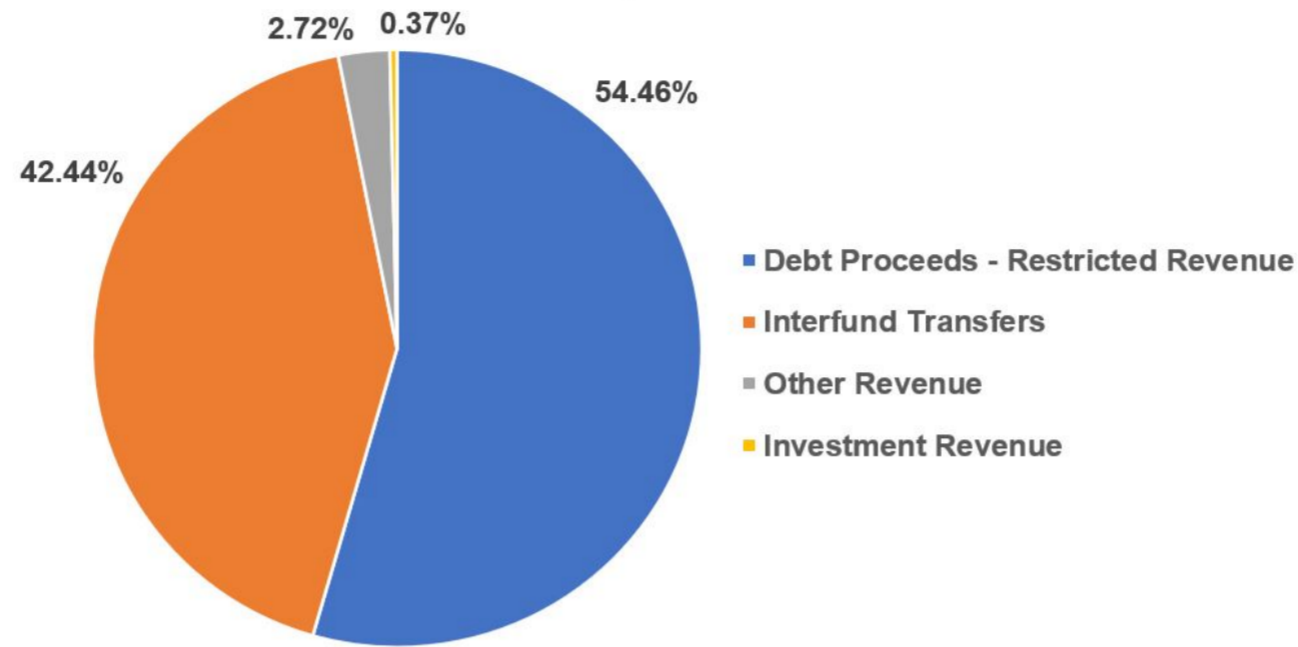


General Capital Program

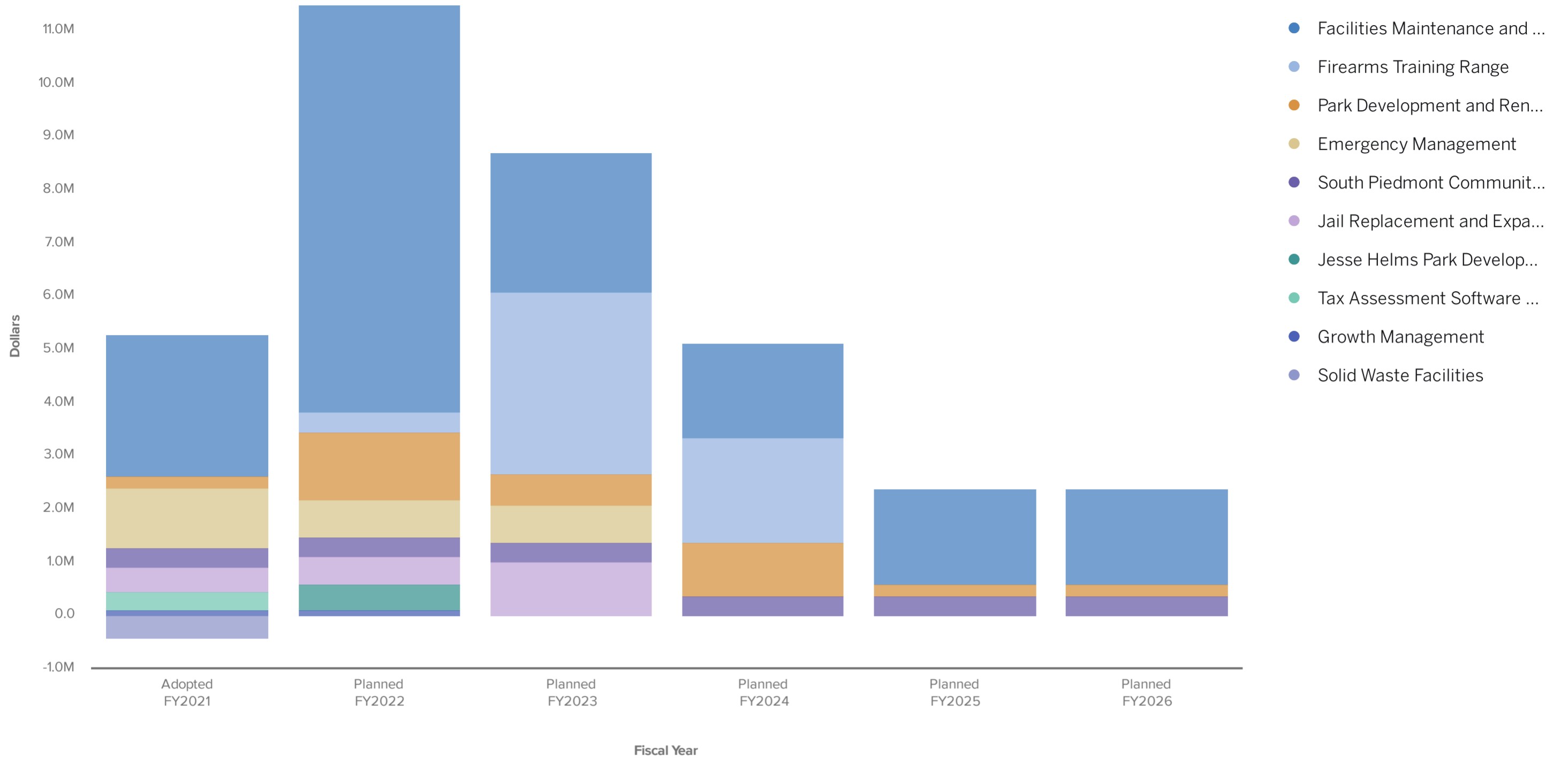
Funding by Source



Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	119,593,461	0	6,040,000	2,765,000	2,747,000	0	0	131,145,461
GO BOND PROCEEDS	112,884,230	0	6,040,000	2,765,000	2,747,000	0	0	124,436,230
GO BOND PROCEEDS PREMIUM	6,709,231	0	0	0	0	0	0	6,709,231
▼ Interfund Transfers	78,814,301	4,876,649	5,445,000	5,950,000	2,375,000	2,375,000	2,375,000	102,210,950
IFT FROM GENERAL FUND	69,402,619	3,697,849	5,445,000	5,950,000	2,375,000	2,375,000	2,375,000	91,620,468
IFT FROM DEBT RESERVE FUND	4,136,882	0	0	0	0	0	0	4,136,882
IFT FROM LIBRARY CAPITAL PRJ F	3,483,000	0	0	0	0	0	0	3,483,000
IFT from EMS Fund	0	1,313,100	0	0	0	0	0	1,313,100
IFT FROM SOLID WASTE OPERATING FUND	989,300	-409,300	0	0	0	0	0	580,000
IFT FROM WATER and SEWER OPERATING FD	477,500	0	0	0	0	0	0	477,500
IFT FROM SCHOOL RADIO FUND	0	275,000	0	0	0	0	0	275,000
IFT FROM INFORMATION TECH ISF	125,000	0	0	0	0	0	0	125,000
IFT FROM FACILITIES ISF	125,000	0	0	0	0	0	0	125,000
IFT FROM W& S CAPITAL FUND 601	75,000	0	0	0	0	0	0	75,000
▼ Other Revenue	6,555,675	0	0	0	0	0	0	6,555,675
MISC REVENUE-SALE OF PROPERTY	6,555,675	0	0	0	0	0	0	6,555,675
▼ Investment Revenue	897,511	0	0	0	0	0	0	897,511
INVEST EARNINGS-DEBT FUNDS	897,511	0	0	0	0	0	0	897,511
Total	205,860,948	4,876,649	11,485,000	8,715,000	5,122,000	2,375,000	2,375,000	240,809,597

Budget by Program by Fiscal Year



Program Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80000) Ag Center Facility Expansion & Improvements	2,784,934	0	0	0	0	0	0	2,784,934
(80001) Board of Elections	5,682,630	0	0	0	0	0	0	5,682,630
(80016) Economic Development	21,212,405	0	0	0	0	0	0	21,212,405
(80002) Emergency Management	23,302,463	1,118,000	700,000	700,000	0	0	0	25,820,463
(80003) Facilities Maintenance and Renewal	13,405,844	2,664,949	7,655,000	2,620,000	1,775,000	1,775,000	1,775,000	31,670,793
(80004) Firearms Training Range	8,805,665	0	370,000	3,435,000	1,975,000	0	0	14,585,665
(80005) Growth Management	300,000	100,000	100,000	0	0	0	0	500,000
(80007) Human Services Campus	38,067,959	0	0	0	0	0	0	38,067,959
(80008) IT Infrastructure & Enhancements	2,243,238	0	0	0	0	0	0	2,243,238
(80009) Jail Replacement and Expansion	2,662,629	460,000	510,000	1,010,000	0	0	0	4,642,629
(80010) Jesse Helms Park Development	977,195	0	500,000	0	0	0	0	1,477,195
(80011) Law Enforcement Facilities Expansion & Renovations	27,780,016	0	0	0	0	0	0	27,780,016
(80012) Library Expansion and Development	11,615,095	0	0	0	0	0	0	11,615,095
(80013) Park Development and Renewal	332,067	225,000	1,275,000	575,000	997,000	225,000	225,000	3,854,067
(80017) Solid Waste Facilities	989,300	-409,300	0	0	0	0	0	580,000
(80014) South Piedmont Community College	44,474,508	375,000	375,000	375,000	375,000	375,000	375,000	46,724,508
(80015) Tax Assessment Software Replacement	1,225,000	343,000	0	0	0	0	0	1,568,000
Total	205,860,948	4,876,649	11,485,000	8,715,000	5,122,000	2,375,000	2,375,000	240,809,597

General Capital Program

The six-year General Capital Program (GCP) reflects the capital needs of the General Government within Union County. Included in this program are projects that provide for the general services of government, including areas such as law enforcement, parks and recreation, libraries, information technology infrastructure, South Piedmont Community College, and others.

The projects included in this program comply with the requirements of the Union County Capital Improvement Program Management Policy.

The projects included in this program effect current and future operating budget appropriation. As part of the capital budgeting process, departments are required to estimate what the anticipated future operating budget impact will be. The operating budget impact is simply an estimate, and as the projects develop, estimates will become more defined as the projects mature. The anticipated operating budget impact includes appropriations for annual debt service, new positions and operating expenditures, change in maintenance costs, and variations in annual revenues.

Many of the capital improvement projects that were originally planned for FY 2021 have been delayed based on the unknown economic impact to the County from COVID-19. The County plans to revisit funding these projects during FY 2021 after the total economic impact of COVID-19 is more defined. The County strives to maintain fiscal sustainability while maintaining the County's infrastructure. The County's focus for funding projects for FY 2021 was to maintain current infrastructure and provide funding for critical infrastructure repairs needs. The projects that will receive funding in FY 2021 include the following; building envelope and electrical infrastructure repairs for the Government Center; a generator and an alternative water line for the Union County Jail; radio and radio microwave replacement needs for Emergency Management to ensure continued access to communicate with entities that respond to public safety needs of the citizens of the County.

Program Highlights

The GCP consists of eighteen capital programs. The programs focus on specific capital improvement needs of specific departments within County Government

The majority of the GCP is comprised of Sheriff's Office and Jail Facilities, General County Facilities, South Piedmont Community College (SPCC), Economic Development and Emergency Management programs.

The Sheriff's Office and Jail Facilities programs includes replacement, expansion and renovation projects to existing and future facilities, as well as the Firearms Training and Qualification Range.

The majority of the General County Facilities program is comprised renovations to the Historic Courthouse and a few smaller maintenance and renewal projects.

The SPCC program is comprised of projects that includes expansion of the current facilities on the Monroe Campus, a new facility in Western Union County and a new STEM (Science, Technology, Engineering and Math) Building. The expansions include a MultiPurpose Building, Center for Technology and Allied Health and renovations to Building A and B. The SPCC program also contains a few smaller technology and facility maintenance and renewal projects.

The Economic Development program provides for the purchase of 325+ acre industrial park in Union County. The Emergency Management program includes replacement of mobile radios, bi-directional antennas for schools, radio towers, 911 Center Renovations and a new Emergency Services Complex.

Other GCP programs includes an additional new library in the South West region of the County, a 4H Livestock Arena, as well as future Park Development and Renewal. The Park Development program includes building renovations, equipment needs and new facilities at Cane Creek Park.

The Board of Elections (BOE) program includes replacement of voting equipment and renovation and expansion to the current BOE facility. New voting equipment was required by N.C. General Statute 163.165.

The Solid Waste program includes a convenience site for municipal solid waste collection located on Goldmine Road. The Solid Waste program will be moved to the newly established Solid Waste Capital Fund during FY 2021.

Operating Budget Impact

Given the new and expanded facilities recommended, it is anticipated that there will be significant increases in operating cost. These operating costs will become better defined as the projects and operating plans are further developed and are discussed on each individual program detail sheets.

Additionally, many of the enhancement projects generate both real dollar savings as well as efficiencies within the organization.

The debt impact, based on the GO Bonds is discussed on each program sheet in more detail and within the Debt Management section that discusses the County's total debt portfolio.

Ag Center Facility Expansion & Improvements

80000

General Capital Program

Program Summary

Program provides for expansion or improvements at the Union County Agriculture Center. Expansion items include a feasibility study, design, and construction for a 4H Arena located at Jesse Helms Park to serve the equestrian, livestock, and greater area needs of the community. Improvement items include the purchase of a digital display sign on Hwy 74.

Program Operating Budget Impact

The operating budget impact for the Ag Center Facility Expansion & Improvements program will be \$482,184 on an annualized basis. This increase is the operational cost for the 4H Arena that includes staff, utilities and basic facility maintenance services.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	2,784,934	0	0	0	0	0	0	2,784,934
IFT FROM GENERAL FUND	2,659,934	0	0	0	0	0	0	2,659,934
IFT FROM W& S CAPITAL FUND 601	75,000	0	0	0	0	0	0	75,000
IFT FROM INFORMATION TECH ISF	50,000	0	0	0	0	0	0	50,000
Total	2,784,934	0	0	0	0	0	0	2,784,934

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80065) 4H Pavilion/Ancillary Facil	91,107	0	0	0	0	0	0	91,107
(80074) Ag Center Display Sign	100,706	0	0	0	0	0	0	100,706
(80119) JHP Improvements - 4H	2,593,121	0	0	0	0	0	0	2,593,121
Total	2,784,934	0	0	0	0	0	0	2,784,934

Board of Elections

80001

General Capital Program

Program Summary

Program will provide for the ongoing need to update, implement, and purchase voting equipment as required by the State Board of Elections. Program also provides for renovations to Board of Election's facility and storage space for voting equipment.

Program Operating Budget Impact

The Board of Elections Renovation project will increase the annual operating cost by \$55,866 for basic maintenance services and additional utility cost. The Board of Election Renovation is funded by the issuance of 2019B 2/3rds General Obligation Bonds in July of 2019. The maximum debt service impact will be \$324,438 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$5,261,003.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	4,525,000	0	0	0	0	0	0	4,525,000
GO BOND PROCEEDS	4,525,000	0	0	0	0	0	0	4,525,000
▼ Interfund Transfers	1,157,630	0	0	0	0	0	0	1,157,630
IFT FROM GENERAL FUND	1,157,630	0	0	0	0	0	0	1,157,630
Total	5,682,630	0	0	0	0	0	0	5,682,630

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80107) Board of Elections Renovations	4,625,000	0	0	0	0	0	0	4,625,000
(80084) Board of Elections Voting Machines	1,057,630	0	0	0	0	0	0	1,057,630
Total	5,682,630	0	0	0	0	0	0	5,682,630

Emergency Management

80002

General Capital Program

Program Summary

Program provides for the capital improvement needs of Emergency Management Services including Communications and Fire Services. Projects in this program include radio replacement, facilities renovations and expansion, radio towers and microwave replacements

Program Operating Budget Impact

The majority of the operating budget impact for the Emergency Management program is related to the Emergency Services Complex. The Emergency Services Complex will require additional basic facility maintenance, utility cost and grounds keeping at approximately \$275,000 on an annualized basis. The Emergency Service Complex is funded with 2019C General Obligation Bonds that were issued in August of 2019 and were approved by voters during the 2018 election. The annual maximum debt service impact is \$1,283,320 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$19,409,027.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	19,923,476	0	0	0	0	0	0	19,923,476
GO BOND PROCEEDS	14,509,984	0	0	0	0	0	0	14,509,984
GO BOND PROCEEDS PREMIUM	5,413,492	0	0	0	0	0	0	5,413,492
▼ Interfund Transfers	3,378,987	1,118,000	700,000	700,000	0	0	0	5,896,987
IFT FROM GENERAL FUND	3,378,987	264,900	700,000	700,000	0	0	0	5,043,887
IFT from EMS Fund	0	853,100	0	0	0	0	0	853,100
Total	23,302,463	1,118,000	700,000	700,000	0	0	0	25,820,463

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80104) 911 Center Renovations and Exp	830,000	0	0	0	0	0	0	830,000
(80109) Emergency Services Complex	14,509,984	0	0	0	0	0	0	14,509,984
(80106) Radio Microwave Replacement	536,000	268,000	0	0	0	0	0	804,000
(80157) Radio Replacement	0	850,000	700,000	700,000	0	0	0	2,250,000
(80105) Radio Towers SW Union	2,520,335	0	0	0	0	0	0	2,520,335
(80085) Radios	1,522,652	0	0	0	0	0	0	1,522,652
(80087) School Radio Bi-Directional	1,200,000	0	0	0	0	0	0	1,200,000
(80137) Unallocated Public Safety Fund	2,183,492	0	0	0	0	0	0	2,183,492
Total	23,302,463	1,118,000	700,000	700,000	0	0	0	25,820,463

Facilities Maintenance and Renewal

80003

General Capital Program

Program Summary

Program provides for facilities maintenance and renewal at existing County facilities. Projects in this program include repairs at the Government Center, Juvenile Justice renovations, and other facility related items. This program will also provide a long-term renovation plan for the Historic County Courthouse.

Program Operating Budget Impact

Many of the projects within the Facilities Maintenance and Renewal program will generate infrastructure efficiencies that have the potential to save the County money from an operating budget impact perspective. The Historic County Courthouse renovations will allow additional use of this facility for events that could generate additional revenue for the County.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	12,572,276	2,664,949	3,155,000	2,620,000	1,775,000	1,775,000	1,775,000	26,337,225
IFT FROM GENERAL FUND	8,310,394	2,664,949	3,155,000	2,620,000	1,775,000	1,775,000	1,775,000	22,075,343
IFT FROM DEBT RESERVE FUND	4,136,882	0	0	0	0	0	0	4,136,882
IFT FROM FACILITIES ISF	125,000	0	0	0	0	0	0	125,000
▶ Debt Proceeds - Restricted Revenue	0	0	4,500,000	0	0	0	0	4,500,000
▼ Investment Revenue	833,568	0	0	0	0	0	0	833,568
INVEST EARNINGS-DEBT FUNDS	833,568	0	0	0	0	0	0	833,568
Total	13,405,844	2,664,949	7,655,000	2,620,000	1,775,000	1,775,000	1,775,000	31,670,793

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80146) Agriculture Center - Add Generator and Infrastructure	0	0	250,000	0	0	0	0	250,000
(80138) City of Monroe Donation	350,000	0	0	0	0	0	0	350,000
(80070) Comm Services Replacement/Ren	510,314	0	0	0	0	0	0	510,314
(80069) County Facilities Repair	1,190,828	900,000	900,000	900,000	900,000	900,000	900,000	6,590,828
(80072) Facilities AV Equipment	725,000	0	0	0	0	0	0	725,000
(80124) GC Upgrade Building Controls	0	0	0	350,000	0	0	0	350,000
(80123) Government Center - Building Envelope Repairs	0	750,000	0	0	0	0	0	750,000
(80142) Government Center - Electrical Infrastructure	0	140,000	715,000	0	0	0	0	855,000
(80150) Government Center - Replace Liebert 1 for 911 Call Center	0	0	0	45,000	0	0	0	45,000
(80147) Government Center - Replace Liebert Unit 3rd Floor Server Room	0	0	40,000	0	0	0	0	40,000
(80026) Government Facilities Renov	5,764,702	-51	0	0	0	0	0	5,764,651
(80125) Historic Courthouse PH 3 Renovations	0	0	4,500,000	0	0	0	0	4,500,000
(80062) Historic Courthouse Renov	1,490,000	0	0	0	0	0	0	1,490,000
(80129) Juvenile Justice Renovate Lease or New Location	0	0	0	450,000	0	0	0	450,000
(80130) Library R&R FY 2020	25,000	25,000	25,000	25,000	25,000	25,000	25,000	175,000
(80156) Main Library - Replace Metal Architectural Panels	0	0	375,000	0	0	0	0	375,000
(80131) Operating Capital County 2020	400,000	400,000	400,000	400,000	400,000	400,000	400,000	2,800,000
(80132) Operating Capital UCSO FY 2020	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,050,000
(80141) UCPS Debt Service Transfer	2,500,000	0	0	0	0	0	0	2,500,000
(80135) UCSO R&R FY 2020	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,100,000
Total	13,405,844	2,664,949	7,655,000	2,620,000	1,775,000	1,775,000	1,775,000	31,670,793

Firearms Training Range

80004

General Capital Program

Program Summary

Program provides for the development of a Union County Sheriff's Office Firearms Training and Qualifications Range.

Program Operating Budget Impact

The operating budget impact for the Firearms Training Range include staff, utilities, supplies and maintenance of the facilities. The estimated annual operating cost for FY 2020 is \$858,536 for Phase I of the Firearms Training Range. As other projects develop additional operating cost will be required but are unknown at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	8,246,838	0	80,000	720,000	0	0	0	9,046,838
IFT FROM GENERAL FUND	4,763,838	0	80,000	720,000	0	0	0	5,563,838
IFT FROM LIBRARY CAPITAL PRJ F	3,483,000	0	0	0	0	0	0	3,483,000
▼ Debt Proceeds - Restricted Revenue	525,000	0	290,000	2,715,000	1,975,000	0	0	5,505,000
GO BOND PROCEEDS	525,000	0	290,000	2,715,000	1,975,000	0	0	5,505,000
▼ Investment Revenue	33,827	0	0	0	0	0	0	33,827
INVEST EARNINGS-DEBT FUNDS	33,827	0	0	0	0	0	0	33,827
Total	8,805,665	0	370,000	3,435,000	1,975,000	0	0	14,585,665

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80019) Firearms Range	8,805,665	0	0	0	0	0	0	8,805,665
(80121) Firearms Range Ph IV-Garage	0	0	80,000	720,000	0	0	0	800,000
(80122) Firearms Range Ph V Driving Range	0	0	120,000	960,000	0	0	0	1,080,000
(80103) Firearms Range Phase II	0	0	170,000	1,530,000	0	0	0	1,700,000
(80118) Firearms Range Phase III - Classroom Utility	0	0	0	225,000	1,975,000	0	0	2,200,000
Total	8,805,665	0	370,000	3,435,000	1,975,000	0	0	14,585,665

Growth Management

80005

General Capital Program

Program Summary

Program provides for capital need for Growth Management. Growth Management facilitates well-designed, efficient, healthy, and safely built developments and structures. Responsibilities include long-range planning, zoning, building permitting, building inspection and development review. In coordination with state and federal laws, Growth Management ensures compliance with all county codes and regulations, including the North Carolina Building Code and Union County Zoning Ordinances. Program also provides capital funding assistance to NCDOT for various construction projects within Union County. Funding provided from the County will help the cost/benefit ratio for intersection-scale projects proposed within Union County.

Program Operating Budget Impact

No operating budget impact to the County.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	300,000	100,000	100,000	0	0	0	0	500,000
IFT FROM GENERAL FUND	300,000	100,000	100,000	0	0	0	0	500,000
Total	300,000	100,000	100,000	0	0	0	0	500,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80098) Planning - NC DOT Projects	300,000	100,000	100,000	0	0	0	0	500,000
Total	300,000	100,000	100,000	0	0	0	0	500,000

Human Services Campus

80007

General Capital Program

Program Summary

Program provides for the replacement of the leased Human Services Facility through the construction of a Human Services Campus including parking, clinical space, administrative space, record storage, and related other necessary service areas. During FY 2018 the construction of the Human Services Campus was complete and the new facility is being utilized. This program remains in place for the next phases of improvements at the Human Services Campus that include a walking path.

Program Operating Budget Impact

The Human Service Campus was funded with County funds and therefore will not have a debt service impact to the County. Operating cost for the Human Service Campus include utilities, basic facility maintenance, grounds keeping, security staff and janitorial services at approximately \$1,500,000 on an annualized basis.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	38,067,959	0	0	0	0	0	0	38,067,959
IFT FROM GENERAL FUND	38,067,959	0	0	0	0	0	0	38,067,959
Total	38,067,959	0	0	0	0	0	0	38,067,959

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80057) Human Services Campus	38,067,959	0	0	0	0	0	0	38,067,959
Total	38,067,959	0	0	0	0	0	0	38,067,959

IT Infrastructure & Enhancements

80008

General Capital Program

Program Summary

Program provides for upgrades to the information technology infrastructure at County facilities. Upgrades include items such as network storage expansion, conversion to voice over internet protocol (VoIP) phone system, countywide document imaging, and other efficiency enhancements.

Program Operating Budget Impact

The countywide document imaging program requires an annual license subscription, two full time employees and two parts time employees for an annualized cost of \$286,563. The phone system requires an annual maintenance agreement and one full time employee for an annualized cost of \$123,570.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	2,243,238	0	0	0	0	0	0	2,243,238
IFT FROM GENERAL FUND	1,915,738	0	0	0	0	0	0	1,915,738
IFT FROM WATER and SEWER OPERATING FD	327,500	0	0	0	0	0	0	327,500
Total	2,243,238	0	0	0	0	0	0	2,243,238

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80046) I.T. Infrastructure	1,588,238	0	0	0	0	0	0	1,588,238
(80060) Phone System Upgrade	655,000	0	0	0	0	0	0	655,000
Total	2,243,238	0	0	0	0	0	0	2,243,238

Jail Maintenance, Replacement and Expansion

80009

General Capital Program

Program Summary

Program provides for the maintenance and replacement of detention facilities including but not limited to medical space, office space, housing for female and juvenile detainees, housing for male detainees, related ancillary services, and other necessary services.

Program Operating Budget Impact

There will be minimum operating budget impact related to the maintenance and repair items for this program. Efficiencies are expected for operations for the HVAC replacement.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	1,665,013	460,000	510,000	1,010,000	0	0	0	3,645,013
IFT FROM GENERAL FUND	1,665,013	0	510,000	1,010,000	0	0	0	3,185,013
IFT from EMS Fund	0	460,000	0	0	0	0	0	460,000
▼ Debt Proceeds - Restricted Revenue	967,500	0	0	0	0	0	0	967,500
GO BOND PROCEEDS	967,500	0	0	0	0	0	0	967,500
▼ Investment Revenue	30,116	0	0	0	0	0	0	30,116
INVEST EARNINGS-DEBT FUNDS	30,116	0	0	0	0	0	0	30,116
Total	2,662,629	460,000	510,000	1,010,000	0	0	0	4,642,629

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80126) Jail Door Controls and Locks	850,000	0	0	0	0	0	0	850,000
(80112) Jail Paint Jail Block Walls and Floors	0	0	0	410,000	0	0	0	410,000
(80113) Jail Replace Generator	0	395,000	0	0	0	0	0	395,000
(80116) Jail Replace Rooftop HVAC System	0	0	510,000	0	0	0	0	510,000
(80115) Jail Roof Replacement	0	0	0	600,000	0	0	0	600,000
(80018) Law Enforcement Jail Expansion	1,812,629	0	0	0	0	0	0	1,812,629
(80145) UC Jail - Domestic Water Alternate Source Piping	0	65,000	0	0	0	0	0	65,000
Total	2,662,629	460,000	510,000	1,010,000	0	0	0	4,642,629

Jesse Helms Park Development

80010

General Capital Program

Program Summary

Program provides for the development of Jesse Helms Park as outlined in the various phases of the Jesse Helms Park Master Plan. Development includes completing the parks' passive areas, trail systems, pavilions and shelters, park maintenance facilities, and other enhancements to improve the recreational offerings at the park.

Program Operating Budget Impact

The annualized operating cost for Jesse Helms Park is estimated to be \$178,000 which includes the cost of staff, utilities and maintaining the park. Jesse Helms Park generates approximately \$15,000 annually in rental income.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	977,195	0	0	0	0	0	0	977,195
IFT FROM GENERAL FUND	977,195	0	0	0	0	0	0	977,195
▼ Debt Proceeds - Restricted Revenue	0	0	500,000	0	0	0	0	500,000
GO BOND PROCEEDS	0	0	500,000	0	0	0	0	500,000
Total	977,195	0	500,000	0	0	0	0	1,477,195

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80041) JHP Passive Area Phase 2	977,195	0	0	0	0	0	0	977,195
(80127) Jesse Helms Park - Park Amenities Improvements	0	0	500,000	0	0	0	0	500,000
Total	977,195	0	500,000	0	0	0	0	1,477,195

Law Enforcement Facilities Expansion & Renovations

80011

General Capital Program

Program Summary

Program provides for the renovation and expansion of existing law enforcement offices. The Sheriff's Office Renovation project was approved as part of the bond referendum during the 2018 election.

Program Operating Budget Impact

The Sheriff's Office Renovation and Expansion project is funded with general obligation bonds. The County issued 2019C General Obligation Bonds in August of 2019 with a maximum debt service payment of \$2,480,835 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$37,559,929. The increase in operational cost for the expansion and renovations is approximately \$650,000 on annualized basis for basic maintenance services, grounds keeping and utilities.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	27,650,016	0	0	0	0	0	0	27,650,016
GO BOND PROCEEDS	27,650,016	0	0	0	0	0	0	27,650,016
▼ Interfund Transfers	130,000	0	0	0	0	0	0	130,000
IFT FROM GENERAL FUND	130,000	0	0	0	0	0	0	130,000
Total	27,780,016	0	0	0	0	0	0	27,780,016

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80080) Sheriff's Office Renovations	27,780,016	0	0	0	0	0	0	27,780,016
Total	27,780,016	0	0	0	0	0	0	27,780,016

Library Expansion and Development

80012

General Capital Program

Program Summary

Program provides for the expansion of existing library space as well as the construction of additional libraries, including the needed design, construction, and related cost to expansion and new library spaces.

Program Operating Budget Impact

The Southwest Union Library was approved by voters during the 2016 election. The County issued 2019C General Obligation Bonds in August of 2019 to fund the library project with a maximum debt service impact of \$892,588 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$13,509,381. Additional operating cost for the new library will include additional staffing of approximately 22 employees at \$1,250,000, utilities, janitorial cost and basic facility maintenance at approximately \$200,000 for a total annualized estimated operational impact of \$1,450,000. As this project develops the operating costs will become better defined during the next fiscal year.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	11,395,739	0	0	0	0	0	0	11,395,739
GO BOND PROCEEDS	10,100,000	0	0	0	0	0	0	10,100,000
GO BOND PROCEEDS PREMIUM	1,295,739	0	0	0	0	0	0	1,295,739
▼ Interfund Transfers	219,356	0	0	0	0	0	0	219,356
IFT FROM GENERAL FUND	219,356	0	0	0	0	0	0	219,356
Total	11,615,095	0	0	0	0	0	0	11,615,095

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80088) Library RFID	219,356	0	0	0	0	0	0	219,356
(80096) Southwest Union Library	10,100,000	0	0	0	0	0	0	10,100,000
(80136) Unallocated Library Funding	1,295,739	0	0	0	0	0	0	1,295,739
Total	11,615,095	0	0	0	0	0	0	11,615,095

Park Development and Renewal

80013

General Capital Program

Program Summary

Program provides for the maintenance and renewal of existing parks as well as for future park development planning. Activities include master planning, facility replacement, and other related projects.

Program Operating Budget Impact

Additional operating costs for maintenance renewal projects are minimum. It is anticipated that there will be an increase in operating costs for new facilities in this program. These operating cost will become better defined as the projects and operating plans are further developed.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	332,067	225,000	525,000	525,000	225,000	225,000	225,000	2,282,067
IFT FROM GENERAL FUND	332,067	225,000	525,000	525,000	225,000	225,000	225,000	2,282,067
▼ Debt Proceeds - Restricted Revenue	0	0	750,000	50,000	772,000	0	0	1,572,000
GO BOND PROCEEDS	0	0	750,000	50,000	772,000	0	0	1,572,000
Total	332,067	225,000	1,275,000	575,000	997,000	225,000	225,000	3,854,067

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80102) CCP Rec Center/Storage Facilit	0	0	750,000	0	0	0	0	750,000
(80101) Cane Creek Park Bunkhouse	0	0	0	0	384,000	0	0	384,000
(80120) Cane Creek Park Campground R&R	75,070	100,000	100,000	100,000	100,000	100,000	100,000	675,070
(80100) Cane Creek Park Campstore	0	0	0	50,000	388,000	0	0	438,000
(80133) P&R - Wayfinding Improvements	0	0	0	300,000	0	0	0	300,000
(80134) Parks and Rec R&R FY 2020	86,254	125,000	125,000	125,000	125,000	125,000	125,000	836,254
(80075) Parks and Recreation Paving	170,743	0	0	0	0	0	0	170,743
(80159) UC Parks - ADA Improvements	0	0	300,000	0	0	0	0	300,000
Total	332,067	225,000	1,275,000	575,000	997,000	225,000	225,000	3,854,067

South Piedmont Community College

80014

General Capital Program

Program Summary

Capital program to provide for the ongoing improvement, renovation, renewal, replacement, and development of South Piedmont Community College. The program specifically provides for renovations to accommodate the Americans with Disabilities Act requirements, changing technology needs, facility safety and security concerns, facility improvements, and expansion to accommodate student growth at South Piedmont Community College.

Program Operating Budget Impact

Additional operating costs for maintenance renewal projects are minimum. It is anticipated that there will be a significant increase in operating costs for new facilities in this program. These operating costs will become better defined as the projects and operating plans are further developed. These facilities are owned and operated by SPCC therefore the increase in operating costs are unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	40,200,000	0	0	0	0	0	0	40,200,000
GO BOND PROCEEDS	40,200,000	0	0	0	0	0	0	40,200,000
▼ Interfund Transfers	4,274,508	375,000	375,000	375,000	375,000	375,000	375,000	6,524,508
IFT FROM GENERAL FUND	4,274,508	375,000	375,000	375,000	375,000	375,000	375,000	6,524,508
Total	44,474,508	375,000	375,000	375,000	375,000	375,000	375,000	46,724,508

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80077) SPCC HVAC And Security	405,000	100,000	100,000	100,000	100,000	100,000	100,000	1,005,000
(80079) SPCC Parking	345,000	0	0	0	0	0	0	345,000
(80078) SPCC Resurf Of Parking Lot	467,100	0	0	0	0	0	0	467,100
(80076) SPCC Technology	1,693,315	175,000	175,000	175,000	175,000	175,000	175,000	2,743,315
(80095) SPCC-Classroom Bldg, West UC	6,200,000	0	0	0	0	0	0	6,200,000
(80067) SPCC-Deferred Capital Maint	1,364,093	100,000	100,000	100,000	100,000	100,000	100,000	1,964,093
(80093) SPCC-Renovation - Building A	6,900,000	0	0	0	0	0	0	6,900,000
(80094) SPCC-Renovation - Building B	2,500,000	0	0	0	0	0	0	2,500,000
(80092) SPCC-STEM building	19,700,000	0	0	0	0	0	0	19,700,000
(80091) SPCC-Tyson Family Center for Technology	4,900,000	0	0	0	0	0	0	4,900,000
Total	44,474,508	375,000	375,000	375,000	375,000	375,000	375,000	46,724,508

Tax Assessment Software

80015

General Capital Program

Program Summary

Program provides for replacement of Tax Assessment software for billing, collections and property tax records. The program also provides funding for Pictometry which is an aerial and oblique imagery solution that is utilized by multiple departments throughout the county. The departments continuing to benefit from this project includes Public Works, Planning, Building Code Enforcement, IT/GIS, Tax Administration, Emergency Management, and the Sheriff's Department. Departments have found a myriad of uses for the software and the images captured during this project. This project has provided the ability to analyze and evaluate property characteristics remotely, review right of ways and easements, and enhance planning for infrastructure projects. A highlight of the service agreement associated with this project is a natural disaster recovery assistance program. Under this program, at no additional cost, the vendor will provide additional flights of the county in the aftermath of natural disasters, such as Hurricane Florence or major tornado events, to assist with emergency management recovery efforts.

Program Operating Budget Impact

The Tax Assessment Software has an annual maintenance agreement cost of \$216,000. The first phase of Pictometry took place during FY 2020 and the second phase will begin in FY 2021. In the first phase aerial digital images identified multiple properties throughout the County that have infrastructures that are not currently listed on property tax records. The Tax Administrator's office has begun the process of discovering in excess of \$27 million of additional ad valorem tax value after reviewing only 60 parcels. It is anticipated that these discoveries will add more than \$4 million annually to the Union County tax base.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	1,225,000	343,000	0	0	0	0	0	1,568,000
IFT FROM GENERAL FUND	1,000,000	68,000	0	0	0	0	0	1,068,000
IFT FROM SCHOOL RADIO FUND	0	275,000	0	0	0	0	0	275,000
IFT FROM WATER and SEWER OPERATING FD	150,000	0	0	0	0	0	0	150,000
IFT FROM INFORMATION TECH ISF	75,000	0	0	0	0	0	0	75,000
Total	1,225,000	343,000	0	0	0	0	0	1,568,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80110) Pictometry	425,000	-17,000	0	0	0	0	0	408,000
(80158) Pictometry Phase II	0	485,000	0	0	0	0	0	485,000
(80082) Tax Administration Software	800,000	-125,000	0	0	0	0	0	675,000
Total	1,225,000	343,000	0	0	0	0	0	1,568,000

Economic Development

80016

General Capital Program

Program Summary

Program provides for the purchase and development of an Industrial Park.

Program Operating Budget Impact

The County issued 2019 2/3rds General Obligation Bonds to fund the purchase and development of an Industrial Park. The maximum debt service impact will be \$1,654,171 beginning in FY 2021 and commencing in FY 2040, for a total debt service impact of \$26,158,579

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	14,406,730	0	0	0	0	0	0	14,406,730
GO BOND PROCEEDS	14,406,730	0	0	0	0	0	0	14,406,730
▼ Other Revenue	6,555,675	0	0	0	0	0	0	6,555,675
MISC REVENUE-SALE OF PROPERTY	6,555,675	0	0	0	0	0	0	6,555,675
▼ Interfund Transfers	250,000	0	0	0	0	0	0	250,000
IFT FROM GENERAL FUND	250,000	0	0	0	0	0	0	250,000
Total	21,212,405	0	0	0	0	0	0	21,212,405

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80099) EDC INDUSTRIAL PARK	21,212,405	0	0	0	0	0	0	21,212,405
Total	21,212,405	0	0	0	0	0	0	21,212,405

Solid Waste Facilities

80017

General Capital Program

Program Summary

Program provides a new location for the Sun Valley Solid Waste Convenience site. The Sun Valley Solid Waste Convenience Site was located on property owned by the Union County Board of Education. The Board of Education asked Union County to relocate the site due to the Sun Valley High School Addition and Renovation Bond Project. The program provided a site study and construction of the new convenience site located on Goldmine Road. The construction was completed during FY 2020 and opened to the public in April of 2019. This program will be closed out during FY 2021 and moved to the newly created Solid Waste Capital Fund.

Program Operating Budget Impact

The operating budget impact for the Goldmine Road Convenience site is expected to remain similar to the operating cost at the previous Sun Valley Convenience Site, therefore no additional operating cost is expected.

Program Resources Summary

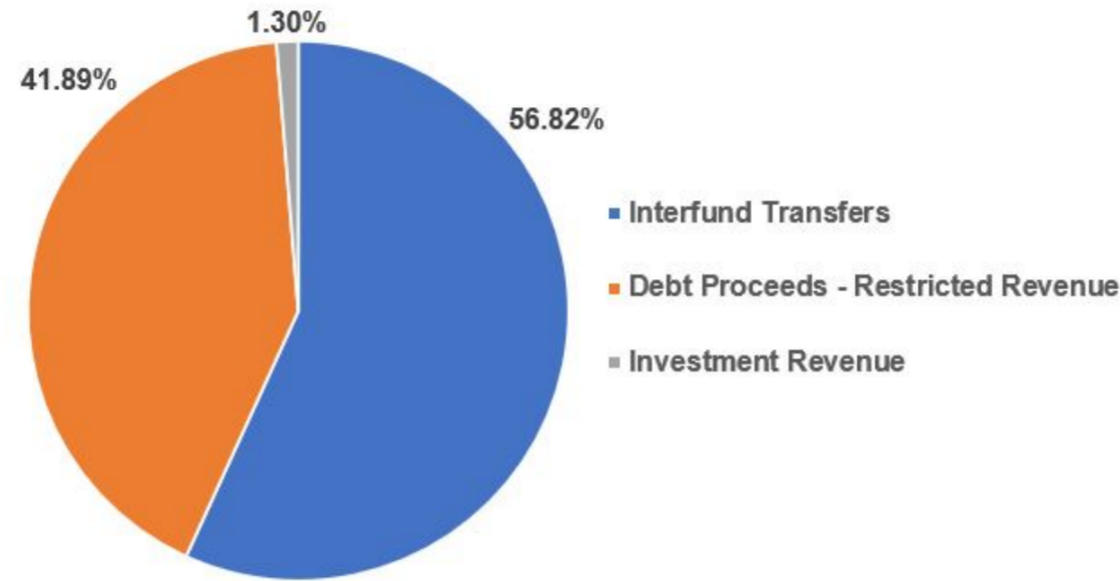
Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	989,300	-409,300	0	0	0	0	0	580,000
IFT FROM SOLID WASTE OPERATING FUND	989,300	-409,300	0	0	0	0	0	580,000
Total	989,300	-409,300	0	0	0	0	0	580,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(80139) Expansion of C&D Cell at Landfill	250,000	-250,000	0	0	0	0	0	0
(80140) SW Austin Chaney Site Improvements	159,300	-159,300	0	0	0	0	0	0
(80111) SW Convenience Site Sun Valley/Goldmine	580,000	0	0	0	0	0	0	580,000
Total	989,300	-409,300	0	0	0	0	0	580,000

UCPS Capital Program

Funding by Source



Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	58,152,043	0	0	0	0	0	0	58,152,043
GO BOND PROCEEDS	58,152,043	0	0	0	0	0	0	58,152,043
▼ Interfund Transfers	60,406,538	18,475,660	0	0	0	0	0	78,882,198
IFT FROM GENERAL FUND	60,406,538	18,475,660	0	0	0	0	0	78,882,198
▼ Investment Revenue	1,800,000	0	0	0	0	0	0	1,800,000
INVEST EARNINGS-DEBT FUNDS	1,800,000	0	0	0	0	0	0	1,800,000
Total	120,358,581	18,475,660	0	0	0	0	0	138,834,241

Budget by Program by Fiscal Year



Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(83007) UCPS 2016 Referendum Project	\$ 60,152,206	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,152,206
(83000) UCPS ADA	7,489,612	505,763	0	0	0	0	0	7,995,375
(83001) UCPS Building Systems	14,102,243	6,595,500	0	0	0	0	0	20,697,743
(83002) UCPS Expansion Renovations	15,649,200	4,905,037	0	0	0	0	0	20,554,237
(83008) UCPS FY 2016 Capital Outlay	1,307,250	0	0	0	0	0	0	1,307,250
(83003) UCPS Information Tech/Other	11,294,410	4,561,360	0	0	0	0	0	15,855,770
(83004) UCPS Roofing	7,262,360	1,050,000	0	0	0	0	0	8,312,360
(83005) UCPS Safety and Security	2,536,300	858,000	0	0	0	0	0	3,394,300
(83006) UCPS Structural	565,000	0	0	0	0	0	0	565,000
Total	\$ 120,358,581	\$ 18,475,660	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 138,834,241

Union County Public Schools Capital Program

The Union County Public Schools (UCPS) Capital Program reflects the capital request of UCPS and the Board of Education. UCPS and the Board of Education have requested funding for projects included in this program based on projects considered top priorities. The UCPS Capital Program addresses the need to bring facilities into compliance with the American's with Disabilities Act, maintaining building systems (HVAC, plumbing and lighting), reflects safety and security infrastructure needs, roofing repairs (maintenance and replacement), expansion and renovations to existing facilities and addresses information technology needs. Projects also included in the UCPS Capital Program are referendum projects that were approved by voters in November of 2016.

The funding of the UCPS Capital Program is provided by General Fund Pay Go and General Obligation Bonds. The largest funding source for the UCPS Capital Program is General Fund Pay Go. General Fund Pay Go is transferred to the UCPS Capital Program from revenues received from the County's General Fund operations.

General Obligation Bonds were approved by voters in November of 2016 that contain the projects listed in the UCPS 2016 Referendum Projects Program. The debt service associated with the GO Bonds will be paid back through a direct ad valorem tax rate adopted by the Board of County Commissioners.

Program Highlights

The UCPS Capital Program consists of the following programs:

- UCPS ADA
- UCPS Building Systems
- UCPS Expansion and Renovations
- UCPS Information Technology/Other
- UCPS Roofing
- UCPS Safety and Security
- UCPS Structural
- UCPS 2016 Referendum Projects
- UCPS FY 2016 Capital Outlay

Operating Budget Impact

The operating budget impact for the UCPS CIP Program is managed by UCPS and is unknown to the County at this time. The County is responsible for all debt service payments associated with UCPS Bond Projects. For FY 2021 the annualized debt service payments related to UCPS projects is \$38,506,495.

UCPS ADA

83000

UCPS Capital Program

Program Summary

Program will address compliance with the Americans with Disabilities Act through improving access to Union County Public Schools facilities.

Program Operating Budget Impact

The operating budget impact for the UCPS ADA Program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	7,489,612	505,763	0	0	0	0	0	7,995,375
IFT FROM GENERAL FUND	7,489,612	505,763	0	0	0	0	0	7,995,375
Total	7,489,612	505,763	0	0	0	0	0	7,995,375

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82008) ADA Various Schools	4,236,249	0	0	0	0	0	0	4,236,249
(82026) PROPSECT-ADA ACCESS TO MCR	152,781	0	0	0	0	0	0	152,781
(82027) SUN VAL MID-ADA RR SELF CNT CR	12,672	0	0	0	0	0	0	12,672
(82031) VARIOUS LOCATION-OCR COMPL	218,480	0	0	0	0	0	0	218,480
(82300) FY 2018 UCPS ADA	2,064,080	0	0	0	0	0	0	2,064,080
(82310) FY 19 UCPS ADA	289,800	0	0	0	0	0	0	289,800
(82319) FY 2020 UCPS ADA	515,550	0	0	0	0	0	0	515,550
(82331) FY 2021 UCPS ADA	0	505,763	0	0	0	0	0	505,763
Total	7,489,612	505,763	0	0	0	0	0	7,995,375

UCPS Building Systems

83001

UCPS Capital Program

Program Summary

Program will address building systems needs for Union County Public Schools facilities. Building systems include items such as HVAC, Plumbing, Lighting, etc.

Program Operating Budget Impact

The operating budget impact for the UCPS Building Systems program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	14,102,243	6,595,500	0	0	0	0	0	20,697,743
IFT FROM GENERAL FUND	14,102,243	6,595,500	0	0	0	0	0	20,697,743
Total	14,102,243	6,595,500	0	0	0	0	0	20,697,743

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82043) PARKWOOD HIGH-OUTSIDE AIR	275,000	0	0	0	0	0	0	275,000
(82044) SUN VAL MID-HVAC/CHILLER REPL	662,895	0	0	0	0	0	0	662,895
(82048) UNIONVILLE-DDC BLDG MGMT SYS	220,000	0	0	0	0	0	0	220,000
(82049) VARIOUS-BLDG AUTOMATION SYS	278,646	0	0	0	0	0	0	278,646
(82050) WEDDINGTON ELEM-DDC SYSTEM	192,500	0	0	0	0	0	0	192,500
(82051) WEDDINGTON MID-DDC CONTROL	300,000	0	0	0	0	0	0	300,000
(82052) WESLEY CHAP-OUTSD AIR ORG BLD	170,500	0	0	0	0	0	0	170,500
(82056) PIEDMONT MID CHILLER REPLACE	62,700	0	0	0	0	0	0	62,700
(82301) FY 2018 UCPS BUILDING SYSTEMS	1,935,002	0	0	0	0	0	0	1,935,002
(82308) PORTER RIDGE CHILLER	172,000	0	0	0	0	0	0	172,000
(82311) FY 19 UCPS Building Systems	5,144,000	0	0	0	0	0	0	5,144,000
(82320) FY 2020 UCPS BUILDING SYSTEMS	4,689,000	0	0	0	0	0	0	4,689,000
(82332) FY 2021 UCPS Building Systems	0	6,595,500	0	0	0	0	0	6,595,500
Total	14,102,243	6,595,500	0	0	0	0	0	20,697,743

UCPS Expansion & Renovations

83002

UCPS Capital Program

Program Summary

Program includes expansion and renovations projects as requested by Union County Public Schools.

Program Operating Budget Impact

The operating budget impact for the UCPS Expansion and Renovation program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	15,649,200	4,905,037	0	0	0	0	0	20,554,237
IFT FROM GENERAL FUND	15,649,200	4,905,037	0	0	0	0	0	20,554,237
Total	15,649,200	4,905,037	0	0	0	0	0	20,554,237

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82302) FY 2018 UCPS EXPANSION AND RENOVATIONS	5,753,167	0	0	0	0	0	0	5,753,167
(82312) FY 19 UCPS Expansion/Renovatio	1,067,709	0	0	0	0	0	0	1,067,709
(82317) UCPS Land Purchase Piedmont Area	199,000	0	0	0	0	0	0	199,000
(82318) LAND PURCHASE PARKWOOD AREA	45,000	0	0	0	0	0	0	45,000
(82321) FY 2020 UCPS EXP/RENOVATIONS	7,346,324	0	0	0	0	0	0	7,346,324
(82330) FY 2020 True Up Funding	1,238,000	0	0	0	0	0	0	1,238,000
(82333) FY 2021 UCPS Expansions/Renovations	0	4,905,037	0	0	0	0	0	4,905,037
Total	15,649,200	4,905,037	0	0	0	0	0	20,554,237

UCPS Information Technology/Other

83003

UCPS Capital Program

Program Summary

Program includes ongoing information technology needs and all other miscellaneous capital outlay items. The miscellaneous capital outlay items include furniture's, equipment and vehicle replacement.

Program Operating Budget Impact

The operating budget impact for the UCPS Information Technology/Other program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	11,294,410	4,561,360	0	0	0	0	0	15,855,770
IFT FROM GENERAL FUND	11,294,410	4,561,360	0	0	0	0	0	15,855,770
Total	11,294,410	4,561,360	0	0	0	0	0	15,855,770

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82073) FACILITIES VEHICLE REPLACEMENT	109,354	0	0	0	0	0	0	109,354
(82074) FACILITIES-GPS SYSTEM UPDATE	137,000	0	0	0	0	0	0	137,000
(82075) PIEDMONT HIGH-LIGHTING	357,500	0	0	0	0	0	0	357,500
(82306) FY 2018 UCPS TECHNOLOGY	1,580,959	0	0	0	0	0	0	1,580,959
(82309) JUNIPER UP	400,760	0	0	0	0	0	0	400,760
(82313) FY 19 UCPS IT/Other	152,206	0	0	0	0	0	0	152,206
(82316) UCPS 5YR Laptop Lease Pmt	4,693,120	3,056,160	0	0	0	0	0	7,749,280
(82322) FY 2020 UCPS IT	1,282,632	0	0	0	0	0	0	1,282,632
(82325) FY 2020 UCPS FF&E	1,285,000	0	0	0	0	0	0	1,285,000
(82326) FY 2020 UCPS BAND UNIFORMS/EQU	50,000	0	0	0	0	0	0	50,000
(82327) FY 2020 UCPS BUS CAMERAS	120,987	0	0	0	0	0	0	120,987
(82328) FY 2020 UCPS VEHICLES	164,892	0	0	0	0	0	0	164,892
(82329) FY 2020 UCPS Painting	960,000	0	0	0	0	0	0	960,000
(82336) FY 2021 UCPS Classroom F&E	0	472,700	0	0	0	0	0	472,700
(82337) FY 2021 UCPS Transportation Equipment	0	120,500	0	0	0	0	0	120,500
(82338) FY 2021 UCPS Vehicles/Related Equipment	0	862,000	0	0	0	0	0	862,000
(82339) FY 2021 UCPS Band Equipment	0	50,000	0	0	0	0	0	50,000
Total	11,294,410	4,561,360	0	0	0	0	0	15,855,770

UCPS Roofing

83004

UCPS Capital Program

Program Summary

Program includes roofing repairs, roof audit or studies, and roof replacements at Union County Public Schools facilities.

Program Operating Budget Impact

The operating budget impact for the UCPS Roofing program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	7,262,360	1,050,000	0	0	0	0	0	8,312,360
IFT FROM GENERAL FUND	7,262,360	1,050,000	0	0	0	0	0	8,312,360
Total	7,262,360	1,050,000	0	0	0	0	0	8,312,360

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82133) VARIOUS ROOFING REPAIRS	3,000,000	0	0	0	0	0	0	3,000,000
(82134) WAREHOUSE RE ROOFING	139,395	0	0	0	0	0	0	139,395
(82176) ANTIOCH ROOF REPAIR FY 16	476,809	0	0	0	0	0	0	476,809
(82180) KENSINGTON ROOF REPAIR FY16	66,455	0	0	0	0	0	0	66,455
(82189) ROCK REST ROOF REPAIR FY 16	556,860	0	0	0	0	0	0	556,860
(82304) FY 2018 UCPS ROOFING	822,841	0	0	0	0	0	0	822,841
(82314) FY 19 UCPS ROOFING	2,000,000	0	0	0	0	0	0	2,000,000
(82323) FY 2020 UCPS ROOFING	200,000	0	0	0	0	0	0	200,000
(82334) FY 2021 UCPS Roofing	0	1,050,000	0	0	0	0	0	1,050,000
Total	7,262,360	1,050,000	0	0	0	0	0	8,312,360

UCPS Safety and Security

83005

UCPS Capital Program

Program Summary

Program will provide for ongoing Union County Public School's facilities safety and security concerns.

Program Operating Budget Impact

The operating budget impact for the UCPS Safety and Security program is managed by UCPS and is unknown to the County at this time.

Program Resources Summary

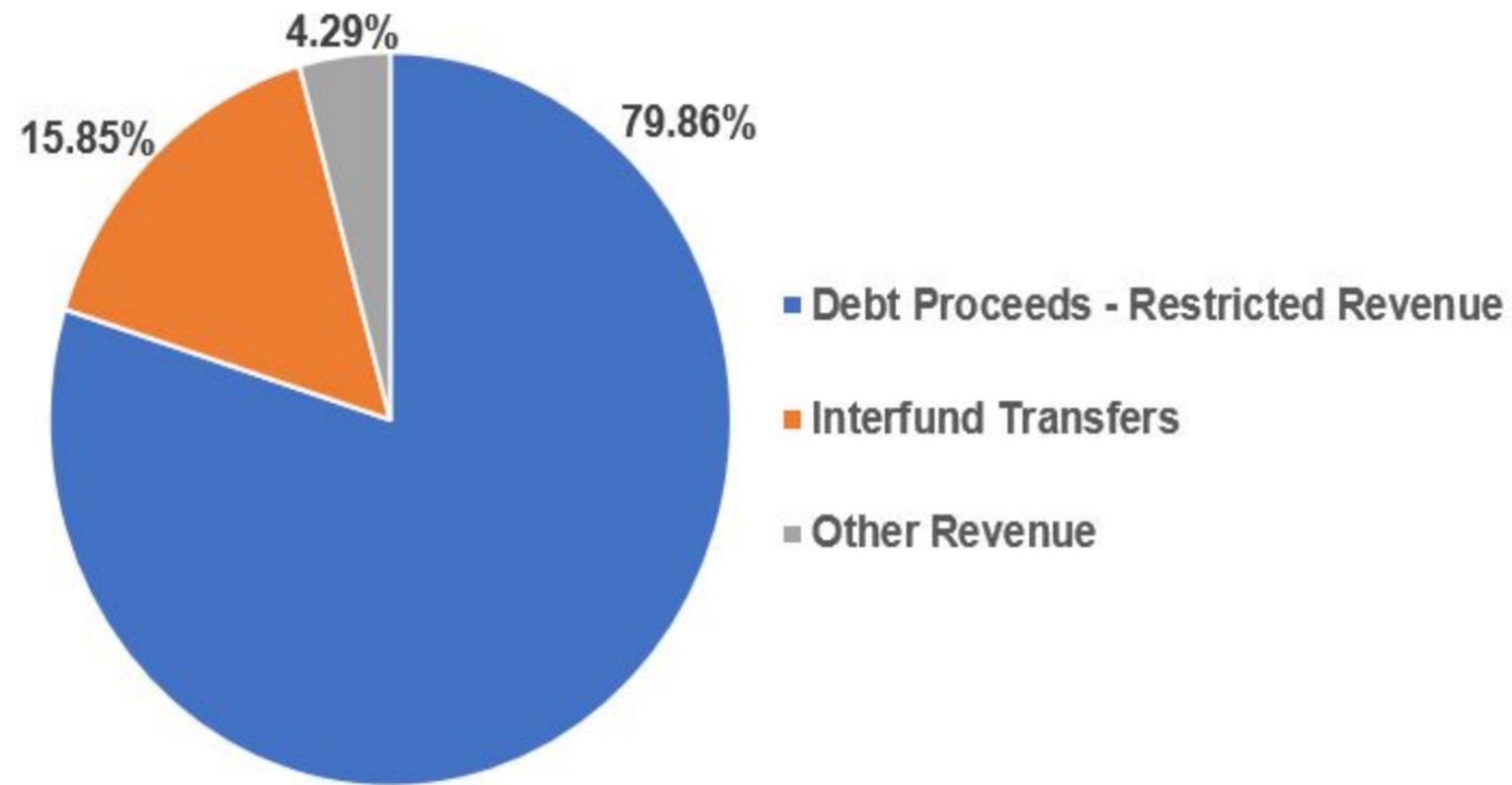
Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	2,536,300	858,000	0	0	0	0	0	3,394,300
IFT FROM GENERAL FUND	2,536,300	858,000	0	0	0	0	0	3,394,300
Total	2,536,300	858,000	0	0	0	0	0	3,394,300

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(82200) FOREST HILLS HIGH-EMG LIGHTING	16,500	0	0	0	0	0	0	16,500
(82202) PARKWOOD HIGH-STATEG FEN & HID	11,000	0	0	0	0	0	0	11,000
(82305) FY 2018 UCPS SAFETY and SECURITY	850,000	0	0	0	0	0	0	850,000
(82315) FY 19 UCPS SAFETY AND SECURITY	425,800	0	0	0	0	0	0	425,800
(82324) FY 2020 UCPS SAFETY/SECURITY	1,233,000	0	0	0	0	0	0	1,233,000
(82335) FY 2021 UCPS Safety and Security	0	858,000	0	0	0	0	0	858,000
Total	2,536,300	858,000	0	0	0	0	0	3,394,300

Public Works Capital Program

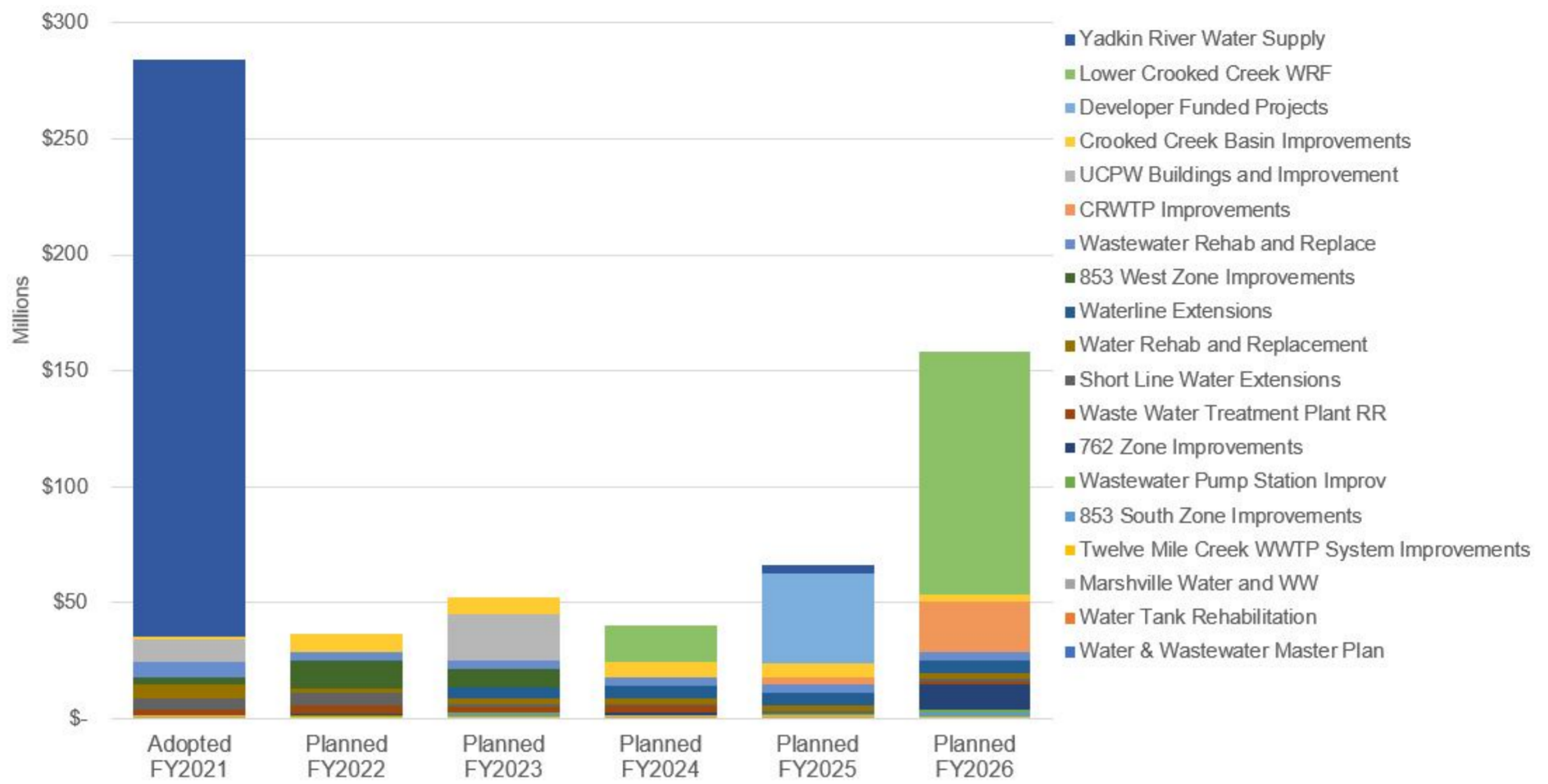
Funding by Source



Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	213,009,924	275,500,000	25,900,000	39,900,000	30,000,000	19,800,000	148,900,000	753,009,924
REVENUE BOND PROCEEDS	200,937,603	275,500,000	25,900,000	39,900,000	30,000,000	19,800,000	148,900,000	740,937,603
REV BOND PROCEEDS PREMIUM	12,072,321	0	0	0	0	0	0	12,072,321
▼ Interfund Transfers	92,601,115	8,650,000	10,850,000	12,450,000	10,150,000	8,150,000	9,550,000	152,401,115
IFT FROM WATER and SEWER OPERATING FD	80,590,496	8,650,000	10,850,000	12,450,000	10,150,000	8,150,000	9,550,000	140,390,496
IFT FROM GENERAL CAP PROJ FD	6,000,000	0	0	0	0	0	0	6,000,000
IFT FROM SDFS CRF	5,885,047	0	0	0	0	0	0	5,885,047
IFT FROM SPECIAL REV PROJ FUND	125,572	0	0	0	0	0	0	125,572
▼ Other Revenue	2,055,268	0	0	0	0	38,412,000	0	40,467,268
OTHER REVENUE	0	0	0	0	0	38,412,000	0	38,412,000
MISC REV-CAPITAL CONTRIBUTIONS	2,055,268	0	0	0	0	0	0	2,055,268
Total	307,666,307	284,150,000	36,750,000	52,350,000	40,150,000	66,362,000	158,450,000	945,878,307

Budget by Program by Fiscal Year



Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85000) 762 Zone Improvements	5,881,700	0	300,000	0	1,400,000	0	10,600,000	18,181,700
(85001) 853 South Zone Improvements	412,000	0	200,000	1,100,000	0	0	2,100,000	3,812,000
(85002) 853 West Zone Improvements	18,095,000	2,900,000	12,000,000	7,800,000	0	0	0	40,795,000
(85016) 935 Zone Improvements	100,000	0	0	0	0	0	0	100,000
(85004) CRWTP Improvements	45,273,154	0	0	0	0	3,100,000	21,400,000	69,773,154
(85003) Crooked Creek Basin Improvements	19,175,375	1,100,000	8,100,000	7,500,000	7,200,000	6,300,000	3,400,000	52,775,375
(85005) Developer Funded Projects	0	0	0	0	0	38,412,000	0	38,412,000
(86007) EDC Industrial Park W&WW	6,000,000	0	0	0	0	0	0	6,000,000
(85012) Lower Crooked Creek WRF	17,800,000	0	0	0	15,400,000	0	104,800,000	138,000,000
(86006) Marshville Water and WW	2,450,000	250,000	250,000	250,000	250,000	250,000	250,000	3,950,000
(85007) New 880 Pressure Zone	1,000,000	0	0	0	0	0	0	1,000,000
(85008) Short Line Water Extensions	7,332,712	5,000,000	5,100,000	800,000	800,000	900,000	900,000	20,832,712
(85009) Town Center Sewer Development	983,544	0	0	0	0	0	0	983,544
(85010) Twelve Mile Creek WWTP System Improvements	73,419,696	400,000	400,000	400,000	400,000	400,000	500,000	75,919,696
(85011) UCPW Buildings and Improvement	9,458,326	9,600,000	0	20,000,000	0	0	0	39,058,326
(86005) Waste Water Treatment Plant RR	5,300,000	2,300,000	4,000,000	2,400,000	2,800,000	400,000	1,500,000	18,700,000
(86000) Wastewater Pump Station Improv	5,645,000	400,000	600,000	1,200,000	400,000	600,000	1,300,000	10,145,000
(86001) Wastewater Rehab and Replace	12,881,466	6,800,000	3,500,000	3,600,000	3,500,000	3,500,000	3,500,000	37,281,466
(86002) Water & Wastewater Master Plan	1,000,000	0	0	0	0	500,000	0	1,500,000
(86003) Water Rehab and Replacement	24,371,830	6,200,000	2,300,000	2,300,000	2,300,000	2,500,000	2,500,000	42,471,830
(86004) Water Tank Rehabilitation	1,137,381	500,000	0	0	500,000	0	0	2,137,381
(85017) Waterline Extensions	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000
(85013) Yadkin River Water Supply	49,949,123	248,700,000	0	0	0	4,000,000	0	302,649,123
Total	307,666,307	284,150,000	36,750,000	52,350,000	40,150,000	66,362,000	158,450,000	945,878,307

Public Works Capital Program

The six-year Public Works Capital Program (PWCP) is largely based on the Comprehensive Water & Wastewater Master Plan. The Comprehensive Plan provides a twenty-year projection of system needs based on current population growth trends (2.4 percent during the planning window) population distribution trends, and historical demand data, among a number of other factors. The PWCP addresses the water and wastewater system needs for improvement, expansion, maintenance, rehabilitation, and renewal. The six-year plan strives to strike a balance between the system expansion needs and the ongoing maintenance needs, while ensuring the capacity and affordability of the system.

Program Highlights

The PWCP consists of twenty three capital programs. The programs focus on system improvements and expansion and system rehabilitation and renewal. System improvements and expansion projects focus on meeting the future capacity needs of the system based on the current system modeling. Rehabilitation and Renewal (R&R) programs are the ongoing infrastructure maintenance projects that ensure the sustainability of the existing infrastructure.

The funding of the PWCP is provided through a number of sources including; Revenue Bonds, Utility Pay Go, Capital Contributions and Other Activities. The largest source of funding planned is the use of Revenue Bonds. Revenue Bonds are supported by the utility rate payers. Revenue bond debt is used for system improvements and expansion projects. The principle is to match the users, meaning future customers, to the future system costs. The system improvements and enhancements provide for future capacity, so rate payers in the future, through annual debt service, will incur those costs.

The Board of County Commissioners adopted FY 2020 and FY 2021 projects within this program in December of 2019. The Board of County Commissioners and the Water and Sewer District Board of Governors adopted an increase in utility rates simultaneously to cover the cost of the PWCP projects and associated debt service impact.

Operating Budget Impact

It is anticipated that there will be significant increases in operating cost associated with the expansion projects in the PWCP. These operating costs will become better defined as the projects and operating plans are further development. The anticipated operating cost are discussed in detail on each individual program sheet.

The debt impact, based on the revenue bond proceeds needed to fund the majority of the PWCP is discussed in more detail on the individual project sheets and within the Debt Management section of the budget document. The PWCP has already issued revenue bonds of \$137,516,654 that is currently accounted for in the operating budget for the County's water and sewer fund. The current debt service impact is \$10,316,000 for FY 2021. The maximum anticipated debt service impact for the PWCP for future revenue bond issuances of \$603,420,949 would be \$40,000,000 on an annualized basis. The revenue bond issuances will take place as permitting is received and construction begins on PWCP projects. The County recently increased utility rates to cover the additional expected maximum debt service impacts. The debt service impacts will become better defined as the projects are further developed and bond market conditions are known.

762 Zone Improvements

85000

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of water mains, pump modifications, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The projects within the 762 Zone Improvements program are mostly being funded with revenue bond proceeds. A portion of the revenue bonds for this program was issued in May of 2019 in the amount of \$5,707,900. The remaining revenue bonds will be issued when construction begins on the 762 Zone Transmission Main project. The anticipated maximum annual debt service impact for this program will be \$1,346,509.

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There are no operating budget impacts related to other projects in this program as they are all “in the ground” line work.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	5,707,900	0	300,000	0	1,400,000	0	10,600,000	18,007,900
REVENUE BOND PROCEEDS	5,707,900	0	300,000	0	1,400,000	0	10,600,000	18,007,900
▼ Interfund Transfers	173,800	0	0	0	0	0	0	173,800
IFT FROM WATER and SEWER OPERATING FD	173,800	0	0	0	0	0	0	173,800
Total	5,881,700	0	300,000	0	1,400,000	0	10,600,000	18,181,700

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(UT105) 762 Zone Expansion	0	0	300,000	0	0	0	0	300,000
(WT062) 762 Zone Main	0	0	0	0	1,400,000	0	10,600,000	12,000,000
(84095) 762 Zone Misc Improvements	400,000	0	0	0	0	0	0	400,000
(84014) 762 Zone Transm Main (Bypass)	1,681,700	0	0	0	0	0	0	1,681,700
(84084) New Additional Marshville Tank	3,800,000	0	0	0	0	0	0	3,800,000
Total	5,881,700	0	300,000	0	1,400,000	0	10,600,000	18,181,700

853 South Zone Improvements

85001

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of pressure reducing valves, 12-inch water mains, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There is no operating budget impact related to other projects in this program as they are all “in the ground” line work.

The 853 South Zone Improvements is funded from the issuance of Revenue Bonds. The anticipated maximum annual debt service impact for this program is estimated to be around \$284,811.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	412,000	0	200,000	1,100,000	0	0	2,100,000	3,812,000
REVENUE BOND PROCEEDS	412,000	0	200,000	1,100,000	0	0	2,100,000	3,812,000
Total	412,000	0	200,000	1,100,000	0	0	2,100,000	3,812,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84082) 853 South Zone Tank	412,000	0	0	0	0	0	400,000	812,000
(84083) 853 Zone Transmission Main Improvements	0	0	0	0	0	0	1,700,000	1,700,000
(UT101) Hwy 75 Pump Station Upgrades	0	0	200,000	1,100,000	0	0	0	1,300,000
Total	412,000	0	200,000	1,100,000	0	0	2,100,000	3,812,000

853 West Zone Improvements

85002

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in detail in the Comprehensive Water & Wastewater Master Plan. These improvements include the installation of 16-inch and 36-inch water mains, pump modifications, elevated storage tanks, and other necessary improvements to provide sufficient water supply and fire flow in the area.

Program Operating Budget Impact

The new tank should have some minor operating costs (less than \$2,000 per year) related to utilities and inspections. There will also be more significant expenses related to repainting the tank every 8 to 15 years. There is no operating budget impact related to the transmission main as this is all “in the ground” line work.

The majority of 853 West Zone Improvements program is funded from the issuance of Revenue Bonds. The maximum anticipated annual debt service impact for this program will be \$2,899,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	16,756,803	2,900,000	12,000,000	7,800,000	0	0	0	39,456,803
REVENUE BOND PROCEEDS	16,756,803	2,900,000	12,000,000	7,800,000	0	0	0	39,456,803
▼ Interfund Transfers	1,338,197	0	0	0	0	0	0	1,338,197
IFT FROM WATER and SEWER OPERATING FD	1,338,197	0	0	0	0	0	0	1,338,197
Total	18,095,000	2,900,000	12,000,000	7,800,000	0	0	0	40,795,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84106) 853 W Zone Transmission Main Ph2	400,000	2,900,000	10,900,000	0	0	0	0	14,200,000
(84086) 853 West Transmission Main	16,855,296	0	0	0	0	0	0	16,855,296
(84107) Billy Howey Waterline Extension	700,000	0	0	0	0	0	0	700,000
(84085) IT Add Tank 1/Watkins BPS Impr	139,704	0	1,100,000	7,800,000	0	0	0	9,039,704
Total	18,095,000	2,900,000	12,000,000	7,800,000	0	0	0	40,795,000

Crooked Creek Basin Improvements

85003

Public Works Capital Program

Program Summary

Program provides for various improvements needed within the Crooked Creek Sewer Basin to reduce inflow and infiltration into the Crooked Creek Waste Water Treatment Plant and to improve the hydraulics for wastewater flow. These projects include an inflow and infiltration study, headworks improvements at the Plant, a phased series of interceptor improvements, upgrades for replacement of the Forest Park Pump Station, and other necessary improvements.

Program Operating Budget Impact

The projects within the Crooked Creek Basin Improvements program will have some marginal operating budget impacts. Anticipated increases will include costs related to utilities, chemicals and bio-solids removal. Until the preliminary design and engineering studies are complete it is difficult to quantify what those impacts might be. The costs will be influenced by what technology and processes are established during the design phase.

The Crooked Creek Basin Improvement program is primarily funded from the issuance of Revenue Bonds of \$44,596,664. One issuance took place in FY 2018 for \$5,368,088 and another issuance took place in FY 2019 for \$7,284,664. The remaining revenue bond issuance of \$31,943,912 will have an anticipated maximum debt service impact of \$2,352,405.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	14,796,664	1,100,000	8,100,000	5,200,000	7,200,000	6,300,000	3,400,000	46,096,664
REVENUE BOND PROCEEDS	13,296,664	1,100,000	8,100,000	5,200,000	7,200,000	6,300,000	3,400,000	44,596,664
REV BOND PROCEEDS PREMIUM	1,500,000	0	0	0	0	0	0	1,500,000
▼ Interfund Transfers	4,378,711	0	0	2,300,000	0	0	0	6,678,711
IFT FROM WATER and SEWER OPERATING FD	4,283,820	0	0	2,300,000	0	0	0	6,583,820
IFT FROM SDFS CRF	94,891	0	0	0	0	0	0	94,891
Total	19,175,375	1,100,000	8,100,000	7,500,000	7,200,000	6,300,000	3,400,000	52,775,375

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85040) CC Interceptor Improvm PH I	4,290,860	1,100,000	7,500,000	0	0	0	0	12,890,860
(UT001) Crooked Creek Interceptor Improvements Ph 2	0	0	0	900,000	6,400,000	0	0	7,300,000
(UT002) Crooked Creek Interceptor Improvements Ph 3	0	0	0	0	800,000	5,900,000	0	6,700,000
(UT014) Crooked Creek Interceptor Improvements Ph 4	0	0	0	0	0	400,000	3,100,000	3,500,000
(UT015) Crooked Creek Interceptor Improvements Ph 5	0	0	0	0	0	0	300,000	300,000
(85060) Crooked Creek Div Pumping Improvements	646,721	0	0	2,300,000	0	0	0	2,946,721
(85515) Crooked Creek Headworks Improvements	9,126,794	0	0	0	0	0	0	9,126,794
(UT111) Forest Park Forecmain & Interceptor Improvements	0	0	600,000	4,300,000	0	0	0	4,900,000
(85049) Forest Park Pump Station Replacement & II	4,040,000	0	0	0	0	0	0	4,040,000
(85051) Suburban Est PS & Force Main	1,071,000	0	0	0	0	0	0	1,071,000

CRWTP Improvements

85004

Public Works Capital Program

Program Summary

Program provides for the Catawba River Water Treatment Plant (CRWTP) Improvements that are needed to increase the capacity of the existing plant to meet future population demands based on current growth projections. This project include process improvements, CRWTP expansion of 9mgd, and other necessary improvements. In addition, a new 1 BGD raw water reservoir is proposed for on-site storage to reduce withdrawals from the Catawba River during low flow conditions.

Program Operating Budget Impact

The CRWTP Improvement program is primarily funded from the issuance of Revenue Bonds of \$62,940,121. Several issuance have taken place from FY 2016 to FY 2019 in the amount of \$35,336,945. The current debt service payments associated with CRWTP program is \$2,406,441 annually. The remaining issuance \$27,603,176 will take place when the construction begins on the CRWTP Plant Expansion project. The increased anticipated maximum annual debt service payment on the remaining issuance will be \$2,036,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	40,075,121	0	0	0	0	3,100,000	21,400,000	64,575,121
REVENUE BOND PROCEEDS	38,440,121	0	0	0	0	3,100,000	21,400,000	62,940,121
REV BOND PROCEEDS PREMIUM	1,635,000	0	0	0	0	0	0	1,635,000
▼ Interfund Transfers	3,158,483	0	0	0	0	0	0	3,158,483
IFT FROM SDFS CRF	1,744,990	0	0	0	0	0	0	1,744,990
IFT FROM WATER and SEWER OPERATING FD	1,413,493	0	0	0	0	0	0	1,413,493
▼ Other Revenue	2,039,550	0	0	0	0	0	0	2,039,550
MISC REV-CAPITAL CONTRIBUTIONS	2,039,550	0	0	0	0	0	0	2,039,550
Total	45,273,154	0	0	0	0	3,100,000	21,400,000	69,773,154

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84117) CRWTP Fencing	209,721	0	0	0	0	0	0	209,721
(84506) CRWTP Plant Expansion	9,831,208	0	0	0	0	3,100,000	21,400,000	34,331,208
(84503) CRWTP Process Improvements	5,721,814	0	0	0	0	0	0	5,721,814
(84502) CRWTP Reservoir Expansion	29,510,411	0	0	0	0	0	0	29,510,411
Total	45,273,154	0	0	0	0	3,100,000	21,400,000	69,773,154

Developer Funded Projects

85005

Public Works Capital Program

Program Summary

Program provides for the new infrastructure required to meet potential new development in areas of the sewer collection system currently not served. These developer funded projects represent the combined cost to implement new infrastructure into these undeveloped areas. The timeline and funding for these projects will be accomplished in accordance with the Union County Line Extension Policy.

Program Operating Budget Impact

No anticipated increase in operating cost associated with developer funded lines.

Program Resources Summary

Expand All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
► Other Revenue	0	0	0	0	0	38,412,000	0	38,412,000
Total	0	0	0	0	0	38,412,000	0	38,412,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(UT005) Developer Funded Projects	0	0	0	0	0	38,412,000	0	38,412,000
Total	0	0	0	0	0	38,412,000	0	38,412,000

New 880 Pressure Zone

85007

Public Works Capital Program

Program Summary

Program provides for the creation a new pressure zone for the high elevation customers in the north-west portion of the 853 West Zone, projects required to finalize the development of the 880 Pressure Zone include decommissioning of the existing Waxhaw-Marvin Booster Pumping Station and an interconnection with Charlotte Water to improve system reliability and redundancy.

Program Operating Budget Impact

It is anticipated that once the decommissioning of the Waxhaw-Marvin Pump Station takes place we would see a decrease in utility cost at this location.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	1,000,000	0	0	0	0	0	0	1,000,000
IFT FROM WATER and SEWER OPERATING FD	1,000,000	0	0	0	0	0	0	1,000,000
Total	1,000,000	0	0	0	0	0	0	1,000,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84121) 880 Zone Charlotte Interconnection	600,000	0	0	0	0	0	0	600,000
(85052) Waxhaw Marvin PS Decommission	400,000	0	0	0	0	0	0	400,000
Total	1,000,000	0	0	0	0	0	0	1,000,000

Short Line Water Extensions

85008

Public Works Capital Program

Program Summary

Program provides projects as outlined in the Extension Ordinance to allow Union County Public Works to extend water service and provide an environmental benefit to qualifying applicants in Union County.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact. The majority of the Short Line Water Extension program is funded with revenue bonds. The anticipated maximum annual debt service impact will be \$980,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	0	5,000,000	5,100,000	800,000	800,000	900,000	900,000	13,500,000
REVENUE BOND PROCEEDS	0	5,000,000	5,100,000	800,000	800,000	900,000	900,000	13,500,000
▼ Interfund Transfers	7,316,994	0	0	0	0	0	0	7,316,994
IFT FROM WATER and SEWER OPERATING FD	7,316,994	0	0	0	0	0	0	7,316,994
▼ Other Revenue	15,718	0	0	0	0	0	0	15,718
MISC REV-CAPITAL CONTRIBUTIONS	15,718	0	0	0	0	0	0	15,718
Total	7,332,712	5,000,000	5,100,000	800,000	800,000	900,000	900,000	20,832,712

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84030) Short Line Ext FY 17 -Forward	436,176	0	0	0	0	0	0	436,176
(84102) Short Line Extensions FY 18	498,635	0	0	0	0	0	0	498,635
(84120) Shortline Water Ext FY 2020	5,000,000	5,000,000	5,100,000	800,000	800,000	900,000	900,000	18,500,000
(84109) Shortline Water Extension FY19	1,397,901	0	0	0	0	0	0	1,397,901
Total	7,332,712	5,000,000	5,100,000	800,000	800,000	900,000	900,000	20,832,712

Town Center Sewer Development

85009

Public Works Capital Program

Program Summary

Program provides for Town Center Sewer Development and consists of community outreach programs to various towns located within the Union County Public Works service area. These programs will improve existing wastewater infrastructure or provide solutions for addressing new wastewater service in these towns. The towns of Mineral Springs, Stallings, and Fairview were identified in the 2011 Master Plan for service and infrastructure improvements.

Program Operating Budget Impact

The Town Center Sewer Development program is partially funded from the issuance of Revenue Bonds of \$207,544. The debt service impact will be minimum for this program.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	776,000	0	0	0	0	0	0	776,000
IFT FROM WATER and SEWER OPERATING FD	776,000	0	0	0	0	0	0	776,000
▼ Debt Proceeds - Restricted Revenue	207,544	0	0	0	0	0	0	207,544
REVENUE BOND PROCEEDS	207,544	0	0	0	0	0	0	207,544
Total	983,544	0	0	0	0	0	0	983,544

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85044) Fairview Downtown WW Service	206,000	0	0	0	0	0	0	206,000
(85043) Indian Trail Town Cent WW Service	103,000	0	0	0	0	0	0	103,000
(85036) Stallings- Collection System	574,544	0	0	0	0	0	0	574,544
(85048) Weddington Downtown Development	100,000	0	0	0	0	0	0	100,000
Total	983,544	0	0	0	0	0	0	983,544

Twelve Mile Creek WWTP System Improvements

85010

Public Works Capital Program

Program Summary

Program provides for Twelve Mile Creek Waste Water Treatment Plant (WWTP) System Improvements that involve various improvements needed within the Twelve Mile Creek WWTP Service Area to reduce inflow and infiltration into the Twelve Mile Creek WWTP and to improve the hydraulics for the wastewater flow. These projects include the Twelve Mile WWTP conceptual design and interim improvements study; subsequent expansion of the WWTP; a phased series of interceptor improvements along the West Fork tributary; and installation of new diversion pump station and force main.

Program Operating Budget Impact

The projects within the Twelve Mile Creek WWTP System Improvements program will have some marginal operating budget impacts. We could expect to see an increase in costs related to utilities, chemicals and bio-solids removal. Until the preliminary design and engineering studies are complete it is difficult to quantify what those impacts might be. The costs will be influenced by what technology and processes are established during the design phase. The Twelve Mile Creek WWTP System Improvements program is primarily funded for the issuance of Revenue Bonds of \$59,877,528. Several revenue bond issuances have taken place from FY 2016 to FY 2019 that has a current debt service impact of \$4,217,423.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	66,519,128	0	0	0	0	0	0	66,519,128
REVENUE BOND PROCEEDS	59,446,807	0	0	0	0	0	0	59,446,807
REV BOND PROCEEDS PREMIUM	7,072,321	0	0	0	0	0	0	7,072,321
▼ Interfund Transfers	6,900,568	400,000	400,000	400,000	400,000	400,000	500,000	9,400,568
IFT FROM WATER and SEWER OPERATING FD	3,255,017	400,000	400,000	400,000	400,000	400,000	500,000	5,755,017
IFT FROM SDFS CRF	3,645,551	0	0	0	0	0	0	3,645,551
Total	73,419,696	400,000	400,000	400,000	400,000	400,000	500,000	75,919,696

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85061) 12 ML Creek I&I Abatement	800,000	400,000	400,000	400,000	400,000	400,000	500,000	3,300,000
(85509) 12 ML WWTP Design & Int Improv	3,490,093	0	0	0	0	0	0	3,490,093
(85517) 12 Mile Creek WWTP Expansion	42,379,577	0	0	0	0	0	0	42,379,577
(85042) Blythe Creek Sewer Improvements	7,390,731	0	0	0	0	0	0	7,390,731
(85056) Waxhaw Interceptor	5,900,000	0	0	0	0	0	0	5,900,000
(85047) West Fork 12ML Interc Improv	13,459,295	0	0	0	0	0	0	13,459,295
Total	73,419,696	400,000	400,000	400,000	400,000	400,000	500,000	75,919,696

UCPW Buildings and Improvements

85011

Public Works Capital Program

Program Summary

Program provides for the Union County Public Works (UCPW) Buildings and improvements including Operation Center expansion, administration buildings for Twelve Mile Creek and Crooked Creek WWTP and storage improvements at various facilities.

Program Operating Budget Impact

The primary funding sources for UCPW Building and Improvement are revenue bond issuances of \$33,043,677. One issuance took place in FY 2016 with a current debt service impact of \$261,209 and the remaining revenue bond issuance has an anticipated maximum debt service impact of \$2,132,000. The expansion and renovation of facilities are currently in the design and planning phase. Once the design phase is complete the additional operating cost for these facilities will be further defined.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	3,843,677	9,200,000	0	20,000,000	0	0	0	33,043,677
REVENUE BOND PROCEEDS	3,843,677	9,200,000	0	20,000,000	0	0	0	33,043,677
▼ Interfund Transfers	5,614,649	400,000	0	0	0	0	0	6,014,649
IFT FROM WATER and SEWER OPERATING FD	5,614,649	400,000	0	0	0	0	0	6,014,649
Total	9,458,326	9,600,000	0	20,000,000	0	0	0	39,058,326

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(86022) 12ML Adm Building	0	1,300,000	0	0	0	0	0	1,300,000
(86023) 12ML Storage Building Improvements	0	400,000	0	0	0	0	0	400,000
(86021) Crooked Creek WRF Admin Building	0	1,300,000	0	0	0	0	0	1,300,000
(86006) Expand Operations Center	9,458,326	0	0	0	0	0	0	9,458,326
(86019) Operation Center Expansion and Renovations	0	3,700,000	0	20,000,000	0	0	0	23,700,000
(86020) Operation Center Storage	0	2,900,000	0	0	0	0	0	2,900,000
Total	9,458,326	9,600,000	0	20,000,000	0	0	0	39,058,326

Lower Crooked Creek WRF

85012

Public Works Capital Program

Program Summary

Program provides for a new Lower Crooked Creek (WRF) System Improvements that involves improvements needed within the Crooked Creek Service Area to improve wastewater treatment and improve the hydraulics for wastewater flow.

Program Operating Budget Impact

The projects within the program will have some operating budget impacts. Until the preliminary design and engineering studies are complete it is difficult to quantify what those impacts might be. The cost will be influenced by what technology and processes are established during the design phase. The Lower Crooked Creek WRF program is primarily funded from the issuance of Revenue Bonds of \$136,900,000. The anticipated maximum annual debt service impact for the Lower Crooked Creek WRF program is \$9,990,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	16,700,000	0	0	0	15,400,000	0	104,800,000	136,900,000
REVENUE BOND PROCEEDS	16,700,000	0	0	0	15,400,000	0	104,800,000	136,900,000
▼ Interfund Transfers	1,100,000	0	0	0	0	0	0	1,100,000
IFT FROM WATER and SEWER OPERATING FD	1,100,000	0	0	0	0	0	0	1,100,000
Total	17,800,000	0	0	0	15,400,000	0	104,800,000	138,000,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85520) Lower Crooked Creek WRF	2,000,000	0	0	0	13,700,000	0	91,000,000	106,700,000
(UT024) Poplin Road Interceptor	0	0	0	0	1,700,000	0	13,800,000	15,500,000
(85050) Poplin Road PS Interim Imp	15,800,000	0	0	0	0	0	0	15,800,000
Total	17,800,000	0	0	0	15,400,000	0	104,800,000	138,000,000

Yadkin River Water Supply

85013

Public Works Capital Program

Program Summary

Program provides for the initial efforts to increase the long-term water supply. The 2011 Master Plan identified several long-term water supply alternative scenarios to meet expected future water demands through 2040. Due to the lack of an adequate water supply source within Union County's borders, all of the alternative scenarios require a new Inner Basin Transfer (IBT) certificate from the Yadkin-Pee Dee River Basin and additional IBT from Catawba River Basin. In an effort to leverage usage of the CRWTP for maximum available supply, additional water needs to be permitted for IBT within both the Catawba and Yadkin basins.

Program Operating Budget Impact

The projects with the YRWSP program will have significant operating budget impacts. We could expect the costs associated with the water treatment plant to be approximately .68 per thousand gallons produced. With a 4MGD capacity, our costs would be about one million dollars a year (in today's dollars). The YRWSP program is primarily funded from the issuance of Revenue Bonds of \$279,929,668. The County plans to do two issuance of revenue bonds for the YRWSP program with the first issuance to take place in the fall of 2020. The remainder will be issued based on cash flow needs. The YRWSP is anticipated to take three years to complete. The debt service impact will begin the fiscal year following the issuance and will retire twenty years after the issuance date. The anticipated maximum annual debt service impact will be \$20,395,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	27,229,668	248,700,000	0	0	0	4,000,000	0	279,929,668
REVENUE BOND PROCEEDS	27,229,668	248,700,000	0	0	0	4,000,000	0	279,929,668
▼ Interfund Transfers	22,719,455	0	0	0	0	0	0	22,719,455
IFT FROM WATER and SEWER OPERATING FD	22,319,840	0	0	0	0	0	0	22,319,840
IFT FROM SDFS CRF	399,615	0	0	0	0	0	0	399,615
Total	49,949,123	248,700,000	0	0	0	4,000,000	0	302,649,123

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84507) New Yadkin Water Treatment Plant	12,317,818	4,100,000	0	0	0	0	0	16,417,818
(84090) Raw Water Intake & Pump Station	23,262,114	136,600,000	0	0	0	0	0	159,862,114
(84091) Raw Water Transmission Main	7,462,698	108,000,000	0	0	0	0	0	115,462,698
(84089) Yadkin Distribution System Improvements	0	0	0	0	0	4,000,000	0	4,000,000
(84114) Yadkin Montgomery Settlement	784,943	0	0	0	0	0	0	784,943
(84112) Yadkin Project Stanly Settlement	1,016,140	0	0	0	0	0	0	1,016,140
(84113) Yadkin River Keeper Agreement	75,000	0	0	0	0	0	0	75,000
(84504) Yadkin Water Supply	5,030,410	0	0	0	0	0	0	5,030,410
Total	49,949,123	248,700,000	0	0	0	4,000,000	0	302,649,123

935 Zone Improvements

85016

Public Works Capital Program

Program Summary

Program provides for system improvements as outlined in the Comprehensive Water and Wastewater Master Plan. These improvements include the installation of booster pumping station facilities, elevated storage facilities, and other necessary improvements to provide sufficient water supply and fire flow within the 935 Zone boundary.

Program Operating Budget Impact

Expansion of the New Stallings BPS will have a minor budget impact related to minor changes in utility costs.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	100,000	0	0	0	0	0	0	100,000
IFT FROM WATER and SEWER OPERATING FD	100,000	0	0	0	0	0	0	100,000
Total	100,000	0	0	0	0	0	0	100,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84100) 935 Zone Study	100,000	0	0	0	0	0	0	100,000
Total	100,000	0	0	0	0	0	0	100,000

Waterline Extensions

85017

Public Works Capital Program

Program Summary

Program provides for the extension of the water transmission and distribution system as an annual program. The program is geared towards the systematic expansion of the water system service area. Projects may include, but are not limited to, the planning, design, and construction of transmission and distribution piping extensions, booster pump stations, and elevated storage facilities. Studies, modeling, and masterplanning to prioritize and validate projects will be completed as required to ensure the success of the program.

Program Operating Budget Impact

Operating budget impacts, if any, will be identified on a project by project basis and are unknown at this time.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000
REVENUE BOND PROCEEDS	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000
Total	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(UT200) Water Line Extensions	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000
Total	0	0	0	5,000,000	5,200,000	5,500,000	5,700,000	21,400,000

Wastewater Pump Station Improvements

86000

Public Works Capital Program

Program Summary

Program provides for Wastewater Pump Station Improvements as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing Wastewater Pump Stations. This program includes upgrades of the existing pump stations including, but not limited to, motors, drives, pumps, telemetry, generators, force mains and odors. Four pump stations have been identified that need significant improvements; Suburban Estates, Helmsville, Forest Park and 21-25 Pump Stations. In addition, this project will provide for rehabilitation of aging and inadequate wastewater infrastructure, manholes and sewer system evaluation and survey, condition assessment and reduction of sanitary sewer overflows within the collection system.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	5,582,541	400,000	600,000	1,200,000	400,000	600,000	1,300,000	10,082,541
IFT FROM WATER and SEWER OPERATING FD	5,582,541	400,000	600,000	1,200,000	400,000	600,000	1,300,000	10,082,541
▼ Debt Proceeds - Restricted Revenue	62,459	0	0	0	0	0	0	62,459
REVENUE BOND PROCEEDS	62,459	0	0	0	0	0	0	62,459
Total	5,645,000	400,000	600,000	1,200,000	400,000	600,000	1,300,000	10,145,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85045) Collection System SSES & Rehab	734,800	0	200,000	800,000	0	200,000	900,000	2,834,800
(85070) Deese PS Decommission	250,000	0	0	0	0	0	0	250,000
(85046) Pumping Station Upgrades	359,246	0	400,000	400,000	400,000	400,000	400,000	2,359,246
(85059) Unionville PS Replacement	450,000	0	0	0	0	0	0	450,000
(85041) Wastewater Pump Station Improvements	1,096,587	0	0	0	0	0	0	1,096,587
(85076) Wastewater Pump Station Upgrades/Improvements	2,754,367	400,000	0	0	0	0	0	3,154,367
Total	5,645,000	400,000	600,000	1,200,000	400,000	600,000	1,300,000	10,145,000

Wastewater Rehabilitation and Replacement

86001

Public Works Capital Program

Program Summary

Program provides for Wastewater Rehabilitation and Replacement as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards Asset Management of existing Wastewater Facilities.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact. The replacement of the SCADA system is funded primarily with revenue bond proceeds. The anticipated maximum debt service impact will be \$564,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	9,581,466	2,500,000	3,400,000	3,600,000	3,500,000	3,500,000	3,500,000	29,581,466
IFT FROM WATER and SEWER OPERATING FD	9,581,466	2,500,000	3,400,000	3,600,000	3,500,000	3,500,000	3,500,000	29,581,466
▼ Debt Proceeds - Restricted Revenue	3,300,000	4,300,000	100,000	0	0	0	0	7,700,000
REVENUE BOND PROCEEDS	3,300,000	4,300,000	100,000	0	0	0	0	7,700,000
Total	12,881,466	6,800,000	3,500,000	3,600,000	3,500,000	3,500,000	3,500,000	37,281,466

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84104) CSX Relocation of Lines	297,328	0	0	0	0	0	0	297,328
(85067) East Side Clay Lining WW R&R	100,000	0	0	0	0	0	0	100,000
(85069) Fairfield Plantation R&R	3,000,000	0	0	0	0	0	0	3,000,000
(85009) SCADA Master Plan Update - Sewer	3,300,000	4,300,000	100,000	0	0	0	0	7,700,000
(85064) Septic Tank Assessment	287,000	1,700,000	1,600,000	1,800,000	1,600,000	1,500,000	1,500,000	9,987,000
(85521) Tarkhill Force Main R&R	1,690,000	0	0	0	0	0	0	1,690,000
(85006) Wastewater R&R Program	3,897,138	800,000	1,800,000	1,800,000	1,900,000	2,000,000	2,000,000	14,197,138
(85068) Waxhaw Clay Lining WW R&R	310,000	0	0	0	0	0	0	310,000
Total	12,881,466	6,800,000	3,500,000	3,600,000	3,500,000	3,500,000	3,500,000	37,281,466

Water & Wastewater Master Planning

86002

Public Works Capital Program

Program Summary

Program provides for regular updates to the Master Plans. This project will ensure that the Water and Wastewater Master Plan is updated on a five (5) year cycle which will provide updated project plans.

Program Operating Budget Impact

This project will have no impact to the operating budget.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	1,000,000	0	0	0	0	500,000	0	1,500,000
IFT FROM WATER and SEWER OPERATING FD	1,000,000	0	0	0	0	500,000	0	1,500,000
Total	1,000,000	0	0	0	0	500,000	0	1,500,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(86007) Master Plan Update	1,000,000	0	0	0	0	500,000	0	1,500,000
Total	1,000,000	0	0	0	0	500,000	0	1,500,000

Water Rehabilitation and Replacement

86003

Public Works Capital Program

Program Summary

Program provides for Water Rehabilitation and Replacement as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards asset management of existing water infrastructure. The construction projects identified are water main replacements or extensions, Advanced Metering Infrastructure and a replacement SCADA system. In addition, an annual program is underway to replace existing galvanized water lines which are inadequate and provide various hydraulic, water quality and maintenance issues.

Program Operating Budget Impact

The Water Rehabilitation and Replacement program is partially funding through issuance of Revenue Bonds for the Advanced Metering Infrastructure project and the replacement of the SCADA system. Revenue Bonds were issued in FY 2019 for the Advanced Metering Infrastructure project that has a current debt service impact of \$1,032,650. The revenue bonds issuance for the replacement of the SCADA system is anticipated to have a maximum annual debt service impact of \$564,000.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Debt Proceeds - Restricted Revenue	17,398,960	4,300,000	100,000	0	0	0	0	21,798,960
REVENUE BOND PROCEEDS	15,533,960	4,300,000	100,000	0	0	0	0	19,933,960
REV BOND PROCEEDS PREMIUM	1,865,000	0	0	0	0	0	0	1,865,000
▼ Interfund Transfers	6,972,870	1,900,000	2,200,000	2,300,000	2,300,000	2,500,000	2,500,000	20,672,870
IFT FROM WATER and SEWER OPERATING FD	6,847,298	1,900,000	2,200,000	2,300,000	2,300,000	2,500,000	2,500,000	20,547,298
IFT FROM SPECIAL REV PROJ FUND	125,572	0	0	0	0	0	0	125,572
Total	24,371,830	6,200,000	2,300,000	2,300,000	2,300,000	2,500,000	2,500,000	42,471,830

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84108) Advanced Metering Infrastructure	15,000,000	600,000	0	0	0	0	0	15,600,000
(84118) CDBG HWY 218 Water Main Ext	570,000	0	0	0	0	0	0	570,000
(84101) Clark Street Waterline Replacement CDBG	130,244	0	0	0	0	0	0	130,244
(84110) Galvanized Line Repl FY 19	1,087,654	0	0	0	0	0	0	1,087,654
(84123) Galvanized Line Repl FY 20	600,000	0	0	0	0	0	0	600,000
(84098) Galvanized Line Replacements	195,549	700,000	800,000	800,000	800,000	900,000	900,000	5,095,549
(84105) NC 75 ROCKY RV RD WATER LINE	132,000	0	0	0	0	0	0	132,000
(84024) SCADA Master Plan - Water	3,300,000	4,300,000	100,000	0	0	0	0	7,700,000
(84116) Stallings Road Waterline	400,000	0	0	0	0	0	0	400,000
(84103) Water Quality Assessment	170,000	0	0	0	0	0	0	170,000
(84027) Water R&R - Sikes Mills Road	1,354,727	0	0	0	0	0	0	1,354,727
(84015) Water R&R Program	381,656	600,000	1,400,000	1,500,000	1,500,000	1,600,000	1,600,000	8,581,656
(84119) Worwood Acres Waterline Replacement	850,000	0	0	0	0	0	0	850,000
(84111) Yadkin Basin WL Ext Assessment	200,000	0	0	0	0	0	0	200,000
Total	24,371,830	6,200,000	2,300,000	2,300,000	2,300,000	2,500,000	2,500,000	42,471,830

Water Tank Rehabilitation

86004

Public Works Capital Program

Program Summary

Program provides Water Tank Rehabilitation as an annual program identified as part of the Comprehensive Water and Wastewater Master Plan geared towards asset management of existing water tanks. Projects may include, but not limited to, re-application of protective coatings, cleaning and structural inspections. The first project targeted for rehabilitation is the Marshville water tank.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	1,137,381	500,000	0	0	500,000	0	0	2,137,381
IFT FROM WATER and SEWER OPERATING FD	1,137,381	500,000	0	0	500,000	0	0	2,137,381
Total	1,137,381	500,000	0	0	500,000	0	0	2,137,381

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(84080) Marshville Water Tank Rehab	639,000	0	0	0	0	0	0	639,000
(84115) Stallings Tank Rehab	498,381	0	0	0	0	0	0	498,381
(84097) Storage Tank Rehab FY18 - Fwd	0	500,000	0	0	500,000	0	0	1,000,000
Total	1,137,381	500,000	0	0	500,000	0	0	2,137,381

Waste Water Treatment Plant R&R

86005

Public Works Capital Program

Program Summary

Program provides Wastewater Plant Rehabilitation as an annual program identified in the Master Plan. The program is geared towards asset management of existing wastewater treatment facilities. Projects may include, but are not limited to, assessment or treatment process studies and the replacement of mechanical, electrical, and chemical systems equipment.

Program Operating Budget Impact

The projects within this program will have little or no operating budget impact.

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	5,300,000	2,300,000	4,000,000	2,400,000	2,800,000	400,000	1,500,000	18,700,000
IFT FROM WATER and SEWER OPERATING FD	5,300,000	2,300,000	4,000,000	2,400,000	2,800,000	400,000	1,500,000	18,700,000
Total	5,300,000	2,300,000	4,000,000	2,400,000	2,800,000	400,000	1,500,000	18,700,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85072) CCWRF Electrical Improvements	0	1,900,000	0	0	0	0	0	1,900,000
(85073) CCWRF Process Improvements	1,100,000	400,000	0	0	0	0	0	1,500,000
(85074) Old Sycamore WRF Process Imprv	1,400,000	0	0	0	0	0	0	1,400,000
(85075) WRF Electrical Improvements	465,000	0	0	0	0	0	0	465,000
(85063) WRF Process Evaluation	443,200	0	0	0	0	0	0	443,200
(85055) WWTP R&R	1,891,800	0	4,000,000	2,400,000	2,800,000	400,000	1,500,000	12,991,800
Total	5,300,000	2,300,000	4,000,000	2,400,000	2,800,000	400,000	1,500,000	18,700,000

Marshville Water and WW

86006

Public Works Capital Program

Program Summary

Projects provide for professional services required to support the acquisition of the Town of Marshville water and wastewater systems by Union County; and the evaluation, rehabilitation, replacement, or expansion of water and wastewater system assets acquired.

Program Operating Budget Impact

The County is currently in negotiations for the acquisition of the Town of Marshville's water and wastewater system. Once the negotiations are finally the operating budget impact will become more defined.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	2,450,000	250,000	250,000	250,000	250,000	250,000	250,000	3,950,000
IFT FROM WATER and SEWER OPERATING FD	2,450,000	250,000	250,000	250,000	250,000	250,000	250,000	3,950,000
Total	2,450,000	250,000	250,000	250,000	250,000	250,000	250,000	3,950,000

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85071) Marshville Sewer System Improvement	1,125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,875,000
(86018) Marshville System Acquisition	200,000	0	0	0	0	0	0	200,000
(84122) Marshville Water System Improvement	1,125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,875,000
Total	2,450,000	250,000	250,000	250,000	250,000	250,000	250,000	3,950,000

EDC Industrial Park W&WW

86007

Public Works Capital Program

Program Summary

Monroe Union County Economic Development has developed a conceptual design for the EDC Industrial Park. The Economic Development Program, as adopted by the Board of County Commissioners, includes funding for the planning, design, and construction of infrastructure required to support the identified economic development project(s). Improvements for the EDC Industrial Park are anticipated to include a gravity wastewater collection system, a submersible wastewater pump station, force main piping, and related mechanical and electrical systems as necessary to convey generated wastewater flow to Union County's existing collection system.

Program Operating Budget Impact

The projects within this program will have some marginal operating budget impacts. We could expect to see an increase in costs related to the operation and maintenance of the planned pump station and expansion to the collection and conveyance systems.

Program Resources Summary

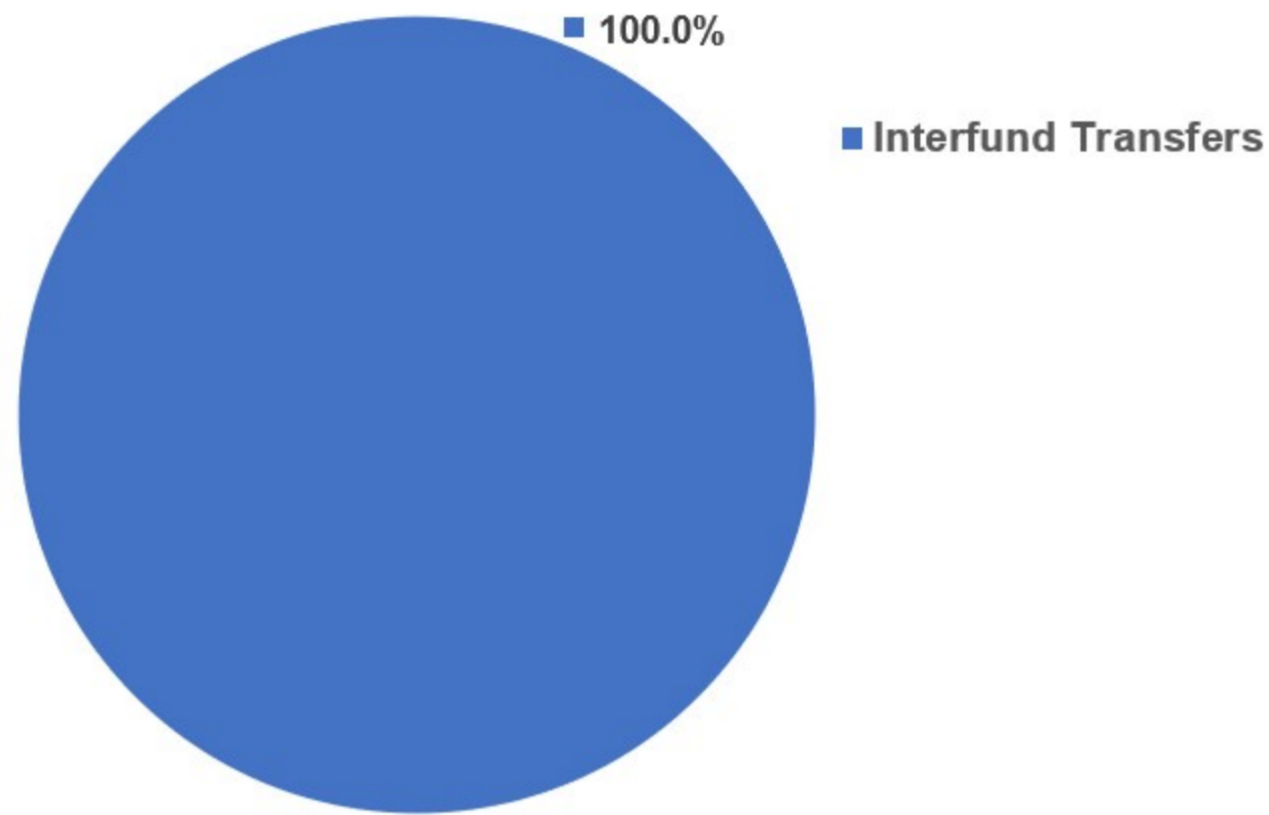
Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	.0 .0							.0 .0
IFT FROM GENERAL CAP PROJ FD	.0 .0							.0 .0
Total	.0 .0							.0 .0

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(85065) EDC Industrial Park Pump Station	.0 .0							.0 .0
Total	.0 .0							.0 .0

Solid Waste Capital Program

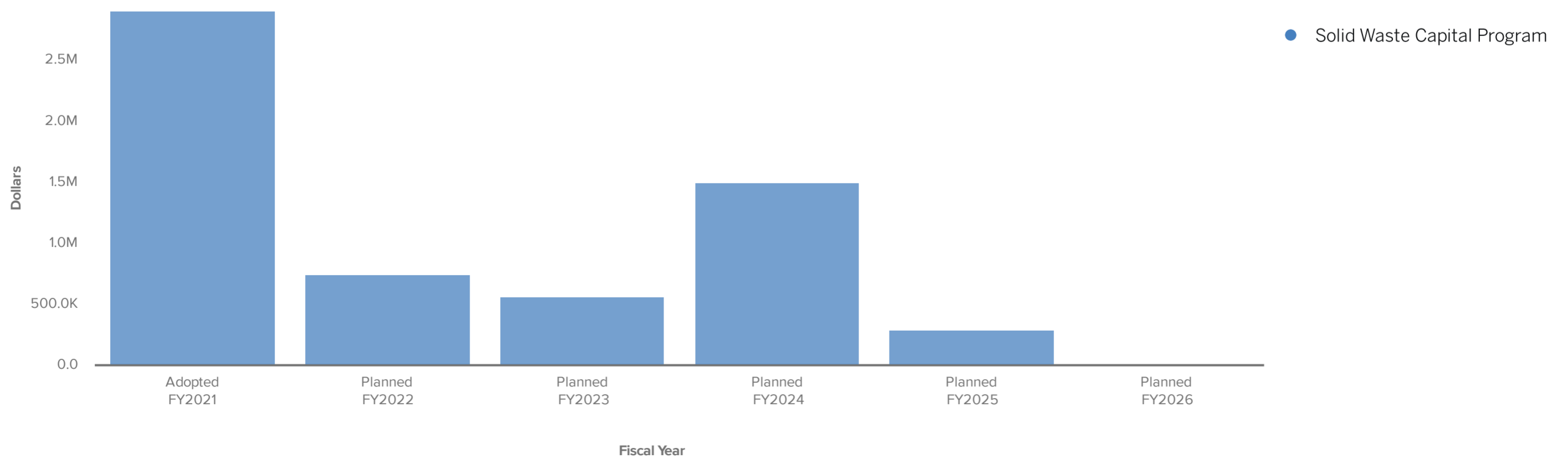
Funding by Source



Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300
IFT FROM SOLID WASTE OPERATING FUND	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300
Total	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300

Budget by Program by Fiscal Year



Program Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(87000) Solid Waste Capital Program	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300
Total	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300

Solid Waste Capital Program

The six-year Solid Waste Capital Program reflects the capital needs of Solid Waste infrastructure within Union County. Included in this program are projects that provide equipment purchases, expansion and renovations of current facilities, and new facilities requested at the Union County Landfill and various solid waste convenience sites.

The projects included in this program comply with the requirements of the Union County Capital Improvement Program Management Policy.

The projects included in this program effect current and future operating budget appropriation. As part of the capital budgeting process, departments are required to estimate what the anticipated future operating budget impact will be. The operating budget impact is simply an estimate, and as the projects develop, estimates will become more defined as the projects mature. The anticipated operating budget impact includes appropriations for annual debt service, new positions and operating expenditures, change in maintenance costs, and variations in annual revenues.

Program Highlights

The Solid Waste Capital Program consists of one capital program and six projects. The program focuses on specific capital improvement needs at the Union County Landfill and various solid waste convenience sites.

The Solid Waste Capital Program consist of redesigning the Austin Chaney Site, building an operation center at the landfill, expansion of the construction and demolition cells at the landfill, widening of a the road that accesses the landfill, Scalehouse renovations and expansion, and road paving at the Goldmine Site.

The County maintains a Solid Waste Capital Reserve Fund that the projects within the Solid Waste Capital Program will be funded from. Excess revenues over expenditures from the Solid Waste Operating Fund are transferred into the Solid Waste Capital Reserve Fund annually.

Operating Budget Impact

Given the new and expanded facilities recommended, it is anticipated that there will be increases in operating cost. These operating costs will become better defined as the projects and operating plans are further developed.

Solid Waste Capital

87000

Solid Waste Capital Program

Program Summary

Program provides for solid waste capital infrastructure needs for the Union County Landfill and various solid waste convenience sites. Program includes expansion of construction and demolition cells, design, improvements and construction needs at the Union County Landfill facilities and various projects at solid waste convenient sites.

Program Operating Budget Impact

It is anticipated that there will be little to no operating budget impact for the majority of the projects in the Solid Waste Capital Program. The Operations Center Building will require additional operating cost for utilities and basic maintenance services. Once this project is further developed the operating cost will become better defined.

Program Resources Summary

Collapse All	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
▼ Interfund Transfers	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300
IFT FROM SOLID WASTE OPERATING FUND	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300
Total	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300

Program Projects Summary

	Project to-Date Appropriation	Adopted FY2021	Planned FY2022	Planned FY2023	Planned FY2024	Planned FY2025	Planned FY2026	Total
(87003) Access Road Widening	0	0	0	260,000	0	0	0	260,000
(87000) Austin Chaney Site Redesign	0	2,659,300	0	0	0	0	0	2,659,300
(87001) C&D Cell Expansion	0	250,000	750,000	0	0	0	0	1,000,000
(87005) Goldmine House Waste Center Road Paving	0	0	0	0	0	290,000	0	290,000
(87004) Operations Center Building	0	0	0	0	1,500,000	0	0	1,500,000
(87002) Scalehouse Renovation/Expansion	0	0	0	300,000	0	0	0	300,000
Total	0	2,909,300	750,000	560,000	1,500,000	290,000	0	6,009,300

Debt Program

Union County borrows funds through the use of various debt instruments; typically general obligation bonds, installment financings (certificates of participation (COP's), limited obligation bonds (LOB's), and private placements), revenue bonds, and N.C. Clean Water Revolving Loans (NC CWRL). Principal and interest debt service payments are appropriated annually in the operating budget(s).

General obligation bonds are approved through voter referendum and collateralized by the full faith, credit, and taxing power of the County. Certifications regarding restrictions, covenants, budget data, and financial disclosure are reported annually for general obligation debt. Currently, there is no authorized and unissued referendum approved general obligation debt.

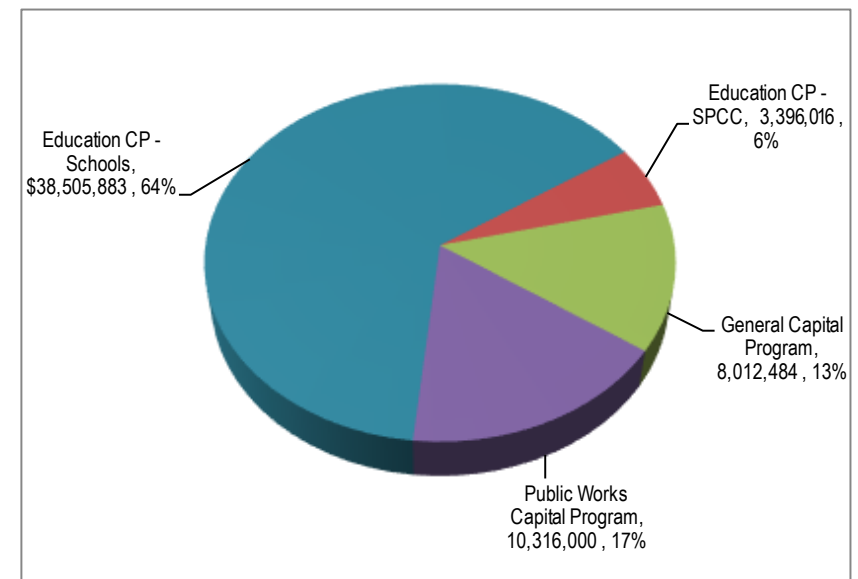
Installment financings are typically collateralized or secured by the assets financed and not the taxing power of the County. However, installment financings require the County to follow customary covenants including providing insurance certificates, budget data, and annual financial disclosures.

Revenue bonds are secured by the pledge of net revenues. In the County's case, it is derived from the water and wastewater system revenues, and the County follows the requirements of the revenue bond debt indentures.

The County currently operates under indentures with U.S. Bank National Association as trustee. The indentures authorize and secure all outstanding revenue bonds of the County's water and wastewater system and contain several financial and operating covenants including rates, additional bonds, reserve funds, annual budgets, maintenance of the system, and insurance. The County is in compliance with all such covenants since the fiscal year ended June 30, 2020. The covenants are tested retrospectively annually during the audit process. It is anticipated the County will continue to remain in compliance.

The County has been prudent in its use of debt funds through the years. The County's total debt service per capita, in FY 2021, is estimated to be \$249. This is comprised of \$159 for Union County Public Schools capital program, \$14 for South Piedmont Community College (SPCC) education capital program, \$33 for the general capital program and \$43 for public works capital program.

Capital Program	Debt Service FY 2021	Debt Service / Capita
Education CP - Schools	\$ 38,505,883	\$ 159
Education CP - SPCC	3,396,016	14
General Capital Program	8,012,484	33
Public Works Capital Program	10,316,000	43
Total	\$ 60,230,383	\$ 249



State Debt Limits

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, allowing for issuance of all presently authorized bonds, the County has the statutory capacity to incur additional net debt in an approximate amount of \$1,765,648,120. This legal debt margin is calculated as of June 30, 2020. This debt analysis does not include operating leases or other County leases as they are typically secured by the purchased asset.

Credit Ratings

The County's current credit ratings are as follows:

Debt Type	Moody's	Standard & Poor's	Fitch
GO Bonds	Aaa	AAA	AAA
Revenue Bonds	Aa1	AA+	AA

County Wide Debt

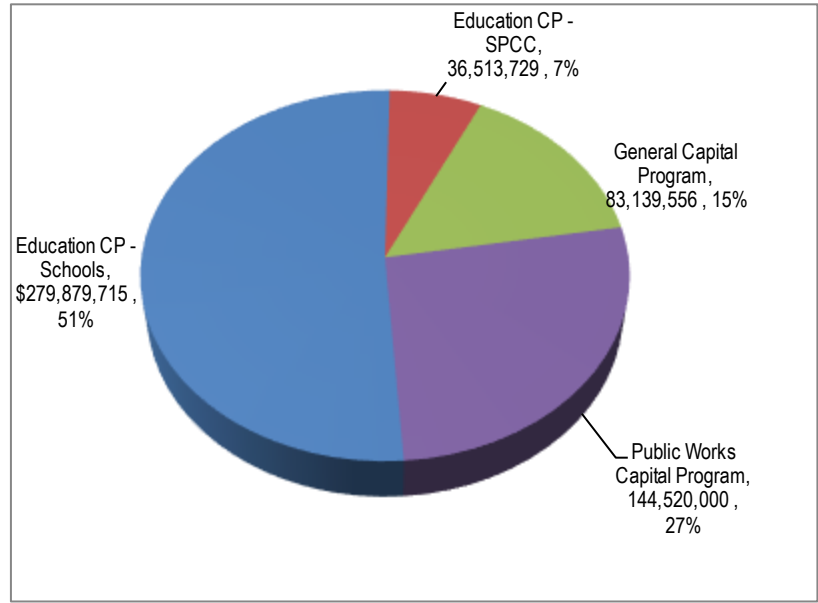
The following table illustrates the current outstanding debt service schedule as of June 30, 2020. The Water and Sewer Fund pays the debt service on the bonds related to utilities. Of the total debt, \$144,520,000, is enterprise debt funded by charges for services by utility rate payers. The Water and Sewer Fund debt service for FY 2021 will be \$10,316,000; reflecting a net increase of \$4,482,602 from prior year debt service costs. The remaining debt of \$399,533,000 is supported by the taxpayers through the General Fund, Economic Development Fund and the Debt Service Fund. The General Fund debt service for FY 2021 will be \$30,613,506, reflecting an increase of \$4,732,624 from prior year debt service costs. The Debt Service Budgetary Fund debt service for FY 2021 will be \$17,610,963. The Debt Service Budgetary Fund includes the 2017 GO Bonds, 2019 voter approved GO Bonds and 2/3rds GO Bonds that were issued in July and August 2019, reflecting an increase of \$5,921,343. The Economic Development Fund debt service for FY 2021 will be \$1,689,913. This is a reflection of the 2/3rds GO Bonds that were issued in July 2019 for the purchase of an Industrial Park.

County Wide Debt Amortization Schedule

Fiscal Year	Principal	Interest	Total
FY 2021	40,210,000	20,020,383	60,230,383
FY 2022	40,185,000	18,452,387	58,637,387
FY 2023	40,070,000	16,724,847	56,794,847
FY 2024	37,180,000	15,034,509	52,214,509
FY 2025	36,950,000	13,499,271	50,449,271
FY 2026	36,110,000	12,043,232	48,153,232
FY 2027	34,440,000	10,649,894	45,089,894
FY 2028	34,085,000	9,236,072	43,321,072
FY 2029	33,119,000	7,968,953	41,087,953
FY 2030	30,629,000	6,762,371	37,391,371
FY 2031	22,249,000	5,740,380	27,989,380
FY 2032	20,474,000	4,924,569	25,398,569
FY 2033	17,729,000	4,268,883	21,997,883
FY 2034	16,279,000	3,767,297	20,046,297
FY 2035	15,508,000	3,267,924	18,775,924
FY 2036	15,753,000	2,805,719	18,558,719
FY 2037	15,983,000	2,351,714	18,334,714
FY 2038	16,248,000	1,862,684	18,110,684
FY 2039	14,042,000	1,389,366	15,431,366
FY 2040	13,010,000	931,175	13,941,175
FY 2041	3,250,000	552,000	3,802,000
FY 2042	3,380,000	422,000	3,802,000
FY 2043	3,515,000	286,800	3,801,800
FY 2044	3,655,000	146,200	3,801,200
Total	\$544,053,000	\$163,108,628	\$707,161,628

The current outstanding principal debt as of June 30, 2020 is \$544.1 million as illustrated by the table above. 51 percent is comprised of the education capital program debt, while 27 percent is public works capital program debt, 15 percent is general capital program debt, and less than 7 percent is for SPCC debt. The outstanding debt per capita is \$1,153 for the schools education capital program, \$150 for the SPCC education capital program, \$596 for the public work capital program and \$343 for the general capital program.

Capital Program	Outstanding at June 30, 2020	Outstanding Debt / Capita
Education CP - Schools	\$ 279,879,715	\$ 1,153
Education CP - SPCC	36,513,729	150
General Capital Program	83,139,556	343
Public Works Capital Program	144,520,000	596
Total	\$ 544,053,000	\$ 2,242



A portion of the local option sales tax, as prescribed by North Carolina State General Statutes, is used to support the education capital program or the indebtedness incurred by the County for Union County Public School purposes as discussed in the revenue highlights of the budget document.

- Article 40 Local Option Sales Tax: The County is mandated to use 30% of the revenue received from Article 40 for Public School Capital Outlay purposes or to retire any indebtedness incurred by the County for Public School purposes.

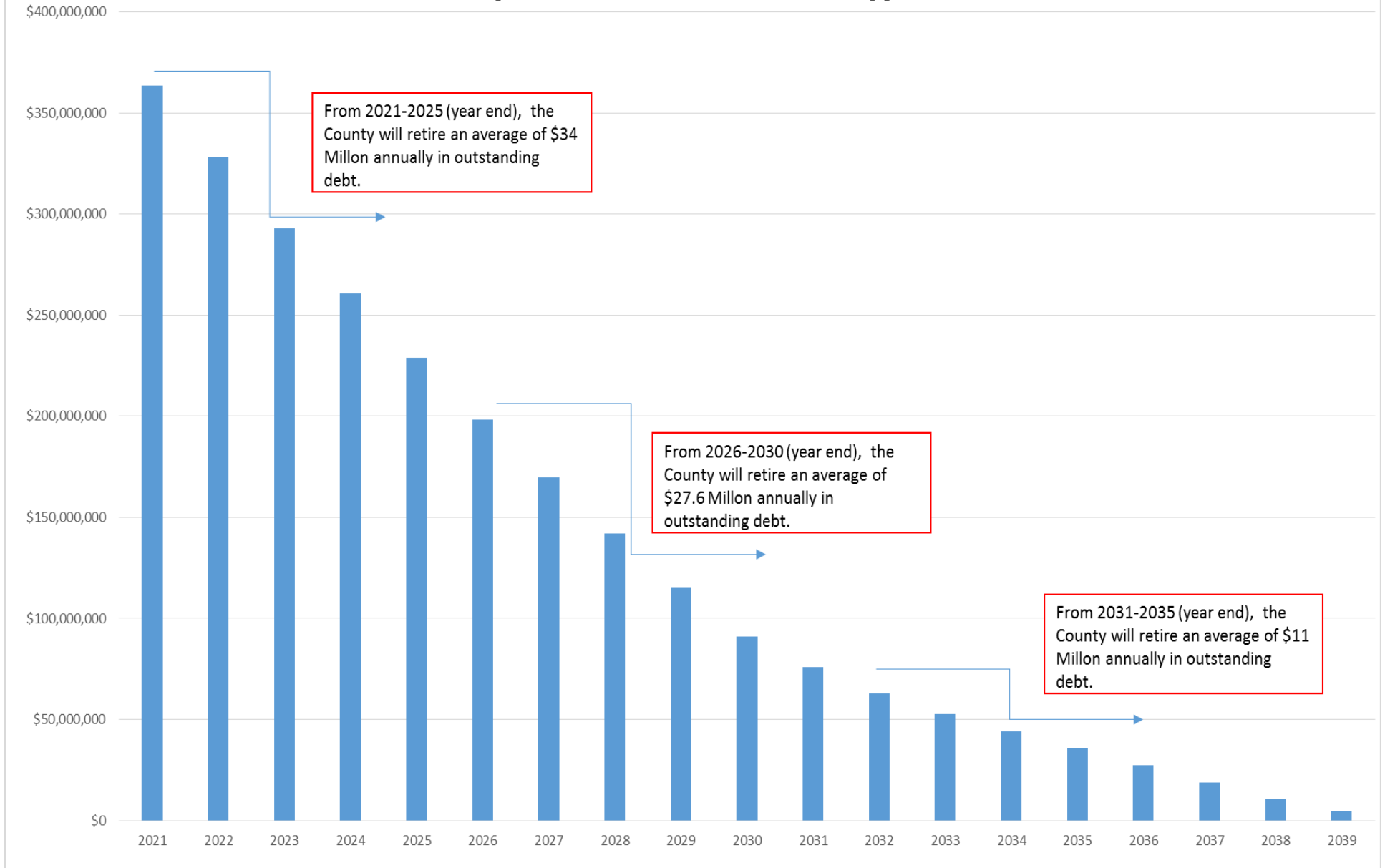
- Article 42 Local Option Sales Tax: The County is mandated to use 60% of the revenue received from Article 42 for Public School Capital Outlay purposes (as defined in G.S. 115C-426(f)) or to retire any indebtedness incurred by the County for Public School purposes.
- Article 44 Local Option Sales Tax: The County is mandated to use the entire portion of Article 44 for economic development, public education, and/or community colleges (as defined in G.S. 105-524). The County used this Article to cover debt service requirements for Union County Public Schools debt.

The graph on the following page indicates the *current* Countywide outstanding principal debt balances. These will change as new debt is added, however it illustrates the County's voracity for principal amortization. Due to this discipline, the County typically amortizes capital projects under 20 years, however the 2013 Certificates of Participation and 2007 General Obligation Bonds required a 25 year amortization, and will mature in 2032 and 2033 respectively.

While this graph portrays the outstanding principal, it is important to understand the debt load in the coming years and the impacts on future borrowing capacity.

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Outstanding General Fund Debt (assumes current debt only)



Source: Union County Finance Department as of June 30, 2020.

Education Capital Program Debt

Over the past twenty years, \$714.4 million of general obligation bonds and certificates of participation have been issued by the County to fund UCPS and SPCC land, facilities construction, and facilities improvements as delineated in the following table.

Education Capital Program Debt Issuances		
Type and Purpose	Issued	Original Issue Amount
GO Bonds - UCPS	September 1999	\$ 30,050,000
GO Bonds - UCPS	March 2001	56,700,000
COPs - UCPS	June 2003	8,436,943
COP's - SPCC	June 2003	4,448,730
GO BAN's - UCPS	Multiple - 2004	48,265,000
GO Bonds - UCPS	June 2005	90,000,000
COPs - UCPS	November 2006	77,640,000
GO Bonds - UCPS	September 2007	220,730,000
GO Bonds - UCPS	March 2009	64,500,000
GO Bonds - UCPS	November 2017	50,000,000
GO Bonds - UCPS	August 2019	4,020,000
GO Bonds - SPCC	August 2019	35,630,000
Total		\$ 714,405,673

The debt service for the outstanding portion of the \$714.4 million will be retired by June 30th, 2040.

At this time the County, Union County Public Schools and South Piedmont Community College have formed a joint committee to determine the educational capital needs for the future. It is undetermined at this time what future debt issuance will be needed for education capital needs. The existing education capital program debt service is shown in the following table.

Education Debt Amortization Schedule

Fiscal Year	Principal	Interest	Total
FY 2021	30,690,527	11,211,371	41,901,898
FY 2022	30,465,285	10,067,265	40,532,550
FY 2023	30,245,308	8,756,710	39,002,018
FY 2024	27,729,705	7,496,295	35,226,000
FY 2025	26,577,157	6,411,154	32,988,311
FY 2026	26,470,159	5,415,099	31,885,258
FY 2027	24,539,181	4,470,033	29,009,214
FY 2028	23,923,203	3,493,628	27,416,831
FY 2029	22,667,919	2,701,370	25,369,289
FY 2030	19,995,000	1,958,055	21,953,055
FY 2031	11,305,000	1,410,425	12,715,425
FY 2032	9,235,000	1,041,850	10,276,850
FY 2033	6,190,000	810,750	7,000,750
FY 2034	4,480,000	669,150	5,149,150
FY 2035	4,480,000	542,175	5,022,175
FY 2036	4,480,000	420,150	4,900,150
FY 2037	4,480,000	295,650	4,775,650
FY 2038	4,480,000	171,150	4,651,150
FY 2039	1,980,000	84,150	2,064,150
FY 2040	1,980,000	29,700	2,009,700
FY 2041	-	-	-
FY 2042	-	-	-
FY 2043	-	-	-
FY 2044	-	-	-
Total	\$316,393,444	\$67,456,127	\$383,849,571

This list excludes any capital requests received by the Board until they are added to the CIP.

General Capital Program Debt

During the past twenty years, \$112 million of general obligation bonds, certificates of participation, and installment financing have been issued by the County to fund General Capital Projects such as the Judicial Center, the Agricultural Center, Library projects, Law Enforcement facilities, and E911 facilities and Radio System/Equipment.

Based on the Board of County Commissioner’s direction, the General Capital Improvement Program for FY 2021-2026 includes other debt financing as a funding source. The type of debt that will be utilized is unknown at this time. As we move into future fiscal years the type of debt issued will become more relevant. The total amount of other debt financing included in the General Capital Improvement Program is \$11,552,000.

The existing general capital program debt service is shown in the following table.

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General Government Debt Amortization Schedule

Fiscal Year	Principal	Interest	Total
FY 2021	5,129,473	2,883,011	8,012,484
FY 2022	5,119,715	2,670,073	7,789,788
FY 2023	5,019,692	2,459,287	7,478,979
FY 2024	4,415,295	2,260,564	6,675,859
FY 2025	5,092,843	2,054,917	7,147,760
FY 2026	4,089,841	1,858,934	5,948,775
FY 2027	4,080,819	1,688,161	5,768,980
FY 2028	4,071,797	1,517,594	5,589,391
FY 2029	4,061,081	1,347,233	5,408,314
FY 2030	3,949,000	1,177,116	5,126,116
FY 2031	3,949,000	1,009,555	4,958,555
FY 2032	3,949,000	855,069	4,804,069
FY 2033	3,944,000	739,858	4,683,858
FY 2034	3,944,000	637,797	4,581,797
FY 2035	3,943,000	532,474	4,475,474
FY 2036	3,943,000	437,719	4,380,719
FY 2037	3,943,000	339,701	4,282,701
FY 2038	3,943,000	241,684	4,184,684
FY 2039	3,942,000	143,666	4,085,666
FY 2040	2,610,000	39,150	2,649,150
FY 2041	-	-	-
FY 2042	-	-	-
FY 2043	-	-	-
FY 2044	-	-	-
Total	\$ 83,139,556	\$ 24,893,563	\$108,033,119

Public Works Capital Program Debt

During the past twenty years, \$221.9 million of revenue bonds, and N.C. Clean Water Revolving Loans (NC CWRL) have been utilized by the County to fund water and wastewater infrastructure projects. These are delineated in the following table.

Public Works Capital Program Debt Issuances		
Type	Issued	Original Issue Amount
NC CWRL	June 1998	\$ 4,673,933
Revenue Bonds	June 2003	33,130,000
NC CWRL	June 2008	15,000,000
Revenue Bonds	June 2009	20,000,000
Revenue Bonds	December 2015	22,955,000
Revenue Bonds	August 2017	58,990,000
Revenue Bonds	May 2019	67,160,000
Total		\$ 221,908,933

An additional \$579 million of water and waste water revenue bonds is proposed over five years to fund the water and wastewater system improvement and expansion projects. The majority of the issuances will be for the Yadkin River Water Supply project and Lower Crooked Creek Water Reclamation Facility (WRF). Planned issuance timing and amount are shown below. The majority of the issuance in FY 2021 will be for the Yadkin River Water Supply project. The total cost of the Yadkin River Water Supply project that is in the current CIP is around \$300 million. This project is estimated to take three years to complete and the debt service impact includes three years with only capitalized interest payments due from the bond proceeds. The estimated cost for the Lower Crooked Creek WRF is \$140 million with design work beginning in FY 2024. During FY 2020, the County paid off \$39 million of debt with cash to plan for future debtissuances for the water and wastewater system.

Public Works Capital Program Proposed Debt Issuances

Type	Timing	Revenue Bond Amount
Revenue Bonds	FY 2021	\$ 309,000,000
Revenue Bonds	FY 2023	70,000,000
Revenue Bonds	FY 2025	30,000,000
Revenue Bonds	FY 2026	170,000,000
Total		\$ 579,000,000

The annual debt service impact of the four proposed additional revenue bond issuances totaling \$579 million is projected to begin in FY 2022 and would conclude within twenty-five years for each issuance. The projected existing and proposed additional public works capital program debt service is shown in the following table. All future debt issuance projections have been calculated on generally accepted repayment methods, with interest rates of 5%, cost of issuances added in and a 25 year amortization period.

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Public Works Debt Amortization Schedule

Fiscal Year	Principal	Interest	Total
FY 2021	\$ 4,390,000	\$ 21,411,000	\$ 25,801,000
FY 2022	4,600,000	21,200,050	25,800,050
FY 2023	4,805,000	20,993,850	25,798,850
FY 2024	21,926,273	24,280,150	46,206,423
FY 2025	22,171,273	23,191,136	45,362,409
FY 2026	30,469,273	32,117,573	62,586,846
FY 2027	30,739,273	30,594,109	61,333,382
FY 2028	31,009,273	29,081,295	60,090,568
FY 2029	31,309,273	27,530,832	58,840,105
FY 2030	31,604,273	25,991,718	57,595,991
FY 2031	31,914,273	24,438,954	56,353,227
FY 2032	32,209,273	22,900,241	55,109,514
FY 2033	32,514,273	21,344,902	53,859,175
FY 2034	32,774,273	19,841,014	52,615,287
FY 2035	32,004,273	18,327,975	50,332,248
FY 2036	32,249,273	16,836,586	49,085,859
FY 2037	32,479,273	15,359,135	47,838,408
FY 2038	32,744,273	13,846,659	46,590,932
FY 2039	33,039,273	12,312,395	45,351,668
FY 2040	33,339,273	10,767,207	44,106,480
FY 2041	28,169,273	9,210,918	37,380,191
FY 2042	28,299,273	7,834,954	36,134,227
FY 2043	28,434,273	6,453,791	34,888,064
FY 2044	28,574,273	5,067,227	33,641,500
FY 2045	24,919,273	3,675,063	28,594,336
FY 2046	10,842,000	2,429,100	13,271,100
FY 2047	10,842,000	1,887,000	12,729,000
FY 2048	10,842,000	1,344,900	12,186,900
FY 2049	8,028,000	802,800	8,830,800
FY 2050	8,028,000	401,400	8,429,400
	<u>\$725,270,006</u>	<u>\$471,473,934</u>	<u>\$1,196,743,940</u>

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Debt Maturity Schedule Debt Ratios

As a result of the current year, there has been pressure to extend a variety of needs through the budget as well as the budget lines to provide a service that is affordable, equitable and sustainable. Some of the reasons for the debt maturity schedule and the debt ratio are the current rate, supply, availability of resources, and the debt ratio.

The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest. The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest.

The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest. The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest.

More affordable, the current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest. The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest.

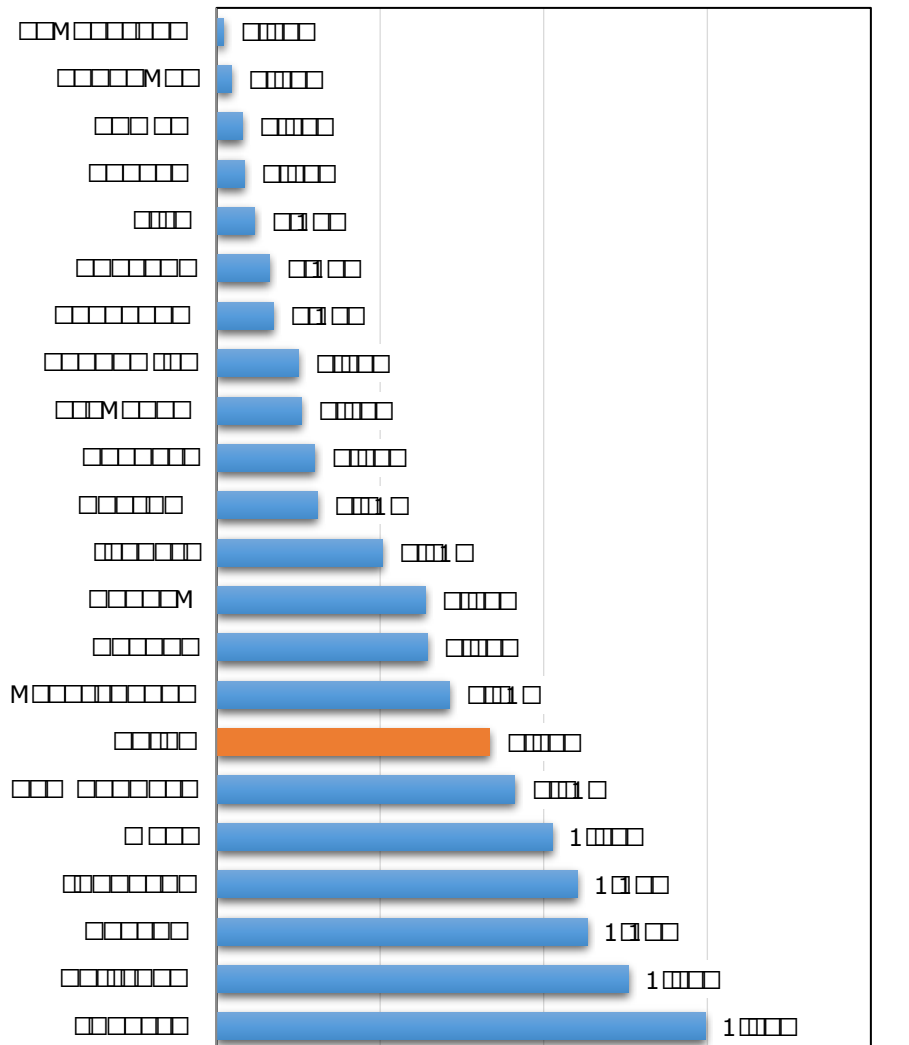
The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest. The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest.

- Debt as a percentage of assessed value
- Debt per capita
- Debt per capita as a percentage of income
- Debt service as a percentage of expenditures
- Debt service as a percentage of expenditures

Furthermore, the current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest. The current year budget has been reduced by the current rate of interest, a significant factor in the assessed value, and the current rate of interest.

Debt as a Percentage of Assessed Value

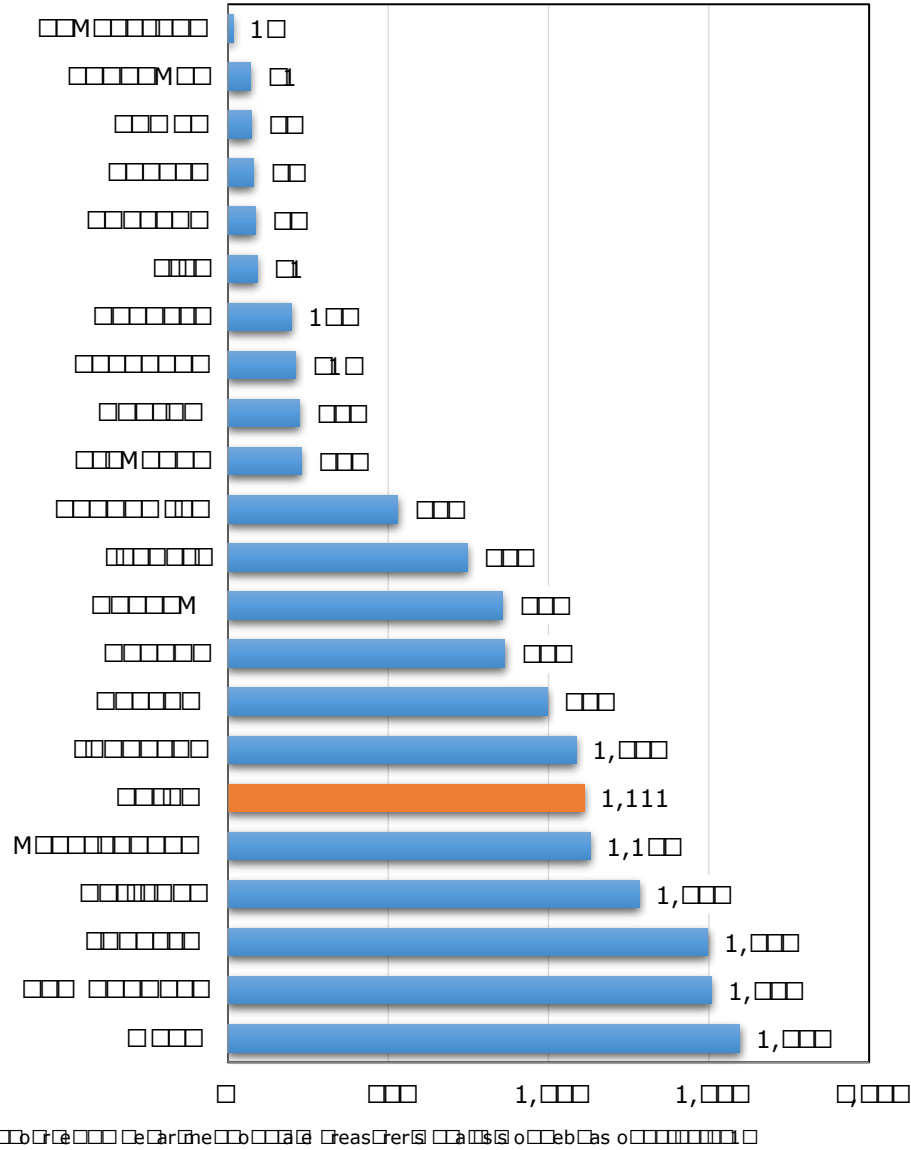
This is commonly referred to as average ratio of municipal government and measures the debt to assessed value. The debt to assessed value ratio is a measure of the debt to assessed value ratio. The debt to assessed value ratio is a measure of the debt to assessed value ratio.



Debt as a Percentage of Assessed Value by Municipality

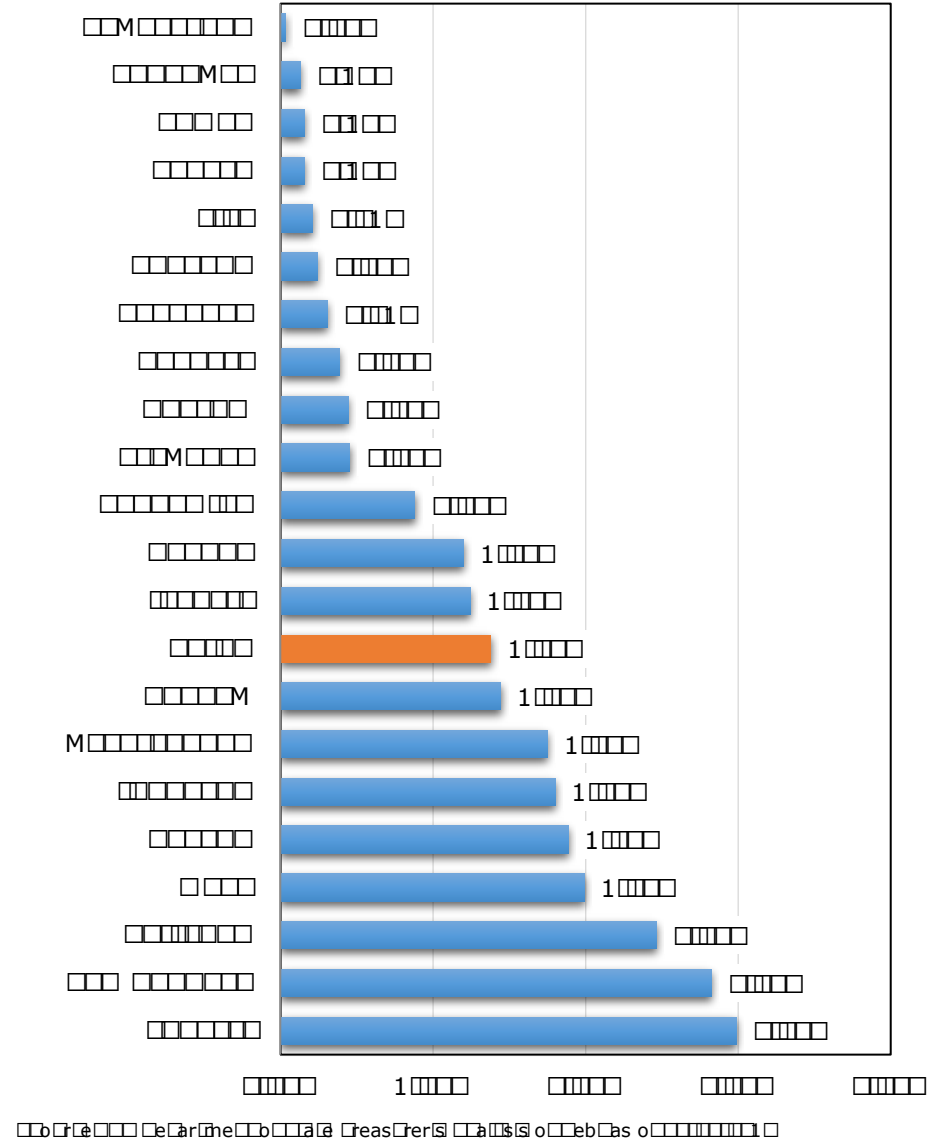
Debt to Capital Ratio

This is a measure of overall debt on a person-to-person basis, and it represents a high degree of risk to the borrower. The overall debt to capital ratio is calculated as total debt divided by total capital. The ratio is divided into two categories: short-term debt and long-term debt. The ratio is provided by the data demonstration.



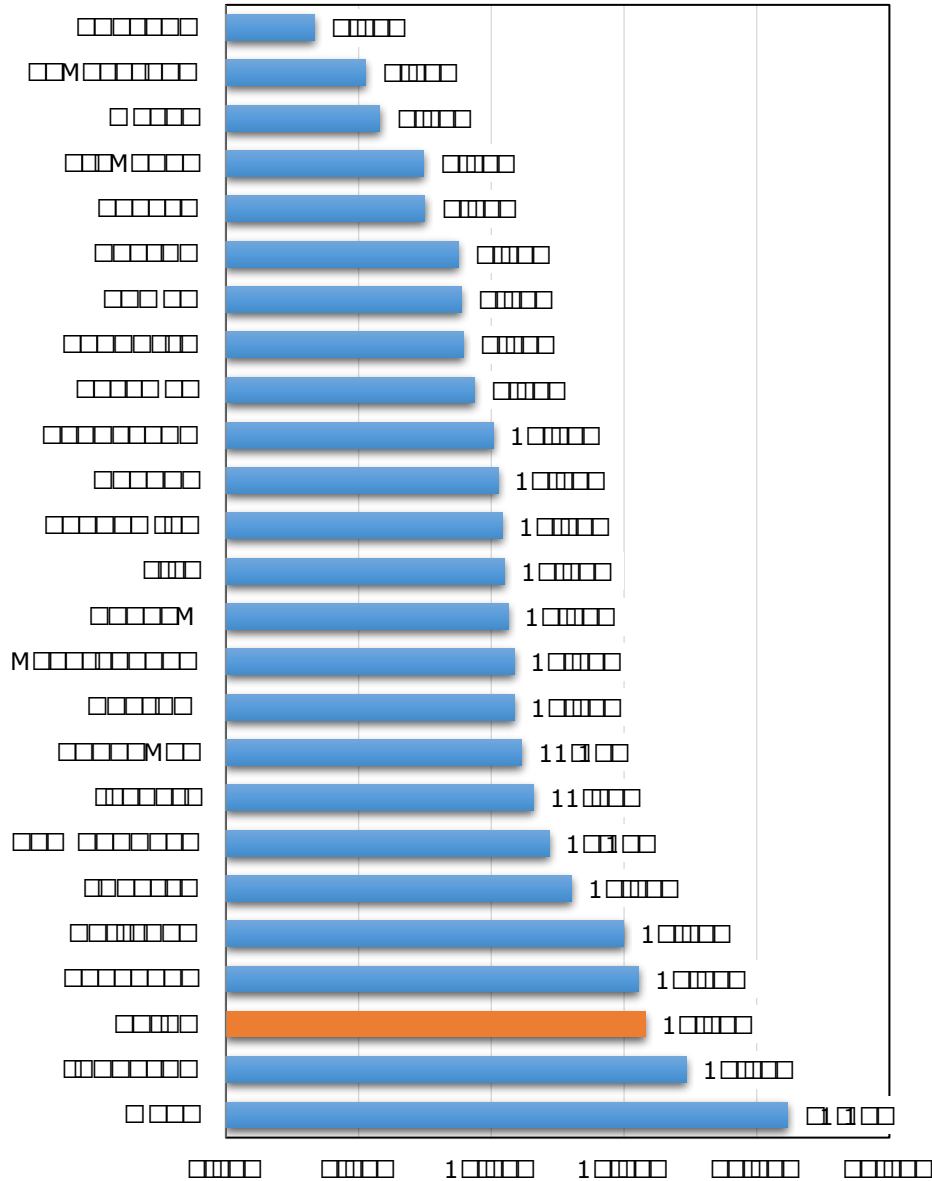
Debt to Capital Ratio as a Percentage of Income

This is a measure of debt to capital ratio as a percentage of income, and it represents a high degree of risk to the borrower. The overall debt to capital ratio is calculated as total debt divided by total capital. The ratio is divided into two categories: short-term debt and long-term debt. The ratio is provided by the data demonstration.



Debt Service Cap

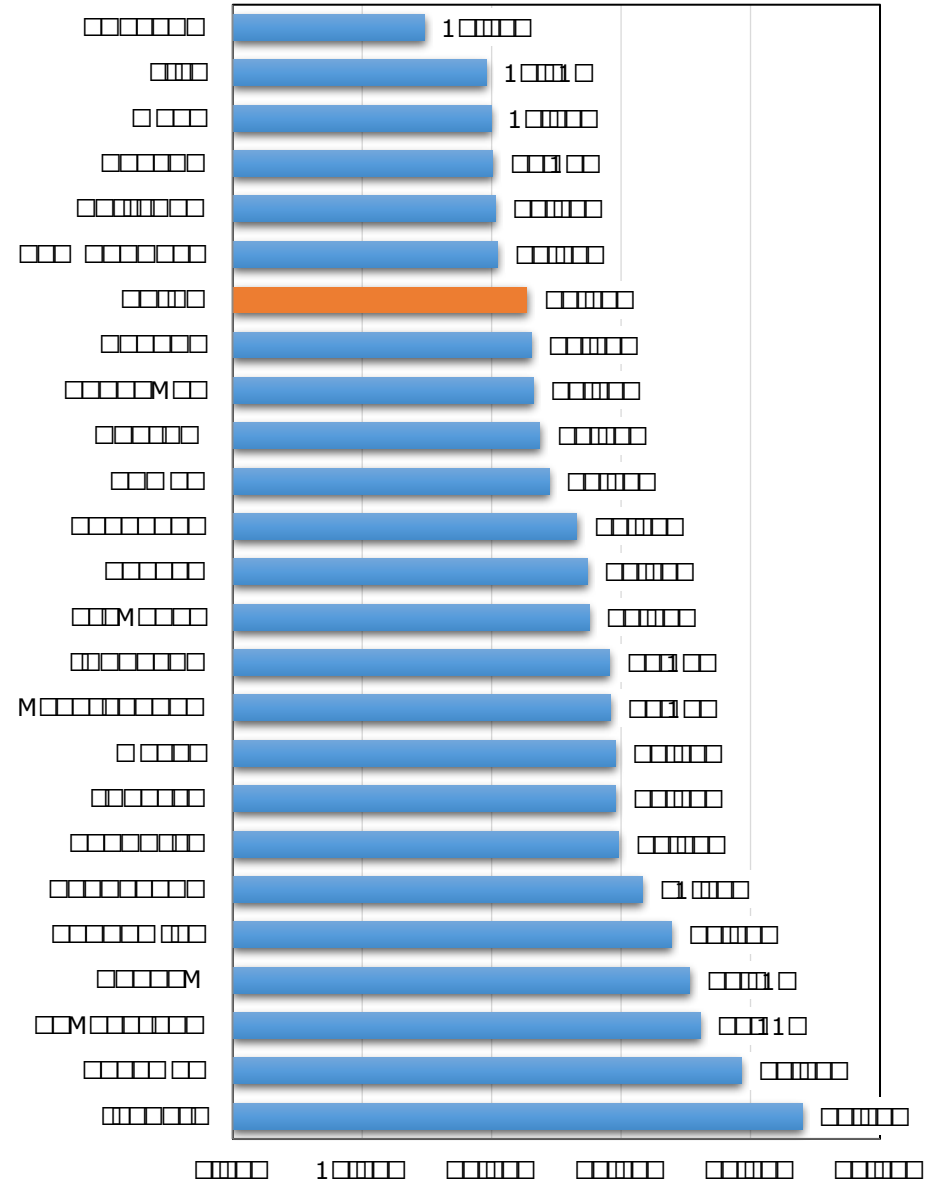
This is a measure of a jurisdiction's debt service, considering the total expenses of the government. The amount provided for debt service is based on the amount of the debt service. Under the statute, the less the debt service becomes.



Union County, NC - Adopted FY 2021 Operating and Capital Budget

Available Debt Cap

This is a measure of the solvent of a government. The amount provided for debt service is based on the amount of the debt service. Under the statute, the less the debt service becomes.



Union County, NC - Adopted FY 2021 Operating and Capital Budget

