

ORANGE COUNTY BOARD OF COMMISSIONERS

AGENDA

BOCC Budget Work Session
June 5, 2014
7:00 p.m.
Southern Human Services Center
2501 Homestead Road
Chapel Hill, NC

- 7:00-8:15 1. Durham Technical Community College, Pg. 124
Orange County Schools, Pg. 124 & 204
Chapel Hill-Carrboro City Schools, Pg. 124 & 133
- 8:15-8:45 2. Sportsplex, Pg. 430
- 8:45-10:00 3. County Departments
- Asset Management Services, Pg. 64 (*including Internal Service Fund – Vehicle Replacements, handout will be provided at the meeting*)
 - Board of Elections, Pg. 76
 - Child Support Enforcement, Pg. 91
 - Cooperative Extension, Pg. 94
 - County Attorney’s Office, Pg. 99
 - Health Department, Pg. 305 (*including fee schedule change requests, Pg. 502 and Non-Departmental Items, Pg.357*)
 - Human Resources, Pg. 325 (*including Non-Departmental Items, Pg. 340*)
 - Solid Waste Department, Pg. 420 (*Including fee schedule change requests, Pg. 508 and Non-Departmental Items, Pg.344*)
 - Tax Administration, Pg. 432
 - Public Affairs, Pg. 395
 - Board of Commissioners, Pg. 72
 - County Manager’s Office, Pg. 102 (*Including Non-Departmental Items, Pg.341*)
 - Finance and Administrative Services, Pg. 294

**ORANGE COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: June 5, 2014

**Action Agenda
Item No. 1**

SUBJECT: FY2014-15 Budget Work Session

DEPARTMENT: County Manager and Finance
and Administrative Services

PUBLIC HEARING: (Y/N)

No

ATTACHMENT(S):

- A. North Carolina Association of County Commissioners – FY 2013-14 Budget and Tax Survey
- B. NC Public Schools/DPI-Per Pupil Allocations by County
- C. School Fund Balance Policy
- D. Sportsplex FY2014-15 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 FY2014-15 Budgets, Sportsplex and County departmental budgets, including any fee schedule change requests and associated non-departmental items.

BACKGROUND: The County Manager released the FY2014-15 recommended budget on May 20, 2014. 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 \$92.3 million, which equals 49.3% of the County's FY2014-15 Recommended General Fund Revenues. Educational Funding, including additional non-mandated services (school health nurses and school resource officers) totals \$89.7 million, which equals 49.9% of the County's FY2014-15 Recommended General Fund Revenues.

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

- Durham Technical Community College, Chapel Hill Carrboro City Schools and Orange County Schools FY2014-15 Operating Budgets
- Sportsplex
- County Departmental budgets, including any fee schedule change requests, and associated non-departmental items

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 FY2014-15 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.
- **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.”

- **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, and school resource officers. The total cost for these non-mandated expenses is approximately \$1.25 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 2014-2015 Recommended Budget

Current Expense	\$ 67,959,528
Recurring Capital	3,000,000
Long - Range Capital	3,724,849
School Related Debt Service	16,608,984
Fair Funding	988,000
School Health Nurses	697,380
School Social Workers	-
School Resource Officers	556,424
Total Orange County Support to Local Schools Districts	93,535,165
Proceeds from CHCCS Special District Tax	21,767,826
Total Financial Support to Local Schools Districts	\$ 115,302,991

Both School Districts have requested increases in per pupil funding that would require combined increases in funding ranging between \$6.8 to \$7.3 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 294 students and an increase of \$95 per pupil to a total per pupil funding at \$3,364, which represents a \$2.9 million increase in the funding between both districts.

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

FY	Current Expense	Recurring Capital	Long Range Capital	Fair Funding	Debt Service	Mandated Total
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
2015	\$ 67,959,528	\$ 3,000,000	\$ 3,724,849	\$ 988,000	\$ 16,608,984	\$ 92,281,361

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:

<u>Tax Increase</u>	<u>Property Tax Revenues Generated</u>	<u>Per Pupil Equivalency *</u>
1 cent	\$1,638,241	\$81.09
2 cents	\$3,276,482	\$162.19
2.4 cents	\$3,931,778	\$194.62
4 cents	\$6,552,964	\$324.37
5.5 cents	\$9,010,326	\$446.01

*Based on 20,202 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:

<u>Tax Increase</u>	<u>Property Tax Revenues Generated</u>	<u>Per Pupil Equivalency *</u>
1 cent	\$1,029,085	\$84.56
2 cents	\$2,058,170	\$169.11
3.5 cents	\$3,655,824	\$295.95

*Based on 12,353 Students projected for the CHCCS School District

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 \$1,008,123 to Durham Technical Community College for FY2014-15, which includes appropriations of current expense of \$557,280, recurring capital of \$155,000, and \$295,843 for debt service.

Sportsplex

Attachment D provides detail of the Sportsplex FY2014-15 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 \$102 million or 53% of the Manager's Recommended FY2014-15 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 2013-14**

County	County Employees	2013-14 Budgeted Expenditures	2013-2014 Assessed Valuation	Tax Rate Per \$100	Effective Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2012 Certified Population	Gen. Exp. Per Cap.#	2013-14 Public School Planning Allotments	Charter School Planning Allotments	2013-14 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Alamance	942	126,507,691	\$12,353,452,768	\$0.5400	\$0.5813	\$64,848,793	\$1,235,345	153,033	\$827	22,690	1,306	\$32,405,000	\$250,000	\$6,424,174	\$0
Alexander	335	35,481,791	\$2,601,100,000	\$0.6050	\$0.6192	\$15,032,000	\$260,110	37,361	\$950	5,374		\$5,250,000	\$0	\$1,032,000	\$400,000
Alleghany	106	13,978,881	\$1,775,529,086	\$0.4700	\$0.5640	\$8,085,350	\$177,553	11,028	\$1,268	1,397		\$2,468,742		\$772,619	\$573,769
Anson	315	27,783,058	\$1,728,600,000	\$0.7670	\$0.8090	\$12,562,290	\$172,860	26,656	\$1,042	3,673		\$3,694,598	\$334,059	\$12,261	\$0
Ashe	209	33,510,803	\$4,126,513,070	\$0.4000	\$0.4067	\$15,532,195	\$412,651	27,326	\$1,226	3,196		\$4,448,032	\$100,000	\$1,577,367	\$118,072
Avery	217	26,129,983	\$4,580,240,676	\$0.4050	\$0.4613	\$15,940,500	\$458,024	17,795	\$1,468	2,164	129	\$3,973,725	\$744,700	\$1,424,808	
Beaufort	326	53,907,363	\$5,777,978,305	\$0.5300	\$0.5711	\$28,990,306	\$577,798	48,008	\$1,123	7,039	322	\$12,445,150	\$1,100,000	\$2,474,825	\$0
Bertie	139	20,439,518	\$1,210,711,027	\$0.8400	\$0.8224	\$9,065,804	\$121,071	20,767	\$984	2,984		\$2,503,000	\$375,000	\$2,024,582	\$0
Bladen	475	38,802,478	\$2,561,626,887	\$0.7400	\$0.7377	\$17,568,075	\$256,163	35,146	\$1,104	4,985		\$6,189,745	\$520,854	\$1,917,618	\$0
Brunswick	941	159,002,554	\$24,702,709,818	\$0.4425	\$0.4772	\$103,887,740	\$2,470,271	112,701	\$1,411	12,668	925	\$33,437,859	\$701,494	\$8,241,114	\$3,394,378
Buncombe	1,427	265,037,396	\$28,886,061,985	\$0.5690	\$0.5514	\$157,002,494	\$2,888,606	245,228	\$1,081	30,113	955	\$57,541,434	\$10,099,579	\$13,936,507	
Burke	521	73,346,071	\$6,245,865,486	\$0.6800	\$0.6836	\$40,365,270	\$624,587	90,051	\$814	12,891	236	\$14,038,400	\$2,350,000	\$4,268,455	
Cabarrus	979	213,461,012	\$18,928,458,292	\$0.7000	\$0.6976	\$133,692,292	\$1,892,846	183,806	\$1,161	34,807	634	\$54,987,033	\$2,620,000	\$32,058,211	
Caldwell	526	68,330,865	\$6,010,000,000	\$0.6000	\$0.6103	\$33,809,000	\$601,000	82,590	\$827	12,375		\$14,590,000	\$1,710,194	\$1,589,134	
Camden	84	11,738,988	\$1,187,214,393	\$0.5900	\$0.7213	\$7,034,715	\$118,721	10,076	\$1,165	1,920		\$1,703,000	\$180,000	\$1,240,847	
Carteret	413	78,208,085	\$15,255,198,034	\$0.2900	\$0.3144	\$42,850,000	\$1,525,520	68,151	\$1,148	8,579	248	\$18,400,000	\$1,628,000	\$6,743,610	\$0
Caswell	224	23,747,062	\$1,494,000,000	\$0.6590	\$0.6455	\$10,128,354	\$149,400	23,557	\$1,008	2,811		\$2,469,413	\$300,000	\$294,100	\$374,923
Catawba	1,084	166,935,090	\$16,199,627,635	\$0.5300	\$0.5466	\$82,021,355	\$1,619,963	155,353	\$1,075	24,462		\$35,709,762	\$4,988,021	\$12,761,000	\$1,043,303
Chatham	489	92,581,387	\$9,100,000,000	\$0.6219	\$0.6475	\$56,470,000	\$908,102	66,618	\$1,390	8,310	898	\$25,551,130	\$2,279,391	\$5,668,393	\$1,511,299
Cherokee	311	34,422,056	\$3,034,136,424	\$0.5200	\$0.5307	\$14,075,596	\$303,414	27,512	\$1,251	3,377	189	\$5,763,338	\$386,257	\$0	\$0
Chowan	131	16,158,266	\$1,510,053,941	\$0.6850	\$0.7771	\$9,997,177	\$151,005	14,836	\$1,089	2,238		\$3,421,929	\$218,980	\$748,957	
Clay	160	16,564,150	\$1,927,817,151	\$0.3600	\$0.4922	\$7,414,309	\$192,782	10,729	\$1,544	1,323		\$1,633,400	\$500,000	\$200,000	\$0
Cleveland	842	98,771,449	\$7,470,000,000	\$0.7200	\$0.7581	\$52,506,630	\$747,000	97,800	\$1,010	15,453		\$9,849,570	\$2,840,000	\$1,882,123	\$1,290,000
Columbus	495	56,810,327	\$3,753,013,216	\$0.8050	\$0.8041	\$23,276,736	\$375,301	58,107	\$978	8,673	870	\$6,902,401	\$2,170,208	\$526,470	\$0
Craven	587	92,988,968	\$9,847,000,000	\$0.4675	\$0.5284	\$46,881,643	\$984,700	105,080	\$885	14,829		\$18,963,584	\$700,000	\$4,987,074	\$0
Cumberland	2,353	312,750,398	\$22,869,372,514	\$0.7400	\$0.7676	\$163,549,375	\$2,286,937	331,279	\$944	51,774	562	\$76,220,676	\$9,300,000	\$11,477,318	\$0
Currituck	370	48,528,716	\$5,615,684,858	\$0.4850	\$0.4677	\$26,294,836	\$561,568	24,165	\$2,008	3,842	18	\$9,000,218	\$1,000,000	\$915,300	\$0
Dare	727	98,811,866	\$12,554,754,125	\$0.4300	\$0.4048	\$53,553,559	\$1,255,475	34,816	\$2,838	4,932		\$20,849,345	\$250,000	\$10,786,768	\$250,000
Davidson	959	122,682,894	\$12,941,901,509	\$0.5400	\$0.5753	\$67,614,964	\$1,294,190	163,683	\$750	25,690		\$29,202,488	\$4,184,947	\$8,338,791	\$3,760,783
Davie	304	46,220,165	\$4,041,347,017	\$0.6600	\$0.6589	\$25,939,198	\$404,135	41,497	\$1,114	6,489		\$9,219,297	\$1,336,021	\$2,688,622	\$100,000
Duplin	554	51,801,851	\$4,097,634,809	\$0.7200	\$0.7281	\$28,551,313	\$409,763	60,100	\$862	9,581		\$9,000,000	\$1,223,000	\$1,231,200	
Durham	1,859	402,539,211	\$30,743,055,522	\$0.7744	\$0.8048	\$233,652,503	\$3,074,306	280,921	\$1,433	33,114	4,436	\$118,233,311	\$1,370,000	\$26,820,112	
Edgecombe	480	57,767,827	\$3,100,000,000	\$0.8600	\$0.8835	\$24,679,162	\$310,000	56,039	\$1,031	8,732	469	\$8,674,027	\$750,000	\$1,001,075	\$0
Forsyth	2,174	399,819,198	\$31,550,401,822	\$0.7168	\$0.7040	\$223,889,310	\$3,155,040	357,483	\$1,118	53,789	2,274	\$110,242,758	\$4,187,686	\$48,654,015	
Franklin	550	73,793,379	\$4,257,059,737	\$0.8725	\$0.8494	\$36,247,707	\$425,706	61,633	\$1,197	8,671	186	\$13,094,566	\$1,100,000	\$9,418,984	\$0
Gaston	1,476	222,105,939	\$15,127,000,000	\$0.8700	\$0.9205	\$126,935,387	\$1,512,700	208,704	\$1,064	31,166	2,192	\$43,772,512	\$1,227,000	\$13,056,819	\$0
Gates	85	10,149,754	\$940,670,894	\$0.6400	\$0.7845	\$5,262,060	\$92,668	11,957	\$849	1,740		\$2,610,000	\$100,000	\$825,036	\$0
Graham	170	13,395,593	\$1,157,537,802	\$0.4600	\$0.4600	\$4,882,754	\$115,754	8,798	\$1,523	1,209		\$570,000	\$0	\$389,825	\$0
Granville	310	53,272,481	\$4,126,269,702	\$0.8300	\$0.8979	\$33,271,969	\$412,627	58,036	\$918	8,512		\$12,385,287	\$1,359,378	\$6,649,089	\$0
Greene	170	17,401,922	\$1,080,448,670	\$0.7860	\$0.8099	\$8,016,797	\$108,045	21,435	\$812	3,182		\$185,300	\$2,168,000	\$69,456	\$480,544
Guilford	2,370	558,515,708	\$45,620,000,000	\$0.7700	\$0.7651	\$339,923,000	\$4,562,000	501,058	\$1,115	72,895	2,796	\$177,130,398	\$2,000,000	\$59,579,642	\$0

County	County Employees	2013-14 Budgeted Expenditures	2013-2014 Assessed Valuation	Tax Rate Per \$100	Effective Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2012 Certified Population	Gen. Exp. Per Cap.#	2013-14 Public School Planning Allotments	Charter School Planning Allotments	2013-14 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Halifax	556	68,809,436	\$3,379,314,155	\$0.6800	\$0.6800	\$22,302,000	\$337,931	54,308	\$1,267	7,521		\$5,540,230	\$2,543,881	\$2,011,776	\$592,792
Harnett	902	110,237,472	\$7,462,937,353	\$0.7250	\$0.7666	\$52,672,479	\$746,294	120,900	\$912	20,813		\$20,523,700	\$0	\$12,977,079	\$0
Haywood	502	68,713,290	\$7,346,847,549	\$0.5413	\$0.5544	\$38,249,330	\$734,685	59,276	\$1,159	7,564		\$14,364,726	\$385,504	\$2,241,338	\$0
Henderson	734	112,222,749	\$12,475,000,000	\$0.5136	\$0.5294	\$61,468,139	\$1,247,500	108,340	\$1,036	13,547	180	\$22,070,846		\$9,169,413	
Hertford	260	24,393,793	\$1,499,688,308	\$0.8400	\$0.8980	\$11,238,643	\$149,969	24,631	\$990	3,041		\$4,173,524	\$0	\$0	\$779,505
Hoke	441	38,437,490	\$2,531,743,483	\$0.7300	\$0.6907	\$17,666,454	\$253,174	49,928	\$770	8,247		\$4,469,874	\$440,789	\$3,122,753	\$2,326,380
Hyde	155	11,866,769	\$1,107,141,071	\$0.6400	\$0.7464	\$6,486,033	\$110,714	5,718	\$2,075	566		\$1,199,568	\$220,000	\$280,346	
Iredell	940	164,108,385	\$21,106,500,000	\$0.4850	\$0.5082	\$99,295,530	\$2,110,650	163,189	\$1,006	27,452	2,239	\$39,691,912	\$2,398,109	\$25,456,226	
Jackson	383	54,409,667	\$11,409,788,250	\$0.2800	\$0.3914	\$30,658,710	\$1,140,979	40,924	\$1,330	3,645	197	\$6,863,860	\$485,000	\$2,728,740	\$500,000
Johnston	1,100	182,016,980	\$13,648,061,592	\$0.7800	\$0.7912	\$108,480,000	\$1,364,806	174,933	\$1,040	33,786	766	\$52,000,000	\$400,000	\$36,947,675	
Jones	111	12,701,918	\$753,609,316	\$0.8000	\$0.6874	\$5,549,984	\$75,361	10,615	\$1,197	1,169		\$1,435,901	\$611,263	\$0	\$0
Lee	374	63,756,420	\$4,839,223,175	\$0.7200	\$0.7083	\$33,830,000	\$483,922	59,073	\$1,079	9,918		\$15,338,000	\$1,550,331	\$6,412,034	
Lenoir	467	64,213,658	\$4,018,500,000	\$0.8350	\$0.8666	\$31,871,420	\$401,850	59,546	\$1,078	9,079	532	\$9,900,000	\$0	\$5,792,601	\$0
Lincoln	700	87,865,280	\$8,316,421,750	\$0.5980	\$0.6412	\$48,700,000	\$831,642	79,512	\$1,105	11,688	1,718	\$16,518,293	\$1,729,091	\$11,591,197	\$1,695,383
Macon	416	47,145,470	\$9,365,000,000	\$0.2790	\$0.3627	\$25,394,671	\$936,500	33,939	\$1,389	4,402		\$7,338,330	\$99,035	\$4,745,204	\$0
Madison	211	21,295,140	\$2,090,789,501	\$0.5200	\$0.4749	\$9,253,386	\$209,079	21,092	\$1,010	2,602		\$2,145,000		\$296,845	
Martin	198	32,865,266	\$1,886,337,027	\$0.7200	\$0.7362	\$13,472,805	\$188,634	24,139	\$1,362	3,500	307	\$5,380,044	\$545,365	\$736,000	
McDowell	331	37,268,920	\$3,372,064,972	\$0.5500	\$0.5280	\$16,668,900	\$337,206	45,269	\$823	6,430		\$7,653,263	\$100,000	\$507,921	\$1,100,000
Mecklenburg	5,377	1,079,419,240	\$114,300,000,000	\$0.8157	\$0.8157	\$909,036,472	\$11,430,000	962,593	\$1,121	144,470	7,851	\$354,244,548	\$4,960,000	\$88,660,107	
Mitchell	140	17,938,480	\$1,998,966,500	\$0.4000	\$0.4507	\$7,258,915	\$199,897	15,397	\$1,165	2,018		\$2,756,878	\$0	\$142,857	\$0
Montgomery	217	28,187,580	\$2,844,363,636	\$0.5700	\$0.6019	\$14,813,000	\$284,436	27,828	\$1,013	4,158		\$5,030,416	\$243,106	\$1,219,018	\$0
Moore	600	88,065,894	\$12,120,800,000	\$0.4650	\$0.4659	\$55,223,772	\$1,212,080	90,414	\$974	12,828	550	\$25,915,140	\$711,932	\$5,533,171	
Nash	681	87,805,377	\$6,936,000,000	\$0.6700	\$0.6742	\$46,471,200	\$693,600	95,728	\$917	14,316	1,228	\$19,175,261	\$1,396,890	\$3,417,842	\$0
New Hanover	1,640	279,641,525	\$29,191,842,800	\$0.5540	\$0.5563	\$161,641,517	\$2,919,184	209,846	\$1,333	25,815	514	\$64,740,640	\$2,510,146	\$20,909,839	\$0
Northampton	310	30,149,184	\$1,876,815,515	\$0.9200	\$0.9775	\$16,407,682	\$187,682	21,521	\$1,401	2,121	930	\$3,161,538	\$261,450	\$769,393	\$0
Onslow	1,200	175,396,907	\$13,673,854,700	\$0.5850	\$0.6135	\$79,650,890	\$1,367,385	190,187	\$922	25,428		\$40,691,952	\$1,775,000	\$11,499,523	\$0
Orange	909	187,733,499	\$16,326,472,800	\$0.8580	\$0.8908	\$139,733,522	\$1,632,647	138,330	\$1,357	19,757	365	\$65,079,252	\$3,000,000	\$16,632,550	\$3,724,849
Pamlico	159	15,993,504	\$1,492,812,862	\$0.6250	\$0.5937	\$9,820,842	\$149,281	13,208	\$1,211	1,282	510	\$3,074,138	\$200,000		\$416,546
Pasquotank	326	38,173,419	\$3,418,339,450	\$0.6300	\$0.6741	\$20,450,000	\$341,834	40,179	\$950	5,794		\$10,004,858	\$0	\$2,889,831	\$0
Pender	371	51,559,963	\$6,406,978,792	\$0.5120	\$0.5168	\$32,608,582	\$640,698	54,259	\$950	8,691		\$13,366,694		\$6,159,988	\$1,110,000
Perquimans	98	12,766,648	\$1,738,363,757	\$0.4400	\$0.5291	\$7,093,717	\$173,836	13,692	\$932	1,811		\$2,200,000	\$215,000	\$800,921	\$0
Person	383	58,262,234	\$4,055,000,000	\$0.7000	\$0.7117	\$30,102,279	\$405,500	39,394	\$1,479	4,739	1,055	\$9,038,798	\$469,500	\$3,173,170	\$658,721
Pitt	910	136,436,238	\$11,931,086,341	\$0.6800	\$0.6870	\$77,889,532	\$1,193,109	172,569	\$791	23,845		\$35,076,287	\$750,000	\$11,344,907	\$750,000
Polk	178	21,383,859	\$2,729,139,046	\$0.5175	\$0.5218	\$13,569,892	\$272,914	20,422	\$1,047	2,303		\$4,784,788	\$312,267	\$976,166	\$0
Randolph	754	113,829,875	\$10,200,000,000	\$0.6100	\$0.6377	\$60,788,940	\$1,020,000	142,471	\$799	23,197		\$21,664,017	\$3,045,024	\$12,504,069	\$0
Richmond	400	47,187,122	\$3,006,035,415	\$0.8100	\$0.8025	\$23,148,666	\$300,604	46,398	\$1,017	7,664		\$6,925,000	\$1,525,450	\$2,079,825	
Robeson	1,229	122,757,586	\$5,500,000,000	\$0.7700	\$0.7561	\$41,500,000	\$550,000	134,822	\$911	23,915	109	\$12,375,000	\$4,700,000	\$0	\$0
Rockingham	651	87,907,985	\$6,901,484,696	\$0.6960	\$0.7311	\$47,927,862	\$690,148	92,977	\$945	13,388	233	\$15,834,840	\$1,151,525	\$4,510,926	\$0
Rowan	886	128,644,955	\$11,695,000,000	\$0.6225	\$0.6484	\$69,134,567	\$1,169,500	138,252	\$931	21,181		\$34,323,837	\$1,850,000	\$8,746,090	\$0
Rutherford	425	53,990,381	\$5,726,566,840	\$0.6070	\$0.6070	\$32,352,467	\$572,657	68,032	\$794	8,650	1,557	\$12,499,713	\$1,001,015	\$5,613,538	\$0
Sampson	539	69,468,547	\$4,205,000,000	\$0.7850	\$0.8340	\$32,767,787	\$420,500	64,121	\$1,083	11,674		\$9,916,347	\$889,900	\$7,854,546	\$100,976
Scotland	341	37,438,486	\$2,020,000,000	\$1.0300	\$1.1143	\$20,651,417	\$202,000	36,387	\$1,029	6,122		\$10,139,325	\$622,000	\$1,542,776	\$275,000
Stanly	440	55,458,706	\$4,312,700,000	\$0.6700	\$0.6613	\$27,740,000	\$431,270	60,636	\$915	8,763	426	\$9,570,868	\$1,800,000	\$2,506,919	
Stokes	291	42,990,615	\$3,555,672,667	\$0.6400	\$0.6378	\$21,846,053	\$355,567	47,026	\$914	6,731		\$10,211,763	\$307,411	\$4,480,998	\$0

County	County Employees	2013-14 Budgeted Expenditures	2013-2014 Assessed Valuation	Tax Rate Per \$100	Effective Tax Rate Per \$100	Property Tax Revenues	1 Cent Levy Equivalent at 100% Collection	2012 Certified Population	Gen. Exp. Per Cap.#	2013-14 Public School Planning Allotments	Charter School Planning Allotments	2013-14 Public School Current Expense	Capital Outlay	Total Debt Service for School Only	Capital Reserve or Pay-as-you-go funding
Surry	522	77,473,469	\$5,260,136,000	\$0.5820	\$0.5796	\$26,456,152	\$526,014	73,754	\$1,050	11,340	498	\$12,372,175	\$551,750	\$6,235,035	\$1,163,575
Swain	230	18,932,292	\$1,451,766,920	\$0.3600	\$0.3597	\$4,641,016	\$145,177	14,393	\$1,315	1,982	173	\$750,000	\$160,000	\$970,000	
Transylvania	347	44,181,951	\$6,000,000,000	\$0.4369	\$0.4486	\$26,386,392	\$600,000	33,188	\$1,331	3,584	237	\$9,815,716	\$1,600,000	\$2,338,656	\$0
Tyrrell	87	6,185,367	\$484,554,742	\$0.6900	\$0.7760	\$3,024,132	\$48,455	4,188	\$1,477	579		\$850,607	\$87,675		\$763,000
Union	1,004	234,065,790	\$23,847,434,688	\$0.6600	\$0.7779	\$153,540,328	\$2,384,743	207,896	\$1,126	40,797	1,296	\$82,260,408	\$3,000,000	\$46,065,182	\$0
Vance	321	42,606,296	\$2,756,176,273	\$0.7820	\$1.0861	\$21,819,664	\$275,618	45,541	\$936	6,809	904	\$8,232,440	\$425,000	\$1,599,106	\$1,636,000
Wake	3,599	982,800,000	\$125,145,000,000	\$0.5340	\$0.5837	\$659,845,000	\$12,514,500	945,143	\$1,040	153,803	7,276	\$323,966,127	\$3,529,893	\$178,370,095	\$0
Warren	317	28,421,161	\$2,596,400,669	\$0.6600	\$0.7108	\$17,085,609	\$259,640	20,746	\$1,370	2,390	200	\$3,500,000	\$275,000	\$0	\$0
Washington	206	13,222,507	\$880,746,572	\$0.7900	\$0.7761	\$5,942,834	\$88,075	12,920	\$1,023	1,736		\$1,525,000	\$300,000	\$0	\$0
Watauga	285	42,319,592	\$8,859,519,000	\$0.3130	\$0.3223	\$26,898,366	\$885,952	52,472	\$807	4,465	194	\$12,062,834	\$0	\$7,026,945	\$340,400
Wayne	974	95,901,979	\$7,806,562,420	\$0.6665	\$0.6666	\$50,742,557	\$780,656	124,341	\$771	19,256	221	\$19,147,994	\$2,000,000	\$0	\$0
Wilkes	472	68,019,263	\$5,310,394,067	\$0.6900	\$0.6806	\$34,281,850	\$531,039	69,625	\$977	9,866	156	\$10,873,988	\$788,848	\$4,328,824	\$0
Wilson	749	99,759,159	\$6,459,922,000	\$0.7300	\$0.7925	\$45,400,000	\$645,992	82,020	\$1,216	12,531	845	\$17,155,274	\$1,000,000	\$3,182,196	
Yadkin	275	34,967,886	\$2,828,262,845	\$0.6790	\$0.7201	\$18,252,120	\$282,826	38,204	\$915	5,623		\$5,800,431	\$308,385	\$2,586,140	\$0
Yancey	206	21,287,334	\$2,378,338,734	\$0.5000	\$0.5255	\$11,603,700	\$237,834	17,857	\$1,192	2,289		\$3,107,734	\$580,000	\$0	\$0
Total	65,020	10,415,262,152.00	\$998,927,525,424	\$0.6326	\$0.6601	\$6,150,110,295	\$99,889,456	9,765,228	\$1,067	1,456,330	52,912	\$2,568,560,125	\$128,465,304	\$916,396,598	\$31,230,198
Average	650	\$104,152,622	\$9,989,275,254	\$0.6318	\$0.6592	\$61,501,103	\$998,895	97,652	\$1,115	14,563	1,080	\$25,685,601	\$1,338,180	\$9,350,986	\$410,924
Minimum	84	\$6,185,367	\$484,554,742	\$0.2790	\$0.3144	\$3,024,132	\$48,455	4,188	\$750	566	18	\$185,300	\$0	\$0	\$0
Maximum	5,377	\$1,079,419,240	\$125,145,000,000	\$1.0300	\$1.1143	\$909,036,472	\$12,514,500	962,593	\$2,838	153,803	7,851	\$354,244,548	\$10,099,579	\$178,370,095	\$3,760,783

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#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 2012-13 figures reflect budget amounts as of July 1, 2012 a population. For example, in Dare County, 60% of property owners reside outside of the county.

2012-13 figures are not audited numbers.

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

**Nash ADM reduced by 2,053; Edgecombe increased by same to reflect Edgecombe tax levy support

***Cabarrus ADM reduced by 1,256; Rowan increased by same to reflect Rowan tax levy support to Kannapac

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

County	2013-14 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	\$39,079,174		\$39,079,174	\$1,722	\$1,428	\$1,350	\$294	\$283	\$255	\$212	\$212	\$44	\$42
Alexander	\$6,682,000		\$6,682,000	\$1,243	\$977	\$977	\$266	\$192	\$179	\$141	\$141	\$38	\$28
Alleghany	\$3,815,130		\$3,815,130	\$2,731	\$1,767	\$1,767	\$964	\$553	\$346	\$224	\$224	\$122	\$70
Anson	\$4,040,918		\$4,040,918	\$1,100	\$1,006	\$1,006	\$94	\$3	\$152	\$139	\$139	\$13	\$0
Ashe	\$6,243,471		\$6,243,471	\$1,954	\$1,392	\$1,392	\$562	\$494	\$228	\$163	\$163	\$66	\$58
Avery	\$6,143,233		\$6,143,233	\$2,839	\$1,836	\$1,733	\$1,003	\$658	\$345	\$223	\$223	\$122	\$80
Beaufort	\$16,019,975		\$16,019,975	\$2,276	\$1,768	\$1,691	\$508	\$352	\$334	\$259	\$259	\$74	\$52
Bertie	\$4,902,582		\$4,902,582	\$1,643	\$839	\$839	\$804	\$678	\$236	\$121	\$121	\$116	\$97
Bladen	\$8,628,217		\$8,628,217	\$1,731	\$1,242	\$1,242	\$489	\$385	\$245	\$176	\$176	\$69	\$55
Brunswick	\$45,774,845		\$45,774,845	\$3,613	\$2,640	\$2,460	\$974	\$651	\$406	\$297	\$297	\$109	\$73
Buncombe	\$81,577,520	\$8,334,998	\$92,273,667	\$3,064	\$1,911	\$2,196	\$798	\$463	\$376	\$235	\$278	\$98	\$57
Burke	\$20,656,855		\$20,656,855	\$1,602	\$1,089	\$1,069	\$513	\$331	\$229	\$156	\$156	\$73	\$47
Cabarrus	\$89,665,244		\$89,665,244	\$2,576	\$1,580	\$1,552	\$996	\$921	\$488	\$299	\$299	\$189	\$174
Caldwell	\$17,889,328		\$17,889,328	\$1,446	\$1,179	\$1,179	\$267	\$128	\$217	\$177	\$177	\$40	\$19
Camden	\$3,123,847		\$3,123,847	\$1,627	\$887	\$887	\$740	\$646	\$310	\$169	\$169	\$141	\$123
Carteret	\$26,771,610		\$26,771,610	\$3,121	\$2,145	\$2,085	\$976	\$786	\$393	\$270	\$270	\$123	\$99
Caswell	\$3,438,436		\$3,438,436	\$1,223	\$878	\$878	\$345	\$105	\$146	\$105	\$105	\$41	\$12
Catawba	\$54,502,086		\$54,502,086	\$2,228	\$1,460	\$1,460	\$768	\$522	\$351	\$230	\$230	\$121	\$82
Chatham	\$35,010,213		\$35,010,213	\$4,213	\$3,075	\$2,775	\$1,138	\$682	\$526	\$384	\$384	\$142	\$85
Cherokee	\$5,705,145		\$5,705,145	\$1,689	\$1,707	\$1,616	\$114	\$0	\$207	\$209	\$209	\$14	\$0
Chowan	\$4,277,449		\$4,277,449	\$1,911	\$1,529	\$1,529	\$433	\$335	\$288	\$231	\$231	\$65	\$50
Clay	\$2,333,400		\$2,333,400	\$1,764	\$1,235	\$1,235	\$529	\$151	\$217	\$152	\$152	\$65	\$19
Cleveland	\$15,861,693	\$11,205,000	\$29,966,693	\$1,939	\$637	\$1,550	\$389	\$122	\$306	\$101	\$245	\$61	\$19
Columbus	\$9,599,079		\$9,599,079	\$1,107	\$796	\$723	\$311	\$61	\$165	\$119	\$119	\$46	\$9
Craven	\$24,650,658		\$24,650,658	\$1,662	\$1,279	\$1,279	\$384	\$336	\$235	\$180	\$180	\$54	\$47
Cumberland	\$96,997,994		\$96,997,994	\$1,873	\$1,472	\$1,456	\$401	\$222	\$293	\$230	\$230	\$63	\$35
Currituck	\$10,915,518		\$10,915,518	\$2,841	\$2,343	\$2,332	\$499	\$238	\$452	\$372	\$372	\$79	\$38
Dare	\$32,136,113		\$32,136,113	\$6,516	\$4,227	\$4,227	\$2,288	\$2,187	\$923	\$599	\$599	\$324	\$310
Davidson	\$45,487,009	\$2,893,722	\$48,380,731	\$1,883	\$1,137	\$1,249	\$634	\$325	\$296	\$178	\$196	\$99	\$51
Davie	\$13,343,940		\$13,343,940	\$2,056	\$1,421	\$1,421	\$636	\$414	\$322	\$222	\$222	\$99	\$65
Duplin	\$11,454,200		\$11,454,200	\$1,196	\$939	\$939	\$256	\$129	\$191	\$150	\$150	\$41	\$20
Durham	\$146,423,423		\$146,423,423	\$4,422	\$3,570	\$3,149	\$851	\$810	\$521	\$421	\$421	\$100	\$95
Edgecombe	\$10,425,102		\$10,425,102	\$1,194	\$993	\$943	\$201	\$115	\$186	\$155	\$155	\$31	\$18
Forsyth	\$163,084,459		\$163,084,459	\$3,032	\$2,050	\$1,966	\$982	\$905	\$456	\$308	\$308	\$148	\$136
Franklin	\$23,613,550		\$23,613,550	\$2,723	\$1,510	\$1,478	\$1,213	\$1,086	\$383	\$212	\$212	\$171	\$153
Gaston	\$58,056,331		\$58,056,331	\$1,863	\$1,404	\$1,312	\$458	\$419	\$278	\$210	\$210	\$68	\$63
Gates	\$3,811,088		\$3,811,088	\$2,190	\$1,500	\$1,500	\$532	\$474	\$319	\$218	\$218	\$77	\$69
Graham	\$959,825		\$959,825	\$794	\$471	\$471	\$322	\$322	\$109	\$65	\$65	\$44	\$44
Granville	\$20,393,754		\$20,393,754	\$2,396	\$1,455	\$1,455	\$941	\$781	\$351	\$213	\$213	\$138	\$115
Greene	\$2,903,300		\$2,903,300	\$912	\$58	\$58	\$854	\$22	\$135	\$9	\$9	\$127	\$3
Guilford	\$238,710,040		\$238,710,040	\$3,275	\$2,430	\$2,340	\$845	\$817	\$476	\$354	\$354	\$123	\$119

County	2013-14 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
Halifax	\$10,688,679	\$906,447	\$16,703,269	\$2,221	\$737	\$1,536	\$685	\$267	\$308	\$102	\$213	\$95	\$37
Harnett	\$33,500,779	\$235,447	\$33,771,703	\$1,623	\$986	\$999	\$624	\$624	\$279	\$170	\$172	\$107	\$107
Haywood	\$16,991,568		\$16,991,568	\$2,246	\$1,899	\$1,899	\$347	\$296	\$287	\$242	\$242	\$44	\$38
Henderson	\$31,240,259		\$31,240,259	\$2,306	\$1,629	\$1,608	\$677	\$677	\$288	\$204	\$204	\$85	\$85
Hertford	\$4,953,029		\$4,953,029	\$1,629	\$1,372	\$1,372	\$256	\$0	\$201	\$169	\$169	\$32	\$0
Hoke	\$10,359,796		\$10,359,796	\$1,256	\$542	\$542	\$714	\$379	\$207	\$90	\$90	\$118	\$63
Hyde	\$1,699,914	\$0	\$1,699,914	\$3,003	\$2,119	\$2,119	\$884	\$495	\$297	\$210	\$210	\$88	\$49
Iredell	\$67,546,247	\$5,750,000	\$73,296,247	\$2,670	\$1,446	\$1,530	\$1,015	\$927	\$449	\$243	\$278	\$171	\$156
Jackson	\$10,577,600		\$10,577,600	\$2,902	\$1,883	\$1,787	\$1,019	\$749	\$258	\$168	\$168	\$91	\$67
Johnston	\$89,347,675		\$89,347,675	\$2,645	\$1,539	\$1,505	\$1,105	\$1,094	\$511	\$297	\$297	\$213	\$211
Jones	\$2,047,164		\$2,047,164	\$1,751	\$1,228	\$1,228	\$523	\$0	\$193	\$135	\$135	\$58	\$0
Lee	\$23,300,365		\$23,300,365	\$2,349	\$1,546	\$1,546	\$803	\$647	\$394	\$260	\$260	\$135	\$109
Lenoir	\$15,692,601		\$15,692,601	\$1,728	\$1,090	\$1,030	\$638	\$638	\$264	\$166	\$166	\$97	\$97
Lincoln	\$31,533,964		\$31,533,964	\$2,698	\$1,413	\$1,232	\$1,285	\$992	\$397	\$208	\$208	\$189	\$146
Macon	\$12,182,569		\$12,182,569	\$2,768	\$1,667	\$1,667	\$1,100	\$1,078	\$359	\$216	\$216	\$143	\$140
Madison	\$2,441,845		\$2,441,845	\$938	\$824	\$824	\$114	\$114	\$116	\$102	\$102	\$14	\$14
Martin	\$6,661,409		\$6,661,409	\$1,903	\$1,537	\$1,413	\$366	\$210	\$276	\$223	\$223	\$53	\$30
McDowell	\$9,361,184		\$9,361,184	\$1,456	\$1,190	\$1,190	\$266	\$79	\$207	\$169	\$169	\$38	\$11
Mecklenburg	\$447,864,655		\$447,864,655	\$3,100	\$2,452	\$2,326	\$648	\$614	\$465	\$368	\$368	\$97	\$92
Mitchell	\$2,899,735		\$2,899,735	\$1,437	\$1,366	\$1,366	\$71	\$71	\$188	\$179	\$179	\$9	\$9
Montgomery	\$6,492,540	\$267,200	\$6,759,740	\$1,626	\$1,210	\$1,274	\$352	\$293	\$243	\$181	\$190	\$53	\$44
Moore	\$32,160,243		\$32,160,243	\$2,507	\$2,020	\$1,937	\$487	\$431	\$356	\$287	\$287	\$69	\$61
Nash	\$23,989,993		\$23,989,993	\$1,676	\$1,339	\$1,234	\$336	\$239	\$251	\$200	\$200	\$50	\$36
New Hanover	\$88,160,625		\$88,160,625	\$3,415	\$2,508	\$2,459	\$907	\$810	\$420	\$309	\$309	\$112	\$100
Northampton	\$4,192,381		\$4,192,381	\$1,977	\$1,491	\$1,036	\$486	\$363	\$195	\$147	\$147	\$48	\$36
Onslow	\$53,966,475		\$53,966,475	\$2,122	\$1,600	\$1,600	\$522	\$452	\$284	\$214	\$214	\$70	\$60
Orange	\$88,436,651	\$21,446,131	\$109,882,782	\$5,562	\$3,294	\$4,300	\$1,182	\$842	\$794	\$470	\$625	\$169	\$120
Pamlico	\$3,690,684	\$426,469	\$4,117,153	\$3,212	\$2,398	\$1,953	\$481	\$0	\$312	\$233	\$265	\$47	\$0
Pasquotank	\$12,894,689		\$12,894,689	\$2,226	\$1,727	\$1,727	\$499	\$499	\$321	\$249	\$249	\$72	\$72
Pender	\$20,636,682		\$20,636,682	\$2,374	\$1,538	\$1,538	\$836	\$709	\$380	\$246	\$246	\$134	\$114
Perquimans	\$3,215,921		\$3,215,921	\$1,776	\$1,215	\$1,215	\$561	\$442	\$235	\$161	\$161	\$74	\$58
Person	\$13,340,189		\$13,340,189	\$2,815	\$1,907	\$1,560	\$908	\$670	\$339	\$229	\$229	\$109	\$81
Pitt	\$47,921,194		\$47,921,194	\$2,010	\$1,471	\$1,471	\$539	\$476	\$278	\$203	\$203	\$74	\$66
Polk	\$6,073,221	\$85,000	\$6,158,221	\$2,674	\$2,078	\$2,115	\$559	\$424	\$302	\$234	\$238	\$63	\$48
Randolph	\$37,213,110	\$5,001,111	\$42,214,221	\$1,820	\$934	\$1,150	\$670	\$539	\$296	\$152	\$187	\$109	\$88
Richmond	\$10,530,275		\$10,530,275	\$1,374	\$904	\$904	\$470	\$271	\$227	\$149	\$149	\$78	\$45
Robeson	\$17,075,000		\$17,075,000	\$714	\$517	\$515	\$197	\$0	\$127	\$92	\$92	\$35	\$0
Rockingham	\$21,497,291		\$21,497,291	\$1,606	\$1,183	\$1,163	\$423	\$337	\$231	\$170	\$170	\$61	\$49
Rowan	\$44,919,927		\$44,919,927	\$2,121	\$1,621	\$1,621	\$500	\$413	\$325	\$248	\$248	\$77	\$63
Rutherford	\$19,114,266		\$19,114,266	\$2,210	\$1,445	\$1,225	\$765	\$649	\$281	\$184	\$184	\$97	\$83
Sampson	\$18,761,769	\$1,581,052	\$20,342,821	\$1,743	\$849	\$985	\$758	\$673	\$317	\$155	\$179	\$138	\$122
Scotland	\$12,579,101		\$12,579,101	\$2,055	\$1,656	\$1,656	\$399	\$252	\$346	\$279	\$279	\$67	\$42
Stanly	\$13,877,787		\$13,877,787	\$1,584	\$1,092	\$1,042	\$491	\$286	\$229	\$158	\$158	\$71	\$41
Stokes	\$15,000,172		\$15,000,172	\$2,229	\$1,517	\$1,517	\$711	\$666	\$319	\$217	\$217	\$102	\$95

County	2013-14 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/Per Capita	Current Exp. & Supplement / Per Capita	Total Capital Expense/ Per Capita	Debt Service Expense/ Per Capita
Surry	\$20,322,535	\$1,600,714	\$21,923,249	\$1,933	\$1,091	\$1,180	\$701	\$550	\$297	\$168	\$189	\$108	\$85
Swain	\$1,880,000		\$1,880,000	\$949	\$378	\$348	\$570	\$489	\$131	\$52	\$52	\$79	\$67
Transylvania	\$13,754,372		\$13,754,372	\$3,838	\$2,739	\$2,569	\$1,099	\$653	\$414	\$296	\$296	\$119	\$70
Tyrrell	\$624,995		\$624,995	\$1,079	\$1,469	\$1,469	\$1,469	\$0	\$149	\$203	\$203	\$203	\$0
Union	\$131,325,590		\$131,325,590	\$3,219	\$2,016	\$1,954	\$1,203	\$1,129	\$632	\$396	\$396	\$236	\$222
Vance	\$11,892,546		\$11,892,546	\$1,747	\$1,209	\$1,067	\$538	\$235	\$261	\$181	\$181	\$80	\$35
Wake	\$505,866,115		\$505,866,115	\$3,289	\$2,106	\$2,011	\$1,183	\$1,160	\$535	\$343	\$343	\$192	\$189
Warren	\$3,775,000		\$3,775,000	\$1,579	\$1,464	\$1,351	\$115	\$0	\$182	\$169	\$169	\$13	\$0
Washington	\$1,825,000		\$1,825,000	\$1,051	\$878	\$878	\$173	\$0	\$141	\$118	\$118	\$23	\$0
Watauga	\$19,430,179		\$19,430,179	\$4,352	\$2,702	\$2,589	\$1,650	\$1,574	\$370	\$230	\$230	\$140	\$134
Wayne	\$21,147,994		\$21,147,994	\$1,098	\$994	\$983	\$104	\$0	\$170	\$154	\$154	\$16	\$0
Wilkes	\$15,991,660		\$15,991,660	\$1,621	\$1,102	\$1,085	\$519	\$439	\$230	\$156	\$156	\$74	\$62
Wilson	\$21,337,470		\$21,337,470	\$1,703	\$1,369	\$1,283	\$334	\$254	\$260	\$209	\$209	\$51	\$39
Yadkin	\$8,694,956		\$8,694,956	\$1,546	\$1,032	\$1,032	\$515	\$460	\$228	\$152	\$152	\$76	\$68
Yancey	\$3,687,734		\$3,687,734	\$1,611	\$1,358	\$1,358	\$253	\$0	\$207	\$174	\$174	\$32	\$0
Total	\$3,643,295,123	\$59,733,291	\$3,713,433,183	\$2,550	\$1,764	\$1,748	\$739	\$629	\$380	\$263	\$270	\$110	\$94
Average	\$36,432,951	\$4,266,664	\$37,134,332	\$2,179	\$1,512	\$1,498	\$642	\$467	\$304	\$210	\$216	\$91	\$67
Minimum	\$624,995	\$0	\$624,995	\$714	\$58	\$58	\$71	\$0	\$109	\$9	\$9	\$9	\$0
Maximum	\$505,866,115	\$21,446,131	\$505,866,115	\$6,516	\$4,227	\$4,300	\$2,288	\$2,187	\$923	\$599	\$625	\$324	\$310

Above
Below
Same

**Table 30 - County Appropriations and Supplemental Taxes for Education
Year 2013 (School Year 2012-13)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2013	681	Chapel-Hill/Carrboro City Schools	58,332,424	4,823	1
2013	280	Dare County Schools	19,528,900	3,999	2
2013	111	Asheville City Schools	15,732,566	3,855	3
2013	320	Durham County Schools	115,572,760	3,582	4
2013	680	Orange County Schools	24,515,695	3,330	5
2013	190	Chatham County Schools	25,701,130	3,184	6
2013	950	Watauga County Schools	11,839,645	2,703	7
2013	880	Transylvania County Schools	9,319,383	2,635	8
2013	100	Brunswick County Schools	30,596,925	2,508	9
2013	650	New Hanover County Schools	61,437,450	2,449	10
2013	410	Guilford County Schools	175,630,398	2,443	11
2013	600	Charlotte-Mecklenburg County Schools	335,132,664	2,391	12
2013	270	Currituck County Schools	9,002,329	2,359	13
2013	491	Mooreville City Schools	12,823,394	2,233	14
2013	480	Hyde County Schools	1,247,583	2,208	15
2013	160	Carteret County Schools	18,400,000	2,193	16
2013	920	Wake County Schools	317,181,372	2,127	17
2013	340	Forsyth County Schools	111,330,755	2,110	18
2013	750	Polk County Schools	4,784,788	2,096	19
2013	630	Moore County Schools	25,540,140	2,026	20
2013	900	Union County Schools	81,504,155	2,025	21
2013	422	Weldon City Schools	1,921,501	1,965	22
2013	730	Person County Schools	9,038,798	1,936	23
2013	690	Pamlico County Schools	2,444,438	1,923	24
2013	440	Haywood County Schools	14,140,444	1,896	25
2013	110	Buncombe County Schools	47,033,450	1,854	26
2013	60	Avery County Schools	3,915,000	1,835	27
2013	291	Lexington City Schools	5,372,856	1,785	28
2013	861	Elkin City Schools	2,120,020	1,776	29
2013	30	Alleghany County Schools	2,471,242	1,775	30
2013	700	Pasquotank County Schools	10,004,858	1,758	31
2013	500	Jackson County Schools	6,287,113	1,756	32

**Table 30 - County Appropriations and Supplemental Taxes for Education
Year 2013 (School Year 2012-13)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2013	560	Macon County Schools	7,406,066	1,734	33
2013	70	Beaufort County Schools	11,744,957	1,683	34
2013	830	Scotland County Schools	10,075,654	1,664	35
2013	292	Thomasville City Schools	3,950,948	1,653	36
2013	670	Onslow County Schools	40,691,952	1,650	37
2013	530	Lee County Schools	16,050,050	1,643	38
2013	580	Martin County Schools	5,662,044	1,641	39
2013	800	Rowan-Salisbury County Schools	32,164,443	1,631	40
2013	370	Gates County Schools	2,796,079	1,628	41
2013	130	Cabarrus County Schools	47,574,062	1,601	42
2013	761	Asheboro City Schools	7,488,822	1,595	43
2013	510	Johnston County Schools	52,239,105	1,574	44
2013	132	Kannapolis City Schools	8,240,463	1,571	45
2013	450	Henderson County Schools	20,700,000	1,555	46
2013	210	Edenton-Chowan County Schools	3,421,929	1,541	47
2013	850	Stokes County Schools	10,211,763	1,533	48
2013	862	Mount Airy City Schools	2,565,842	1,529	49
2013	710	Pender County Schools	12,900,290	1,525	50
2013	660	Northampton County Schools	3,161,538	1,516	51
2013	260	Cumberland County Schools	76,220,676	1,489	52
2013	300	Davie County Schools	9,540,718	1,484	53
2013	181	Hickory City Schools	6,378,376	1,482	54
2013	740	Pitt County Schools	34,344,726	1,478	55
2013	182	Newton-Conover City Schools	4,358,282	1,476	56
2013	490	Iredell-Statesville Schools	31,254,418	1,474	57
2013	390	Granville County Schools	12,385,287	1,461	58
2013	180	Catawba County Schools	24,739,999	1,457	59
2013	350	Franklin County Schools	12,350,000	1,445	60
2013	200	Cherokee County Schools	4,777,999	1,437	61
2013	810	Rutherford County Schools	12,271,014	1,435	62
2013	620	Montgomery County Schools	5,877,697	1,423	63
2013	821	Clinton City Schools	4,174,785	1,401	64

**Table 30 - County Appropriations and Supplemental Taxes for Education
Year 2013 (School Year 2012-13)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2013	10	Alamance-Burlington Schools	31,155,000	1,401	65
2013	550	Lincoln County Schools	16,175,429	1,398	66
2013	230	Cleveland County Schools	21,426,131	1,398	67
2013	460	Hertford County Schools	4,173,524	1,382	68
2013	640	Nash-Rocky Mount Schools	21,993,806	1,359	69
2013	930	Warren County Schools	3,207,311	1,348	70
2013	360	Gaston County Schools	41,526,704	1,341	71
2013	980	Wilson County Schools	16,338,356	1,328	72
2013	995	Yancey County Schools	2,960,358	1,314	73
2013	421	Roanoke Rapids City Schools	3,830,145	1,272	74
2013	250	Craven County Schools	18,531,889	1,271	75
2013	50	Ashe County Schools	4,000,000	1,263	76
2013	90	Bladen County Schools	5,999,210	1,222	77
2013	720	Perquimans County Schools	2,150,000	1,202	78
2013	790	Rockingham County Schools	15,834,840	1,202	79
2013	140	Caldwell County Schools	14,571,294	1,192	80
2013	520	Jones County Schools	1,344,901	1,179	81
2013	590	McDowell County Schools	7,312,877	1,157	82
2013	80	Bertie County Schools	3,003,000	1,147	83
2013	860	Surry County Schools	9,396,600	1,140	84
2013	990	Yadkin County Schools	6,174,975	1,115	85
2013	970	Wilkes County Schools	10,873,988	1,114	86
2013	290	Davidson County Schools	21,973,185	1,108	87
2013	540	Lenoir County Schools	9,900,000	1,095	88
2013	840	Stanly County Schools	9,377,362	1,079	89
2013	910	Vance County Schools	7,202,440	1,078	90
2013	610	Mitchell County Schools	2,122,643	1,072	91
2013	330	Edgecombe County Schools	6,984,909	1,058	92
2013	760	Randolph County Schools	19,183,295	1,054	93
2013	120	Burke County Schools	13,100,000	1,025	94
2013	430	Harnett County Schools	20,516,612	1,023	95
2013	960	Wayne County Schools	19,397,994	1,020	96

**Table 30 - County Appropriations and Supplemental Taxes for Education
Year 2013 (School Year 2012-13)**

Year	LEA No	LEA Name	Amount	PPA	Rank
2013	40	Anson County Schools	3,674,215	1,018	97
2013	310	Duplin County Schools	9,287,444	997	98
2013	890	Tyrrell County Schools	537,320	977	99
2013	20	Alexander County Schools	5,150,000	968	100
2013	150	Camden County Schools	1,749,000	921	101
2013	770	Richmond County Schools	6,925,000	920	102
2013	940	Washington County Schools	1,525,000	900	103
2013	170	Caswell County Schools	2,490,085	897	104
2013	570	Madison County Schools	2,230,000	869	105
2013	820	Sampson County Schools	7,342,732	862	106
2013	241	Whiteville City Schools	1,919,382	839	107
2013	240	Columbus County Schools	4,983,019	796	108
2013	420	Halifax County Schools	2,529,662	743	109
2013	400	Greene County Schools	2,267,004	720	110
2013	220	Clay County Schools	874,300	668	111
2013	380	Graham County Schools	761,363	644	112
2013	470	Hoke County Schools	4,614,776	576	113
2013	780	Robeson County Schools	12,375,000	528	114
2013	870	Swain County Schools	787,364	408	115
2013	999	STATE TOTAL	2,571,385,602	1,742	0

**Table 31 - Supplemental Taxes for Education
Year 2013 (School Year 2012-13)**

Type	LEA Name	Amount	PPA	Rank	Year
RECEIPTS FOR CURRENT EXPENSE	Asheville City Schools	8,104,621	1986	1	2013
	Chapel-Hill/Carrboro City Schools	19,470,218	1610	2	2013
	Weldon City Schools	1,254,004	1282	3	2013
	Mooresville City Schools	4,797,922	836	4	2013
	Cleveland County Schools	11,017,918	719	5	2013
	Elkin City Schools	856,950	718	6	2013
	Asheboro City Schools	2,982,706	635	7	2013
	Roanoke Rapids City Schools	1,862,824	618	8	2013
	Thomasville City Schools	1,323,184	554	9	2013
	Clinton City Schools	1,623,555	545	10	2013
	Lexington City Schools	1,487,132	494	11	2013
	Mount Airy City Schools	804,122	479	12	2013
	Randolph County Schools	2,025,394	111	13	2013
	Nash-Rocky Mount Schools	629,427	39	14	2013
	Harnett County Schools	228,608	11	15	2013
	STATE TOTAL	58,468,585	40	-	2013

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.

**Orange County Sportsplex (Recreation Factory Partners)
2014/15 Operating Budget**

Orange County SportsPlex Budget	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	2014/2015 Budget
Revenues													
Ice Rink	64,950	78,450	78,700	119,500	120,600	126,150	158,150	82,150	67,300	99,000	80,910	50,500	1,126,360
Aquatic	31,000	35,000	23,200	22,600	24,300	20,900	22,500	32,600	26,100	29,500	31,800	27,900	327,400
Kidsplex	34,800	31,000	20,000	30,000	30,000	22,000	34,000	34,000	41,000	45,000	51,000	40,000	412,800
Membership and Fitness	76,950	75,300	80,500	79,400	77,200	78,200	89,300	81,750	84,700	83,500	80,800	82,700	970,300
Other Income	14,880	13,680	13,780	13,780	16,080	20,250	26,350	17,280	16,280	14,080	12,260	14,250	192,950
Total Revenues	222,580	233,430	216,180	265,280	268,180	267,500	330,300	247,780	235,380	271,080	256,770	215,350	3,029,810
Expenses													
Advertising	1,500	1,500	1,500	2,000	2,000	2,000	1,000	1,500	1,000	2,000	1,000	1,000	18,000
Credit Card Fees	3,000	2,400	2,900	2,900	3,000	3,000	3,200	3,500	3,200	3,100	2,500	3,182	35,882
IT Costs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Education, Certif., Lic. & Dues	1,000	1,000	1,000	1,000	1,000	1,000	1,000	900	1,000	1,000	1,260	1,000	12,160
Equipment Lease	650	650	650	650	650	650	650	650	625	625	625	625	7,700
Concession and Kidsplex Food	8,500	8,500	8,000	5,500	6,000	8,500	10,500	7,500	8,000	7,000	8,000	7,500	93,500
General Insurance	3,000	2,000	3,000	3,000	2,000	3,000	3,000	2,000	2,500	3,000	2,500	3,000	32,000
Payroll Costs:													
Salaried Payroll	36,400	36,400	36,400	41,100	52,750	37,900	39,000	39,500	39,500	41,250	64,750	41,750	506,700
Hourly Wages	32,800	32,800	28,000	31,000	47,000	31,500	32,500	32,200	30,300	29,400	44,499	30,125	402,124
Payroll Taxes	6,920	6,920	6,440	7,210	9,975	6,940	7,150	7,170	6,980	7,065	10,925	7,187	90,882
Health Insurance	10,500	12,000	12,000	12,000	12,000	12,500	12,500	12,500	13,000	13,000	13,000	13,000	148,000
Insurance Works Comp	1,800	-	-	-	1,800	1,800	1,800	1,800	1,800	-	-	-	10,800
Landscaping	800	800	800	800	850	850	850	850	850	850	850	850	10,000
Maint & Repairs Bldg	4,500	5,000	6,000	6,000	5,500	6,000	6,000	6,000	5,500	6,000	6,000	5,000	67,500
Maint & Repairs Equip	5,000	6,500	7,000	7,500	7,000	7,500	7,500	7,500	7,000	7,000	7,000	5,000	81,500
Office Costs and Supplies	1,000	1,000	1,000	1,000	1,000	1,200	1,000	1,000	1,000	750	750	1,000	11,700
Operating Supplies	7,000	8,000	7,500	10,000	6,500	7,700	9,000	8,500	8,000	9,000	7,500	8,300	97,000
Outside Services	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
Management Fees	12,051	12,051	12,051	12,051	12,051	12,051	12,051	12,051	12,051	12,051	12,051	12,051	144,612
Contract Coaches/Trainers	25,000	27,000	27,000	34,500	43,500	34,500	33,500	28,000	29,000	29,000	32,000	29,500	372,500
Travel/Transportation/OPT	4,300	2,500	2,500	2,500	4,400	4,400	4,200	4,100	4,400	4,400	4,200	4,400	46,300
Utilities:													
Electric	22,000	22,000	23,000	17,200	13,500	11,000	11,000	12,000	12,000	15,000	14,000	18,300	191,000
Natural Gas	6,100	6,100	7,600	7,600	7,600	8,100	8,900	7,600	7,600	7,600	7,600	7,600	90,000
Telephone	650	700	700	700	700	700	700	700	700	700	700	700	8,350
Water	4,500	5,000	6,200	6,200	6,500	6,500	8,100	6,400	6,400	6,400	5,900	5,900	74,000
Total Expenses	206,771	208,621	209,041	220,211	255,076	217,091	222,901	211,721	210,206	213,991	255,410	214,770	2,609,810
Net Contribution	15,809	24,809	7,139	45,069	13,104	50,409	107,399	36,059	25,174	57,089	1,360	580	420,000