UNION COUNTY

PROPOSED FY 2026-27 COUNTY BUDGET

APRIL 7, 2026

THE PROCESS:

- The Supervisor shall prepare annual operating and capital improvement budgets for submission to the council;
- Council shall consider the budget presented, and as a body accept the budget, or make recommendations and or changes by a majority vote.

- Budget Challenges: This is a reassessment year, combined with the loss of two industries closing, and the announcement of Cedar Hill closure in August of 2026.

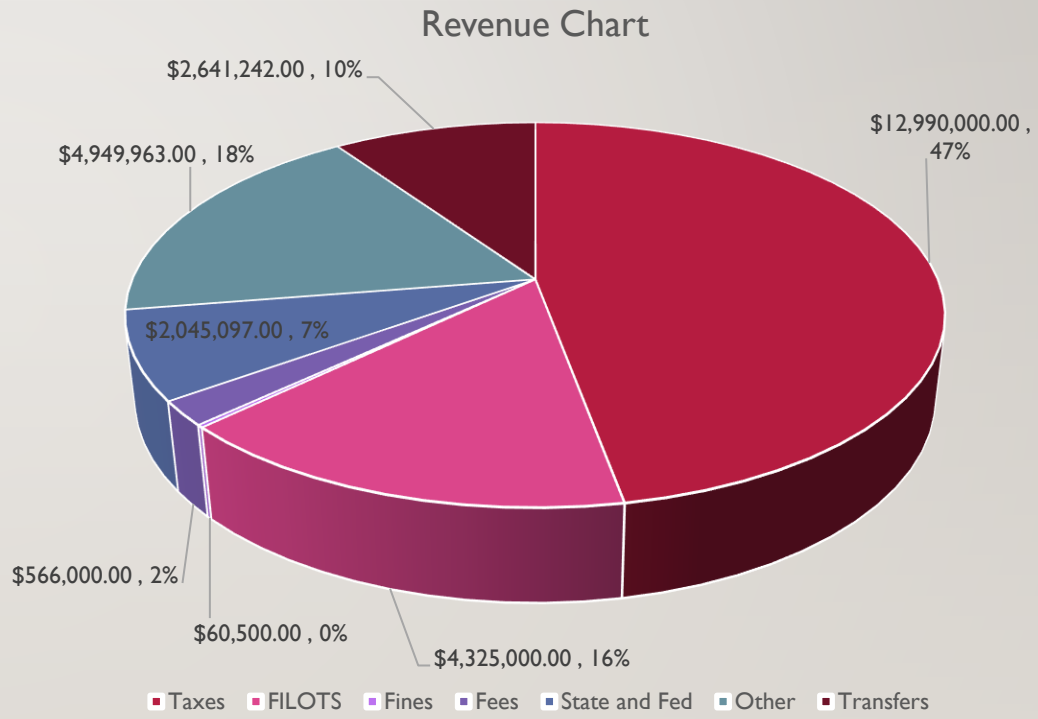
PROPOSED BUDGET INCLUDES:

- Balanced Budget with no tax increase
- 3% plus Comp Plan adjustment COLAs

- Part-time to full time in the VA Office
- Replace Public Works contractor with a full-time employee
- 50% of Salary for Joint Shop Manager
- Full time Department Head for Land Use and Codes management

REVENUE DISTRIBUTION REVIEW

Revenue Type	Amount	Percentage
Taxes	$12,990,000.00	47%
FILOTS	$4,325,000.00	16%
Fines	$60,500.00	0%
Fees	$566,000.00	2%
State and Fed	$2,045,097.00	7%
Other	$4,949,963.00	18%
Transfers	$2,641,242.00	10%
Total	$27,577,802.00	100%



How Budgets are created

Estimated Revenue provides the maximum amount of a total budget

Budget operational and capital dollars are based on projected revenue

Unspent or unplanned revenue is placed in savings… Called Fund Balance

Proposed FY 2026-27 Budget revenue is $27,577,802.00

Reading the Line-Item Operations request sheets by Department

		2025-2026 BUDGET	67% 2/28/2026 YTD EXPEND	%-age YTD	2026-2027 BUDGET REQUEST	2026-2027 BUDGET PROPOSAL
SALARIES	101-1201-412-11-50	286,727.00	196,513.69	68.54%		330,197.00
SALARIES - SECURITY	101-1201-412-11-61	32,136.00	20,539.80	63.92%		
INSURANCE	101-1201-412-44-01	92,323.00	59,714.92	64.68%		88,972.00
SOCIAL SECURITY	101-1201-412-44-02	24,393.00	16,587.55	68.00%		25,260.00
RETIREMENT	101-1201-412-44-04	62,716.00	45,663.49	72.81%		64,948.00
WORKERS COMPENSATION	101-1201-412-44-06	8,051.00	5,463.05	67.86%		6,045.00
PERSONNEL		**506,346.00**	**344,482.50**		-	**515,422.00**
MEMBERSHIPS & SUBSCRIPTIONS	101-1201-412-50-25	1,000.00	500.00	50.00%	1,000.00	1,000.00
COMMUNICATIONS	101-1201-412-53-01	500.00	280.00	56.00%	500.00	500.00
JURY PAY	101-1201-412-54-10	15,000.00	1,346.98	8.98%	15,000.00	10,000.00
APPEALS	101-1201-412-54-15	1,500.00	-	0.00%	1,500.00	1,500.00
TRAINING & TRAVEL	101-1201-412-58-06	7,700.00	3,946.94	51.26%	7,700.00	7,500.00
PRINTING & OFFICE SUPPLIES	101-1201-412-61-01	6,750.00	3,511.74	52.03%	6,750.00	6,750.00
JAIL OFFICE SUPPLIES	101-1201-412-61-02	1,500.00	1,106.37	73.76%	1,500.00	1,500.00
VEHICLE OPERATION & MAINTENANCE	101-1201-412-65-01					
MACHINERY & EQUIPMENT REPAIR	101-1201-412-65-02					
TIRES	101-1201-412-65-10					
LEASES & COPIES	101-1201-412-66-03	700.00	449.98	64.28%	700.00	700.00
OPERATING EXPENSES		**34,650.00**	**11,142.01**		**34,650.00**	**29,450.00**
TOTAL MAGISTRATE		**540,996.00**	**355,624.51**	**65.74%**	**34,650.00**	**544,872.00**

FY 2025-26 budget

Proposed FY 2026-27 budget

COUNTY OF UNION		
OPERATING LINE ITEM EXPENDITURES		
BUDGET FY 2027		2026-2027 BUDGET
		RECOMMENDED
DEPARTMENT		
SUPERVISOR, COUNCIL, FINANCE & HR		$ 1,119,452.00
IT		453,724.00
DEVELOPMENT BOARD		353,411.00
COMMUNITY DEVELOPMENT		113,683.00
TOURISM		203,764.00
FIRE SERVICE		363,000.00
MAGISTRATE		544,872.00
PROBATE JUDGE		196,244.00
CIRCUIT COURT		161,373.00
PUBLIC DEFENDER		170,313.00
SOLICITOR'S OFFICE		785,121.00
CLERK OF COURT		853,810.00
VOTER REGISTRATION/ELECTION COMM		233,408.00
COUNTY ATTORNEY		44,721.00
BUILDING INSPECTOR		202,000.00
TAX ASSESSOR		322,431.00

BUDGET FY 2027		2026-2027 BUDGET
		RECOMMENDED
DEPARTMENT		
DELINQUENT TAX OFFICE		195,343.00
TREASURER'S OFFICE		359,261.00
AUDITOR'S OFFICE		313,544.00
BUILDING SUPERINTENDENT		356,432.00
NON-DEPARTMENTAL		3,055,900.00
SHERIFF'S OFFICE		4,356,601.00
CODE ENFORCEMENT		271,527.00
ANIMAL CONTROL		199,429.00
CORONER		197,000.00
DETENTION CENTER		3,620,476.00
E-911 & COMMUNICATIONS		1,512,402.00
EMERGENCY SERVICES		198,608.00
COUNTY MAINTENANCE		888,271.00
EQUIPMENT SHOP		561,287.00
HEALTH DEPARTMENT		36,300.00
DEPARTMENT OF SOCIAL SERVICES		49,000.00
VETERAN'S AFFAIRS		124,812.00
ALCOHOL & DRUG ABUSE		174,000.00

BUDGET FY 2027		2026-2027 BUDGET
		RECOMMENDED
DEPARTMENT		
AIRPORT		207,803.00
TIMKEN SPORTS COMPLEX/REC DEPT		852,728.00
EMERGENCY MEDICAL SERVICES		3,046,399.00
TOTAL PROPOSED APPROPRIATIONS		27,425,945.00
		$ 27,425,945.00

REASON FOR OPERATIONAL INCREASES

1. 3% cost of living increases for staff, including compensation plan adjustments
2. Increased funding for Court House security
3. Service maintenance agreements
   - Computer service agreements
   - Required Assessor software upgrade and installation
   - vendor agreements for services, I/E: Detention Center nurse services
   - Required to meet ADA standards on web site and ensure integration to Edmunds Government Software
4. Lease to purchase agreements
   - upgraded tasers, heart monitors, and 911 communication equipment

CONTRACT SERVICES
(PROPOSED WE MOVE SOME ITEMS TO CONTRACT: THESE ARE)

- The following have been moved to contract services, and included in the budget total:
  - C4 $25,000.00
  - Union Chamber $25,000.00
  - Catawba Council of Government $42,500.00
  - Soil & Water Conservation (gov. services) $ 3,500.00
  - Fair Board $50,000.00 (from Hospitality funds for maint.)
  - Tuition Assistance (from Econ. Dev. fund) $100,000.00 (note: SCC and USC-U use this)

PROPOSED FY 2026-27 CAPITAL PURCHASES INCLUDED IN THIS BUDGET

CAPITAL EXPENDITURES

Dept	Item Description	Qty	Justification (you may attach separate sheet for more space)	Amt approved
1102	Annual computer replacements	1.00	Routine replacements 35 towers, 50 monitors, 1laptop, 35 K&M	Bond Transfer
	Cisco Meraki EOL replacement	1.00	SLED mandated device management	14,375.00
1104 COM DEV	Dell Pro 16 Plus Laptop-Standard	1.00	Current Laptop is at end of life; quote was discussed with IT Department regarding preferred specifications. Device Number: device L-0118-FZBVRN2	$2,059.00
1105 TOURISM	Dell Pro 16 Plus Laptop-Standard	1.00	Current Laptop is at end of life; quote was discussed with Union IT Department regarding preferred specifications.	HOSP
1220 CIRCUIT CT	date & time stamp	1.00	I have had to replace 2 & have one worked on in the past year, would benefit having an extra on hand	$ 1,275.00
1510 TAX ASSESS	Lexmark MS823ds Printer	1.00	This printer will replace the old Lexmark MS710 that quit working last year.	$ 1,751.00
	Start-up cost of CAMA subscript	1.00	Setup cost for CAMA subscription (in maintenance)	$ 88,130.00
1511 DEL TAX	Printer	2.00	outdated printers - not replaced since 2005 - quote from Dianne attached	$ 3,502.00

CAPITAL EXPENDITURES					
Delivery, installation and set up fee		1.00	To replace one dot matrix printer that has been in use for 25+ years along with replacing another Lexmark that we've had in service 15+ years and will no longer take software updates without locking out all our computers. Replacing both of these units will give us two new, up to date printers that we can print reports, tax bills and homestead applications on and should serve us well for many years to come.	$	3,178.00
5-ton HVAC unit East side courthouse roof over Solicitor Office		1.00	This unit is at end of life. Building maintenance has been repairing and patching this unit for years.	$	12,000.00
Heat exchanger Grand Jury Room Unit at the Courthouse		1.00	This unit is no long vialbe to repair. The next failure will require it being replaced.	$	5,000.00
Bobcat zero-turn lawnmower - Model 7000 with 62 inch cut		1.00	Replace the old Jail grasshopper mower with approx. 5000 hours on it. The old mower is also being used to cut grass throughout the County by Tim Roark and his crew as well as at the jail. The old grasshopper mower has mechanical problems almost everytime it is used. Replacing this mower would save money in costly repairs and time running it back and forth to the maintenance shop. The new mower would be asigned to department 1910 and not 2320.	$	15,000.00
Lawn mower trailer with dovetail - Down 2 Earth 8x18 Utility Trailer with Dovetail - Model 8128 UT		1.00	The current trailer is not designed for the heavy zero-turn mowers we have now. The new trailer will have a reenforced gate and a rear dovetail portion of deck for easier loading. Current trailer causes damage to mower decks and spindales due to the steep angle of gate and deck.	$	5,200.00

CAPITAL EXPENDITURES

1990	Update & Integrate County Website for Edmunds functionality	1.00	The County website is outdated and was not designed to integrate with County software for Finance, Public Works, Codes and Building Inspections. It is managed by a contractor that did not develop it and has limited modification capabilities	$ 80,000.00
2101 SHERIFF	BALISTIC VESTS	10.00		$ 15,000.00
	VEHICLES	3.00		$ 165,000.00
	UPFITS FOR VEHICLES	3.00		$ 75,000.00
	SURPLUS VEHICLES	2.00		
	PORTABLE RADIOS	4.00		$ 28,000.00
	VEHICLE LAPTOPS	5.00		$ 25,000.00
2320 DET CTR	Computers	2.00	Replace old computers	$ 3,400.00
	Trane automation system for new addition	1.00	Alterative for letting putting Trane system on our county server	$ 3,300.00
3102 VEH MTN	Robin Air R-1234YF Recover, Recycle, Recharge Machine	1.00	Maintenance Shop cannot preform service on A/C systems on our newer fleet vechicles, due to update refridgerents used	$ 9,000.00
	Flo-Dynamics Transmission Fluid Exchanger	1.00	Will help prolong the life of the transmissions in our fleet vehicles	$ 8,000.00

CAPITAL EXPENDITURES

5110	Lifepak CR2 Defibrillator	1.00	Replace outdated machines - OOD on 10/28/2025	Hosp
7101	Placeholder for SC Aero project	1.00		$ 8,400.00
	Hanger Doors (in 2025/not done)	1.00		$ 30,000.00
	Repair/Upgrade fuel pump & ccr	1.00		$ 25,000.00
8101	Lifepak CR2 Defibrillator	4.00	Replace outdated machines - OOD on 10/28/2025	Hosp
9101	KnoxBox	1.00	Replace Drug Knox Box	$ 5,000.00
	Stretchers	4.00	Replace worn out stretchers on ambulances	$ 152,718.00
	Ventilator	1.00	Patient Care	$ 9,500.00
	Thermometers	10.00	Patient Care	$ 3,852.00
	Mattresses	9.00	Standard replacement plan	$ 5,000.00
			TOTAL	**$ 802,640.00**

Proposed Capital Expenses FY 2026/27

PERSONNEL AND TOTAL OF CAPITAL REQUESTS

- <u>Included Staffing additions:</u>
  - Move part-time to full-time in VA
  - Hire full time to replace P/W contractor
  - 50% of Shop Manager Salary – Joint shop
  - Hire full time Department head for Land Use Planning and code management

- (Employee costs allocated in budget line items for appropriate area, and not included in capital expenses) below are estimated place holders.
  - VA – Funded by Legislature or $25,000.00
  - Public Works $ 25,000 difference in benefits
  - Shop Manager - $65,000.00
  - Land Use Manager - $110,000.00
    - Pending Councils Land Use approval

PROJECT STATUS

- Letter of intent on Wallace Thompson
- Buffalo Mill Pond
- Dry Cleaners
- Joint Maintenance Shop
- Animal Shelter
- Timken Sports Complex
- Court House Roof
- John Hart Road Recycling Center
- Cross Keys Community Park
- Lockhart Play Ground Equipment
- Gateway Signs
- Fiber connections – Reduces Metro E
- Alcohol and Drug Abuse to the State

THIS BUDGET INCLUDES:

- Environmental Study and evaluation of old building at Jonesville Recycling Center
  - Goal is to raze the building, and relocate the center to where the building is currently, with below grade disposal capabilities
- Evaluation and planning of work to Kelly Kelton Park
  - There were no project dollars assigned, but Hospitality funds can be used for staged improvements.

SUMMARY:

• Total Revenue	$27,577,802.00	$ 167,654.00 more than 25/26
• Payroll	$17,608,338.00	$ 356,451.62 Increase for COLAs
• Operations & Capital	$ 9,817,607.00	$ 54,641.00 more than last year
• Total Proposed Budget	$27,425,945.00	
Remainder	$ 151,857.00	

- (council provided $112,500.00 last year to outside agencies)