

# ORANGE COUNTY BOARD OF COMMISSIONERS

## AGENDA

BOCC Budget Work Session  
June 6, 2013  
7:00 p.m.  
Southern Human Services Center  
2501 Homestead Road  
Chapel Hill, NC

- 7:00-7:15                      Opening Board Discussion
- 7:15-8:15                    1.      Chapel Hill Carrboro City Schools  
   Orange County Schools  
   Durham Technical Community College
- 8:15-8:30                    2.      Sportsplex
- 8:30-10:00                3.      County Departments
- Register of Deeds
  - Sheriff
  - Emergency Services
  - Solid Waste (*including Fee Schedule change requests and Non-Departmental items*)
  - Asset Management Services
  - Child Support Enforcement
  - Cooperative Extension
  - Economic Development (*including Non-Departmental items*)
  - Elections
  - Information Technologies
  - Planning and OPT, including Efland Sewer (*including Fee Schedule change requests and Non-Departmental items*)
  - Public Affairs
  - Tax Administration
  - Board of County Commissioners
  - County Manager

**ORANGE COUNTY  
BOARD OF COMMISSIONERS**

**ACTION AGENDA ITEM ABSTRACT**

**Meeting Date:** June 6, 2013

**Action Agenda  
Item No.** 1-3

**SUBJECT:** FY2013-14 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 2012-13 Budget and Tax Survey
- B. NC Public Schools/DPI-Per Pupil Allocations by County
- C. School Fund Balance Policy
- D. CHCCS Fund Balance Letter to the County Manager
- E. Sportsplex FY2013-14 Operating Budget Detail

**INFORMATION CONTACT:**

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**PURPOSE:** For the Board to have an opportunity to review and discuss the Durham Technical Community College, Orange County Schools and Chapel Hill -Carrboro City Schools Districts FY2013-14 Budgets, Sportsplex and County departmental budgets, including any fee schedule change requests and associated non-departmental items.

**BACKGROUND:** The County Manager released the FY2013-14 recommended budget on May 21, 2013. 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 proposed funding plan in regards to funding for the local School Districts, Durham Technical Community College, the Sportsplex, and begin discussions with County departments, including proposed fee schedule changes, and associated non-departmental items. The Manager followed the following guidelines in preparing the recommended budget:

- The County's operating budget was balanced without an increase in the property tax rate. The current property tax rate is 85.8 cents per \$100 assessed valuation.
- The funding provided to the local School Districts to fund day-to-day operations (current expense and recurring capital), long range capital, fair funding, and the repayment of school related debt totals \$87.8 million, which equals 48.1% of the County's FY2013-14 Recommended General Fund Revenues. Educational Funding, including additional non-mandated services (school health nurses, school social workers and school resource

officers) totals \$89.7 million which equals 49.2% of the County's FY2013-14 Recommended General Fund Revenues.

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

- Durham Technical Community College, Orange County Schools and Chapel Hill Carrboro City Schools FY2013-14 Operating Budgets
- Sportsplex
- County Departmental budgets, including any fee schedule change requests, and associated non-departmentals

### County Support of Local Boards of Education

In previous meetings and discussions with the County Manager, the Board of County Commissioners decided the funding for schools for FY2013-14 should be as close to the 48.1% target of County General Fund revenues. The target is exclusive of the County's share of Durham Technical Community College funding and is consistent with the school funding target endorsed by Commissioners in May 2000. The following school related components are included in calculation of the target percentage:

- **Local Current Expense** - 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** – 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. Equal per pupil allocations required by law for current expense appropriations are not applicable to this category of local school funding.

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."

- **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.

- **School Related Debt Service** – 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.
- **Fair Funding** – represent funds, split equally between the two school districts, 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.

It is important to note, the 48.1% target only includes funding for the items identified above – current expense, recurring capital, long-range capital, school related debt service and fair funding. It does not include additional non-mandated County financial support Orange County Commissioners commits to schools. Examples of such appropriations include supplementing state funding for school health nurses, providing school social workers, and school resource officers. The total cost for these non-mandated expenses is approximately \$1.9 million. In addition, the County also financially supports non-profit agencies such as Communities in Schools that provide after school programs for middle school students. The chart below summarizes Orange County’s financial support to the two school districts.

Orange County Financial Support to  
Chapel Hill - Carrboro City and Orange County Schools

FY 2013-2014 Recommended Budget

Current Expense	\$ 63,466,704
Recurring Capital	3,000,000
Long - Range Capital	3,724,849
School Related Debt Service	16,632,550
Fair Funding	988,000
School Health Nurses	683,706
School Social Workers	692,283
School Resource Officers	545,514
Total Orange County Support to Local Schools Districts	89,733,606
Proceeds from CHCCS Special District Tax	19,387,964
Total Financial Support to Local Schools Districts	\$ 109,121,570

Both School Districts have requested increases in per pupil funding that would require combined increases in funding ranging between \$3.8 to \$8.5 million dollars. To fund the request of each district, it will require additional revenues from a property tax increase or major reductions in County funded services elsewhere. We have included funding the increased student enrollment of 208 students and an increase of \$21 per pupil to a total per pupil funding at \$3,188, which represents a \$1.1 million increase in the funding between both districts.

However, it should be noted, school related debt service expenditures increased \$1.3 million to \$16.6 million for FY2013-14 due to the issuance of debt to fund the construction of Elementary #11 for the Chapel Hill - Carrboro City School District. This \$1.3 million represents 54% of the increase appropriation provided this year. As debt service for school related projects increase, debt service for these projects will become a larger component of the 48.1% target funding formula.

Historical Mandated Education Funding Provided to Local School Districts over the Past Six Years:

<b>FY</b>	<b>Current Expense</b>	<b>Recurring Capital</b>	<b>Long Range Capital</b>	<b>Fair Funding</b>	<b>Debt Service</b>	<b>Mandated Total</b>
2009	\$ 60,582,479	\$ 2,750,635	\$ 7,818,826	\$ 988,000	\$ 18,488,022	\$ 90,627,962
2010	\$ 58,508,208	\$ 3,000,000	\$ 4,311,827	\$ 988,000	\$ 19,570,005	\$ 86,378,040
2011	\$ 59,371,992	\$ 3,000,000	\$ 5,159,091	\$ 988,000	\$ 18,616,833	\$ 87,135,916
2012	\$ 59,375,382	\$ 3,000,000	\$ 2,628,969	\$ 988,000	\$ 18,182,682	\$ 84,175,033
2013	\$ 62,389,900	\$ 3,000,000	\$ 3,724,849	\$ 988,000	\$ 15,352,784	\$ 85,455,533
2014	\$ 63,466,704	\$ 3,000,000	\$ 3,724,849	\$ 988,000	\$ 16,632,550	\$ 87,812,103

If the Board of County Commissioners agree to increase the property tax rate to generate additional revenues to address the current expense request of both school districts, increases in the property tax rate outlined below will produce the following property tax revenues:

<b><u>Tax Increase</u></b>	<b><u>Property Tax Revenues Generated</u></b>	<b><u>Per Pupil Equivalency *</u></b>
1 cent	\$1,606,869	\$80.71
2 cents	\$3,213,738	\$161.43
2.4 cents	\$3,856,486	\$193.72
4 cents	\$6,427,476	\$322.86
5.5 cents	\$8,837,780	\$443.93

\*Based on 19,908 Students

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 fund their budget request. If approved, the revenues generated by an increase in the special district tax would be as follows:

<b><u>Tax Increase</u></b>	<b><u>Property Tax Revenues Generated</u></b>	<b><u>Per Pupil Equivalency *</u></b>
1 cent	\$1,029,085	\$84.06
2 cents	\$2,058,170	\$168.12
5.5 cents	\$5,659,968	\$462.34

Both school districts have available fund balance, the accumulation of revenues minus expenditures, that each could use to fund their budget needs. The Board's Fund Balance Policy for each School District is as follows (see attached policy):

- Chapel Hill Carrboro City Schools - The targeted level of unassigned fund balance for cash flow purposes will be at a minimum of 5.5 percent of local budgeted expenditures.
- Orange County Schools - The targeted level of unassigned fund balance for cash flow purposes will be at a minimum of 3.0 percent of local budgeted expenditures.

The Board can authorize each school district to use excess fund balance to address their funding needs. The estimated excess fund balance for each school district is as follows:

	<b>* Existing Fund Balance</b>	<b>Estimated Excess Above Established Minimum</b>
Chapel Hill Carrboro City Schools - 5.5% local funding minimum requirement	\$ 6,123,908	\$ 2,643,524
Orange County Schools - 3% local funding minimum requirement	\$ 4,207,417	\$ 3,378,271

\* Source: Each District's FY2012 audited financial statements

Historical Fund Balance for Each District is as follows:

<b><u>FY</u></b>	<b><u>OCS</u></b>	<b><u>CHCCS</u></b>
2009	\$ 2,473,105	\$ 5,160,768
2010	\$ 3,376,690	\$ 7,135,658
2011	\$ 4,875,245	\$ 6,675,445
2012	\$ 4,207,417	\$ 6,123,908
2013*	\$ 3,315,967	\$3,079,250

\*Estimated Based on each School District's Budget Presentation and recent information provided by both districts (see Attachment D for CHCCS Fund Balance Letter).

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.

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

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 custodians. Counties are not responsible for teaching staff.

The recommended budget provides \$590,000 to Durham Technical Community College for FY2013-14 which includes appropriations of current expense of \$540,000 and recurring capital of \$50,000.

### **Sportsplex**

Attachment E provides detail of the Sportsplex FY2013-14 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 11, 2013 work session. The total County appropriated initiatives total \$95.3 million or 50.3% of the Manager's Recommended FY 2013-14 General Fund Budget.

**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.

North Carolina Association of County Commissioners  
Budget & Tax Survey 2012-13

County	County Employees	2012-13 Budgeted Expenditures	2012-2013 Assessed Valuation	Tax Rate Per \$100	Effective Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2011 Certified Population	Gen. Exp. Per Cap.#	2012-13 Public School Planning Allotments	Charter School Planning Allotments	Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Alamance	968	122,282,306	\$12,193,411,942	\$0.5200	\$0.5615	\$61,693,787	\$1,219,341	152,531	\$802	22,423	1,284	\$30,405,000	\$750,000	\$5,505,744	
Alexander	307	33,231,226	\$2,592,750,000	\$0.6050	\$0.6162	\$14,980,000	\$259,275	37,528	\$886	5,458		\$5,000,000		\$1,119,000	\$210,000
Alleghany	107	14,069,191	\$1,775,529,086	\$0.4700	\$0.4925	\$8,047,900	\$177,553	11,069	\$1,271	1,446		\$2,468,742		\$775,244	\$551,247
Anson	290	26,598,175	\$1,717,000,000	\$0.7670	\$0.8483	\$12,267,434	\$171,700	25,822	\$1,030	3,744		\$3,685,880	\$90,000		
Ashe	200	32,794,622	\$4,044,839,700	\$0.4000	\$0.4086	\$15,169,767	\$404,484	27,423	\$1,196	3,139	1	\$4,000,000	\$100,000	\$1,606,219	\$118,072
Avery	218	24,884,708	\$4,573,790,463	\$0.4050	\$0.4311	\$15,756,500	\$457,379	17,834	\$1,395	2,141	133	\$3,915,000	\$744,700	\$1,482,137	
Beaufort	228	51,562,131	\$5,761,614,141	\$0.5300	\$0.5531	\$30,266,538	\$576,161	47,854	\$1,077	6,940	314	\$12,195,150	\$476,060	\$2,581,225	
Bertie	134	19,184,092	\$1,205,332,450	\$0.7800	\$0.7476	\$8,889,530	\$120,533	20,890	\$918	2,696	1	\$3,003,000	\$375,000	\$833,192	
Bladen	381	37,660,829	\$2,537,299,762	\$0.7400	\$0.7400	\$17,410,539	\$253,730	35,148	\$1,071	5,128	1	\$5,982,245		\$2,197,253	
Brunswick	928	151,024,628	\$24,423,023,588	\$0.4425	\$0.4563	\$101,911,312	\$2,442,302	110,140	\$1,371	12,295	954	\$32,339,596	\$678,453	\$9,520,347	\$3,320,571
Buncombe	1,384	266,399,941	\$29,501,840,643	\$0.5250	\$0.5198	\$152,174,182	\$2,950,184	243,855	\$1,092	29,766	964	\$56,401,909	\$9,656,363	\$14,329,575	
Burke	510	69,227,001	\$6,766,933,100	\$0.5200	\$0.5972	\$6,766,933	\$676,693	90,722	\$763	13,025	198	\$11,210,000	\$2,270,000	\$4,376,845	
Cabarrus	952	200,267,199	\$18,400,470,359	\$0.7000	\$0.6849	\$127,412,626	\$1,840,047	181,253	\$1,105	33,881	574	\$53,287,330	\$1,120,000	\$32,864,017	
Caldwell	550	65,709,408	\$5,543,237,937	\$0.6299	\$0.6078	\$32,365,000	\$554,324	83,117	\$791	12,477	10	\$14,540,000	\$1,280,348	\$1,523,524	
Camden	78	11,277,900	\$1,187,519,836	\$0.5900	\$0.6845	\$6,524,046	\$118,752	9,921	\$1,137	1,137		\$1,749,000	\$200,000	\$1,251,414	
Carteret	454	76,493,705	\$15,159,575,629	\$0.2900	\$0.3171	\$42,625,000	\$1,515,958	67,696	\$1,130	8,489	274	\$18,400,000	\$3,158,000	\$7,413,730	
Caswell	219	23,138,800	\$1,466,000,000	\$0.6590	\$0.6373	\$9,862,813	\$146,600	23,654	\$978	2,858		\$2,490,085	\$300,000	\$304,100	\$364,923
Catawba	1,095	164,787,738	\$15,697,465,456	\$0.5300	\$0.5327	\$80,062,130	\$1,569,747	154,992	\$1,063	24,555	2	\$35,484,781	\$4,514,238	\$13,487,768	
Chatham	454	88,171,931	\$8,945,639,824	\$0.6219	\$0.6509	\$54,287,300	\$894,564	64,553	\$1,366	8,109	851	\$25,701,130	\$2,114,081	\$5,820,780	
Cherokee	299	34,236,894	\$3,059,231,764	\$0.5200	\$0.5096	\$14,599,421	\$305,923	27,300	\$1,254	3,368	210	\$4,777,999	\$193,514	\$733,632	
Chowan	127	15,996,380	\$1,486,675,997	\$0.6850	\$0.6710	\$9,790,575	\$148,668	14,796	\$1,081	2,283		\$3,421,929	\$98,532	\$756,988	
Clay	165	15,797,250	\$1,967,283,611	\$0.3600	\$0.5127	\$7,082,221	\$196,728	10,460	\$1,510	1,337	3	\$874,300	\$555,000	\$31,223	
Cleveland	829	92,823,370	\$6,950,000,000	\$0.7200	\$0.7376	\$48,851,550	\$695,000	98,209	\$945	15,651	2	\$10,408,213	\$1,550,000		\$1,200,000
Columbus	529	52,027,055	\$3,409,434,969	\$0.8150	\$1.0782	\$26,782,984	\$340,943	57,657	\$902	8,699	724	\$6,902,401	\$2,163,490		
Craven	597	93,752,000	\$9,670,000,000	\$0.4700	\$0.5019	\$44,503,661	\$967,000	104,965	\$893	14,996	2	\$18,586,000	\$700,000	\$4,339,442	
Cumberland	2,382	304,072,055	\$21,964,282,926	\$0.7400	\$0.7411	\$156,374,906	\$2,196,428	327,643	\$928	51,890	376	\$76,220,676	\$8,760,135	\$11,599,843	
Currituck	367	47,005,863	\$8,279,400,000	\$0.3200	\$0.3883	\$25,812,000	\$827,940	23,643	\$1,988	3,923	20	\$9,025,754	\$1,000,000	\$855,000	
Dare	725	95,330,792	\$17,694,000,000	\$0.2800	\$0.3447	\$49,018,042	\$1,769,400	34,216	\$2,786	4,917	10	\$20,399,773	\$450,000	\$8,711,432	
Davidson	964	119,926,513	\$12,750,641,881	\$0.5400	\$0.5765	\$66,615,729	\$1,275,064	163,364	\$734	25,662	6	\$28,517,162	\$4,296,901	\$7,914,585	\$3,865,594
Davie	303	48,261,021	\$4,261,123,154	\$0.6200	\$0.6637	\$25,466,752	\$426,112	41,560	\$1,161	6,483		\$9,407,445	\$1,250,000	\$2,589,197	\$100,000
Duplin	548	48,981,724	\$3,838,576,095	\$0.7100	\$0.6778	\$25,881,450	\$383,858	59,476	\$824	9,278		\$9,257,444	\$1,223,000	\$1,231,678	
Durham	1,846	374,671,331	\$30,061,232,029	\$0.7444	\$0.7915	\$221,079,440	\$3,006,123	272,314	\$1,376	33,072	4,601	\$115,796,662	\$1,370,000	\$28,248,183	
Edgecombe	486	58,520,618	\$3,100,000,000	\$0.8600	\$0.8835	\$24,121,968	\$310,000	56,089	\$1,043	7,076	344	\$9,174,027	\$750,000	\$1,025,725	
Forsyth	2,173	394,110,326	\$34,016,438,965	\$0.6740	\$0.7228	\$224,226,841	\$3,401,644	354,878	\$1,111	53,189	2,240	\$111,347,596	\$3,061,474	\$47,919,207	
Franklin	550	70,779,854	\$4,127,000,000	\$0.8725	\$0.8725	\$34,927,833	\$412,700	61,651	\$1,148	8,660	212	\$12,350,000	\$1,100,000	\$9,687,827	
Gaston	1,475	223,932,272	\$14,722,844,154	\$0.8350	\$0.9187	\$118,300,000	\$1,472,284	207,506	\$1,079	30,985	2,218	\$42,502,528	\$1,227,000	\$11,505,689	
Gates	77	10,934,371	\$926,680,787	\$0.6400	\$0.7845	\$5,674,219	\$92,668	12,197	\$896	1,794		\$2,592,079	\$100,000	\$1,119,009	
Graham	170	12,588,595	\$1,161,798,814	\$0.4400	\$0.4446	\$4,874,722	\$116,180	8,942	\$1,408	1,227		\$646,540	\$0	\$386,650	\$0
Granville	316	50,668,111	\$4,017,797,027	\$0.7950	\$0.8345	\$31,040,736	\$401,780	60,863	\$832	8,559	15	\$12,385,287	\$301,707	\$4,909,425	\$540,586
Greene	193	17,109,471	\$1,022,351,075	\$0.7560	\$0.7027	\$7,878,946	\$102,235	21,489	\$796	3,213		\$2,317,000		\$490,000	
Guilford	2,437	587,512,243	\$45,384,600,000	\$0.7804	\$0.7770	\$343,700,000	\$4,538,460	495,231	\$1,186	72,603	2,816	\$175,630,398	\$2,000,000	\$48,608,472	
Halifax	557	68,274,668	\$3,582,216,934	\$0.6800	\$0.6588	\$23,000,000	\$358,222	54,397	\$1,255	7,798	87	\$5,399,992	\$2,579,217	\$850,000	\$767,316
Harnett	812	104,451,914	\$7,358,426,374	\$0.7250	\$0.7183	\$52,089,583	\$735,843	118,615	\$881	19,871	4	\$20,288,004		\$6,988,798	
Haywood	498	69,562,909	\$7,134,606,018	\$0.5413	\$0.5402	\$38,623,170	\$713,461	59,684	\$1,166	7,665		\$14,328,116	\$255,938	\$2,259,486	
Henderson	729	107,497,472	\$12,000,000,000	\$0.5136	\$0.4954	\$59,132,749	\$1,200,000	108,448	\$991	13,563	187	\$21,200,000		\$8,993,313	
Hertford	195	23,796,663	\$1,468,387,603	\$0.8400	\$0.9154	\$10,792,775	\$146,839	24,466	\$973	3,047	1	\$4,173,524	\$795,000		
Hoke	436	35,129,619	\$2,497,414,773	\$0.7300	\$0.6798	\$17,191,954	\$249,741	49,065	\$716	8,228	6	\$4,346,264	\$783,700	\$1,772,745	\$1,965,000
Hyde	115	11,583,011	\$1,134,635,262	\$0.6400	\$0.7007	\$6,529,358	\$113,464	5,815	\$1,992	574		\$1,199,568	\$174,000	\$282,207	
Iredell	926	160,547,475	\$20,463,500,000	\$0.4850	\$0.4996	\$96,220,915	\$2,046,350	161,522	\$994	27,129	2,370	\$39,279,890	\$1,594,831	\$25,211,875	
Jackson	379	52,227,229	\$11,337,025,382	\$0.2800	\$0.3498	\$29,446,007	\$1,133,703	40,606	\$1,286	3,634	230	\$6,779,482	\$632,500	\$2,349,280	\$823,642
Johnston	1,100	175,493,168	\$13,569,553,096	\$0.7800	\$0.7947	\$105,271,000	\$1,356,955	172,570	\$1,017	33,175	656	\$52,239,105		\$33,299,812	
Jones	113	12,284,613	\$751,865,143	\$0.8000	\$0.7051	\$5,866,795	\$75,187	10,327	\$1,190	1,128		\$1,829,194	\$50,000		
Lee	370	63,082,264	\$4,755,000,000	\$0.7500	\$0.7362	\$34,949,250	\$475,500	58,304	\$1,082	9,857		\$15,838,050	\$850,331	\$7,490,744	
Lenoir	476	63,220,427	\$3,969,000,000	\$0.8000	\$0.8668	\$30,150,421	\$396,900	59,314	\$1,066	5,917	547	\$9,900,000		\$5,967,975	\$1,881,900
Lincoln	638	84,227,021	\$8,242,243,807	\$0.5980	\$0.6243	\$49,261,600	\$824,224	79,026	\$1,066	11,803	1,519	\$16,036,429	\$1,729,091	\$11,668,930	\$138,800
Macon	416	44,391,193	\$9,388,176,140	\$0.2790	\$0.3358	\$25,332,740	\$938,818	34,459	\$1,288	4,417	204	\$7,563,621	\$256,000	\$4,714,797	
Madison	243	19,749,184	\$2,122,782,104	\$0.5200	\$0.5186	\$9,535,690	\$212,782	21,193	\$932	2,548		\$2,070,000		\$312,431	
Martin	198	29,899,085	\$1,767,523,053	\$0.6700	\$0.6770	\$12,050,030	\$176,752	24,083	\$1,242	3,721		\$5,662,044	\$502,000	\$736,000	

County	County Employees	2012-13 Budgeted Expenditures	2012-2013 Assessed Valuation	Tax Rate Per \$100	Effective Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2011 Certified Population	Gen. Exp. Per Cap.#	2012-13 Public School Planning Allotments	Charter School Planning Allotments	Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
McDowell	323	35,543,721	\$3,242,971,299	\$0.5500	\$0.5205	\$17,390,500	\$324,297	45,462	\$782	6,455	1	\$7,312,877	\$221,000	\$527,811	\$1,100,000
Mecklenburg	5,268	1,060,866,681	\$116,200,000,000	\$0.7922	\$0.7934	\$897,522,990	\$11,620,000	940,697	\$1,128	139,737	7,553	\$335,132,664	\$4,960,000	\$104,813,417	
Mitchell	136	16,689,584	\$1,815,180,000	\$0.4000	\$0.4180	\$7,169,353	\$181,518	15,501	\$1,077	2,071		\$2,780,089		\$142,857	
Montgomery	217	25,991,117	\$2,847,786,294	\$0.5700	\$0.5454	\$16,232,381	\$284,779	27,864	\$933	4,139	1	\$4,986,403	\$513,106	\$1,254,419	
Moore	638	84,940,083	\$11,984,766,218	\$0.4650	\$0.4659	\$54,641,836	\$1,198,477	89,395	\$950	12,499	505	\$25,540,140	\$711,932	\$5,807,594	
Nash	673	85,423,069	\$6,827,000,000	\$0.6700	\$0.6658	\$45,740,900	\$682,700	96,122	\$889	16,576	1,239	\$19,175,261	\$1,396,890	\$3,077,175	
New Hanover	1,574	268,310,315	\$29,002,500,000	\$0.5540	\$0.5341	\$157,781,721	\$2,900,250	206,774	\$1,298	25,024	572	\$61,661,740	\$750,000	\$21,541,425	
Northampton	309	29,547,319	\$1,904,151,672	\$0.9200	\$0.9551	\$16,642,285	\$190,415	21,844	\$1,353	2,230	743	\$3,161,538	\$345,000	\$788,793	
Onslow	1,100	170,665,189	\$13,234,245,188	\$0.5850	\$0.5907	\$77,110,500	\$1,323,425	184,228	\$926	25,081		\$40,691,952	\$1,775,000	\$11,834,591	
Orange	888	180,002,776	\$15,895,422,715	\$0.8580	\$0.9022	\$136,928,193	\$1,589,542	135,776	\$1,326	19,549	417	\$62,389,900	\$3,000,000	\$15,352,784	\$3,724,849
Pamlico	153	16,020,349	\$1,564,888,600	\$0.6250	\$0.6080	\$9,634,245	\$156,489	13,214	\$1,212	1,393	443	\$2,984,600	\$100,000		\$412,990
Pasquotank	333	37,082,702	\$3,376,203,740	\$0.6200	\$0.6664	\$20,871,500	\$337,620	40,438	\$917	5,858		\$10,004,858		\$2,978,543	
Pender	371	50,621,312	\$6,403,238,494	\$0.5120	\$0.5193	\$32,243,274	\$640,324	53,437	\$947	8,397		\$13,248,924	\$1,110,000	\$6,113,425	
Perquimans	98	12,575,152	\$1,732,272,013	\$0.4400	\$0.5588	\$7,066,020	\$173,227	13,537	\$929	1,769		\$2,150,000	\$209,250	\$742,940	
Person	490	53,098,321	\$3,990,000,000	\$0.7000	\$0.6994	\$27,092,100	\$399,000	39,700	\$1,337	4,828	1,055	\$9,038,798	\$266,950		\$987,646
Pitt	913	129,516,595	\$11,301,020,150	\$0.6800	\$0.6790	\$73,393,910	\$1,130,102	170,263	\$761	23,594	59	\$34,344,726		\$13,130,410	
Polk	171	20,710,248	\$2,715,135,227	\$0.5200	\$0.5213	\$271,514	\$271,514	20,453	\$1,013	2,300	3	\$4,784,788	\$312,267	\$1,008,101	
Randolph	755	106,322,055	\$10,100,000,000	\$0.5860	\$0.6159	\$57,528,792	\$1,010,000	142,901	\$744	23,380	6	\$21,664,017	\$2,795,024	\$12,881,311	\$250,000
Richmond	400	47,742,509	\$3,006,035,415	\$0.8100	\$0.8362	\$23,107,237	\$300,604	46,459	\$1,028	7,643	1	\$6,925,000	\$1,599,700	\$1,300,000	
Robeson	1,211	118,979,281	\$5,500,000,000	\$0.7700	\$0.7546	\$43,731,000	\$550,000	134,651	\$884	24,023	120	\$12,375,000	\$4,700,000	\$1,440,090	\$0
Rockingham	658	84,655,550	\$6,748,599,776	\$0.6960	\$0.7220	\$45,631,337	\$674,860	93,558	\$905	13,596	248	\$15,834,840	\$1,151,525	\$4,612,289	
Rowan	866	128,097,563	\$11,625,000,000	\$0.6225	\$0.6057	\$69,027,336	\$1,162,500	138,309	\$926	21,323	5	\$34,277,544	\$1,800,000	\$8,814,420	
Rutherford	422	50,161,592	\$5,290,444,020	\$0.6070	\$0.6096	\$29,874,311	\$529,044	68,392	\$733	8,803	1,625	\$12,271,014	\$115,763	\$4,452,408	
Sampson	539	65,190,289	\$4,055,188,911	\$0.7850	\$0.7989	\$31,432,571	\$405,519	63,746	\$1,023	11,605	1	\$9,894,052	\$881,180	\$7,082,742	\$168,750
Scotland	322	36,860,274	\$2,004,740,007	\$1.0300	\$1.1223	\$19,110,855	\$200,474	36,029	\$1,023	6,124		\$10,075,654	\$675,000	\$1,586,680	\$275,000
Stanly	435	53,210,115	\$4,240,300,000	\$0.6700	\$0.6336	\$27,211,160	\$424,030	60,936	\$873	8,953	409	\$8,942,232	\$1,725,000	\$2,606,170	
Stokes	240	45,835,351	\$3,640,708,446	\$0.6400	\$0.6784	\$20,861,260	\$364,071	47,551	\$964	6,822	2	\$10,211,763	\$320,000	\$4,558,150	
Surry	624	66,660,316	\$5,189,233,875	\$0.5820	\$0.5805	\$28,993,287	\$518,923	73,575	\$906	11,322	515	\$12,187,880	\$551,550	\$6,814,377	\$441,240
Swain	230	13,910,944	\$1,392,950,650	\$0.3300	\$0.3186	\$4,326,165	\$139,295	14,263	\$975	1,982	176	\$750,000	\$161,000	\$956,000	
Transylvania	334	39,854,915	\$6,000,000,000	\$0.3949	\$0.3947	\$23,575,530	\$600,000	33,275	\$1,198	3,555	206	\$9,306,383	\$1,000,000	\$2,435,166	
Tyrrell	69	6,274,206	\$499,985,008	\$0.6700	\$0.7117	\$2,936,475	\$49,999	4,342	\$1,445	570		\$537,320		\$87,675	
Union	971	228,341,371	\$23,476,015,843	\$0.6600	\$0.7905	\$150,781,161	\$2,347,602	205,717	\$1,110	40,454	1,302	\$83,154,155	\$4,000,000	\$48,858,819	
Vance	353	41,851,914	\$2,688,139,060	\$0.7820	\$1.0234	\$19,591,800	\$268,814	45,558	\$919	6,848	851	\$8,232,440	\$425,000	\$1,874,313	\$1,619,860
Wake	3,727	938,520,000	\$121,893,000,000	\$0.5340	\$0.5879	\$648,962,083	\$12,189,300	925,938	\$1,014	150,544	7,522	\$317,181,372	\$1,160,365	\$180,396,848	\$0
Warren	364	27,512,236	\$2,540,927,287	\$0.6600	\$0.6826	\$15,931,608	\$254,093	20,883	\$1,317	2,426	171	\$3,246,185	\$250,000		\$250,000
Washington	201	13,113,340	\$797,870,174	\$0.7900	\$0.7912	\$5,574,270	\$79,787	13,060	\$1,004	1,710	3	\$1,525,000	\$300,000		
Watauga	264	46,532,601	\$8,795,190,000	\$0.3130	\$0.3193	\$26,730,605	\$879,519	52,111	\$893	4,491	186	\$12,180,620	\$340,400	\$7,392,045	
Wayne	953	98,984,582	\$7,399,269,545	\$0.7025	\$0.7040	\$49,802,482	\$739,927	123,710	\$800	19,333	196	\$21,495,161	\$2,000,000		
Wilkes	449	65,320,699	\$5,527,180,500	\$0.6500	\$0.6510	\$33,831,340	\$552,718	69,592	\$939	9,979	154	\$10,818,000	\$600,000	\$4,659,784	
Wilson	729	92,728,179	\$5,600,000,000	\$0.7300	\$0.7858	\$45,260,000	\$560,000	81,380	\$1,139	12,246	903	\$16,728,356		\$3,405,376	
Yadkin	256	35,074,284	\$2,798,257,281	\$0.6900	\$0.7725	\$18,227,621	\$279,826	38,442	\$912	5,739	2	\$6,174,975	\$805,000	\$2,574,924	
Yancey	204	19,772,437	\$2,385,352,999	\$0.4500	\$0.4664	\$10,443,434	\$238,535	18,069	\$1,094	2,367	4	\$3,007,734	\$649,500		
Total	64,475	10,122,332,691.00	\$996,138,193,260	\$0.6190	\$0.6471	\$6,011,007,320	\$99,613,819	9,669,497	\$1,047	1,443,998	52,370	\$2,521,319,299	\$113,945,681	\$910,369,911	\$25,077,986
Average	645	\$101,223,327	\$9,961,381,933	\$0.6215	\$0.6464	\$60,110,073	\$996,138	96,695	\$1,080	14,440	689	\$25,213,193	\$1,309,720	\$10,345,113	\$928,814
Minimum	69	\$6,274,206	\$499,985,008	\$0.2790	\$0.3171	\$2,936,475	\$49,999	4,342	\$716	570	1	\$537,320	\$0	\$31,223	\$0
Maximum	5,268	\$1,060,866,681	\$121,893,000,000	\$1.0300	\$1.1223	\$897,522,990	\$12,189,300	940,697	\$2,786	150,544	7,553	\$335,132,664	\$9,656,363	\$180,396,848	\$3,865,594

**North Carolina  
Budget & Tax**

County	2012-13 Total County School Appr	Spec. Tax Levy	Total School Allocation	Total School Resources/ADM	Current Expense/ADM	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	\$36,660,744		\$36,660,744	\$1,635	\$1,356	\$1,283	\$279	\$246	\$240	\$199	\$199	\$41	\$36
Alexander	\$6,329,000		\$6,329,000	\$1,160	\$916	\$916	\$243	\$205	\$169	\$133	\$133	\$35	\$30
Alleghany	\$3,795,233		\$3,795,233	\$2,625	\$1,707	\$1,707	\$917	\$536	\$343	\$223	\$223	\$120	\$70
Anson	\$3,775,880		\$3,775,880	\$1,009	\$984	\$984	\$24	\$0	\$146	\$143	\$143	\$3	\$0
Ashe	\$5,824,291		\$5,824,291	\$1,855	\$1,274	\$1,274	\$581	\$512	\$212	\$146	\$146	\$67	\$59
Avery	\$6,141,837		\$6,141,837	\$2,869	\$1,829	\$1,722	\$1,040	\$692	\$344	\$220	\$220	\$125	\$83
Beaufort	\$15,252,435		\$15,252,435	\$2,198	\$1,757	\$1,681	\$441	\$372	\$319	\$255	\$255	\$64	\$54
Bertie	\$4,211,192		\$4,211,192	\$1,562	\$1,114	\$1,113	\$448	\$309	\$202	\$144	\$144	\$58	\$40
Bladen	\$8,179,498		\$8,179,498	\$1,595	\$1,167	\$1,166	\$428	\$428	\$233	\$170	\$170	\$63	\$63
Brunswick	\$45,858,967		\$45,858,967	\$3,730	\$2,630	\$2,441	\$1,100	\$774	\$416	\$294	\$294	\$123	\$86
Buncombe	\$80,387,847	\$7,977,099	\$90,592,810	\$3,043	\$1,895	\$2,167	\$806	\$481	\$372	\$231	\$273	\$98	\$59
Burke	\$17,856,845		\$17,856,845	\$1,368	\$859	\$846	\$509	\$335	\$197	\$124	\$124	\$73	\$48
Cabarrus	\$87,271,347		\$87,271,347	\$2,576	\$1,573	\$1,547	\$1,003	\$970	\$481	\$294	\$294	\$187	\$181
Caldwell	\$17,343,872		\$17,343,872	\$1,390	\$1,165	\$1,164	\$225	\$122	\$209	\$175	\$175	\$34	\$18
Camden	\$3,200,414		\$3,200,414	\$1,648	\$901	\$901	\$747	\$644	\$323	\$176	\$176	\$146	\$126
Carteret	\$28,971,730		\$28,971,730	\$3,413	\$2,168	\$2,100	\$1,245	\$873	\$428	\$272	\$272	\$156	\$110
Caswell	\$3,459,108		\$3,459,108	\$1,210	\$871	\$871	\$339	\$106	\$146	\$105	\$105	\$41	\$13
Catawba	\$53,486,787		\$53,486,787	\$2,178	\$1,445	\$1,445	\$733	\$549	\$345	\$229	\$229	\$116	\$87
Chatham	\$33,635,991		\$33,635,991	\$4,148	\$3,169	\$2,868	\$979	\$718	\$521	\$398	\$398	\$123	\$90
Cherokee	\$5,705,145		\$5,705,145	\$1,694	\$1,419	\$1,335	\$275	\$218	\$209	\$175	\$175	\$34	\$27
Chowan	\$4,277,449		\$4,277,449	\$1,874	\$1,499	\$1,499	\$375	\$332	\$289	\$231	\$231	\$58	\$51
Clay	\$1,460,523		\$1,460,523	\$1,092	\$654	\$652	\$438	\$23	\$140	\$84	\$84	\$56	\$3
Cleveland	\$13,158,213	\$10,425,000	\$26,323,713	\$1,682	\$665	\$1,506	\$176	\$0	\$268	\$106	\$240	\$28	\$0
Columbus	\$9,065,891		\$9,065,891	\$1,042	\$793	\$733	\$249	\$0	\$157	\$120	\$120	\$38	\$0
Craven	\$23,625,442		\$23,625,442	\$1,575	\$1,239	\$1,239	\$336	\$289	\$225	\$177	\$177	\$48	\$41
Cumberland	\$96,580,654		\$96,580,654	\$1,861	\$1,469	\$1,458	\$392	\$224	\$295	\$233	\$233	\$62	\$35
Currituck	\$10,880,754		\$10,880,754	\$2,774	\$2,301	\$2,289	\$473	\$218	\$460	\$382	\$382	\$78	\$36
Dare	\$29,561,205		\$29,561,205	\$6,012	\$4,149	\$4,140	\$1,863	\$1,772	\$864	\$596	\$596	\$268	\$255
Davidson	\$44,594,242	\$4,369,810	\$48,964,052	\$1,908	\$1,111	\$1,281	\$626	\$308	\$300	\$175	\$201	\$98	\$48
Davie	\$13,346,642		\$13,346,642	\$2,059	\$1,451	\$1,451	\$608	\$399	\$321	\$226	\$226	\$95	\$62
Duplin	\$11,712,122		\$11,712,122	\$1,262	\$998	\$998	\$265	\$133	\$197	\$156	\$156	\$41	\$21
Durham	\$145,414,845		\$145,414,845	\$4,397	\$3,501	\$3,074	\$896	\$854	\$534	\$425	\$425	\$109	\$104
Edgecombe	\$10,949,752	\$0	\$10,949,752	\$1,547	\$1,296	\$1,236	\$251	\$145	\$195	\$164	\$164	\$32	\$18
Forsyth	\$162,328,277		\$162,328,277	\$3,052	\$2,093	\$2,009	\$958	\$901	\$457	\$314	\$314	\$144	\$135
Franklin	\$23,137,827		\$23,137,827	\$2,672	\$1,426	\$1,392	\$1,246	\$1,119	\$375	\$200	\$200	\$175	\$157
Gaston	\$55,235,217		\$55,235,217	\$1,783	\$1,372	\$1,280	\$411	\$371	\$266	\$205	\$205	\$61	\$55
Gates	\$3,811,088		\$3,811,088	\$2,124	\$1,445	\$1,445	\$679	\$624	\$312	\$213	\$213	\$100	\$92
Graham	\$1,033,190		\$1,033,190	\$842	\$527	\$527	\$315	\$315	\$116	\$72	\$72	\$43	\$43
Granville	\$18,137,005		\$18,137,005	\$2,119	\$1,447	\$1,445	\$672	\$574	\$298	\$203	\$203	\$95	\$81
Greene	\$2,807,000		\$2,807,000	\$874	\$721	\$721	\$153	\$153	\$131	\$108	\$108	\$23	\$23
Guilford	\$226,238,870		\$226,238,870	\$3,116	\$2,419	\$2,329	\$697	\$670	\$457	\$355	\$355	\$102	\$98
Halifax	\$9,596,525		\$9,907,154	\$1,270	\$692	\$724	\$538	\$109	\$182	\$99	\$105	\$77	\$16
Harnett	\$27,276,802	\$269,429	\$27,546,231	\$1,388	\$1,021	\$1,036	\$352	\$352	\$233	\$171	\$174	\$59	\$59
Haywood	\$16,843,540		\$16,843,540	\$2,197	\$1,869	\$1,869	\$328	\$295	\$282	\$240	\$240	\$42	\$38
Henderson	\$30,193,313		\$30,193,313	\$2,226	\$1,563	\$1,542	\$663	\$663	\$278	\$195	\$195	\$83	\$83
Hertford	\$4,968,524		\$4,968,524	\$1,631	\$1,370	\$1,369	\$261	\$0	\$203	\$171	\$171	\$32	\$0
Hoke	\$8,867,709		\$8,867,709	\$1,078	\$528	\$528	\$550	\$215	\$181	\$89	\$89	\$92	\$36
Hyde	\$1,655,775		\$1,655,775	\$2,885	\$2,090	\$2,090	\$795	\$492	\$285	\$206	\$206	\$78	\$49
Iredell	\$66,086,596	\$5,750,000	\$71,836,596	\$2,648	\$1,448	\$1,526	\$988	\$929	\$445	\$243	\$279	\$166	\$156
Jackson	\$10,584,904		\$10,584,904	\$2,913	\$1,866	\$1,755	\$1,047	\$646	\$261	\$167	\$167	\$94	\$58
Johnston	\$85,538,917		\$85,538,917	\$2,578	\$1,575	\$1,544	\$1,004	\$1,004	\$496	\$303	\$303	\$193	\$193
Jones	\$1,879,194		\$1,879,194	\$1,666	\$1,622	\$1,622	\$44	\$0	\$182	\$177	\$177	\$5	\$0
Lee	\$24,179,125		\$24,179,125	\$2,453	\$1,607	\$1,607	\$846	\$760	\$415	\$272	\$272	\$143	\$128
Lenoir	\$17,749,875		\$17,749,875	\$1,951	\$1,088	\$1,027	\$863	\$656	\$299	\$167	\$167	\$132	\$101
Lincoln	\$29,573,250		\$29,573,250	\$2,506	\$1,359	\$1,204	\$1,147	\$989	\$374	\$203	\$203	\$171	\$148
Macon	\$12,534,418		\$12,534,418	\$2,838	\$1,712	\$1,637	\$1,125	\$1,067	\$364	\$219	\$219	\$144	\$137
Madison	\$2,382,431		\$2,382,431	\$935	\$812	\$812	\$123	\$123	\$112	\$98	\$98	\$15	\$15
Martin	\$6,900,044		\$6,900,044	\$1,854	\$1,522	\$1,522	\$333	\$198	\$287	\$235	\$235	\$51	\$31

County	2012-13 Total County School Appr	Spec. Tax Levy	Total School Allocation	Total School Resources/ ADM	Current Expense/ ADM	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
McDowell	\$9,161,688		\$9,161,688	\$1,419	\$1,133	\$1,133	\$286	\$82	\$202	\$161	\$161	\$41	\$12
Mecklenburg	\$444,906,081		\$444,906,081	\$3,184	\$2,398	\$2,275	\$786	\$750	\$473	\$356	\$356	\$117	\$111
Mitchell	\$2,922,946		\$2,922,946	\$1,411	\$1,342	\$1,342	\$69	\$69	\$189	\$179	\$179	\$9	\$9
Montgomery	\$6,753,928		\$6,997,034	\$1,691	\$1,205	\$1,263	\$427	\$303	\$251	\$179	\$188	\$63	\$45
Moore	\$32,059,666		\$32,059,666	\$2,565	\$2,043	\$1,964	\$522	\$465	\$359	\$286	\$286	\$73	\$65
Nash	\$23,649,326		\$23,649,326	\$1,427	\$1,157	\$1,076	\$270	\$186	\$246	\$199	\$199	\$47	\$32
New Hanover	\$83,953,165		\$83,953,165	\$3,355	\$2,464	\$2,409	\$891	\$861	\$406	\$298	\$298	\$108	\$104
Northampton	\$4,295,331		\$4,295,331	\$1,926	\$1,418	\$1,063	\$508	\$354	\$197	\$145	\$145	\$52	\$36
Onslow	\$54,301,543		\$54,301,543	\$2,165	\$1,622	\$1,622	\$543	\$221	\$295	\$221	\$221	\$74	\$64
Orange	\$84,467,533	\$19,101,442	\$103,568,975	\$5,298	\$3,191	\$4,082	\$1,129	\$785	\$763	\$460	\$600	\$163	\$113
Pamlico	\$3,497,590	\$653,459	\$4,151,049	\$2,980	\$2,143	\$1,982	\$368	\$0	\$314	\$226	\$275	\$39	\$0
Pasquotank	\$12,983,401		\$12,983,401	\$2,216	\$1,708	\$1,708	\$508	\$508	\$321	\$247	\$247	\$74	\$74
Pender	\$20,472,349		\$20,472,349	\$2,438	\$1,578	\$1,578	\$860	\$728	\$383	\$248	\$248	\$135	\$114
Perquimans	\$3,102,190		\$3,102,190	\$1,754	\$1,215	\$1,215	\$538	\$420	\$229	\$159	\$159	\$70	\$55
Person	\$10,293,394		\$10,293,394	\$2,132	\$1,872	\$1,536	\$260	\$0	\$259	\$228	\$228	\$32	\$0
Pitt	\$47,475,136		\$47,475,136	\$2,012	\$1,456	\$1,452	\$557	\$557	\$279	\$202	\$202	\$77	\$77
Polk	\$6,105,156	\$84,000	\$6,189,156	\$2,691	\$2,080	\$2,114	\$574	\$438	\$303	\$234	\$238	\$65	\$49
Randolph	\$37,590,352	\$5,050,237	\$42,640,589	\$1,824	\$927	\$1,142	\$681	\$551	\$298	\$152	\$187	\$111	\$90
Richmond	\$9,824,700		\$9,824,700	\$1,285	\$906	\$906	\$379	\$170	\$211	\$149	\$149	\$62	\$28
Robeson	\$17,075,000		\$17,075,000	\$711	\$515	\$515	\$256	\$60	\$127	\$92	\$92	\$46	\$11
Rockingham	\$21,598,654		\$21,598,654	\$1,589	\$1,165	\$1,144	\$424	\$339	\$231	\$169	\$169	\$62	\$49
Rowan	\$44,891,964		\$44,891,964	\$2,105	\$1,608	\$1,607	\$498	\$413	\$325	\$248	\$248	\$77	\$64
Rutherford	\$16,839,185		\$16,839,185	\$1,913	\$1,394	\$1,177	\$519	\$506	\$246	\$179	\$179	\$67	\$65
Sampson	\$18,026,724	\$1,581,052	\$19,607,776	\$1,690	\$853	\$989	\$701	\$610	\$308	\$155	\$180	\$128	\$111
Scotland	\$12,612,334		\$12,612,334	\$2,059	\$1,645	\$1,645	\$414	\$259	\$350	\$280	\$280	\$70	\$44
Stanly	\$13,273,402		\$13,273,402	\$1,483	\$999	\$955	\$484	\$291	\$218	\$147	\$147	\$71	\$43
Stokes	\$15,089,913		\$15,089,913	\$2,212	\$1,497	\$1,496	\$715	\$668	\$317	\$215	\$215	\$103	\$96
Surry	\$19,995,047	\$1,586,322	\$21,581,369	\$1,906	\$1,076	\$1,164	\$690	\$602	\$293	\$166	\$187	\$106	\$93
Swain	\$1,867,000		\$1,867,000	\$942	\$378	\$348	\$564	\$482	\$131	\$53	\$53	\$78	\$67
Transylvania	\$12,741,549		\$12,741,549	\$3,584	\$2,618	\$2,474	\$966	\$685	\$383	\$280	\$280	\$103	\$73
Tyrrell	\$624,995		\$624,995	\$1,096	\$943	\$943	\$154	\$0	\$144	\$124	\$124	\$20	\$0
Union	\$136,012,974		\$136,012,974	\$3,362	\$2,056	\$1,991	\$1,307	\$1,208	\$661	\$404	\$404	\$257	\$238
Vance	\$12,151,613		\$12,151,613	\$1,774	\$1,202	\$1,069	\$572	\$274	\$267	\$181	\$181	\$86	\$41
Wake	\$498,738,585		\$498,738,585	\$3,313	\$2,107	\$2,007	\$1,206	\$1,198	\$539	\$343	\$343	\$196	\$195
Warren	\$3,746,185		\$3,746,185	\$1,544	\$1,338	\$1,250	\$206	\$0	\$179	\$155	\$155	\$24	\$0
Washington	\$1,825,000		\$1,825,000	\$1,067	\$892	\$890	\$175	\$0	\$140	\$117	\$117	\$23	\$0
Watauga	\$19,913,065		\$19,913,065	\$4,434	\$2,712	\$2,604	\$1,722	\$1,646	\$382	\$234	\$234	\$148	\$142
Wayne	\$23,495,161		\$23,495,161	\$1,215	\$1,112	\$1,101	\$103	\$0	\$190	\$174	\$174	\$16	\$0
Wilkes	\$16,077,784		\$16,077,784	\$1,611	\$1,084	\$1,068	\$527	\$467	\$231	\$155	\$155	\$76	\$67
Wilson	\$20,133,732		\$20,133,732	\$1,644	\$1,366	\$1,272	\$278	\$278	\$247	\$206	\$206	\$42	\$42
Yadkin	\$9,554,899		\$9,554,899	\$1,665	\$1,076	\$1,076	\$589	\$449	\$249	\$161	\$161	\$88	\$67
Yancey	\$3,657,234		\$3,657,234	\$1,545	\$1,271	\$1,269	\$274	\$0	\$202	\$166	\$166	\$36	\$0
Total	\$3,569,272,787	\$56,847,850	\$3,631,681,161	\$2,515	\$1,746	\$1,727	\$727	\$630	\$376	\$261	\$267	\$109	\$94
Average	\$35,692,728	\$4,737,321	\$36,316,812	\$2,118	\$1,493	\$1,476	\$589	\$451	\$297	\$208	\$214	\$84	\$65
Minimum	\$624,995	\$0	\$624,995	\$711	\$378	\$348	\$24	\$0	\$112	\$53	\$53	\$3	\$0
Maximum	\$498,738,585	\$19,101,442	\$498,738,585	\$6,012	\$4,149	\$4,140	\$1,863	\$1,772	\$864	\$596	\$600	\$268	\$255

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2012 (School Year 2011-12)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2012	681	Chapel-Hill/Carrboro City Schools	55,863,669	4,692	1
2012	280	Dare County Schools	20,062,837	4,155	2
2012	111	Asheville City Schools	15,411,211	3,874	3
2012	320	Durham County Schools	108,971,662	3,370	4
2012	680	Orange County Schools	23,563,574	3,228	5
2012	190	Chatham County Schools	24,939,720	3,142	6
2012	880	Transylvania County Schools	9,826,216	2,804	7
2012	950	Watauga County Schools	11,839,645	2,696	8
2012	650	New Hanover County Schools	61,808,440	2,527	9
2012	100	Brunswick County Schools	29,763,557	2,475	10
2012	410	Guilford County Schools	175,165,521	2,447	11
2012	160	Carteret County Schools	19,500,000	2,339	12
2012	480	Hyde County Schools	1,324,568	2,324	13
2012	270	Currituck County Schools	8,745,904	2,258	14
2012	600	Charlotte-Mecklenburg County Schools	307,745,278	2,246	15
2012	920	Wake County Schools	311,759,998	2,136	16
2012	340	Forsyth County Schools	109,924,287	2,106	17
2012	630	Moore County Schools	25,540,140	2,065	18
2012	750	Polk County Schools	4,634,788	2,023	19
2012	900	Union County Schools	79,304,155	2,000	20
2012	422	Weldon City Schools	1,995,993	1,990	21
2012	60	Avery County Schools	4,036,000	1,899	22
2012	491	Mooresville City Schools	10,421,509	1,879	23
2012	110	Buncombe County Schools	47,321,440	1,873	24
2012	730	Person County Schools	8,861,568	1,855	25
2012	440	Haywood County Schools	13,969,671	1,855	26
2012	30	Alleghany County Schools	2,598,675	1,820	27
2012	500	Jackson County Schools	6,239,976	1,764	28
2012	690	Pamlico County Schools	2,407,102	1,761	29
2012	70	Beaufort County Schools	11,995,150	1,752	30
2012	291	Lexington City Schools	5,200,484	1,728	31
2012	830	Scotland County Schools	10,131,384	1,676	32
2012	560	Macon County Schools	7,201,940	1,673	33
2012	130	Cabarrus County Schools	48,153,335	1,659	34
2012	700	Pasquotank County Schools	9,601,372	1,658	35
2012	132	Kannapolis City Schools	8,431,316	1,642	36
2012	530	Lee County Schools	15,838,050	1,641	37
2012	800	Rowan-Salisbury County Schools	32,163,764	1,615	38
2012	292	Thomasville City Schools	3,868,569	1,601	39
2012	660	Northampton County Schools	3,461,538	1,569	40
2012	861	Elkin City Schools	1,850,805	1,566	41
2012	710	Pender County Schools	12,920,623	1,564	42
2012	370	Gates County Schools	2,777,079	1,562	43
2012	761	Asheboro City Schools	7,253,418	1,549	44
2012	200	Cherokee County Schools	5,140,174	1,541	45
2012	510	Johnston County Schools	49,944,961	1,536	46
2012	580	Martin County Schools	5,635,713	1,528	47

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2012 (School Year 2011-12)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2012	10	Alamance-Burlington Schools	33,500,000	1,513	48
2012	850	Stokes County Schools	10,194,063	1,501	49
2012	740	Pitt County Schools	34,454,142	1,494	50
2012	260	Cumberland County Schools	76,220,676	1,492	51
2012	300	Davie County Schools	9,540,718	1,485	52
2012	182	Newton-Conover City Schools	4,267,381	1,465	53
2012	390	Granville County Schools	12,385,287	1,456	54
2012	862	Mount Airy City Schools	2,373,294	1,455	55
2012	180	Catawba County Schools	24,668,471	1,451	56
2012	490	Iredell-Statesville Schools	30,456,894	1,434	57
2012	181	Hickory City Schools	6,157,601	1,420	58
2012	810	Rutherford County Schools	12,271,014	1,415	59
2012	670	Onslow County Schools	34,170,757	1,414	60
2012	460	Hertford County Schools	4,273,524	1,410	61
2012	821	Clinton City Schools	4,162,247	1,408	62
2012	350	Franklin County Schools	12,000,000	1,407	63
2012	450	Henderson County Schools	18,561,999	1,407	64
2012	210	Edenton-Chowan County Schools	3,147,750	1,399	65
2012	930	Warren County Schools	3,298,978	1,383	66
2012	550	Lincoln County Schools	16,036,429	1,368	67
2012	640	Nash-Rocky Mount Schools	22,261,774	1,363	68
2012	360	Gaston County Schools	41,526,704	1,352	69
2012	230	Cleveland County Schools	20,794,736	1,343	70
2012	995	Yancey County Schools	2,966,931	1,280	71
2012	980	Wilson County Schools	15,201,635	1,258	72
2012	720	Perquimans County Schools	2,137,040	1,251	73
2012	50	Ashe County Schools	3,760,520	1,212	74
2012	250	Craven County Schools	17,757,151	1,204	75
2012	790	Rockingham County Schools	15,834,840	1,183	76
2012	140	Caldwell County Schools	14,400,000	1,168	77
2012	421	Roanoke Rapids City Schools	3,422,827	1,147	78
2012	90	Bladen County Schools	5,789,632	1,147	79
2012	860	Surry County Schools	9,489,138	1,141	80
2012	620	Montgomery County Schools	4,718,297	1,141	81
2012	590	McDowell County Schools	7,187,103	1,127	82
2012	80	Bertie County Schools	3,003,000	1,126	83
2012	520	Jones County Schools	1,224,901	1,115	84
2012	540	Lenoir County Schools	9,900,000	1,099	85
2012	290	Davidson County Schools	21,715,263	1,088	86
2012	990	Yadkin County Schools	6,174,975	1,084	87
2012	840	Stanly County Schools	9,537,362	1,079	88
2012	120	Burke County Schools	13,801,083	1,069	89
2012	910	Vance County Schools	7,202,440	1,066	90
2012	970	Wilkes County Schools	10,413,397	1,061	91
2012	430	Harnett County Schools	20,556,478	1,061	92
2012	760	Randolph County Schools	19,299,592	1,054	93
2012	610	Mitchell County Schools	2,060,798	1,012	94

**Table 30 - County Appropriations and Supplemental Taxes for Education  
Year 2012 (School Year 2011-12)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2012	890	Tyrrell County Schools	569,320	1,002	95
2012	330	Edgecombe County Schools	6,984,909	1,000	96
2012	40	Anson County Schools	3,678,835	995	97
2012	960	Wayne County Schools	18,997,994	992	98
2012	20	Alexander County Schools	5,200,000	969	99
2012	310	Duplin County Schools	8,861,720	968	100
2012	150	Camden County Schools	1,749,000	925	101
2012	770	Richmond County Schools	6,925,000	917	102
2012	940	Washington County Schools	1,525,000	907	103
2012	170	Caswell County Schools	2,490,085	882	104
2012	570	Madison County Schools	2,155,000	854	105
2012	241	Whiteville City Schools	1,863,477	829	106
2012	820	Sampson County Schools	6,954,570	824	107
2012	240	Columbus County Schools	4,837,810	764	108
2012	400	Greene County Schools	2,247,000	708	109
2012	420	Halifax County Schools	2,459,630	682	110
2012	220	Clay County Schools	874,300	660	111
2012	380	Graham County Schools	743,468	632	112
2012	470	Hoke County Schools	4,392,357	552	113
2012	780	Robeson County Schools	11,343,750	483	114
2012	870	Swain County Schools	785,941	410	115
2012	999	STATE TOTAL	2,505,034,787	1,713	0

PPA: Per Pupil Appropriation

Source: Statistical Profile - Public Schools of North Carolina/Department of Public Instruction

<http://apps.schools.nc.gov/statisticalprofile>

\*once the web page opens, go to Part 1: State Summary and select Financial Information for the various tables.

**Table 31 - Supplemental Taxes for Education  
Year 2012 (School Year 2011-12)**

Type	LEA Name	Amount	PPA	Rank	Year
RECEIPTS FOR	Asheville City Schools	8,093,877	2035	1	2012
	Cleveland County Schools	10,386,523	671	5	2012
	Lexington City Schools	1,478,506	491	11	2012
	Thomasville City Schools	1,322,649	547	9	2012
	Roanoke Rapids City Schools	1,774,190	595	7	2012
	Weldon City Schools	1,320,231	1316	3	2012
	Harnett County Schools	228,956	12	15	2012
	Mooresville City Schools	2,901,949	523	10	2012
	Nash-Rocky Mount Schools	555,257	34	14	2012
	Chapel-Hill/Carrboro City Schools	19,063,861	1601	2	2012
	Randolph County Schools	2,003,041	109	13	2012
	Asheboro City Schools	2,885,952	616	6	2012
	Clinton City Schools	1,618,297	547	8	2012
	Elkin City Schools	824,725	698	4	2012
	Mount Airy City Schools	799,194	490	12	2012
	STATE TOTAL	55,257,209	38	-	2012

PPA: Per Pupil Appropriation

Source: Statistical Profile - Public Schools of North Carolina/Department of Public Instruction

<http://apps.schools.nc.gov/statisticalprofile>

\*once the web page opens, go to Part 1: State Summary and select Financial Information for the various tables.

## ***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.



May 28, 2013

Mr. Frank Clifton  
 Orange County Manager  
 208 S. Cameron St.  
 Hillsborough, NC 27278

Dear Mr. Clifton:

The Chapel Hill – Carrboro City Schools would like to provide an update on the status of the fund balance in the Local fund to date and the projected fund balance available to be assigned in the 2013-14 budget. It has been mentioned that the district's fund balance may be a funding source to fund the opening of Northside Elementary.

We ended the fiscal year 2011-12 with a total fund balance of almost \$10.9 million. Of that amount, by State statute, we reserved \$1.5 million. Our Board assigned \$3.2 million to balance the 2012-13 budget leaving a \$6.1 million unassigned fund balance.

During this fiscal year, the Board has, to date, appropriated an additional \$1.2 million of the \$6.1 million for 2012-13 expenses. These expenses ranged from funding student laptops and purchasing yellow school buses to planning funds for the new magnet school to open next school year.

The district anticipates closing this fiscal year with a total fund balance of \$9 million. Of course we are still expending funds for this year and this is only a projection. The Board plans to, again, assign \$3.2 million to balance the 2013-14 budget. Historically, Chapel Hill – Carrboro City Schools assigned \$1 million to balance the budget, but due to State budget reductions over the past years, the district moved positions that were previously funded by the State to the Local budget in the amount of \$2.2 million. This was done to delay the elimination of positions in our district with hopes that there would be an economic upturn to prevent this drastic reduction in force.

After accounting for anticipated required financial statement reserves and the planned fund balance assignment for 2013-14, we project an unassigned fund balance of \$3 million. The 5.5% fund balance target for our district for operating purposes is \$3.4 million.

Funding the \$1.9 million needed to open Northside Elementary on Local fund balance is not a fiscally sound alternative for the Board. The Local fund balance is a non-recurring source of funding and we would significantly increase the number of staff positions to be eliminated in 2014-15. We do not know what the state of the economy will be a year from now.

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Three years ago we certainly expected to have had a stronger economic recovery than has occurred.

The Board has provided the request to increase the special district tax if there is no other alternative to increase district revenues to fund the Chapel Hill – Carrboro City School's budget request. The funding for the opening our Northside Elementary is critical. The use of fund balance would not be a sound fiscal decision for the district.

If any additional information is need, please let us know.

Sincerely,

Thomas A. Forcella  
Superintendent

cc: Todd LoFrese, Asst. Superintendent for Support Services  
Ruby Pittman, Executive Director of Budget and Finance

**Orange County Sportsplex  
2013/2014 Operating Budget**

<b>Orange County SportsPlex Budget</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Jan-14</b>	<b>Feb-14</b>	<b>Mar-14</b>	<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>	<b>2013/2014 Budget</b>
<b>Revenues</b>													
Ice Rink	53,080.00	92,500.00	101,000.00	109,100.00	92,400.00	121,150.00	164,450.00	95,450.00	63,170.00	52,300.00	76,400.00	82,700.00	1,103,700.00
Aquatic	23,250.00	28,000.00	13,000.00	21,300.00	18,000.00	23,500.00	21,000.00	27,200.00	22,000.00	21,500.00	24,000.00	21,500.00	264,250.00
Kidsplex	38,000.00	38,000.00	30,000.00	31,000.00	33,000.00	27,000.00	35,000.00	29,000.00	42,000.00	46,000.00	57,000.00	42,000.00	448,000.00
Membership and Fitness	67,950.00	71,200.00	70,900.00	71,560.00	62,900.00	68,100.00	89,200.00	78,350.00	73,500.00	71,800.00	68,700.00	69,800.00	863,960.00
Other Income	16,250.00	13,250.00	16,250.00	14,250.00	16,250.00	19,750.00	26,750.00	16,550.00	16,750.00	16,750.00	14,750.00	14,750.00	202,300.00
<b>Total Revenues</b>	<b>198,530.00</b>	<b>242,950.00</b>	<b>231,150.00</b>	<b>247,210.00</b>	<b>222,550.00</b>	<b>259,500.00</b>	<b>336,400.00</b>	<b>246,550.00</b>	<b>217,420.00</b>	<b>208,350.00</b>	<b>240,850.00</b>	<b>230,750.00</b>	<b>2,882,210.00</b>
<b>Expenses</b>													
Advertising	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Credit Card Fees	3,400.00	2,400.00	2,900.00	2,900.00	3,100.00	3,000.00	3,200.00	4,000.00	3,200.00	3,100.00	2,500.00	3,000.00	36,700.00
IT Costs	2,400.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,400.00
Education, Certif., Lic. & Dues	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00	11,900.00
Equipment Lease	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	625.00	625.00	625.00	625.00	7,700.00
Concession and Kidsplex Food	7,500.00	6,750.00	6,500.00	5,000.00	5,500.00	8,000.00	10,000.00	6,000.00	6,000.00	6,000.00	5,500.00	5,500.00	78,250.00
General Insurance	3,000.00	2,000.00	3,000.00	3,000.00	2,000.00	5,000.00	3,000.00	2,000.00	3,400.00	3,000.00	3,000.00	3,000.00	35,400.00
<b>Payroll Costs:</b>													
Salaried Payroll	39,700.00	39,700.00	39,700.00	44,100.00	55,150.00	39,900.00	41,525.00	41,525.00	41,525.00	41,525.00	62,250.00	41,525.00	528,125.00
Hourly Wages	36,800.00	36,800.00	31,500.00	34,000.00	51,000.00	34,500.00	35,500.00	35,500.00	34,600.00	32,600.00	48,500.00	33,125.00	444,425.00
Payroll Taxes	7,650.00	7,650.00	7,120.00	7,810.00	10,615.00	7,440.00	7,702.50	7,702.50	7,612.50	7,412.50	11,075.00	7,465.00	97,255.00
Health Insurance	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	11,000.00	11,000.00	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00	118,500.00
Insurance Works Comp	1,800.00	-	-	-	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	-	-	-	10,800.00
Landscaping	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Maint & Repairs Bldg	4,500.00	2,500.00	6,000.00	6,500.00	6,000.00	6,500.00	7,000.00	7,000.00	6,000.00	7,000.00	7,000.00	5,000.00	71,000.00
Maint & Repairs Equip	5,000.00	6,500.00	7,000.00	7,500.00	7,000.00	7,500.00	7,500.00	7,500.00	7,000.00	7,000.00	7,000.00	5,000.00	81,500.00
Office Costs and Supplies	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	21,000.00
Operating Supplies	7,000.00	7,000.00	4,000.00	4,800.00	4,700.00	6,700.00	7,000.00	5,000.00	7,000.00	6,000.00	7,000.00	6,300.00	72,500.00
Outside Services	1,200.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	18,900.00
Management Fees	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	140,400.00
Contract Coaches/Trainers	21,500.00	24,500.00	22,500.00	30,500.00	42,000.00	29,500.00	27,000.00	20,000.00	19,500.00	21,000.00	27,000.00	20,305.00	305,305.00
Travel/Transportation/OPT	4,600.00	2,800.00	2,800.00	2,800.00	4,800.00	4,800.00	4,600.00	4,600.00	4,800.00	4,800.00	4,600.00	4,800.00	50,800.00
<b>Utilities:</b>													
Electric	22,000.00	22,000.00	23,000.00	17,200.00	13,500.00	11,000.00	11,000.00	12,000.00	12,000.00	15,000.00	14,000.00	17,000.00	189,700.00
Natural Gas	5,600.00	5,600.00	7,600.00	6,100.00	6,100.00	7,600.00	7,600.00	7,100.00	7,100.00	7,100.00	6,100.00	6,100.00	79,700.00
Telephone	650.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	11,650.00
Water	4,000.00	5,000.00	4,700.00	4,700.00	5,000.00	5,000.00	5,400.00	5,400.00	5,400.00	5,900.00	5,900.00	5,900.00	62,300.00
<b>Total Expenses</b>	<b>206,050.00</b>	<b>203,250.00</b>	<b>200,670.00</b>	<b>209,260.00</b>	<b>250,615.00</b>	<b>213,090.00</b>	<b>214,677.50</b>	<b>200,677.50</b>	<b>201,562.50</b>	<b>202,062.50</b>	<b>246,050.00</b>	<b>198,645.00</b>	<b>2,522,210.00</b>
<b>Net Contribution</b>	<b>(7,520.00)</b>	<b>39,700.00</b>	<b>30,480.00</b>	<b>37,950.00</b>	<b>(28,065.00)</b>	<b>46,410.00</b>	<b>121,722.50</b>	<b>45,872.50</b>	<b>15,857.50</b>	<b>6,287.50</b>	<b>(5,200.00)</b>	<b>32,105.00</b>	<b>360,000.00</b>