



UNION COUNTY
PUBLIC SCHOOLS

2026-2027

Superintendent's Budget Proposal

April 14, 2026

Agenda

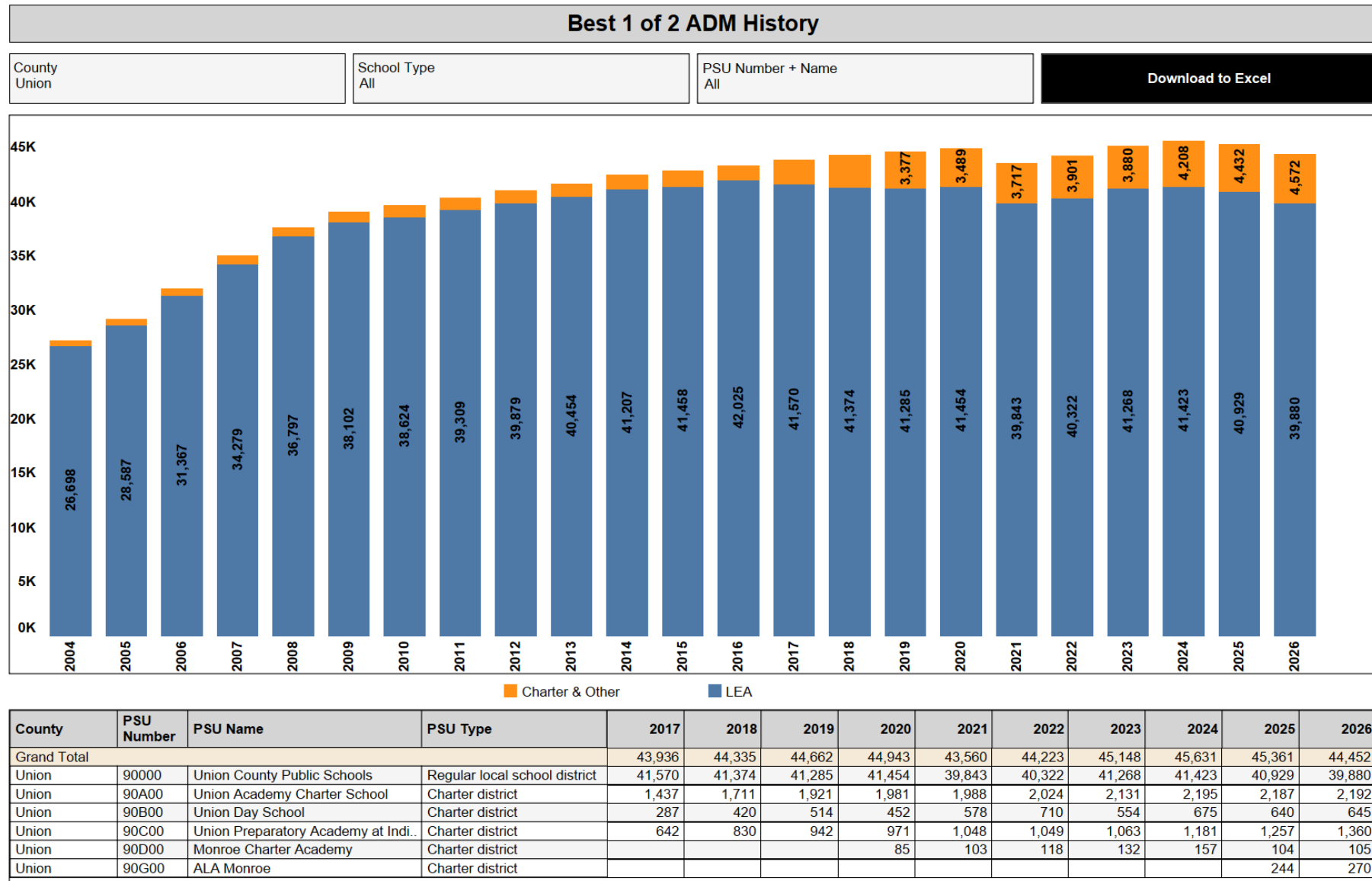
- State Budget Outlook
- Local Budget Priorities
- Proposed Local Operating Budget Request
- Proposed Operating Capital Budget Request
- Summary
- Other Funding Considerations
- Supplemental graphs and statistical information

State Budget Outlook

State Budget Assumptions

- FY26-27 State Budget – still operating at FY25 funding levels
- Anticipated state salary increases
 - ❖ In the absence of an adopted state budget, we are projecting state salary increases at an average of 5% for all employees
- Health Insurance costs projected to increase 6%
 - ❖ Current year \$8,500 with increase FY27 projected to be \$9,000
- Retirement rate relatively flat for Full Time employees at 1.25%
 - ❖ Current year employer match is 24.67% with increase FY27 projected to be 25.00%
- Funding in arrears – this means that the state will fund us based on the previous year's actual student enrollment, rather than projected enrollment

10 year Enrollment Trend



State Budget – Planning Allotments

Why Budget Adjustments Are Needed

- Student enrollment changes drive state funding levels.
- State adjusts allotments one year after enrollment changes occur.
- For 2026–2027, allocations must be updated to reflect state planning numbers.
- This required process is known as “Right Sizing” and ensures expenditures remain within projected state funding.



State Budget – Planning Allotments

Supplement Funding Considerations

- State funding projections exclude annual supplemental funds for certified staff until eligibility is confirmed.
- Eligibility is determined annually based on county wealth levels. Counties must have adjusted taxable real property below \$50.9 billion to qualify.
- Based on the most recent fiscal data, UCPS is not expected to qualify for this funding in 2026–2027 unless the General Assembly adjusts the current threshold.

State Budget – Planning Allotments

Supplement Funding – State criteria/provisions

- Eligibility as defined by State Allotment Policy ([link to details pg 119-121](#)).

SPECIAL PROVISIONS:

- 1) Allocation of salary supplements among teachers, instructional support and qualifying school administrators within each eligible local school administrative unit, including whether a qualifying teacher, instructional support or school administrator receives a salary supplement and the amount of the supplement provided to that person, shall be determined in the discretion of the local board of education or governing body of the eligible public school unit.
- 2) No individual salary supplement shall exceed the per-teacher funding amount awarded to that unit. This maximum does not include benefits.
- 3) Certified personnel eligible to receive supplemental funds from these funds:
 - a. Teachers
 - b. Instructional support
 - c. Assistant principal who are paid based on the teacher pay per G.S.115C-285(a)(8)
 - d. Principal who are paid based on the teacher or assistant principal pay per G.S.115C-285(a)(8a)

- ***UCPS does not currently have staff eligible under 3c. or 3d.***

State Budget – Planning Allotment Reductions

FY2027 – State budget reductions

	<u>Amounts</u>
ADM position allotment	-\$4,545,786
Teacher Assistant allotment	-\$469,340
Central Office / Non-Instructional support	-\$475,000
School Building Administration	-\$250,000
Instructional Support	-\$650,000
Career & Technical Education	-\$228,195
Academically & Intellectually Gifted	-\$ 60,580
Textbooks	-\$ 38,946
Supplemental Funds for Teacher Compensation	<u>-\$3,407,000</u>
Total	-\$10,124,847

Per Pupil Expenditure Ranking – by source

- ❖ #113 FY25 State Per Pupil Appropriations
- ❖ #37 FY25 Local Per Pupil Appropriations
- ❖ #110 FY25 Total Per Pupil Expenditure
- ❖ #43 FY26 Local Teacher Salary Supplement

Local Budget Priorities

Local Budget Priorities

- Investing in our Employees
 - ❖ Supplemental funds for Certified staff
 - ❖ State legislated salary and benefits
 - ❖ Local Salary increases
- Sustaining Operations
 - ❖ Special Population Support
 - ❖ Liability and Property Insurance Costs
 - ❖ Public Utilities
 - ❖ Classroom support (Substitute cost)

Local Budget Priorities

- Charter Enrollment
 - ❖ Increase Per pupil funding allocation
- Program Expansion / New Initiatives
 - ❖ School Nurse expansion – Year 2 of 5
- Operational Capital
 - ❖ Facilities – Capital Maintenance projects
 - ❖ Transportation – Fleet replacement
 - ❖ Technology Services – annual laptop lease payments
 - ❖ Co-Curricular support – annual band uniform replacements

Proposed Local Operating Request

Identified Redirects

UNION COUNTY BOARD OF EDUCATION

DETAIL OF REDIRECTIONS

Proposed

I. Restructure Instructional Support Model	\$ (2,475,000)
II. Software and Contracts	(245,000)
III. School Traffic Directors	(200,000)
IV. Central Service Budgets	<u>(2,640,000)</u>
Total Redirects	\$ (5,560,000)

Local Operating Request

DETAIL OF CHANGES TO 2025-2026 COUNTY APPROPRIATION

	Proposed
2025-2026 BASE BUDGET	\$ 139,449,613
I. REDIRECTS	\$ (5,560,000)
II. INVESTING IN OUR EMPLOYEES	
A. Salaries and Benefits	
1. State Legislated Increase - Projected 5% for Non-Certified	\$ 2,190,267
2. State Legislated Increase - Projected 5% Step increase for Certified staff	745,785
3. Benefit Increases - Projected average increase of 4%	672,000
B. Staff Recruitment and Retention	
1. Local Salary increases - Identified Certified personnel categories (State Supplement)	3,407,000
2. Local Salary increases - Identified Certified personnel categories (Local Supplement)	7,428,400
3. Local Salary increases - Identified Classified personnel categories	718,032
Total Investing In Our Employees	\$ 15,161,484

Local Certified Supplements – Eligible Staff

Instructional Personnel – Certified

- Classroom Teachers
- Master Teachers

Instructional Support Personnel – Certified

- School Nurses
- School Counselors
- Media Coordinators
- Psychologists
- Social Workers
- Curriculum Facilitators
- EC Specialized Services

Note: Definition from state salary manual: **Certified Personnel:** A person who is employed in positions within job classifications which require licenses issued by the Licensure Section based on the completion of approved education program requirements as specified by the State Board of Education.

Local Operating Request – cont’d

DETAIL OF CHANGES TO 2025-2026 COUNTY APPROPRIATION

Proposed

III. SUSTAINING OPERATIONS

A. Program Continuation

1. Special Population Support - Exceptional Children

\$ 1,500,000

B. Inflationary Adjustments

1. Insurance - Property and Liability

200,000

2. Utility Increases

482,500

C. Classroom Support

1. Long Term Substitute Costs (Coverage for extended leaves)

500,000

Total Sustaining Operations

\$ 2,682,500

Local Operating Request – cont’d

DETAIL OF CHANGES TO 2025-2026 COUNTY APPROPRIATION

Proposed

IV. STUDENT GROWTH

A. Student Enrollment Costs

1. Charter School Enrollment Projections

\$ 1,500,000

Total Student Enrollment Growth

\$ 1,500,000

V. PROGRAM EXPANSION / NEW INITIATIVE

A. Student Support Services

1. School Nurses - Year 2 of 5

100,000

Total Program Expansion / New Initiative

\$ 100,000

Category I. - V. Totals \$ 13,883,984

2026-2027 PROPOSED COUNTY APPROPRIATION \$ 153,333,597

INCREASE IN TOTAL COUNTY APPROPRIATION OVER PRIOR YEAR \$ 13,883,984

BOCC projected increase \$ (4,880,736)

Additional Request 9,003,248

Proposed Operating Capital Request

Operating Capital Request

2026-2027 PROPOSED CAPITAL IMPROVEMENT BUDGET

Proposed

I. Facilities

1. Identified Building Projects - Building Systems	\$	13,811,103
2. Identified Building Projects - Expansion/ Renovations		1,662,479
3. Identified - Facilities Landscape Equipment/Vehicles		562,735
4. Painting		492,508
Total Facilities	\$	16,528,824

II. Transportation

1. Vehicle - (3) Student Transport Vans	\$	150,000
Total Transportation	\$	150,000

III. Technology Services

1. Laptop Lease Payment		
3-5 Students (Year 2 of 5)	\$	857,525
6-12 Students (Year 4 of 5)		2,338,468
Teacher/ Admin (Year 1 of 5)		1,000,000
Total Technology Services	\$	4,195,993

IV. Co-Curricular Support

1. Band Uniforms and Equipment - Sun Valley High	\$	50,000
Total Co-Curricular Support	\$	50,000

2026-2027 PROPOSED COUNTY CAPITAL BUDGET

\$ 20,924,817



Budget Summary

2026-2027 Local Budget Summary

	FY26 Adopted Appropriation	Change	FY27 Requested Appropriation
Local Operating Budget	\$139,449,613	\$13,883,984	\$153,333,597
Operating Capital Budget	\$20,801,029	\$123,788	\$20,924,817
Total County Appropriation	\$160,250,642	\$14,007,772	\$174,258,414
Projected Operating and Capital increase over FY 26			5,608,772
FY27 Projected Funding from BOCC			165,859,414
Increase to Local funding			\$8,398,999

Other Funding Considerations

Potential State Legislated Bonus - Local Impact

Background

- State funding for permanent salary increases remains unresolved for FY 2027.
- The General Assembly may instead authorize one-time bonus payments for all state-paid employees as part of the 2027 Comprehensive Budget.
- The potential impact has been calculated and is reflected below

Potential Amount

\$1,500

Local Funding Needed

\$2,666,265

Potential State Legislated Bonus - Local Impact

Local Budget Risk

- If one-time bonus payments for state employees are approved, the UCPS local budget would be expected to mirror these payments for all non–state-paid employees.
- If sufficient local funding is not available, FY 2026–2027 local funding priorities **MUST** be adjusted to accommodate these payments.
- Any required adjustments will need to be decided before implementing any local salary increases.

Supplemental Graphs & Statistical Data

Statistical Data

FY2026 Local Certified Supplement Data [State_personnel_table20](#)

Ranking	Year	LEA Name	Teacher Average Supplmt.
1	2026	Chapel Hill-Carrboro City Schools	\$ 11,612.00
2	2026	Wake County Schools	\$ 11,493.00
3	2026	Charlotte-Mecklenburg Schools	\$ 10,598.00
4	2026	Chatham County Schools	\$ 9,649.00
5	2026	New Hanover County Schools	\$ 9,593.00
6	2026	Person County Schools	\$ 9,475.00
7	2026	Johnston County Public Schools	\$ 9,370.00
8	2026	Yadkin County Schools	\$ 9,152.00
9	2026	Brunswick County Schools	\$ 9,064.00
10	2026	Durham Public Schools	\$ 8,904.00
11	2026	Hoke County Schools	\$ 8,397.00
12	2026	Orange County Schools	\$ 8,254.00
13	2026	Harnett County Schools	\$ 8,012.00
14	2026	Winston Salem / Forsyth County Schools	\$ 7,913.00
15	2026	Onslow County Schools	\$ 7,815.00
16	2026	Scotland County Schools	\$ 7,695.00
17	2026	Cabarrus County Schools	\$ 7,654.00
18	2026	Pamlico County Schools	\$ 7,621.00
19	2026	Alexander County Schools	\$ 7,478.00
20	2026	Pender County Schools	\$ 7,360.00
21	2026	Bertie County Schools	\$ 7,319.00
22	2026	Lee County Schools	\$ 7,316.00
23	2026	Gulford County Schools	\$ 7,282.00
24	2026	Cleveland County Schools	\$ 7,272.00
25	2026	Buncombe County Schools	\$ 7,242.00
26	2026	Wayne County Public Schools	\$ 7,206.00
27	2026	Edenton-Chowan Schools	\$ 7,123.00
28	2026	Clinton City Schools	\$ 7,042.00
29	2026	Stokes County Schools	\$ 6,900.00
30	2026	Whiteville City Schools	\$ 6,896.00
31	2026	Davie County Schools	\$ 6,859.00
32	2026	Richmond County Schools	\$ 6,852.00
33	2026	Asheville City Schools	\$ 6,771.00
34	2026	Sampson County Schools	\$ 6,650.00
35	2026	Montgomery County Schools	\$ 6,640.00
36	2026	Alamance-Burlington Schools	\$ 6,630.00
37	2026	Hickory City Schools	\$ 6,615.00
38	2026	Transylvania County Schools	\$ 6,552.00
39	2026	Lincoln County Schools	\$ 6,549.00

Ranking	Year	LEA Name	Teacher Average Supplmt.
40	2026	Dare County Schools	\$ 6,546.00
41	2026	Wilkes County Schools	\$ 6,495.00
42	2026	Mooreville Graded School District	\$ 6,466.00
43	2026	Union County Public Schools	\$ 6,351.00
44	2026	Kannapolis City Schools	\$ 6,192.00
45	2026	Hyde County Schools	\$ 6,111.00
46	2026	Gates County Schools	\$ 6,100.00
47	2026	Perquimans County Schools	\$ 6,050.00
48	2026	Catawba County Schools	\$ 5,982.00
49	2026	Moore County Schools	\$ 5,943.00
50	2026	Camden County Schools	\$ 5,904.00
51	2026	Public Schools of Robeson County	\$ 5,842.00
52	2026	Randolph County School System	\$ 5,838.00
53	2026	Rockingham County Schools	\$ 5,795.00
54	2026	Mount Airy City Schools	\$ 5,717.00
55	2026	Asheboro City Schools	\$ 5,657.00
56	2026	Elizabeth City-Pasquotank Public Schools	\$ 5,626.00
57	2026	Caswell County Schools	\$ 5,600.00
58	2026	Nash County Public Schools	\$ 5,549.00
59	2026	Polk County Schools	\$ 5,517.00
60	2026	McDowell County Schools	\$ 5,439.00
61	2026	Craven County Board of Education	\$ 5,364.00
62	2026	Caldwell County Schools	\$ 5,178.00
63	2026	Martin County Schools	\$ 5,120.00
64	2026	Burke County Schools	\$ 5,049.00
65	2026	Edgecombe County Public Schools	\$ 5,040.00
66	2026	Curruck County Schools	\$ 5,001.00
67	2026	Swain County Schools	\$ 4,967.00
68	2026	Alleghany County Schools	\$ 4,860.00
69	2026	Henderson County Schools	\$ 4,857.00
70	2026	Wilson County Schools	\$ 4,840.00
71	2026	Granville County Schools	\$ 4,813.00
72	2026	Cherokee County Schools	\$ 4,763.00
73	2026	Franklin County Schools	\$ 4,761.00
74	2026	Indell-Statesville Schools	\$ 4,736.00
75	2026	Columbus County Schools	\$ 4,548.00
76	2026	Clay County Schools	\$ 4,464.00
77	2026	Pitt County Schools	\$ 4,395.00
78	2026	Gaston County Schools	\$ 4,331.00
79	2026	Mitchell County Schools	\$ 4,323.00
80	2026	Carteret County Public Schools	\$ 4,189.00

Ranking	Year	LEA Name	Teacher Average Supplmt.
81	2026	Newton-Conover City Schools	\$ 4,131.00
82	2026	Bladen County Schools	\$ 4,097.00
83	2026	Avery County Schools	\$ 4,058.00
84	2026	Vanoe County Schools	\$ 4,036.00
85	2026	Rowan-Salisbury Schools	\$ 3,891.00
86	2026	Surry County Schools	\$ 3,808.00
87	2026	Ashe County Schools	\$ 3,792.00
88	2026	Weldon City Schools	\$ 3,751.00
89	2026	Washington County Schools	\$ 3,733.00
90	2026	Cumberland County Schools	\$ 3,723.00
91	2026	Thomasville City Schools	\$ 3,675.00
92	2026	Davidson County Schools	\$ 3,557.00
93	2026	Duplin County Schools	\$ 3,555.00
94	2026	Lexington City Schools	\$ 3,520.00
95	2026	Warren County Schools	\$ 3,432.00
96	2026	Stanly County Schools	\$ 3,366.00
97	2026	Anson County Schools	\$ 3,137.00
98	2026	Haywood County Schools	\$ 2,974.00
99	2026	Halifax County Schools	\$ 2,939.00
100	2026	Watauga County Schools	\$ 2,753.00
101	2026	Roanoke Rapids City Schools	\$ 2,632.00
102	2026	Elkin City Schools	\$ 2,506.00
103	2026	Jones County Schools	\$ 2,500.00
104	2026	Jackson County Public Schools	\$ 2,000.00
105	2026	Lenoir County Public Schools	\$ 2,000.00
106	2026	Beaufort County Schools	\$ 1,900.00
107	2026	Rutherford County Schools	\$ 1,700.00
108	2026	Northampton County Schools	\$ 1,538.00
109	2026	Hertford County Schools	\$ 1,526.00
110	2026	Macon County Schools	\$ 1,135.00
111	2026	Tyrrell County Schools	\$ 1,135.00
112	2026	Greene County Schools	\$ 1,000.00
113	2026	Madison County Schools	\$ 1,000.00
114	2026	Yancey County Schools	\$ 500.00
115	2026	Graham County Schools	\$ -
	2026	STATE TOTAL	\$ 7,233.00

[State_personnel_table20](#)



Statistical Data

FY2024

Table 21 - PER CAPITA PERSONAL INCOME BY COUNTY

Per Capita Personal Income by County
Year 2024

North Carolina Per Capita Personal Income: 65,634

Year	County Name	Income	Rank ↑↓
2024	North Carolina	65,634	0
2024	Chatham County	91,638	1
2024	Orange County	87,778	2
2024	Mecklenburg County	86,098	3
2024	Wake County	85,573	4
2024	Dare County	83,613	5
2024	Union County	76,528	6
2024	Carteret County	74,177	7
2024	Moore County	72,920	8
2024	Polk County	72,236	9
2024	Buncombe County	70,623	10
2024	Iredell County	70,112	11
2024	New Hanover County	69,666	12
2024	Durham County	69,077	13
2024	Davie County	67,760	14
2024	Currituck County	65,005	15
2024	Lincoln County	64,836	16
2024	Transylvania County	64,641	17
2024	Brunswick County	64,262	18
2024	Forsyth County	63,989	19
2024	Henderson County	63,668	20
2024	Guilford County	63,665	21
2024	Camden County	62,549	22
2024	Beaufort County	62,010	23
2024	Craven County	61,929	24
2024	Cabarrus County	61,113	25
2024	Catawba County	60,366	26
2024	Swain County	59,665	27
2024	Pamlico County	59,634	28
2024	Perquimans County	58,932	29

FY2025

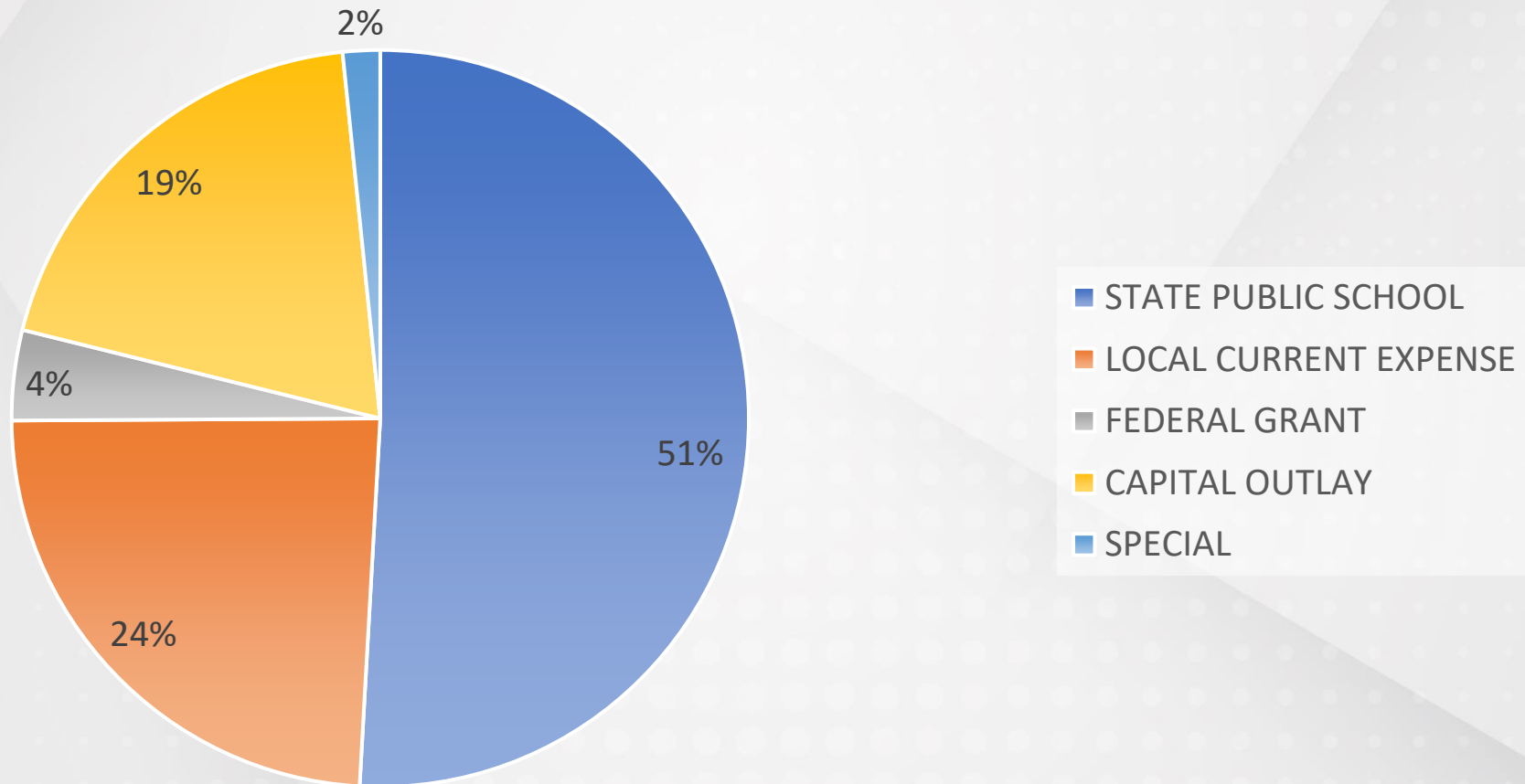
Table 25 - PER PUPIL EXPENDITURE RANKING, School Nutrition EXCLUDED

Per Pupil Expenditure Ranking
School Nutrition Excluded
School Year 2024-25

row(s) 1 - 30 of 116 Next >										
Year	LEA	LEA Name	State PPE	State Rank	Federal PPE	Federal Rank	Local PPE	Local Rank	Total PPE	Total Rank ↓↑
2025	999	STATE TOTAL	8,145.40	-	948.38	-	3,308.36	-	12,402.14	-
2025	810	Rutherford County Schools	7,140.97	114	1,109.19	48	1,744.49	109	9,994.65	115
2025	140	Caldwell County Schools	7,675.72	104	734.05	93	1,733.56	110	10,143.33	114
2025	180	Catawba County Schools	7,415.26	111	581.34	101	2,333.50	84	10,330.10	113
2025	290	Davidson County Schools	7,760.04	101	746.90	90	1,849.51	103	10,356.45	112
2025	710	Pender County Schools	7,121.59	115	753.24	88	2,495.66	72	10,370.48	111
2025	900	Union County Public Schools	7,204.97	113	322.22	115	3,132.09	37	10,659.28	110
2025	010	Alamance-Burlington Schools	8,086.30	85	929.51	67	1,928.84	99	10,944.64	109
2025	130	Cabarrus County Schools	7,413.43	112	432.06	112	3,277.36	32	11,122.85	108
2025	430	Harnett County Schools	7,907.64	95	1,159.06	43	2,060.54	96	11,127.24	107
2025	490	Iredell-Statesville Schools	7,508.39	109	607.25	99	3,015.27	43	11,130.91	106
2025	840	Stanly County Schools	8,285.30	77	1,000.62	60	1,867.07	102	11,152.98	105
2025	550	Lincoln County Schools	8,082.95	88	496.50	106	2,636.49	63	11,215.94	104
2025	132	Kannapolis City Schools	7,671.79	105	746.06	91	2,812.85	53	11,230.69	103
2025	470	Hoke County Schools	9,033.58	52	1,011.91	58	1,245.33	115	11,290.82	102
2025	300	Davie County Schools	8,204.48	82	500.87	105	2,702.15	58	11,407.50	101
2025	760	Randolph County School System	8,377.60	73	1,006.64	59	2,037.17	97	11,421.42	100
2025	530	Lee County Schools	8,213.29	80	801.26	80	2,407.89	77	11,422.44	99
2025	260	Cumberland County Schools	7,995.05	89	1,119.40	46	2,341.56	83	11,456.01	98
2025	640	Nash County Public Schools	8,347.65	75	1,082.18	51	2,110.51	93	11,540.34	97
2025	860	Surry County Schools	8,786.89	60	934.20	65	1,895.05	100	11,616.14	96
2025	510	Johnston County Public Schools	7,987.41	91	1,085.55	50	2,561.74	68	11,634.71	95
2025	761	Asheboro City Schools	8,248.53	78	862.02	75	2,531.66	69	11,642.21	94
2025	630	Moore County Schools	7,593.62	108	956.99	64	3,151.53	34	11,702.13	93
2025	200	Cherokee County Schools	8,097.65	84	913.19	72	2,732.31	56	11,743.14	92
2025	020	Alexander County Schools	9,271.68	45	672.81	96	1,819.09	106	11,763.58	91
2025	181	Hickory City Schools	8,084.86	86	1,384.16	31	2,321.20	85	11,790.22	90
2025	740	Pitt County Schools	8,297.13	76	921.62	70	2,613.03	64	11,831.78	89
2025	360	Gaston County Schools	7,785.24	100	672.60	98	3,417.72	27	11,875.55	88
2025	670	Onslow County Schools	7,753.47	102	1,057.67	53	3,140.81	36	11,951.95	87

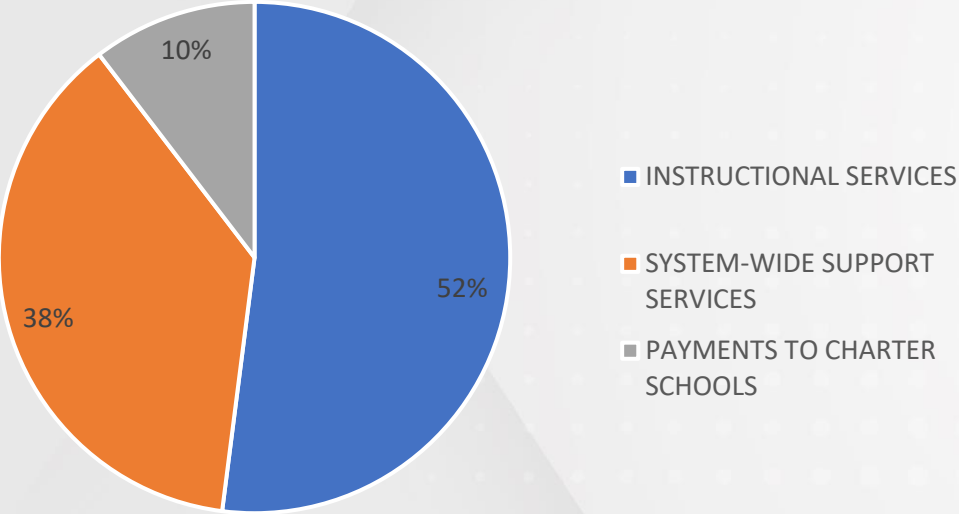
UCPS Revenue by Fund

FY2026 Budgeted Revenue By Fund

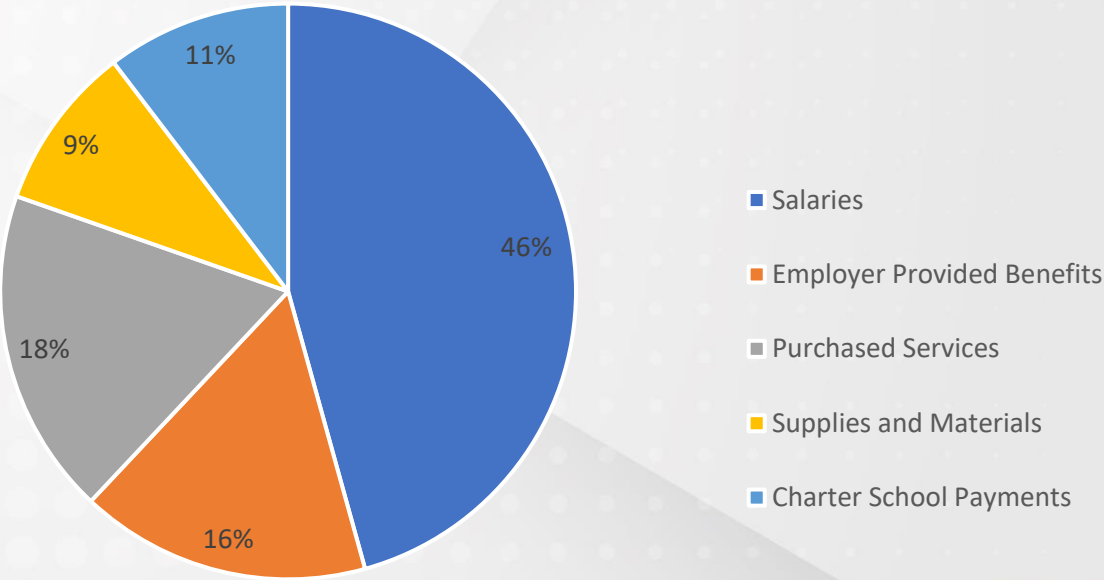


Local Funding Uses

FY2026 Local Budget Allocations

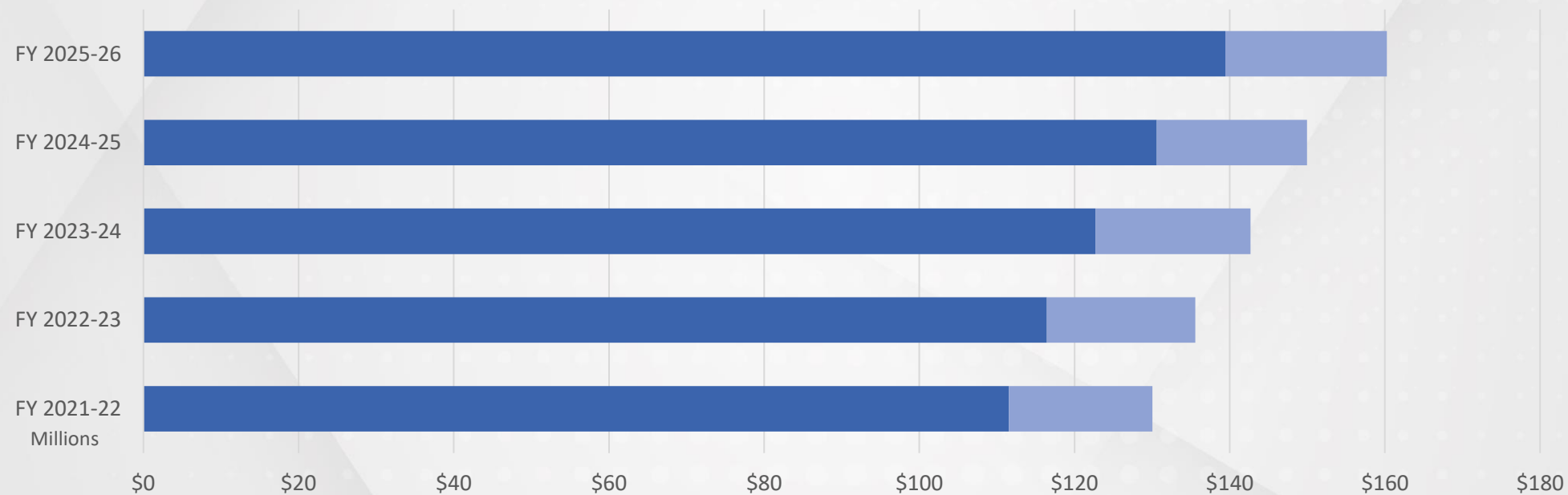


FY2026 Local Allocated Uses



Combined Local Funding

5 year – Operating and Capital Funding

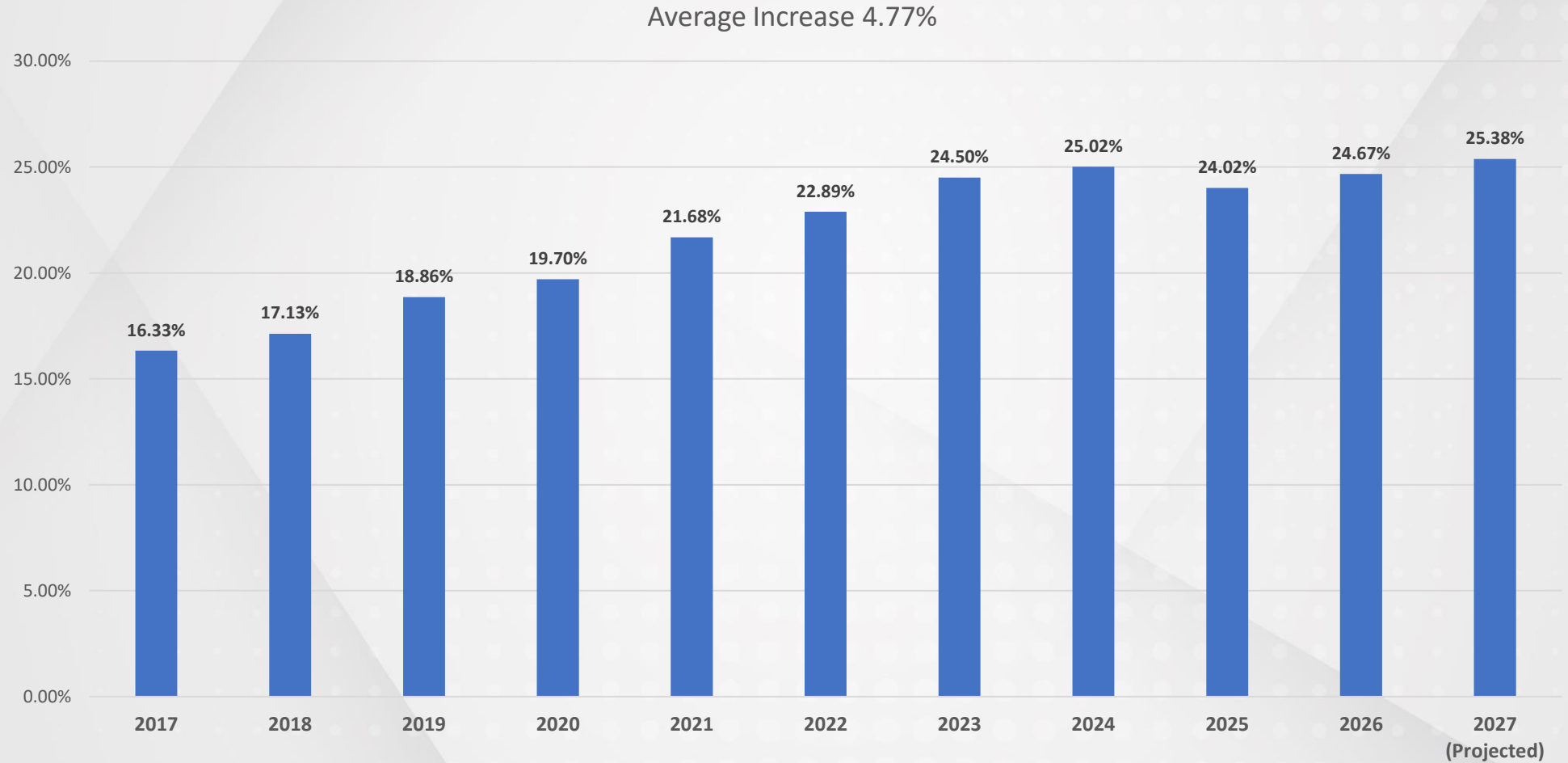


	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Operating Budget	\$111,546,045	\$116,450,157	\$122,690,414	\$130,611,680	\$139,449,613
Capital	\$18,475,663	\$19,122,663	\$19,982,816	\$19,335,075	\$20,801,029

Employer Hospital Insurance – 10 year trend



Employer Retirement Contributions – 10 year trend





UNION COUNTY
PUBLIC SCHOOLS

EDUCATE • INNOVATE • GRADUATE

Thank You
