

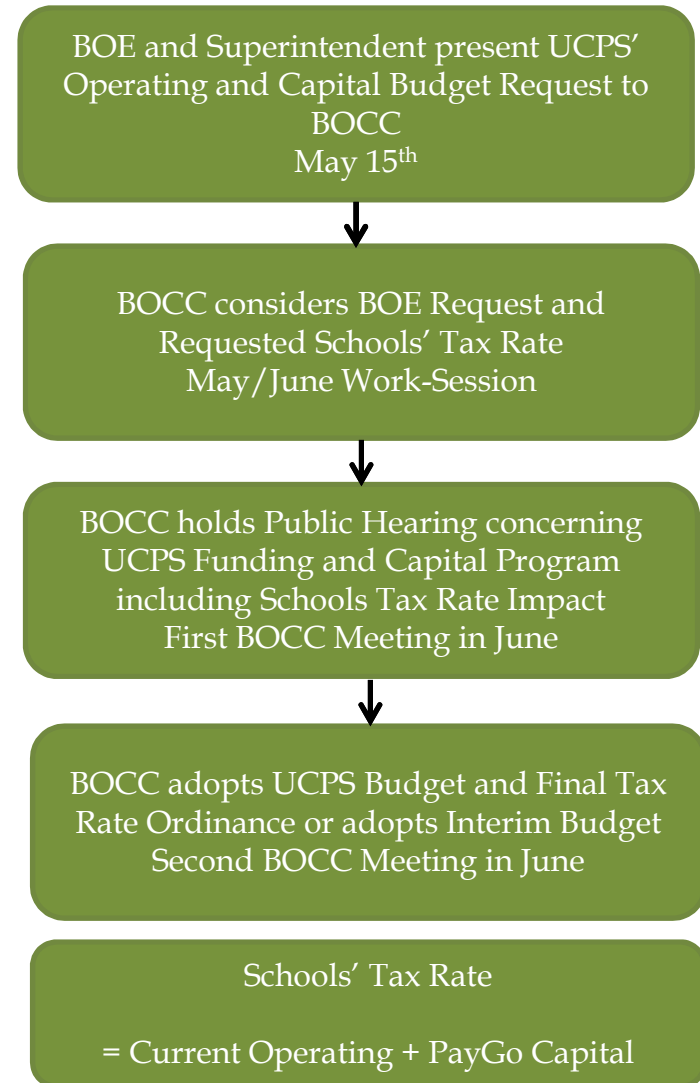
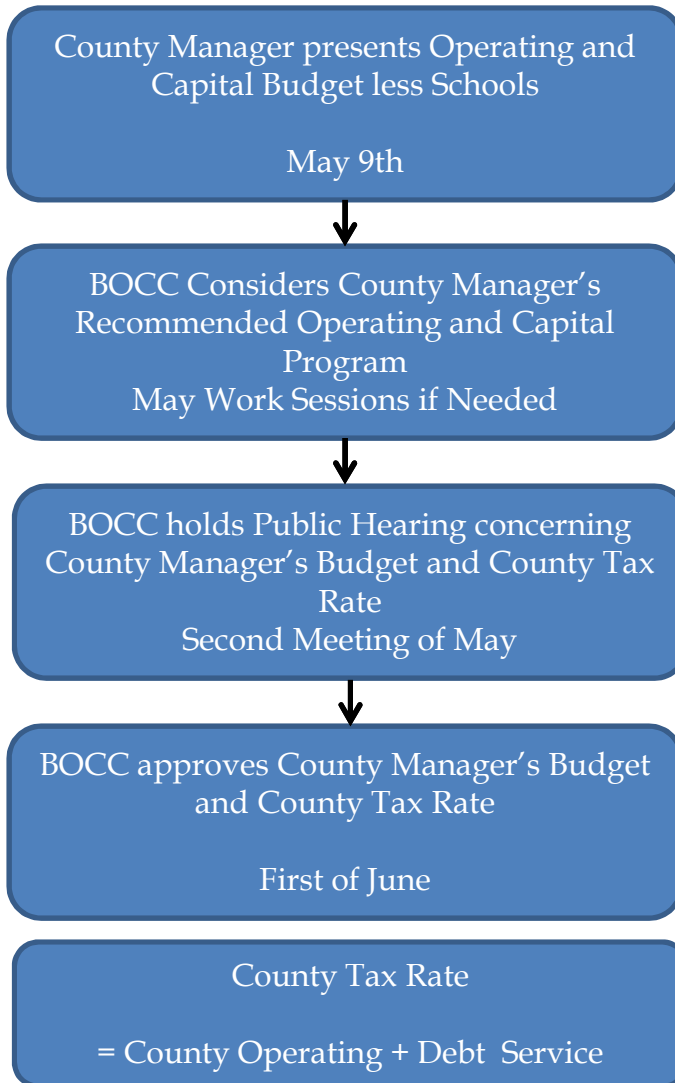


Proposed FY 2015 Operating and Capital Budget

UNION COUNTY

NORTH CAROLINA

Where are we in the Process?



Operating Budget Principles & Process

- Fiscal Sustainability
- Transparency
- Stewardship
- Responsiveness
- Balanced

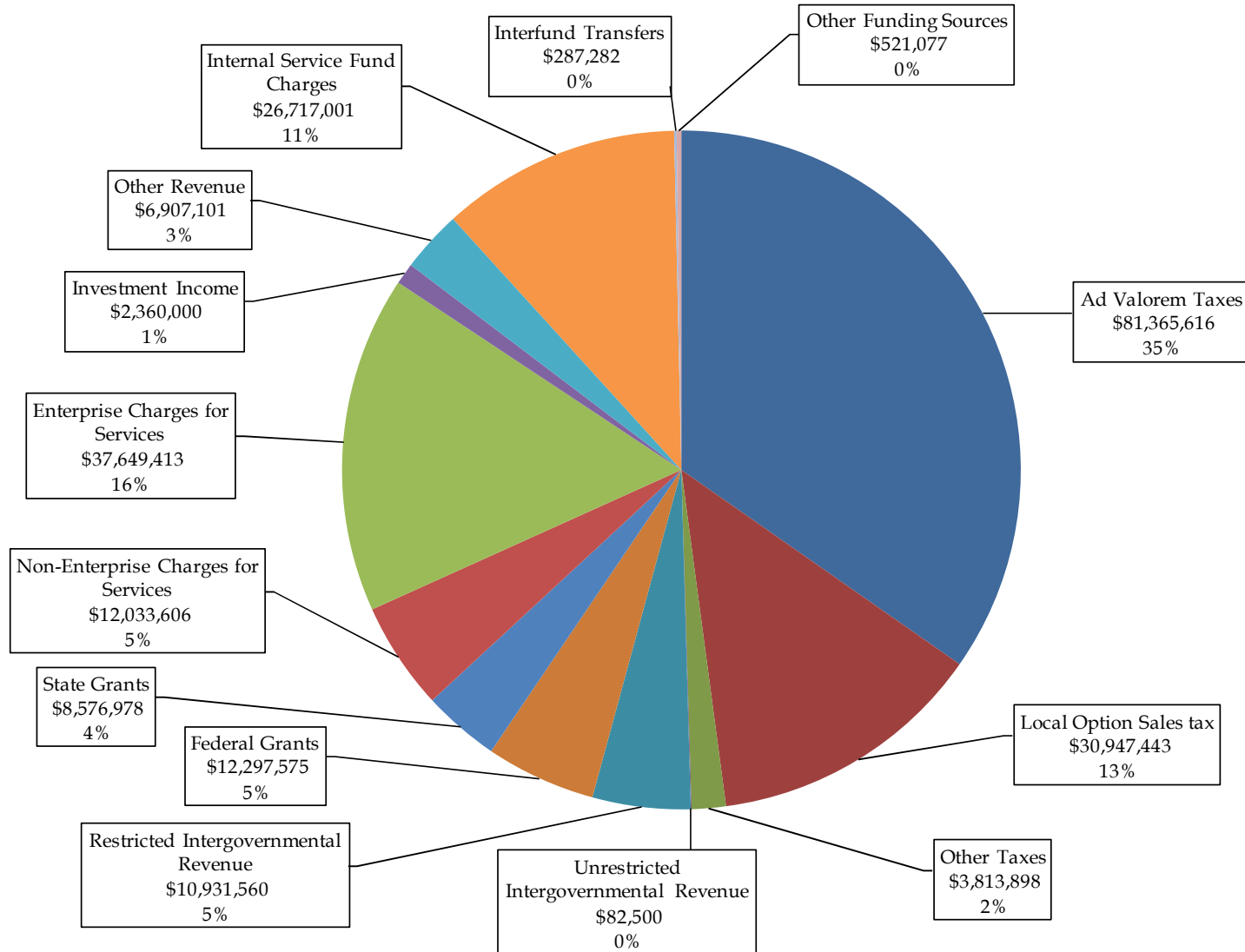
County Budget Process

- Development
 - Modified Zero-Base
 - Starting Over Each Year Building the Budget
 - Individual Meetings to Review Every Line Item
 - Included EMS, VFDs, and SPCC
 - Each Line Item was Individually Ranked as to Priority
 - Management Reduced Request to Balance the Budget within the Resources Available
 - The Outcome of the Zero-Base Process was then Modeled to Ensure Sustainability

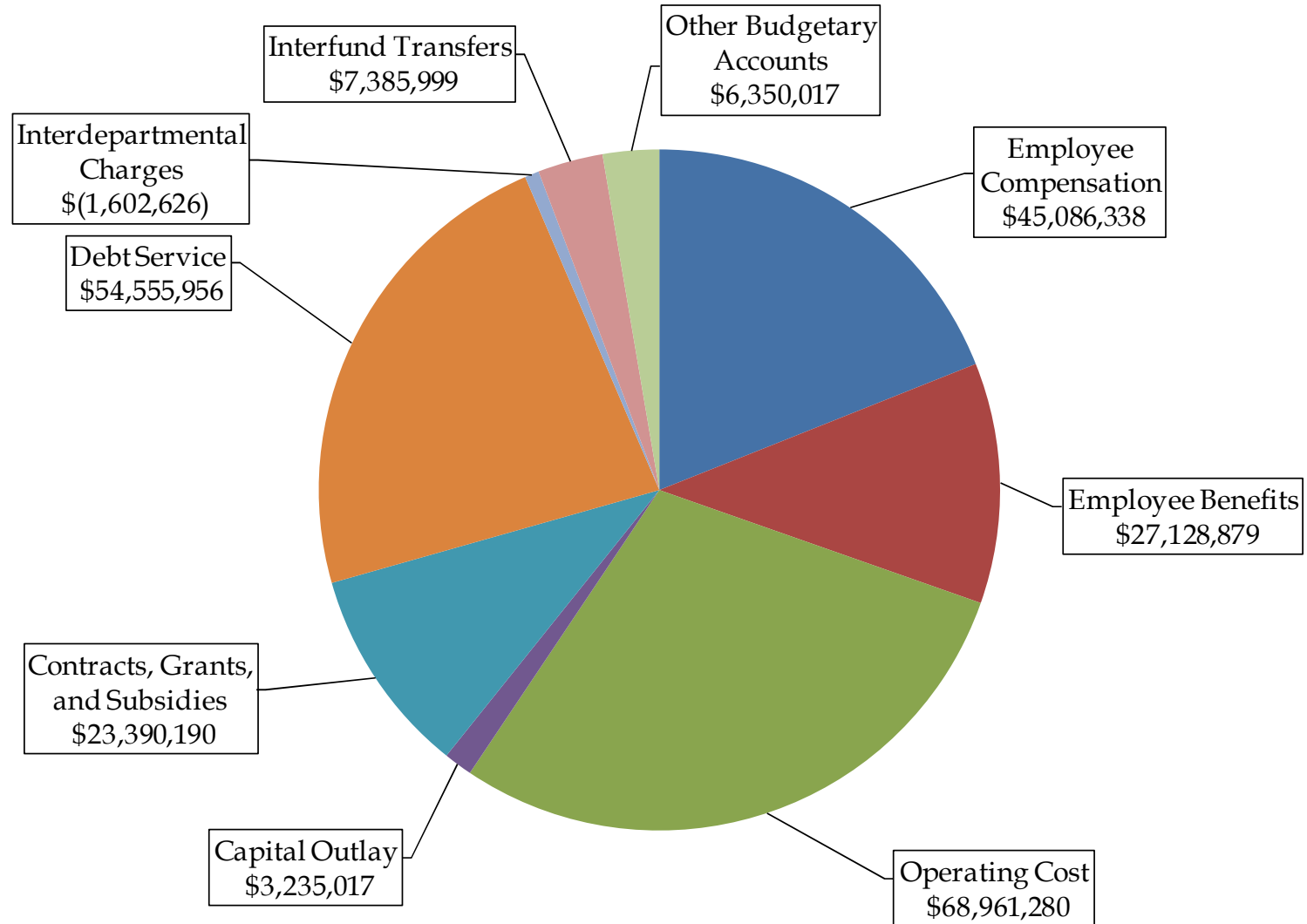
What about the verdict?

- For FY 2015 Budget Development it was not Considered.
- County cannot fund the remaining \$76.2 million of the verdict without a tax increase.
 - Cannot cut enough to fund the verdict.
 - Utility Funds should not be used for this purpose.
 - Projects are underway.
- Tax impact of remaining verdict = 32 cents

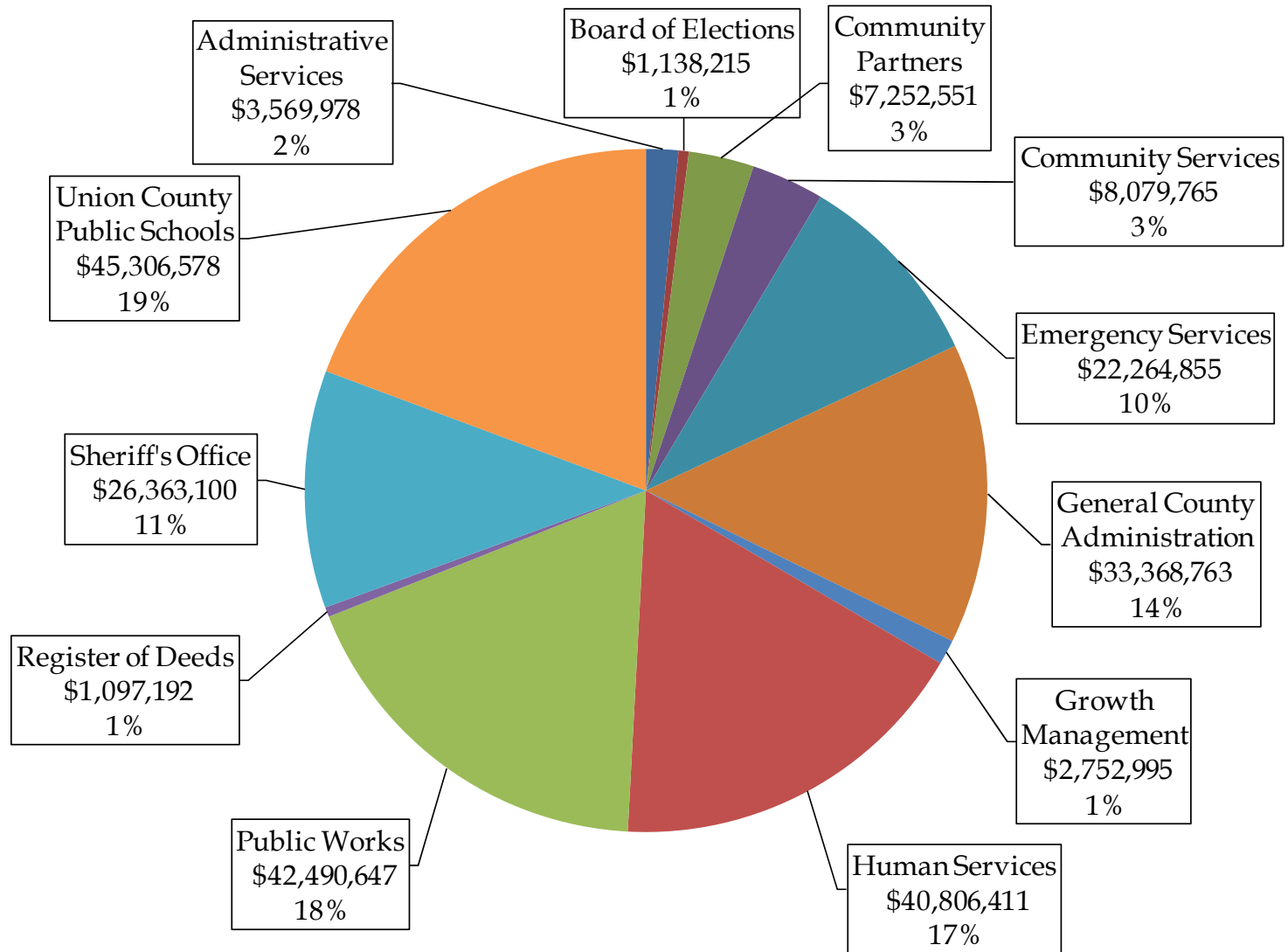
Countywide Revenues



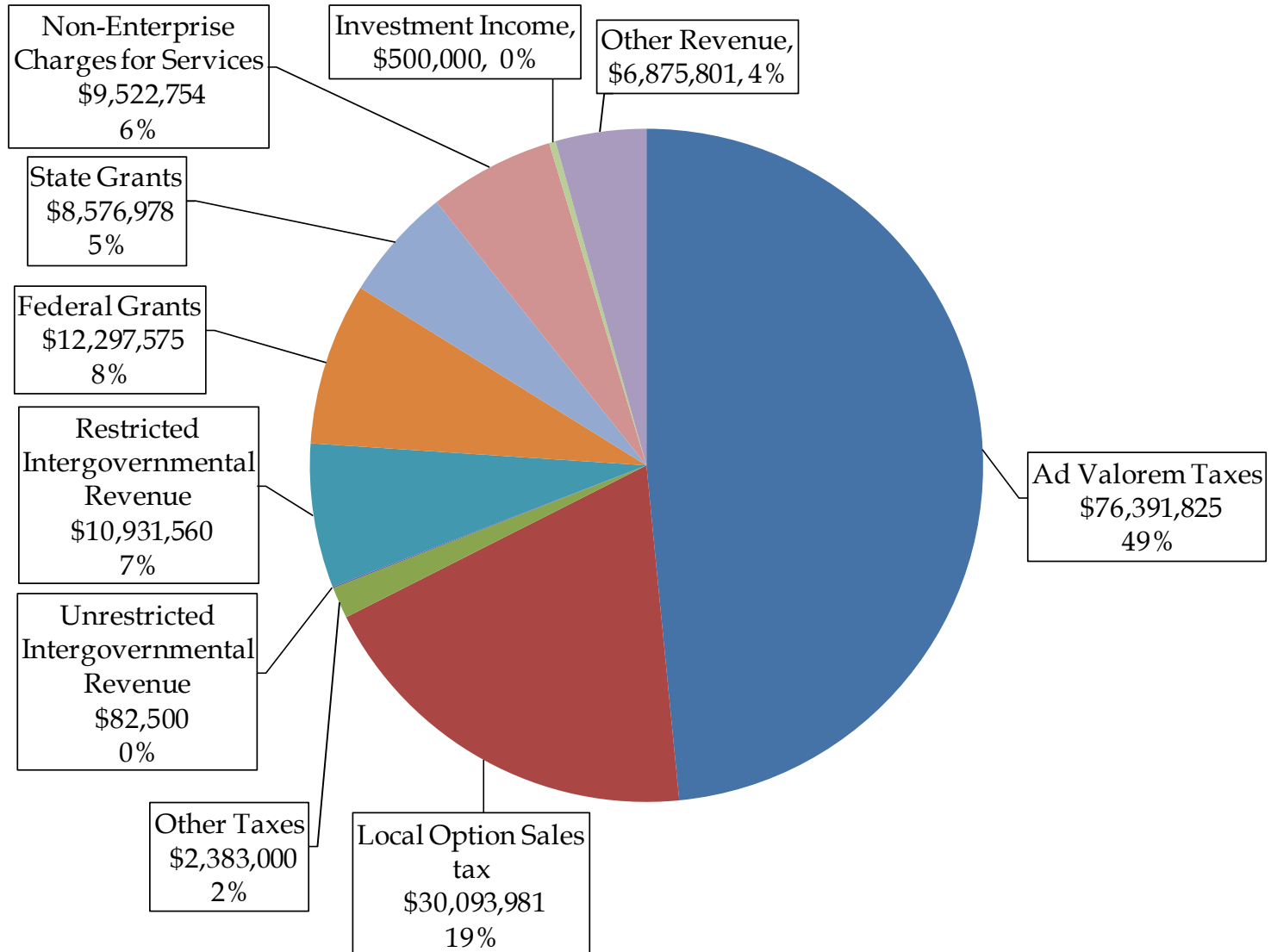
Countywide Expenditures by Expenditure Category



Countywide Expenditures by Service Area



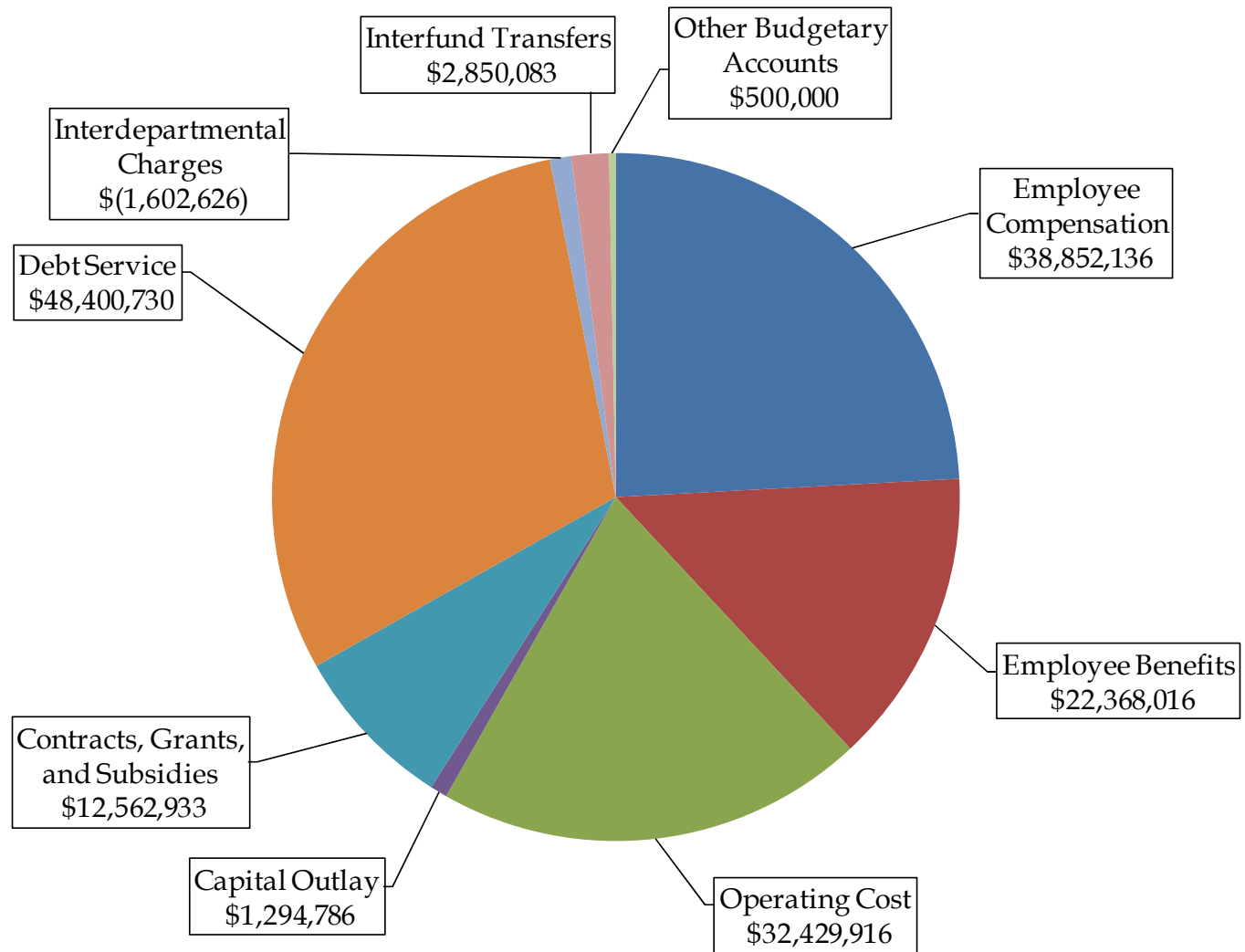
General Fund Revenue



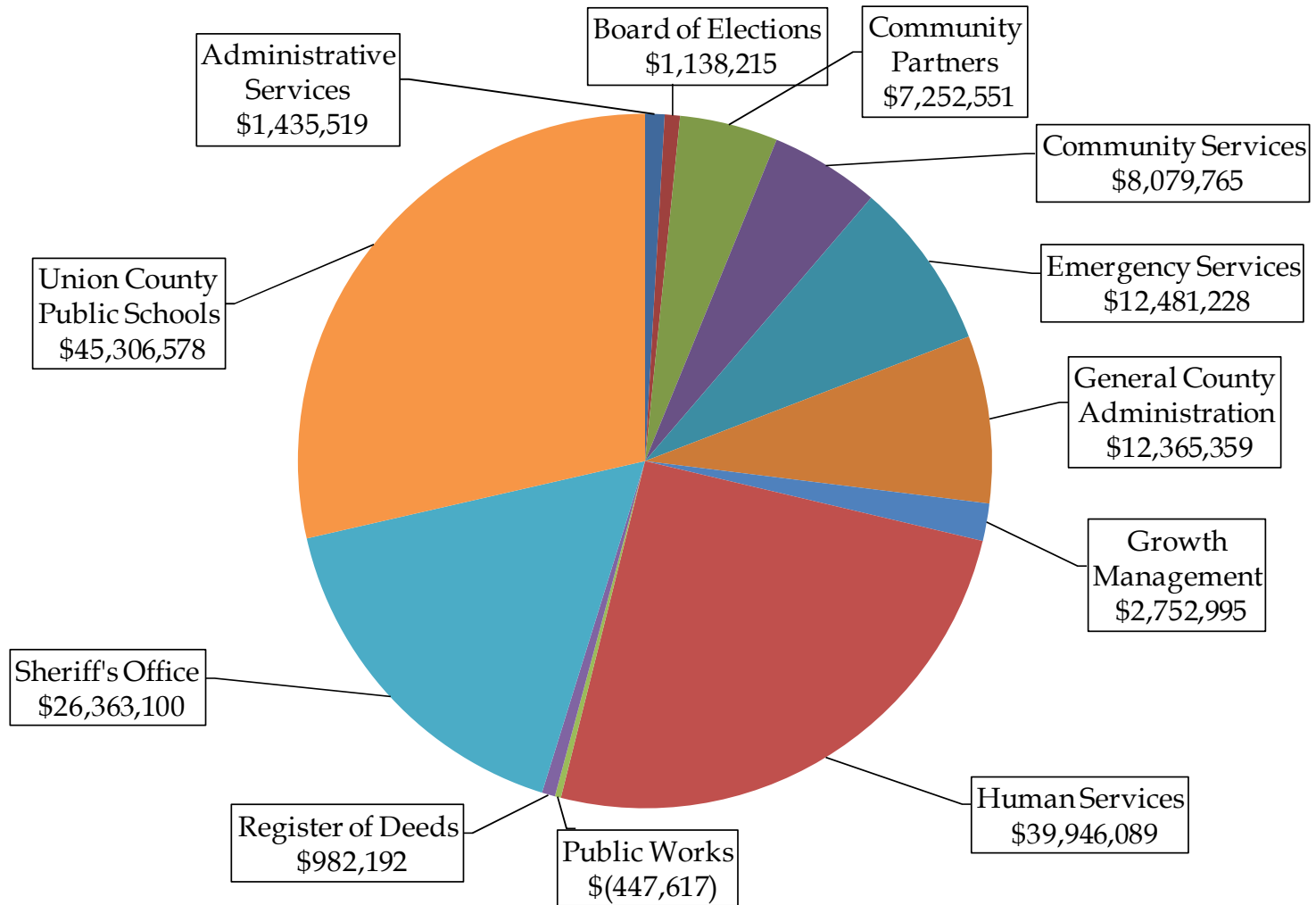
General Fund Significant Revenue Highlights

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

General Fund Expenditures by Expenditure Category



General Fund Expenditures by Service Area



Significant GF Increases

Other than these increases the remainder of the General Fund was reduced by 1.11% or \$1.7 million.

Significant Increases for FY 2015

1st Year of Sheriff's Office Sworn Pay Plan Adjustment	\$	618,695
Volunteer Fire Department Increase		1,009,128
Increased Funding for EMS		947,882
Increased Funding for SPCC		524,144
Economic Development Infrastructure Grant Program		125,000
Firearm's Training and Qualification Range PayGO		2,000,000
Performance Pay Pool		1,364,118
Significant Increases for FY 2015	\$	<u>6,588,967</u>

General Fund Capital Projects

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

Improving Transparency

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

Upcoming Public Meetings

- May 22nd, Joint Meeting with the Board of Education
 - Local Funding Request for Current Expense
- May 27th, Joint Meeting with the Board of Education
 - FY 2014-2015 UCPS Capital Request and Long-Term Planning

Upcoming Public Hearings

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