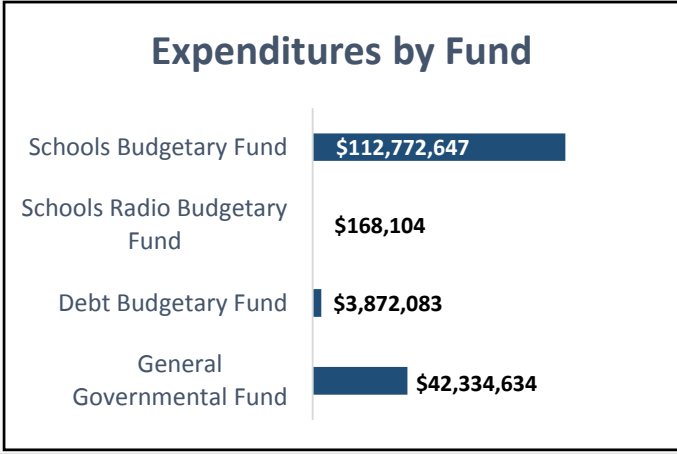
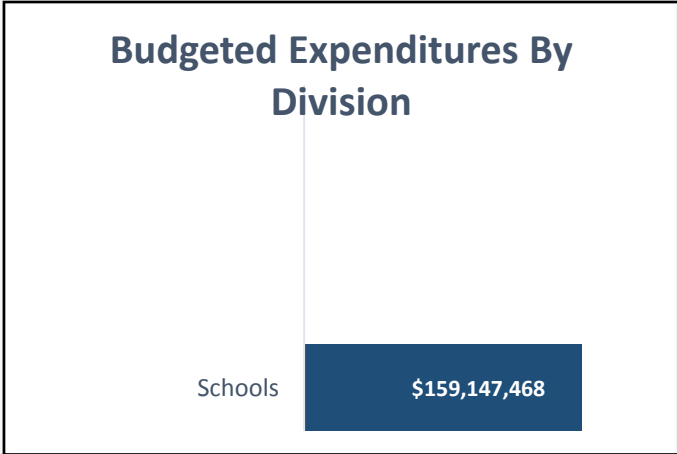


**Union County Public Schools**

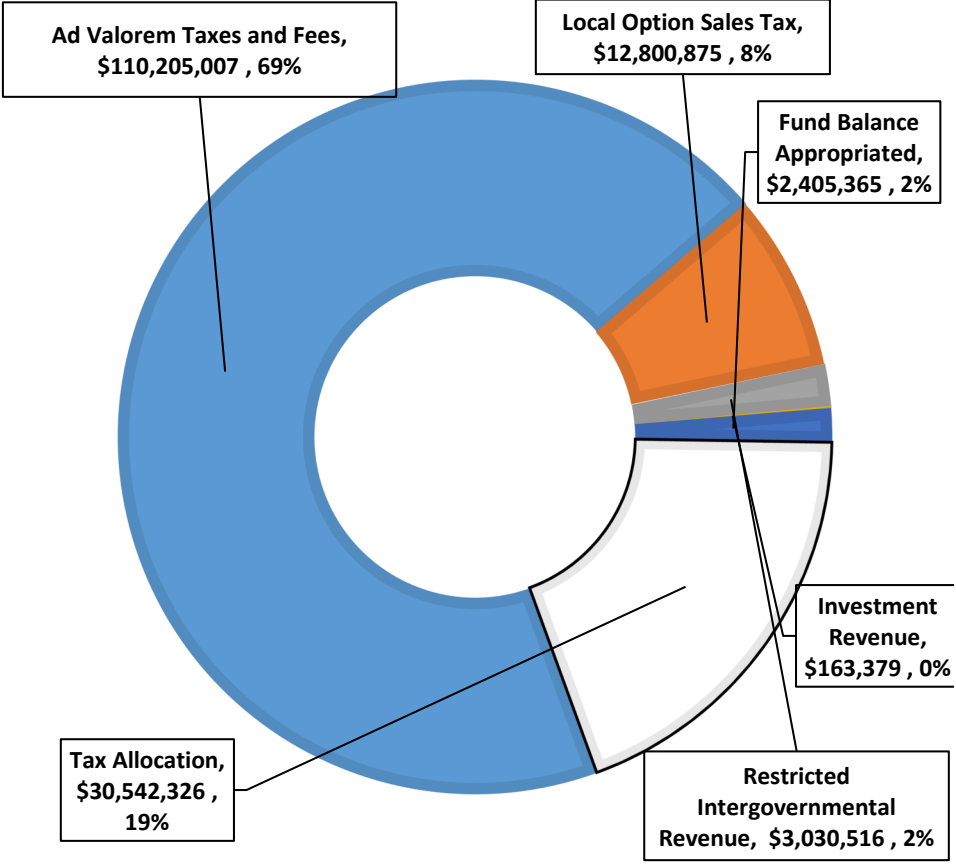
**Service Area Budget in Brief**

# FY 2018 Adopted Union County Public Schools Budget \$159,147,468

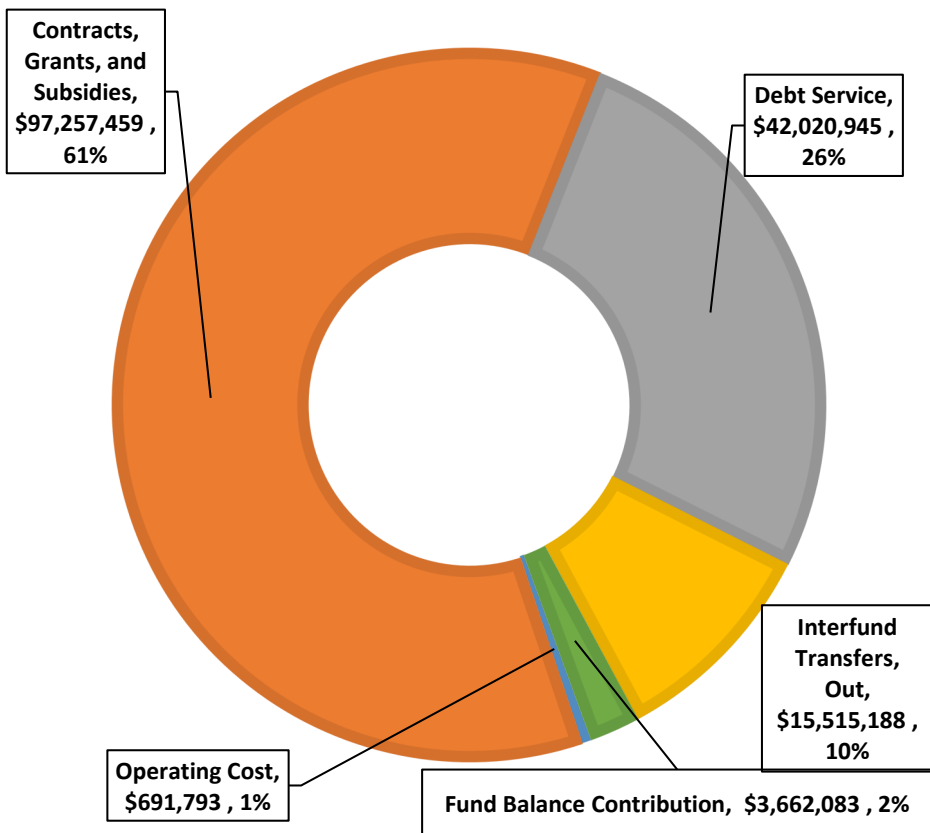
Union County Public Schools	FY 2016 Actual	FY 2017 Revised Budget	FY 2018 Adopted Budget	\$ Change FY 2017-18	% Change FY 2017-18
<b>Revenue:</b>					
Ad Valorem	\$ 109,151,584	109,751,439	110,205,007	453,568	0.41%
Local Option Sales Tax	8,655,668	11,763,640	12,800,875	1,037,235	8.82%
Lottery Proceeds	2,825,045	2,871,798	2,863,516	(8,282)	-0.29%
Intergovernmental Revenue	167,000	167,000	167,000	-	-
Investment Income	155,675	5,831	163,379	157,548	2701.90%
Fund Balance Appropriated	-	3,024,099	2,405,365	(618,734)	-20.46%
<b>Total Revenue</b>	<b>\$ 120,954,972</b>	<b>127,583,807</b>	<b>128,605,142</b>	<b>1,021,335</b>	<b>0.80%</b>
<b>Expenditures:</b>					
<b>Indirect Support:</b>					
Debt Service	\$ 43,998,492	42,709,587	41,810,945	(898,642)	-2.10%
2016 Bond Ref. Reserve	-	-	3,662,083	3,662,083	n/a
2016 Bond Ref. Issuance Costs	-	-	210,000	210,000	n/a
Schools Radio Program	560,245	248,768	168,104	(80,664)	-32.43%
NCVTS Collection Costs	284,786	405,566	341,000	(64,566)	-15.92%
Facility Support	397,368	381,655	417,195	35,540	9.31%
Facility Insurance	7,948	5,000	6,494	1,494	29.88%
Litigation Costs	65,114	100,000	100,000	-	-
<b>Sub-Total</b>	<b>\$ 45,313,953</b>	<b>43,850,576</b>	<b>46,715,821</b>	<b>2,865,245</b>	<b>6.53%</b>
<b>Direct Support:</b>					
Current Expense - UCPS	\$ 87,823,509	88,251,272	89,473,801	1,222,529	1.39%
Current Expense - Charters	4,099,159	6,293,563	7,442,658	1,149,095	18.26%
Pay-Go Capital	16,626,627	17,749,200	15,515,188	(2,234,012)	-12.59%
<b>Sub-Total</b>	<b>\$ 108,549,295</b>	<b>112,294,035</b>	<b>112,431,647</b>	<b>137,612</b>	<b>0.12%</b>
<b>Total Expenditures</b>	<b>\$ 153,863,248</b>	<b>156,144,611</b>	<b>159,147,468</b>	<b>3,002,857</b>	<b>1.92%</b>
<b>Net Revenue/(Expenditures)</b>	<b>\$ (32,908,276)</b>	<b>(28,560,804)</b>	<b>(30,542,326)</b>	<b>(1,981,522)</b>	<b>6.94%</b>



### REVENUES BY CATEGORY



### EXPENDITURES BY CATEGORY



# Union County Public Schools (UCPS)

## Service Area Detail

### Service Area Mission

Union County Public Schools is one of the reasons that 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. Their role in workforce development and the quality of life in Union County is significant, and through fostering the relationships and partnerships with the other community assets, we can move the County forward from a workforce development perspective.

### Service Area Services Provided

With new leadership at all levels of the organization, UCPS is experiencing a shift in philosophies and processes. The current expense budget focuses on adding resources to those who most need the services. The expanded programming is focused on addressing the whole child, specifically in the lowest performing schools. This entails targeted efforts on core academic competencies, particularly math and reading in fourth grade and seventh grade, the needed wraparound services to address issues outside the classroom, and the necessary expanded classroom time. We believe that these efforts should be supported.

In addition to the current expense request, the ongoing capital request reflects a focus on ADA Improvements (\$2.1 million), Building Systems (\$2.4 million), Expansions and Renovations (\$6.1 million), Monroe Middle STEM Labs (\$2 million), Equipment and Technology (\$1.6 million), Safety and Security (\$850,000), and Roofing (\$500,000). The total capital request is \$15.5 million.

It is important to note that the leadership and strategic focus of the facilities management at UCPS is currently changing. These projects reflect a transitional plan that will be refined in the future. With that consideration in mind, the BOCC and BOE reached a consensus on the level of capital funding for FY 2018. The reason for this is two-fold. First, as the BOE has continued their work, these projects have been vetted through their Facilities Committee and through the full board. Secondly, while the new administration continues to refocus the capital efforts, it is important that our leadership teams continue to work together to provide capital funding as needed.

In the fall of 2016, the voters approved (70.94%) a bond referendum and associated tax rate increases for Union County Public Schools. The implementation of both the bond program and the tax rate increases are included in the recommendation.

### Service Area FY 2018 Discussion

The UCPS request can be fully funded within the Schools Tax Rate of (.4450).

### Service Area Analysis

The General Governmental Fund tax allocation provides \$26,670,243 in funding for UCPS and, beginning in FY 2018 as noted below, the Debt Budgetary Fund will provide \$3,872,083 for debt reserve related to the 2016 voter approved General Obligation Bond Referendum.

The 1.92 percent increase in total expenditures mainly consists of the following:

- 2016 Bond Referendum Reserve in the amount of 3,662,083
- An increase of 1.39 percent for current expense for UCPS, going from \$88,251,272 to \$89,473,801
- An increase of 18.26 percent for current expense for charter schools, going from \$6,293,563 to \$7,442,658

# Union County Public Schools (UCPS)

## Service Area Detail

- An decrease of 12.59 percent for pay-go capital funding, going from \$17,749,200 to \$15,515,188

### Service Area Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4100	Ad Valorem Taxes and Fees	0	0	-111,536,100	-109,151,584	-109,751,439	-110,205,007	-453,568	0.41%
4150	Local Option Sales Tax	0	-6,765,675	-7,390,367	-8,655,668	-11,763,640	-12,800,875	-1,037,235	8.82%
4250	Intergovernmental Revenue, Restricted	-2,715,280	-2,100,153	-3,728,843	-2,992,045	-3,038,798	-3,030,516	8,282	-0.27%
4810	Investment Revenue	0	0	-317,679	-155,675	-5,831	-163,379	-157,548	2701.90%
4991	Fund Balance Appropriated	0	0	0	0	-3,024,099	-2,405,365	618,734	-20.46%
Total Revenue		-2,715,280	-8,865,828	-122,972,989	-120,954,972	-127,583,807	-128,605,142	-1,021,335	0.80%
Total Union County Public Schools (UCPS)		-2,715,280	-8,865,828	-122,972,989	-120,954,972	-127,583,807	-128,605,142	-1,021,335	0.80%

Expenditure by Division		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
591	Schools	128,825,827	145,861,397	152,535,539	153,863,248	156,144,611	159,147,468	3,002,857	1.92%
Total Expenditures		128,825,827	145,861,397	152,535,539	153,863,248	156,144,611	159,147,468	3,002,857	1.92%
Total Union County Public Schools (UCPS)		126,110,547	136,995,569	29,562,550	32,908,276	28,560,804	30,542,326	1,981,522	6.94%