

# ORANGE COUNTY BOARD OF COMMISSIONERS

## AGENDA

BOCC Budget Work Session

June 4, 2015

7:00 p.m.

Southern Human Services Center

2501 Homestead Road

Chapel Hill, NC

- 7:00-8:15            1.     Durham Technical Community College, Pg. 143 & 147  
Chapel Hill-Carrboro City Schools, Pg. 143 & 152  
Orange County Schools, Pg. 143 & 225
- 8:15-8:45            2.     Sportsplex, Pg. 418
- 8:45-10:00          3.     County Departments
- Sheriff, Pg. 388
  - Solid Waste Department, Pg. 408 (*Including fee schedule change requests, Pg. 497 and Non-Departmental Items, Pg.328*)
  - Library Services, Pg. 321 (*Including fee schedule change requests, Pg. 471*)
  - Animal Services, Pg. 57 (*including fee schedule change requests, Pg. 485*)
  - Asset Management Services, Pg. 68 (*including Internal Service Fund – Vehicle Replacements, handout will be provided at the meeting*)
  - Board of Elections, Pg. 83
  - Child Support Enforcement, Pg. 98
  - Community Relations & Tourism, Pg. 101
  - Cooperative Extension, Pg. 107
  - Economic Development and the Orange County Arts Commission, Pg. 137 (*including Non-Departmental items, Pg. 333*)
  - Emergency Services, Pg. 271
  - Tax Administration, Pg. 420
  - Planning and Inspections, OPT and Efland Sewer, Pg. 366 (*including Fee Schedule change requests, Pg. 484 and Non-Departmental Items, Pg. 333*)
  - Board of Commissioners, Pg. 78
  - County Manager's Office, Pg. 115 (*Including Non-Departmental Items, Pg.328*)
  - Finance and Administrative Services, Pg. 281

Orange County Board of Commissioners' regular meetings and work sessions are available via live streaming video at

[http://www.orangecountync.gov/departments/board\\_of\\_county\\_commissioners/videos.php](http://www.orangecountync.gov/departments/board_of_county_commissioners/videos.php) and

Orange County Gov-TV on channels 1301 or 97.6 (Time Warner Cable).

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** June 4, 2015

**Action Agenda  
Item No. 1**

**SUBJECT:** FY2015-16 Budget Work Session

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**DEPARTMENT:** County Manager and Finance  
and Administrative Services

**PUBLIC HEARING: (Y/N)**

No
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**ATTACHMENT(S):**

- A. North Carolina Association of County Commissioners – FY 2014-15 Budget and Tax Survey
- B. NC Public Schools/DPI-Per Pupil Allocations by County
- C. Memo from Chapel Hill-Carrboro City Schools
- D. Memo from Orange County Schools
- E. School Districts Local Current Expense Fund Balance Policy
- F. Sportsplex FY2015-16 Operating Budget Detail

**INFORMATION CONTACT:**

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**PURPOSE:** For the Board to have an opportunity to review and discuss the Chapel Hill-Carrboro City Schools, Orange County Schools, and Durham Technical Community College FY2015-16 Budgets, as well as the Sportsplex and County departmental budgets, including any fee schedule change requests and associated non-departmental items.

**BACKGROUND:** The County Manager released the FY2015-16 recommended budget on May 19, 2015. Since that time, the Board would have conducted two public hearings to receive residents' comments regarding the proposed funding plan. Tonight's work session is the first opportunity the Board has had to discuss next year's recommended funding plan.

During tonight's work session, the Board plans to discuss the following budget related topics:

- Chapel Hill-Carrboro City Schools, Orange County Schools, and Durham Technical Community College FY2015-16 Operating Budgets
- Sportsplex
- Begin discussions with County Departmental budgets, including any fee schedule change requests, and associated non-departmental items

## County Support of Local Boards of Education

The recommended appropriations for Chapel Hill-Carrboro City and Orange County Schools increases the current expense funding by \$1,038,946 in FY 2015-16. This includes an increase in per pupil funding from \$3,571 to \$3,652, an \$81 increase for each of the 20,040 students in the two school systems. The recommended funding level represents a total appropriation for both school districts of \$96.5 million, which is 49.2 percent of General Fund revenues, 1.1 percent above the target of 48.1 percent established by the Board of County Commissioners. This includes funding for current expense, recurring capital, long-range capital, school related debt service and fair funding. With the inclusion of allocations for school nurses for both school districts and Sheriff Department resource officers in the Orange County Schools, the total funding allocation for Schools is \$97.5 million, or 49.7 percent of General Fund revenues.

Based on the State Department of Public Instruction (DPI) projections for FY 2015-16, both school systems will see a decrease in student enrollments during the next academic year. The Orange County Schools enrollment projections total 7,526, which represents a decrease of 172 students from the March 2014 projections. The Chapel Hill-Carrboro City Schools enrollment projections total 12,203, which represents a decrease of 150 students from the March 2014 projections. Both school systems, however, are continuing to experience a growing number of students in charter schools. Current enrollment in Orange County charter schools is 475 students, and current enrollment in Chapel Hill-Carrboro City Schools charter schools is 217 students. The General Assembly requires school systems to pay a per pupil allotment to support charter students within their district.

The number of charter students funded as part of the school systems current expense has been maintained at the same level for many years. The recommended budget includes a phase-in of funding for charter school students over a two-year period, with funding for an additional 110 students in Orange County Schools and an additional 50 students in Chapel Hill-Carrboro City Schools in FY 2015-16, with a plan to complete the phase-in in both systems in FY 2016-17.

### 2015-16 Enrollment Projections

	CHCCS	OCS	Total
March 2015 Department of Public Instruction ADM Planning #s	12,203	7,526	19,729
Less: Out of District	<u>131</u>	<u>89</u>	<u>220</u>
	12,072	7,437	19,509
Plus: Budgeted Charter Students	<u>167</u>	<u>364</u>	<u>531</u>
<b>Total Budgeted Students</b>	<b>12,239</b>	<b>7,801</b>	<b>20,040</b>
	61.07%	38.93%	

### Current Expense Funding for Local School Districts:

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Original Budget	\$59,375,382	\$62,389,900	\$65,079,252	\$72,147,134	\$73,186,080

Both Boards of Education presented their budget requests to Commissioners in April 2015. In consideration of those requests and other funding needs, this recommended budget includes the following appropriations for the Local School Districts.

- Per pupil funding for the County's two local school districts increases to \$3,652. This funds the North Carolina Department of Public Instruction (NCDPI) projected 322 decrease in student enrollment between both school districts, and increases funding to an additional 160 charter students. This represents a \$1.038 million increase in current expense funding for both school districts combined. Local Current Expense funding supplements State and Federal funds received by each district for the day-to-day operation of schools. Examples of expenses paid from these funds include salaries and benefits for locally paid teachers and utilities. North Carolina statutes mandate boards of county commissioners provide local current expense monies to school districts. Counties having more than one school administrative unit, as is the case in Orange County, are required to provide equal per pupil appropriations to each system. The funding level, however, is discretionary and varies from county to county.
- Recurring capital for both School districts remains the same as the prior year appropriation of \$3 million dollars. Recurring capital pays for facility improvements, equipment, furnishings, and vehicle and bus purchases. State statutes mandate counties to fund recurring capital. However, the amount of money counties allocate to this function is discretionary and varies from county to county.
- The long range/pay-as-you go capital expense for the local school districts remains the same as the prior year appropriation of \$3.7 million. Long-Range Capital supports school capital projects through the County's Capital Investment Plan (CIP). Capital projects are funded through a combination of State and local bonds, non-bond financing and pay-as-you-go funding sources. Pay-as-you-go funding includes dedicated half-cent sales tax revenues and property tax earmarked under the Board's April 5, 2011 Capital Funding Policy. The Capital Policy also allows School Construction Impact Fees to offset School related debt service. Similar to Local Current Expense funding, the amount of money counties allocate to long-range capital expenditures is discretionary and varies from county to county.

Per the April 5, 2011 Commissioner approved County Capital Funding Policy, it is the intent of the Board of County Commissioners to continue a capital funding policy that reflects the implementation of the Board of Commissioners' resolution of November 16, 2004 that the Board *"does hereby adopt in principle a policy of allocating a target of 60 percent of capital expenditures for school projects and 40 percent of capital expenditures for county projects over the decade beginning in calendar year 2005"*. The Policy further states, "However, there will be times when the County will be bound fiscally and unable to achieve full funding. During those times, Commissioners may find it necessary to depart from the Policy."

- The recommended budget provides for \$15,646,916 in School Related Debt Service, which represents repayment of principal and interest on School related debt, including

general obligation bonds and private placement loans. North Carolina statutes require counties to pay for school related capital items such as acquisition and construction of facilities. In instances where counties borrow funds to pay for such items, the State mandates counties to repay the debt. The amount of money counties borrow for school related projects is discretionary and varies from county to county.

- The recommended budget includes continuing the Fair Funding allocation of \$988,000 which represent funds, split equally between the two school districts (\$494,000 to each district), to offset costs of safety and health services such as School Resource Officers and School Nurses. The State does not mandate counties to provide funding for these resources.
- The recommended budget provides for \$705,000 to continue the Commissioners' longstanding commitment to providing school health nurses at each school. This funding level is slightly increased from the FY 2014-15 levels.
- The Sheriff plans to continue providing School Resource Officers to support Orange County Schools. The Orange County Schools contributes \$180,000 annually towards these expenses, and the annual net value of this Board of County Commissioners' commitment for FY 2015-16 totals approximately \$291,000.

Both School Districts requested increases in per pupil funding for FY 2015-16. Orange County Schools requested an increase of \$81 per pupil in order to receive approximately the same current expense funding as received in FY 2014-15 due to the loss of 172 students, and Chapel Hill-Carrboro requested an increase of \$302 per pupil in order to provide them with approximately \$3.5 million in additional current expense funding as received in FY 2014-15. To fully fund the Chapel Hill-Carrboro City Schools request will require additional revenues from a property tax increase or a reduction in County funded services elsewhere.

The information below illustrates the property tax rate necessary to generate revenues to address the current expense requested by Chapel Hill-Carrboro City Schools in excess of the current increase recommended; the same per pupil increase would apply to Orange County Schools:

<u>Tax Increase</u>	<u>Property Tax Revenues Generated</u>	<u>Per Pupil Equivalency *</u>
1 cent	\$1,655,660	\$82.62
2 cents	\$3,311,320	\$165.24
2.87 cents	\$4,751,744	\$237.11

\*Based on 20,040 Students

The required tax rate increase would be 2.87 cents to fully fund the budget request submitted by Chapel Hill-Carrboro City Schools, and would provide Orange County Schools with \$1,849,695 more than requested.

Additionally, the Chapel Hill-Carrboro City School District has requested the Board of County Commissioners consider an increase in the special district property tax rate to fully fund their

budget request. If approved, the additional revenues required to be generated to fully fund the CHCCS request with an increase in the special district tax would be as follows:

<u>Tax Increase</u>	<u>Property Tax Revenues Generated</u>	<u>Per Pupil Equivalency*</u>
1 cent	\$1,060,189	\$86.62
2.74 cents	\$2,903,768	\$237.25

\*Based on 12,239 projected students for the Chapel Hill-Carrboro City School District

### **County Support of Orange County Campus of Durham Technical Community College**

The recommended funding for the Orange County Satellite Campus of Durham Technical Community College, located at the Waterstone Development in Hillsborough, provides current expense funding of \$621,875, recurring capital of \$130,000, and debt service of \$295,843.

As with local school districts, counties in North Carolina are responsible for supplementing state and federal appropriations to community colleges. For the most part, counties are responsible for day-to-day operating costs such as utilities, security and custodial services. The Counties are not responsible for funding of teaching staff.

Details regarding recommended funding levels for local school districts and Durham Technical Community College are located in the Education section of the budget document.

During tonight's work session, Commissioners will have the opportunity to dialogue with the Boards of Education about county funding and anticipated State funding for schools next year. Attachments A & B provide additional information of how Orange County compares with other counties within North Carolina related to Current Expense funding per pupil, and other educational related funding issues. Attachment C is a Budget Update from Chapel Hill-Carrboro City Schools, Attachment D is a Memo from Orange County Schools, and Attachment E represents the School Districts Local Current Expense Fund Balance Policy.

### **Sportsplex**

Attachment F provides detail of the Sportsplex FY2015-16 Operating Budget.

### **County Departments**

During tonight's work session, Commissioners will have an opportunity to begin discussion with County departments regarding their budgets, including fee schedule change requests and associated non-departmental items. Additional departments will be present at the June 9, 2015 work session.

**FINANCIAL IMPACT:** Included in the Background Section.

**RECOMMENDATION(S):** The Manager recommends that the Board discuss the topics noted and provide direction to staff, as appropriate.

# Attachment A

## North Carolina Association of County Commissioners Budget & Tax Survey 2014-15

County	County Employees	Budget-General Fund Only					General Statistics			County Financial Assistance for Local School Systems				
		2014-15 Budgeted Expenditures	2014-15 Assessed Valuation	Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2013 Certified Population	Gen. Exp. Per Cap.	2014-15 Public School Planning Allotments	Charter School Planning Allotments	2014-15 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Alamance	955	130,885,668	\$12,572,885,111	\$0.5300	\$65,064,085	\$1,257,289	153,595	\$852	22,706	1,411	\$33,117,749	\$250,000	\$6,806,237	\$0
Alexander	348	34,544,007	\$2,605,850,000	\$0.6650	\$16,549,000	\$260,585	37,436	\$923	5,310		\$5,250,000	\$0	\$1,014,000	\$500,000
Alleghany	106	14,525,604	\$1,775,529,086	\$0.4700	\$8,000,000	\$177,553	11,052	\$1,314	1,456		\$2,518,117		\$710,891	\$544,227
Anson	315	28,852,503	\$1,603,000,000	\$0.7670	\$11,512,868	\$160,300	26,318	\$1,096	3,609		\$3,694,598	\$472,158	\$12,261	\$0
Ashe	210	34,090,546	\$4,134,624,164	\$0.4000	\$15,536,263	\$413,462	27,434	\$1,243	3,187		\$4,541,475	\$100,000	\$1,548,513	\$118,072
Avery	217	26,025,339	\$3,578,787,545	\$0.5210	\$15,909,500	\$357,879	17,872	\$1,456	2,164	114	\$3,973,725	\$744,700	\$1,367,478	
Beaufort	326	56,534,231	\$5,554,171,529	\$0.5300	\$31,794,998	\$555,417	47,777	\$1,183	7,038	367	\$12,669,163	\$1,375,000	\$2,411,675	\$0
Bertie	165	23,377,191	\$1,283,109,341	\$0.8400	\$10,778,119	\$128,311	20,595	\$1,135	2,645		\$2,503,000	\$316,409	\$2,006,788	
Bladen	375	39,310,464	\$2,631,945,599	\$0.7400	\$18,311,877	\$263,195	35,209	\$1,116	4,743	112	\$6,407,745	\$374,058	\$2,107,569	
Brunswick	946	165,146,903	\$24,907,383,670	\$0.4425	\$104,483,984	\$2,490,738	115,716	\$1,427	12,571	964	\$33,335,477	\$699,346	\$8,939,385	\$3,954,993
Buncombe	1,453	291,994,664	\$29,250,027,453	\$0.6040	\$173,578,438	\$2,925,003	248,872	\$1,173	29,967	960	\$60,664,901	\$10,945,342	\$12,563,440	
Burke	565	76,241,219	\$6,385,752,400	\$0.6800	\$41,484,300	\$638,575	89,519	\$852	12,852	259	\$14,239,400	\$2,851,043	\$3,981,412	
Cabarrus	983	209,643,419	\$19,364,626,398	\$0.7000	\$133,866,989	\$1,936,463	186,457	\$1,124	34,665	1,447	\$57,854,449	\$1,120,000	\$31,272,053	\$2,081,900
Caldwell	525	74,046,501	\$5,803,000,000	\$0.6000	\$32,728,920	\$580,300	82,504	\$897	12,195		\$14,550,000	\$1,681,699	\$422,168	
Camden	85	11,322,134	\$1,196,477,283	\$0.5900	\$6,814,478	\$119,648	10,174	\$1,113	1,923		\$1,977,565	\$298,783		\$577,732
Carteret	420	86,429,210	\$15,314,827,497	\$0.3000	\$44,679,000	\$1,531,483	69,239	\$1,248	8,471	197	\$21,000,000	\$4,500,000	\$6,531,575	\$0
Caswell	221	23,980,883	\$1,441,330,046	\$0.6790	\$10,799,349	\$144,133	23,844	\$1,006	2,762		\$2,751,251	\$300,000	\$279,200	\$401,380
Catawba	1,082	170,293,642	\$16,362,974,894	\$0.5300	\$83,764,572	\$1,636,297	155,411	\$1,096	24,407		\$36,026,875	\$5,037,662	\$10,687,660	\$3,185,358
Chatham	485	94,032,269	\$9,305,678,723	\$0.6219	\$56,412,000	\$930,568	67,620	\$1,391	8,372	1,168	\$26,703,453	\$1,409,456	\$5,536,036	\$1,119,000
Cherokee	310	35,313,605	\$3,046,288,212	\$0.5200	\$14,263,839	\$304,629	27,471	\$1,285	3,320	183	\$5,605,188	\$144,000	\$0	\$0
Chowan	130	15,763,163	\$1,349,122,625	\$0.7000	\$9,180,996	\$134,912	14,815	\$1,064	2,235		\$3,421,929	\$203,176	\$738,437	\$33,835
Clay	165	16,788,259	\$1,924,810,222	\$0.3600	\$7,362,595	\$192,481	10,794	\$1,555	1,357		\$1,577,620	\$280,000	\$147,620	\$0
Cleveland	842	102,656,668	\$7,930,434,275	\$0.7200	\$55,386,152	\$793,043	97,429	\$1,054	15,103	352	\$9,900,000	\$1,400,000	\$370,023	\$1,000,000
Columbus	525	57,189,191	\$3,530,000,000	\$0.8050	\$28,429,200	\$353,000	57,739	\$990	6,132	1,069	\$7,040,450	\$1,921,291	\$509,625	\$0
Craven	607	93,464,618	\$9,804,000,000	\$0.4675	\$44,930,776	\$980,400	104,421	\$895	16,785		\$19,550,949	\$700,000	\$3,655,976	\$0
Cumberland	2,335	314,620,138	\$22,992,399,538	\$0.7400	\$164,600,868	\$2,299,240	332,553	\$946	52,002	740	\$76,982,883	\$9,300,000	\$11,636,814	\$0
Currituck	370	47,157,632	\$5,680,922,262	\$0.4800	\$25,916,415	\$568,092	24,506	\$1,924	3,922	21	\$9,235,978	\$1,000,000	\$766,500	\$0
Dare	726	100,704,649	\$12,800,000,000	\$0.4300	\$54,632,704	\$1,280,000	35,273	\$2,855	5,029		\$21,050,911	\$250,000	\$10,909,832	\$500,000
Davidson	965	125,348,850	\$13,000,000,000	\$0.5400	\$68,628,000	\$1,300,000	163,770	\$765	25,402		\$29,566,340	\$4,283,293	\$8,286,919	\$3,866,270
Davie	302	48,248,890	\$4,121,393,502	\$0.6600	\$26,535,711	\$412,139	41,507	\$1,162	6,411		\$9,407,445	\$1,216,021	\$300,000	\$100,000
Duplin	566	53,095,204	\$3,970,317,428	\$0.7300	\$28,035,014	\$397,032	60,104	\$883	9,881		\$9,485,760	\$1,223,000	\$1,227,821	
Durham	1,920	418,073,628	\$31,371,859,321	\$0.7931	\$247,068,539	\$3,137,186	286,053	\$1,462	33,907	5,367	\$118,863,146	\$1,370,000	\$30,114,672	\$0
Edgecombe	475	57,731,622	\$3,100,000,000	\$0.8950	\$25,558,694	\$310,000	55,704	\$1,036	8,046	1,082	\$8,782,905	\$750,000	\$977,000	\$0
Forsyth	2,189	405,107,369	\$31,805,213,170	\$0.7168	\$223,534,163	\$3,180,521	360,471	\$1,124	53,701	2,642	\$108,020,218	\$5,730,636	\$44,997,674	\$0
Franklin	550	73,430,027	\$4,332,988,947	\$0.8725	\$36,807,268	\$433,299	62,697	\$1,171	8,780	206	\$13,818,841	\$1,100,000	\$8,343,614	
Gaston	1,510	237,584,884	\$15,200,000,000	\$0.8700	\$129,000,000	\$1,520,000	209,571	\$1,134	31,293	2,472	\$42,841,194	\$2,227,000	\$13,206,896	\$0
Gates	99	12,106,461	\$946,040,386	\$0.6400	\$5,317,785	\$94,604	11,880	\$1,019	1,659		\$2,908,000	\$200,000	\$531,062	\$0
Graham	170	13,709,383	\$1,153,469,643	\$0.4600	\$5,237,180	\$115,347	8,854	\$1,548	1,203		\$570,000	\$37,500	\$387,393	\$0
Granville	300	54,498,740	\$4,192,052,302	\$0.8300	\$33,812,842	\$419,205	57,910	\$941	8,174	494	\$12,385,287	\$1,259,378	\$6,519,933	
Greene	196	16,699,734	\$1,080,448,670	\$0.7860	\$8,398,861	\$108,045	21,073	\$792	3,146		\$2,168,000	\$480,544		\$69,456
Guilford	2,379	567,611,780	\$45,933,350,000	\$0.7700	\$350,000,000	\$4,593,335	507,419	\$1,119	72,202	4,310	\$179,000,000	\$3,770,000	\$64,440,207	\$0

County	County Employees	2014-15 Budgeted Expenditures	2014-15 Assessed Valuation	Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2013 Certified Population	Gen. Exp. Per Cap.	2014-15 Public School Planning Allotments	Charter School Planning Allotments	2014-15 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Halifax	566	67,765,389	\$3,608,179,570	\$0.6800	\$21,726,000	\$360,818	53,705	\$1,262	7,352		\$5,537,232	\$1,638,332	\$850,000	\$0
Harnett	826	114,237,797	\$7,740,462,643	\$0.7500	\$50,625,671	\$774,046	123,316	\$926	20,408		\$21,523,700	\$0	\$12,042,668	
Haywood	502	71,618,359	\$7,280,265,446	\$0.5413	\$38,024,721	\$728,027	59,674	\$1,200	7,536		\$14,645,044	\$385,504	\$2,292,561	\$0
Henderson	745	117,076,752	\$12,355,000,000	\$0.5136	\$62,688,780	\$1,235,500	109,287	\$1,071	13,650	182	\$22,686,153	\$1,000,000	\$8,335,988	\$0
Hertford	177	25,266,955	\$1,534,006,546	\$0.8400	\$11,489,954	\$153,401	24,621	\$1,026	3,091		\$4,273,524		\$0	\$860,000
Hoke	445	41,450,113	\$2,942,283,725	\$0.7300	\$19,678,763	\$294,228	50,672	\$818	8,365		\$4,470,416	\$910,700	\$3,009,095	
Hyde	162	12,755,063	\$1,108,566,800	\$0.6400	\$6,518,921	\$110,857	5,806	\$2,197	594		\$1,288,286	\$2,640,000		
Iredell	951	167,347,780	\$20,946,200,000	\$0.4850	\$98,907,275	\$2,094,620	164,974	\$1,014	27,006	3,182	\$41,144,296	\$3,013,445	\$25,251,112	
Jackson	391	55,141,090	\$11,530,147,723	\$0.2800	\$31,047,364	\$1,153,015	40,810	\$1,351	3,719	208	\$6,826,207	\$916,000	\$2,512,540	\$384,985
Johnston	1,100	189,362,499	\$14,496,729,230	\$0.7800	\$112,273,893	\$1,449,673	177,308	\$1,068	34,096	760	\$52,150,000	\$1,000,000	\$36,873,850	
Jones	113	13,038,727	\$753,609,316	\$0.7700	\$6,099,275	\$75,361	10,554	\$1,235	1,115		\$1,740,901	\$562,588		
Lee	355	65,133,466	\$4,533,611,800	\$0.7200	\$34,555,901	\$453,361	59,344	\$1,098	10,178		\$15,338,050	\$850,331	\$7,105,394	
Lenoir	466	65,454,850	\$4,052,500,000	\$0.8350	\$32,043,567	\$405,250	59,046	\$1,109	9,193	305	\$9,900,000	\$100,250	\$5,658,230	\$0
Lincoln	760	88,701,584	\$8,399,366,263	\$0.5980	\$50,282,619	\$839,937	79,745	\$1,112	11,589	1,804	\$16,156,982	\$2,210,955	\$11,643,997	\$0
Macon	434	45,721,122	\$9,360,000,000	\$0.2790	\$25,202,941	\$936,000	34,151	\$1,339	4,354		\$7,338,330	\$199,035	\$3,831,303	\$0
Madison	248	22,688,240	\$2,069,919,843	\$0.5200	\$9,425,784	\$206,992	21,372	\$1,062	2,512		\$2,403,560		\$142,580	
Martin	197	32,386,749	\$1,892,999,267	\$0.7200	\$13,515,005	\$189,300	23,750	\$1,364	3,407	360	\$5,305,028	\$576,303	\$736,000	
McDowell	345	38,465,894	\$3,509,996,116	\$0.5500	\$17,202,201	\$351,000	45,231	\$850	6,403		\$7,844,500	\$100,000		\$1,607,921
Mecklenburg	5,464	1,151,240,065	\$117,985,000,000	\$0.8157	\$943,155,572	\$11,798,500	991,867	\$1,161	144,618	9,496	\$386,000,000	\$4,960,000		\$101,000,000
Mitchell	128	18,240,271	\$1,746,786,415	\$0.5300	\$8,534,726	\$174,679	15,407	\$1,184	1,976		\$2,204,304	\$656,347	\$0	\$0
Montgomery	213	28,984,953	\$2,928,983,884	\$0.5700	\$16,622,681	\$292,898	27,768	\$1,044	4,161		\$5,155,244	\$180,000	\$1,151,717	\$342,200
Moore	634	89,947,833	\$12,325,600,000	\$0.4650	\$55,558,997	\$1,232,560	91,937	\$978	12,986		\$25,315,140	\$1,800,000	\$5,393,956	\$0
Nash	673	89,663,946	\$7,000,000,000	\$0.6700	\$46,900,000	\$700,000	94,744	\$946	14,199	1,301	\$19,720,261	\$1,396,890	\$3,351,512	\$0
New Hanover	1,679	290,762,090	\$29,469,476,000	\$0.5540	\$162,065,212	\$2,946,948	213,809	\$1,360	25,852	754	\$67,904,309	\$2,750,000	\$19,961,600	
Northampton	297	30,784,906	\$1,896,147,994	\$0.9200	\$16,293,220	\$189,615	21,244	\$1,449	2,040	1,110	\$3,300,000	\$345,000	\$0	\$0
Onslow	1,154	188,637,054	\$13,384,390,300	\$0.6750	\$90,401,812	\$1,338,439	193,925	\$973	26,010	116	\$30,987,242	\$2,175,000	\$11,080,204	\$15,596,570
Orange	925	200,428,111	\$16,631,812,659	\$0.8780	\$146,000,000	\$1,663,181	139,694	\$1,435	20,051	373	\$72,147,134	\$3,000,000	\$16,608,984	\$3,724,849
Pamlico	160	16,679,127	\$1,480,000,000	\$0.6250	\$9,793,575	\$148,000	13,071	\$1,276	1,274	515	\$3,124,138	\$150,000	\$0	\$0
Pasquotank	339	39,815,165	\$2,954,200,160	\$0.7600	\$21,380,000	\$295,420	39,458	\$1,009	5,678		\$10,004,858	\$500,000	\$2,733,974	
Pender	371	54,523,327	\$6,462,510,407	\$0.5120	\$31,847,251	\$646,251	55,568	\$981	9,034		\$13,475,254		\$5,478,886	\$1,442,000
Perquimans	103	13,454,278	\$1,759,285,587	\$0.4400	\$7,132,449	\$175,929	13,771	\$977	1,800		\$2,300,000	\$215,000	\$825,604	\$0
Person	381	57,490,003	\$3,960,000,000	\$0.7000	\$29,638,100	\$396,000	39,192	\$1,467	4,622	1,138	\$9,243,381	\$322,500	\$2,754,631	\$185,000
Pitt	949	138,960,503	\$11,722,394,714	\$0.6800	\$77,116,653	\$1,172,239	173,879	\$799	23,881		\$35,576,287	\$750,000	\$12,371,663	\$750,000
Polk	188	22,444,200	\$2,746,625,172	\$0.5175	\$13,793,724	\$274,663	20,603	\$1,089	2,275		\$4,934,788	\$312,267	\$944,230	\$0
Randolph	773	117,406,325	\$10,060,000,000	\$0.6550	\$64,377,461	\$1,006,000	142,561	\$824	22,901	229	\$21,899,017	\$2,795,024	\$10,686,652	\$500,000
Richmond	400	48,377,390	\$3,090,000,000	\$0.8100	\$23,509,000	\$309,000	46,041	\$1,051	7,703		\$6,925,000	\$0	\$2,032,700	\$423,450
Robeson	1,023	126,764,220	\$5,500,000,000	\$0.7700	\$42,500,000	\$550,000	134,010	\$946	23,570	332	\$12,375,000	\$4,700,000		
Rockingham	660	87,778,742	\$6,890,700,277	\$0.6960	\$47,883,168	\$689,070	92,254	\$951	13,159	290	\$15,834,840	\$882,525	\$4,629,148	\$0
Rowan	921	132,908,433	\$11,715,000,000	\$0.6500	\$72,351,171	\$1,171,500	138,666	\$958	21,114		\$34,867,665	\$1,640,000	\$8,455,620	\$0
Rutherford	428	57,650,040	\$6,208,480,194	\$0.6070	\$35,858,869	\$620,848	67,807	\$850	8,543	1,730	\$12,669,713	\$554,388	\$4,411,988	\$0
Sampson	539	70,868,361	\$4,180,000,000	\$0.8300	\$34,621,300	\$418,000	64,313	\$1,102	11,668		\$10,169,280	\$898,799	\$7,611,464	\$0
Scotland	288	38,581,088	\$2,060,000,000	\$1.0300	\$22,258,461	\$206,000	36,223	\$1,065	6,069		\$10,614,325	\$300,000	\$1,608,152	\$275,000
Stanly	440	56,178,304	\$4,355,000,000	\$0.6700	\$28,011,860	\$435,500	60,612	\$927	8,666	449	\$9,666,577	\$1,830,000	\$2,419,559	\$0
Stokes	350	43,832,644	\$3,599,621,791	\$0.6400	\$20,841,974	\$359,962	46,731	\$938	6,558		\$10,211,763	\$798,000	\$4,407,758	\$0

County	County Employees	2014-15 Budgeted Expenditures	2014-15 Assessed Valuation	Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2013 Certified Population	Gen. Exp. Per Cap.	2014-15 Public School Planning Allotments	Charter School Planning Allotments	2014-15 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Surry	498	67,715,673	\$4,820,000,000	\$0.5820	\$26,930,304	\$482,000	73,344	\$923	11,347	636	\$12,568,790	\$551,750	\$7,550,682	\$2,477,373
Swain	230	13,746,460	\$1,413,930,212	\$0.3600	\$5,000,000	\$141,393	14,590	\$942	2,067	199	\$750,000	\$160,000	\$1,000,000	\$100,000
Transylvania	348	45,959,266	\$6,020,000,000	\$0.4499	\$26,952,766	\$602,000	33,220	\$1,383	3,534	264	\$10,595,738	\$1,600,000	\$2,235,995	\$0
Tyrrell	65	6,409,954	\$473,855,820	\$0.6900	\$3,269,605	\$47,386	4,143	\$1,547	561		\$845,578	\$97,675	\$0	
Union	1,006	267,959,438	\$24,291,373,678	\$0.7614	\$181,357,889	\$2,429,137	211,539	\$1,267	42,105	1,422	\$87,097,884	\$19,531,582	\$45,021,743	\$0
Vance	320	44,153,607	\$2,814,781,017	\$0.7920	\$20,903,696	\$281,478	45,056	\$980	6,588	1,020	\$8,232,440	\$526,000	\$1,431,811	\$1,718,000
Wake	3,692	1,066,422,000	\$127,365,000,000	\$0.5780	\$678,000,000	\$12,736,500	964,616	\$1,106	156,207	7,922	\$332,000,000	\$4,644,307	\$181,000,000	\$57,051,466
Warren	326	30,481,434	\$2,575,524,951	\$0.6600	\$17,824,724	\$257,552	20,453	\$1,490	2,379	198	\$4,100,000	\$470,000	\$60,603	
Washington	225	13,513,853	\$876,657,270	\$0.7900	\$6,389,083	\$87,666	12,826	\$1,054	1,711		\$1,603,000	\$300,000		
Watauga	300	43,586,346	\$8,805,713,644	\$0.3130	\$26,776,370	\$880,571	52,682	\$827	4,386	196	\$12,197,834	\$175,000	\$6,411,115	\$300,000
Wayne	919	93,050,379	\$7,812,086,829	\$0.6665	\$50,623,558	\$781,209	125,101	\$744	19,303	249	\$19,149,728	\$2,000,000	\$508,434	\$2,234,448
Wilkes	475	72,460,349	\$5,344,770,242	\$0.6900	\$34,381,616	\$534,477	69,754	\$1,039	9,928	150	\$11,273,988	\$1,025,132	\$4,206,686	\$0
Wilson	751	100,208,137	\$6,741,735,000	\$0.7300	\$46,800,000	\$674,174	81,397	\$1,231	12,497	789	\$18,013,038	\$1,000,000	\$2,065,000	\$0
Yadkin	250	34,998,741	\$2,834,673,797	\$0.6600	\$17,913,083	\$283,467	38,131	\$918	5,484		\$5,982,160	\$305,000	\$2,536,445	\$0
Yancey	211	20,531,540	\$2,524,631,592	\$0.5000	\$11,928,885	\$252,463	17,921	\$1,146	2,313		\$3,667,734	\$580,000	\$0	\$0
Total	65,270	10,825,391,877.00	\$1,009,277,685,136	\$0.6474	\$6,339,513,792	\$100,927,769	9,861,952	\$1,098	1,456,119	64,186	\$2,641,237,628	\$154,303,124	\$809,500,193	\$209,025,485
Average	653	\$108,253,919	\$10,092,776,851	\$0.6412	\$63,395,138	\$1,009,278	98,620	\$1,138	14,561	1,189	\$26,412,376	\$1,607,324	\$8,798,915	\$2,787,006
Minimum	65	\$6,409,954	\$473,855,820	\$0.2790	\$3,269,605	\$47,386	4,143	\$744	561	21	\$570,000	\$0	\$0	\$0
Maximum	5,464	\$1,151,240,065	\$127,365,000,000	\$1.0300	\$943,155,572	\$12,736,500	991,867	\$2,855	156,207	9,496	\$386,000,000	\$19,531,582	\$181,000,000	\$101,000,000

#For resort counties, such as those on the coast or in the mountains, per capita figures may be misleading since many property owners reside out-of-county and would not be included in the county's 2013-14 figures reflect budget amounts as of July 1, 2013 population. For example, in Dare County, 60% of property owners reside outside of the county.

2013-14 figures are not audited numbers.

+Sales/assessment ratio applied to entire valuation base as gross measure of market value.

\*\*Nash ADM reduced by 1,913; Edgecombe increased by same to reflect Edgecombe tax levy support

\*\*\*Cabarrus ADM reduced by 1,277; Rowan increased by same to reflect Rowan tax levy support to K;

+Many counties budgeting on a per pupil basis use DPI projections made in preceding year.

County	Spec. Tax Levy	Total School Allocation	Total School Resources/ADM	Current Expense/ADM	Current Exp. & Supplement /ADM	Current Expense/ADM + charter	Current Exp. & Supplement /ADM + charter	Total Capital Expense/ADM	Debt Service Expense/ADM	Total School Resources/Per Capita	Current Expense/ Capita	Current Exp. & Supplement / Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita
Alamance	\$0	\$40,173,986	\$1,769	\$1,459	\$1,459	\$1,373	\$1,373	\$311	\$300	\$262	\$216	\$216	\$46	\$44
Alexander	\$0	\$6,764,000	\$1,274	\$989	\$989	\$989	\$989	\$285	\$191	\$181	\$140	\$140	\$40	\$27
Alleghany	\$0	\$3,773,235	\$2,592	\$1,729	\$1,729	\$1,729	\$1,729	\$862	\$488	\$341	\$228	\$228	\$114	\$64
Anson		\$4,179,017	\$1,158	\$1,024	\$1,024	\$1,024	\$1,024	\$134	\$3	\$159	\$140	\$140	\$18	\$0
Ashe		\$6,308,060	\$1,979	\$1,425	\$1,425	\$1,425	\$1,425	\$554	\$486	\$230	\$166	\$166	\$64	\$56
Avery		\$6,085,903	\$2,812	\$1,836	\$1,836	\$1,744	\$1,744	\$976	\$632	\$341	\$222	\$222	\$118	\$77
Beaufort	\$0	\$16,455,838	\$2,338	\$1,800	\$1,800	\$1,711	\$1,711	\$538	\$343	\$344	\$265	\$265	\$79	\$50
Bertie		\$4,826,197	\$1,825	\$946	\$946	\$946	\$946	\$878	\$759	\$234	\$122	\$122	\$113	\$97
Bladen	\$0	\$8,889,372	\$1,874	\$1,351	\$1,351	\$1,320	\$1,320	\$523	\$444	\$252	\$182	\$182	\$70	\$60
Brunswick		\$46,929,201	\$3,733	\$2,652	\$2,652	\$2,463	\$2,463	\$1,081	\$711	\$406	\$288	\$288	\$117	\$77
Buncombe	\$8,009,771	\$94,715,414	\$3,161	\$2,024	\$2,376	\$1,962	\$2,302	\$784	\$419	\$381	\$244	\$286	\$94	\$50
Burke		\$21,071,855	\$1,640	\$1,108	\$1,108	\$1,086	\$1,086	\$532	\$310	\$235	\$159	\$159	\$76	\$44
Cabarrus		\$92,328,402	\$2,663	\$1,669	\$1,669	\$1,602	\$1,602	\$994	\$902	\$495	\$310	\$310	\$185	\$168
Caldwell		\$16,653,867	\$1,366	\$1,193	\$1,193	\$1,193	\$1,193	\$173	\$35	\$202	\$176	\$176	\$26	\$5
Camden	\$0	\$2,854,080	\$1,484	\$1,028	\$1,028	\$1,028	\$1,028	\$456	\$0	\$281	\$194	\$194	\$86	\$0
Carteret	\$0	\$32,031,575	\$3,781	\$2,479	\$2,479	\$2,423	\$2,423	\$1,302	\$771	\$463	\$303	\$303	\$159	\$94
Caswell	\$0	\$3,731,831	\$1,351	\$996	\$996	\$996	\$996	\$355	\$101	\$157	\$115	\$115	\$41	\$12
Catawba	\$0	\$54,937,555	\$2,251	\$1,476	\$1,476	\$1,476	\$1,476	\$775	\$438	\$353	\$232	\$232	\$122	\$69
Chatham	\$0	\$34,767,945	\$4,153	\$3,190	\$3,190	\$2,799	\$2,799	\$963	\$661	\$514	\$395	\$395	\$119	\$82
Cherokee		\$5,749,188	\$1,732	\$1,688	\$1,688	\$1,600	\$1,600	\$43	\$0	\$209	\$204	\$204	\$5	\$0
Chowan		\$4,397,377	\$1,968	\$1,531	\$1,531	\$1,531	\$1,531	\$436	\$330	\$297	\$231	\$231	\$66	\$50
Clay	\$0	\$2,005,240	\$1,478	\$1,163	\$1,163	\$1,163	\$1,163	\$315	\$109	\$186	\$146	\$146	\$40	\$14
Cleveland	\$11,874,931	\$24,544,954	\$1,625	\$655	\$1,442	\$641	\$1,409	\$183	\$24	\$252	\$102	\$223	\$28	\$4
Columbus	\$0	\$9,471,366	\$1,545	\$1,148	\$1,148	\$978	\$978	\$396	\$83	\$164	\$122	\$122	\$42	\$9
Craven	\$0	\$23,906,925	\$1,424	\$1,165	\$1,165	\$1,165	\$1,165	\$260	\$218	\$229	\$187	\$187	\$42	\$35
Cumberland	\$0	\$97,919,697	\$1,883	\$1,480	\$1,480	\$1,460	\$1,460	\$403	\$224	\$294	\$231	\$231	\$63	\$35
Currituck		\$11,002,478	\$2,805	\$2,355	\$2,355	\$2,342	\$2,342	\$450	\$195	\$449	\$377	\$377	\$72	\$31
Dare		\$32,710,743	\$6,504	\$4,186	\$4,186	\$4,186	\$4,186	\$2,319	\$2,169	\$927	\$597	\$597	\$331	\$309
Davidson	\$1,530,000	\$48,892,981	\$1,925	\$1,164	\$1,278	\$1,164	\$1,278	\$647	\$326	\$299	\$181	\$198	\$100	\$51
Davie	\$0	\$11,023,466	\$1,719	\$1,467	\$1,467	\$1,467	\$1,467	\$252	\$47	\$266	\$227	\$227	\$39	\$7
Duplin		\$11,936,581	\$1,208	\$960	\$960	\$960	\$960	\$248	\$124	\$199	\$158	\$158	\$41	\$20
Durham		\$150,347,818	\$4,434	\$3,506	\$3,506	\$3,027	\$3,027	\$929	\$888	\$526	\$416	\$416	\$110	\$105
Edgecombe	\$0	\$10,509,905	\$1,306	\$1,092	\$1,092	\$962	\$962	\$215	\$121	\$189	\$158	\$158	\$31	\$18
Forsyth	\$0	\$158,748,528	\$2,956	\$2,012	\$2,012	\$1,917	\$1,917	\$945	\$838	\$440	\$300	\$300	\$141	\$125
Franklin		\$23,262,455	\$2,649	\$1,574	\$1,574	\$1,538	\$1,538	\$1,076	\$950	\$371	\$220	\$220	\$151	\$133
Gaston	\$0	\$58,275,090	\$1,862	\$1,369	\$1,369	\$1,269	\$1,269	\$493	\$422	\$278	\$204	\$204	\$74	\$63
Gates	\$0	\$3,639,062	\$2,194	\$1,753	\$1,753	\$1,753	\$1,753	\$441	\$320	\$306	\$245	\$245	\$62	\$45
Graham	\$0	\$994,893	\$827	\$474	\$474	\$474	\$474	\$353	\$322	\$112	\$64	\$64	\$48	\$44
Granville		\$20,164,598	\$2,467	\$1,515	\$1,515	\$1,429	\$1,429	\$952	\$798	\$348	\$214	\$214	\$134	\$113
Greene		\$2,718,000	\$864	\$689	\$689	\$689	\$689	\$175	\$0	\$129	\$103	\$103	\$26	\$0
Guilford	\$0	\$247,210,207	\$3,424	\$2,479	\$2,479	\$2,340	\$2,340	\$945	\$892	\$487	\$353	\$353	\$134	\$127

County	Spec. Tax Levy	Total School Allocation	Total School Resources/ ADM	Current Expense/ ADM	Current Exp. & Supplement /ADM	Current Expense/ ADM + charter	Current Exp. & Supplement /ADM + charter	Total Capital Expense/ ADM	Debt Service Expense/ ADM	Total School Resources/Per Capita	Current Expense/ Capita	Current Exp. & Supplement / Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita	
Halifax	\$1,162,553	\$13,438,117	\$1,828	\$753	\$1,489	\$753	\$1,489	\$338	\$116	\$250	\$103	\$204	\$46	\$16	
Harnett	\$242,860	\$33,846,228	\$1,658	\$1,055	\$1,068	\$1,055	\$1,068	\$590	\$590	\$274	\$175	\$177	\$98	\$98	
Haywood	\$0	\$17,323,109	\$2,299	\$1,943	\$1,943	\$1,943	\$1,943	\$355	\$304	\$290	\$245	\$245	\$45	\$38	
Henderson	\$0	\$32,022,141	\$2,346	\$1,662	\$1,662	\$1,640	\$1,640	\$684	\$611	\$293	\$208	\$208	\$85	\$76	
Hertford		\$5,133,524	\$1,661	\$1,383	\$1,383	\$1,383	\$1,383	\$278	\$0	\$209	\$174	\$174	\$35	\$0	
Hoke		\$8,390,211	\$1,003	\$534	\$534	\$534	\$534	\$469	\$360	\$166	\$88	\$88	\$77	\$59	
Hyde		\$3,928,286	\$6,613	\$2,169	\$2,169	\$2,169	\$2,169	\$4,444	\$0	\$677	\$222	\$222	\$455	\$0	
Iredell	\$6,090,000	\$75,498,853	\$2,796	\$1,524	\$1,749	\$1,363	\$1,363	\$1,565	\$1,047	\$935	\$458	\$249	\$286	\$171	\$153
Jackson	\$0	\$10,639,732	\$2,861	\$1,835	\$1,835	\$1,738	\$1,738	\$1,025	\$676	\$261	\$167	\$167	\$93	\$62	
Johnston		\$90,023,850	\$2,640	\$1,530	\$1,530	\$1,496	\$1,496	\$1,111	\$1,081	\$508	\$294	\$294	\$214	\$208	
Jones		\$2,303,489	\$2,066	\$1,561	\$1,561	\$1,561	\$1,561	\$505	\$0	\$218	\$165	\$165	\$53	\$0	
Lee		\$23,293,775	\$2,289	\$1,507	\$1,507	\$1,507	\$1,507	\$782	\$698	\$393	\$258	\$258	\$134	\$120	
Lenoir	\$0	\$15,658,480	\$1,703	\$1,077	\$1,077	\$1,042	\$1,042	\$626	\$615	\$265	\$168	\$168	\$98	\$96	
Lincoln	\$0	\$30,011,934	\$2,590	\$1,394	\$1,394	\$1,206	\$1,206	\$1,196	\$1,005	\$376	\$203	\$203	\$174	\$146	
Macon	\$0	\$11,368,668	\$2,611	\$1,685	\$1,685	\$1,685	\$1,685	\$926	\$880	\$333	\$215	\$215	\$118	\$112	
Madison		\$2,546,140	\$1,014	\$957	\$957	\$957	\$957	\$957	\$57	\$119	\$112	\$112	\$7	\$7	
Martin		\$6,617,331	\$1,942	\$1,557	\$1,557	\$1,408	\$1,408	\$385	\$216	\$279	\$223	\$223	\$55	\$31	
McDowell		\$9,552,421	\$1,492	\$1,225	\$1,225	\$1,225	\$1,225	\$267	\$0	\$211	\$173	\$173	\$38	\$0	
Mecklenburg		\$491,960,000	\$3,402	\$2,669	\$2,669	\$2,505	\$2,505	\$733	\$0	\$496	\$389	\$389	\$107	\$0	
Mitchell	\$0	\$2,860,651	\$1,448	\$1,116	\$1,116	\$1,116	\$1,116	\$332	\$0	\$186	\$143	\$143	\$43	\$0	
Montgomery		\$6,829,161	\$1,641	\$1,239	\$1,239	\$1,239	\$1,239	\$402	\$277	\$246	\$186	\$186	\$60	\$41	
Moore	\$0	\$32,509,096	\$2,503	\$1,949	\$1,949	\$1,867	\$1,867	\$554	\$415	\$354	\$275	\$275	\$78	\$59	
Nash	\$0	\$24,468,663	\$1,723	\$1,389	\$1,389	\$1,272	\$1,272	\$334	\$236	\$258	\$208	\$208	\$50	\$35	
New Hanover	\$0	\$90,615,909	\$3,505	\$2,627	\$2,627	\$2,552	\$2,552	\$879	\$772	\$424	\$318	\$318	\$106	\$93	
Northampton		\$3,645,000	\$1,787	\$1,618	\$1,618	\$1,048	\$1,048	\$169	\$0	\$172	\$155	\$155	\$16	\$0	
Onslow		\$59,839,016	\$2,301	\$1,191	\$1,191	\$1,186	\$1,186	\$1,109	\$426	\$309	\$160	\$160	\$149	\$57	
Orange	\$21,767,826	\$117,248,793	\$5,848	\$3,598	\$4,684	\$3,532	\$4,598	\$1,164	\$828	\$839	\$516	\$672	\$167	\$119	
Pamlico		\$3,274,138	\$2,570	\$2,452	\$2,452	\$1,746	\$1,746	\$118	\$0	\$250	\$239	\$239	\$11	\$0	
Pasquotank		\$13,238,832	\$2,332	\$1,762	\$1,762	\$1,762	\$1,762	\$570	\$482	\$336	\$254	\$254	\$82	\$69	
Pender		\$20,396,140	\$2,258	\$1,492	\$1,492	\$1,492	\$1,492	\$766	\$606	\$367	\$243	\$243	\$125	\$99	
Perquimans	\$0	\$3,340,604	\$1,856	\$1,278	\$1,278	\$1,278	\$1,278	\$578	\$459	\$243	\$167	\$167	\$76	\$60	
Person		\$12,505,512	\$2,706	\$2,000	\$2,000	\$1,605	\$1,605	\$706	\$596	\$319	\$236	\$236	\$83	\$70	
Pitt	\$0	\$49,447,950	\$2,071	\$1,490	\$1,490	\$1,490	\$1,490	\$581	\$518	\$284	\$205	\$205	\$80	\$71	
Polk	\$85,000	\$6,276,285	\$2,759	\$2,169	\$2,207	\$2,169	\$2,207	\$552	\$415	\$305	\$240	\$244	\$61	\$46	
Randolph	\$5,191,453	\$41,072,146	\$1,793	\$956	\$1,183	\$947	\$1,171	\$611	\$467	\$288	\$154	\$190	\$98	\$75	
Richmond		\$10,952,650	\$1,422	\$899	\$899	\$899	\$899	\$319	\$264	\$238	\$150	\$150	\$53	\$44	
Robeson		\$17,075,000	\$724	\$525	\$525	\$518	\$518	\$199	\$0	\$127	\$92	\$92	\$35	\$0	
Rockingham		\$21,346,513	\$1,622	\$1,203	\$1,203	\$1,177	\$1,177	\$419	\$352	\$231	\$172	\$172	\$60	\$50	
Rowan	\$0	\$44,963,285	\$2,130	\$1,651	\$1,651	\$1,651	\$1,651	\$478	\$400	\$324	\$251	\$251	\$73	\$61	
Rutherford		\$17,636,089	\$2,064	\$1,483	\$1,483	\$1,233	\$1,233	\$581	\$516	\$260	\$187	\$187	\$73	\$65	
Sampson	\$1,602,052	\$20,281,595	\$1,738	\$872	\$1,009	\$872	\$1,009	\$729	\$652	\$315	\$158	\$183	\$132	\$118	
Scotland	\$0	\$12,797,477	\$2,109	\$1,749	\$1,749	\$1,749	\$1,749	\$360	\$265	\$353	\$293	\$293	\$60	\$44	
Stanly		\$13,916,136	\$1,606	\$1,115	\$1,115	\$1,061	\$1,061	\$490	\$279	\$230	\$159	\$159	\$70	\$40	
Stokes	\$0	\$15,417,521	\$2,351	\$1,557	\$1,557	\$1,557	\$1,557	\$794	\$672	\$330	\$219	\$219	\$111	\$94	

County	Spec. Tax Levy	Total School Allocation	Total School Resources/ADM	Current Expense/ADM	Current Exp. & Supplement /ADM	Current Expense/ADM + charter	Current Exp. & Supplement /ADM + charter	Total Capital Expense/ADM	Debt Service Expense/ADM	Total School Resources/Per Capita	Current Expense/ Capita	Current Exp. & Supplement / Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita
Surry	\$1,647,269	\$24,795,864	\$2,185	\$1,108	\$1,253	\$1,049	\$1,186	\$932	\$665	\$338	\$171	\$194	\$144	\$103
Swain	\$0	\$2,010,000	\$972	\$363	\$363	\$331	\$331	\$610	\$484	\$138	\$51	\$51	\$86	\$69
Transylvania	\$0	\$14,431,733	\$4,084	\$2,998	\$2,998	\$2,790	\$2,790	\$1,085	\$633	\$434	\$319	\$319	\$115	\$67
Tyrrell	\$0	\$943,253	\$1,681	\$1,507	\$1,507	\$1,507	\$1,507	\$174	\$0	\$228	\$204	\$204	\$24	\$0
Union	\$0	\$151,651,209	\$3,602	\$2,069	\$2,069	\$2,001	\$2,001	\$1,533	\$1,069	\$717	\$412	\$412	\$305	\$213
Vance		\$11,908,251	\$1,808	\$1,250	\$1,250	\$1,082	\$1,082	\$558	\$217	\$264	\$183	\$183	\$82	\$32
Wake		\$574,695,773	\$3,679	\$2,125	\$2,125	\$2,023	\$2,023	\$1,554	\$1,159	\$596	\$344	\$344	\$252	\$188
Warren		\$4,630,603	\$1,946	\$1,723	\$1,723	\$1,591	\$1,591	\$223	\$25	\$226	\$200	\$200	\$26	\$3
Washington		\$1,903,000	\$1,112	\$937	\$937	\$937	\$937	\$175	\$0	\$148	\$125	\$125	\$23	\$0
Watauga	\$0	\$19,083,949	\$4,351	\$2,781	\$2,781	\$2,662	\$2,662	\$1,570	\$1,462	\$362	\$232	\$232	\$131	\$122
Wayne	\$0	\$23,892,610	\$1,238	\$992	\$992	\$979	\$979	\$246	\$26	\$191	\$153	\$153	\$38	\$4
Wilkes	\$0	\$16,505,806	\$1,663	\$1,136	\$1,136	\$1,119	\$1,119	\$527	\$424	\$237	\$162	\$162	\$75	\$60
Wilson	\$0	\$21,078,038	\$1,687	\$1,441	\$1,441	\$1,356	\$1,356	\$245	\$165	\$259	\$221	\$221	\$38	\$25
Yadkin	\$0	\$8,823,605	\$1,609	\$1,091	\$1,091	\$1,091	\$1,091	\$518	\$463	\$231	\$157	\$157	\$75	\$67
Yancey	\$0	\$4,247,734	\$1,836	\$1,586	\$1,586	\$1,586	\$1,586	\$251	\$0	\$237	\$205	\$205	\$32	\$0
Total	\$59,203,715	\$3,883,020,764	\$2,667	\$1,814	\$1,860	\$1,737	\$1,782	\$805	\$556	\$394	\$268	\$275	\$119	\$82
Average	\$1,038,662	\$38,830,208	\$2,251	\$1,563	\$1,602	\$1,496	\$1,534	\$648	\$422	\$311	\$215	\$221	\$90	\$60
Minimum	\$0	\$943,253	\$724	\$363	\$363	\$331	\$331	\$43	\$0	\$112	\$51	\$51	\$5	\$0
Maximum	\$21,767,826	\$574,695,773	\$6,613	\$4,186	\$4,684	\$4,186	\$4,598	\$4,444	\$2,169	\$927	\$597	\$672	\$455	\$309

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2014 (School Year 2013-14)**

2014	681	Chapel-Hill/Carrboro City Schools	62,446,618	5,145	1
2014	280	Dare County Schools	19,796,968	3,991	2
2014	111	Asheville City Schools	15,515,783	3,679	3
2014	320	Durham County Schools	118,073,439	3,569	4
2014	680	Orange County Schools	25,554,154	3,386	5
2014	190	Chatham County Schools	25,551,130	3,118	6
2014	880	Transylvania County Schools	9,845,374	2,808	7
2014	950	Watauga County Schools	12,062,834	2,796	8
2014	650	New Hanover County Schools	64,740,640	2,559	9
2014	100	Brunswick County Schools	31,554,919	2,541	10
2014	600	Charlotte-Mecklenburg County Schools	354,244,548	2,488	11
2014	410	Guilford County Schools	177,130,398	2,467	12
2014	270	Currituck County Schools	8,971,907	2,317	13
2014	491	Mooreville City Schools	13,531,543	2,308	14
2014	160	Carteret County Schools	18,850,000	2,257	15
2014	920	Wake County Schools	323,966,127	2,122	16
2014	750	Polk County Schools	4,784,788	2,117	17
2014	340	Forsyth County Schools	110,221,384	2,071	18
2014	480	Hyde County Schools	1,199,568	2,026	19
2014	690	Pamlico County Schools	2,562,453	2,018	20
2014	730	Person County Schools	9,038,798	1,986	21
2014	900	Union County Schools	79,597,759	1,940	22
2014	440	Haywood County Schools	14,391,679	1,939	23
2014	110	Buncombe County Schools	49,014,628	1,934	24
2014	422	Weldon City Schools	1,966,574	1,909	25
2014	630	Moore County Schools	24,414,510	1,906	26
2014	291	Lexington City Schools	5,644,046	1,866	27
2014	60	Avery County Schools	3,973,725	1,854	28
2014	500	Jackson County Schools	6,720,774	1,830	29
2014	560	Macon County Schools	7,842,793	1,817	30
2014	70	Beaufort County Schools	12,445,150	1,786	31
2014	700	Pasquotank County Schools	10,004,858	1,772	32
2014	200	Cherokee County Schools	5,729,338	1,733	33
2014	30	Alleghany County Schools	2,468,742	1,723	34
2014	292	Thomasville City Schools	4,015,790	1,722	35
2014	370	Gates County Schools	2,818,696	1,708	36
2014	830	Scotland County Schools	10,139,325	1,686	37
2014	130	Cabarrus County Schools	50,380,108	1,681	38
2014	670	Onslow County Schools	40,529,260	1,622	39
2014	800	Rowan-Salisbury County Schools	31,789,444	1,613	40
2014	761	Asheboro City Schools	7,562,412	1,613	41
2014	132	Kannapolis City Schools	8,516,088	1,611	42
2014	861	Elkin City Schools	1,952,014	1,607	43
2014	580	Martin County Schools	5,380,044	1,599	44

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2014 (School Year 2013-14)**

2014	930	Warren County Schools	3,775,219	1,596	45
2014	850	Stokes County Schools	10,211,763	1,577	46
2014	660	Northampton County Schools	3,161,538	1,573	47
2014	450	Henderson County Schools	20,943,846	1,558	48
2014	210	Edenton-Chowan County Schools	3,421,929	1,548	49
2014	510	Johnston County Schools	52,000,000	1,545	50
2014	530	Lee County Schools	15,338,050	1,542	51
2014	390	Granville County Schools	12,385,287	1,529	52
2014	350	Franklin County Schools	13,094,566	1,516	53
2014	862	Mount Airy City Schools	2,505,447	1,502	54
2014	181	Hickory City Schools	6,397,719	1,501	55
2014	490	Iredell-Statesville Schools	31,230,992	1,497	56
2014	710	Pender County Schools	12,942,622	1,492	57
2014	740	Pitt County Schools	35,076,287	1,492	58
2014	260	Cumberland County Schools	76,220,676	1,491	59
2014	180	Catawba County Schools	24,821,798	1,487	60
2014	300	Davie County Schools	9,333,832	1,465	61
2014	550	Lincoln County Schools	16,548,422	1,457	62
2014	182	Newton-Conover City Schools	4,432,609	1,447	63
2014	50	Ashe County Schools	4,448,032	1,414	64
2014	230	Cleveland County Schools	21,056,594	1,399	65
2014	980	Wilson County Schools	17,155,274	1,388	66
2014	460	Hertford County Schools	4,173,524	1,379	67
2014	10	Alamance-Burlington Schools	30,977,274	1,376	68
2014	360	Gaston County Schools	42,726,704	1,373	69
2014	640	Nash-Rocky Mount Schools	21,907,431	1,371	70
2014	821	Clinton City Schools	4,139,197	1,370	71
2014	810	Rutherford County Schools	11,246,442	1,327	72
2014	250	Craven County Schools	18,951,126	1,324	73
2014	90	Bladen County Schools	6,189,970	1,321	74
2014	421	Roanoke Rapids City Schools	3,930,534	1,320	75
2014	520	Jones County Schools	1,425,292	1,297	76
2014	995	Yancey County Schools	2,968,141	1,287	77
2014	720	Perquimans County Schools	2,200,000	1,242	78
2014	790	Rockingham County Schools	15,834,840	1,217	79
2014	620	Montgomery County Schools	4,998,796	1,215	80
2014	590	McDowell County Schools	7,653,263	1,207	81
2014	140	Caldwell County Schools	14,525,000	1,204	82
2014	860	Surry County Schools	9,395,269	1,135	83
2014	290	Davidson County Schools	22,357,717	1,130	84
2014	840	Stanly County Schools	9,570,868	1,113	85
2014	970	Wilkes County Schools	10,873,988	1,106	86
2014	330	Edgecombe County Schools	6,666,857	1,103	87
2014	910	Vance County Schools	7,202,440	1,102	88
2014	610	Mitchell County Schools	2,122,622	1,087	89

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2014 (School Year 2013-14)**

2014	540	Lenoir County Schools	9,900,000	1,086	90
2014	120	Burke County Schools	13,828,400	1,085	91
2014	40	Anson County Schools	3,832,250	1,075	92
2014	760	Randolph County Schools	19,255,785	1,071	93
2014	990	Yadkin County Schools	5,800,431	1,067	94
2014	430	Harnett County Schools	20,767,085	1,034	95
2014	20	Alexander County Schools	5,400,000	1,030	96
2014	890	Tyrrell County Schools	537,320	1,001	97
2014	960	Wayne County Schools	19,017,994	996	98
2014	80	Bertie County Schools	2,503,000	962	99
2014	570	Madison County Schools	2,368,901	945	100
2014	310	Duplin County Schools	9,000,000	938	101
2014	940	Washington County Schools	1,525,000	928	102
2014	770	Richmond County Schools	6,924,932	914	103
2014	170	Caswell County Schools	2,469,413	905	104
2014	150	Camden County Schools	1,703,000	902	105
2014	220	Clay County Schools	1,177,191	895	106
2014	820	Sampson County Schools	7,358,212	866	107
2014	241	Whiteville City Schools	1,919,382	857	108
2014	240	Columbus County Schools	4,983,019	821	109
2014	420	Halifax County Schools	2,481,983	774	110
2014	400	Greene County Schools	2,168,000	689	111
2014	380	Graham County Schools	747,383	632	112
2014	470	Hoke County Schools	4,469,874	547	113
2014	780	Robeson County Schools	12,375,000	530	114
2014	870	Swain County Schools	788,843	397	115
<b>2014</b>	<b>999</b>	<b>STATE TOTAL</b>	<b>2,618,783,325</b>	<b>1,755</b>	

**Table 31 - Supplemental Taxes for Education  
Year 2014 (School Year 2013-14)**

LEA	Amount	PPA	Rank	Year
Chapel-Hill/Carrboro City Schools	21,933,520	1807	1	2014
Asheville City Schools	7,522,848	1784	2	2014
Weldon City Schools	1,287,163	1250	3	2014
Mooresville City Schools	5,070,623	865	4	2014
Cleveland County Schools	11,207,024	745	5	2014
Elkin City Schools	847,298	697	6	2014
Asheboro City Schools	3,071,461	655	7	2014
Roanoke Rapids City Schools	1,889,699	635	8	2014
Thomasville City Schools	1,321,880	567	9	2014
Clinton City Schools	1,581,052	523	10	2014
Lexington City Schools	1,543,185	510	11	2014
Mount Airy City Schools	828,268	497	12	2014
Randolph County Schools	2,082,719	116	13	2014
Nash-Rocky Mount Schools	725,000	45	14	2014
Harnett County Schools	243,385	12	15	2014



Date: May 21, 2015

To: Tom Forcella, Superintendent

From: Todd LoFrese, Assistant Superintendent for Support Services

Re: Budget Update

On April 28, 2015, the Board's 2015-16 budget request was presented to the Board of Orange County Commissioners. The Board requested an additional \$3,539,191 (or \$302 per pupil) in revenue to fund state mandates, maintain current services, and support priorities in our strategic plan.

This week both the North Carolina House of Representatives' state budget proposal and the County Manager's recommended budget were presented. A review of both recommendations was conducted and items of significance and the associated local impact are briefly discussed below.

The proposed state budget includes a salary increase for all public school employees. Newer teachers (0 to 4 years of experience) would receive about a 6% increase and all other employees would receive a 2% increase. If enacted, it will require an additional \$1.2 million in local dollars to implement this state mandate. This amount is precisely what our local request included. The proposed state budget also establishes required employer matching contributions for state retirement and we anticipate increases in health insurance rates. As proposed, approximately \$210,000 of additional local dollars will be required.

The state budget does restore funding for driver education, and if adopted, would not require additional local dollars to support driver training next year. After nearly 7 years of minimal funding, additional textbook and digital resource funding is part of the state budget (about 50% of 2008 levels). The state budget also maintains teacher assistant funding at 2014-15 levels, but this would result in a small reduction to our district due to enrollment increases across the state. Transportation funding is also reduced, mostly attributed to lower diesel fuel costs.

This week, the County Manager's recommended budget was presented to the County Commissioners. The County Manager's recommended budget included an additional \$630,722 (\$81 per pupil) for our school district. This however, is approximately \$2.9 million less than our request.

If both budgets are adopted as presented, the district will be required to make reductions to current positions, services, and programs. Since we must meet state mandates, the cost of providing a well-deserved raise and meeting state retirement/medical benefit matches would require us to reduce our current local budget by nearly \$800,000 dollars. Unless we made further reductions, we would not have funding to support any of our strategic plan priorities or expansion recommendations, most of which are essential to help us meet our goals.

Finally it is important to recall that over the past 7 years, the district has made millions of dollars in reductions to our local operational plan and has received state reductions of nearly \$10 million. We have run out of places to make reductions that do not impact the classroom or positions. An \$800,000 reduction equates to 12 teaching position or 25 teacher assistants.

In June we will present the Board with a budget update on work session as both the county and state will be further along in the budget process. While we can hope that the final budgets improve, we need to be prepared to make some tough decisions in the coming weeks. We will share additional information and considerations for the board to consider as we reconcile the differences between our request, the local budget, and the state budget.



Orange County Schools  
200 East King Street  
Hillsborough, NC 27278

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**Pam Jones**  
**Interim Superintendent**

**(919) 732-8126 Telephone**  
**(919) 732-8120 Fax**  
**[www.orange.k12.nc.us](http://www.orange.k12.nc.us)**

To: Orange County Board of Commissioners

From:  Pam Jones, Orange County Schools Interim Superintendent

RE: FY 2016 Manager's Recommended Budget

Date: May 28, 2015

Orange County Schools thanks the County Manager for recommending funding holding Orange County Schools harmless for the funding shortfall that would result from the projected decreased student enrollment in FY2016. Reduced local funding combined with continuing unfunded mandates associated with the State budget would have a significant adverse affect upon the educational offerings of the District. We appreciate your understanding of these circumstances and your efforts to once again ensure education in Orange County is maintained as a high priority.

As Commissioner Dorosin mentioned at the May 19 meeting, Orange County Schools has requested the Board of Commissioners authorize the increase in monthly compensation for the Board of Education. A copy of a letter making the request from Dr. Del Burns, Temporary Superintendent at the time of penning, is attached. The action will equalize the compensation between both Boards of Education in the District. Funding for the increase, should Commissioners choose to take such action, would be addressed within the approved county appropriation for Orange County Schools.

Your consideration of our requests is appreciated.

Cc: Orange County Schools Board of Education

Enc: Burns 1/30/15 letter with attachments



Orange County Schools  
200 East King Street  
Hillsborough, NC 27278

Dr. Del Burns  
Temporary Superintendent

(919) 732-8126 Telephone  
(919) 732-8120 Fax  
[www.orange.k12.nc.us](http://www.orange.k12.nc.us)

January 30, 2015

Ms. Bonnie Hammersley  
Orange County Manager  
PO Box 8181  
Hillsborough, NC 27278

Dear Ms. Hammersley:

In the course of reviewing matters related to the Orange County Board of Education it has come to my attention that there exists a significant difference between the compensation of Orange County Board of Education members and that of Chapel Hill-Carrboro City Schools Board of Education members. Attached as information is a document listing all boards of education in North Carolina and their compensation. Also attached is a copy of G.S. §115C-38 which indicates that compensation for members of a board of education is fixed by the tax-levying authority for the local school district.

I respectfully request that the Orange County Board of Commissioners fix the compensation for the members of the Orange County Board of Education such that it is the same as that for the members of the Chapel Hill-Carrboro City Board of Education. The resulting increase, should the Board of Commissioners approve this request, would be paid from the approved county appropriation for Orange County Schools.

Please let me know if you have questions or wish additional information.

Sincerely,

Del Burns, Ed.D.  
Temporary Superintendent

/pmc

cc: Mr. Earl McKee, Board of County Commissioners Chair  
Dr. Stephen H. Halkiotis, Board of Education Chair  
Enc: School Board Compensation Chart  
G.S. §115C-28

<i>School Board</i>	<i>Enrollment</i>	<i>Total Current Expenditures</i>	<i># Board Members</i>	<i>Board Member Compensation</i>	<i>Board Chair Compensation (if diff.)</i>
Alamance-Burlington	22638	\$159,709,997.00	7	\$100 monthly \$120 Monthly \$40 Special	same \$240 monthly + \$40 for special called mtgs &
Alexander County	5655	\$39,060,194.81	7	\$20 Committee	\$20 for committee mtgs
Alleghany County	1587	\$18,100,000.00	5	\$35 meeting	same
Anson County	4065	\$35,652,261.76	9	\$200 monthly	\$350 monthly
Ashe County	3266	\$16,371,254.00	5	\$300 quarterly	\$375 quarterly
Asheboro City Schools	4449	\$35,988,673.00	11	\$100 monthly	\$200 monthly
Asheville City	3739	\$43,266,726.00	5	\$250 monthly	\$350 monthly
Avery County	2239	\$21,458,360.06	5	\$200 monthly	\$300 monthly
Beaufort County	7205	\$54,641,877.08	9	\$123 meeting	\$176 meeting
Bertie County	3045	\$30,239,038.44	5	\$300 monthly	\$350 monthly
Bladen County	5435	\$44,981,972.05	9	\$479 monthly	\$575 monthly
Brunswick County	11607	\$90,810,167.06	5	692.76 monthly	\$790.58 monthly
Buncombe County	25734	\$190,126,233.00	7	\$250 monthly	\$350 monthly
Burke County	14178	\$106,801,009.00	7	\$110.25 monthly	\$137.82 monthly
Cabarrus County	27132	\$184,599,250.00	7	\$563 monthly	\$677 monthly
Caldwell County	13168	\$106,178,496.00	7	\$344 monthly	\$416 monthly
Camden County	1905	\$13,609,826.00	5	\$200.00 monthly	\$212.50 monthly
Carteret County	8278	\$73,734,988.00	7	\$386 monthly	\$435 monthly
Caswell County	3188	\$25,038,297.00	7	\$535.25 monthly	\$610.66 monthly
Catawba County	17568	\$119,842,762.00	7	\$150 monthly	\$175 monthly
Chapel Hill-Carrboro City	11427		7	\$2,520 annually	\$2,836 vice, \$3,466, bd chair
Charlotte-Mecklenburg	132281	\$923,105,896.65	9	\$1,313.77 monthly	\$1,696.66 monthly
Chatham County	7752	\$17,824,880.30	5	\$90 meeting	\$95 meeting
Cherokee County	3645	\$31,080,587.00	7	\$1,200 annually	\$1,400 annually
Clay County	1358	\$11,551,655.25	5	\$2,000 biannually	\$2,500 biannually
Cleveland County	16806	\$122,445,859.00	9	\$150 per mtg (2 per month)	\$175 per mtg (2 per month)
Clinton City	3103	\$22,745,953.00	6	\$250 monthly	\$350 monthly
Columbus County	6889	\$57,598,493.00	5	\$510 monthly	\$560 monthly
Craven County	14655	\$103,199,266.00	7	\$550 monthly	\$600 monthly
Cumberland County	52885				

Currituck County	4075	\$30,810,192.00	5	\$1,200 monthly	\$1,300 monthly	
Dare County	4819	\$44,504,306.00	7	\$350 monthly	\$450 monthly	
Davidson County	20731					
Davie County	6705	\$41,661,981.45	6	\$200 reg mtg/\$60 special	\$250 meeting	
Duplin County	9013	\$12,053,576.00	6	\$2,000 biannually	same	
Durham Public Schools	32749	\$283,441,604.00	7	\$800 monthly	\$900 monthly	
Edenton-Chowan	2427	\$23,339,106.00	7	\$400 monthly	\$500 monthly	
Edgecombe County	7461	\$57,478,463.00	7	\$297.21 monthly	\$395.14 monthly	
Elizabeth City/Pasquotank	6168	\$50,612,677.00	7	\$350 monthly	\$450 monthly	
Elkin City	1255		5		\$0	\$0
Franklin County	8566	\$54,947,804.63	7	\$500 monthly	\$600 monthly	
Gaston County	32583	\$215,865,932.00	9	\$675.25 monthly	\$694.75/vice chair	\$786.67/
Gates County	1993	\$10,827,064.58	5	\$172.93 per mtg	\$216.44 per mtg	
Graham County	1197					
Granville County	8964	\$63,391,590.00	7	\$218 monthly	\$271 monthly	
Greene County	3319	\$25,985,003.52	5	\$400 monthly	\$450 monthly	
Guilford County	71292	\$562,179,626.00	11	\$1,000 monthly	\$1,100 monthly	
Halifax County	4558	\$42,070,316.34	7	\$525 monthly	\$575 monthly	
Harnett County	18519	\$127,743,814.00	5	\$450 monthly	\$500 monthly	
Haywood County	7975	\$61,715,266.18	9	\$1,500 biannually	\$1,800 biannually	
Haywood County	7975					
Henderson County	13119	\$92,934,711.00	7	\$700 quarterly	\$875 quarterly	
Hertford County	3288	\$30,275,433.00	5	\$500 monthly	\$550 monthly	
Hickory City	4645					
Hoke County	7414	\$7,036,239.47	5	\$400 monthly	\$450 monthly	
Hyde County	637	\$9,142,095.00	5	\$42 per meeting	\$50 per meeting	
Iredell-Statesville	21429	\$137,620,700.00	7	\$275.83 monthly	same	
Jackson County	3738					
Johnston County	30337	\$208,426,045.00	7	\$414.67 monthly	\$524.67 monthly	
Jones County	1250	\$14,079,891.00	5	\$550 monthly	\$575 monthly	
Kannapolis City	4990	\$34,652,735.00	5	\$500 monthly	\$600 monthly	
Lee County	9365	\$66,706,573.49	7	\$350 monthly	\$400 monthly	
Lenoir County	9670	\$68,897,311.00	7	\$300 monthly	same	
Lexington City	3096	\$25,500,000.00	9	\$200 monthly	same	

Lincoln County	12206	\$87,674,993.00	7	\$400 monthly	same	
Macon County	4357	\$31,492,124.48	5	\$200 monthly	\$250 monthly	
Madison County	2631					
Martin County	4074	\$35,137,080.63	7	\$350 monthly	\$400 monthly	
McDowell County	6570	\$47,274,079.31	9	\$400 monthly	\$450 monthly	
Mitchell County	2202	\$17,864,971.00	5	\$100 monthly	same	
Montgomery County	4452		7	\$1,200 biannually	\$2,400 biannually	
Moore County	12334	\$94,074,692.00	8	\$390 monthly	\$465 monthly	
Mooresville City	5440	\$32,487,420.00	5	\$150 monthly	\$200 monthly	
Mount Airy City	1667	\$14,884,627.00	7		\$0	\$0
Nash-Rocky Mount	17831					
New Hanover County	24058	\$185,072,062.00	7	\$900 monthly	\$1,082 monthly	
Newton-Conover City	2856	\$22,990,917.18	6	\$225 quarterly	\$450 quarterly	
Northampton County	2724	\$28,667,278.00	7	\$400 monthly	\$450 monthly	
Onslow County	23542	\$150,474,232.00	7	\$427.50 monthly	\$475 monthly	
Orange County	6973	\$61,992,689.00	7	\$100 monthly	\$125 monthly	
Pamlico County	1503	\$15,530,614.00	7	\$100 monthly	\$125 monthly	
Pender County	7967	\$54,216,775.00	5	\$650 monthly	\$700 monthly	
Perquimans County	1805	\$16,470,319.84	6	\$200 monthly	\$265 monthly	
Person County	5573	\$44,348,173.46	5	\$5,000 annually	same	
Pitt County	22996	\$160,254,237.94	12	\$200 monthly	\$350 monthly	
Polk County	2482	\$21,413,146.92	7	\$300 monthly	\$350 monthly	
Randolph County	19074	\$122,770,150	7	\$300 monthly	\$400 monthly	
Richmond County	7977	\$72,313,275.00	7	\$325.00 monthly	\$350.00 monthly	
Roanoke Rapids City	2971	\$23,269,496.00	9	\$200 monthly	\$250 monthly	
Robeson County	23998					
Rockingham County	14333	\$117,514,335.00	13	296.84 monthly	369.41 monthly	
Rowan-Salisbury	20890		7	\$200 monthly	\$300 monthly	
Rowan-Salisbury	20890					
Rutherford County	9696	\$87,748,664.00	6	\$150 monthly	same	
Sampson County	8406	\$64,843,636.00	7	\$2,750 annually	\$3,500 annually	
Scotland County	6815	\$57,344,000.00	8	\$300 monthly	same	
Stanly County	9522	\$68,499,794.00	9	\$225 monthly	\$325 monthly	
Stokes County	7621	\$54,458,113.00	5	\$500 monthly	\$600 monthly	
Surry County	8732	\$59,407,533.00	5	\$200 monthly	same	
Swain County	1847	\$17,283,040.69	5	\$350 monthly	\$400 monthly	

Thomasville City	2593	\$22,340,848.00	5	\$100 monthly	same	
Transylvania County	3774	\$30,573,469.00	5	\$600 quarterly	\$750 quarterly	
Tyrrell County	568	\$3,874,836.84	5	\$100 meeting	\$200 first mtg, \$100 subsequent mtg	
Union County	36755	\$208,587,863.00	9	\$200 monthly	\$252 monthly	
Vance County	7690	\$62,484,000.00	7	\$350 monthly	\$400 monthly	
Wake County	134002	\$866,404,798.00	9	\$1,191.81 monthly	\$1,457.15 monthly	
Warren County	2720	\$24,271,594.54	5	\$230 monthly	\$255 monthly	
Washington County	2198	\$21,043,130.00	5	\$200 monthly	\$300 monthly	
Watauga County	4508	\$35,914,385.00	5	\$4,500 annually	\$5,000 annually	
Wayne County	19092	\$139,432,046.00	7	\$825 monthly	\$925 monthly	
Weldon City	1017	\$8,377,529.36	7	\$350 monthly	\$400 monthly	
Whiteville City	2613	\$20,047,660.00	5	\$510 month	\$560 monthly	
Wilkes County	10131		5	\$400 monthly	\$500 monthly	
Wilson County	12659	\$83,349,596.00	7	\$300 monthly	\$350 monthly	
Winston-Salem/Forsyth County Schools	51351	\$376,239,432.00	9	\$718.25 monthly	\$777.85/vice \$837.42/ chair	
Yadkin County	6110	\$44,891,774.76	7	\$175 monthly	\$225 monthly	
Yancey County	2516	\$20,800,000.00	5	\$300 monthly	\$350 monthly	

§ 115C-38. Compensation of board members.

The tax-levying authority for a local school administrative unit may, under the procedures of G.S. 153A-92, fix the compensation and expense allowances paid members of the board of education of that local school administrative unit.

Funds for the per diem, subsistence, and mileage for all meetings of county and city boards of education shall be provided from the current expense fund budget of the particular county or city.

The compensation and expense allowances of members of boards of education shall continue at the same levels as paid on July 1, 1975, until changed by or pursuant to local act or pursuant to this section. (1955, c. 1372, art. 5, s. 12; 1975, c. 569, ss. 1-3; 1977, c. 802, s. 39.5; 1981, c. 423, s. 1.)

§ 153A-92. Compensation.

(a) Subject to the limitations set forth in subsection (b) of this section, the board of commissioners shall fix or approve the schedule of pay, expense allowances, and other compensation of all county officers and employees, whether elected or appointed, and may adopt position classification plans.

(b) In exercising the authority granted by subsection (a) of this section, the board of commissioners is subject to the following limitations:

(1) The board of commissioners may not reduce the salary, allowances, or other compensation paid to an officer elected by the people for the duties of his elective office if the reduction is to take effect during the term of office for which the incumbent officer has been elected, unless the officer agrees to the reduction or unless the Local Government Commission pursuant to Chapter 159, Article 10, orders a reduction.

(2) During the year of a general election, the board of commissioners may reduce the salary, allowances, or other compensation of an officer to be elected at the general election only in accordance with this subdivision. The board of commissioners shall by resolution give notice of intention to make the reduction no later than 14 days before the last day for filing notice of candidacy for the office. The resolution shall set forth the reduced salary, allowances, and other compensation and shall provide that the reduction is to take effect at the time the person elected to the office in the general election takes office. Once adopted, the resolution may not be altered until the person elected to the office in the general election has taken office. The filing fee for the office shall be determined by reference to the reduced salary.

(3) If the board of commissioners reduces the salaries, allowances, or other compensation of employees assigned to an officer elected by the people, and the reduction does not apply alike to all county offices and departments, the elected officer involved must approve the reduction. If the elected officer refuses to approve the reduction, he and the board of commissioners shall meet and attempt to reach agreement. If agreement cannot be reached, either the board or the officer may refer the dispute to arbitration by the senior resident superior court judge of the superior court district or set of districts as defined in G.S. 7A-41.1 in which the county is located. The judge shall make an award within 30 days after the day the matter is referred to him. The award may extend for no more than two fiscal years, including the fiscal year for which it is made.

(4) The board of commissioners shall fix their own salaries, allowances, and other compensation in accordance with G.S. 153A-28.

(5) The board of commissioners shall fix the salaries, allowances and other compensation of county employees subject to the North Carolina Human Resources Act according to the procedures set forth in Chapter 126. The board may make these employees subject to a county position classification plan only as provided in Chapter 126.

(c) In counties with a county manager, the manager is responsible for preparing position classification and pay plans for submission to the board of commissioners and for administering the pay plan and any position classification plan in accordance with general policies and directives adopted by the board. In counties without a county manager, the board of commissioners shall appoint or designate a personnel officer, who shall then be responsible for administering the pay plan and any position classification plan in accordance with general policies and directives adopted by the board.

(d) A county may purchase life insurance or health insurance or both for the benefit of all or any class of county officers and employees as a part of their compensation. A county may provide other fringe benefits for county officers and employees. In providing health insurance to county officers and employees, a county shall not provide abortion coverage greater than that provided by the State Health Plan for Teachers and State Employees under Article 3B of Chapter 135 of the General Statutes. (1927, c. 91, s. 8; 1953, c. 1227, ss. 1-3; 1969, c. 358, s. 1; c. 1017; 1973, c. 822, s. 1; 1987 (Reg. Sess., 1988), c. 1037, s. 122; 2013-366, s. 2(b); 2013-382, s. 9.1(c).)

## ***School Districts Local Current Expense Fund Balance Policy***

### ***Joint Policy Between Orange County Board of County Commissioners Chapel Hill Carrboro City Schools Board of Education Orange County Schools Board of Education***

#### **1. Guidelines**

The School Budget and Fiscal Control Act (SBFCA) establishes accounting, budgetary and fiscal control guidelines for School Systems. The SBFCA is codified in G.S. Chapter 115C, Article 31, beginning at G.S. 115C-422. This act parallels the statutes established for Local Government with a few exceptions.

#### **2. Definitions**

**2.1. Total Fund Balance** – The difference between a school system's total assets and its total liabilities at the end of the fiscal year.

**2.2. Fund Balance Available for Appropriation** – The sum of a school system's assets held in cash and investments minus the sum of the school system's liabilities and encumbrances at the end of the fiscal year as outlined in G.S. 115C-425 of the SBFCA.

**2.3. Designated Fund Balance** – The amount of the available fund balance that has been appropriated for the budget year through budgetary action of the School Board.

**2.4. Undesignated Fund Balance** - The difference between Fund Balance Available for Appropriation and Designated Fund Balance.

#### **3. Policy**

**3.1. Fund Balance for Cash Flow Purposes** – Each school district will make a good faith effort to maintain a level of undesignated fund balance that will ensure sufficient funds are available to address its cash flow needs. The following levels are to be maintained for cash flow purposes only:

**3.1.1. Chapel Hill Carrboro City Schools** - The targeted level of undesignated fund balance for cash flow purposes will be at a minimum of 5.5 percent of budgeted expenditures.

**3.1.2. Orange County Schools** – The targeted level of undesignated fund balance for cash flow purposes will be at a minimum of 3 percent of budgeted expenditures.

**3.2. Accumulated Fund Balance Above Cash Flow Purposes** - In the event that either school district accumulates more than the percentage amounts allowed for cash flow purposes, the respective Boards of Education will develop a plan in place for spending the accumulated fund balance surplus for non-recurring purposes. The Board of Education will share that plan with the Board of County Commissioners

**3.3. Fund Balance Appropriation Occurring Outside the Normal Annual Budgeting Process** – Appropriation of fund balance is a budgetary action that rests with elected bodies of each school system. It is highly desired that fund balance appropriations be limited to non-recurring expenses. Both school districts have historically appropriated fund balance as a part of their normal budgeting process, and this practice will remain until additional revenue is available to eliminate the use of fund balance. The Board of Education should note and explain significant deviations in the normal budgetary appropriation as a part of the budget narrative accompanying the recommended and adopted budgets.

If the Board of Education finds it necessary to appropriate fund balance, outside the normal annual budgeting process, the Board of Education shall highlight the appropriation in their next fiscal year's budget request. The County Commissioners are not obligated to increase local current expense in order to fund recurring items for which the Board of Education appropriates fund balance outside of the normal budgeting process.

4. **Undesignated Fund Balance** – Undesignated fund balance may be allowed to accumulate above the cash flow percentages under certain circumstances. School Boards will develop a detailed plan for future use of accumulated fund balance. Boards of Education are to use undesignated fund balance to address unforeseen events or opportunities. In these instances, it is the responsibility of the Board of Commissioners to work with the School Boards to address the extraordinary issues.
5. **Extraordinary Emergency Needs** – There may arise a time in the future when one or both school district(s) experience(s) an unforeseen extraordinary uninsured event that greatly compromises how the district(s) serve(s) children. In such instances, there may be a need for the school district(s) to use some or all of its fund balance. In such instances, the Board(s) of Education is(are) to take appropriate action to correct the problem, and following necessary budgetary action by the Board of County Commissioners, the County will reimburse the School Board(s) for the necessary expenditures.
6. **Policy Review** - The School/County Collaboration Work Group shall review this policy every 18 months to determine if changes to the policy are necessary.

Attachment F

<b>Orange County SportsPlex</b>													
<b>Budget</b>	<b>Jul-15</b>	<b>Aug-15</b>	<b>Sep-15</b>	<b>Oct-15</b>	<b>Nov-15</b>	<b>Dec-15</b>	<b>Jan-16</b>	<b>Feb-16</b>	<b>Mar-16</b>	<b>Apr-16</b>	<b>May-16</b>	<b>Jun-16</b>	<b>2015/2016 Budget</b>
<b>Revenues</b>													
Ice Rink Programs	54,480	103,603	122,440	67,215	71,348	152,944	152,250	84,650	69,800	101,000	81,110	54,545	1,115,385
Aquatics	41,200	43,100	33,300	29,200	33,700	39,700	37,300	36,500	37,500	29,500	44,500	30,500	436,000
Kidsplex	45,454	41,294	33,606	27,364	27,309	26,697	29,038	26,444	34,641	26,444	27,127	38,592	384,010
Membership and Wellness	93,951	86,145	85,358	98,872	77,487	86,615	85,800	89,500	89,100	85,800	86,400	86,500	1,051,528
Other Income	13,715	12,220	12,115	13,025	16,115	17,915	22,815	15,815	15,315	13,115	12,415	18,497	183,077
<b>Total Revenues</b>	<b>248,800</b>	<b>286,362</b>	<b>286,819</b>	<b>235,676</b>	<b>225,959</b>	<b>323,871</b>	<b>327,203</b>	<b>252,909</b>	<b>246,356</b>	<b>255,859</b>	<b>251,552</b>	<b>228,634</b>	<b>3,170,000</b>
<b>Expenses</b>													
Advertising	1,000	1,100	1,500	1,000	2,000	2,000	2,000	1,500	1,500	2,000	1,400	1,000	18,000
Credit Card Fees	3,000	3,000	3,600	3,234	3,500	3,600	3,600	3,500	3,200	3,100	3,000	3,182	39,516
IT Costs	2,650	5,000	3,950	3,721	2,668	1,300	3,000	3,000	3,000	3,000	3,000	3,000	37,289
Education, Certif., Lic. & Dues	-	1,000	640	1,000	200	1,000	1,000	900	1,000	1,000	1,260	1,000	10,000
Equipment Lease	1,225	950	1,100	950	950	950	950	950	950	750	750	750	11,225
Concession and Kidsplex Food	8,133	7,550	7,550	7,550	9,588	10,295	10,550	7,400	7,550	7,660	7,550	8,000	99,376
General Insurance	4,520	2,260	-	-	2,300	6,922	3,000	2,000	2,500	3,000	3,000	3,000	32,502
Payroll Costs:													
Admin Payroll	19,600	19,600	19,600	28,000	19,600	20,000	20,000	20,000	20,000	20,000	30,000	20,000	256,400
Operating Wages	46,797	46,686	49,840	73,818	49,175	48,221	54,655	53,155	49,655	70,482	60,655	52,636	655,775
Payroll Taxes & Benefits	6,960	6,953	7,290	10,680	7,207	7,174	7,856	7,681	7,306	9,483	9,496	7,609	95,693
Health Insurance	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	13,000	13,000	16,000	16,000	170,000
Insurance Works Comp	1,867	-	-	-	934	825	1,800	1,800	1,800	-	-	-	9,026
Landscaping	585	835	835	835	850	850	850	850	850	850	850	850	9,890
Maint & Repairs Bldg	2,000	5,040	11,260	2,650	3,050	8,150	5,500	5,500	5,500	6,000	5,650	4,700	65,000
Maint & Repairs Equip	6,550	6,925	8,500	8,540	4,655	5,000	7,000	6,950	7,000	7,000	7,000	4,880	80,000
Office Costs and Supplies	500	800	750	500	1,500	650	1,000	1,000	1,000	750	750	1,000	10,200
Operating Supplies	8,191	9,841	8,641	5,941	6,791	10,041	9,941	8,741	8,941	10,441	8,941	8,696	105,147
Outside Services	1,500	1,500	1,000	1,100	1,000	1,000	1,800	1,800	1,800	1,800	1,800	1,800	17,900
Management Fees	12,412	12,412	12,412	12,412	12,412	12,412	12,412	12,412	12,412	12,412	12,412	12,412	148,944
Contract Coaches/Trainers	36,500	32,897	37,205	47,955	40,175	37,055	32,400	25,100	30,500	31,000	37,000	32,400	420,187
Travel/Transportation/OPT	2,920	3,295	4,131	3,931	4,352	3,741	3,852	4,131	3,965	4,076	4,132	3,511	46,037
Utilities:													
Electric	22,000	23,000	22,500	17,200	15,500	13,000	13,000	13,000	13,000	15,800	15,000	18,000	201,000
Natural Gas	6,600	6,600	8,100	8,600	8,600	10,100	9,900	9,100	9,100	8,100	7,600	7,600	100,000
Telephone	220	-	220	125	-	625	700	700	700	740	1,137	1,726	6,893
Water	5,000	5,500	5,700	5,700	7,000	7,000	7,600	6,900	5,900	5,900	5,900	5,900	74,000
<b>Total Expenses</b>	<b>217,380</b>	<b>221,744</b>	<b>234,274</b>	<b>263,163</b>	<b>220,675</b>	<b>227,211</b>	<b>231,366</b>	<b>215,070</b>	<b>215,129</b>	<b>241,344</b>	<b>247,283</b>	<b>222,652</b>	<b>2,720,000</b>
<b>Net Contribution</b>	<b>31,420</b>	<b>64,618</b>	<b>52,545</b>	<b>(27,487)</b>	<b>5,284</b>	<b>96,660</b>	<b>95,838</b>	<b>37,840</b>	<b>31,228</b>	<b>14,515</b>	<b>4,270</b>	<b>5,982</b>	<b>450,000</b>