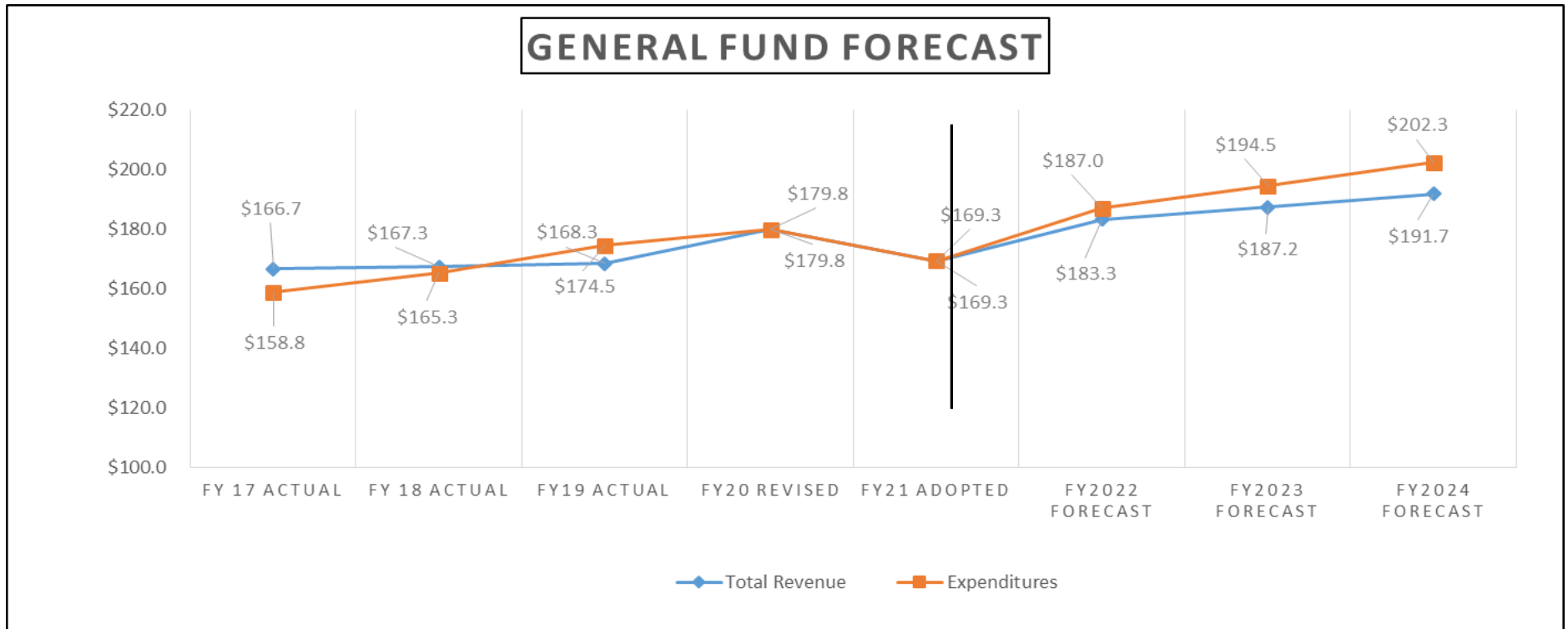
Forecast Charts

The Following tables show the forecasted revenues and expenses for the general fund through

General Fund								
<i>Rev/Exp by Category</i>	<i>FY 17 Actual</i>	<i>FY 18 Actual</i>	<i>FY19 Actual</i>	<i>FY20 Revised</i>	<i>FY21 Adopted</i>	<i>FY2022 Forecast</i>	<i>FY2023 Forecast</i>	<i>FY2024 Forecast</i>
Ad Valorem Taxes & Fees	69.7	69.2	58.4	57.8	59.6	59.5	61.3	63.1
Local Option Sales Tax	41.9	43.1	45.8	48.7	46.6	49.7	51.0	52.5
Intergovernmental Revenue	36.2	33.8	34.4	37.8	39.1	38.2	38.5	38.9
Fees/Other Revenue	18.8	21.1	29.7	35.6	24.0	35.9	36.4	37.2
Debt Proceeds - Restricted	-	-	-	1.0	1.0	-	-	-
Total Revenue	\$ 166.7	\$ 167.3	\$ 168.3	\$ 179.8	\$ 169.3	\$ 183.3	\$ 187.2	\$ 191.7
Expenditures	\$ 158.8	\$ 165.3	\$ 174.5	\$ 179.8	\$ 169.3	\$ 187.0	\$ 194.5	\$ 202.3
Net Change in Fund Balance	7.89	2.01	-6.18	0.00	0.00	-3.75	-7.29	-10.58

¹ Totals may not match due to rounding

² Numbers in table represented in millions



Adopted Budget Summary

FY 2021 Total Expenditures by Division and Fund

Division/Department	General Funds	Gen Funds - Schools	Debt Service Reserve	SR - Automation & Enhancement	SR - Emergency Telephones	Spec Rev - FIRE DISTRICTS	Water & Sewer	Solid Waste Disposal	Interdept Charges	Total Budget
Agricultural Services	\$ 1,303,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,894
Board of County Commissioners	596,879	-	-	-	-	-	-	-	-	596,879
Board of Elections	1,611,862	-	324,438	-	-	-	-	-	-	1,936,300
Budget	498,390	-	-	-	-	-	-	-	-	498,390
Building Code Enforcement	3,038,496	-	-	-	-	-	-	-	-	3,038,496
Centralized Rev & Exp	10,140,407	-	-	-	-	-	-	-	-	10,140,407
Community Partners	233,741	-	-	-	-	-	-	-	-	233,741
Community Support & Outreach	4,515,537	-	-	-	-	-	-	-	-	4,515,537
County Manager's Office	717,743	-	-	-	-	-	-	-	-	717,743
Economic Development	4,632,934	-	-	-	-	-	-	-	-	4,632,934
Emergency Communications	4,381,045	-	1,283,820	-	833,241	-	-	-	-	6,498,106
Emergency Management	292,404	-	-	-	-	-	-	-	-	292,404
Environmental Health	2,652,043	-	-	-	-	-	-	-	-	2,652,043
Facilities Management	5,607,452	-	-	-	-	-	-	-	-	5,607,452
Finance	916,254	-	-	-	-	-	-	-	-	916,254
Fire Departments ¹	4,374,727	-	-	-	-	12,474,592	-	-	-	16,849,319
Fire Marshal's Office	780,114	-	-	-	-	-	-	-	-	780,114
Fleet	942,021	-	-	-	-	-	-	-	-	942,021
Human Resources Administration	6,389,249	-	-	-	-	-	-	-	24,899,167	31,288,416
Human Services Administration	4,619,442	-	-	-	-	-	-	-	-	4,619,442
Information Technology	3,739,294	-	-	-	-	-	-	-	-	3,739,294
Legal Department	782,262	-	-	-	-	-	-	-	-	782,262
Library Services	4,686,382	-	893,088	-	-	-	-	-	-	5,579,470
Outside Agencies	3,170,518	-	-	-	-	-	-	-	-	3,170,518
Parks & Recreation Services	2,038,633	-	-	-	-	-	-	-	-	2,038,633
Planning & Zoning Services	517,000	-	-	-	-	-	-	-	-	517,000
Procurement	404,664	-	-	-	-	-	-	-	-	404,664
Public Communications	883,829	-	-	-	-	-	-	-	-	883,829
Public Health	7,694,647	-	-	-	-	-	-	-	-	7,694,647
Public Schools (UCPS)	29,287,980	125,337,105	9,516,750	-	-	-	-	-	-	164,141,835
Public Works/Water & Sewer Enterprise	-	-	-	-	-	-	77,961,460	-	-	77,961,460
Register of Deeds	1,183,439	-	-	120,000	-	-	-	-	-	1,303,439
Social Services	22,666,681	-	-	-	-	-	-	-	-	22,666,681
Soil & Water Conservation	199,041	-	-	-	-	-	-	-	-	199,041
Solid Waste Enterprise	-	-	-	-	-	-	-	9,046,623	-	9,046,623
South Piedmont Comm College (SPCC)	2,969,697	-	3,153,025	-	-	-	-	-	-	6,122,722
Tax Administration	5,401,290	-	26,617	-	-	-	-	-	-	5,427,907
Transportation	2,281,653	-	-	-	-	-	-	-	-	2,281,653
Union County Sheriff's Office	34,418,128	-	2,481,335	-	-	-	-	-	-	36,899,463
Union Emergency Medical Svc	8,306,934	-	-	-	-	-	-	-	-	8,306,934
Veterans Services	500,424	-	-	-	-	-	-	-	-	500,424
Total	\$ 189,377,130	\$ 125,337,105	\$ 17,679,073	\$ 120,000	\$ 833,241	\$ 12,474,592	\$ 77,961,460	\$ 9,046,623	\$ 24,899,167	\$ 457,728,391

¹ Fire Department funding consists of general funds generated from county tax rate, plus special revenue funds generated through supplemental assessments made by individual fire districts

Adopted Budget Summary

TOTAL REVENUES BY SOURCE AND DIVISION									
FINANCIAL SOURCES	TOTAL GOVERNMENT FUNDS			GENERAL FUNDS			SPECIAL REVENUE FUNDS¹		
	ADOPTED BUDGET			ADOPTED BUDGET			ADOPTED BUDGET		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Ad Valorem Taxes and Fees	\$ (198,853,626)	\$ (206,107,716)	\$ (216,714,316)	\$ (192,231,911)	\$ (199,346,600)	\$ (206,254,947)	\$ (6,621,715)	\$ (6,761,116)	\$ (10,459,369)
Debt Proceeds - Restricted Revenue	-	(423,861)	-	-	(423,861)	-	-	-	-
Enterprise Charges for Services	(53,481,241)	(56,711,234)	(71,665,132)	-	-	-	(53,481,241)	(56,711,234)	(71,665,132)
Fund Balance Appropriated	(12,685,234)	(6,508,730)	(20,330,012)	(11,859,994)	(6,408,790)	(17,395,895)	(825,240)	(99,940)	(2,934,117)
Interfund Transfers	(12,186,726)	(18,085,590)	(14,450,024)	(1,164,713)	(2,244,272)	(3,409,749)	(11,022,013)	(15,841,318)	(11,040,275)
Intergovernmental Revenue, Federal Grants	(15,738,388)	(16,430,214)	(17,437,019)	(15,738,388)	(16,430,214)	(17,437,019)	-	-	-
Intergovernmental Revenue, Restricted	(3,849,141)	(3,919,332)	(3,770,637)	(3,849,141)	(3,919,332)	(3,770,637)	-	-	-
Intergovernmental Revenue, State Grants	(6,865,478)	(3,607,406)	(2,873,181)	(6,865,478)	(3,591,406)	(2,873,181)	-	(16,000)	-
Intergovernmental Revenue, Unrestricted	(12,175,946)	(13,277,055)	(15,061,998)	(12,175,946)	(13,277,055)	(15,061,998)	-	-	-
Internal Service Fund Charges	(4,928,480)	(4,542,313)	(4,508,814)	(4,928,480)	(4,542,313)	(4,508,814)	-	-	-
Investment Revenue	(5,202,298)	(5,168,067)	(2,656,418)	(4,054,975)	(3,338,800)	(1,743,686)	(1,147,323)	(1,829,267)	(912,732)
Local Option Sales Tax	(49,850,228)	(49,850,270)	(48,429,339)	(48,745,636)	(48,745,636)	(46,556,839)	(1,104,592)	(1,104,634)	(1,872,500)
Non-Enterprise Charges for Services	(12,945,013)	(13,079,310)	(11,590,662)	(10,191,885)	(10,384,254)	(11,420,662)	(2,753,128)	(2,695,056)	(170,000)
Other Revenue	(39,707,654)	(41,682,828)	(23,556,961)	(39,614,341)	(41,543,795)	(23,417,928)	(93,313)	(139,033)	(139,033)
Other Taxes	(4,121,929)	(4,549,360)	(4,683,878)	(2,992,485)	(3,326,120)	(3,441,120)	(1,129,444)	(1,223,240)	(1,242,758)
TOTAL REVENUE	\$ (432,591,382)	\$ (443,943,286)	\$ (457,728,391)	\$ (354,413,373)	\$ (357,522,448)	\$ (357,292,475)	\$ (78,178,009)	\$ (86,420,838)	\$ (100,435,916)

¹Special Revenue funds include enterprise funds (Public Works/Water & Sewer, Solid Waste); fire district special revenue funds; PSAP state reimbursements; and technology enhancement allocations.

TOTAL EXPENDITURES BY SOURCE AND DIVISION									
EXPENDITURES	TOTAL GOVERNMENT FUNDS			GENERAL FUNDS			SPECIAL REVENUE FUNDS¹		
	ADOPTED BUDGET			ADOPTED BUDGET			ADOPTED BUDGET		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Agricultural Services	\$ 1,941,027	\$ 1,916,512	\$ 1,303,894	\$ 1,941,027	\$ 1,916,512	\$ 1,303,894	\$ -	\$ -	\$ -
Board of County Commissioners	737,122	726,278	596,879	737,122	726,278	596,879	-	-	-
Board of Elections	1,477,637	2,112,648	1,936,300	1,477,637	2,112,648	1,936,300	-	-	-
Budget	559,544	638,749	498,390	559,544	638,749	498,390	-	-	-
Building Code Enforcement	2,853,014	3,284,562	3,038,496	2,853,014	3,284,562	3,038,496	-	-	-
Centralized Rev & Exp	4,787,868	8,654,298	10,140,407	4,787,868	8,654,298	10,140,407	-	-	-
Community Partners	213,029	213,029	233,741	213,029	213,029	233,741	-	-	-
Community Support & Outreach	4,401,828	4,546,816	4,515,537	4,401,828	4,546,816	4,515,537	-	-	-
County Manager's Office	894,562	671,945	717,743	894,562	671,945	717,743	-	-	-
Economic Development	2,127,200	4,788,008	4,632,934	2,127,200	4,788,008	4,632,934	-	-	-
Emergency Communications	6,828,348	6,017,266	6,498,106	6,108,404	5,244,426	5,664,865	719,944	772,840	833,241
Emergency Management	300,348	367,891	292,404	300,348	367,891	292,404	-	-	-
Environmental Health	2,557,566	2,834,168	2,652,043	2,557,566	2,834,168	2,652,043	-	-	-
Facilities Management	4,750,657	4,698,482	5,607,452	4,750,657	4,698,482	5,607,452	-	-	-
Finance	868,737	1,112,275	916,254	868,737	1,112,275	916,254	-	-	-
Fire Departments	13,566,930	16,543,065	16,849,319	3,094,488	5,981,784	4,374,727	10,472,442	10,561,281	12,474,592
Fire Marshal's Office	1,016,703	992,713	780,114	1,016,703	992,713	780,114	-	-	-
Fleet	983,528	979,047	942,021	983,528	979,047	942,021	-	-	-
Human Resources Administration	31,376,732	31,663,723	31,288,416	31,376,732	31,663,723	31,288,416	-	-	-
Human Services Administration	-	-	4,619,442	-	-	4,619,442	-	-	-

Adopted Budget Summary

TOTAL EXPENDITURES BY SOURCE AND DIVISION (cont'd)

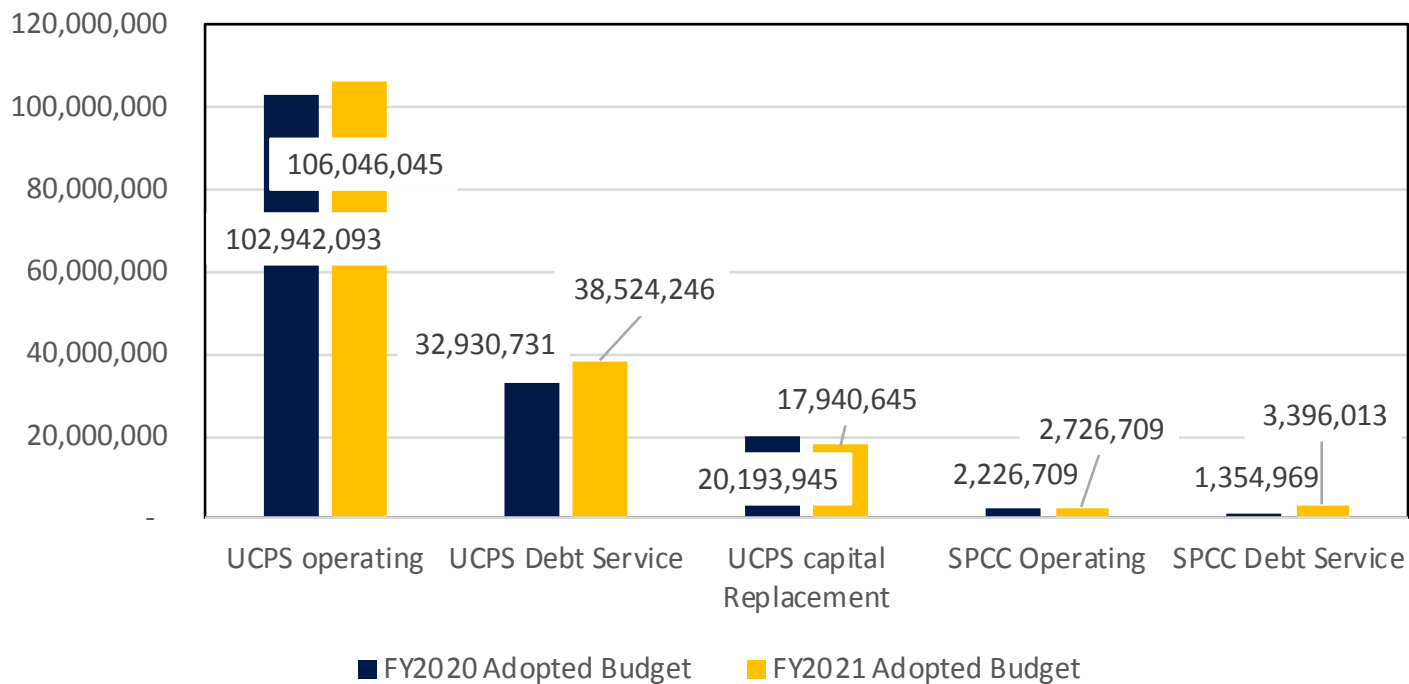
EXPENDITURES	TOTAL GOVERNMENT FUNDS			GENERAL FUNDS			SPECIAL REVENUE FUNDS ¹		
	ADOPTED BUDGET			ADOPTED BUDGET			ADOPTED BUDGET		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Information Technology	3,344,475	3,796,107	3,739,294	3,344,475	3,796,107	3,739,294	-	-	-
Legal Department	631,846	659,535	782,262	631,846	659,535	782,262	-	-	-
Library Services	5,756,644	5,865,160	5,579,470	5,756,644	5,865,160	5,579,470	-	-	-
Outside Agencies	5,050,723	4,918,871	3,170,518	5,050,723	4,918,871	3,170,518	-	-	-
Parks & Recreation Services	2,304,924	2,315,317	2,038,633	2,304,924	2,315,317	2,038,633	-	-	-
Planning & Zoning Services	741,265	998,404	517,000	741,265	998,404	517,000	-	-	-
Procurement	486,831	611,582	404,664	486,831	611,582	404,664	-	-	-
Public Communications	-	480,365	883,829	-	480,365	883,829	-	-	-
Public Health	9,197,311	10,087,631	7,694,647	9,197,311	10,087,631	7,694,647	-	-	-
Public Schools (UCPS)	164,351,517	157,002,675	164,141,835	164,351,517	157,002,675	164,141,835	-	-	-
Public Works/Water & Sewer Enterprise	61,219,292	69,385,649	77,961,460	-	-	-	61,219,292	69,385,649	77,961,460
Register of Deeds	1,463,643	1,496,687	1,303,439	1,343,071	1,396,687	1,183,439	120,572	100,000	120,000
Social Services	31,068,598	27,842,866	22,666,681	31,068,598	27,842,866	22,666,681	-	-	-
Soil & Water Conservation	167,785	175,402	199,041	167,785	175,402	199,041	-	-	-
Solid Waste Enterprise	5,645,759	5,601,068	9,046,623	-	-	-	5,645,759	5,601,068	9,046,623
South Piedmont Comm College (SPCC)	6,312,700	5,854,307	6,122,722	6,312,700	5,854,307	6,122,722	-	-	-
Tax Administration	5,888,557	6,014,340	5,427,907	5,888,557	6,014,340	5,427,907	-	-	-
Transportation	2,433,710	2,544,069	2,281,653	2,433,710	2,544,069	2,281,653	-	-	-
Union County Sheriff's Office	36,195,352	37,625,875	36,899,463	36,195,352	37,625,875	36,899,463	-	-	-
Union Emergency Medical Svc	7,566,187	7,326,654	8,306,934	7,566,187	7,326,654	8,306,934	-	-	-
Veterans Services	521,884	579,247	500,424	521,884	579,247	500,424	-	-	-
TOTAL EXPENSES	\$ 432,593,401	\$ 443,945,306	\$ 457,730,412	\$ 354,415,392	\$ 357,524,468	\$ 357,294,496	\$ 78,180,028	\$ 86,422,858	\$ 100,437,937

¹Special Revenue funds include enterprise funds (Public Works/Water & Sewer, Solid Waste); fire district special revenue funds; PSAP state reimbursements; and technology enhancement allocations.

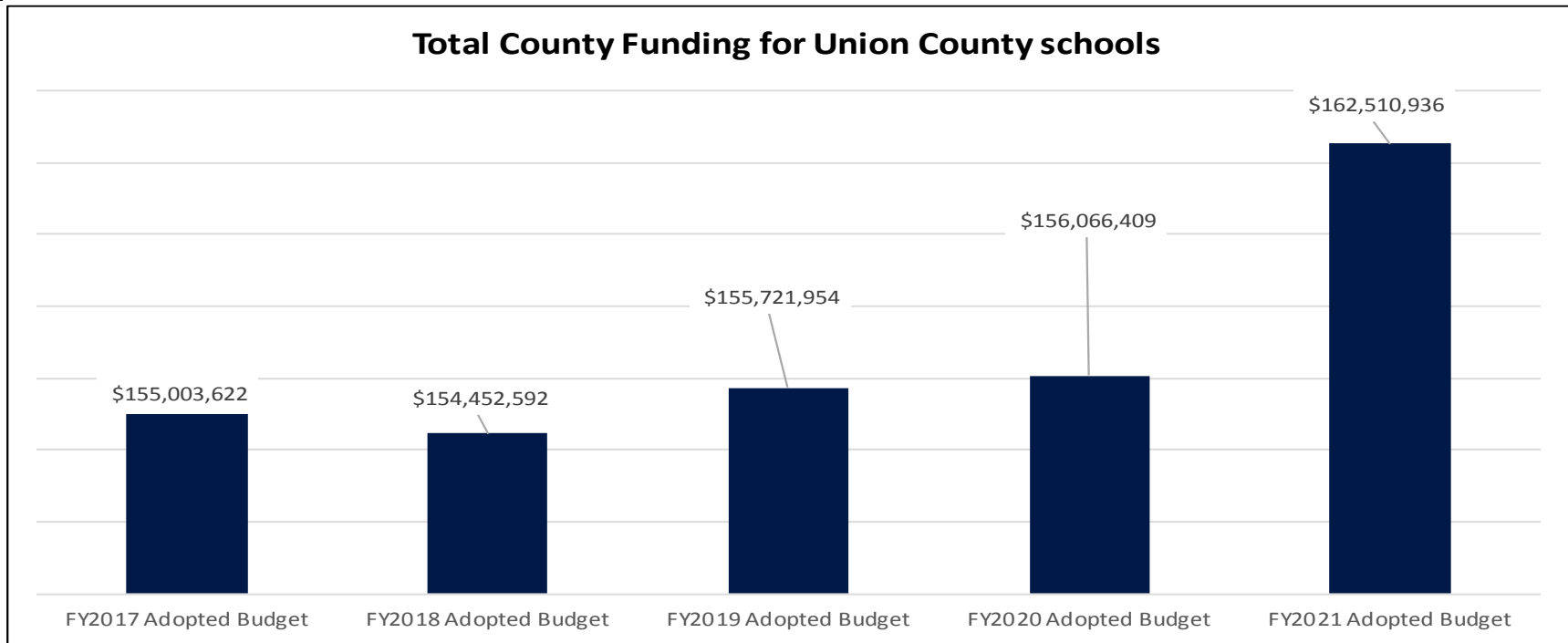
Education Services (County Funds)

	FY2020 Adopted Budget	FY2021 Adopted Budget	Dollar Change	Percent Change
UCPS operating	102,942,093	106,046,045	3,103,952	3.0%
UCPS Debt Service	32,930,731	38,524,246	5,593,515	17.0%
UCPS capital Replacement	20,193,945	17,940,645	(2,253,300)	-11.2%
SPCC Operating	2,226,709	2,726,709	500,000	22.5%
SPCC Debt Service	1,354,969	3,396,013	2,041,044	150.6%
Education Services	159,648,447	168,633,658	8,985,211	5.6%

Education Services

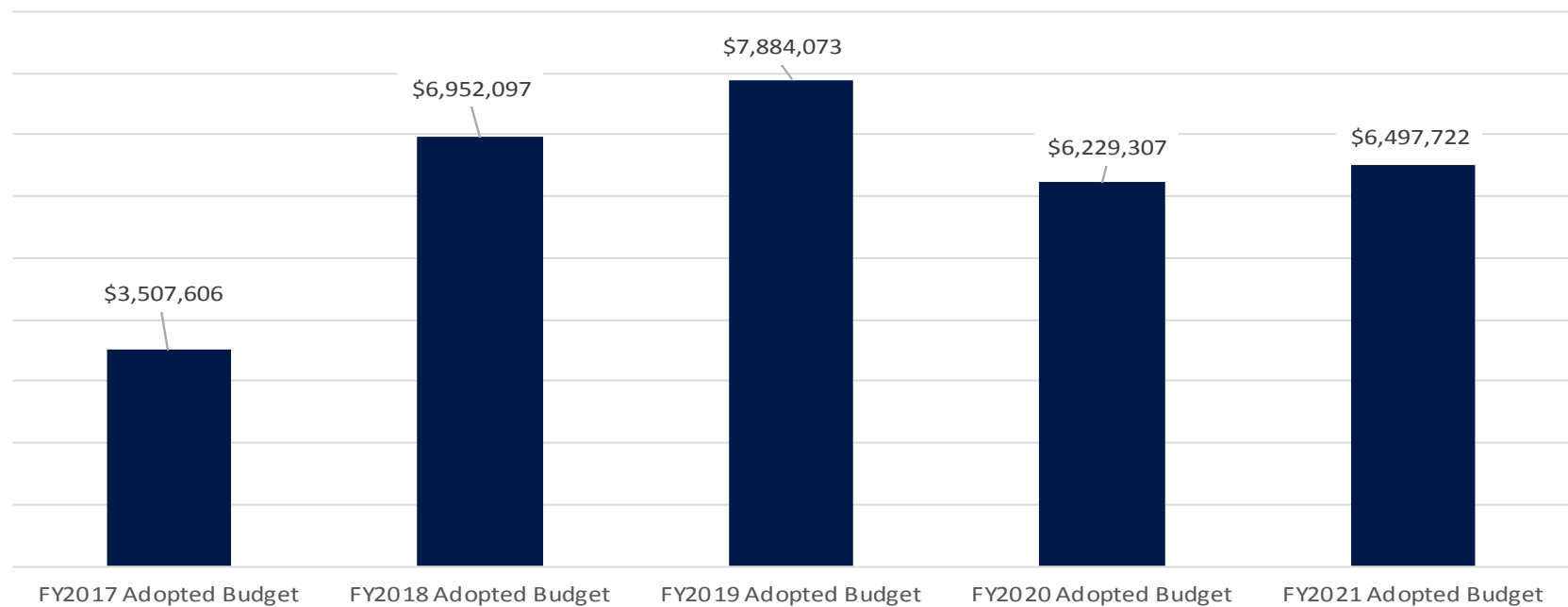


UCPS Funding					
	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Adopted Budget	FY2020 Adopted Budget	FY2021 Adopted Budget
Current Expense	94,544,835	96,916,459	100,273,768	102,942,093	106,046,045
Operating Total	\$ 94,544,835	\$ 96,916,459	\$ 100,273,768	\$ 102,942,093	\$ 106,046,045
Capital Replacement	17,749,200	15,515,188	11,426,075	20,193,945	17,940,645
Debt Service County	42,709,587	42,020,945	44,022,111	32,930,371	38,524,246
Capital Total	\$ 60,458,787	\$ 57,536,133	\$ 55,448,186	\$ 53,124,316	\$ 56,464,891
% Change	-0.38%	-4.83%	-3.63%	-4.19%	6.29%
Total	\$ 155,003,622	\$ 154,452,592	\$ 155,721,954	\$ 156,066,409	\$ 162,510,936
% Change	42.8%	-0.4%	0.8%	0.2%	4.1%
UCPS Enrollment	41,349	41,202	41,149	41,394	41,974
Charter Enrollment	3,029	3,434	3,100	3,834	4,000
Combined Enrollment	44,378	44,636	44,249	45,228	45,974
% Change in Enrollment	1.32%	0.58%	-0.87%	2.21%	1.65%
Operating Cost Per Pupil	\$ 2,130	\$ 2,171	\$ 2,266	\$ 2,276	\$ 2,307



SPCC Funding					
	FY2017 Adopted Budget	FY2018 Adopted Budget	Adopted Budget	FY2020 Adopted Budget	FY2021 Adopted Budget
Current Expense	1,846,163	1,978,269	2,074,386	2,226,709	2,726,709
Fund Balance Contribution	-	3,058,206	3,807,455	2,272,629	-
Operating Total	\$ 1,846,163	\$ 5,036,475	\$ 5,881,841	\$ 4,499,338	\$ 2,726,709
Capital Replacement	1,338,463	1,603,787	1,571,373	375,000	375,000
Debt Service County	322,980	311,835	430,859	1,354,969	3,396,013
Capital Total	\$ 1,661,443	\$ 1,915,622	\$ 2,002,232	\$ 1,729,969	\$ 3,771,013
% Change	-17%	15%	5%	-14%	118%
Total	\$ 3,507,606	\$ 6,952,097	\$ 7,884,073	\$ 6,229,307	\$ 6,497,722
% Change	21.3%	98.2%	13.4%	-21.0%	4.3%
Annual FTE Enrollment	9718	9665	9719	9673	9721
% Change in Enrollment	-4.01%	-0.55%	0.56%	-0.47%	0.50%

Total County Funding for South Piedmont Community College



Explanation of Staff Changes by Department

Agricultural Services

The following positions were added in the FY 2021 Adopted Budget:

- Two (2) PT Event Assistants (0.96 FTE) to support operations at Jesse Helms Park Special Event Center.
- One (1) Events Manager (1.00 FTE) to oversee operations at Jesse Helms Park Special Event Center.

The following position was converted in the FY 2021 Adopted Budget:

- One (1) Local Foods Market Coordinator from PT to FT (0.40 FTE) to manage the growth in the Farmer's Market program due to satellite locations.

Board of Elections

The following position was added in FY 2020:

- One (1) Administrative Support Specialist I (0.36 FTE) to provide general clerical work

The following position was transferred in FY 2020:

- One (1) Communications Officer from Public Communications (1.00 FTE) as part of a strategic organizational realignment.

The following PT positions have fluctuating FTE counts due to the hours required to meet the needs of the department for that election year:

- One-Stop Chief Judge
- One-Stop Office Support

Building Code Enforcement

The following position was added in the FY 2021 Adopted Budget:

- One (1) Code Compliance Officer (1.00 FTE) to handle complaints and related field inspections.

County Manager's Office

General reallocations within the Management Team resulted in adjustments across several departments. Refer to pages 1-3 of Staff Composition Report for more detail.

Emergency Communications

The following position was reallocated from two other divisions and reclassified in FY 2020:

- One (1) 911 Operations Manager (1.00 FTE) from Emergency Services Analyst (0.33 FTE) in Emergency Communications, (0.34 FTE) in Emergency Management and (0.33 FTE) in Fire Marshal's Office to coincide with the restructuring of the department.

Emergency Management

The following position was transferred in FY 2020:

- One (1) Emergency Services Analyst (0.34 FTE) to Emergency Communications to coincide with the restructuring of the department.

Environmental Health

The following position was added in FY 2020:

- One (1) PT Environmental Health Specialist (0.40 FTE) to assist with protecting the public's health by conducting inspections.

Explanation of Staff Changes by Department

Facilities Management

The following position was transferred in FY 2020:

- One (1) Facilities Project Manager (1.00 FTE) from Information Technology to meet immediate organizational need. Reclassified from Database Administrator.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) HVAC Technician (1.00 FTE) to improve work order response time and reduce backlog.
- One (1) Maintenance Technician (1.00 FTE) to maintain current service levels with the addition of the Jesse Helms Park Special Event Center.

Fire Marshal's Office

The following position was transferred in FY 2020:

- One (1) Emergency Services Analyst (0.33 FTE) to Emergency Communications to coincide with restructuring of the department.

Human Services

The following positions were updated between the FT and PT* position type categories in FY 2020:

- Administrative Support Specialist II
- Administrative Support Specialist III
- Driver
- Interpreter
- Site Manager

The following positions were added in FY 2020:

- Two (2) Management Consultants (0.96 FTE) to assist with Human Services operations.
- One (1) Physician (0.48 FTE) to support the Public Health division.
- Two (2) Public Health Nurses (2.00 FTE) to support and coordinate the communicable disease control efforts and enhanced contact tracing efforts.

The following position was reallocated, in part, to Union County Sheriff's Office in FY 2020:

- One (1) Public Health Director (0.02 FTE) to align with the management of Inmate Health operations.

The following positions were converted in the FY 2021 Adopted Budget:

- Two (2) PT to One (1) FT Administrative Support Specialist III (0.04 FTE) to expand language services provided in Human Services.
- One (1) PT to FT Billing Services Representative (0.50 FTE) to assist with the increase in Transportation billing and reporting.
- One (1) PT to FT Community Engagement Specialist (0.52 FTE) to increase outreach activity to address health disparities.
- Four (4) PT Drivers to Two (2) FT Drivers (0.32 FTE) to meet current Transportation service demands.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Adult Services Guardianship Supervisor (1.00 FTE) to support Guardianship Social Workers.
- Two (2) Human Services Assistants (2.00 FTE) to assist the Child Welfare program by transporting children to appointments and completing home visits.
- One (1) Records Manager (1.00 FTE) to manage information systems and records management in Human Services.

Explanation of Staff Changes by Department

- One (1) Senior Social Worker Supervisor (1.00 FTE) to assist in the supervision of cases in the Child Welfare programs.
- Four (4) Senior Social Workers (4.00 FTE) to enable Child Welfare programs to adjust case load averages.

The following positions were eliminated in the FY 2021 Adopted Budget as the Group Home will be leased by the NC Department of Juvenile Justice beginning in FY 2021:

- One (1) Group Home Manager (1.00 FTE)
- Five (5) FT Group Home Human Services Assistants (5.00 FTE)
- Eight (8) PT Group Home Human Services Assistants (2.88 FTE)

Information Technology

The following positions were transferred to other divisions in FY 2020:

- One (1) Audio Visual Coordinator (1.00 FTE) to Public Communications as part of a strategic organizational realignment.
- One (1) Database Administrator (1.00 FTE) to Facilities Management to meet immediate organizational need.

The following position was added in the FY 2021 Adopted Budget:

- One (1) Database Administrator (1.00 FTE) to replace position transferred in FY 2020.

Legal

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Paralegal (1.00 FTE) to assist with the triage of routine matters for immediate feedback.
- Two (2) Staff Attorneys (2.00 FTE) to increase speed and efficiency of legal reviews.

Library Services

The following positions were added in the FY 2021 Adopted Budget to provide strong public programming and services:

- One (1) conversion from PT to FT Library Associate (0.20 FTE).
- Two (2) PT and two (2) FT Library Associates (2.96 FTE).

Parks & Recreation Services

The following positions were added in FY 2020:

- Two (2) Seasonal Park Attendants (0.54 FTE) to assist with Outdoor Recreation Program.

Public Communications

The following position was transferred in FY 2020:

- One (1) Audio Visual Coordinator (1.00 FTE) from Information Technology as part of a strategic organizational realignment.

The following position was transferred out in FY 2020:

- One (1) Communications Officer (1.00 FTE) to Board of Elections as part of a strategic organizational realignment.

The following position was added in the FY 2021 Adopted Budget:

- One (1) Communications Officer (1.00 FTE) to replace position transferred to Board of Elections.

Explanation of Staff Changes by Department

Public Works

The following position was converted in the FY 2021 Adopted Budget:

- One (1) PT Customer Service Specialist (0.47 FTE) to a FT Data Entry Operator (1.00 FTE) to align with assigned duties and handle workload.

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Business Analyst (1.00 FTE) to improve analytical capacity to evaluate the effectiveness of programs and asset management.
- One (1) Engineer (1.00 FTE) in order to achieve staffing levels commensurate with the size of the programmed Capital Improvement Plan.
- One (1) Hydrant Utility Technician (0.48 FTE) to eliminate overtime and improve efficiency.
- One (1) Senior Budget Analyst (1.00 FTE) to allow for distribution of duties, knowledge management and succession planning.
- Two (2) Utility Technicians (2.00 FTE) to reduce diverting personnel that prevents delay in service to customers.
- Three (3) Wastewater Treatment Plant Operators (3.00 FTE) to exceed minimum staffing requirements and improve operational effectiveness.

Register of Deeds

The following position was added in the FY 2021 Adopted Budget:

- One (1) Deputy Register of Deeds I (1.00 FTE) to process real estate recordings and passport applications.

Sheriff's Office

The following position was transferred, in part, from Public Health in FY 2020:

- One (1) Public Health Director (0.02 FTE) to align with the management of Inmate Health Operations.

The following positions were added in FY 2020:

- One (1) Administrative Support Specialist III (0.48 FTE) to provide general clerical work.
- One (1) PT Inmate Health Nurse (0.24 FTE) to support Inmate Health Operations.

The following positions were added in the FY 2021 Adopted Budget:

- Two (2) Deputy Sheriffs (2.00 FTE) funded through town contracts with Indian Trail and Marvin.

Soil & Water Conservation

The following position was added in the FY 2021 Adopted Budget:

- One (1) Natural Resource Conservationist (1.00 FTE) to perform technical field duties.

Solid Waste

The following positions were added in the FY 2021 Adopted Budget:

- One (1) Senior Accounting Specialist (1.00 FTE) to handle financial administrative responsibilities.
- Three (3) Utility Site Attendants (3.00 FTE) to provide service and site monitoring at waste collection sites.

This report highlights significant changes in staffing; some minor allocation changes may not be specifically addressed within this report.

Explanation of Staff Changes by Department

FY2021 Staff Composition Changes by Department										
Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
Agricultural Services†	5.00	1.08					2.00	0.36	7.00	1.44
Event Assistant								0.96		
Events Manager							1.00			
Local Foods Market Coordinator							1.00	-0.60		
Board of County Commissioners	2.00	0.05						0.01	2.00	0.06
Administrative Support Specialist III								0.01		
Board of Elections	8.00	10.81		-1.03	1.00			2.38	9.00	12.16
Administrative Support Specialist I				0.36						
Communications Officer					1.00					
One-Stop Chief Judge				-0.71						
One-Stop Office Support				-0.68				2.38		
Building Code Enforcement	27.62						0.78		28.40	
Assistant County Manager							-0.22			
Code Compliance Officer							1.00			
County Manager's Office	2.75						0.65		3.40	
Assistant County Manager							0.50			
County Manager							-0.10			
Deputy County Manager							0.25			
Emergency Communications	49.87	1.84			0.67		-0.10		50.44	1.84
911 Operations Manager					1.00					
Assistant County Manager							-0.10			
Emergency Services Analyst					-0.33					
Emergency Management	2.72				-0.34		-0.10		2.28	
Assistant County Manager							-0.10			
Emergency Services Analyst					-0.34					
Environmental Health	26.10	0.96		0.40					26.10	1.36
Environmental Health Specialist				0.40						
Facilities Management	17.49				1.00		2.00		20.49	
Facilities Project Manager					1.00					
HVAC Technician							1.00			
Maintenance Technician							1.00			
Financial Services	19.10						-0.10		19.00	
Deputy County Manager							-0.10			
Fire Marshal's Office	7.71				-0.33		-0.10		7.28	
Assistant County Manager							-0.10			
Emergency Services Analyst					-0.33					
Fleet Management	5.01								5.01	
Human Resources Administration	10.00	0.29							10.00	0.29

Explanation of Staff Changes by Department

Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
Human Services††	402.55	41.46	-2.43	5.87	-0.02		8.00	-6.52	408.10	40.81
Administrative Support Specialist II			0.68	-0.68						
Administrative Support Specialist III			0.34	-0.34			1	-0.96		
Adult Services Guardianship Supervisor							1			
Billing Services Representative							1	-0.50		
Community Engagement Specialist							1	-0.48		
Director, Public Health					-0.02					
Driver			-4.25	4.25			2	-1.68		
Group Home Manager							-1			
Group Home Human Services Assistant							-5	-2.88		
Human Services Assistant							2			
Interpreter			0.80	-0.80						
Management Consultant				0.96						
Medical Office Assistant								-0.02		
Physician				0.48						
Public Health Nurse			2.00							
Records Manager							1			
Senior Social Worker Supervisor							1			
Senior Social Worker							4			
Site Manager			-2.00	2.00						
Information Technology	15.10	1.20			-2.00		0.90		14.00	1.20
Audio Visual Coordinator					-1.00					
Deputy County Manager							-0.10			
Database Administrator					-1.00		1.00			
Legal	4.00						3.00		7.00	
Paralegal							1.00			
Staff Attorney							2.00			
Library Services	42.10	11.76					2.90	0.16	45.00	11.92
Assistant County Manager							-0.10			
Library Associate							3.00	0.16		
Outside Agencies	1.00								1.00	
Parks & Recreation Services†††	20.10	7.64		0.54			-0.10		20.00	8.18
Assistant County Manager							-0.10			
Park Attendant				0.54						
Planning Services	4.21						-0.21		4.00	
Assistant County Manager							-0.21			

Explanation of Staff Changes by Department

Service Area/Department	FY2020 Adopted Positions		Changes after FY2020 Adopted		FY2020 Transfers		Changes in the FY2021 Budget		FY2021 Adopted Positions	
	FT	PT*	FT	PT*	FT	PT*	FT	PT*	FT	PT*
Public Communications Audio Visual Coordinator Communications Officer	5.00				0.00 1.00 -1.00		1.00 1.00		6.00	
Public Works Assistant County Manager Business Analyst County Manager Customer Service Specialist/Data Entry Operator Engineer Hydrant Utility Technician Senior Budget Analyst Utility Technicians Wastewater Treatment Plant Operator	142.42	1.33					9.43 0.33 1.00 0.10 1.00 1.00 1.00 2.00 3.00	0.01 -0.47 0.48	151.85	1.34
Register of Deeds Deputy Register of Deeds I	11.00	0.41					1.00 1.00		12.00	0.41
Sheriff's Office Administrative Support Specialist III Deputy Sheriff Director of Public Health Inmate Health Nurse	321.28	6.77		0.72 0.48	0.02 0.02		2.00 2.00		323.30	7.49
Soil & Water Conservation Natural Resource Conservationist	2.00						1.00 1.00		3.00	
Solid Waste Assistant County Manager Senior Accounting Specialist Utility Site Attendant	20.25	7.63					4.10 0.10 1.00 3.00		24.35	7.63
Tax Administration Deputy County Manager	53.05	1.39					-0.05 -0.05		53.00	1.39
TOTAL †††	1,227.43	94.62	-2.43	6.50	0.00	0.00	38.00	-3.60	1,263.00	97.52

* PT indicates all Part-Time Employees (including Benefited Part-Time, Non-Benefited Part-Time, and Seasonal).

† Total FTE listed does not include (9) positions contracted with NCSU and NC A&T.

†† Includes Community Support & Outreach, Public Health, Social Services, Transportation, Veterans Services, and the newly created, Human Services Administration.

The newly created Human Services Administration Division resulted from the reallocation of 54.9 FTEs already existing within Human Services divisions.

††† FY2020 Adopted TPT FTE count had previously been under reported by 0.90.

Position expansions approved by the Board of County Commissioners as part of the FY2021 Adopted Budget.

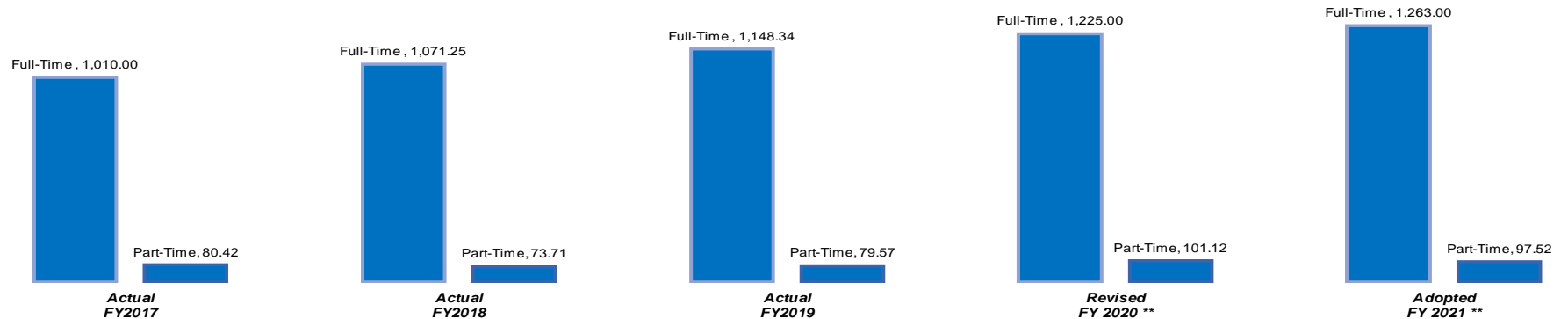
FTE Summary by Department

Union County, NC FY 2021 Adopted Operating and Capital Budget

Position Count Summary by Department *

Category	Actual FY2017		Actual FY2018		Actual FY2019		Revised FY2020 **		Adopted FY2021 **		FTE Change FY 2020-21		% Change FY 2020-21	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Departments														
Agricultural Services***	4.00	1.19	5.00	1.36	5.00	1.36	5.00	1.08	7.00	1.44	2.00	0.36	40.00%	33.33%
Board of County Commissioners	2.00	0.05	2.00	0.05	2.00	0.05	2.00	0.05	2.00	0.06	-	0.01	-	20.00%
Board of Elections	6.00	11.14	7.00	6.05	8.00	7.50	9.00	9.78	9.00	12.16	-	2.38	-	24.34%
Building Code Enforcement	19.25	0.50	19.25	0.50	25.62	0.40	27.62	0.00	28.40	0.00	0.78	-	2.82%	n/a
Community Support & Outreach	0.00	0.00	25.52	1.84	30.75	2.12	30.31	5.18	35.60	4.70	5.29	(0.48)	17.45%	-9.27%
County Manager's Office	4.50	0.00	4.50	0.00	3.75	0.00	2.75	0.00	3.40	0.00	0.65	-	23.64%	n/a
Emergency Communications	48.33	1.66	52.33	1.67	50.87	1.10	50.54	1.84	50.44	1.84	(0.10)	-	-0.20%	-
Emergency Management	1.34	0.00	1.34	0.00	1.72	0.00	2.38	0.00	2.28	0.00	(0.10)	-	-4.20%	n/a
Environmental Health	0.00	0.00	0.00	0.00	24.00	1.71	26.10	1.36	26.10	1.36	-	-	-	-
Facilities Management	5.05	0.00	13.05	0.00	15.09	0.00	18.49	0.00	20.49	0.00	2.00	-	10.82%	n/a
Financial Services	14.90	0.00	14.90	0.00	16.00	0.00	19.10	0.00	19.00	0.00	(0.10)	-	-0.52%	n/a
Fire Marshal's Office	4.33	0.00	5.33	0.00	7.71	0.00	7.38	0.00	7.28	0.00	(0.10)	-	-1.36%	n/a
Fleet	0.00	0.00	0.00	0.00	4.01	0.00	5.01	0.00	5.01	0.00	-	-	-	n/a
Human Resources Administration	9.00	0.11	8.80	0.11	9.00	0.11	10.00	0.29	10.00	0.29	-	-	-	-
Human Services Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.50	1.40	53.50	1.40	n/a	n/a
Information Technology	12.10	0.00	13.10	0.00	14.10	1.11	13.10	1.20	14.00	1.20	0.90	-	6.87%	-
Legal Department	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	7.00	0.00	3.00	-	75.00%	n/a
Library Services	42.50	11.53	43.50	11.54	42.20	11.53	42.10	11.76	45.00	11.92	2.90	0.16	6.89%	1.36%
Outside Agencies	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	-	-	-	n/a
Parks & Recreation	18.50	7.18	18.50	8.28	19.00	8.28	20.10	8.18	20.00	8.18	(0.10)	-	-0.50%	-
Planning & Zoning Services	6.25	0.00	6.25	0.00	3.21	0.00	4.21	0.00	4.00	0.00	(0.21)	-	-4.99%	n/a
Public Communication	0.00	0.00	0.00	0.00	1.00	0.00	5.00	0.00	6.00	0.00	1.00	-	20.00%	n/a
Public Health	88.70	7.04	81.90	11.47	66.26	6.58	79.38	9.66	62.00	8.68	(17.38)	(0.98)	-21.89%	-10.14%
Public Works	98.10	2.27	114.15	1.31	128.12	1.31	142.42	1.33	151.85	1.34	9.43	0.01	6.62%	0.75%
Register of Deeds	10.00	0.63	10.00	0.48	10.00	1.44	11.00	0.41	12.00	0.41	1.00	-	9.09%	-
Sheriff's Office	297.10	3.52	304.10	4.75	318.30	6.86	321.30	7.49	323.30	7.49	2.00	-	0.62%	-
Social Services	226.10	5.51	221.60	4.25	244.67	7.97	269.29	12.20	235.00	7.92	(34.29)	(4.28)	-12.73%	-35.08%
Soil & Water Conservation	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	3.00	0.00	1.00	-	50.00%	n/a
Solid Waste	15.85	5.77	15.80	6.59	15.95	6.59	20.25	7.63	24.35	7.63	4.10	-	20.25%	-
Tax Administration	47.00	3.36	51.00	1.90	51.00	1.90	53.05	1.39	53.00	1.39	(0.05)	-	-0.09%	-
Transportation	18.08	18.96	21.31	11.56	19.99	11.65	16.06	20.29	17.00	18.11	0.94	(2.18)	5.85%	-10.74%
Veterans Services	4.02	0.00	4.02	0.00	4.02	0.00	5.06	0.00	5.00	0.00	(0.06)	-	-1.19%	n/a
Total FTE Count	1,010.00	80.42	1,071.25	73.71	1,148.34	79.57	1,225.00	101.12	1,263.00	97.52	38.00	(3.60)	3.10%	-3.56%

Union County Position Count Changes over Time



* One FTE signifies a position that works a total of 2,080 hours throughout the fiscal year.

** Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software.

*** Total FTE listed does not include (9) positions contracted with NC State University and NC Agricultural & Technical State University

Appropriated Funds

The General Fund is the primary operating fund for Union County. As the name would indicate, the General Fund provides for the operations of various County services, ranging from public safety, to cultural activities.

The County uses other funds for specific activities. These other activities are funded through specific taxes or restricted revenues. These include the following:

- General Funds, that include Schools Budgetary Fund which is supported through Ad Valorem Taxes and Interest Earnings; Schools, Fire Service Budgetary Fund and Fire District Funds that are supported through fire taxes and allocated sales taxes; Emergency Medical Service Budgetary Fund supported through Ad Valorem Taxes, Medicaid Service Charges, and other revenues; and Debt Budgetary Fund.
- Enterprise Funds are Water and Wastewater Operating Fund, Water and Wastewater Utility Capital Project Fund, Water and Sewer District Fund, Solid Waste Operating Fund, Solid Waste Utility Capital Project Reserve Fund, Water and Wastewater Utility Capital Reserve Fund, Stormwater Utility Operating Fund.
- Internal Service Funds are supported primarily through internal service fund charges based on usage. The County's internal service funds are the Workers' Compensation Fund, Health Benefits Funds, Dental Benefits Fund, and the Property and Casualty Fund.
- Pension Trust Funds are also supported primarily through internal service fund charges based on usage. The County has two pension trust funds: the Retiree Healthcare Benefit (RHCB, OPEB) Fund and the Separation Allowance (OPEB) Fund.
- Other funds are supported through revenues for various purposes and include several Special Revenue Funds: Fire Fee Special Revenue Fund, Hemby Bridge Rural Fire Protection District Special Revenue Fund, Springs Fire Service District Special Revenue Fund, Stallings Rural Fire Protection District Special Revenue Fund, Waxhaw Fire Service District Special Revenue Fund, Wesley Chapel Fire Service District Special Revenue Fund, Emergency Telephone System Fund and the Automation Enhancement Fund. In FY 2021, thirteen new funds resulted from the change in fire district funding. These funds do

not have projected additions or use of fund balance for FY 2021. The newly created districts are: Allens Crossroads Fire District Special Revenue Fund, Bakers Fire District Special Revenue Fund, Beaver Lane Fire District Special Revenue Fund, Fairview Fire District Special Revenue Fund, Griffith Road Fire District Special Revenue Fund, Jackson Fire District Special Revenue Fund, Lanes Creek Fire District Special Revenue Fund, New Salem Fire District Special Revenue Fund, Providence Fire District Special Revenue Fund, Sandy Ridge Fire District Special Revenue Fund, Stack Road Fire District Special Revenue Fund, Unionville Fire District Special Revenue Fund, and Wingate Fire District Special Revenue Fund.

Estimated Changes in Fund Balances

The Fund Balance assumption is based on budgeted revenue and expenditures. Fund Balance is made up of funds accumulated through the under expenditure of appropriation and/or the act of exceeding anticipated revenue. Actual fund balance amounts will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are planned for FY 2021 and are unaudited.

General Fund

<i>Anticipated General Fund, Fund Balance</i>	
June 30, 2019 General Fund Fund Balance	\$ 90,939,949
Less: Non-Spendable Fund Balance	(11,836)
Less: Restricted Fund Balance	(38,125,845)
Less: Committed Fund Balance	(60,998,762)
Less: Assigned Fund Balance	-
June 30, 2020 Anticipated Unassigned Fund Balance, Available for Appropriation	\$ (8,196,494)
FY 2021 Adopted Addition / (Use)	(1,651,019)
Projected June 30, 2021 Unrestricted Fund Bal.	<u>\$ (9,847,513)</u>

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Schools Budgetary Fund

Anticipated Schools Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	5,281,423
Less:Non-Spendable Fund Balance		-
Less:Restricted Fund Balance		(1,124,682)
Estimated June 30, 2020 Restricted Fund Balance	\$	4,156,741
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Restricted Fund Balance	\$	<u>4,156,741</u>

School Radios Fund

Anticipated Schools Radios Budgetary Fund, Fund Balance

June 30, 2019 Fund Balance	\$	535,023
Less:Non-Spendable Fund Balance		-
Less:Restricted Fund Balance		(355)
Additional Use of Fund Balance		-
Estimated June 30, 2020 Fund Balance	\$	534,668
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Restricted Fund Balance	\$	<u>534,668</u>

Debt Budgetary Fund

Anticipated Debt Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	10,878,721
FY 2020 Adopted Addition / (Use)		-
Estimated June 30, 2020 Restricted Fund Balance	\$	10,878,721
FY 2021 Adopted Addition / (Use)		(8,407,314)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>2,471,407</u>

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Water & Wastewater Operating Fund

Anticipated Water & Sewer Oper. Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance		128,241,610
FY 2020 Estimated Addition / (Use)		(34,872,383)
Estimated June 30, 2019 Unrestricted Fund Bal.	\$	93,369,227
FY 2021 Adopted Addition / (Use)		(872,221)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>92,497,006</u>

Cash and Investments	\$	47,769,250
* Cash and Investments - Available in Capital Fund		43,992,053
Working Capital Requirement (365 days)		51,984,599
Amount in Excess Working Capital Requirement		39,776,704

* Unappropriated capital reserves are available in the Water and Wastewater Capital Project Fund.

Solid Waste Operating Fund

Anticipated Solid Waste Operating Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	3,964,686
FY 2020 Estimated Addition / (Use)		(1,163,692)
Estimated June 30, 2021 Unrestricted Fund Bal.	\$	2,800,994
FY 2021 Adopted Addition / (Use)		2,643,771
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>5,444,765</u>

Cash and Investments	\$	5,311,624
Working Capital Requirement (2 months)		980,243
Amount in Excess Working Capital Requirement		4,331,381

Solid Waste Capital Reserve Fund

Anticipated Solid Waste Capital Reserve Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	1,603,955
FY 2020 Estimated Addition / (Use)		-
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	1,603,955
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>1,603,955</u>

Health Benefits Fund

Anticipated Health Benefits Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	3,125,445
FY 2020 Estimated Addition / (Use)		1,124,731
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	4,250,176
FY 2021 Adopted Addition / (Use)		5,674
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>4,255,850</u>

Dental Benefits Fund

Anticipated Dental Benefits Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	161,256
FY 2020 Estimated Addition / (Use)		(75,000)
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	86,256
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>86,256</u>

Workers Compensation Fund

Anticipated Workers Compensation Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	1,483,189
FY 2020 Estimated Addition / (Use)		(656,338)
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	826,851
FY 2021 Adopted Addition / (Use)		4,507
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>831,358</u>

Property & Casualty Fund

Anticipated Property and Casualty Fund, Fund Balance

June 30, 2019 Unrestricted Fund Balance	\$	435,808
FY 2020 Estimated Addition / (Use)		50,000
Estimated June 30, 2020 Unrestricted Fund Bal.	\$	485,808
FY 2021 Adopted Addition / (Use)		4,185
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>489,993</u>

Pension Trust – RHC B Plan (OPEB) Fund

Anticipated Pension Trust-RHC B Plan (OPEB) Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	41,888,120
FY 2020 Estimated Addition / (Use)		(5,672,459)
Estimated June 30, 2020 Restricted Fund Bal.	\$	36,215,661
FY 2021 Adopted Addition / (Use)		500,000
Projected June 30, 2021 Restricted Fund Bal.	\$	<u>36,715,661</u>

Pension Trust – Separation Allowance Fund

Anticipated Pension Trust-Separation Allowance Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	3,700,495
FY 2020 Estimated Addition / (Use)		284,834
Estimated June 30, 2020 Restricted Fund Bal.	\$	3,985,329
FY 2021 Adopted Addition / (Use)		189,662
Projected June 30, 2021 Restricted Fund Bal.	\$	<u>4,174,991</u>

Automation Enhancement Fund

Anticipated Automation Enhancement Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	164,777
FY 2020 Estimated Addition / (Use)		-
Estimated June 30, 2020 Restricted Fund Balance	\$	164,777
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>164,777</u>

Emergency Telephone System Fund

Anticipated Emergency Telephone System Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	1,944,042
FY 2020 Estimated Addition / (Use)		11,155
Estimated June 30, 2020 Restricted Fund Balance	\$	1,955,197
FY 2021 Adopted Addition / (Use)		(16,583)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>1,938,614</u>

Emergency Medical Service Budgetary Fund

Anticipated EMS Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	1,547,822
Less:Non-Spendable Fund Balance		-
Less:Restricted Fund Balance		(198,292)
Estimated June 30, 2020 Restricted Fund Balance		1,349,530
FY 2021 Adopted Addition / (Use)		(1,313,100)
Projected June 30, 2021 Restricted Fund Balance	\$	<u>36,430</u>

Fire Budgetary Fund

Anticipated Fire Budgetary Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	191,132
Less:Restricted Fund Balance		(30,083)
Less:Assigned Fund Balance		(111,291)
Estimated June 30, 2020 Restricted Fund Balance	\$	49,758
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Restricted Fund Balance	\$	<u>49,758</u>

Fee Supported Districts Fund

Anticipated Fee Supported Fire Districts Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	25,176
FY 2020 Estimated Addition / (Use)		(12,878)
Estimated June 30, 2020 Restricted Fund Balance	\$	12,298
FY 2021 Adopted Addition / (Use)		-
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>12,298</u>

Hemby Bridge Fire District Fund

Anticipated Hemby Bridge Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	8,848
FY 2020 Estimated Addition / (Use)		31,341
Estimated June 30, 2020 Restricted Fund Balance	\$	40,189
FY 2021 Adopted Addition / (Use)		8,850
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>49,039</u>

Springs Fire District Fund

Anticipated Springs Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	12,821
FY 2020 Estimated Addition / (Use)		41,639
Estimated June 30, 2020 Restricted Fund Balance	\$	54,460
FY 2021 Adopted Addition / (Use)		(12,821)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>41,639</u>

Stallings Fire District Fund

Anticipated Stallings Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	45,425
FY 2020 Estimated Addition / (Use)		4,017
Estimated June 30, 2020 Restricted Fund Balance	\$	49,442
FY 2021 Adopted Addition / (Use)		(58,246)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>(8,804)</u>

Waxhaw Fire District Fund

Anticipated Waxhaw Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	42,348
FY 2020 Estimated Addition / (Use)		108,937
Estimated June 30, 2020 Restricted Fund Balance	\$	151,285
FY 2021 Adopted Addition / (Use)		(29,069)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>122,216</u>

Wesley Chapel Fire District Fund

Anticipated Wesley Chapel Fire District Fund, Fund Balance

June 30, 2019 Restricted Fund Balance	\$	46,558
FY 2020 Estimated Addition / (Use)		102,149
Estimated June 30, 2020 Restricted Fund Balance	\$	148,707
FY 2021 Adopted Addition / (Use)		(46,558)
Projected June 30, 2021 Unrestricted Fund Bal.	\$	<u>102,149</u>

Operating Budget Summary All Funds

Object	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-233,369,037	-242,197,380	-253,912,838	-251,557,401	-260,507,346	-269,827,533	-9,320,187	3.58%
	Intergovernmental Revenues	-12,561,319	-14,190,709	-15,020,170	-16,421,172	-17,216,387	-18,832,635	-1,616,248	9.39%
	Federal Grants	-17,025,083	-17,917,394	-16,203,387	-15,729,414	-16,917,170	-17,437,019	-519,849	3.07%
	State Grants	-4,132,950	-4,278,944	-2,791,681	-2,445,498	-3,824,048	-2,873,181	950,867	-24.87%
	Charges for Services	-63,970,541	-65,570,467	-69,856,573	-69,317,270	-70,572,053	-83,255,794	-12,683,741	17.97%
	Debt Proceeds	-24,145,377	-213,882	60,995,944	77,363,336	-19,337,415	0	19,337,415	-100.00%
	Miscellaneous Revenues	-8,551,420	-8,458,119	-10,663,955	-16,015,472	-12,502,083	-10,066,905	2,435,178	-19.48%
	Interfund Revenues	-30,483,559	-37,088,567	-50,391,698	-59,558,052	-69,286,733	-35,105,312	34,181,421	-49.33%
	Contingencies and Fund Balance	0	0	0	0	-60,613,823	-20,330,012	40,283,811	-66.46%
	Total Revenue	-394,239,287	-389,915,462	-357,844,358	-353,680,943	-530,777,058	-457,728,391	73,048,667	-13.76%
Expenditures									
	Personnel Expenses	75,745,228	92,091,093	89,797,414	100,618,154	113,473,217	110,669,371	-2,803,846	-2.47%
	Operating Expenses	70,526,312	79,560,757	104,477,014	106,853,045	120,465,097	113,051,918	-7,413,179	-6.15%
	Equipment, Vehicles, & Facilities Investments	3,549,370	3,997,787	3,917,758	4,902,280	7,974,451	3,480,018	-4,494,433	-56.36%
	Payments to Outside Organizations	116,091,974	120,689,859	125,969,564	128,873,554	136,450,053	139,714,748	3,264,695	2.39%
	Debt Payments	98,434,371	48,119,795	50,710,059	62,879,167	108,425,609	60,295,809	-48,129,800	-44.39%
	Interfund Charges	24,225,989	26,292,172	21,345,922	9,919,090	16,424,275	20,218,425	3,794,150	23.10%
	Contingencies and Fund Balance Contributions	0	0	0	0	27,564,356	10,298,102	-17,266,254	-62.64%
	Total Expenditures	388,573,243	370,751,462	396,217,732	414,045,289	530,777,058	457,728,391	-73,048,667	-13.76%
	Total Revenue (Over)/Unde	-5,666,043	-19,164,000	38,373,374	60,364,346	0	0		
	Full-Time	965.00	1,010.00	1,071.25	1,148.34	1,225.00	1,263.00	76.66	6.68%
	Part-Time-Benefited*	16.15	16.45	43.45	49.11	13.85	11.95	-35.26	-71.80%
	Part-Time-Non-Benefited*	62.11	63.97	30.26	30.46	87.27	85.57	56.81	186.55%
	Total	1,043.26	1,090.42	1,144.96	1,227.91	1,326.12	1,360.52	98.21	8.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

General Government Fund

101

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-109,750,509	-114,424,094	-115,185,636	-107,382,263	-109,834,967	-109,579,437	255,530	-0.23%
	Intergovernmental Revenues	-12,394,319	-14,023,709	-14,853,170	-16,254,172	-17,049,387	-18,832,635	-1,783,248	10.46%
	Federal Grants	-17,025,083	-17,917,394	-16,203,387	-15,729,414	-16,917,170	-17,437,019	-519,849	3.07%
	State Grants	-4,132,950	-4,278,944	-2,791,681	-2,445,498	-3,808,048	-2,873,181	934,867	-24.55%
	Charges for Services	-9,638,995	-8,677,230	-10,310,022	-10,201,320	-9,528,028	-10,511,456	-983,428	10.32%
	Debt Proceeds	-48,555,017	0	0	0	-18,555,798	0	18,555,798	-100.00%
	Miscellaneous Revenues	-7,679,439	-7,350,405	-7,900,620	-9,311,874	-8,564,170	-7,838,295	725,875	-8.48%
	Interfund Revenues	0	0	-14,445	-6,993,613	-5,497,958	-535,018	4,962,940	-90.27%
	Contingencies and Fund Balance	0	0	0	0	-8,629,453	-1,651,019	6,978,434	-80.87%
	Total Revenue	-209,176,312	-166,671,777	-167,258,961	-168,318,155	-198,384,979	-169,258,060	29,126,919	-14.68%
Expenditures									
	Personnel Expenses	64,395,508	70,300,257	75,546,877	83,905,448	95,352,258	94,108,161	-1,244,097	-1.30%
	Operating Expenses	31,454,465	30,817,555	28,956,229	28,583,381	32,543,435	28,037,263	-4,506,172	-13.85%
	Equipment, Vehicles, & Facilities Investments	1,869,748	2,072,189	2,121,393	2,198,806	3,931,991	2,495,871	-1,436,120	-36.52%
	Payments to Outside Organizations	5,586,702	5,926,130	6,323,678	6,707,809	8,383,194	9,056,396	673,202	8.03%
	Debt Payments	96,029,459	45,859,529	44,754,827	52,790,977	49,847,096	30,628,182	-19,218,914	-38.56%
	Interfund Charges	-148,346	3,803,149	7,549,395	309,306	5,226,680	-293,325	-5,520,005	-105.61%
	Contingencies and Fund Balance Contributions	0	0	0	0	3,100,325	5,225,512	2,125,187	68.55%
	Total Expenditures	199,187,537	158,778,809	165,252,399	174,495,727	198,384,979	169,258,060	-29,126,919	-14.68%
	Total General Government Fund	-9,988,775	-7,892,968	-2,006,562	6,177,572	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	834.89	874.89	908.34	967.77	1,031.54	1,056.40	24.86	2.41%
Part-Time-Benefited*	16.15	16.45	36.86	41.41	13.40	11.50	-1.90	-14.18%
Part-Time-Non-Benefited*	55.51	55.93	28.95	29.15	77.66	75.48	-2.18	-2.81%
Total 101	906.54	947.26	974.15	1,038.33	1,122.60	1,143.38	20.78	1.85%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Radio Budgetary Fund**102**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Intergovernmental Revenues	-167,000	-167,000	-167,000	-167,000	-167,000	0	167,000	-100.00%
	Debt Proceeds	0	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-183	-1,772	-2,594	-9,072	-4,400	0	4,400	-100.00%
	Interfund Revenues	0	0	-835,000	0	0	0	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	-251,300	-275,000	-23,700	9.43%
	Total Revenue	-167,183	-168,772	-1,004,594	-176,072	-422,700	-275,000	147,700	-34.94%
Expenditures									
	Operating Expenses	982	59,241	73,603	52,587	54,556	0	-54,556	-100.00%
	Equipment, Vehicles, & Facilities Investments	559,263	79,895	0	0	116,844	0	-116,844	-100.00%
	Interfund Charges	0	0	0	0	251,300	275,000	23,700	9.43%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	560,245	139,136	73,603	52,587	422,700	275,000	-147,700	-34.94%
	Total Radio Budgetary Fund	393,062	-29,636	-930,991	-123,485	0	0	0	0.00%

Fire Service Budgetary Fund**103**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-1,147,173	-1,179,473	-2,630,752	-2,711,404	-3,599,021	-4,356,541	-757,520	21.05%
	Federal Grants	0	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-2,379	-552	-19,703	-48,083	-27,200	-18,186	9,014	-33.14%
	Interfund Revenues	0	0	-995,505	0	-2,244,272	0	2,244,272	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-163,279	0	163,279	-100.00%
	Total Revenue	-1,149,552	-1,180,026	-3,645,960	-2,759,487	-6,033,772	-4,374,727	1,659,045	-27.50%
Expenditures									
	Personnel Expenses	36,939	0	0	0	0	0	0	0.00%
	Operating Expenses	111,527	177,168	406,867	297,836	140,306	50,328	-89,978	-64.13%
	Equipment, Vehicles, & Facilities Investments	0	0	0	0	0	0	0	0.00%
	Payments to Outside Organizations	923,532	1,017,053	2,995,840	2,577,131	5,844,466	4,324,399	-1,520,067	-26.01%
	Interfund Charges	0	0	0	0	49,000	0	-49,000	-100.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	1,071,998	1,194,221	3,402,708	2,874,967	6,033,772	4,374,727	-1,659,045	-27.50%
	Total Fire Service Budgetary Fund	-77,554	14,195	-243,253	115,480	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	1.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%
Total 103	1.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Emergency Medical Svc Bud Fund

104

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-6,285,226	-6,462,848	-6,673,978	-6,930,254	-6,305,054	-5,894,573	410,481	-6.51%
	Charges for Services	-557,194	-657,209	-795,116	-1,027,939	-800,000	-909,206	-109,206	13.65%
	Miscellaneous Revenues	-92,524	-130,148	-233,693	-138,798	-221,600	-190,055	31,545	-14.24%
	Contingencies and Fund Balance	0	0	0	0	-336,430	-1,313,100	-976,670	290.30%
	Total Revenue	-6,934,944	-7,250,205	-7,702,787	-8,096,991	-7,663,084	-8,306,934	-643,850	8.40%
Expenditures									
	Operating Expenses	22,271	32,302	36,119	22,225	79,319	65,564	-13,755	-17.34%
	Equipment, Vehicles, & Facilities Investments	0	0	0	105,600	19,120	0	-19,120	-100.00%
	Payments to Outside Organizations	6,672,568	6,913,964	7,101,739	7,530,317	6,926,873	6,928,270	1,397	0.02%
	Interfund Charges	0	0	0	0	300,000	1,313,100	1,013,100	337.70%
	Contingencies and Fund Balance Contributions	0	0	0	0	337,772	0	-337,772	-100.00%
	Total Expenditures	6,694,839	6,946,266	7,137,858	7,658,142	7,663,084	8,306,934	643,850	8.40%
	Total Emergency Medical Svc Bud Fund	-240,105	-303,939	-564,929	-438,850	0	0	0	0.00%

Schools Budgetary Fund**105**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-109,151,583	-112,678,243	-113,675,029	-117,355,203	-120,718,424	-125,082,105	-4,363,681	3.61%
	Miscellaneous Revenues	-154,481	-25,906	-335,776	-860,544	-510,000	-255,000	255,000	-50.00%
	Contingencies and Fund Balance	0	0	0	0	-3,905,777	0	3,905,777	-100.00%
	Total Revenue	-109,306,064	-112,704,149	-114,010,805	-118,215,746	-125,134,201	-125,337,105	-202,904	0.16%
Expenditures									
	Operating Expenses	0	0	0	0	405,163	438,936	33,773	8.34%
	Payments to Outside Organizations	92,207,454	94,873,298	97,235,280	100,634,974	103,297,093	106,422,506	3,125,413	3.03%
	Interfund Charges	16,626,627	17,749,200	15,515,188	19,125,969	21,431,945	18,475,663	-2,956,282	-13.79%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	108,834,081	112,622,498	112,750,468	119,760,943	125,134,201	125,337,105	202,904	0.16%
	Total Schools Budgetary Fund	-471,983	-81,650	-1,260,337	1,545,197	0	0	0	0.00%

Debt Budgetary Fund

106

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	0	0	-7,637,348	-8,121,842	-8,931,366	-9,245,759	-314,393	3.52%
	Debt Proceeds	0	0	-270,800	0	-711,617	0	711,617	-100.00%
	Miscellaneous Revenues	0	0	-17,193	-80,236	-24,600	-26,000	-1,400	5.69%
	Interfund Revenues	0	0	0	0	-8,979,231	0	8,979,231	-100.00%
	Contingencies and Fund Balance	0	0	0	0	0	-8,407,314	-8,407,314	0.00%
	Total Revenue	0	0	-7,925,341	-8,202,078	-18,646,814	-17,679,073	967,741	-5.19%
Expenditures									
	Payments to Outside Organizations	0	0	17,278	25,066	25,100	26,617	1,517	6.04%
	Debt Payments	0	0	801,978	4,404,375	7,228,043	17,652,456	10,424,413	144.22%
	Contingencies and Fund Balance Contributions	0	0	0	0	11,393,671	0	-11,393,671	-100.00%
	Total Expenditures	0	0	819,257	4,429,441	18,646,814	17,679,073	-967,741	-5.19%
	Total Debt Budgetary Fund	0	0	-7,106,084	-3,772,637	0	0	0	0.00%

Automation Enhancement SR Fund**302**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	-119,538	-127,670	-121,028	-125,806	-100,000	-120,000	-20,000	20.00%
	Contingencies and Fund Balance	0	0	0	0	0	0	0	0.00%
	Total Revenue	-119,538	-127,670	-121,028	-125,806	-100,000	-120,000	-20,000	20.00%
Expenditures									
	Operating Expenses	43,445	60,572	85,596	142,206	100,000	120,000	20,000	20.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	43,445	60,572	85,596	142,206	100,000	120,000	20,000	20.00%
	Total Automation Enhancement SR Fund	-76,093	-67,098	-35,433	16,400	0	0	0	0.00%

Emergency Telephone System FD

303

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-513,741	-830,578	-873,066	-790,714	-772,840	-816,658	-43,818	5.67%
	Federal Grants	0	0	0	0	0	0	0	0.00%
	State Grants	0	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-3,819	-5,339	-5,345	-5,598	0	0	0	0.00%
	Interfund Revenues	-10,083	0	-35,682	-35,332	0	0	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	-692,314	-16,583	675,731	-97.60%
	Total Revenue	-527,643	-835,917	-914,093	-831,644	-1,465,154	-833,241	631,913	-43.13%
Expenditures									
	Personnel Expenses	78,776	0	0	0	0	0	0	0.00%
	Operating Expenses	553,513	705,171	696,651	564,319	747,772	729,910	-17,862	-2.39%
	Equipment, Vehicles, & Facilities Investments	118,250	163,836	15,408	325,942	717,382	103,331	-614,051	-85.60%
	Debt Payments	0	0	0	0	0	0	0	0.00%
	Interfund Charges	0	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	750,539	869,008	712,059	890,261	1,465,154	833,241	-631,913	-43.13%
	Total Emergency Telephone System FD	222,896	33,091	-202,033	58,617	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total 303	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Fire Fee Special Revenue Fund**330**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	-2,353,288	-2,362,608	-2,545,343	-2,564,293	-2,595,056	0	2,595,056	-100.00%
	Total Revenue	-2,353,288	-2,362,608	-2,545,343	-2,564,293	-2,595,056	0	2,595,056	-100.00%
Expenditures									
	Payments to Outside Organizations	2,350,034	2,383,495	2,580,930	2,595,056	2,595,056	0	-2,595,056	-100.00%
	Total Expenditures	2,350,034	2,383,495	2,580,930	2,595,056	2,595,056	0	-2,595,056	-100.00%
	Total Fire Fee Special Revenue Fund	-3,254	20,887	35,587	30,763	0	0	0	0.00%

Hemby Bridge District SR Fund

331

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-1,513,620	-1,478,038	-1,569,293	-1,624,899	-1,642,715	-1,703,222	-60,507	3.68%
	Intergovernmental Revenues	0	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-70	-102	-139	-217	-140	0	140	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-3,887	-8,850	-4,963	127.68%
	Total Revenue	-1,513,690	-1,478,140	-1,569,432	-1,625,116	-1,646,742	-1,712,072	-65,330	3.97%
Expenditures									
	Payments to Outside Organizations	1,435,215	1,707,975	1,644,470	1,663,186	1,646,742	1,712,072	65,330	3.97%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	1,435,215	1,707,975	1,644,470	1,663,186	1,646,742	1,712,072	65,330	3.97%
	Total Hemby Bridge District SR Fund	-78,475	229,835	75,038	38,070	0	0	0	0.00%

Springs Fire District SR Fund**332**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-621,504	-589,673	-779,340	-824,878	-818,903	-670,319	148,584	-18.14%
	Miscellaneous Revenues	-29	-41	-68	-112	-70	0	70	-100.00%
	Contingencies and Fund Balance	0	0	0	0	0	-12,821	-12,821	0.00%
	Total Revenue	-621,533	-589,714	-779,408	-824,990	-818,973	-683,140	135,833	-16.59%
Expenditures									
	Payments to Outside Organizations	579,229	699,382	807,388	808,861	818,973	683,140	-135,833	-16.59%
	Total Expenditures	579,229	699,382	807,388	808,861	818,973	683,140	-135,833	-16.59%
	Total Springs Fire District SR Fund	-42,303	109,668	27,980	-16,129	0	0	0	0.00%

Stallings Fire District SR FD**333**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-1,353,239	-1,398,786	-1,427,328	-1,498,796	-1,491,917	-1,658,028	-166,111	11.13%
	Intergovernmental Revenues	0	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-50	-77	-101	-161	-100	0	100	-100.00%
	Interfund Revenues	0	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	-59,484	-45,425	14,059	-23.63%
	Total Revenue	-1,353,289	-1,398,863	-1,427,429	-1,498,958	-1,551,501	-1,703,453	-151,952	9.79%
Expenditures									
	Payments to Outside Organizations	1,270,371	1,447,094	1,453,000	1,577,431	1,551,501	1,703,453	151,952	9.79%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	1,270,371	1,447,094	1,453,000	1,577,431	1,551,501	1,703,453	151,952	9.79%
	Total Stallings Fire District SR FD	-82,918	48,231	25,571	78,473	0	0	0	0.00%

Waxhaw Fire District SR Fund

334

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-944,952	-930,047	-1,105,461	-1,549,589	-1,588,588	-1,692,218	-103,630	6.52%
	Miscellaneous Revenues	-36	-53	-82	-177	-100	0	100	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-13,279	-29,069	-15,790	118.91%
	Total Revenue	-944,989	-930,101	-1,105,544	-1,549,766	-1,601,967	-1,721,287	-119,320	7.45%
Expenditures									
	Payments to Outside Organizations	877,587	1,079,385	1,159,663	1,529,493	1,601,967	1,721,287	119,320	7.45%
	Total Expenditures	877,587	1,079,385	1,159,663	1,529,493	1,601,967	1,721,287	119,320	7.45%
	Total Waxhaw Fire District SR Fund	-67,401	149,284	54,120	-20,273	0	0	0	0.00%

Wesley Chapel District SR Fund

335

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-1,670,966	-1,783,466	-1,851,499	-2,286,649	-2,323,627	-2,667,296	-343,669	14.79%
	Miscellaneous Revenues	-57	-89	-120	-228	-125	0	125	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-23,290	-46,558	-23,268	99.91%
	Total Revenue	-1,671,022	-1,783,555	-1,851,619	-2,286,877	-2,347,042	-2,713,854	-366,812	15.63%
Expenditures									
	Payments to Outside Organizations	1,600,971	1,965,103	1,898,284	2,298,415	2,347,042	2,713,854	366,812	15.63%
	Total Expenditures	1,600,971	1,965,103	1,898,284	2,298,415	2,347,042	2,713,854	366,812	15.63%
	Total Wesley Chapel District SR Fund	-70,051	181,548	46,664	11,538	0	0	0	0.00%

Water and Wastewater Oper Fund

600

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Intergovernmental Revenues	0	0	0	0	0	0	0	0.00%
	Federal Grants	0	0	0	0	0	0	0	0.00%
	State Grants	0	0	0	0	0	0	0	0.00%
	Charges for Services	-46,476,666	-37,288,945	-1,147,362	-923,269	0	0	0	0.00%
	Debt Proceeds	24,409,640	-213,882	61,266,744	77,363,336	0	0	0	0.00%
	Miscellaneous Revenues	-698,332	742,579	-907,301	-2,509,300	-1,757,732	-882,732	875,000	-49.78%
	Interfund Revenues	0	-4,082,274	-8,122,555	-10,849,581	-17,394,666	-11,040,275	6,354,391	-36.53%
	Contingencies and Fund Balance	0	0	0	0	-38,183,463	0	38,183,463	-100.00%
	Total Revenue	-22,765,357	-40,842,522	51,089,526	63,081,185	-57,335,861	-11,923,007	45,412,854	-79.20%
Expenditures									
	Personnel Expenses	6,802,698	14,724,580	8,422,369	10,475,097	12,441,365	12,829,359	387,994	3.12%
	Operating Expenses	13,664,385	13,827,964	15,625,738	16,758,281	22,174,256	22,176,527	2,271	0.01%
	Equipment, Vehicles, & Facilities Investments	392,488	1,101,420	650,564	1,163,813	1,822,838	679,275	-1,143,563	-62.74%
	Payments to Outside Organizations	2,588,310	2,676,979	2,752,014	925,814	1,412,046	481,968	-930,078	-65.87%
	Debt Payments	2,404,912	2,260,266	5,153,254	5,683,816	50,880,481	10,361,000	-40,519,481	-79.64%
	Interfund Charges	7,657,148	520,340	-26,590,287	-26,569,866	-34,706,205	-35,477,343	-771,138	2.22%
	Contingencies and Fund Balance Contributions	0	0	0	0	3,311,080	872,221	-2,438,859	-73.66%
	Total Expenditures	33,509,942	35,111,549	6,013,652	8,436,955	57,335,861	11,923,007	-45,412,854	-79.20%
	Total Water and Wastewater Oper Fund	10,744,584	-5,730,973	57,103,179	71,518,140	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	93.10	98.10	114.10	128.27	141.02	150.95	9.93	7.04%
Part-Time-Benefited*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Part-Time-Non-Benefited*	0.83	2.27	1.31	1.31	1.33	1.34	0.01	0.75%
Total 600	93.93	100.37	115.41	129.58	142.35	152.29	9.94	6.98%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Water and Wastewater District**602**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	0	-11,265,959	-49,946,728	-48,687,854	-51,717,566	-65,969,420	-14,251,854	27.56%
	Miscellaneous Revenues	0	-9,338	-91,878	-60,159	-69,033	-69,033	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	0	0	0	0.00%
	Total Revenue	0	-11,275,297	-50,038,606	-48,748,014	-51,786,599	-66,038,453	-14,251,854	27.52%
Expenditures									
	Operating Expenses	0	6,832,333	26,824,157	27,793,764	34,706,205	35,487,854	781,649	2.25%
	Interfund Charges	0	3,679,965	24,812,198	16,119,781	17,080,394	30,550,599	13,470,205	78.86%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	0	10,512,298	51,636,355	43,913,545	51,786,599	66,038,453	14,251,854	27.52%
	Total Water and Wastewater District	0	-762,999	1,597,749	-4,834,469	0	0	0	0.00%

Solid Waste Operating Fund

610

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Taxes and Fees	-416,524	-442,132	-504,107	-480,909	-450,400	-426,100	24,300	-5.40%
	Federal Grants	0	0	0	0	0	0	0	0.00%
	State Grants	0	0	0	0	-16,000	0	16,000	-100.00%
	Charges for Services	-4,778,362	-5,133,135	-4,930,520	-5,735,686	-5,793,668	-5,745,712	47,956	-0.83%
	Miscellaneous Revenues	-52,499	-39,952	-85,568	-259,612	-141,000	-100,000	41,000	-29.08%
	Interfund Revenues	-45,000	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	-1,193,200	-2,774,811	-1,581,611	132.55%
	Total Revenue	-5,292,385	-5,615,219	-5,520,195	-6,476,207	-7,594,268	-9,046,623	-1,452,355	19.12%
Expenditures									
	Personnel Expenses	1,212,477	2,325,831	1,295,701	1,398,559	1,717,641	2,002,474	284,833	16.58%
	Operating Expenses	2,953,138	3,044,399	3,077,767	3,447,180	4,537,944	4,211,568	-326,376	-7.19%
	Equipment, Vehicles, & Facilities Investments	548,699	283,813	349,803	436,631	1,149,875	201,541	-948,334	-82.47%
	Interfund Charges	0	58,761	44,982	830,000	159,300	2,500,000	2,340,700	1469.37%
	Contingencies and Fund Balance Contributions	0	0	0	0	29,508	131,040	101,532	344.08%
	Total Expenditures	4,714,314	5,712,804	4,768,254	6,112,370	7,594,268	9,046,623	1,452,355	19.12%
	Total Solid Waste Operating Fund	-578,071	97,585	-751,941	-363,837	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	14.85	15.85	15.80	15.85	18.25	20.35	2.10	11.51%
Part-Time-Benefited*	0.00	0.00	6.59	6.59	0.00	0.00	0.00	0.00%
Part-Time-Non-Benefited*	5.77	5.77	0.00	0.00	7.63	7.63	0.00	0.00%
Total 610	20.62	21.62	22.39	22.44	25.88	27.98	2.10	8.11%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Stormwater Operating Fund

694

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	-46,312	0	0	0	0	0	0	0.00%
	Miscellaneous Revenues	-74	0	0	0	0	0	0	0.00%
	Interfund Revenues	-214,829	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance	0	0	0	0	0	0	0	0.00%
	Total Revenue	-261,214	0	0	0	0	0	0	0.00%
Expenditures									
	Personnel Expenses	160,133	-45,331	0	0	0	0	0	0.00%
	Operating Expenses	7,269	0	0	0	0	0	0	0.00%
	Equipment, Vehicles, & Facilities Investments	0	0	0	0	0	0	0	0.00%
	Interfund Charges	0	402,310	0	0	0	0	0	0.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	167,402	356,978	0	0	0	0	0	0.00%
	Total Stormwater Operating Fund	-93,812	356,978	0	0	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	1.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00%
Total 694	1.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Pension Trust-RHCB Plan (OPEB)**700**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	212,701	-1,584,508	-945,206	-2,400,822	-1,000,000	-500,000	500,000	-50.00%
	Interfund Revenues	-2,939,839	-3,738,601	-9,465,987	-11,006,979	-7,547,190	0	7,547,190	-100.00%
	Contingencies and Fund Balance	0	0	0	0	0	-2,874,731	-2,874,731	0.00%
	Total Revenue	-2,727,138	-5,323,109	-10,411,193	-13,407,801	-8,547,190	-3,374,731	5,172,459	-60.52%
Expenditures									
	Operating Expenses	0	0	3,816,691	3,459,789	0	0	0	0.00%
	Payments to Outside Organizations	0	0	0	0	0	0	0	0.00%
	Interfund Charges	0	0	0	0	0	2,874,731	2,874,731	0.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	8,547,190	500,000	-8,047,190	-94.15%
	Total Expenditures	0	0	3,816,691	3,459,789	8,547,190	3,374,731	-5,172,459	-60.52%
	Total Pension Trust-RHCB Plan (OPEB)	-2,727,138	-5,323,109	-6,594,502	-9,948,012	0	0	0	0.00%

Pension Trust-Sep.Allow.(OPEB)

701

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-12,263	-1,688	-30,250	-68,146	-85,000	-42,500	42,500	-50.00%
	Interfund Revenues	-1,947,863	-2,250,437	-1,546,479	-1,613,579	-1,613,579	-1,600,437	13,142	-0.81%
	Contingencies and Fund Balance	0	0	0	0	0	0	0	0.00%
	Total Revenue	-1,960,126	-2,252,125	-1,576,729	-1,681,725	-1,698,579	-1,642,937	55,642	-3.28%
Expenditures									
	Personnel Expenses	1,207,343	1,187,163	1,260,324	1,333,976	1,453,275	1,453,275	0	0.00%
	Operating Expenses	5,000	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	245,304	189,662	-55,642	-22.68%
	Total Expenditures	1,212,343	1,187,163	1,260,324	1,333,976	1,698,579	1,642,937	-55,642	-3.28%
	Total Pension Trust-Sep.Allow.(OPEB)	-747,783	-1,064,963	-316,405	-347,749	0	0	0	0.00%

Information Systems ISF

800

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	-187	-57,711	-60,454	-49,543	-37,735	0	37,735	-100.00%
	Miscellaneous Revenues	-8,361	-7,625	-14,950	-49,009	4,197	0	-4,197	-100.00%
	Interfund Revenues	-2,696,876	-2,894,176	-3,211,119	-3,296,674	-2,478,144	0	2,478,144	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-2,215,253	0	2,215,253	-100.00%
	Total Revenue	-2,705,424	-2,959,512	-3,286,523	-3,395,226	-4,726,935	0	4,726,935	-100.00%
Expenditures									
	Personnel Expenses	992,220	2,043,006	1,187,020	1,393,331	950,723	0	-950,723	-100.00%
	Operating Expenses	1,070,333	1,377,465	1,507,658	1,450,787	957,698	0	-957,698	-100.00%
	Equipment, Vehicles, & Facilities Investments	25,564	104,615	74,900	381,531	0	0	0	0.00%
	Interfund Charges	0	44,185	0	75,000	2,818,514	0	-2,818,514	-100.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	2,088,117	3,569,271	2,769,577	3,300,650	4,726,935	0	-4,726,935	-100.00%
	Total Information Systems ISF	-617,307	609,759	-516,946	-94,576	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	11.10	12.10	13.10	14.10	0.00	0.00	0.00	0.00%
Part-Time-Benefited*	0.00	0.00	0.00	1.11	0.00	0.00	0.00	0.00%
Total 800	11.10	12.10	13.10	15.21	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Fleet Management ISF**801**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-4,390	-358	-2,278	-5,654	316	0	-316	-100.00%
	Interfund Revenues	-885,737	-1,107,339	-919,626	-1,138,054	-447,943	0	447,943	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-455,744	0	455,744	-100.00%
	Total Revenue	-890,126	-1,107,697	-921,904	-1,143,709	-903,371	0	903,371	-100.00%
Expenditures									
	Personnel Expenses	340,583	645,650	311,725	344,063	277,156	0	-277,156	-100.00%
	Operating Expenses	510,827	633,458	543,522	590,584	283,803	0	-283,803	-100.00%
	Equipment, Vehicles, & Facilities Investments	6,887	22,731	46,391	5,501	80,430	0	-80,430	-100.00%
	Interfund Charges	0	15,165	0	0	261,982	0	-261,982	-100.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	858,297	1,317,005	901,638	940,148	903,371	0	-903,371	-100.00%
	Total Fleet Management ISF	-31,829	209,307	-20,266	-203,561	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	4.01	4.01	4.01	4.01	0.00	0.00	0.00	0.00%
Total 801	4.01	4.01	4.01	4.01	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Facilities Management ISF**802**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Charges for Services	0	0	0	-1,560	0	0	0	0.00%
	Miscellaneous Revenues	-9,837	-15,471	-11,091	-36,056	-3,126	0	3,126	-100.00%
	Interfund Revenues	-4,810,486	-4,887,793	-5,240,037	-5,661,327	-3,902,769	0	3,902,769	-100.00%
	Contingencies and Fund Balance	0	0	0	0	-1,511,288	0	1,511,288	-100.00%
	Total Revenue	-4,820,323	-4,903,264	-5,251,128	-5,698,943	-5,417,183	0	5,417,183	-100.00%
Expenditures									
	Personnel Expenses	518,549	909,938	1,288,428	1,503,499	996,025	0	-996,025	-100.00%
	Operating Expenses	3,746,759	3,909,829	3,906,367	3,824,437	2,211,561	0	-2,211,561	-100.00%
	Equipment, Vehicles, & Facilities Investments	28,470	169,288	659,299	284,455	135,971	0	-135,971	-100.00%
	Interfund Charges	45,560	19,098	0	0	2,073,626	0	-2,073,626	-100.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	4,339,338	5,008,153	5,854,094	5,612,391	5,417,183	0	-5,417,183	-100.00%
	Total Facilities Management ISF	-480,985	104,889	602,966	-86,552	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	5.05	5.05	13.05	15.04	0.00	0.00	0.00	0.00%
Total 802	5.05	5.05	13.05	15.04	0.00	0.00	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Health Benefits ISF**810**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-25,704	-13,465	-38,359	-110,265	-63,000	-61,054	1,946	-3.09%
	Interfund Revenues	-14,864,228	-16,234,267	-17,872,779	-16,770,506	-17,362,377	-19,330,319	-1,967,942	11.33%
	Contingencies and Fund Balance	0	0	0	0	-1,750,000	-2,874,731	-1,124,731	64.27%
	Total Revenue	-14,889,932	-16,247,732	-17,911,138	-16,880,772	-19,175,377	-22,266,104	-3,090,727	16.12%
Expenditures									
	Personnel Expenses	0	0	186,449	92,671	104,295	101,477	-2,818	-2.70%
	Operating Expenses	14,744,698	16,554,538	16,990,063	17,369,118	19,071,082	19,284,222	213,140	1.12%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	2,880,405	2,880,405	0.00%
	Total Expenditures	14,744,698	16,554,538	17,176,512	17,461,788	19,175,377	22,266,104	3,090,727	16.12%
	Total Health Benefits ISF	-145,233	306,806	-734,626	581,017	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	0.00	0.00	0.70	0.95	0.95	0.95	0.00	0.00%
Total 810	0.00	0.00	0.70	0.95	0.95	0.95	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Dental Benefits ISR**811**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-1,337	-982	-2,115	-5,707	-3,500	-3,200	300	-8.57%
	Interfund Revenues	-646,800	-645,772	-662,290	-713,282	-701,500	-729,963	-28,463	4.06%
	Contingencies and Fund Balance	0	0	0	0	-75,000	0	75,000	-100.00%
	Total Revenue	-648,136	-646,754	-664,405	-718,989	-780,000	-733,163	46,837	-6.00%
Expenditures									
	Personnel Expenses	0	0	0	0	0	0	0	0.00%
	Operating Expenses	593,913	652,208	681,663	765,018	780,000	733,163	-46,837	-6.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	0	0	0.00%
	Total Expenditures	593,913	652,208	681,663	765,018	780,000	733,163	-46,837	-6.00%
	Total Dental Benefits ISR	-54,223	5,455	17,258	46,029	0	0	0	0.00%

Workers Compensation ISF

812

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-14,322	-9,228	-15,069	-41,939	-24,000	-23,000	1,000	-4.17%
	Interfund Revenues	-556,174	-594,839	-622,403	-504,426	0	-619,795	-619,795	0.00%
	Contingencies and Fund Balance	0	0	0	0	-656,338	0	656,338	-100.00%
	Total Revenue	-570,496	-604,067	-637,472	-546,366	-680,338	-642,795	37,543	-5.52%
Expenditures									
	Personnel Expenses	0	0	151,902	88,416	91,996	88,929	-3,067	-3.33%
	Operating Expenses	67,681	254,280	351,578	684,521	588,342	549,359	-38,983	-6.63%
	Equipment, Vehicles, & Facilities Investments	0	0	0	0	0	0	0	0.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	4,507	4,507	0.00%
	Total Expenditures	67,681	254,280	503,480	772,936	680,338	642,795	-37,543	-5.52%
	Total Workers Compensation ISF	-502,815	-349,788	-133,992	226,571	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	0.00	0.00	0.55	0.70	0.70	0.70	0.00	0.00%
Total 812	0.00	0.00	0.55	0.70	0.70	0.70	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.

Property and Casualty ISF**813**

Object Code	Object Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Revenue									
	Miscellaneous Revenues	-3,938	-3,597	-4,456	-13,701	-7,700	-7,600	100	-1.30%
	Interfund Revenues	-865,645	-653,069	-847,792	-974,698	-1,117,104	-1,249,505	-132,401	11.85%
	Contingencies and Fund Balance	0	0	0	0	-50,000	0	50,000	-100.00%
	Total Revenue	-869,582	-656,666	-852,248	-988,400	-1,174,804	-1,257,105	-82,301	7.01%
Expenditures									
	Personnel Expenses	0	0	146,619	83,094	88,483	85,696	-2,787	-3.15%
	Operating Expenses	929,761	561,423	811,398	940,823	1,083,655	1,167,224	83,569	7.71%
	Interfund Charges	0	0	14,445	28,900	2,666	0	-2,666	-100.00%
	Contingencies and Fund Balance Contributions	0	0	0	0	0	4,185	4,185	0.00%
	Total Expenditures	929,761	561,423	972,461	1,052,817	1,174,804	1,257,105	82,301	7.01%
	Total Property and Casualty ISF	60,179	-95,243	120,213	64,417	0	0	0	0.00%

FTE Summary

Position Type*	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Revised FY 2020	Adopted FY 2021	\$ Change FY 2020 - 21	% Change FY 2020 - 21
Full-Time	0.00	0.00	0.55	0.65	0.65	0.65	0.00	0.00%
Total 813	0.00	0.00	0.55	0.65	0.65	0.65	0.00	0.00%

*Position type categories were updated during FY2020 to align with the Enterprise Resource Planning Software. Part-Time-Benefited and Part Time-Non-Benefited FTEs were referred to as Part-Time and Temp-Part-Time, respectively, for Actual FY2019 and prior years.