

Addendum to the County Manager's Proposed FY 2017 Operating and Capital Budget

June 1, 2016

In accordance with North Carolina General Statute §159-11, this addendum completes the County Manager's *Proposed FY 2017 Operating and Capital Budget*. The Board of County Commissioners received the Proposed FY 2017 Operating and Capital Budget for County Services on May 2, 2016. The original document did not include a funding recommendation concerning Union County Public Schools' current expense or capital.

In addition, the original funding recommendation included an overhaul to the structure of funding fire protection and suppression in Union County.

During the Board of County Commissioner's meeting on May 16, 2016, the Board provided tentative approval in a 5-0 vote to the Manager's Proposed FY 2017 Operating and Capital Budget, with one notable exception.

The Board directed, as part of its tentative approval, that the fire funding structure remain as in prior years and that, excluding emergency needs, fire funding would be frozen to the FY 2016 levels.

What are emergency needs? Emergency needs for the purposes of fire funding were determined based on the budget meetings with the individual Fire Departments. Funding necessary to maintain current service levels, maintain emergency preparedness, and ensure continued ratings was included in the proposed funding.

This addendum serves to provide the final components of *Proposed FY 2017 Operating and Capital Budget*. This addendum incorporates direction from the Board of County Commissioners through its May 16, 2016 meeting and provides the proposed funding for Union County Public Schools' current expense and capital.

Tax Rate Recommendations

The County Manager's *Proposed FY 2017 Operating and Capital Budget* included initial tax rate recommendations concerning the rates for County operations, Emergency Medical Services, and Fire Services, however, excluded from that recommendation was the Schools tax.

There are no tax rate increases from FY 2016 recommended for any of the countywide tax rates.

	FY 2016 Adopted	FY 2017 Proposed
General County Tax	0.2882	0.2882
Schools Tax	0.4572	0.4572
Emergency Medical Services Tax	0.0263	0.0263
County-Wide Fire Tax	0.0048	0.0048

The two significant changes in the tax rate recommendations from the original County Manager's Proposed FY 2017 Operating and Capital Budget are the inclusion of the Schools Tax Rate and revision to the County-Wide Fire Tax.

As these are the changes to the original proposed budget, this addendum provides revisions and recommendations related to these areas. Otherwise the remainder of the County Manager's *Proposed FY 2017 Operating and Capital Budget* remains as proposed and tentatively approved by the Board of County Commissioners on May 16, 2016.

THIS SPACE INTENTIONALLY
LEFT BLANK



Union County Public Schools' Funding

As mentioned in the original budget message, the Proposed FY 2017 Operating and Capital Budget did not include a final recommendation for Union County Public Schools' current expense or capital funding.

On May 13, 2016, the Board of County Commissioners received the FY 2017 Board of Education's request for funding. During joint work sessions on May 16 and May 24, with the Board of Education, the BOCC and staff heard presentations and discussions related to the needs of the school system. This recommendation reflects the exhaustive consideration of the information provided as well as other pertinent, related information.

Board of Education Request

The Board of Education provided their budget request on May 13, 2016. During two subsequent work sessions the BOE and their staff presented their budget request and the reasoning behind their specific request.

The following table outlines the BOE specific current expense request. The requested supplements are above and beyond the pay scale as established by the Department of Public Instruction, which is used state-wide to establish the minimum funding level for teachers. Included in the FY 2016 appropriation, based on the information provided by the BOE, is approximately \$13.27 million for optional teacher supplements, or about 14.4 percent of the current expense funding.

In addition to the proposed \$11.2 million increase in various salaries, there is an increase of \$2.9 million requested for Charter School Funding, \$593,000 for utility cost increases, and \$642,670 for maintenance and curriculum.

The total requested increase in current expense funding beyond the FY 2016 level is \$15.36 million or 16.7 percent. Additionally, the Board of Education is requesting \$257.76 million of capital funding.

Board of Education Funding Request

	FY 2017 Requested
FY 2016 Appropriation*	\$ 91,922,668
Increased Charter School Funding	2,900,000
Utility Cost Increases	593,000
Increase in Local Teacher Supplements	4,397,743
Local Cost of State Increases to Teacher Salary and Compensation	223,078
Increases in State Retirement Contributions	68,937
Increase to "High Priority" Teacher Supplements	1,943,852
Increase to Local Principal's Supplements	526,881
3.5% Bonus for Locally Paid School Based Administrators, per Governor's Budget	177,362
Local Cost of Moving Assistant Principals to the next step on the N.C. Public School Salary Schedule	49,495
Increase to local assistant principals supplements	1,219,680
3% average bonus for locally paid employees	1,450,519
Local market compensation adjustments for non-certified LEA and school based employees	967,010
Increase local coaching supplements	202,030
Maintenance, safety inspections, painting, custodial supplies and repair cost increases	327,670
Digital/Traditional Content and Curriculum	315,000
Total Current Expense Request	\$ 107,284,925

*Includes \$13.27 million for supplements from FY 2016, as of 03/31/2016 (object 180 & 181)

The table on the following page details how the \$257.76 million is broken down between the annual capital items and the request for a possible bond election in the fall of 2016.

THIS SPACE INTENTIONALLY
LEFT BLANK



Board of Education Capital Funding Request

	FY 2017 Requested
Annual Capital Request	\$ 22,097,461
Information Technology Equipment	1,552,181
Maintenance Vehicles and GPS Replacement	250,000
Furniture and Furnishings	300,000
Scope and Market Driven Increases in Projects	600,000
Undesignated Capital Funding	2,000,000
Brick and Mortar Bond Referendum Projects	230,962,322
Total Current Expense Request	\$ 257,761,964

A detailed listing of the annual capital projects and other information was included as part of the Board of Education's submission.

For the consideration of the FY 2017 funding levels, the funding for the Brick and Mortar Bond Referendum Projects will be considered at a later date.

Recommended FY 2017 UCPS Local Funding

Funding Priorities

The recommended funding level is based on the following priorities:

- Funding what is necessary to maintain a system of free public

Union County, NC FY 2017 Proposed Operating and Capital Budget

	FY 2016 Revised	FY 2017 Requested	FY 2017 Proposed	FY 2016-17 \$ Change	FY 2016-17 % Change
Sources					
Ad Valorem Taxes	105,542,922	137,944,567	108,997,806	3,454,884	3.27%
Use of Appropriable Fund Balance	3,198,873	-	1,944,204	(1,254,669)	-39.22%
Estimated Non-Rate Ad Valorem	-	-	757,591	757,591	0.00%
Other Schools Funding Sources*	3,512,776	3,860,000	3,860,000	-	
Total Sources	112,254,571	137,944,567	115,559,601	3,305,030	2.94%
Uses					
Current Expense Funding	95,435,444	111,144,925	97,404,835	1,969,391	2.06%
Capital Funding	16,626,627	26,799,642	17,749,200	1,122,573	6.75%
NCMVTs Collection Costs	192,500	-	405,566	213,066	110.68%
Total Uses	112,254,571	137,944,567	115,559,601	3,305,030	2.94%
Sources Over/(Under Uses)	-	-	-	-	

Note: Includes UCPS Fund Balance and Other UCPS Revenue as Presented By BOE

schools.

- Fiscally sustainable funding, while creating a plan that establishes a level of funding sufficient to fund the opportunity for a sound, basic education, while establishing sustainable tax rates.
- Providing maintenance and ensuring a safe and secure environment within the UCPS facilities.
- Funding shortfalls in federal and/or State funding only when necessary to provide a sound, basic education or to maintain a safe and secure school environment.
- Prioritizing the various requests while balancing the fiscal constraints.
- Ensuring that all funding is specifically assigned, allowing contingent funding to be reprioritized to higher priority items.

Current Expense Funding

The recommended \$93,544,835 of local current expense funding for FY 2017 is as follows:

- Continuation of the \$91,922,668 of County funding from FY 2016, including the \$5 million from the increased supplements and other locally funded optional positions and other costs.
- \$223,078 local cost of State increases to teacher salaries.
- \$68,937 Increases in State retirement contributions.
- \$177,362 for 3.5% bonus to locally paid school administrators.
- \$49,495 to increase the Assistant Principals to the next step in the N.C. Public School Salary Schedule.
 - \$1,450,519 for a 3% compensation increase to locally funded employees.
 - \$3,100,000 use of unspent appropriated prior year current expense funds, UCPS Fund Balance, to replace computers for Teachers.

The recommended increase is \$1,969,391 or 2.06% more than the Revised Local Current Expense Fund budget FY 2017.

In addition to the recommended funding for FY 2017, it is strongly



encouraged that the Board of Education apply the estimated utility savings of \$576,785 from FY 2016 to purchase the requested \$315,000 for Digital/Traditional Content and Curriculum and \$65,000 for vehicle replacements numbers 7035, 7076, and 7106. The remaining savings of \$196,785 can be used to fund minor capital maintenance.

Currently the State is working through their legislative process to develop the final State budget. The estimated impact to the County and the School system, of the Governor's proposed budget, is reflected in the recommended funding. If the adopted State budget requires less local funding than proposed, it is expected that the overage will be used to provide additional supplements to classroom teachers at the schools, not reallocated or used for supplements in other non-classroom positions.

The remaining items that were requested are not recommended for increased County current expense funding in FY 2017. However, the Board of Education is encouraged to reprioritize funding within the various function codes to address the remaining items.

Capital Funding

As mentioned earlier, the Board of Education capital funding request contains two components. The "Brick and Mortar" bond referendum projects and the other annual capital projects.

For the purposes of this recommendation, the "Brick and Mortar" projects have been set aside pending additional joint meetings with the BOE. At the time of the preparation of this document, there is not a recommendation concerning these projects.

The remaining \$26.8 million request has been reviewed and analyzed.

During the joint meeting held on May 24, 2016, the BOE and the Board of County Commissioners had extensive dialogue concerning the capital funding and other items. During this meeting it was clearly stated that the priorities for funding the capital request were the safety and security projects, the American's with Disabilities Act (ADA) projects, and the building envelope.

Staff agrees with these priorities, and would include the building systems and HVAC projects. In addition to these priorities, there were various furniture, vehicle, and information technology requests included.

The prioritization of the funding was ranked in order as follows:

1. Safety and Security Projects
2. ADA Projects
3. Primary HVAC; Roofing; Building Systems; and Structure
4. Expansions and Renovations

The recommended local funding for capital is \$17.75 million, an increase of \$1.12 million or 6.75 percent. The funding is summarized by priority area as reflected on the table and to be funded by project, as in years past (as reflected in the attachments).

The additional projects that were not funded should be evaluated in light of the following year's projects and prioritized in next year's request.

A detailed listing of the recommended projects is attached,

<i>Union County Public Schools Proposed Capital Funding Summary</i>		
Program Name	Description	Proposed
ADA	Americans with Disability Act Projects	\$ 5,351,394
Building Systems	Projects include HVAC; Building System Automation; DDC Controls	2,996,200
Expansion Renovations	Major renovation projects	2,109,872
Information Technology/Other	Projects include Vehicles; GPS System; Information Technology Improvements	2,309,681
Roofing	Roofing repairs	3,255,195
Safety and Security	Projects include emergency lighting; fire alarms; strategic fencing; HID doors	98,500
Structural	Projects include windows; doors; flooring; site improvements; etc	1,628,358
Total Proposed Capital Funding		\$ 17,749,200



as well as the listing of projects not recommended in this year.

It should be noted, the Board of Education has the ability to come to the Board of County Commissioners during emergency situations or projects.

Emergencies, as defined by NCGS §115C-433(d), are "emergencies unforeseen and unforeseeable at the time the budget resolution was adopted." In addition, should the BOE need to request "emergency" funding from the BOCC, the request should include:

- Why the emergency was not foreseen or foreseeable at the time the budget resolution was adopted;
- What specific objects of expenditure will be added or increased; and
- What objects or expenditure will be eliminated or reduced.

Revised Fire Funding

During the May 16, 2016, Board of County Commissioners meeting, the BOCC directed staff to revise the fire funding and methodology. The revision was to return to the funding method as in prior years, and freeze the funding at the FY 2016 levels, with

the exception, based on the County Manager's assessment, of emergency items.

In addition to the "emergency" items, each of the tax districts was provided their fund balances from prior years to provide for one-time expenses and capital. The fund balance funding is one-time in nature and should not be used to fund operations or ongoing expenses.

The County-Wide Fire Tax is recommended to remain at .0048.

The following emergency items are recommended:

- \$10,000 for an emergency generator for Allens Crossroads;
- \$1,800 for increased Taxes on New Station at Bakers;
- \$40,000 for additional staffing to make up for lost volunteers at Beaver Lane;
- \$10,000 to provide incentive pay for volunteers at New Salem to ensure needed staffing levels;
- \$26,051 to true up personnel cost at Springs;
- \$33,600 to provide full-year cost of additional staffing inadvertently excluded in prior years at Stack Road;
- \$1,160 to provide maintenance on the VHF radio system and communications at Wingate; and

Fire Fee Based Funding

Fire Department	Countywide Fire Tax	Localized Fire Tax Rate	Fire Fee	FY 2016 Appropriation	FY 2017 Additional Funding	FD Rev	Countywide Fire Tax Revenue	Localized Fire Tax or Fee Revenue	Sales Tax	Station Subsidy	Fund Balance
Allens Crossroads	0.0048	-	100.00	\$ 147,290	10,000	(10,100)	(20,690)	(104,900)	-	(21,600)	-
Bakers	0.0048	-	-	566,200	1,800	-	-	(546,400)	-	(21,600)	-
Beaver Lane	0.0048	-	100.00	441,400	40,000	(38,000)	(178,200)	(243,600)	-	(21,600)	-
Fairview	0.0048	-	95.18	260,565	-	(38,000)	(29,665)	(171,300)	-	(21,600)	-
Griffith Road	0.0048	-	73.29	106,040	-	(33,940)	-	(50,500)	-	(21,600)	-
Hemby Bridge	0.0048	0.0485	0.05	1,430,154	273,315	-	-	(1,185,342)	(244,812)	-	(273,315)
Jackson	0.0048	-	79.65	135,039	-	(28,920)	-	(84,519)	-	(21,600)	-
Lanes Creek	0.0048	-	100.00	290,120	-	-	(151,720)	(116,800)	-	(21,600)	-
New Salem	0.0048	-	89.07	311,152	10,000	(26,773)	-	(225,979)	-	(68,400)	-
Providence (WC)	0.0048	-	100.00	39,275	-	-	(24,165)	(15,110)	-	-	-
Sandy Ridge	0.0048	-	100.00	180,331	-	(300)	(3,131)	(155,300)	-	(21,600)	-
Springs	0.0048	0.0437	-	599,508	118,087	(20,000)	-	(496,831)	(108,728)	-	(92,036)
Stack Road	0.0048	-	100.00	231,250	33,600	(28,200)	(87,250)	(127,800)	-	(21,600)	-
Stallings	0.0048	0.0503	-	1,316,928	114,783	-	-	(1,124,314)	(192,614)	-	(114,783)
Unionville	0.0048	-	100.00	518,620	-	(115)	(129,205)	(352,100)	-	(37,200)	-
Waxhaw	0.0048	0.0357	-	900,416	158,081	-	-	(737,687)	(162,729)	-	(158,081)
Wesley Chapel	0.0048	0.0293	-	1,776,258	216,256	(37,000)	-	(1,453,992)	(285,266)	-	(216,256)
Wingate	0.0048	-	100.00	299,211	1,160	(21,600)	(89,271)	(167,900)	-	(21,600)	-
Countywide Radio	0.0048	-	-	181,000	610	-	(109,437)	-	-	-	(72,173)
Total				\$ 9,730,757	977,692	(282,948)	(822,734)	(7,360,374)	(994,149)	(321,600)	(926,644)

*Collections Costs will be funded through prior years revenue.



- \$610 to support Countywide Radio Program.

The table on the next page provides the recommended fee and tax rate changes. In the districts that are increasing or decreasing, this is due to changes in other revenues and sales tax revenues, or reflective of the "emergency funding" provided within the district.

<i>Fire Fee Based Funding</i>			
Fire Department	FY 2016 Fees/Tax	FY 2017 Fees/Tax	Fee/Tax Inc (dec)
Allens Crossroads	100.00	100.00	-
Bakers	86.49	88.17	1.68
Beaver Lane	100.00	100.00	-
Fairview	100.00	95.18	(4.82)
Griffith Road	62.01	73.29	11.28
Hemby Bridge	0.0560	0.0533	(0.0027)
Jackson	63.34	79.65	16.31
Lanes Creek	100.00	100.00	-
New Salem	85.60	89.07	3.47
Providence (WC)	100.00	100.00	-
Sandy Ridge	100.00	100.00	-
Springs	0.0522	0.0485	(0.0037)
Stack Road	100.00	100.00	-
Stallings	0.0557	0.0551	(0.0006)
Unionville	100.00	100.00	-
Waxhaw	0.0428	0.0405	(0.0023)
Wesley Chapel	0.0330	0.0341	0.0011
Wingate	100.00	100.00	-
Countywide Radio	0.0048	0.0048	-

Remainder of the Process

Other than these proposed changes, the remainder of the budget remains as recommended. There has been significant dialogue concerning key policy issues, particularly around fire funding and schools funding.

During the June 6, 2016, regular Board of County Commissioners' meeting there will be two public hearings-- The first, specifically concerning schools funding and the second, the statutorily required

public hearing. It is anticipated that no less than ten days following the public hearing, the BOCC will adopt a budget.

THIS SPACE INTENTIONALLY LEFT BLANK



Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools		ADA Capital Program
School	Description	Proposed
Benton Heights Elementary	ADA Upgrade Door Hardware	\$ 16,720
Benton Heights Elementary	ADA upgrades to restrooms	491,906
CATA	Toilet Rooms (ADA accessible restrooms should be provided in all program areas.)	50,000
East	Replace restrooms to meet ADA (Some restrooms are being renovated by maintenance)	291,200
Forest Hills High	ADA access at cafeteria and greenhouse	38,500
Forest Hills High	ADA upgrade to ball fields	97,680
Hemby Bridge Elementary	Provide H/C Restroom for EC Classroom	12,672
Indian Trail Elementary	Toilet Rooms – ADA Issues (accessible doors, turning clearance, 5x5 stall, water closets/urinals, lavatories)	153,393
Marshville Elementary	Upgrade restrooms to meet ADA	403,750
New Salem Elementary	Group Restrooms (Update Gym Restrooms for ADA)	92,092
Parkwood High	Fieldhouse (Needs accessible toilets, fountains, showers, water closets)	175,000
Parkwood High	Restroom ADA Issues (Renovate lounge staff RR to comply with ADA & group RRs in Bldgs. 100, 200, 300, 400, 500, 600, 700 & 800)	510,874
Parkwood Middle	Restroom ADA Issues (Ref. Accessibility Eval. Pg. 9, 10); Accessible doors, turning clearabnce, 5x5 stall, water closets/urinals, lavatories, toilet accessories, staff toilets.	288,470
Piedmont High	Toilet Rooms Accessibility Evaluation (toilets at Main Campus Entrance, E- Bldg, Media Center, Band Room, Auditorium, Field House, J Bldg.)	361,998
Piedmont Middle	Interior Accessibility Evaluation (Needs to address include accessible routes, door hardware, alarms for sight and hearing impaired, signage for sight impaired, entry alcoves @ media center and Career Classroom, existing locker rooms)	41,530
Piedmont Middle	Toilet Rooms Accessibility Evaluation (Needs to address accessible doors, turning clearance, tx5 stalls, water closets/urinals, lavatories, toilet accessories, staff toilets).	279,734
Piedmont Middle	Address ADA issues in boys and girls locker rooms	322,264
Prospect Elementary	Toilet Rooms (Address accessible doors, 5x5 stalls & Gym RR's)	86,781
Prospect Elementary	ADA access to MCRs	152,781
Sun Valley Middle	Add HC accessible restroom in self contained classroom	12,672
Union	Restrooms - Update to meet ADA	187,824
Unionville Elementary	EC Classrooms need H/C Accessible Restrooms	19,219
Unionville Elementary	Upgrade Restrooms to meet ADA	26,208
Various	ADA Issues OCR compliance - Unspecified Locations	218,480
Walter Bickett	Additional staff accessible toilets. ADA	25,344
Walter Bickett	Toilet rooms accessibility evaluations ADA (turning clearance, 5x5 stall, water closet/urinals, lavatories, toilet accessories, staff toilets).	203,768
Waxhaw Elementary	Toilet Rooms (Address 5x5 stalls, staff toilets)	273,546
Wesley Chapel Elementary	Restroom ADA Issue	168,704
Western Union Elementary	Toilet Rooms Accessibility Evaluation (No current ADA compliant Restrooms)	145,000
Western Union Elementary	Restrooms do not meet ADA compliance	203,284
Total ADA Program		\$ 5,351,394

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Building Systems Capital Program

School	Description	Proposed
Monroe High School	Add separate A/C for kitchen	\$ 35,750
Monroe High School	Replace lighting in auxiliary gym	45,000
Parkwood High	Establish outside air in areas with non-code compliant condition	275,000
Sun Valley Middle	HVAC/Chiller Replacement	1,100,750
Sun Valley Middle	Dedicated A/C for Kitchen	35,200
Unionville Elementary	Replace existing chiller	52,500
Unionville Elementary	Provide outside air to classrooms	220,000
Unionville Elementary	Provide new DDC Building Management System	220,000
Various	Building Automation System Completion	275,000
Weddington Elementary	New DDC control system.	192,500
Weddington Middle	Upgrade building automation system to DDC control system.	300,000
Wesley Chapel Elementary	Provide outside air to original building	170,500
Western Union Elementary	Upgrade Lighting (Currently T12. Replace most lighting in orig. bldg., Gym and Auditorium. Exterior lighting is insufficient.)	74,000
Total Building Systems Program		\$ 2,996,200

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Expansions and Renovations

School	Description	Proposed
Benton Heights Elementary	Renovations to auditorium	\$ 1,600,000
Monroe High School	Auditorium A/R; Upgrade auditorium (seating, curtains, support spaces, control room); Repair/replace interior ceiling in auditorium and catwalk, add acoustical treatment.	509,872
Total Building Systems Program		\$ 2,109,872

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Information Technology and Other Capital Program

School	Description	Proposed
Data Center	Blue Cost SSL/Shaping 5GB, Blue Coat N5, PowerEdge R630 Servers, PowerEdge R730 Services, Equal Logic PS6610X, Equal Logic PS6210XV	\$ 779,281
East Union Middle	Juniper Upgrade - IT	50,000
Facilities	Vehicle Replacement	109,354
Facilities	GPS System Update	140,646
Hemby Bridge Elementary	Juniper Upgrade - IT	38,000
Indian Trail Elementary	Juniper upgrade - IT	48,000
Marshville	Juniper Upgrade - IT	44,100
Monroe Middle	Juniper Upgrade - IT	52,500
Piedmont High	Lighting	357,500
Piedmont Middle	Juniper Upgrade - IT	45,250
Shiloh Elementary	Juniper Upgrade - IT	45,000
Sun Valley Middle	Juniper upgrade - IT	46,500
Various	APC Smart UPS and Network Management Cards, Power Supplies for 4200 Switches	140,550
Various	Acquisition or replacement of furniture and furnishing, instructional apparatus, equipment, and similar items of furnishings and equipment as per 115C-426(F)	300,000
Weddington High School	Juniper Upgrade - IT	75,000
Wesley Chapel Elementary	Juniper upgrade - IT	38,000
Total Information Technology and Other Program		\$ 2,309,681

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Roofing Capital Program

School	Description	Proposed
Various	Roofing maintenance and repairs/replacements - Unspecified Locations	\$ 3,000,000
Warehouse	Re-roofing: Areas 1.01, 1.05, 1.06 (partial)	255,195
Total Roofing Program		\$ 3,255,195

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Safety and Security Capital Program

School	Description	Proposed
Forest Hills High School	Additional emergency lighting at stadium	\$ 16,500
Marvin Elementary	Upgrade Fire Alarm Panel	35,000
Parkwood High	Strategic Fencing & HID at 1 door	11,000
Prospect Elementary	Fire Alarm	17,500
Western Union Elementary	Fire Alarm	18,500
Total Safety and Security Program		\$ 98,500

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools

Structural Capital Program

School	Description	Proposed
Benton Heights Elementary	Site Improvements (Bus Drive, Parking Improvements, Service Entrance, Storm Drainage Improvements)	\$ 489,720
Indian Trail Elementary	Electrical (MDP) replacement	51,230
Indian Trail Elementary	Site improvements (signage, circulation, parking, drainage @ lower playground, broken sidewalks, deteriorated concrete steps) Roof drains	280,709
Monroe High School	Windows/Doors; Install vision panels in all classroom doors; Replace windows throughout campus to include auxiliary gym (excluding previously completed, science classrooms and 2 story building)	415,000
Warehouse	Demolition of Gym	65,000
Wesley Chapel Elementary	Provide courtyard storm drainage near office	85,000
Western Union Elementary	Replace flooring	241,699
Total Structural Program		\$ 1,628,358

Union County, NC FY 2017 Operating and Capital Budget

Union County Public Schools		Requested but not Proposed
School	Description	Requested
Antioch	Add heat for Music Stage	\$ 11,000
CATA	Toilet partition replacement (partial)	30,000
Classrooms of Tomorrow	Technology for Classrooms of Tomorrow	150,000
Cuthbertson High	Replace quarry tile at various toilet rooms, locker rooms, shower rooms	35,000
East	Kitchen – Fire Suppression System (hood mounted black steel piping; Dedicated AC for Kitchen should be installed.	47,850
Facilities	Vehicle replacement #s 7035, 7076, 7106	65,000
Monroe High School	Replace sound system (Auxiliary Gym and Auditorium)	33,000
Monroe High School	Acoustical Treatment (Band/Chorus/Auditorium)	26,400
Parkwood High	Classroom A/R (Add Chorus Classroom -Match to current Program, Spanish, Drafting, Ag, Medical Sciences)	301,600
Parkwood High	Auditorium renovation	195,000
Parkwood High	Restrooms renovations	225,000
Parkwood High	Guidance A/R (Enlarge Guidance, recommend encompassing existing Administration area into Guidance Suite)	455,000
Parkwood High	Administration A/R (Administration should be relocated closer to the new main entrance of the school. Provide fire rated student file room, additional storage).	630,000
Parkwood High	Cafeteria/Dining A/R (Enlarge Dining into 1 common space (not 3), increase area (s.f.) for serving lines, and enlarge kitchen).	1,351,042
Parkwood Middle	Toilet partition replacement (partial) not listed in study	100,000
Piedmont High	Provide outside air for all CR's	220,000
Piedmont High	Auditorium renovation	312,329
Piedmont High	Replace visitor bleachers	325,000
Piedmont High	Window/door replacement	504,720
Prospect Elementary	ADA toilet renovations DUPLICATE	86,781
Prospect Elementary	Toilet partition replacement (partial)	30,000
South Providence	Toilet partition replacement (partial)	15,000
Sun Valley Middle	Replace kitchen hood piping/make-up air system	17,600
Sun Valley Middle	Replace kitchen floor and sinks	8,580
Sun Valley Middle	Install grease trap - kitchen	52,000
Sun Valley Middle	Kitchen/Serving Line A/R: Renovate serving lines, enlarge kitchen to include walk-in cooler/freezer & dry storage	287,760
Sun Valley Middle	Restroom Renovations (Student & Faculty) (Qty of fixtures is not up to current plumbing code and do not meet ADA compliance)	485,660
Sun Valley Middle	Toilet partitions /fixture replacement (partial)	65,000
Various	Scope and Market Adjustments	600,000
Various	Ongoing/"emerging" needs, preventive maintenance, capital outlay.	2,000,000
Warehouse	Miscellaneous structural repairs	25,000
Weddington High School	Kitchen Sewer/Flooring Repair/Replacement	85,000
Weddington High School	Renovate flooring at entry/cafeteria/gym hall	135,000
Weddington Middle	HVAC (separate band room from multi-purpose unit)	29,150
Weddington Middle	Add dedicated systems (media center, cte, exercise room)	36,850
Wesley Chapel Elementary	Toilet partitions/fixture replacement (partial)	63,495
Western Union Elementary	Install toilet exhaust in group toilets without mechanical exhaust	9,625
Total Requested but not Proposed Projects		\$ 9,050,442

All Funds

Gross Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-160,909,287	-162,147,450	-169,710,101	-194,255,775	-185,393,478	-192,070,893	-6,677,415	3.60%
Local Option Sales Tax	-26,373,178	-27,595,032	-30,284,691	-33,023,307	-35,447,634	-41,475,924	-6,028,290	17.01%
Other Taxes	-3,119,333	-3,431,659	-3,873,270	-3,593,732	-3,407,175	-3,692,455	-285,280	8.37%
Unrestricted Intergovernmental Revenue	-86,716	-81,981	-75,773	-82,050	-79,200	-96,806	-17,606	22.23%
Restricted Intergovernmental Revenue	-10,487,001	-10,990,062	-11,934,386	-11,549,677	-11,286,162	-12,133,544	-847,382	7.51%
Federal Grants	-15,537,525	-15,859,113	-14,965,362	-15,832,246	-13,958,768	-14,623,748	-664,980	4.76%
State Grants	-4,543,751	-3,900,615	-4,194,340	-4,102,589	-8,746,434	-8,595,083	151,351	-1.73%
Non-Enterprise Charges For Services	-10,366,301	-10,494,512	-11,931,695	-12,026,011	-11,796,701	-11,899,762	-103,061	0.87%
Enterprise Charges for Services	-33,354,292	-33,939,760	-42,760,866	-42,949,639	-42,040,588	-47,840,223	-5,799,635	13.80%
Debt Proceeds - Restrcticted Revenue	-112,861,125	-80,474,253	-5	0	-49,105,017	0	49,105,017	-100.00%
Investment Income	-1,520,136	-615,635	-2,388,224	-1,326,998	-2,459,832	-2,868,642	-408,810	16.62%
Other Revenue	-62,883,332	-7,246,730	-7,338,741	-7,519,243	-6,942,985	-6,929,412	13,573	-0.20%
Internal Service Fund Charges	-16,615,911	-15,412,656	-16,526,301	-25,754,666	-28,183,747	-30,473,015	-2,289,268	8.12%
Interfund Transfers	-1,708,581	-20,318,413	-1,145,198	-563,278	-259,829	0	259,829	-100.00%
Other Funding Sources	0	0	0	0	-12,963,000	-6,748,724	6,214,276	-47.94%
Total REVENUE	-460,366,469	-392,507,871	-317,128,953	-352,579,211	-412,070,550	-379,448,231	32,622,319	-7.92%
EXPENDITURES								
Employee Compensation	38,246,724	38,740,326	41,269,114	43,645,768	48,481,220	52,605,820	4,124,600	8.51%
Employee Benefits	23,434,766	22,245,371	24,112,672	26,395,323	29,247,380	32,164,947	2,917,567	9.98%
Operating Cost	52,972,458	55,530,008	60,619,391	64,273,379	76,127,488	76,686,845	559,357	0.73%
Capital Outlay	1,730,845	1,684,395	2,994,076	2,831,860	5,270,821	4,139,242	-1,131,579	-21.47%
Contracts, Grants, and Subsidies	95,631,484	97,679,960	101,720,484	110,294,624	116,839,889	121,442,136	4,602,247	3.94%
Debt Service	175,405,861	157,365,039	53,461,113	54,340,884	107,915,673	52,610,010	-55,305,663	-51.25%
Interdepartmental Charges	-2,437,803	-2,454,469	-6,034,481	-1,691,290	-1,984,232	-1,891,948	92,284	-4.65%
Interfund Transfers	62,895,026	7,946,605	23,442,546	37,617,885	24,624,335	30,104,615	5,480,280	22.26%
Other Budgetary Accounts	0	0	0	0	5,537,626	11,586,564	6,048,938	109.23%
Total EXPENDITURES	447,879,361	378,737,235	301,584,915	337,708,433	412,060,200	379,448,230	-32,611,970	-7.91%
Total All Funds	-12,487,108	-13,770,636	-15,544,038	-14,870,778	-10,350	0		

Emergency Services

Service Area Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-4,363,487	-4,443,998	-4,680,151	-5,091,903	-12,036,493	-12,388,558	-352,065	2.92%
Local Option Sales Tax	-707,275	-760,256	-835,226	-915,224	-929,111	-994,149	-65,038	7.00%
Other Taxes	-1,004,522	-975,743	-1,081,898	-767,714	-572,940	-832,555	-259,615	45.31%
Restricted Intergovernmental Revenue	-24,221	-12,793	0	0	-167,000	-167,000	0	0.00%
Federal Grants	-49,636	-77,321	-76,444	-80,092	-76,060	-76,060	0	0.00%
State Grants	0	0	0	0	0	0	0	0.00%
Non-Enterprise Charges For Services	-2,576,227	-2,360,650	-2,818,807	-2,956,366	-2,853,330	-2,994,469	-141,139	4.95%
Debt Proceeds - Restrcticed Revenue	0	0	0	0	0	0	0	0.00%
Investment Income	-9,374	-4,034	-4,770	-9,640	0	-1,873	-1,873	0.00%
Other Revenue	-43,265	-152,360	-176,623	-324,328	-167,000	-79,500	87,500	-52.40%
Interfund Transfers	-5,745	0	-7,477	-118,479	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-1,236,869	-967,575	269,294	-21.77%
Total REVENUE	-8,783,752	-8,787,155	-9,681,396	-10,263,746	-18,038,803	-18,501,739	-462,936	2.57%
EXPENDITURES								
Employee Compensation	1,646,301	1,731,583	1,848,912	1,928,520	2,105,329	2,313,430	208,101	9.88%
Employee Benefits	1,012,937	975,694	1,036,635	1,097,524	1,228,384	1,375,102	146,718	11.94%
Operating Cost	1,732,794	1,722,150	1,698,377	1,650,043	2,342,706	2,746,605	403,899	17.24%
Capital Outlay	686,940	164,555	78,672	664,963	1,350,142	221,970	-1,128,172	-83.56%
Contracts, Grants, and Subsidies	10,307,733	10,932,487	12,888,192	14,979,851	15,751,370	17,162,312	1,410,942	8.96%
Debt Service	1,141,186	1,141,186	1,141,186	1,141,186	1,141,186	1,141,187	1	0.00%
Interdepartmental Charges	0	0	-660	-600	0	-218,793	-218,793	0.00%
Interfund Transfers	5,745	0	7,477	118,479	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	2,979	0	-2,979	-100.00%
Total EXPENDITURES	16,533,636	16,667,655	18,698,791	21,579,966	23,922,096	24,741,814	819,718	3.43%

Emergency Services

Service Area Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
Total Service Area Revenue (Over)/Under Expenditures	7,749,884	7,880,500	9,017,395	11,316,220	5,883,293	6,240,074		

FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	2.06	2.04	2.04	1.91	1.91	1.66	-0.25	-13.09%
Full-Time	47.35	48.35	47.00	46.00	47.00	51.00	4.00	8.51%
Total Emergency Services	49.41	50.39	49.04	47.91	48.91	52.66	3.75	7.67%

FIRE BUDGETARY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	0	-1,103,220	-1,144,334	-41,114	3.73%
Other Funding Sources	0	0	0	0	0	-72,173	-72,173	0.00%
Total REVENUE	0	0	0	0	-1,103,220	-1,216,507	-113,287	10.27%
EXPENDITURES								
Employee Compensation	0	0	0	0	41,066	0	-41,066	-100.00%
Employee Benefits	0	0	0	0	23,936	0	-23,936	-100.00%
Operating Cost	0	0	0	0	115,998	181,610	65,612	56.56%
Contracts, Grants, and Subsidies	0	0	0	0	922,220	1,034,897	112,677	12.22%
Total EXPENDITURES	0	0	0	0	1,103,220	1,216,507	113,287	10.27%
Total FIRE BUDGETARY FUND	0	0	0	0	0	0		

SPRINGS FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-347,103	-397,110	-410,404	-561,218	-477,643	-496,831	-19,188	4.02%
Local Option Sales Tax	-54,466	-60,930	-74,069	-79,744	-101,615	-108,728	-7,113	7.00%
Investment Income	0	0	0	-45	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-92,036	-92,036	0.00%
Total REVENUE	-401,569	-458,040	-484,473	-641,007	-579,258	-697,595	-118,337	20.43%
EXPENDITURES								
Contracts, Grants, and Subsidies	387,091	426,088	508,412	598,154	579,258	697,595	118,337	20.43%
Total EXPENDITURES	387,091	426,088	508,412	598,154	579,258	697,595	118,337	20.43%
Total SPRINGS FIRE DISTRICT	-14,478	-31,952	23,939	-42,853	0	0		

WAXHAW FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-690,931	-733,550	-791,186	-811,650	-743,833	-737,687	6,146	-0.83%
Local Option Sales Tax	-109,801	-119,834	-138,383	-154,741	-152,083	-162,729	-10,646	7.00%
Investment Income	0	0	0	-78	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-158,081	-158,081	0.00%
Total REVENUE	-800,732	-853,384	-929,569	-966,469	-895,916	-1,058,497	-162,581	18.15%
EXPENDITURES								
Contracts, Grants, and Subsidies	775,515	787,577	964,583	925,915	895,916	1,058,497	162,581	18.15%
Total EXPENDITURES	775,515	787,577	964,583	925,915	895,916	1,058,497	162,581	18.15%
Total WAXHAW FIRE DISTRICT	-25,217	-65,807	35,014	-40,554	0	0		

FEE SUPPORTED FIRE DISTRICTS

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Non-Enterprise Charges For Services	-1,973,377	-1,898,228	-2,336,176	-2,416,987	-2,366,098	-2,362,208	3,890	-0.16%
Total REVENUE	-1,973,377	-1,898,228	-2,336,176	-2,416,987	-2,366,098	-2,362,208	3,890	-0.16%
EXPENDITURES								
Contracts, Grants, and Subsidies	2,057,967	1,874,157	2,284,633	2,386,018	2,366,098	2,362,208	-3,890	-0.16%
Total EXPENDITURES	2,057,967	1,874,157	2,284,633	2,386,018	2,366,098	2,362,208	-3,890	-0.16%
Total FEE SUPPORTED FIRE DISTRICTS	84,590	-24,071	-51,543	-30,969	0	0		

WESLEY CHAPEL FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-1,282,935	-1,161,874	-1,214,921	-1,440,704	-1,339,870	-1,453,992	-114,122	8.52%
Local Option Sales Tax	-209,358	-216,565	-218,896	-239,389	-266,604	-285,266	-18,662	7.00%
Investment Income	0	0	0	-36	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-216,256	-216,256	0.00%
Total REVENUE	-1,492,293	-1,378,439	-1,433,817	-1,680,129	-1,606,474	-1,955,514	-349,040	21.73%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,427,808	1,306,801	1,533,123	1,597,266	1,606,474	1,955,514	349,040	21.73%
Total EXPENDITURES	1,427,808	1,306,801	1,533,123	1,597,266	1,606,474	1,955,514	349,040	21.73%
Total WESLEY CHAPEL FIRE DISTRICT	-64,485	-71,638	99,306	-82,863	0	0		

HEMBY BRIDGE FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-1,095,609	-1,198,592	-1,271,738	-1,290,836	-1,205,358	-1,185,342	20,016	-1.66%
Local Option Sales Tax	-179,054	-192,353	-219,868	-252,772	-228,796	-244,812	-16,016	7.00%
Investment Income	0	0	0	-47	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-273,315	-273,315	0.00%
Total REVENUE	-1,274,663	-1,390,945	-1,491,606	-1,543,655	-1,434,154	-1,703,469	-269,315	18.78%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,264,433	1,297,852	1,534,963	1,431,549	1,434,154	1,703,469	269,315	18.78%
Total EXPENDITURES	1,264,433	1,297,852	1,534,963	1,431,549	1,434,154	1,703,469	269,315	18.78%
Total HEMBY BRIDGE FIRE DISTRICT	-10,230	-93,093	43,357	-112,106	0	0		

STALLINGS FIRE DISTRICT

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	-946,909	-952,872	-991,902	-987,495	-1,103,415	-1,124,314	-20,899	1.89%
Local Option Sales Tax	-154,596	-170,574	-184,010	-188,578	-180,013	-192,614	-12,601	7.00%
Investment Income	0	0	0	-29	0	0	0	0.00%
Interfund Transfers	0	0	0	-68,900	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-114,783	-114,783	0.00%
Total REVENUE	-1,101,505	-1,123,446	-1,175,912	-1,245,002	-1,283,428	-1,431,711	-148,283	11.55%
EXPENDITURES								
Contracts, Grants, and Subsidies	1,099,024	1,109,655	1,183,537	1,212,213	1,283,428	1,431,711	148,283	11.55%
Total EXPENDITURES	1,099,024	1,109,655	1,183,537	1,212,213	1,283,428	1,431,711	148,283	11.55%
Total STALLINGS FIRE DISTRICT	-2,481	-13,791	7,625	-32,789	0	0		

Union County Public Schools Service Area Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	-111,536,100	-105,542,922	-109,751,439	-4,208,517	3.99%
Local Option Sales Tax	0	0	-6,765,675	-7,390,367	-8,034,628	-11,763,640	-3,729,012	46.41%
Restricted Intergovernmental Revenue	-2,500,290	-2,715,280	-2,100,153	-3,728,843	-2,100,150	-2,871,798	-771,648	36.74%
Investment Income	0	0	0	-315,838	0	-3,958	-3,958	0.00%
Other Revenue	-321,318	0	0	0	0	0	0	0.00%
Interfund Transfers	-1,510,656	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-3,198,873	-1,944,204	1,254,669	-39.22%
Total REVENUE	-4,332,264	-2,715,280	-8,865,828	-122,971,148	-118,876,573	-126,335,039	-7,458,466	6.27%
EXPENDITURES								
Employee Compensation	0	0	1,079	0	0	0	0	0.00%
Employee Benefits	0	0	248	0	0	0	0	0.00%
Operating Cost	165,184	271,043	947,840	595,860	505,316	486,655	-18,661	-3.69%
Contracts, Grants, and Subsidies	79,304,155	81,504,155	83,021,859	87,307,706	92,115,168	93,950,401	1,835,233	1.99%
Debt Service	48,870,615	47,050,629	43,953,917	44,940,601	43,990,217	42,709,587	-1,280,631	-2.91%
Interfund Transfers	0	0	17,936,454	19,531,582	16,626,627	17,749,200	1,122,573	6.75%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	128,339,954	128,825,827	145,861,397	152,375,749	153,237,328	154,895,843	1,658,515	1.08%
Total Service Area Revenue (Over)/Under Expenditures	124,007,690	126,110,547	136,995,569	29,404,601	34,360,755	28,560,804		

SCHOOLS BUDGETARY FUND

Fund Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Proposed	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
REVENUE								
Ad Valorem Taxes	0	0	0	-111,536,100	-105,542,922	-109,751,439	-4,208,517	3.99%
Investment Income	0	0	0	-315,838	0	-3,958	-3,958	0.00%
Other Funding Sources	0	0	0	0	-3,198,873	-1,944,204	1,254,669	-39.22%
Total REVENUE	0	0	0	-111,851,938	-108,741,795	-111,699,601	-2,957,806	2.72%
EXPENDITURES								
Contracts, Grants, and Subsidies	0	0	0	87,307,706	92,115,168	93,950,401	1,835,233	1.99%
Interfund Transfers	0	0	0	19,531,582	16,626,627	17,749,200	1,122,573	6.75%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	0	0	0	106,839,288	108,741,795	111,699,601	2,957,806	2.72%
Total SCHOOLS BUDGETARY FUND	0	0	0	-5,012,650	0	0		