



Proposed FY 2015 Operating and Capital Budget

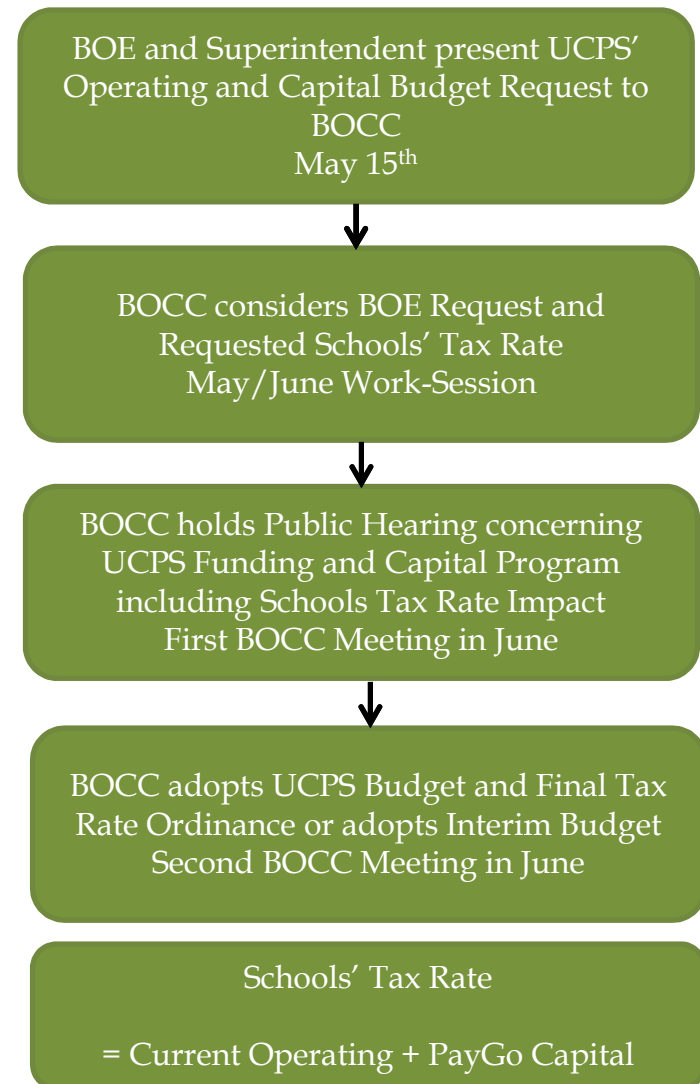
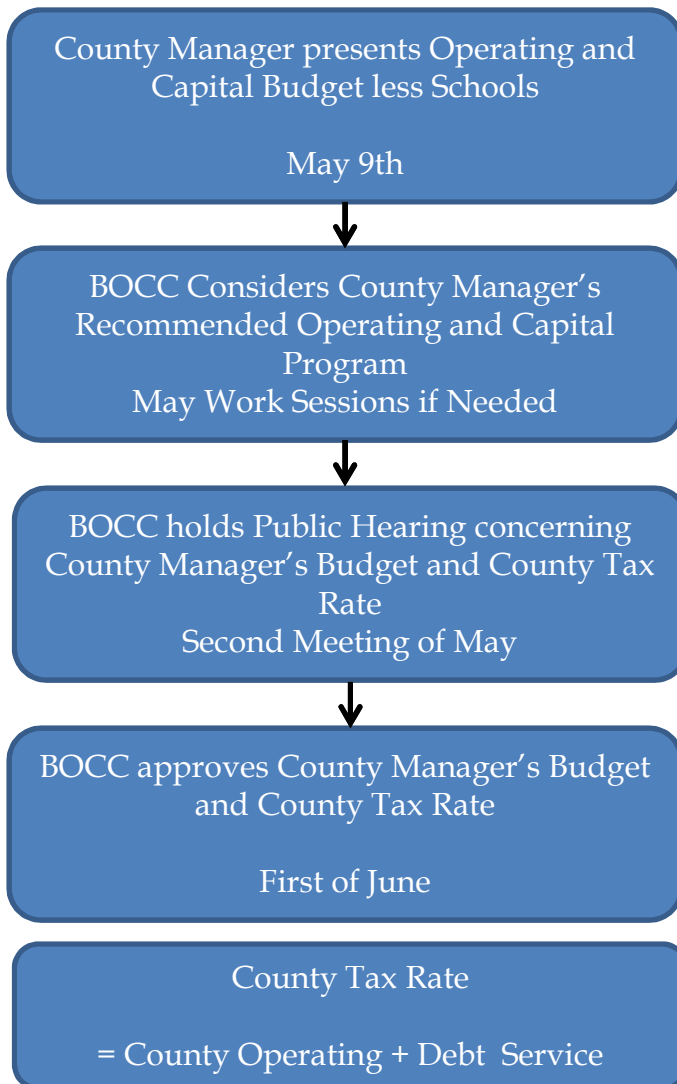
UNION COUNTY

NORTH CAROLINA

Goals for Today's Meeting

- Present FY 2015 Operating and Capital Budget County Services Highlights
- Discuss Volunteer Fire Department Budget Development Process
- UCPS Capital Priority Setting Model and Possible Funding Options
- Remainder of the Process

Where are we in the Process?



Proposed FY 2015 Operating and Capital Budget

For County Services

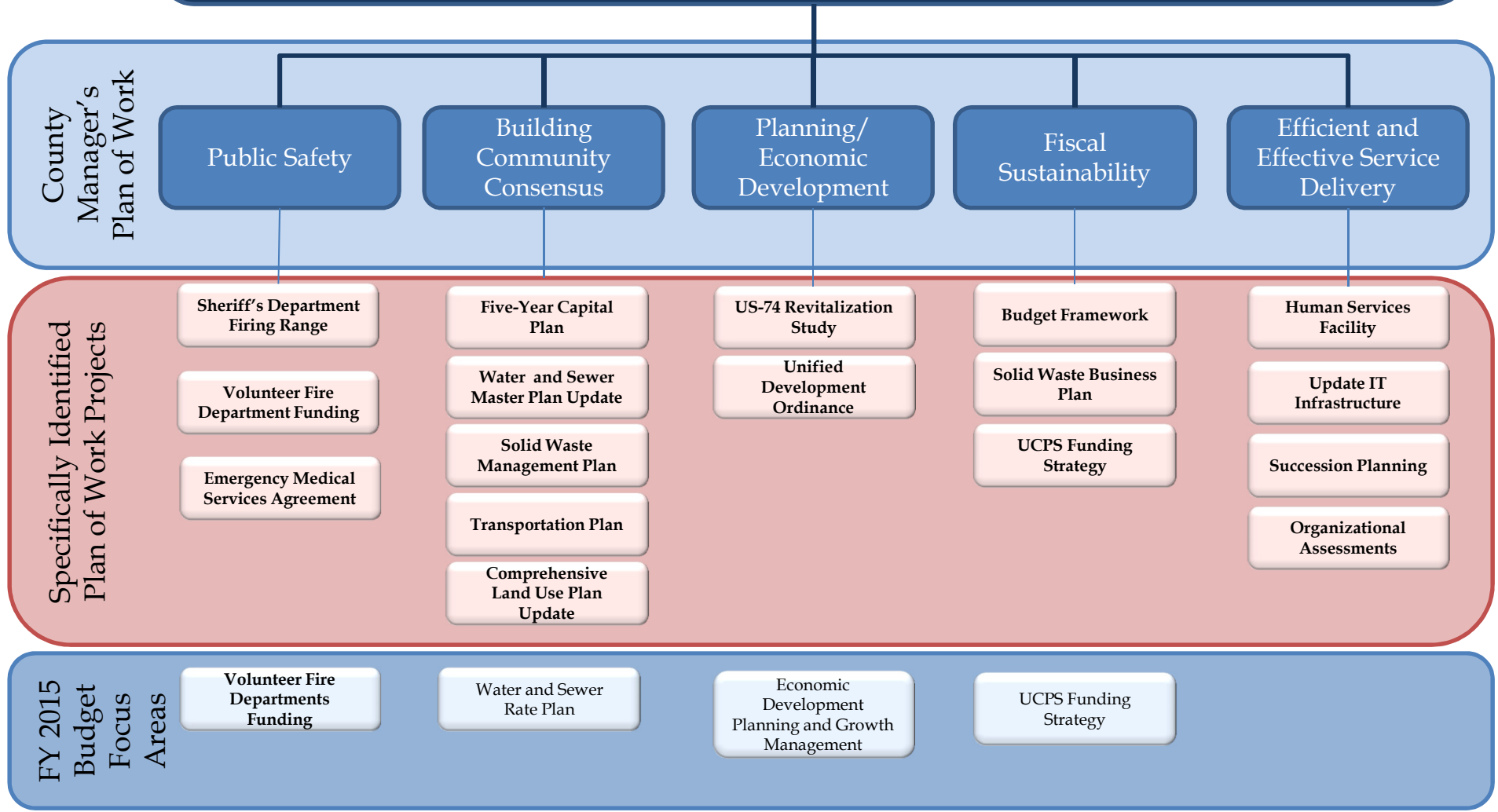
Operating Budget Principles & Process

- Fiscal Sustainability
- Transparency
- Stewardship
- Responsiveness
- Balanced

County Manager's Plan of Work

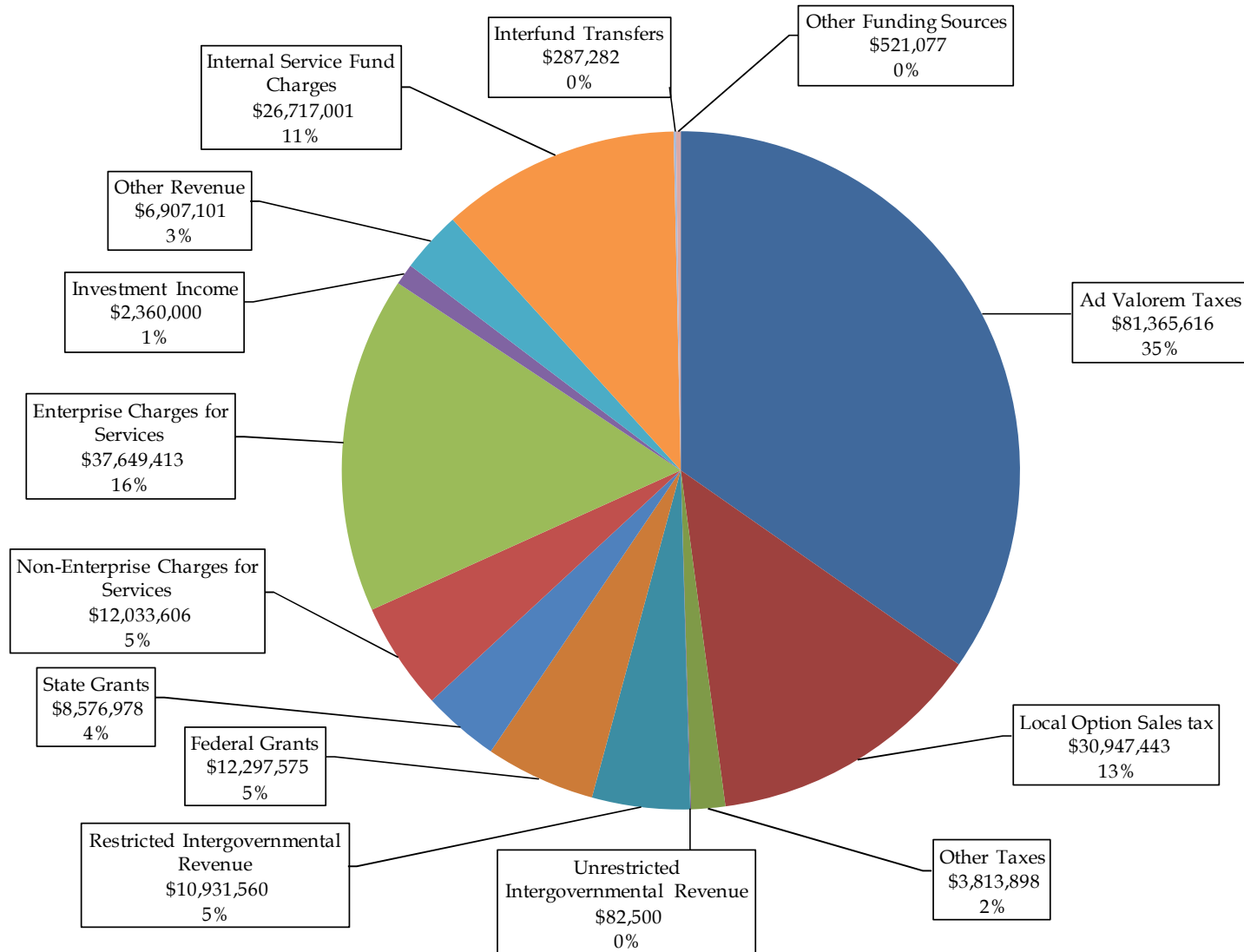
- Public Safety
- Building Community Consensus
- Planning and Economic Development
- Fiscal Sustainability
- Efficient and Effective Service Delivery

Board of County Commissioners' Adopted Vision Statement:
 Through continuity of leadership and direction, and built upon consensus of the community, we identify and implement strategies, programs, and services necessary to promote and sustain the quality of life and lifestyles unique to Union County.

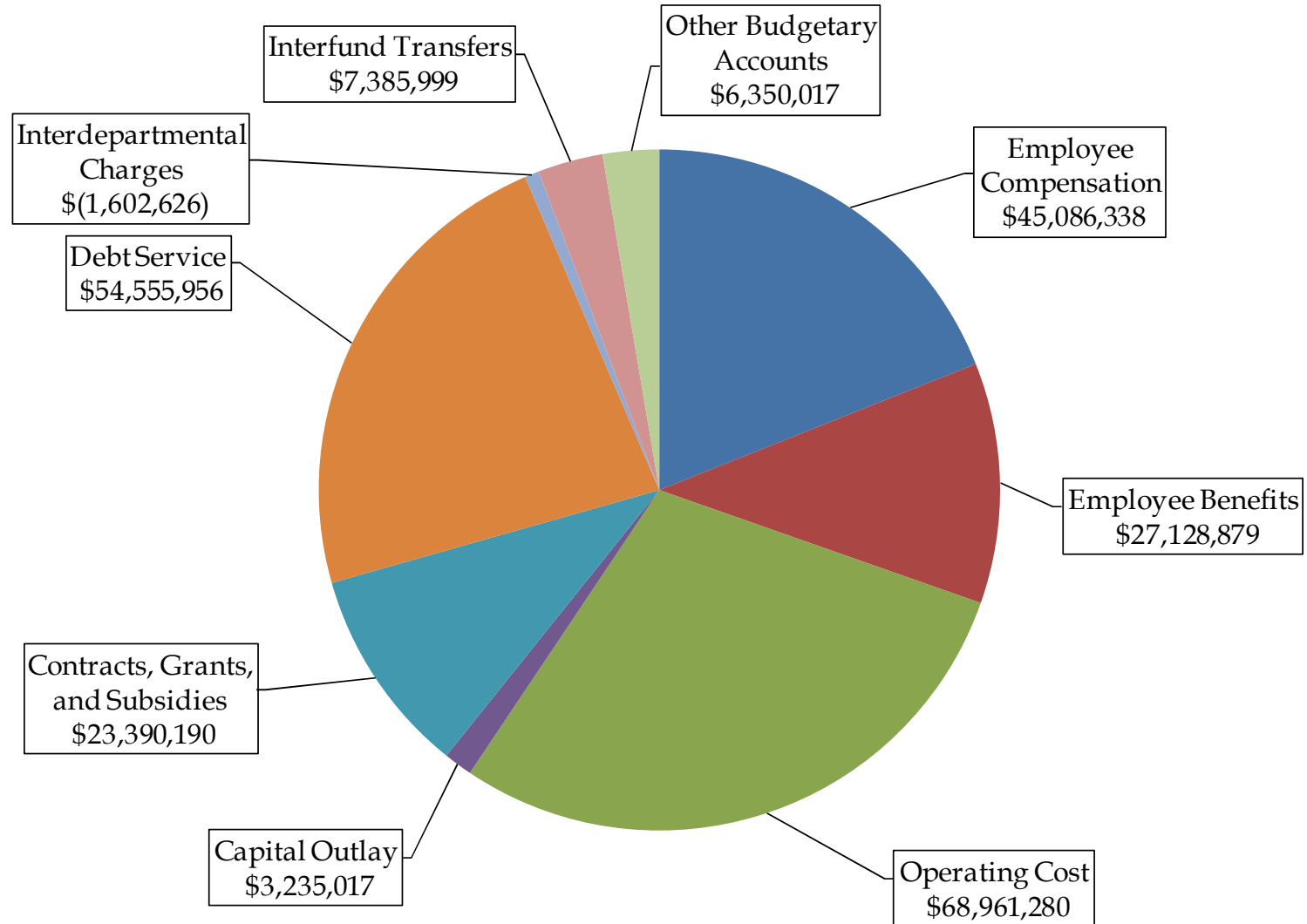


Plan of Work, Projects, and Focus Areas form the Foundation of the Proposed Budget, guided by the Vision.

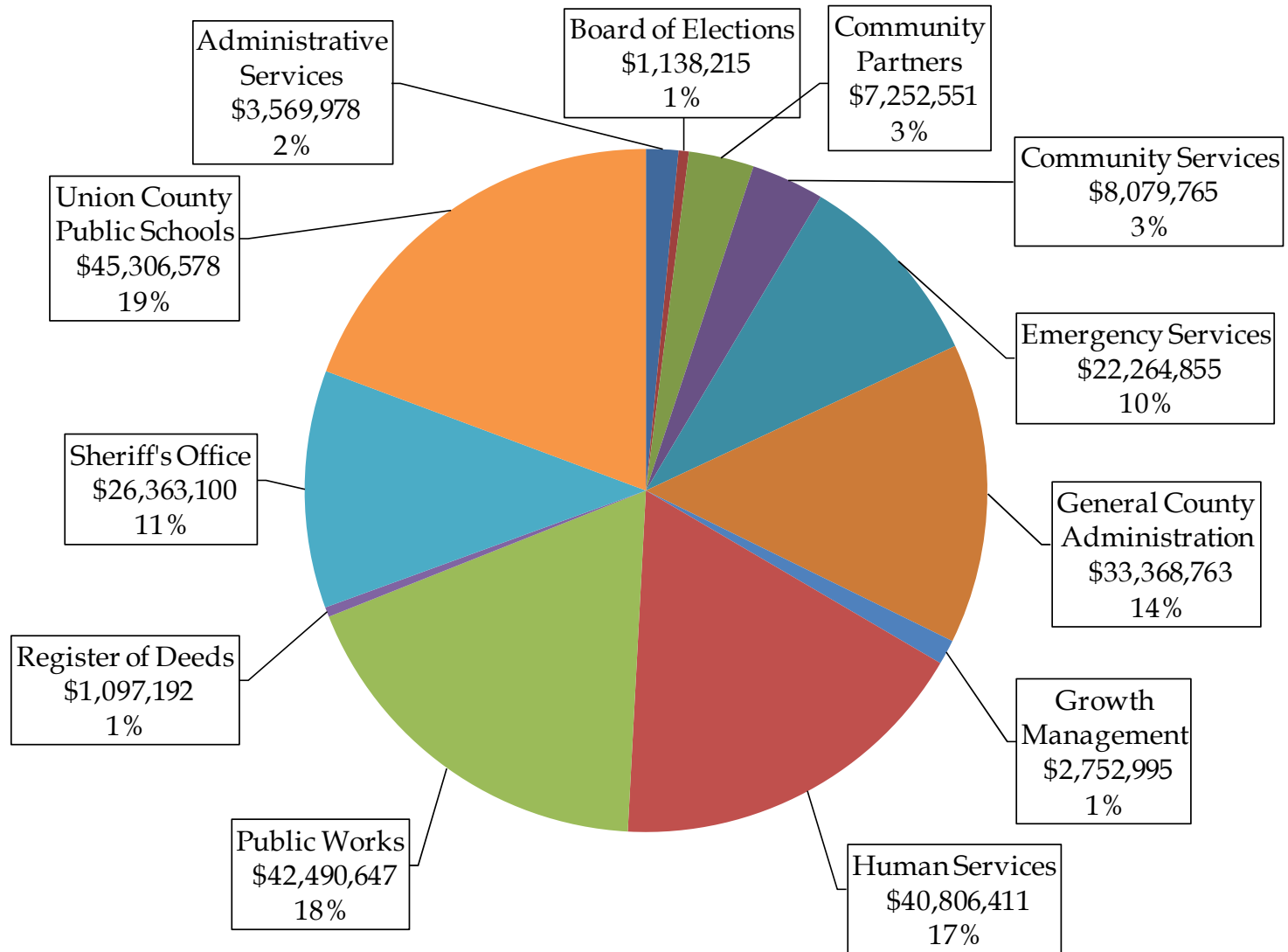
Countywide Revenues



Countywide Expenditures by Expenditure Category



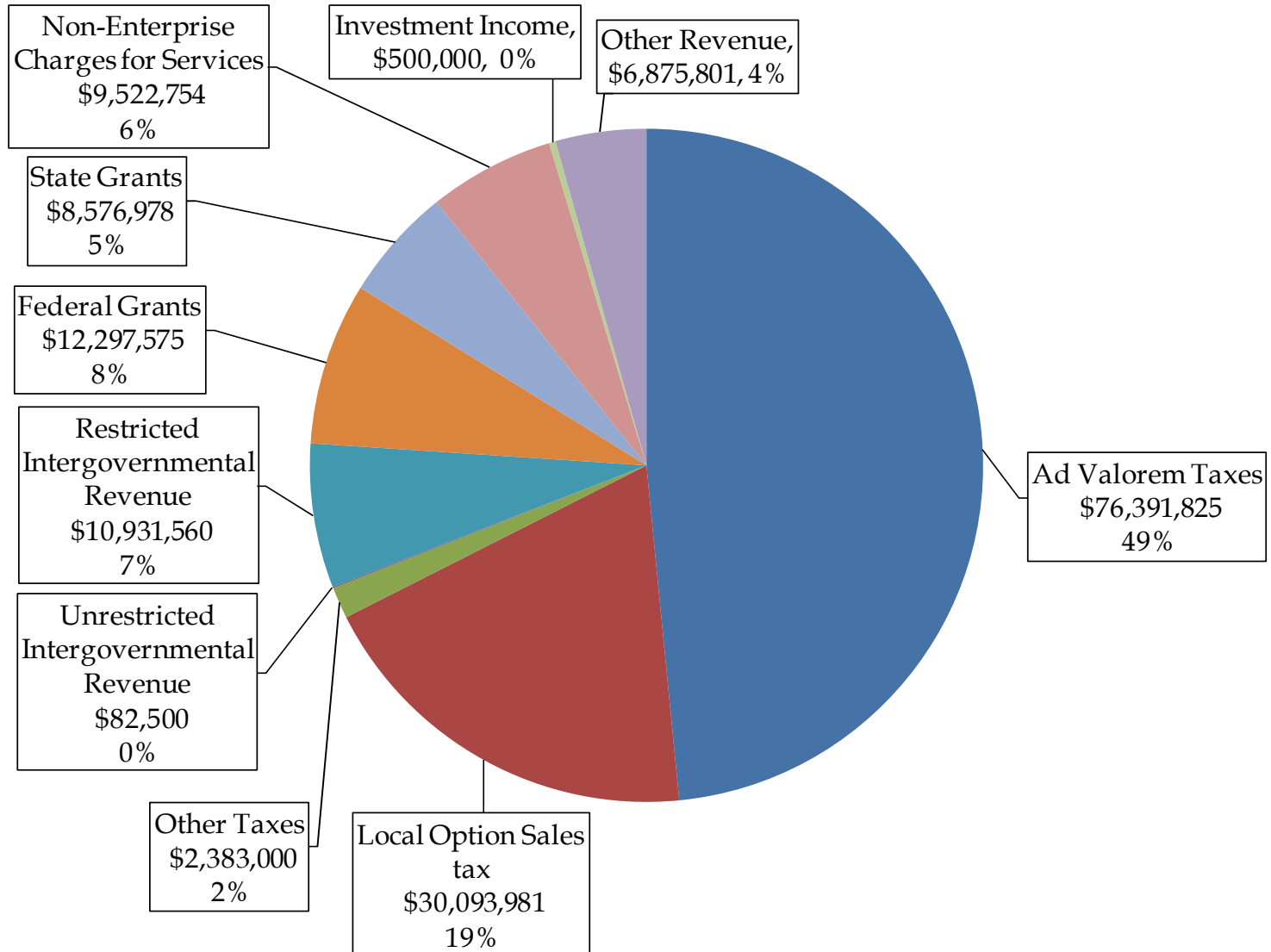
Countywide Expenditures by Service Area



General Fund Financial Projections								
	Actual FY 2013	Revised FY 2014	Proposed FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Funding Sources								
Ad Valorem Taxes	\$ (157,703,452)	(156,081,812)	(76,391,825)	(75,759,113)	(76,753,679)	(77,765,990)	(78,796,511)	(79,845,727)
Local Option Sales Taxes	(26,834,776)	(26,948,400)	(30,093,981)	(30,846,331)	(31,617,489)	(32,407,926)	(33,218,124)	(34,048,577)
Other Taxes	(2,093,213)	(1,826,000)	(2,383,000)	(2,451,819)	(2,523,078)	(2,596,878)	(2,673,326)	(2,752,534)
Unrestricted Intergovernmental Revenue	(81,981)	(61,700)	(82,500)	(82,710)	(82,924)	(83,143)	(83,366)	(83,593)
Restricted Intergovernmental Revenue	(10,990,062)	(10,235,667)	(10,931,560)	(11,085,362)	(11,242,506)	(11,403,072)	(11,567,145)	(11,734,809)
Federal Grants	(15,859,114)	(11,653,596)	(12,297,575)	(12,297,575)	(12,297,575)	(12,297,575)	(12,297,575)	(12,297,575)
State Grants	(3,900,615)	(9,426,923)	(8,576,978)	(8,576,978)	(8,576,978)	(8,576,978)	(8,576,978)	(8,576,978)
Non-Enterprise Charges For Services	(8,451,001)	(8,775,563)	(9,522,754)	(9,660,567)	(9,801,745)	(9,946,377)	(10,094,553)	(10,246,368)
Debt Proceeds - Restricted Revenue	(80,474,253)	-	-	-	-	-	-	-
Investment Income	(116,820)	(500,000)	(500,000)	(505,000)	(510,050)	(515,151)	(520,302)	(525,505)
Other Revenue	(7,058,776)	(6,682,251)	(6,875,801)	(6,878,071)	(6,880,364)	(6,882,679)	(6,885,018)	(6,887,380)
Interfund Transfers	(20,023,787)	-	-	-	-	-	-	-
Planned Fund Balance Usage	-	(20,717,924)	-	-	-	-	-	-
Total Funding Sources	\$ (333,587,850)	(252,909,836)	(157,655,974)	(158,143,525)	(160,286,387)	(162,475,768)	(164,712,898)	(166,999,046)
Expenditures								
Employee Compensation	34,027,344	37,680,371	38,852,136	40,395,042	41,984,235	43,237,841	44,529,055	45,859,006
Employee Benefits	18,628,020	20,878,894	22,368,016	23,724,716	25,160,631	26,563,037	28,051,473	29,631,527
Operating Cost	27,620,869	33,967,728	32,429,916	33,250,208	34,094,127	34,962,462	35,856,035	36,775,696
Capital Outlay	946,691	2,220,500	1,294,786	1,347,579	1,402,772	1,460,482	1,520,828	1,583,938
Contracts, Grants, and Subsidies	8,992,335	10,066,554	12,562,933	12,823,606	13,080,079	13,341,680	13,608,514	13,880,684
UCPS Current Expense	81,504,155	83,021,859	-	-	-	-	-	-
General Debt Service	107,168,994	5,472,064	3,411,642	3,642,447	3,554,257	3,788,100	4,760,225	3,318,428
UCPS Related Debt Service	43,426,394	44,012,450	44,989,088	43,733,632	43,511,858	42,479,116	40,119,411	37,447,184
Interdepartmental Charges	(2,454,470)	(2,713,965)	(1,602,626)	(1,634,679)	(1,667,372)	(1,700,720)	(1,734,734)	(1,769,429)
Interfund Transfers	51,979	8,412	2,850,083	2,304,140	1,578,580	1,058,580	258,580	258,580
UCPS PayGo Capital Funding	-	17,936,454	-	-	-	-	-	-
Other Budgetary Accounts	-	358,515	500,000	500,000	500,000	500,000	500,000	500,000
Total Expenditures	\$ 319,912,311	252,909,836	157,655,974	160,086,691	163,199,166	165,690,579	167,469,388	167,485,615
Revenues (Over)/Under Expenditures	\$ (13,675,539)	-	-	1,943,166	2,912,779	3,214,811	2,756,490	486,568
Sensitivity (+/-2% Goal)	0.00%	0.00%	0.00%	1.21%	1.78%	1.94%	1.65%	0.29%

County Services budget as proposed, reflects a sustainable budget during the forecast window.

General Fund Revenue



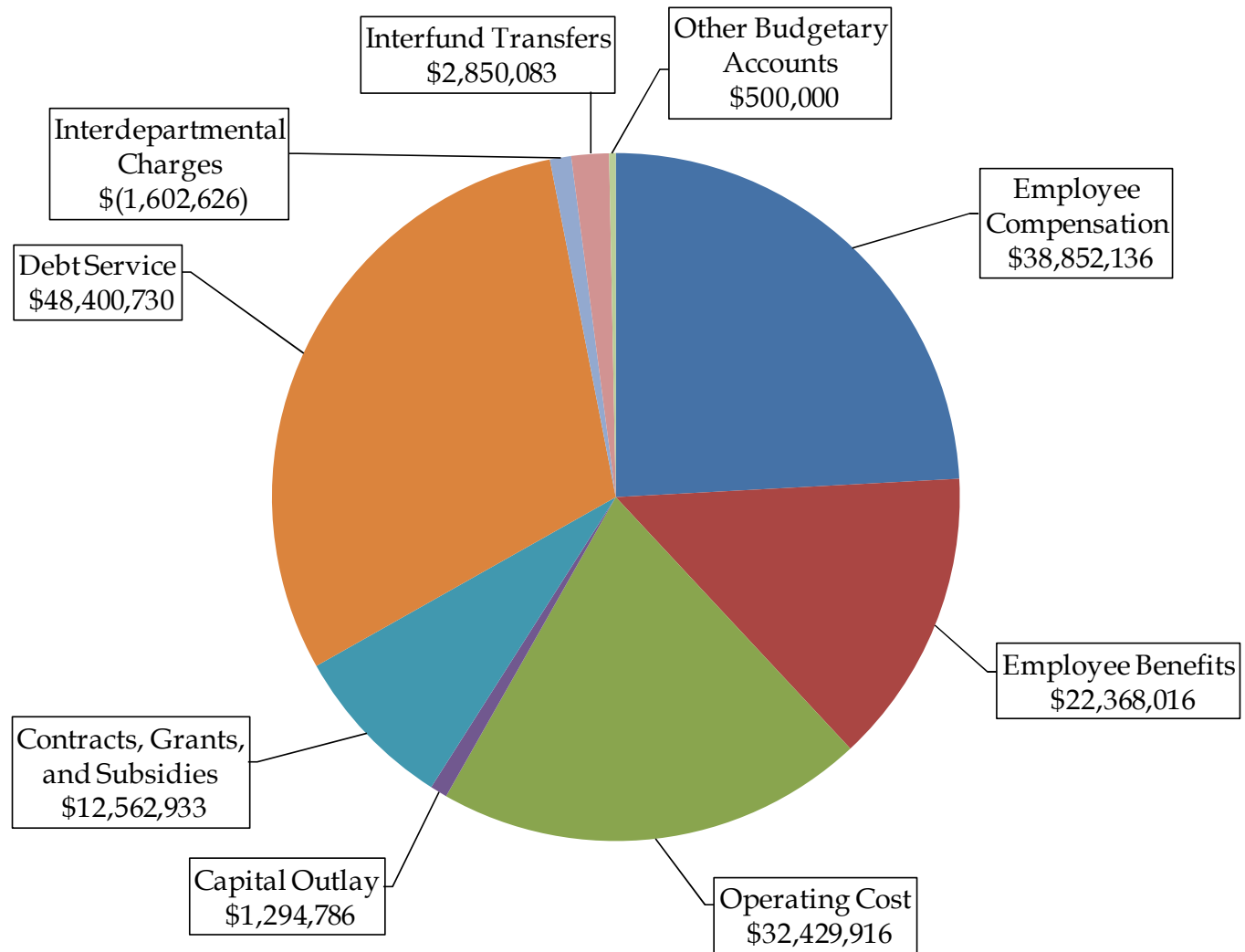
General Fund Revenue Highlights

- Recommended Tax Rate For County Services is 30.64 cents
- Total adjusted revenue for the general fund increased by 5.5% or \$7.7 million.
 - Adjusted for Schools' Tax Rate and Fund Balance
- Ad Valorem tax revenue, in total, is anticipated to grow by 2.39% or \$1.7 million.
- Sales taxes are anticipated to grow at a total of 11.67% or \$3.15 million.
 - About 3% growth from estimated FY 2014 projection.
 - \$ 7 million of the total \$30 million, is dedicated to debt service for UCPS facilities.

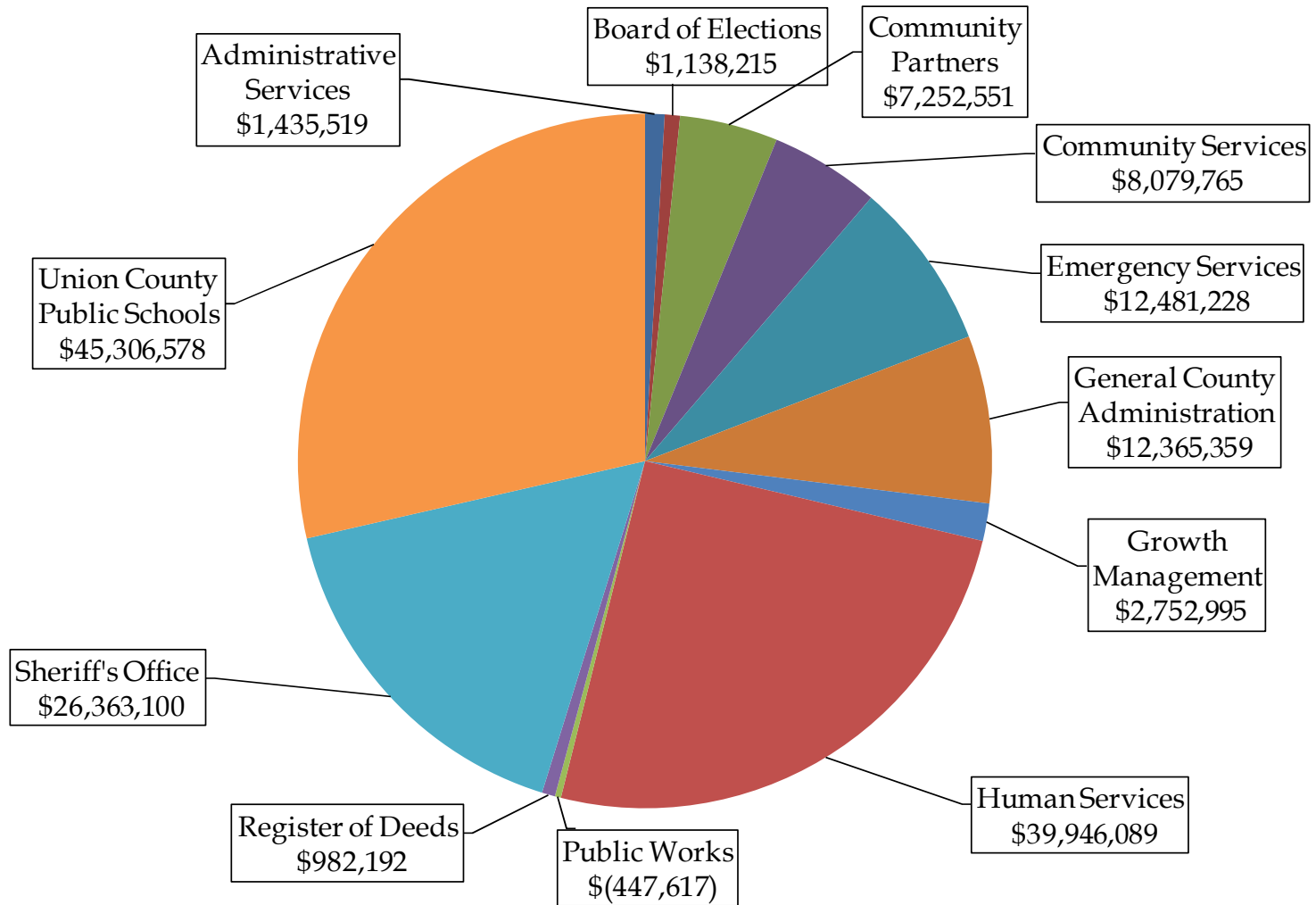
General Fund Revenue Highlights

- Other Taxes and Licenses are projected to increase by \$557,000 or 30.55%, to \$2.38 million.
- Restricted Intergovernmental Revenue is projected to increase by 6.8% or \$695,893, to \$10.93 million.
- Federal Grants are projected to increase by 5.53% or \$643,979 to \$12.29 million.
- State Grants are projected to decrease by 9.02% or \$849,945 to \$8.58 million.
- Non-Enterprise Charges for Services are projected to increase by 8.51% or \$747,191 to \$9.52 million.
- Other Revenue is projected to increase by 2.9% or \$193,550 to \$6.88 million.

General Fund Expenditures by Expenditure Category



General Fund Expenditures by Service Area



General Fund Expenditure Highlights

- Total Adjusted Growth in the General Fund is \$4.9 million or 3.24%, total of FY 2015 \$157.7 million.
- \$618,000 Increase for Year 1 of the 3 Year Pay Plan Adjustment in the Sheriff's Office for Sworn Personnel.
- \$1 million Increase in General Fund Subsidies to Volunteer Fire Departments
- \$948,000 Increase in Funding for the Emergency Medical Services
- \$524,000 Increase in Funding for SPCC
- \$1,364,118 Performance Pay Increase Pool of 3% of Compensation
- \$1.1 million Reduction in Debt Service
- \$125,000 for Economic Development Infrastructure Grant Program

General Fund Expenditure Highlights

- Employee Compensation cost net increase of \$1.2 million or about 3.11%, to \$38.9 million in FY 2015.
- Employee Benefits cost net increase of \$1.5 million to \$22.4 million in FY 2015.
- Operating Cost decrease of \$1.5 million or 4.53% to \$32.4 million.
- Capital Outlay decrease of \$925,714 or 41.69% to \$1.3 million for Sheriff's Office Vehicles, Emergency Services, and Human Services.
- Debt Service decrease of 2.19% or \$1.1 million to \$48.4 million.

Personnel Changes

- Total Real Increase of 13.47 FTE in General Fund
 - 18.14 FTE Moved to New Internal Service Funds
- 1 FTE - 40 Hour PT Intern in Central Administration to assist with community outreach and education
- 1 FTE – Increase to Tax Administration for an additional Real Property Technician
- 2.11 FTE – Increase to Human Resources
 - 1 FTE Training and Development Coordinator
 - 1 FTE Human Resource Assistant transferred from Emergency Communications
 - .11 FTE for Part-Time Coverage of Switchboard
- 1 FTE – Increase to Administrative Services for a Public Works Buyer, funded by the Water and Sewer Utility Fund
- .12 FTE – Increase Board of Elections for Additional Hours

Personnel Changes

- 2.32 FTE – Increase in Community Services
 - 1 FTE - Cooperative Extension Program Assistant (No Longer Grant Funded)
 - .75 FTE – Field Row Crops Extension Agent Dedicated to Union County (.25 FTE to 1 FTE)
 - .48 FTE – Conservation Education Specialist in Soil and Water Conservation
 - .09 FTE – Seasonal Park Ranger Additional Hours
- -1.08 FTE – Reduction in Emergency Services due to Transfer
- 1 FTE – Increase in Growth Management for Building Mechanical and Plumbing Inspector

Personnel Changes

- 6.10 FTE – Increase in Human Services
 - 3 FTE – Income Maintenance Caseworkers in Social Services
 - 1 FTE – Income Maintenance Supervisor
 - 1 FTE – Social Worker
 - 1 FTE – Social Worker IAT (Investigative Assessment Treatment)
 - .10 FTE – Reallocation of Administrative Officer from Sheriff's Office
- -.10 FTE – Decrease in Sheriff's Office as a result of reallocation of Administrative Officer in Human Services

General Fund Capital Projects

- Total \$2,841,503 of General Fund PayGo Capital Funding
 - \$200,000 for Monroe Library Chiller Replacement
 - \$2,000,000 Additional Funding for the Firearms Range
 - \$339,238 Additional Funding for Document Imaging
 - \$52,265 Additional Funding for DSS Business Automation
 - \$125,000 Ongoing Funding for Facilities Maintenance and Renewal
 - \$125,000 Ongoing Funding for Community Services Facilities Maintenance and Renewal

Fund Balance

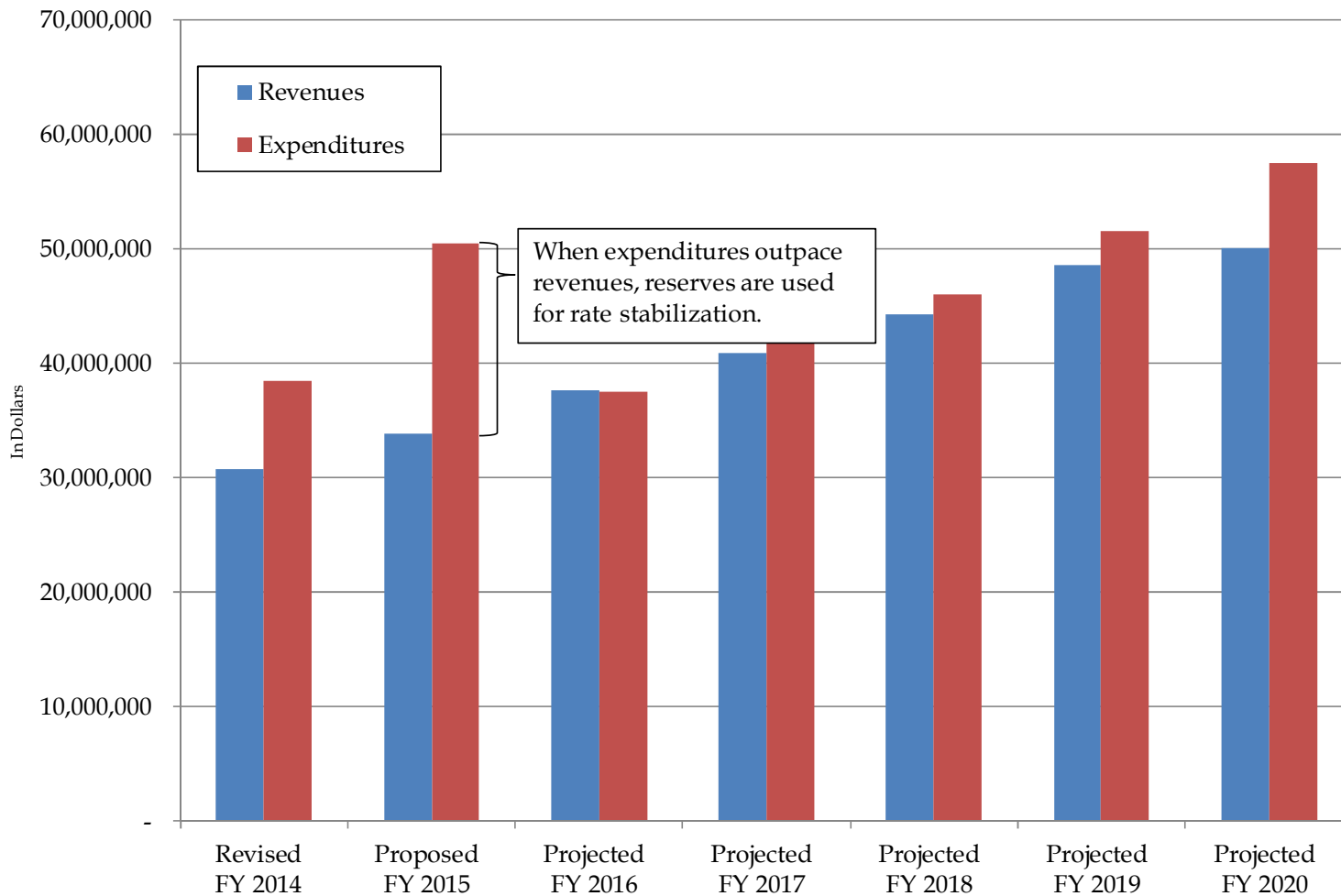
Anticipated General Fund Balance

June 30, 2013 Unassigned Fund Balance	\$ 62,284,839
FY 2014 Estimated Addition / (Use)	(14,125,117)
Estimated June 30, 2014 Unassigned Fund Bal.	\$ 48,159,722
FY 2015 Proposed Addition / (Use)	-
Proposed June 30, 2015 Unassigned Fund Bal.	<u>\$ 48,159,722</u>
Proposed FY 2015 Expenditures - County	\$ 157,655,974
Estimated June 30, 2015 Reserve Requirement (16%)	25,224,956
Unassigned 4% Rating Reserve Requirement	6,306,239
Amount in Excess of Reserve Requirements	16,628,527

Note: The June 30, 2014 estimated unassigned fund balance is based on the FY 2014 Revised Budget and does not reflect a projection of fund balance.

Water and Sewer Utility Fund

Water and Sewer Fund Revenue and Expenditures Projection



Water and Sewer Utility Fund Revenue Highlights

- Total revenue for the Water and Sewer Utility fund, excluding use of fund balance, is anticipated to increase by 3.86% or \$1.3 million to \$33.9 million in FY 2015.
- Charges for Services make up 98.9% of the revenue for the Water and Sewer Utility Fund.
- Revenue estimates include a 6.5% increase in rate revenues effective July 1st.
 - First Year of a Three Year Rate Ordinance

Water and Sewer Utility Fund Expenditure Highlights

- Total expenditures for the Water and Sewer Utility fund is anticipated to increase by 2.41% or \$797,000 to \$33.9 million in FY 2015.
- Compensation is decreasing 7.46% or a net savings of \$343,838, to \$4.3 million.
- Employee benefits decrease of .42% or a net savings of \$10,054, to \$2.4 million.
- Operating Costs are decreasing .15% or a net savings of \$19,511 to \$13.3 million in FY 2015.
- Capital Outlay is decreasing 48.42% or a net savings of \$525,717, to \$560,000.
- Contracts, Grants, and Subsidies are increasing \$2.3 million, from \$295,092 to \$2.6 million.
- Debt Service is decreasing by 7.19% or \$477,148.
- Interfund Transfers are decreasing by 3.13% or \$146,447.

Water and Sewer Utility Fund Personnel Changes

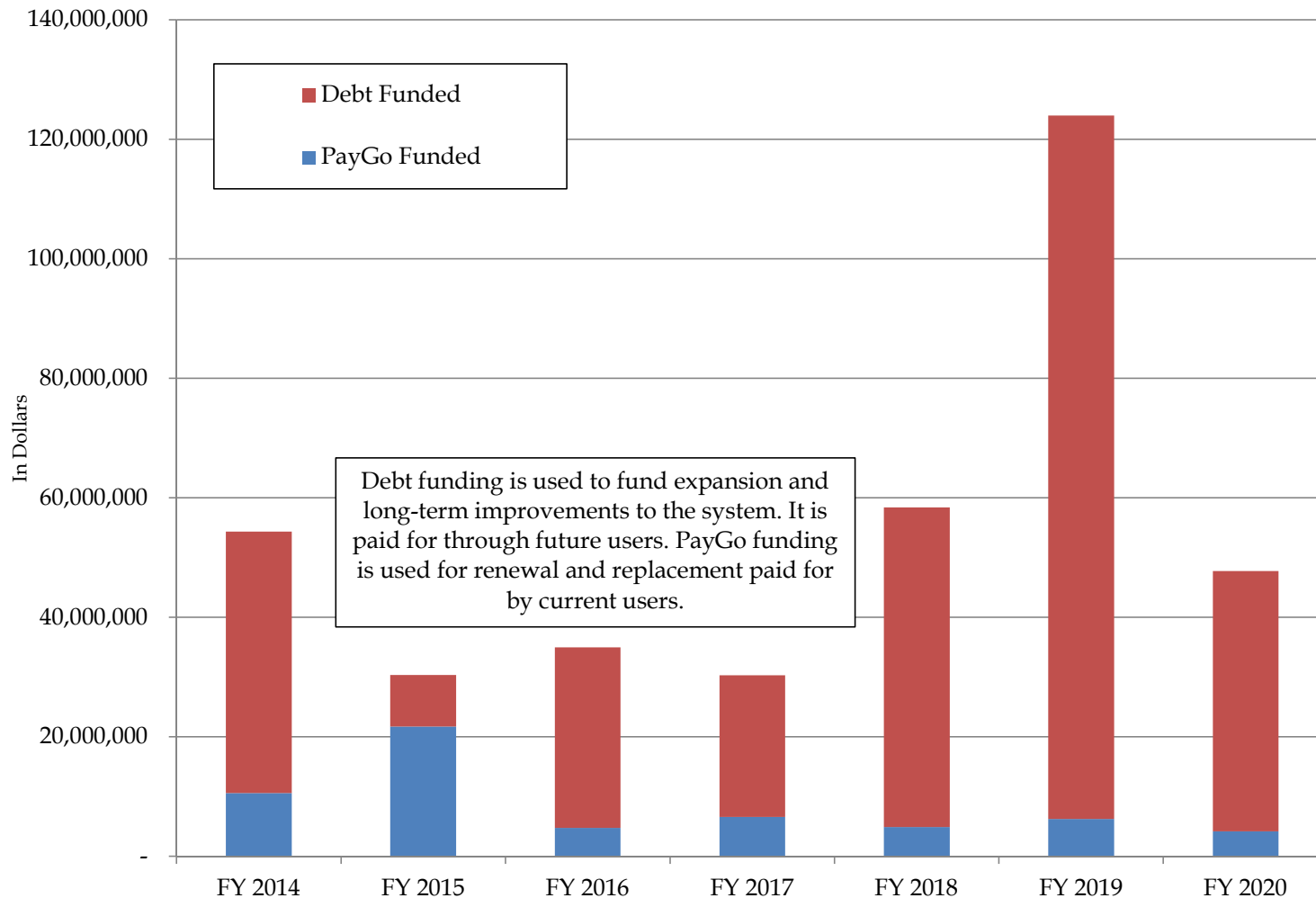
- Proposed total Increase of 3.83% or 3.25 FTE
 - 1 FTE - CIP Project Manager
 - 1 FTE - Utility Compliance Administrator
 - 1 FTE - Engineering Assistant
 - Reclassification of an existing Administrative Assistant to a Customer Service Manager
 - Reclassification of an existing Engineering Technician to an Engineering Assistant
 - Reallocation of .25 FTE between units.

Water and Sewer Utility Fund Capital Improvement Program

PWCP Six-Year Program	Program Total
<i>System Improvements and Expansion Programs</i>	
853 South Zone Improvements	\$ 412,000
853 West Zone Improvements	27,128,000
935 Zone Improvements	418,000
Additional Anson Capacity	4,164,700
Crooked Creek Basin Improvements	24,283,400
CRWTP Improvements	35,760,820
Developer Funded Projects	38,412,000
Eastside Wastewater Improvements	16,047,957
New 880 Pressure Zone	10,900,245
New Lake Twitty Sewer Shed	361,000
Short Line Extensions	4,967,000
Town Center Sewer Development	2,007,440
Twelve Mile Creek WWTP System Imp.	65,518,615
UCPW Buildings and Improvements	10,915,376
Yadkin Water Supply	142,741,510
Total System I & E Programs	\$ 384,038,063
<i>System Rehabilitation and Renewal Programs</i>	
Wastewater Pump Station Improvements	\$ 4,758,000
Wastewater Rehabilitation and Replcement	11,948,960
Water & Wastewater Master Plan	681,000
Water Rehabilitation and Replcement	13,451,979
Water Tank Rehabilitation	1,302,000
Total System R & R Programs	\$ 32,141,939
Total PWCP Six Year Program	\$ 416,180,002

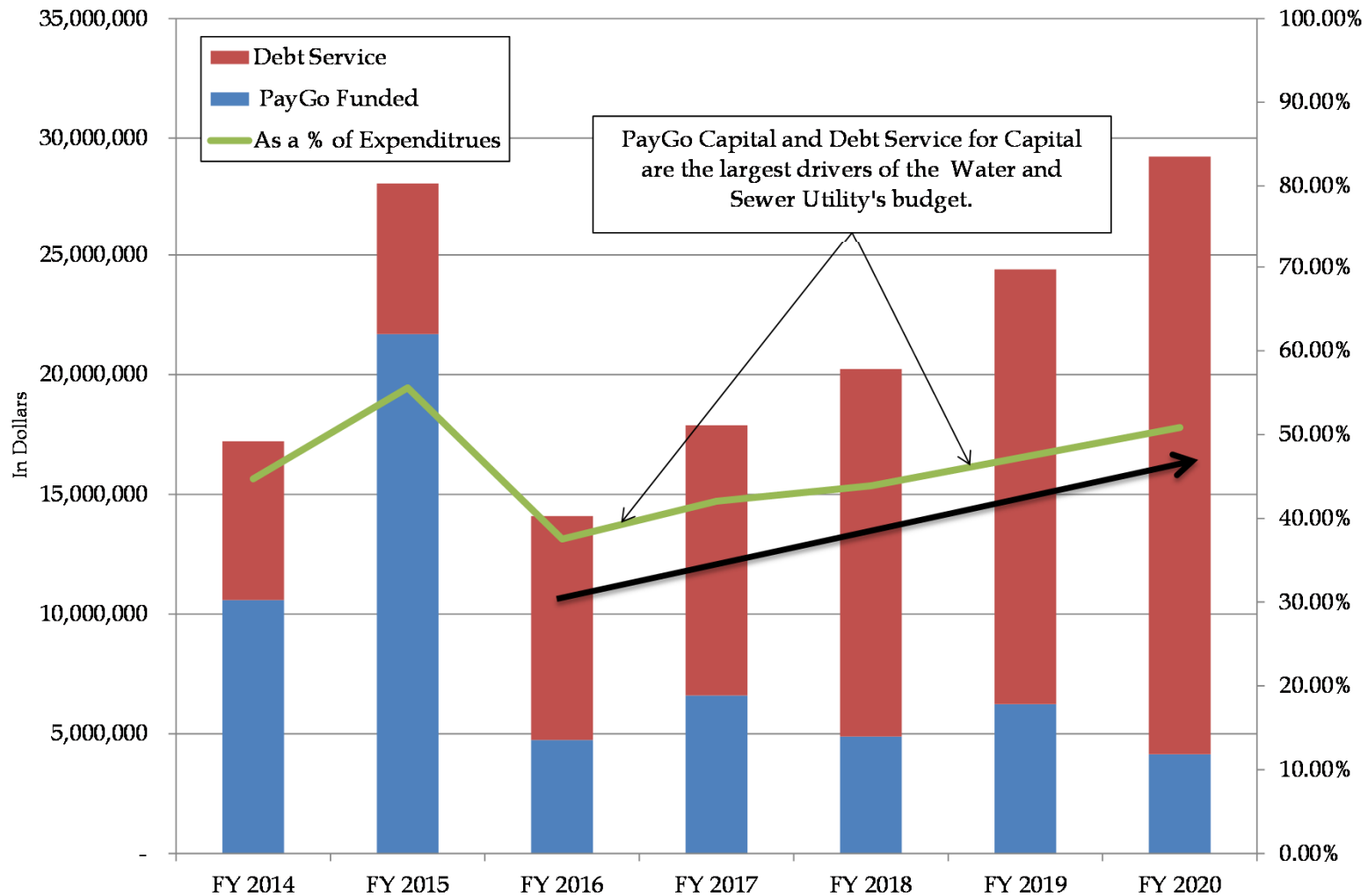
Capital Improvement Plan Funding

Water and Sewer System Capital Funding Mix



Capital Improvement Plan Funding

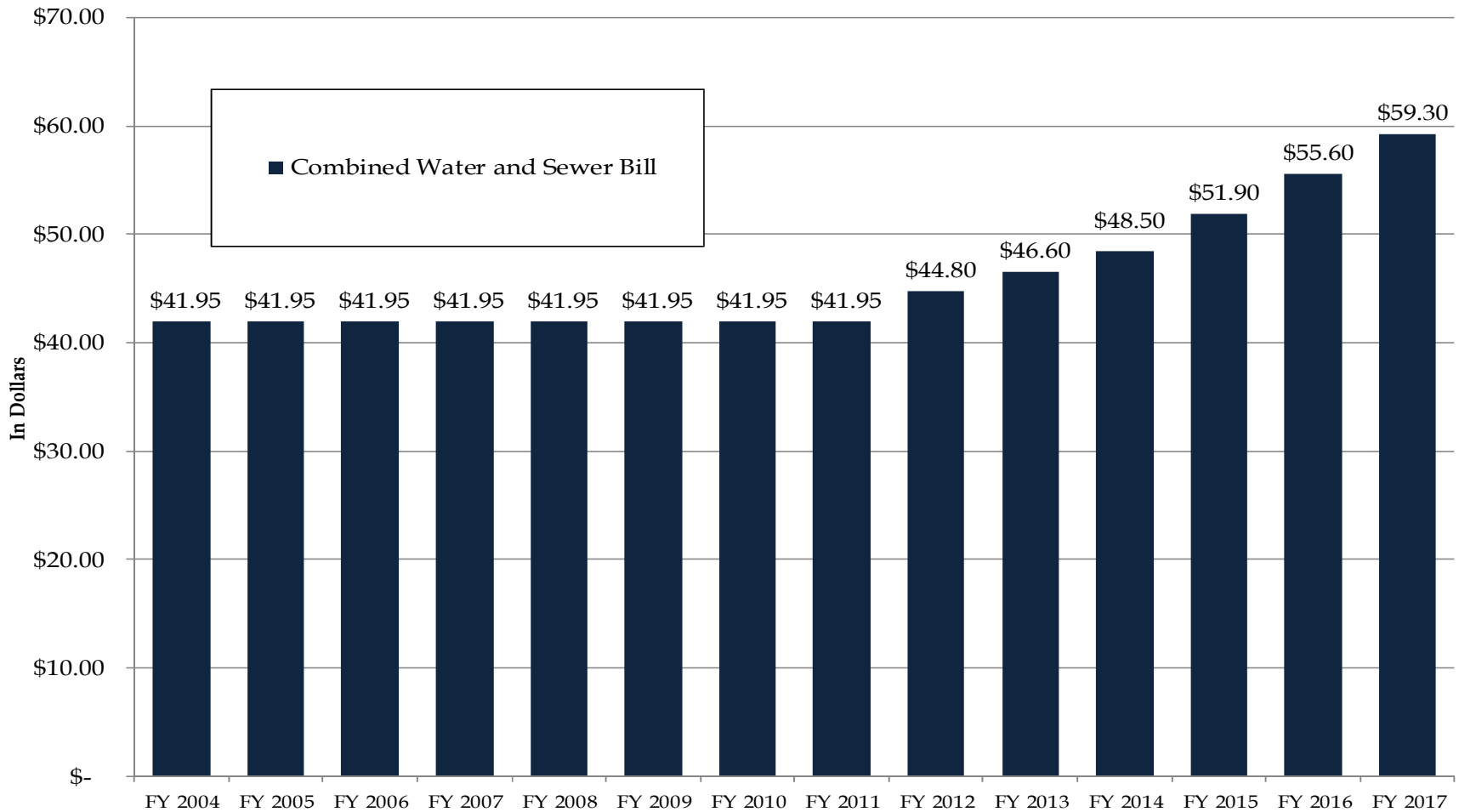
Water and Sewer System Capital Effort



Water and Sewer Utility Fund Financial Projections

	Actual FY 2013	Revised FY 2014	Proposed FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Revenues								
Water and Sewer Rate Revenue	(26,521,908)	(28,238,551)	(29,497,367)	(32,279,419)	(35,326,497)	(38,992,013)	(43,246,512)	(47,682,828)
Water Tap Fees	(1,294,734)	(1,230,000)	(1,230,000)	(1,419,357)	(1,459,474)	(1,340,911)	(1,374,774)	(1,409,493)
Sewer Tap Fees	(1,631,920)	(2,016,225)	(2,016,230)	(2,262,576)	(2,326,526)	(2,137,525)	(2,191,507)	(2,246,852)
Water Miscellaneous Revenues	(9,875)	(12,157)	(10,200)	(10,506)	(10,821)	(11,146)	(11,480)	(11,825)
General Miscellaneous Revenues	(872,967)	(1,235,565)	(1,113,740)	(1,147,152)	(1,181,567)	(1,217,014)	(1,253,524)	(1,291,131)
Interest Income	78,920	(338,444)	-	(486,432)	(590,930)	(565,179)	(533,810)	(494,200)
Total Revenue	(30,252,483)	(33,070,942)	(33,867,537)	(37,605,442)	(40,895,816)	(44,263,787)	(48,611,608)	(53,136,329)
Expenditures								
Operating Expenses								
Personnel	6,033,161	7,030,684	6,676,792	7,196,032	7,743,087	8,319,294	8,926,049	9,356,144
Utilities	1,447,465	1,403,088	1,421,018	1,534,241	1,656,485	1,783,235	1,919,683	2,066,571
Water Purchased for Resale	3,057,865	3,374,232	3,427,786	3,556,983	3,713,025	3,849,231	3,990,945	4,138,407
Other Operating	7,785,391	8,567,392	8,476,397	8,730,689	8,992,610	9,262,388	9,540,260	9,826,467
Payments to Anson County	381,341	295,092	2,614,402	2,522,494	2,522,494	2,522,494	2,522,494	2,508,426
Capital Outlay	371,359	1,085,717	560,000	576,800	594,104	611,927	630,285	649,193
Transfer to Stormwater Fund	208,944	319,893	287,282	295,900	304,777	313,921	323,338	333,039
Existing Debt Service	6,888,131	6,632,374	6,155,226	6,294,377	6,220,760	5,953,573	5,934,172	5,917,811
New Debt Service	-	-	-	3,060,824	5,065,358	9,390,968	12,223,811	19,232,014
PayGo Capital Program	7,600,000	10,589,089	21,696,400	4,740,340	6,601,840	4,888,360	6,242,700	3,388,000
Total Expenditures	33,773,657	39,297,561	51,315,303	38,508,680	43,414,541	46,895,390	52,253,737	57,416,072
Revenue (Over)/Under Expenditures	3,521,175	6,226,619	17,447,766	903,238	2,518,725	2,631,603	3,642,129	4,279,743
Projected June 30, 20XX Fund Balance	84,931,611	78,704,992	61,257,226	60,353,988	57,835,263	55,203,660	51,561,531	47,281,788
Projected Reserve Target	17,316,914	32,799,713	35,812,998	35,340,028	37,178,116	39,629,657	43,619,597	44,858,508
Projected Rate Increases	3.50%	3.50%	6.50%	6.50%	6.50%	7.00%	7.50%	0.00%

Historical and Proposed Rate Increases



Note: Residential billed water consumption and sewer flows of 5,000 gallons per month were assumed.

Union County Volunteer Fire Departments

Challenges and Opportunities



Union County Fire Departments and Districts

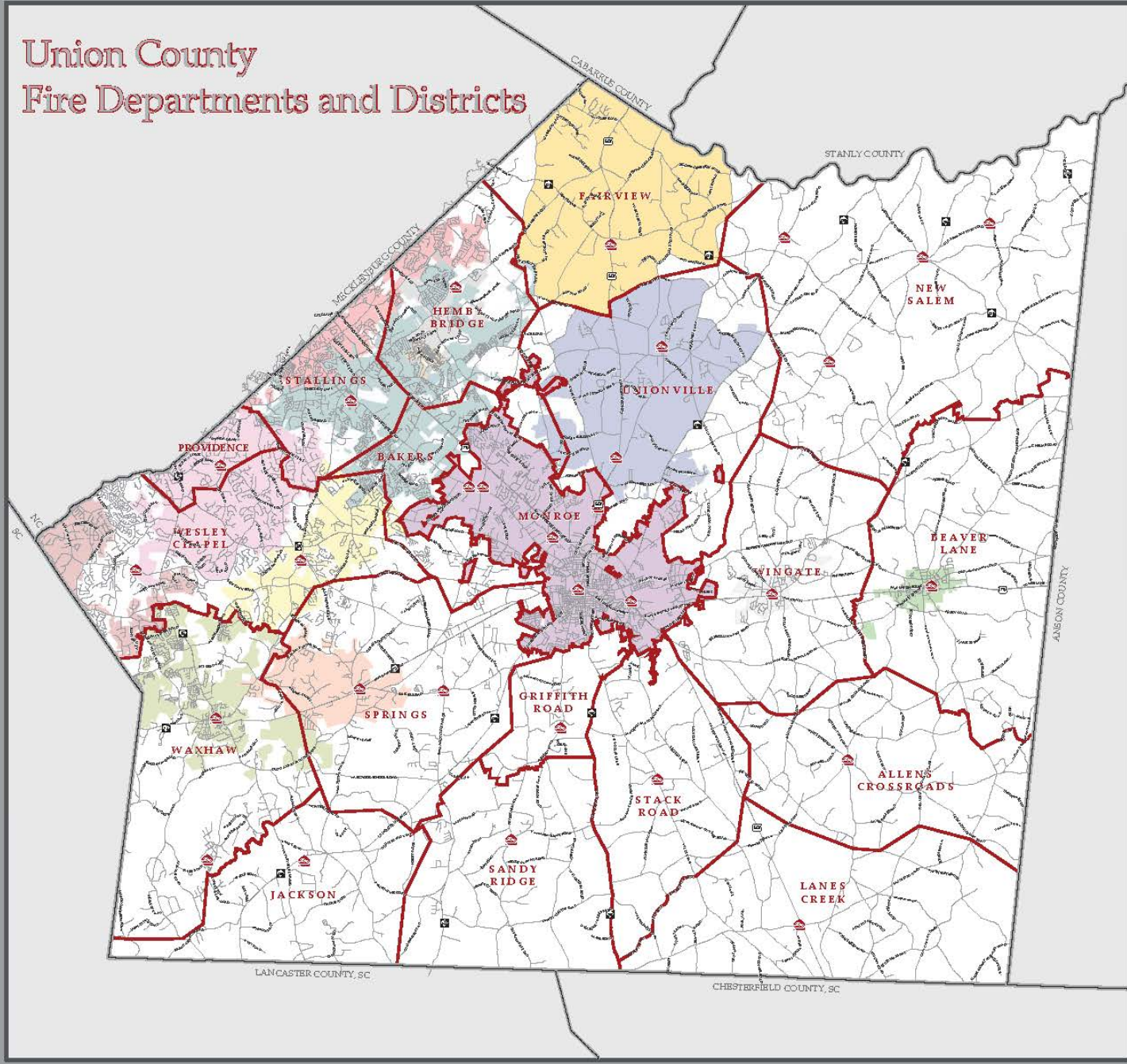
- Fire Departments
- County Boundaries
- Fire Districts
- Roads
- Fairview
- Hemby Bridge
- Indian Trail
- Lake Park
- Marshville
- Marvin
- Mineral Springs
- Mint Hill
- Monroe
- Stallings
- Unionville
- Waxhaw
- Weddington
- Wesley Chapel
- Wingate
- Union County



Miles
1 inch = 1 mile

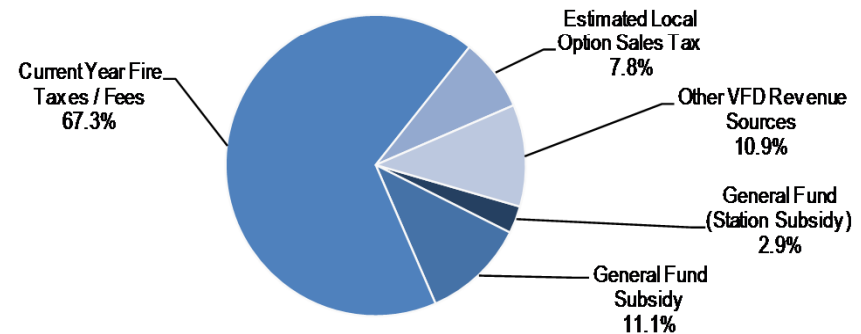


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Volunteer Fire Departments (VFD's)	FY 2014 Tax / Fee Rate	FY 2015 Tax / Fee Rate	FY 2015 Total Proposed	Other Funding	Station Subsidy	Sales Tax Allocation	FY 2015 Fee/Rate Revenue	FY 2015 General Fund Subsidy	FY 2015 Total Funding
FIRE TAX DISTRICTS									
Springs	0.0355	0.0483	619,508	21,700	-	72,175	525,633	-	619,508
Waxhaw	0.0386	0.0386	945,491	20,090	-	137,613	787,788	-	945,491
Wesley Chapel	0.0241	0.0281	1,776,258	179,468	-	233,500	1,363,290	-	1,776,258
Hemby Bridge	0.0526	0.0526	1,430,154	-	-	222,868	1,207,286	-	1,430,154
Stallings	0.0428	0.0428	1,325,100	48,000	-	187,306	1,089,794	-	1,325,100
FIRE FEE DISTRICTS									
Allens Crossroads	100.00	100.00	188,915	4,500	21,600	-	103,440	59,375	188,915
Bakers	81.13	89.57	566,200	-	21,600	-	544,600	-	566,200
Beaver Lane	93.34	100.00	383,400	53,100	21,600	-	246,539	62,161	383,400
Fairview	100.00	100.00	260,565	-	21,600	-	167,277	71,688	260,565
Griffith Road	100.00	100.00	449,080	21,390	21,600	-	69,530	336,560	449,080
Jackson	62.26	65.02	135,039	28,920	21,600	-	84,519	-	135,039
Lanes Creek	100.00	100.00	320,120	9,600	21,600	-	114,778	174,142	320,120
New Salem	100.00	100.00	341,152	19,674	68,400	-	250,480	2,598	341,152
Providence	100.00	100.00	741,308	707,733	-	-	9,410	24,165	741,308
Sandy Ridge *	100.00	100.00	180,331	10,150	21,600	-	150,570	-	182,320
Stack Road	100.00	100.00	441,250	17,400	21,600	-	126,489	275,761	441,250
Unionville	100.00	100.00	536,120	9,715	37,200	-	342,600	146,605	536,120
Wingate	100.00	100.00	299,211	41,500	21,600	-	175,370	60,741	299,211
Total			10,939,202	1,192,940	321,600	853,462	7,359,393	1,213,796	10,941,191

Proposed Budget Summary	FY 2015
General Fund (Station Subsidy)	321,600
General Fund Subsidy	1,213,796
Current Year Fire Taxes / Fees	7,359,393
Estimated Local Option Sales Tax	853,462
Other VFD Revenue Sources	1,192,940
Total FY 2015 Funding	10,941,191



* Surplus revenue will go to fund balance for future needs.

FY 2015 Development Process

- Process was a Collaborative Effort
- Process focused on priority items in each Volunteer Fire Department
- Process and Funding Decisions largely based on long-term staffing plan and needs assessment
- Process Included Individual Meetings with 17 of the 18 Volunteer Fire Departments
- Process Included Staff Providing Feedback to VFDs Concerning Requested Funding and Recommended Funding
- Process Included Dialogue Throughout

Challenges

- Fire Fee Structure Insufficient for the Future
 - Paid Staff
 - Facilities and Renovations
 - Equipment and Apparatus Replacement
- Declining Volunteer Base
- Inconsistent Service Levels Throughout the County
- Development Increasing Staffing Needs
- Increasing Standards
- Use of Fund Balance to Fund Ongoing Services
 - Fund Balance is a 1x revenue and should only be used for 1x expenses.
 - Use of Fund Balance for operations/ongoing expenses begins the following year at a deficit, financially unsustainable.

Opportunities

- To maintain the volunteer system in Union County.
- To develop a collaborative solution to the funding challenges.
- To develop a standardized level of fire service throughout the County.
- To provide for the ongoing and growing needs of the VFDs.
- To establish financially sound funding practices.

Looking Toward the Future

- Executive Director of Emergency Services
 - Liaison with VFDs
- Review and Revise Staffing Model
- Review and Revise Horizon Needs Study
- Provide Capital Planning Training

Union County Public Schools' Capital Request

Priority Setting Models and Funding Options

Challenge and Opportunity

- Challenges
 - Extensive/Multiple list of projects without prioritization
 - Projects on both lists may be high priority
 - Majority of projects do not qualify for bond funding
 - Limited available resources
 - Investment in assets that are at the end of their useful life
 - Single year plan
- Opportunities
 - Establishing a systemic priority to allocate available resources
 - Establishing a long-term plan
 - Creating consensus

Priority Setting Models

- Priority Setting Model – a systematic process to prioritize and plan the funding and implementation of capital projects.
- Why have a Priority Setting Model?
 - Brings Consensus on What is Most Important
 - Ensures What is Most Important Gets Done First
 - Communicates What is Most Important
 - Provides a Path Forward on Large Programs
 - Provides a Means to Allocate Limited Resources

Principles of the Process

- Ensuring the health, safety, and welfare of the students and staff.
- Ensuring a sustainable, ongoing funding source to provide for annual maintenance and replacement facilities.
- Ensuring a prioritization of projects, those with the greatest risk/need are completed first.

Implementing the Model

1. Establish Consensus on Priorities
 - At this point funding is not the issue.
2. Allocate and Classify Individual Projects
 - At this point the exercise of grouping projects by priority area will help to develop a hierarchy.
3. Determine Available Funding
 - At this point the focus turns toward establishing a budget based on the available revenues.
 - The budget should be based on a sustainable source for this process.
4. Allocate available funding to highest priority projects

Suggested Hierarchy of Needs

- Student Safety and Security – Protecting Students and Staff
- Roofing, Structure, and HVAC – Securing the Facility Envelope
- Structural ADA Improvements in Classrooms and Restrooms – Ensuring Access
- Buses
- Technology
- Improvements to Athletic Fields and Facilities
- New or Expansion Facilities

In addition to hierarchy, establishing a threshold for when a school becomes too costly to renovate, and should be replaced.

Funding Options

- If the additional tax rate had been added during the height of the construction period to fund the referendum debt, an additional 8.21 cents would have been added to the tax rate.
 - Based on the current projected penny value of \$2,381,900, the 8.21 cents will yield \$19,555,399.
 - To adopt the full UCPS Capital Request of \$97,716,316, the tax rate increase would be 41.03 cents.
- A bond referendum may be needed for new and replacement schools.
 - Capital policy indicates referendum debt would result in new tax rate.

Remainder of the Process

Where do we go from here?

Improving Transparency

- Document Improvements
- Budget Website at www.unioncountync.gov
 - Presentations and Historical Documents
- Email Address for Ask the County Manager
 - askthecountymanager@co.union.nc.us
- Email Address for Public Comments
 - publiccomments@co.union.nc.us
- Social Media

Upcoming Public Meetings

- May 14th, Joint Meeting with the Board of Education
 - Presentation of Proposed FY 2015 Operating and Capital Budget - County Services Budget
 - Presentation by the Board of Education Concern FY 2014-2014 Budget Request
 - Recommended Discussion of Priority Setting Model for Capital Request
- May 22nd, Joint Meeting with the Board of Education
 - Local Funding Request for Current Expense
- May 27th, Joint Meeting with the Board of Education
 - FY 2014-2015 UCPS Capital Request and Long-Term Planning

Upcoming Public Hearings

- May 19th, Public Hearing Concerning Proposed FY 2015 Operating and Capital Budget for County Services Budget and Proposed County Tax Rate
- June 2nd, Public Hearing Concerning Proposed FY 2014-2015 UCPS Proposed Operating and Capital budget and Proposed Schools' Tax Rate
- June 16th, Public Hearing Concerning full Proposed FY 2015 Operating and Capital Budget including UCPS Funding and the Proposed County Tax Rate and Schools' Tax Rate