

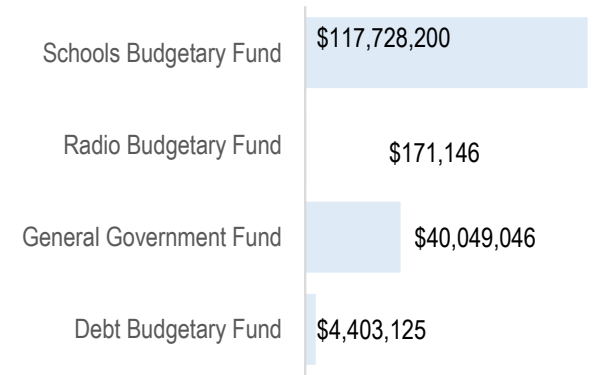
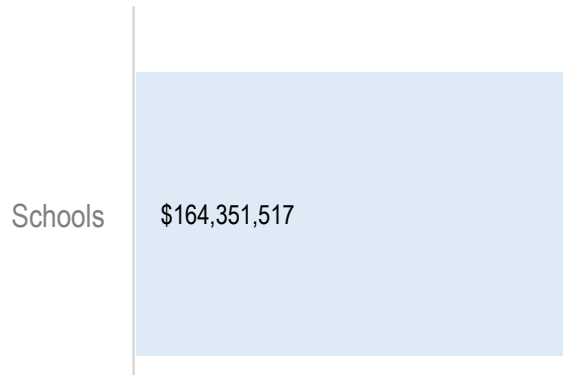
# FY 2019 Adopted Union County Public Schools Budget \$164,351,517

Union County Public Schools	FY 2017 Actual	FY 2018 Revised Budget	FY 2019 Adopted Budget	\$ Change FY 2018-19	% Change FY 2018-19
<b>Revenue:</b>					
Ad Valorem	\$ (112,678,243)	(110,205,007)	(116,340,430)	(6,135,423)	5.57%
Local Option Sales Tax	(12,022,668)	(12,800,875)	(14,970,984)	(2,170,109)	16.95%
Lottery Proceeds	(3,199,082)	(2,863,516)	(3,199,082)	(335,566)	11.72%
Intergovernmental Revenue	(167,000)	(167,000)	(167,000)	-	-
Investment Income	(27,677)	(163,379)	(246,473)	(83,094)	50.86%
Fund Balance Appropriated	-	(2,405,365)	(3,145,443)	(740,078)	30.77%
Transfer from General Fund	-	(835,000)	-	835,000	(100.00%)
<b>Total Revenue</b>	<b>\$ (128,094,670)</b>	<b>(129,440,142)</b>	<b>(138,069,412)</b>	<b>(8,629,270)</b>	<b>6.67%</b>
<b>Expenditures:</b>					
<b>Indirect Support:</b>					
Debt Service	\$ 42,626,080	41,750,945	44,022,111	2,271,166	5.44%
2016 Bond Ref. Reserve	-	4,497,083	6,535,181	2,038,098	45.32%
2016 Bond Ref. Issuance Costs	-	210,000	-	(210,000)	(100.00%)
Schools Radio Program	139,136	168,104	171,146	3,042	1.81%
NCVTS Collection Costs	328,463	341,000	328,463	(12,537)	(3.68%)
Facility Support	381,655	417,195	430,060	12,865	3.08%
Facility Insurance	5,000	6,494	-	(6,494)	(100.00%)
Litigation Costs	-	100,000	-	(100,000)	(100.00%)
<b>Sub-Total</b>	<b>\$ 43,480,334</b>	<b>47,490,821</b>	<b>51,486,961</b>	<b>3,996,140</b>	<b>8.41%</b>
<b>Direct Support:</b>					
Current Expense - UCPS	88,251,272	89,473,801	91,064,761	1,590,960	1.78%
Current Expense - Charters	\$ 6,293,563	7,442,658	9,209,007	1,766,349	23.73%
Pay-Go Capital	\$ 17,749,200	15,515,188	11,426,075	(4,089,113)	(26.36%)
Transfer to General Fund	-	-	1,164,713	1,164,713	100.00%
<b>Sub-Total</b>	<b>\$ 112,294,035</b>	<b>\$ 112,431,647</b>	<b>\$ 112,864,556</b>	<b>\$ (731,804)</b>	<b>(0.65%)</b>
<b>Total Expenditures</b>	<b>\$ 155,774,370</b>	<b>159,922,468</b>	<b>164,351,517</b>	<b>3,264,336</b>	<b>2.04%</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$ 27,679,700</b>	<b>\$ 30,482,326</b>	<b>\$ 26,282,105</b>	<b>\$ (5,364,934)</b>	<b>(17.60%)</b>

**FTE by Division**

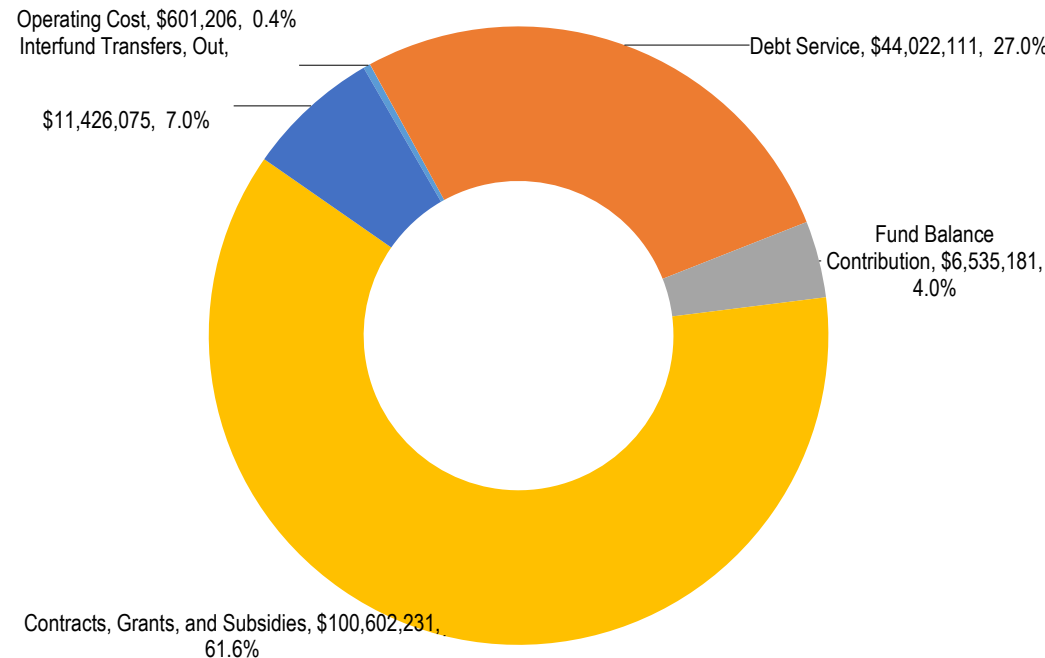
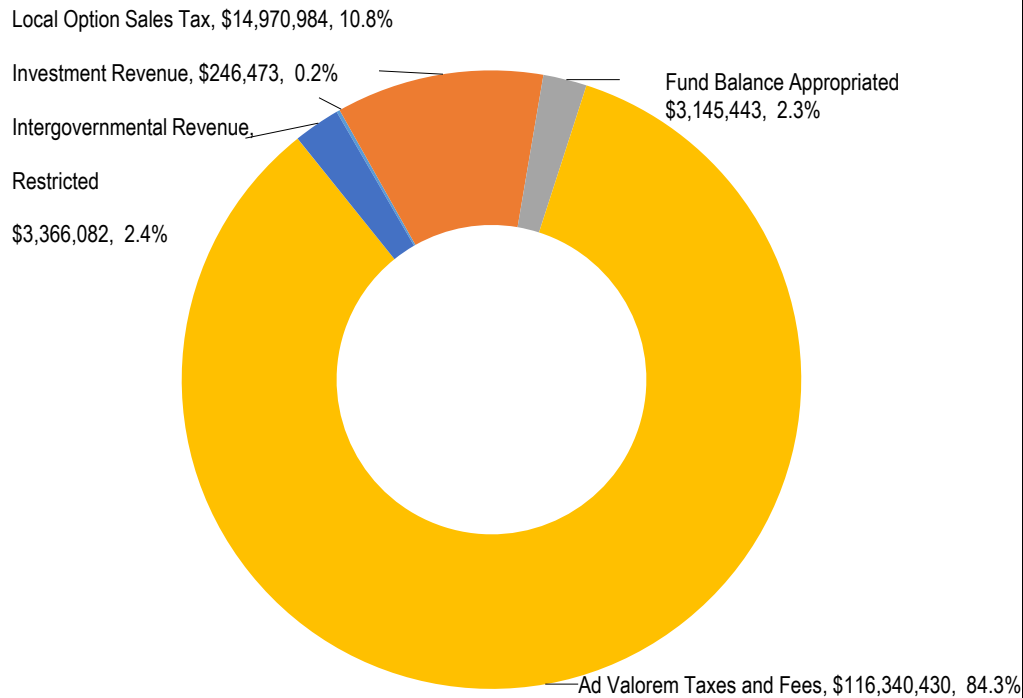
**Budgeted Expenditures by Division**

**Expenditures by Fund**



**Revenues by Category**

**Expenditures by Category**



### **Service Area Mission**

Union County Public Schools (UCPS) is one of the reasons people and businesses are drawn to Union County. In addition, UCPS is the largest funding component in the budget as well as the largest employer in the community. Because of this integral role, UCPS is a driver in economic development and when considering their budget request, should be evaluated in that light. The school system significantly influences workforce development and the quality of life in Union County.

### **Service Area Services Provided**

In a joint meeting with the Board of County Commissioners, the UCPS School Superintendent presented his vision for the FY 2019 school system budget focusing on the following priorities 1) School Safety and Security, 2) Investment in Human Capital and 3) Continuous Organizational Improvement. The proposed current expense budget considers the priority requests and provides funding in support of these priorities.

The FY 2019 proposed school budget allocates resources for Sustaining School Operations (\$339,000), Investing in UCPS Employees (\$1,978,898), Student Growth (\$1,766,349) and Program Expansion/New Initiatives (\$2,255,682). This recommended funding fully satisfies the Superintendent's FY 2019 budget request.

Sustaining School Operations funding provides for student assignment management support and an expected 3 percent increase to system wide utilities expense. Recommended funding for Investing in USPC Employees will provide for 7 percent salary increases for certified staff, 3 percent increases for assistant principals and 2 percent increase for non-certified staff. This also includes compensation market adjustments for skilled labor, increases for retirement/health rates and a \$5,000 stipend for aspiring teachers and administrators. The Manager's recommendation includes funding for the expected Enrollment Growth to charter schools of 639 new students.

Funding for Program Expansion/New Initiatives provides for two school based positions that will provide support to beginning teachers. Secondary school support for 9th grade intensive tutoring, district-wide transportation for the IB program and student support for children with learning disabilities.

The largest funding request in this section is to properly identify and support student social and emotional health needs. The Superintendent and the Board of County Commissioners both agree that this issue requires serious consideration. The Board adopted \$1.6 million to be dedicated for this purpose. These funds have been distributed through a partnership between UCPS and County Human Services. UCPS is allocated \$425,287 to fund three additional school counselors, while the balance of \$1,164,713 is allocated to Human Service to fund additional school social workers and mental health therapists. Currently school visitor management systems are present in various school buildings across UCPS. In order to bring all schools to the same security standards, \$75,000 is allocated to expand this system to all district schools. The Board of County Commissioners also approved an expansion in the Sheriff's office that adds ten additional school resource officers to provide safety and security at all high schools in Union County.

**Service Area FY 2019 Discussion**

The total proposed UCPS budget is \$120,488,200. This, in combination with other identified funding sources, will provide UCPS with the resources requested by the Board of Education. The UCPS request can be fully funded with no change to the FY18 tax rate of .4450.

**Service Area Analysis**

The FY 2019 adopted school funding for Operating and Capital uses is \$120,488,200. This includes revenues from the following sources:

- Schools Fund Balance - \$3,145,443
- Local Fines and Forfeitures - \$700,000
- ABC Revenues - \$60,000
- Schools Tax Funding - \$116,351,517

The total Operating allocation of \$97,833,768 will be used to support the following uses

- Instruction - \$38,389,258
- Instructional Support - \$2,326,865
- Operations - \$35,023,924
- Leadership - \$12,884,714
- Charter School Funding - \$9,209,007
- Social & Emotional Health Program \$435,287 for three school counselors, balance of \$1,164,713 allocated to Human Services (total \$1.6M)

Total Capital Funding - \$16,119,251 designated for various building repair, maintenance and safety needs within the school district. The BOCC placed an additional \$6,535,181 in restricted contingency to fund bond overages and refunds if needed.

Service Area by Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
<b>Revenue by Category</b>								
Ad Valorem Taxes and Fees	0	(111,536,120)	(109,151,682)	(112,678,243)	(110,205,007)	(116,340,430)	(6,135,423)	5.6%
Ad Valorem Taxes and Fees	0	21	99	0	0	0	0	0.0%
Local Option Sales Tax	(6,765,674)	(7,390,367)	(8,655,667)	(12,022,668)	(12,800,875)	(14,970,984)	(2,170,109)	17.0%
Intergovernmental Revenue, Restricted	(2,100,153)	(3,728,843)	(2,992,045)	(3,366,082)	(3,030,516)	(3,366,082)	(335,566)	11.1%
Investment Revenue	0	(319,600)	(154,664)	(27,677)	(163,379)	(246,473)	(83,094)	50.9%
Fund Balance Appropriated	0	0	0	0	(2,405,365)	(3,145,443)	(740,078)	30.8%
<b>Total Revenue</b>	<b>(8,865,827)</b>	<b>(122,974,909)</b>	<b>(120,953,959)</b>	<b>(128,094,670)</b>	<b>(128,605,142)</b>	<b>(138,069,412)</b>	<b>(9,464,270)</b>	<b>7.4%</b>

Service Area by Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
<b>Expenditures by Division</b>								
Schools Division	145,861,397	152,535,539	153,863,247	155,774,370	159,087,468	164,351,517	4,099,336	2.6%
<b>Total Union County Public Schools</b>	<b>145,861,397</b>	<b>152,535,539</b>	<b>153,863,247</b>	<b>155,774,370</b>	<b>159,087,468</b>	<b>164,351,517</b>	<b>4,099,336</b>	<b>2.6%</b>
<b>Total Union County Public Schools</b>	<b>136,995,570</b>	<b>29,560,630</b>	<b>32,909,288</b>	<b>27,679,699</b>	<b>30,482,326</b>	<b>26,282,105</b>	<b>(5,364,934)</b>	<b>(17.6)%</b>
<b>Full-time Equivalent by Status</b>								
Service Area by Program Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
<b>Schools</b>								
UCPS Capital Outlay	61,890,370	64,472,183	60,625,119	60,375,280	61,138,216	56,162,899	(5,690,030)	(9.3)%
UCPS Current Expense	83,021,859	87,097,884	91,922,668	94,544,835	96,916,459	100,273,768	3,357,309	3.5%
UCPS Current Indirect Support	949,168	805,682	755,215	715,118	864,689	7,293,704	6,429,015	743.5%
UCPS Radio Program	0	159,790	560,245	139,136	168,104	171,146	3,042	1.8%
<b>Total Expenditure</b>	<b>145,861,397</b>	<b>152,535,539</b>	<b>153,863,247</b>	<b>155,774,370</b>	<b>159,087,468</b>	<b>164,351,517</b>	<b>4,099,336</b>	<b>2.6%</b>

