

**ORANGE COUNTY  
BOARD OF EDUCATION**

**AGENDA ITEM ABSTRACT**

**Meeting Date:** March 24, 2014

**AGENDA ITEM No.** 14-03-(2)-11

**ACTION ITEM: (Y/N)** N

**SUBJECT:** Superintendent's Recommended Budget

**INFO. CONTACT:** Dr. Gerri P. Martín, Superintendent **PHONE:** 919-732-8126

**ATTACHMENTS:**

1. PowerPoint Presentation
  2. Superintendent's Budget Message
  3. 2014-2015 Budget Drivers
  4. 2014-2015 Recommended Local Budget
  5. Business Cases (9)
  6. Purpose Codes
  7. Budget Calendar Fiscal Year 2014-2015
- 

**PURPOSE:** The purpose of this agenda item is to provide the Board of Education recommendations to consider for the local operating budget.

**BACKGROUND:** Public School districts operate on revenue received from various sources. These include state, local, and federal. Funding varies from year to year. Many factors will impact funding for the operation of Orange County Schools in 2014-2015. These include:

- ❖ Board priorities
- ❖ increased student enrollment
- ❖ proposed salary increases by the Governor and General Assembly
- ❖ charter school payments
- ❖ rising costs of employee benefits
- ❖ a smaller fund balance than previous years
- ❖ unknown state and county appropriations

When developing the 2014-2015 budget, all of these factors must be considered. In addition, in previous years, the planning allotments from the state have usually been received by February, and those allotments are not yet available.

Increased Student Enrollment

The school system receives appropriations from local government based on the number of students enrolled. Student enrollment in Orange County Schools has risen 6 of the last 7 years and is expected to do so again this year. Our current enrollment is 75 students more than last year for a total of 7,576. Based on the current per-pupil appropriation of \$3,269 used last year, the county appropriation would increase by \$245,175 to accommodate increased enrollment alone.

#### Proposed Salary Increase by the Governor

The Governor has released his plan to increase the salaries of 0-7 year teachers over a two-year period. The estimated cost to the local budget that would be required to implement such salaries as well as the local supplement would be approximately \$290,000 for the 2014-2015 year only.

The recommendation from the North Carolina Department of Public Instruction budget department is that school systems build in a 3% salary increase across the board for all employees which will impact both local salaries and supplements. The estimated impact is approximately \$461,426 for 2014-2015.

#### Charter School Payments

For the current fiscal year, the OCS budget includes \$1,091,847 to pay for 325 students attending different charter schools. Next year's appropriation is projected to increase by \$67,191. Next year's estimate is 345 students. This amount assumes no county increase. This amount could change significantly since the legislation lifting the limit on charters makes it impossible to know what charters may open.

#### Rising Costs of Employee Benefits

Employee benefit costs are projected to go up and these mandated expenses will have an effect on the school system's budget. The estimated increase of health insurance will require an additional \$36,500 from the local appropriation. Additionally, mandated increases in the retirement contribution rates will require an additional \$137,500 appropriation from local funds.

#### Smaller Fund Balance than Previous Years

There is significantly less fund balance available for use in the 2014-2015 budget. For the past several years, the Board of Education has successfully cut costs and improved operational efficiencies which have resulted in increased fund reserves. Last year, the Board appropriated nearly \$900,000 of its reserves for district operations. In balancing the budget with this appropriation, the Board was able to avoid further staffing cuts, maintain class sizes, complete the digital learning conversion, and prevent program elimination. The audited fund balance reserve on June 30, 2013 was \$2,543,699. The 2014-2015 budget includes a recommendation to appropriate \$645,694 of fund balance to support the existing budget and a limited number of expansion items.

#### State Funding Appropriations

The Department of Public Instruction's Finance and Business Office annually issues its financial planning allotments to school systems across the state. This usually occurs in February. At the time of this abstract, that had not yet occurred. In spite of the fact that we know we have approximately 75 more students than last year, it is impossible to know what our planning allotments will be. We have built this budget using current year information and will incorporate the planning allotments at such time as they are available.

In order to maintain our current programs and projected personnel costs, the Superintendent recommends that the board request an increase in the per-pupil appropriation. With enrollment increases as projected, this will provide an additional \$1,599,850 for a total county appropriation of \$26,660,004 for fiscal year 2014-2015. Additionally, it is recommended that the Board of Education appropriate \$645,694 of its fund balance reserves to balance the budget, keep existing programs intact, and fund \$967,988 in expansion requests.

#### Expansion Requests

The budget recommendations include a limited number of expansion requests. Specific needs as they relate to district priorities include:

- a Contracted Secondary Math Coach to address the new Standards, support for teachers, and assist in raising the low proficiencies in Math I (\$40,000)
- partial funding for a PK Program Specialist (\$23,000)
- raise all employee salaries to the minimum living wage (currently \$10.97) set by the BOCC (\$75,000)
- a Secondary Literacy Specialist to serve both OHS and CRHS as the district expands the Whole-to-Part initiative to the high school level (\$65,000)
- an Academic Support Coach position to address the gap issues across the district (\$60,000)
- allocate funds to address Safe Havens report (\$200,000)
- reinstate a maintenance position to begin to address the deferred maintenance identified in the Facilities Assessment Report (\$47,180)
- increase funding to address deferred maintenance (\$150,000)
- Family Specialists/Social Workers (8) that had previously been employed by DSS and partially funded by Medicaid reimbursement (\$307,808)

The projected cost of these expansion items is \$967,988 in expansion requests.


Other expansion items discussed include (with estimated costs):

- Expanded free breakfast for all K-5 students (\$347,333)
- Addressing salary compression (local supplements, recruitment/retention classified held harmless (\$350,000)
- Providing Dental/Vision benefit for employees (\$500,000)

Summary- Orange County Schools continues to provide excellent educational opportunities for all students. Such education has an important and identifiable impact on the economic well-being of the county at large. This recommended budget focuses on areas of priority to continue this tradition of excellence. Classroom instruction and student achievement are at the forefront of the budget discussions. Student and staff health and safety are of utmost significance and thus reflected in the budget.

**FINANCIAL IMPACT:** Financial impact for this agenda item will be determined by the per-pupil appropriation provided by the Board of County Commissioners. \$26,660,004 in revenue would be provided to the Board of Education. Should the Board of Education approve the recommended budget, an increase of \$175 per pupil would be requested. Such funding would provide \$26,660,004 in county appropriation. The recommended operational budget also includes a \$645,694 appropriation of fund balance reserves and other revenues of \$762,000 for a total of \$28,067,698 for the local current expense budget.

**RECOMMENDATION(S):** The Superintendent recommends the Board of Education receive and discuss the 2014-2015 Superintendent's Recommended Budget and provide direction to staff.



# Local Budget Request

Orange County Board of Education  
March 24, 2014

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## District Celebrations

- Digital Learning Environment (Grades 3-12)
- C.W. Stanford Middle School designated as a "School to Watch" - only 2 chosen in North Carolina: dedicated to academic excellence, developmental responsiveness, social equity, and organizational structure and support
- A.L. Stanback Middle School was named as a 21<sup>st</sup> Century School by the Partnership for 21st Century Skills or "P21" for their successful 21st century learning environment
- Central Elementary School Engineering is Elementary STEM Program growth
- New Hope Elementary School was designated as a Lighthouse School by the NC Association Supervision & Curriculum Development Board of Directors for continued academic excellence during the last 4 years and developmental responsiveness

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## District Celebrations

- 83% (10/12) traditional schools met or exceeded growth
- OCS met 92.1% (58/63) of its federal targets
- OCS met 86.5% (122/141) of its state targets
- Award Winning Athletic, Band, Choral, and Career and Technical Education Programs

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## Education: The Key to Progress

• Education is a vital part of the Orange County Economy

• Academic evidence show linkage between educational improvement and virtually every standard of living measure

Orange  
County  
Schools



Spending impact in local economy

Economic value of degrees awarded

Future reduction in public costs

Economic impact on local wealth

Community impact

Sanford School of Public Policy, Duke University- November 2013

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## Achievement Results

2012-2013	State	Orange County
Math 3-8	42.3	48.1
Reading 3-8	43.9	51.0
EOC Composite	44.1	47.6
Math I	36.3	36.6
English II	51.2	56.1
Biology	45.6	50.1
4-Year Graduation Rate	82.5	82.5

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## Comparison of Student Achievement 2012-2013

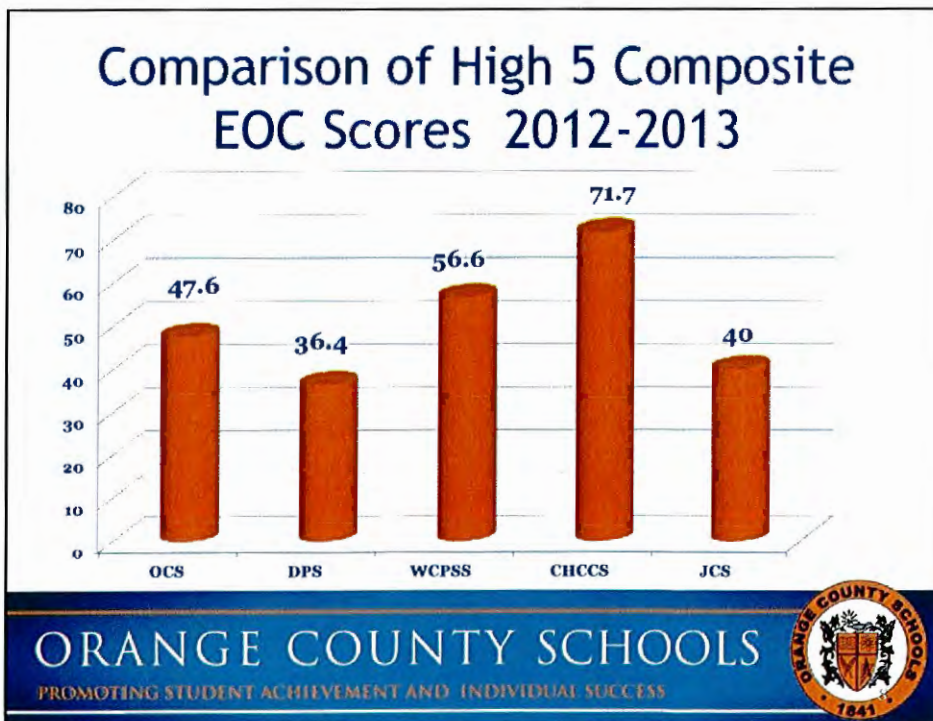
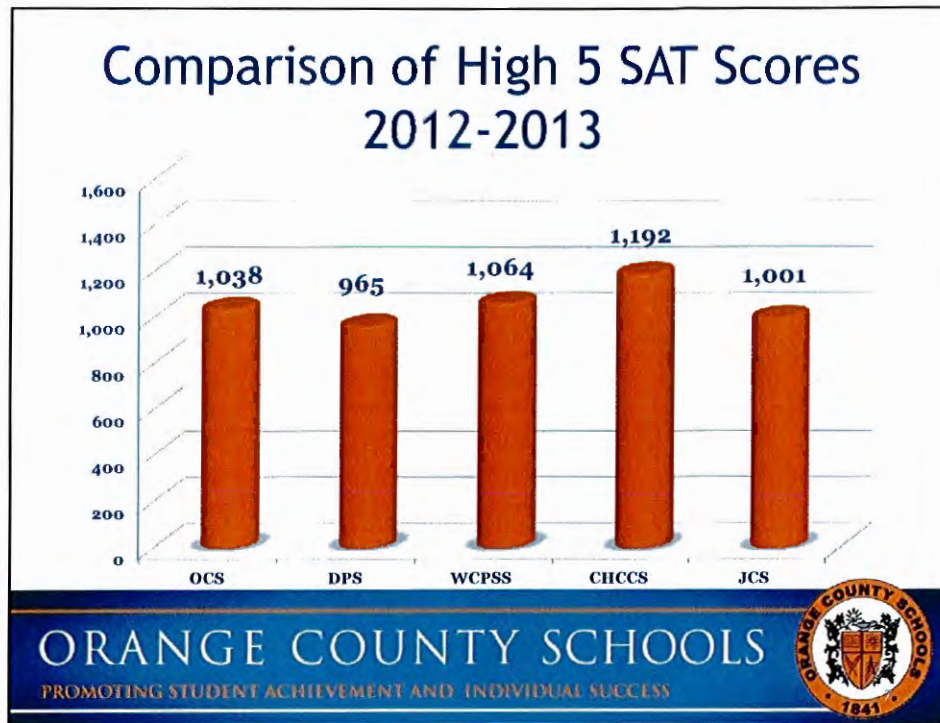
County	ADM	SAT Scores (M+R)	Composite EOG	Composite EOC	Dropout Rate*	Graduation Rate
OCS	7,420	1,038	38.8	47.6	1.66	82.5%
DPS	32,263	965	22.2	36.4	2.46	79.6%
WCPSS	149,127	1,064	43.8	56.6	1.91	81.0%
CHCCS	12,094	1,192	59.2	71.7	.072	92.6%
JCS	33,195	1,001	30.5	40.0	1.76	82.5%

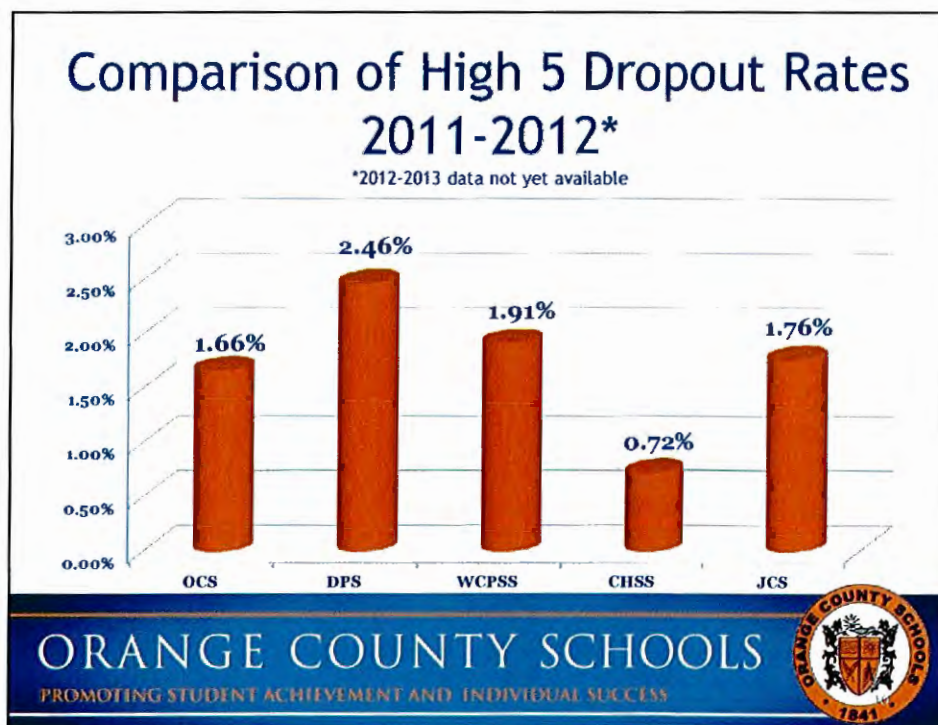
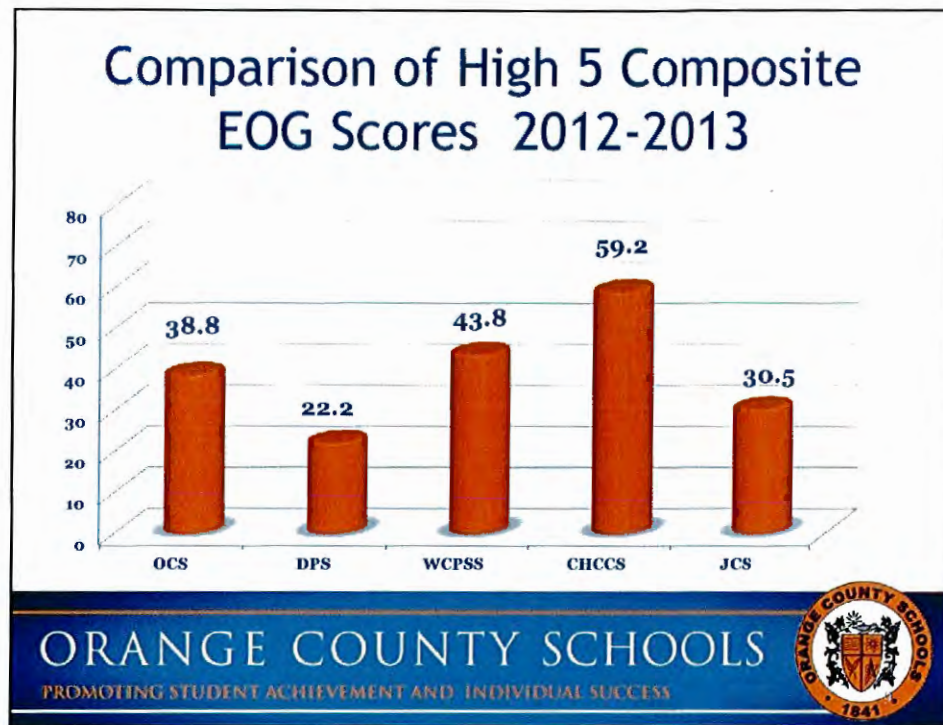
\*2011-2012 data

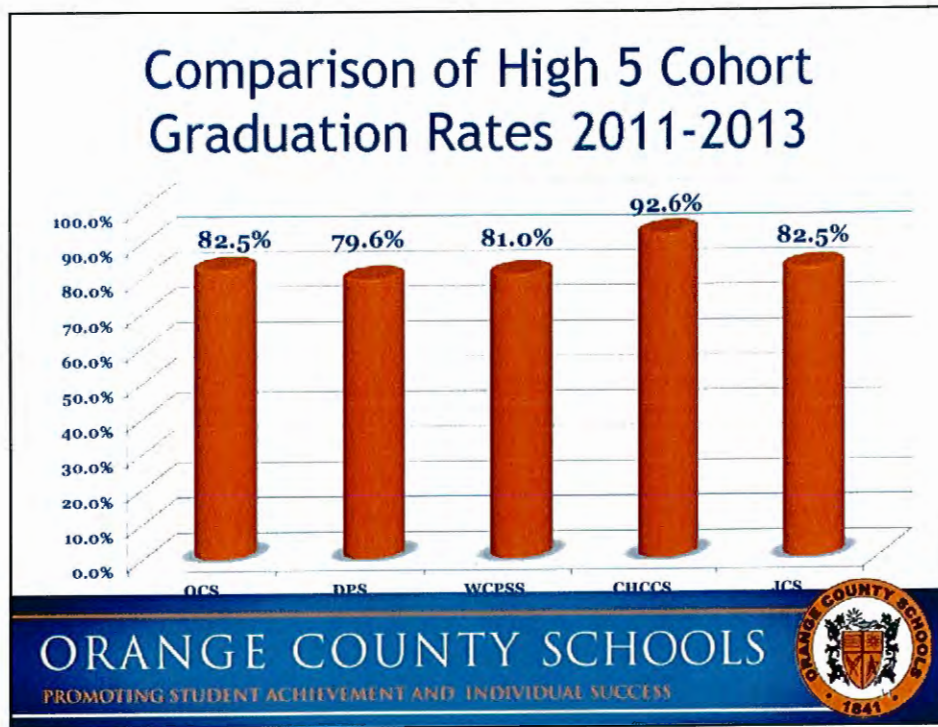
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## Local Budget Request


There are two major components:

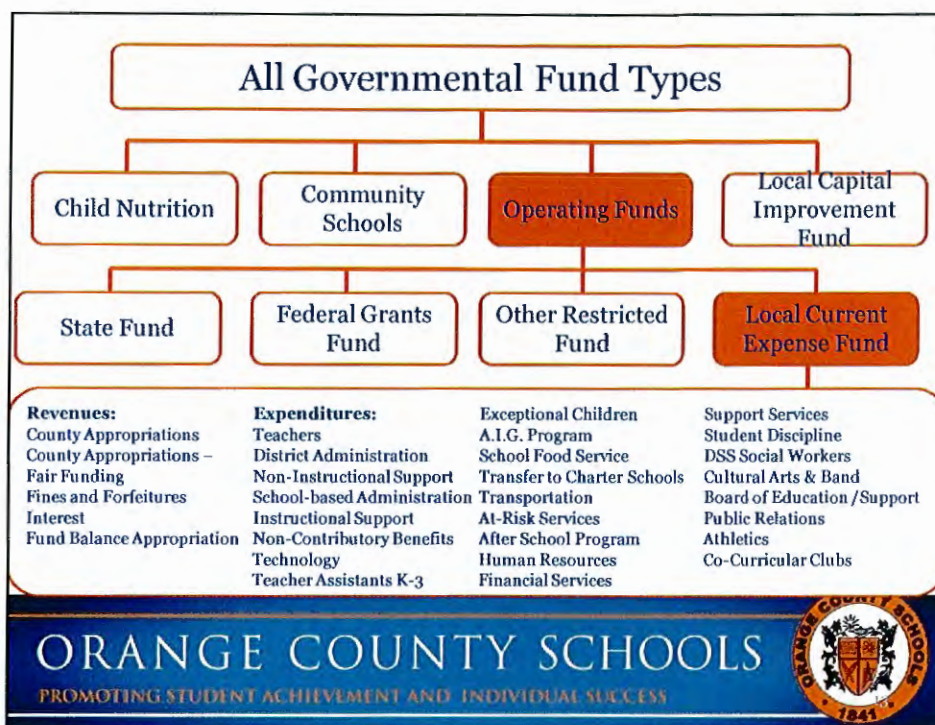
Local Current Expense Fund

Capital Improvements Fund



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## 2013-2014 OCS Budget

Local :	\$29,088,153
State :	\$41,503,068
Federal :	\$ 4,025,649
Other Restricted :	\$ 1,645,499
Capital Improvement:	<u>\$ 7,981,264</u>

**Total Funding for the  
2013-2014 School Year:       \$84,243,633**

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## 2013-2014 OCS Budget

### Local :

*County Appropriation	\$ 25,554,154
*Fines & Forfeitures	\$ 200,000
*Interest	\$ 70,000
*Fund Balance Appropriated	<u>\$ 3,263,999</u>

Total Operating Budget  
Funding for the

2013-2014 School Year: \$29,088,153

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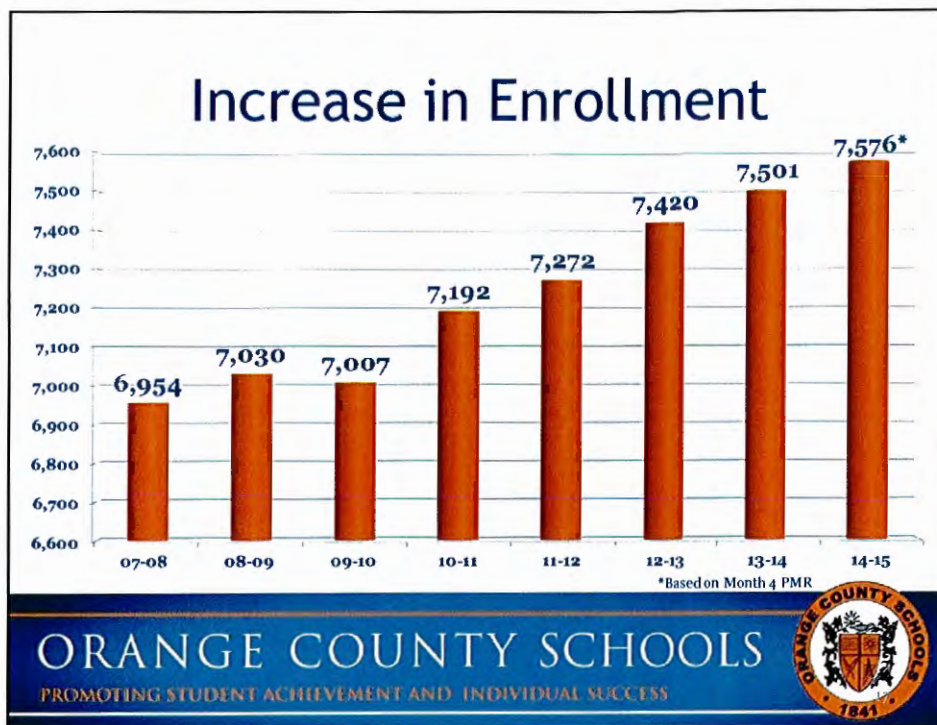
## OCS Per-Pupil Appropriation



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### OCS Historical Profile

School Year	Teaching Staff	Students	Pupil/Teacher ratio	% Poverty
2008-09	517	7030	14	35.33
2009-10	515	7007	14	38.99
2010-11	524	7192	14	39.82
2011-12	527	7272	14	40.08
2012-13	546	7420	13	40.20
2013-14	559	7501	13	41.47

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## Local Funding and Student Enrollment

Year	Student Enrollment	Total County Funding	Local Funds Received by OCS	
			Current Expense*	Capital Improvement
2009-10	7,007	\$25,484,163	\$22,698,512	\$2,785,651
2010-11	7,192	\$25,415,641	\$23,271,992	\$2,143,649
2011-12	7,272	\$25,750,428	\$23,563,574	\$2,186,854
2012-13	7,420	\$27,104,762	\$24,515,695	\$2,589,067
2013-14	7,501	\$28,143,221	\$25,554,154	\$2,589,067

\*Includes Fair Funding

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## Budget Assumptions

1. State and federal budgets are not final.
2. The local budget will be adjusted according to state and federal budgets.
3. The majority of funding is in staff including salaries and benefits (around 85% of total operating budget).
4. Student enrollment has increased 6 of the last 7 years.

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## Budget Assumptions

5. Anticipated salary increases impact local salaries and supplements.
6. The cost of benefits will increase.
7. The loss of Medicaid reimbursement will impact the local budget if we are to preserve the DSS Family Resource Specialists.
8. The impact of the increasing number of students attending charter schools will negatively impact the budget.

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## Setting Priorities

In addition to the budget assumptions, the Superintendent's Cabinet reviewed:

- Board Priorities
- District programs
- District initiatives
- District data
- Recent reports on safety
- Maintenance needs

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## Setting Priorities

- The Cabinet reviewed last year's unfunded business cases that represented district needs, but did not constitute an immediate funding priority.
- The Cabinet received feedback from directors and school-based administrators.

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## Setting Priorities

- The Cabinet reviewed and prioritized the business cases as possible additions to the local budget.
- The business cases presented represent priorities as identified by the Superintendent and in line with Board priorities.

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## Superintendent's Budget Priorities 2014-2015

1. High student achievement
2. Classroom instruction
3. Health and safety of all students and staff
4. Digital learning environment
5. Professional development for support staff with new NC Standard Course of Study and digital environment
6. Physical plant enhancements

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## Expansion Budget Requests

- Add High School Literacy Teacher
- Add Pre-K Program Specialist (1/3 salary)
- Add Secondary Math Coach (Contract)
- Restore Maintenance Position
- Add Academic Support Position
- Preserve Family Specialists/School Social Workers
- Raise salary of all employees to the minimum living wage salary
- Increase funding to address deferred maintenance
- Allocate funds to address Safe Havens report

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## 2014-2015 Local Appropriation Projection

Per-Pupil Allocation	\$3,269
Projected Student Population (increase 75)	7,576
Projected additional funds	
with no increase:	\$ 245,175
2013-14 Allocation:	\$25,060,154
Predicted Local Appropriation:	\$25,305,329
<small>(If no increase to the per-pupil allocation)</small>	

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PROMOTING STUDENT ACHIEVEMENT AND INDIVIDUAL SUCCESS



## 2014-2015 Local Funding Request

Current Expense Requested: \$26,660,004

Increase requested per pupil: \$175

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# Message from the Superintendent



**SUPERINTENDENT'S OFFICE**  
Dr. Gerri P. Martin, *Superintendent*



**ORANGE COUNTY SCHOOLS**

200 East King Street  
Hillsborough, North Carolina 27278  
PHONE: 919.732.8126  
FAX: 919.732.8120

March 24, 2014

Dear Orange County Board of Education:

We are pleased to present the attached FY 2014-2015 budget proposal for your consideration.

*Orange County Schools,  
in partnership with students,  
families and the community,  
is committed to providing  
challenging and engaging  
educational experiences  
that will develop responsible,  
knowledgeable and  
resourceful citizens  
prepared to contribute in our  
global society.*

**As a community, we have much of which to be proud!** Our mission drives our work. There is a strong sense of commitment to education from all stakeholders in the community. There are many accomplishments from our staff and students that bring a great source of pride to Orange County Schools. As a district, our students have outperformed the state averages across virtually every measure. Our dropout rates are low and our graduation rates are of the highest in the state. We have accomplished the very coveted *Schools to Watch* distinction at two of our middle schools among many other accolades in academics and the arts. However, we believe in continuous improvement. We believe that the economic health of our community depends on the success of our school system. We must carefully review and study all available data to ascertain how to better meet the needs of each and every student in our district. We recognize our responsibility to provide the education that allows every student to graduate prepared for their future and prepared to be productive citizens. It is through our success in this endeavor that our community will flourish.

The 2014-2015 budget development process included conversations with key stakeholders. The Board of Education priorities were used in the process. District level directors and school based administrators collaborated in making recommendations for budget

# Message from the Superintendent



consideration. The Superintendent's cabinet reviewed programs, initiatives, data, and safety and facility reports. In addition, the Superintendent's cabinet analyzed the 2013-2014 budget to identify potential areas for budget recommendations for the coming year. The mission of Orange County Schools is to provide challenging and engaging educational experiences that develop our citizens. Budget priorities were established to reflect the mission as stated.

Many factors will impact funding for the operation of Orange County Schools in 2014-2015. These include: increased student enrollment, proposed salary increases by the Governor and general assembly, charter school payments, rising costs of employee benefits, a smaller fund balance than previous years, and unknown state and county appropriations. When developing the 2014-2015 budget, all of these factors were considered. In addition, in previous years, the planning allotments from the state have usually been received by February and those allotments are not yet available.

**Increased Student Enrollment:** The school system receives appropriations from local government based on the number of students enrolled. Student enrollment in Orange County Schools has risen 6 of the last 7 years and is expected to do so again this year. Our current enrollment is 75 students more than last year for a total of 7576. Based on the current per-pupil appropriation of \$3269 used last year, the county appropriation would increase by \$245,175.

**Proposed Salary Increase by the Governor:** The Governor has released his plan to increase the salaries of 0-7 year teachers over a two-year period. The estimated cost to the local budget that would be required to implement such salaries as well as the local supplement would be approximately \$290,000 for the 2014-2015 year only. The recommendation from the NCDPI budget department is that school systems build in a 3% salary increase across the board for all employees which will impact both local salaries and supplements. The estimated impact is approximately \$461,426 for 2014-2015.

**Charter School Payments:** For the current fiscal year, the OCS budget includes \$1,091,847 to pay for 325 students attending different charter schools. Next year's appropriation is projected to increase by \$67,191. Next year's estimate is 345 students. This

# Message from the Superintendent



amount assumes no county increase. This amount could change significantly since the legislation lifting the limit on charters makes it impossible to know what charters may open.

**Rising Costs of Employee Benefits:** Employee benefit costs are projected to go up and these mandated expenses will have an effect on the school system's budget. The estimated increase of health insurance will require an additional \$36,500 from the local appropriation. Additionally, mandated increases in the retirement contribution rates will require an additional \$137,500 appropriation from local funds.

**Smaller Fund Balance than Previous Years:** There is significantly less fund balance available for use in the 2014-2015 budget. For the past several years, the Board of Education has successfully cut costs and improved operational efficiencies which have resulted in increased fund reserves. Last year, the Board appropriated nearly \$900,000 of its reserves for district operations. In balancing the budget with this appropriation, the Board was able to avoid further staffing cuts, maintain class sizes, complete the digital learning conversion, and prevent program elimination. The audited fund balance reserve on June 30, 2013 was \$2,543,699. The 2014-2015 budget includes a recommendation to appropriate \$645,694 of fund balance to support the existing budget and a limited number of expansion items.

**State Funding Appropriations:** The Department of Public Instruction's Finance and Business Office annually issues its financial planning allotments to school systems across the state. This usually occurs in February. At the time of this message, that had not yet occurred. In spite of the fact that we know we have approximately 75 more students than last year, it is impossible to know what our planning allotments will be. We have built this budget using current year information and will incorporate the planning allotments at such time as they are available.

The Orange County Board of Education takes its responsibility very seriously, working tirelessly to provide the most effective educational tools to our students as well as the most effective staff. As available resources have declined over the last several years, the Orange County Board of Education and the Orange County Schools staff have monitored the available funds to maximize the effect on student achievement. The 2014-2015 Superintendent's budget has been developed with several driving factors in mind.

# Message from the Superintendent



These include high student achievement, the safety and well-being of all students and staff, the proper maintenance and care of our 18 facilities, and recruiting and retaining the highest quality staff. The year will see a continued focus on supporting the digital learning environment investment that the Board of Education has made to our students and staff. We will continue to increase literacy rates among our students in English Language Arts, Mathematics, and Science. We will continue to focus on decreasing the dropout rate, raising the graduation rate, and closing the gaps in achievement that still exist among our students. In the coming year, we will always continue to work to identify areas of need while striving to minimize tax dollar expenditures. This recommended budget supports the Board of Education's priorities while maintaining existing programs and personnel and providing the best possible education experiences for our students.

As we continue to develop our young citizens, we sincerely thank the Orange County Board of County Commissioners for their tireless support and understanding of the value that a strong educational system has on the entire community. I look forward with great anticipation to working with both the Board of Education and the Board of County Commissioners to meet the high expectations we all share for educating the children within this community. We have seen that our students rise to high expectations. We must continue to strive to provide the highest quality education that our students deserve. Our citizens are fortunate to have such dedicated elected officials who value education and continue to provide the operational revenue that allows the district to maintain the level of service that produces results.

Respectfully submitted,

*Gerri P. Martín*

Gerri P. Martín, Ed. D.  
Superintendent  
Orange County Schools

Orange County Schools  
2014-2015  
Budget Drivers

	<b>PROJECTED ADDITIONAL REVENUES</b>
Projected Increase in Student Enrollment of 75 students (75 x \$3,269)	\$ 245,175
Awarded Grants for Elementary Reserve Officers	\$ 160,000
	<b>POTENTIAL ADDITIONAL EXPENSES</b>
<u>Not in priority order:</u>	
3% Pay Raise for All Employees per NC Dept. of Public Instruction	\$ 461,426
Pay Raise for Teachers in Steps 0-7 at Governor's Recommendation	\$ 290,000
Anticipated State Mandated Increase in Employer State Retirement Match	\$ 137,490
Anticipated State Mandated Increase in Employee Health Insurance	\$ 36,509
	\$ 307,808
Preservation of the DSS Social Workers due to Loss of Medicaid Reimbursement	
Charter School Payments Increase due to Enrollment and Request for Per Pupil Increase in County Appropriation	\$ 127,262

(Continued)

Orange County Schools  
2014-2015  
Budget Drivers

	<b>POTENTIAL ADDITIONAL EXPENSES</b>
Restoration of a Maintenance Position	\$ 47,180
Addition of an Academic Support Coach	\$ 60,000
Addition of a Secondary Literacy Specialist	\$ 65,000
Addition of a Secondary Math Coach	\$ 40,000
Addition of One-Third of a Pre-K Program Specialist	\$ 23,000
Facilities Study Implementation	\$ 150,000
Living Wage Adjustment	\$ 75,000
Safe Havens/District Safety	\$ 200,000
Expanded Free Breakfast for all K-5 students	\$ 347,333
Addressing Salary Compression	\$ 350,000
Providing Dental/Vision benefit for employees	\$ 500,000

# ORANGE COUNTY SCHOOLS

## 2014-2015 Recommended Local Budget Summary

		2013-2014 Budget	2014-2015 Recommended Budget	
<u>REVENUES</u>		7666 Students*\$3,269	7741 Students*\$3,444	
2.4110	County Appropriation	\$ 25,060,154	\$ 26,660,004	Superintendent's recommended budget with a \$175 increase per pupil from \$3269 to \$3444 and reflects 75 more students
2.4110.007	County Appropriation - Fair Funding	494,000	494,000	
2.4410	Fines & Forfeitures	200,000	200,000	
2.4450	Interest	70,000	68,000	
2.4910	Fund Balance Appropriated	3,263,999	645,694	
TOTAL REVENUES		<u>\$ 29,088,153</u>	<u>\$ 28,067,698</u>	
		2013-2014 Budget	2014-2015 Recommended Budget	
<u>EXPENDITURES</u>				
PRC 001	REGULAR CLASSROOM TEACHERS (Salaries, Supplements, Benefits, Matching Funds, 6th & 9th Grade Academies and Vocational Rehabilitation Match)	\$ 7,424,798	\$ 7,778,664 (1) (2)	Includes the addition of a Secondary Math Coach and 1/3 of a Pre-K Program Specialist as well as Salary, Supplement and Benefit Increases
PRC 002	CENTRAL OFFICE ADMINISTRATION (Salaries, Supplements and Benefits)	\$ 1,290,674	\$ 1,333,418	Salary, Supplement and Benefit Increases
PRC 003	NON-INSTRUCTIONAL SUPPORT (Custodial, Clerical, Technology, and Substitute Salaries, Benefits and Custodial Contracted Services)	\$ 4,447,651	\$ 4,477,140 (3)	Reduction in Substitute costs, Reduction in Clerical and Custodial Salaries to actual with an increase for Salary, Supplement and Benefit Increases. Also included is \$40K to raise all employees' salary to the Minimum Living Wage set by the BOCC

# ORANGE COUNTY SCHOOLS

## 2014-2015 Recommended Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014 Budget</u>	<u>2014-2015 Recommended Budget</u>	
PRC 005	SCHOOL BUILDING ADMINISTRATION (Principal and Assistant Principal Salaries, Supplements, Benefits and Travel)	\$ 1,043,427	\$ 1,077,934	Salary, Supplement and Benefit Increases
PRC 007	INSTRUCTIONAL SUPPORT (Psychologists, Social Workers, Media Specialists, Guidance Counselors, Nurses, and Literacy Coaches Salaries and Benefits)	\$ 917,374	\$ 959,615 (4)	Includes the addition of a Secondary Literacy Specialist as well as Salary, Supplement and Benefit Increases
PRC 009	NON-CONTRIBUTORY BENEFITS (Longevity, Bonus Leave Payout, Annual Leave Payout and Benefits, Unemployment Insurance, Worker's Comp. Insurance and Life Ins.)	\$ 514,578	\$ 514,578	
PRC 013	CAREER AND TECHNICAL EDUCATION (Voc Ed. Network Certification Tests, Workshops and Student and Employee Travel)	\$ 4,248	\$ -	Increase in State Funding
PRC 015	TECHNOLOGY (Contracted Repairs and Maintenance, Travel, Computer Software and Supplies, and Computer Equipment)	\$ 957,549	\$ 22,000	2013-14 budget included one time funding to purchase the Elem. laptops, to refresh Admin, certified supp. staff & BOE computers & to purchase assistive technology for students in the Exceptional Children's program
PRC 024	DSSF (Supplement Pay)	\$ 15,292	\$ 15,505	Supplement and Benefit Increases
PRC 027	TEACHER ASSISTANTS K-3 (Salaries, Substitute Pay and Benefits)	\$ 255,092	\$ 257,266	To reflect budget vs. actual and to reflect Salary and Benefit Increases
PRC 032	EXCEPTIONAL CHILDREN (Salaries, Benefits, Contracted Services, Staff Development, Travel, Supplies & Materials and Furniture & Equipment)	\$ 1,259,566	\$ 1,316,653	Salary, Supplement and Benefit Increases
PRC 034	ACADEMICALLY GIFTED PROGRAM (Teachers, Substitutes, Benefits, Staff Development, and Supplies and Materials)	\$ 349,341	\$ 368,552	Salary, Supplement and Benefit Increases
PRC 035	SCHOOL FOOD SERVICES (Unpaid Charged Meals)	\$ 1,200	\$ 1,000	

# ORANGE COUNTY SCHOOLS

## 2014-2015 Recommended Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014 Budget</u>	<u>2014-2015 Recommended Budget</u>	
PRC 036	TRANSFER TO CHARTER SCHOOLS (Per Pupil Allotment Sent to Charter Schools)	\$ 1,091,847	\$ 1,219,109	Increase of 20 students & increase in County appropriation
PRC 050	TITLE I (Supplement Pay)	\$ 58,485	\$ 70,036	Supplement and Benefit Increases
PRC 054	ENGLISH AS A SECOND LANGUAGE (Teachers, Substitutes, Benefits, Travel and Supplies & Materials)	\$ 320,588	\$ 278,956	One position now paid from additional state PRC 069 funds. Also includes Salary, Supplement and Benefit Increases
PRC 056	TRANSPORTATION (Salaries and Benefits, Repair Parts and Materials, Fuel, Tires & Tubes and Equipment)	\$ 535,943	\$ 406,041 (3)	Increase in State funding. (Route review, increased efficiency; no increased ride time) Also, included is \$35K to raise all employees' salary to the Minimum Living Wage set by the BOCC
PRC 060	IDEA TITLE VI-B (Supplement Pay)	\$ 177,400	\$ 165,754	Adjust to actual and reflect Supplement and Benefit Increases
PRC 061	INSTRUCTIONAL SUPPLIES (TB Exam Fees, Supplies & Materials and Library Books)	\$ 171,392	\$ 171,392	
PRC 069	AT RISK STUDENT SERVICES (Salaries, Benefits, Contracted Services, Staff Development, Travel and Supplies & Materials)	\$ 200,000	\$ 260,000 (5)	Includes the addition of an Academic Support Coach
PRC 103	TITLE II (Salary, Supplement and Benefits)	\$ 48,582	\$ 45,237	25% salary for a clerical support position now paid from PRC 003 offset by increase in Salary, Supplement and Benefits
PRC 701	AFTER SCHOOL PROGRAM (Middle School After School)	\$ 125,000	\$ 125,000	
PRC 706	NON-YELLOW BUS (Activity Buses and Bus Driver Supplements)	\$ 51,578	\$ 53,201	Supplement and Benefit Increases
PRC 801	CURRICULAR SERVICES (Salaries, Benefits, Contracted Services, Printing, Fieldtrips, Travel, Memberships, Supplies & Materials and Science Program Enhancements)	\$ 662,824	\$ 467,952	One time expenditure budgeted in 2013-14 not necessary to budget in 2014-15

# ORANGE COUNTY SCHOOLS

## 2014-2015 Recommended Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014 Budget</u>	<u>2014-2015 Recommended Budget</u>	
PRC 802	<b>OPERATION OF PLANT</b> (Maintenance Salaries, Benefits, District Wide Utilities, Contracted Services, Security Monitoring, Maintenance Projects, Supplies & Materials and Gas & Oil)	\$ 4,530,130	\$ 3,365,295	2013-14 budget included \$1M for the OHS Connector and \$80K to improve school based emergency communications. This offset Salary, Supplement and Benefit increases in 2014-2015. Also, \$100K for Resource Officers was moved to PRC 806, District Safety.
PRC 803	<b>HUMAN RESOURCES</b> (Criminal Records Check, Staff Development, Printing, Magellan Employee Assistance Program, Travel, HRMS Fees, Supplies, SubFinder, Scanning, Recruitment Travel and Recruitment Materials)	\$ 184,252	\$ 119,252	2013-14 budget included a one time expense of \$65K for a salary study
PRC 804	<b>FINANCIAL SERVICES</b> (Copier Costs, Contracted Services, Staff Development, Printing, Travel, Liability, Vehicle & Property Insurance, Student Accident & Boiler Ins., Office Supplies, Fidelity Bond, and Memberships)	\$ 448,325	\$ 448,325	
PRC 805	<b>SUPPORT SERVICES</b> (Mobile Communications, Staff Development and Supplies and Materials)	\$ 31,236	\$ 4,050	2013-2014 budget included \$30,000 for one time contracted services
PRC 806	<b>DISTRICT SAFETY</b> (Resource Officers and Reserve Officers)	\$ -	\$ 180,000	\$100K moved from PRC 802 for Resource Officers and \$80K budgeted for OCS match for Reserve Officers
PRC 807	<b>SAFE HAVENS</b> (Access Control, Security Monitoring)	\$ -	\$ 200,000 (6)	Includes the addition of \$200K to address issues mentioned in the Safe Havens report
PRC 808	<b>FACILITIES STUDY IMPLEMENTATION</b> (Additional Maintenance Position and Additional Maintenance Projects)	\$ -	\$ 197,180 (7) (8)	Includes the restoration of one maintenance position as well as \$150K for additional maintenance projects
PRC 840	<b>DSS FAMILY SOCIAL WORKERS</b> (School Social Workers' Salaries and Benefits)	\$ 387,192	\$ 695,000 (9)	Includes an additional \$307,808 to preserve the Family Specialist/Social Workers
PRC 850	<b>PROJECT GRADUATION</b> (Contracted Services and Supplies & Materials)	\$ 12,000	\$ 12,000	

# ORANGE COUNTY SCHOOLS

## 2014-2015 Recommended Local Budget Summary

<u>EXPENDITURES</u>		<u>2013-2014 Budget</u>	<u>2014-2015 Recommended Budget</u>	
PRC 851	<b>CULTURAL ARTS</b> (Supplements, Benefits, Contracted Services and Supplies & Materials)	\$ 86,667	\$ 86,667	
PRC 854	<b>BAND</b> (Band Instrument Repair and Band Grants to Schools)	\$ 67,240	\$ 67,240	
PRC 860	<b>ATHLETICS</b> (Supplements, Benefits, Catastrophic Insurance and Athletic Grants to Schools)	\$ 629,203	\$ 631,117	Benefit Increases
PRC 861	<b>CO-CURRICULAR CLUBS</b> (Supplements, Benefits and Supplies and Materials)	\$ 49,522	\$ 49,657	Benefit Increases
PRC 890	<b>BOARD OF EDUCATION</b> (Salaries, Benefits, Contracted Services, Workshops, Travel and Supplies)	\$ 90,036	\$ 57,674	2013-2014 included \$47,000 for contracted services for policy updates. The expense for policy updates in 2014-2015 will be \$14,633.
PRC 891	<b>EXECUTIVE ADMINISTRATION</b> (Awards & Recognitions, Office Postage, Supplies and Materials and Staff Development)	\$ 26,574	\$ 29,050	Increases in staff development and membership fees and dues
PRC 892	<b>BOARD AND ADMINISTRATION SUPPORT</b> (Memberships & Fees, Legal Fees, Internal Auditor's Salary and Benefits and External Audit Costs)	\$ 535,800	\$ 452,800	Reduction in School Safety Contingency offset by an increase to PRC 807, Safe Havens
PRC 900	<b>PUBLIC RELATIONS</b> (Salary, Benefits, Printing/ Promotional Materials, Supplies, and Membership Fees)	\$ 84,648	\$ 87,388	Increase in Salary and Benefits
<b>TOTAL EXPENSES</b>		<u>\$ 29,088,153</u>	<u>\$ 28,067,698</u>	

(1) Add Secondary Math Coach \$40,000

(2) Add One-Third Pre-K Program Specialist \$23,000

(3) Raise All Employees' Salary to the Minimum Living Wage set by the BOCC \$75,000

# **ORANGE COUNTY SCHOOLS**

## **2014-2015 Recommended Local Budget Summary**

- (4) Add Secondary Literacy Specialist \$65,000
- (5) Add Academic Support Coach \$60,000
- (6) Allocate Funds to Address Safe Havens Report \$200,000
- (7) Restore Maintenance Position \$47,180
- (8) Increase Funding to Address Deferred Maintenance \$150,000
- (9) Preserve Family Specialist/Social Workers \$307,808

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Budget  
2014-2015**

Description	Proposed Budget
<b>Operating Revenue Budget</b>	
<b>County Appropriation</b>	<b>\$ 26,660,004</b>
County Appropriation - Fair Funding	494,000
Fines and Forfeitures	200,000
Interest Earned on Investments	68,000
Fund Balance Appropriated	645,694
	<hr/>
Total	<u><u>\$ 28,067,698</u></u>
<b>Operating Expenditure Budget</b>	
PRC 001 - Classroom Teachers	\$ 7,778,664
PRC 002 - Central Office Administration	1,333,418
PRC 003 - Non-Instructional Support	4,477,140
PRC 005 - School Building Administration	1,077,934
PRC 007 - Instructional Support	959,615
PRC 009 - Non-Contributory Benefits	514,578
PRC 013 - Career and Technical Education	-
PRC 015 - Technology	22,000
PRC 024 - DSSF	15,505
PRC 027 - Teacher Assistants	257,266
PRC 032 - Exceptional Children	1,316,653

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Budget  
2014-2015**

Description	Proposed Budget
<b>Operating Expenditure Budget (Cont'd)</b>	
PRC 034 - Academically Gifted Program	\$ 368,552
PRC 035 - School Food Services	1,000
PRC 036 - Transfer to Charter Schools	1,219,109
PRC 050 - Title I	70,036
PRC 054 - English as a Second Language	278,956
PRC 056 - Transportation	406,041
PRC 060 - IDEA Title VI-B	165,754
PRC 061 - Instructional Supplies	171,392
PRC 069 - At Risk Student Services	260,000
PRC 103 - Literacy Support	45,237
PRC 701 - After School Program	125,000
PRC 706 - Non-Yellow Bus	53,201
PRC 801 - Curricular Services	467,952
PRC 802 - Operation of Plant	3,365,295
PRC 803 - Human Resources	119,252
PRC 804 - Financial Services	448,325
PRC 805 - Support Services	4,050
PRC 806 - District Safety	180,000
PRC 807 - Safe Havens	200,000
PRC 808 - Facilities Study Implementation	197,180
PRC 840 - DSS Family Social Workers	695,000
PRC 850 - Project Graduation	12,000
PRC 851 - Cultural Arts	86,667
PRC 854 - Band	67,240
PRC 860 - Athletics	631,117

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Budget  
2014-2015**

Description	Proposed Budget
<b>Operating Expenditure Budget (Cont'd)</b>	
PRC 861 - Co-Curricular Clubs	\$ 49,657
PRC 890 - Board of Education	57,674
PRC 891 - Executive Administration	29,050
PRC 892 - Board and Administration Support	452,800
PRC 900 - Public Relations	87,388
Total	\$ 28,067,698

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Budget Reconciliation  
2014-2015**

<b>Description</b>	<b>2013-2014 Budget</b>	<b>Increase/ (Decrease)</b>	<b>2014-2015 Proposed Budget</b>
<b>Operating Revenue Budget</b>			
<b>County Appropriation</b>	<b>\$ 25,060,154</b>	<b>\$ 1,599,850</b>	<b>\$ 26,660,004</b>
County Appropriation - Fair Funding	494,000	-	494,000
Fines and Forfeitures	200,000	-	200,000
Interest Earned on Investments	70,000	(2,000)	68,000
Fund Balance Appropriated	3,263,999	(2,618,305)	645,694
<b>Total</b>	<b>\$ 29,088,153</b>	<b>\$ (1,020,455)</b>	<b>\$ 28,067,698</b>

Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Program Report Code (PRC)  
X.XXXX.XXX.XXX  
2014-2015

Description	2013-2014 Budget	Increase/ (Decrease)	2014-2015 Proposed Budget
<b>Operating Expenditure Budget</b>			
PRC 001 - Classroom Teachers	\$ 7,424,798	\$ 353,866	\$ 7,778,664
PRC 002 - Central Office Administration	1,290,674	42,744	1,333,418
PRC 003 - Non-Instructional Support	4,447,651	29,489	4,477,140
PRC 005 - School Building Administration	1,043,427	34,507	1,077,934
PRC 007 - Instructional Support	917,374	42,241	959,615
PRC 009 - Non-Contributory Benefits	514,577	1	514,578
PRC 013 - Career and Technical Education	4,248	(4,248)	-
PRC 015 - Technology	957,549	(935,549)	22,000
PRC 024 - DSSF	15,292	213	15,505
PRC 027 - Teacher Assistants	255,992	1,274	257,266
PRC 032 - Exceptional Children	1,259,566	57,087	1,316,653
PRC 034 - Academically Gifted Program	349,341	19,211	368,552
PRC 035 - School Food Services	1,200	(200)	1,000
PRC 036 - Transfer to Charter Schools	1,091,847	127,262	1,219,109
PRC 050 - Title I	58,485	11,551	70,036
PRC 054 - English as a Second Language	320,588	(41,632)	278,956
PRC 056 - Transportation	535,943	(129,902)	406,041
PRC 060 - IDEA Title VI-B	177,400	(11,646)	165,754
PRC 061 - Instructional Supplies	171,392	-	171,392
PRC 069 - At Risk Student Services	200,000	60,000	260,000
PRC 103 - Literacy Support	48,582	(3,345)	45,237
PRC 701 - After School Program	125,000	-	125,000
PRC 706 - Non-Yellow Bus	51,578	1,623	53,201
PRC 801 - Curricular Services	662,824	(194,872)	467,952
PRC 802 - Operation of Plant	4,530,130	(1,164,835)	3,365,295

Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Program Report Code (PRC)  
X.XXXX.XXX.XXX  
2014-2015

Description	2013-2014 Budget	Increase/ (Decrease)	2014-2015 Proposed Budget
<b>Operating Expenditure Budget (Cont'd)</b>			
PRC 803 - Human Resources	\$ 184,252	\$ (65,000)	\$ 119,252
PRC 804 - Financial Services	448,325	-	448,325
PRC 805 - Support Services	31,236	(27,186)	4,050
PRC 806 - District Safety	-	180,000	180,000
PRC 807 - Safe Havens	-	200,000	200,000
PRC 808 - Facilities Study Implementation	-	197,180	197,180
PRC 840 - DSS Family Social Workers	387,192	307,808	695,000
PRC 850 - Project Graduation	12,000	-	12,000
PRC 851 - Cultural Arts	86,667	-	86,667
PRC 854 - Band	67,240	-	67,240
PRC 860 - Athletics	629,203	1,914	631,117
PRC 861 - Co-Curricular Clubs	49,522	135	49,657
PRC 890 - Board of Education	90,036	(32,362)	57,674
PRC 891 - Executive Administration	26,574	2,476	29,050
PRC 892 - Board and Administration Support	535,800	(83,000)	452,800
PRC 900 - Public Relations	84,648	2,740	87,388
Total	\$ 29,088,153	\$ (1,020,455)	\$ 28,067,698

Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Purpose Code  
X.XXXX.XXX.XXX  
2014-2015

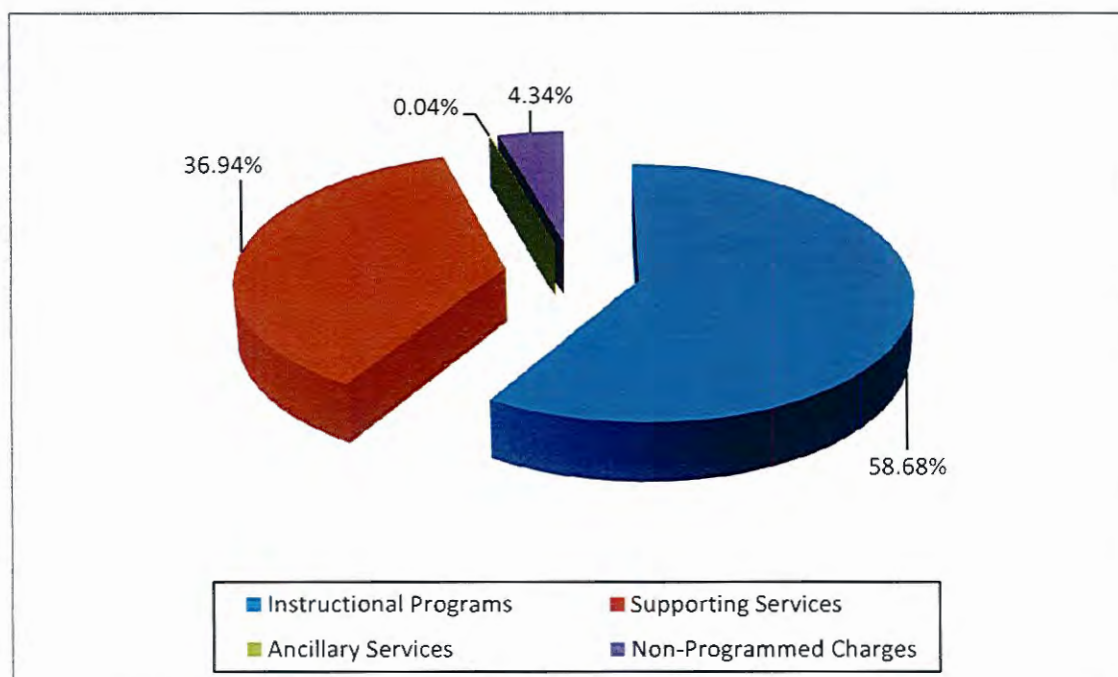
Description	2013-2014 Budget	2014-2015 Proposed Budget	Increase/ (Decrease)	Proposed % Mix
<b>Operating Expenditure Budget</b>				
INSTRUCTIONAL SERVICES				
5100 - Regular Instructional Services	\$ 8,412,932	\$ 8,734,213	\$ 321,281	31.12%
5200 - Special Population Services	2,206,757	2,231,162	24,405	7.95%
5300 - Alternative Programs and Services	652,991	1,048,115	395,124	3.73%
5400 - School Leadership Services	1,942,343	1,963,669	21,326	7.00%
5500 - Co-Curricular Services	934,829	937,019	2,190	3.34%
5800 - School Based Support Services	1,531,458	1,555,679	24,221	5.54%
TOTAL	\$ 15,681,310	\$ 16,469,857	\$ 788,547	58.68%
SYSTEM-WIDE SUPPORT SERVICES				
6100 - Support and Development Services	\$ 2,587,807	\$ 1,680,444	\$ (907,363)	5.99%
6200 - Special Population Support and Development Services	112,119	112,047	(72)	0.40%
6300 - Alternative Programs and Services Support and Development Services	17	17	-	0.00%
6400 - Technology Support Services	676,034	698,378	22,344	2.49%
6500 - Operational Support Services	6,045,191	5,165,867	(879,324)	18.41%
6600 - Financial and Human Resource Services	1,247,095	1,194,112	(52,983)	4.25%
6700 - Accountability Services	211,370	216,538	5,168	0.77%
6800 - System-wide Pupil Support Services	12,000	12,000	-	0.04%
6900 - Policy, Leadership and Public Relations Services	1,411,744	1,287,586	(124,158)	4.59%
TOTAL	\$ 12,303,377	\$ 10,366,989	\$ (1,936,388)	36.94%

Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Purpose Code  
X. ~~XXXX~~.XXX.XXX  
2014-2015

Description	2013-2014 Budget	2014-2015 Proposed Budget	Increase/ (Decrease)	Proposed % Mix
<b>Operating Expenditure Budget (Cont'd)</b>				
ANCILLARY SERVICES				
7100 - Community Services	\$ 82	\$ 82	\$ -	0.00%
7200 - Nutrition Services	11,537	11,661	124	0.04%
TOTAL	<u>\$ 11,619</u>	<u>\$ 11,743</u>	<u>\$ 124</u>	<u>0.04%</u>
NON-PROGRAMMED CHARGES				
8100 - Payments to Other Governmental Units	\$ 1,091,847	\$ 1,219,109	\$ 127,262	4.34%
TOTAL	<u>\$ 1,091,847</u>	<u>\$ 1,219,109</u>	<u>\$ 127,262</u>	<u>4.34%</u>
TOTAL OPERATING BUDGET	<u>\$ 29,088,153</u>	<u>\$ 28,067,698</u>	<u>\$ (1,020,455)</u>	<u>100.00%</u>

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Purpose Code  
2014-2015**

Description	Budget	%
Instructional Programs	\$ 16,469,857	58.68%
Supporting Services	10,366,989	36.94%
Ancillary Services	11,743	0.04%
Non-Programmed Charges	1,219,109	4.34%
Total	\$ 28,067,698	100.00%

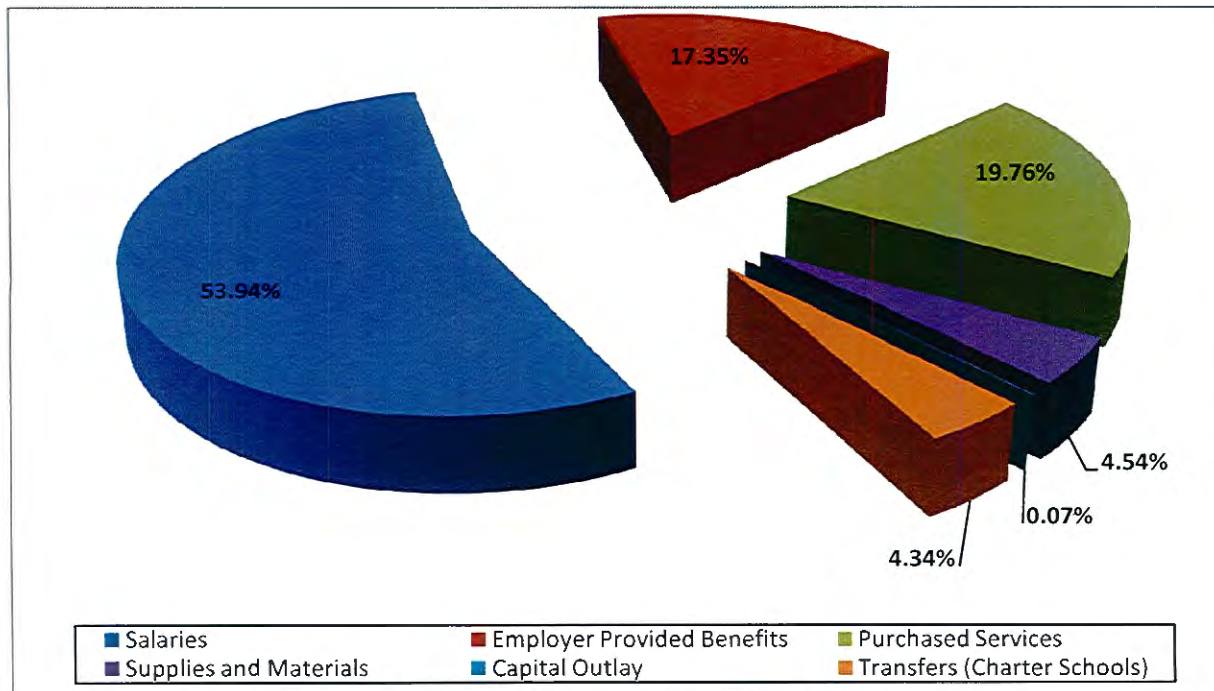


**Orange County Schools**  
**Local Current Expense Budget Proposal**  
**Proposed Operating Expenditures by Object Code**  
**X.XXXX.XXX.XXX**  
**2014-2015**

Description	2013-2014 Budget	2014-2015 Proposed Budget	Increase (Decrease)	Proposed % Mix
<b>Operating Expenditure Budget</b>				
100 - Salaries	\$ 14,741,250	\$ 15,139,649	\$ 398,399	53.94%
200 - Employer Provided Benefits	4,656,018	4,868,323	212,305	17.35%
300 - Purchased Services	5,496,393	5,546,204	49,811	19.76%
400 - Supplies and Materials	2,053,288	1,273,413	(779,875)	4.54%
500 - Capital Outlay	1,049,357	21,000	(1,028,357)	0.07%
700 - Transfers (Charter Schools)	1,091,847	1,219,109	127,262	4.34%
TOTAL	\$ 29,088,153	\$ 28,067,698	\$ (1,020,455)	100.00%

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Expenditures by Object Code  
2014-2015**

Description	Budget	%
Salaries	\$ 15,139,649	53.94%
Employer Provided Benefits	4,868,323	17.35%
Purchased Services	5,546,204	19.76%
Supplies and Materials	1,273,413	4.54%
Capital Outlay	21,000	0.07%
Transfers (Charter Schools)	1,219,109	4.34%
Total	\$ 28,067,698	100.00%

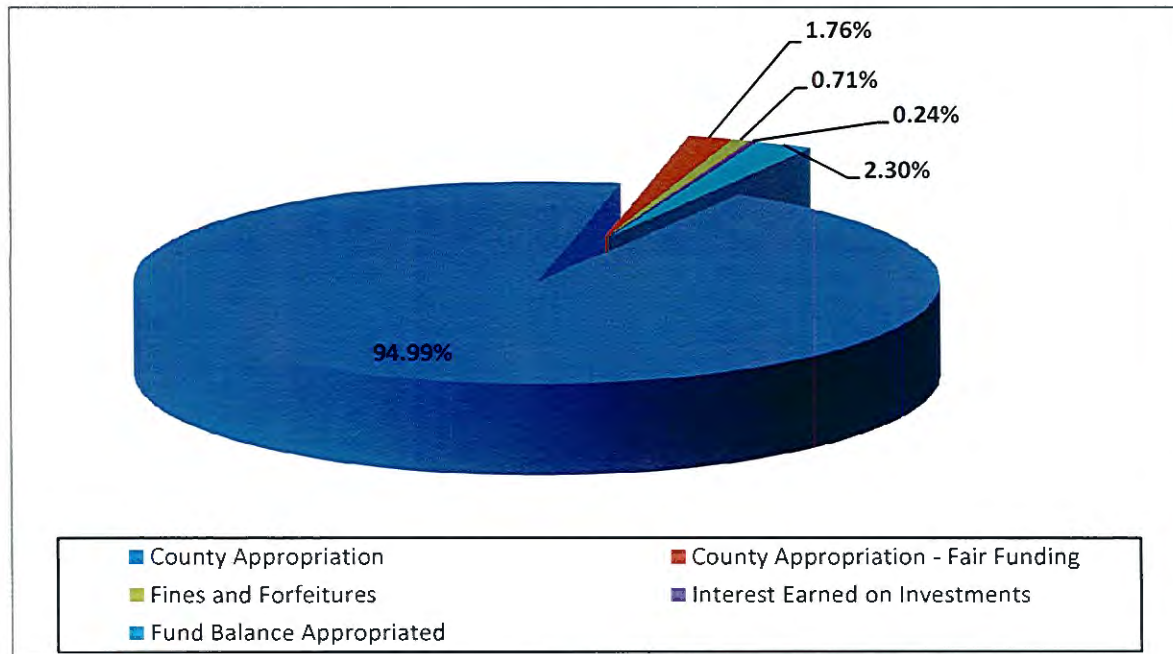


**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Operating Revenues by Source  
2014-2015**

Description	2013-2014 Budget	2014-2015 Proposed Budget	Increase/ (Decrease)	Proposed % Mix
<b>Operating Revenue Budget</b>				
<b>County Funding:</b>				
County Appropriation	\$ 25,060,154	\$ 26,660,004	\$ 1,599,850	94.99%
County Appropriation - Fair Funding	494,000	494,000	-	1.76%
<b>Total County Funding</b>	<u>25,554,154</u>	<u>27,154,004</u>	<u>1,599,850</u>	<u>96.75%</u>
Fines and Forfeitures	200,000	200,000	-	0.71%
Interest Earned On Investments	70,000	68,000	(2,000)	0.24%
Fund Balance Appropriated	<u>3,263,999</u>	<u>645,694</u>	<u>(2,618,305)</u>	<u>2.30%</u>
<b>Total</b>	<u>\$ 29,088,153</u>	<u>\$ 28,067,698</u>	<u>\$ (1,020,455)</u>	<u>100.00%</u>

**Orange County Schools  
Local Current Expense Budget Proposal  
Proposed Revenue by Source  
2014-2015**

Description	Budget	%
County Appropriation	\$ 26,660,004	94.99%
County Appropriation - Fair Funding	494,000	1.76%
Fines and Forfeitures	200,000	0.71%
Interest Earned on Investments	68,000	0.24%
Fund Balance Appropriated	645,694	2.30%
<b>Total</b>	<b>\$ 28,067,698</b>	<b>100.00%</b>







**Initiative: Contract a Secondary Math Coach to work with secondary math teachers.**

#### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Contract with a secondary math coach	\$40,000	This is non- recurring expenditure

#### Expected Results

When we look at the data below, it is indicative that our teachers need in-depth work with alignment of the math standards to the courses. A math coach will be able to work with middle school on differentiation in the math plus classes and implementing the math practices. With high and middle school, a math coach will be able to work specifically with the curriculum in Math 1. High school math teachers are still trying to capture the Math II and Math III curriculum. In addition, a fourth math course will be developed by the state and curriculum is unknown at this point. Professional development and PLC work is needed across the district. We have hired a consultant previously to work with middle school math this school year. She was able to offer professional development for 3 sessions. This PD was well-received by teachers and the time to work on alignment together as a district was very effective. However, best practice indicates that PD should be embedded on a consistent basis to make a shift in teaching and understanding.

#### Evidence or Reasoning for this Recommendation

It is an expectation that we would see a drop in proficiency scores when standards are re-aligned. We dropped approximately 40 % in 6<sup>th</sup> – 8<sup>th</sup> and also in Math I.

Grade Level	2012-2013 EOG Math Proficiency (%)
6 <sup>th</sup> grade	45 %
7 <sup>th</sup> grade	40.4 %
8 <sup>th</sup> grade	41.2 %
Math 1 ( includes Middle and High School)	36.8 %

Contact Person: Patricia Harris, Director for College and Career Readiness, 919-245.4005 ext 17001





**Initiative: 33% Funding requested for a 12 Month Pre-school Program Specialist**

**Implementation Timeline and Budget Needed**

2013-2014	Amount	Notes
Additional position: PK Program Specialist	33% Salary and benefits of Approximately \$23,000.00 per year; remaining funding will come from Title I	Individual must possess a BK license. This is a 12 month position due to NC Child Find in-take and referral processes. This is a recurring expense.

**Expected Results**

- Coordination of PK services including Title 1 PK classes and EC separate classes
- Increased PK proficiency with concepts needed for Kindergarten
- Ongoing, embedded Professional development focused on language development, curriculum implementation and other PK related topics
- Maintain 5 star child care licenses in Title 1 classrooms
- Implementation of PK Curriculum—Creative Curriculum Gold
- Increased student outcomes as measured by the Dial 4 and Creative Curriculum Gold formative and summative assessments

**Evidence or Reasoning for this Recommendation**

Currently, Orange County Schools maintains 4 classes Title 1/Blended Pre-kindergarten classes (64 students) and 2 low incidence classes for students with disabilities (8 students) as well as housing 3 Headstart PK classrooms. In addition, there are 9 students with disabilities served in a 2 playgroups each meeting 2 times a week for 90 minutes and 8 students served itinerantly in their daycare settings. Students receiving speech only services (48 students) are served in a variety of settings throughout the district and 6 students are served at the Children's Learning Center. **Between the EC services and Title1/blended classrooms, 145 children are served in Orange County Schools PK programs.**

Presently, the duties listed below are divided between 3 individuals. The goal of the proposed position is to bring consistency of programming as well as a single point of contact for families, staff and the district.

The PK program specialist would be responsible for the following:

- Coordinate the EC referral and placement process
- Facilitate and participate on the Trans-disciplinary Play-Based Assessment Team
- Provide coordination and maintenance of placements of PK students with disabilities
- Coordinate and participate in referral meetings from outside agencies including the CDSA, HeadStart, physician's offices and parents
- Coordinate the Title I application and enrollment process for PK classes
- Coordinate the Title I PK assessment process
- Conduct observations in all PK classes to ensure high quality instructional practices and implementation of the PK curriculum
- Coordinate and/or conduct professional development as needed.
- Monitor the Continuous Improvement Performance Plan Indicators (8 and 12)
- Monitor the compliance of licensing requirements for the PK classrooms to maintain 5 star facilities
- Participate in classroom Walk-Throughs with site-based Administration to build a cohesive model and district agreement of high quality Pre-K instruction
- Conduct Peer observations of teachers and related services personnel



**Initiative: Raise the rate of pay for identified employees to that of the Living Wage as defined by Orange County Government**

**Implementation Timeline and Budget Needed**

<b>2014-2015</b>	<b>Amount</b>	<b>Notes</b>
Raise the pay rate of identified employees who currently earn an hourly rate below the Living Wage, as defined by Orange County Government, which is currently \$10.97 per hour	\$75,000	Estimates are based on trends for each of the groups identified below

**Expected Results**

Improvement of salaries of the lowest paid employees in the district will improve morale as well as address the Orange County Board of Commissioners' goal of social justice.

**Evidence or Reasoning for this Recommendation**

At their September 2, 2010, regular meeting, the Orange County Board of County Commissioners adopted a Social Justice Goal for Orange County. The Vision for Social Justice includes an objective for "Ensuring economic self-sufficiency by fostering a sustainable community in which individuals can sufficiently provide for the physical, social, and mental needs of themselves and their dependents, and by providing safety net mechanisms for those who find themselves unable to do so." One of the specific actions to be implemented to ensure 'economic self-sufficiency' is to provide a living wage.

For the 2013-14 fiscal year, the Living Wage is \$10.97 per hour. Based on a review of all employees, some employees in the following groups would be impacted by an increase in their minimum hourly rate to the Living Wage (\$10.97). Not all employees in each of these groups would be impacted as they currently make more than the Living Wage.

- **Child Nutrition Substitutes** – currently child nutrition substitutes are paid an hourly rate of \$9.15 per hour, a difference of \$1.82 per hour.
- **After School Site Employees (Hourly)** – there are currently 17 after school employees who are not otherwise employed in another capacity by Orange County Schools; 9 of these employees earn less than the current Living Wage, between \$.32 and \$3.58 less per hour.
- **After School Substitutes** – currently there are 6 substitutes who serve in the After School Program and are paid \$3.58 less per hour than the Living Wage.
- **Substitute Teachers** – non-licensed substitute teachers earn \$75.00 per day; for a 7.5 hour day, that's \$10.00 per hour, a difference of \$.97 per hour.



## Initiative: Add a Secondary Literacy Coach position to share at OHS and CRHS

### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Hire a Secondary Literacy Coach for OHS and for CRHS	\$65,000	10 month position & recurring expenditure

### Expected Results

Since the implementation of literacy coaches K-8 in 2008 in OCS, the district's reading performance as measured by the 3-8<sup>th</sup> End-of-Grade reading test has increased 16.17% as compared to the state's average. By extending the use of literacy coaches into high school, we can maintain this trend. We will reduce the number of students not reading on grade level by offering targeted reading intervention thru 12<sup>th</sup> grade. Likewise, we will increase the reading level of student's already at or above grade level to meet the demands of college and career text levels. Literacy coaches will offer job-embedded professional development to content-area teachers who need reading and writing strategies to increase student reading comprehension in their subject areas. Literacy coaches will offer professional development to reading interventionists who analyze assessment data to determine why a reader is not reading with comprehension one level higher and offer targeted, daily instruction to meet a student's greatest area of need as a reader.

### Evidence or Reasoning for this Recommendation

Based on rising 9<sup>th</sup> grade Whole-to-Part assessment data, 43% or 144 out of 335 students at CRHS and 39% or 133 out of 342 students at OHS are reading below grade level.

Reading Level	%	Level of Support Needed
8 <sup>th</sup> grade	25%	Moderate by content area teachers
5 <sup>th</sup> -7 <sup>th</sup> grade	63%	Strategic by content area teachers and reading interventionists
5 <sup>th</sup> grade & below	12%	Intensive by reading interventionist and literacy coach working with content area teachers

Based on EVAAS data, 49% or 281 8<sup>th</sup> graders are projected to have 40% or less proficiency on the 8<sup>th</sup> grade end-of-grade reading test.

Based on EVAAS data, 44% or 279 10<sup>th</sup> graders are projected to have 40% or less proficiency on the English II end-of-course reading test.

Based on NC ACT benchmark percentages, 62.6% of students at CRHS and 25% at OHS met proficiency on the reading portion of the ACT; 48.5% at CRHS and 45% at OHS met writing proficiency.

Contact Person: Vickie Smith, Director of Literacy 245.4001 ext 1550



**INITIATIVE: Academic Support Coach**

**Implementation Timeline and Budget Needed**

2014-15	Amount	Notes
hire in summer and implement in the fall	\$60,000	This amount represents the estimated total for salary and benefits. This is a recurring expense.

**Expected Results**

The role of the academic support coach would be to assist district leaders and schools in decreasing achievement gaps that exist for minority populations. The position would focus on data driven decision making, culturally proficient practices, and establishing equity teams and practices in schools. Staff development would be provided to school leaders in the area of culturally proficient teaching practices. The academic support coach would work with the C&I team to establish areas within core curriculum and ongoing staff development that could infuse culturally proficient practices. A comprehensive district plan would be created to address achievement gap issues. The overall expected result would be a decrease in the achievement gaps between white and minority students and increase overall student growth.

**Evidence or Reasoning for this Recommendation**

The Achievement Gap is one of the nation's largest and most challenging educational reform topics (Lewis, Simon, Uzzell, Horwitz, & Casserly, 2010; Singham, 2003; 2005). Districts in essentially every state spend countless hours and resources investigating and implementing strategies to close the Achievement Gap and create schools that educate all children regardless of ethnicity. In their book, *Cultural Proficiency*, Lindsey et al. (2003) suggested that in the educational landscape today, teachers must not only understand their pedagogy, but must also utilize culturally proficient teaching strategies. Gay (2002) states, "Culturally responsive teaching can be defined as using the cultural knowledge, prior experiences, frames of reference, and performance styles of ethnically diverse students to make learning encounters more relevant and effective for them. It teaches to and through the strengths of these students. It is validating and affirming" (Gay, 2002, p. 29). According to researchers such as Donna Ford (1993) and Claude Steele (1997); "The extent to which students feel personally accepted, respected, included, and supported at school may be an important factor in supporting academic achievement of minority youth. Although a sense of school belonging is important for all students, it may be especially critical to the academic survival of those students who are more likely to feel alienated and unaccepted in an environment whose values and beliefs

seem incompatible with their own."

The disaggregated student achievement data for Orange County Schools reveals that there is a need for increased achievement among minority populations. According to 2012-2013 EOG scores, African American and Hispanic students score significantly lower than white students in the areas of reading and math. One area specifically mentioned in the mission of Orange County Schools is to create challenging and engaging educational experiences for students. A core belief for Orange County Schools is to have outstanding student achievement and individual success. Orange County Schools is committed to serving all students regardless of ethnicity. In order to meet these district goals, a new position is being requested for an academic support coach.

The role of an academic support coach would include the following:

- district staff development in culturally proficient practices
- district data analysis
- collaboration with curriculum directors
- coaching for principals in equity
- facilitating a district equity advisory team
- researching best practices for closing achievement gaps
- Infusing equity practices with other district programs such as PBIS, literacy, RtI, counseling services, etc.

The academic support coach would report to the Chief Academic Officer.

The following chart outlines the gaps between White and African American students and White and Hispanic students for the 2012-2013 academic year. The following scores represent the actual gap totals and not the proficiency scores. For example, in the area of reading in 3rd grade, The gap between White students and African American students is 34.2 points. White students in 3rd grade scored 30.3 points higher in literacy in comparison with Hispanic students.

Grade	Reading		Math		Science	
	African American	Hispanic	African American	Hispanic	African American	Hispanic
3	34.2	30.3	46.9	28.8		
4	43.6	42	46.3	34.3		
5	28.5	33.7	42.5	23.6	36.6	21.6
6	29.7	37.9	35.9	28		
7	27.9	26.5	27.4	22.1		
8	29	20.7	31.7	21.9	33.9	9.8



**Initiative:** Safe Havens Report Recommendations-Phase I Implementation:  
Access Control/Enhanced Electronic Observations of School Properties

Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Identify and install initial phases of access Systems and campus surveillance on all School campuses	\$200,000	This is a non-recurring cost.

Expected Results

- \*Safer school campuses
- \*Long-term solutions for building access and reliable surveillance systems are implemented.
- \*Best practices adopted for how these tools are utilized and maintained.

Evidence or Reasoning for this Recommendation

Safe Havens International, a firm internationally recognized for their expertise in school safety, surveyed all District facilities and made recommendations for security enhancements and physical plant modifications at some facilities. Access control and enhanced electronic observation tools were two key areas where the District could experience some significant benefits relatively quickly. Through assistance from Safe Havens, OCS will identify specific technological applications that would provide a long-term solution to address both of these critical issues. While future capital appropriations would be needed to continue implementation of the Report's findings and recommendations, this important first step would make all schools and District buildings safer now.

Contact Person(s): Pam Jones, Interim Director of Auxiliary Services



**Initiative: Restore a maintenance position to address identified significant areas of deferred maintenance throughout the district**

#### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Restore a Maintenance Technician position	\$47,180	Restoring a cut position; recurring expense; includes salary and benefit costs

#### Expected Results

Restoring a previously frozen position (vacancy from 2010 - 2011 timeframe that went unfilled) will allow the District to hire a Maintenance Technician with varying skills in carpentry, construction, painting, etc. who can work with the current staff to address items identified as deferred maintenance in the recent facilities study. Though this will not completely remedy the issues associated with deferred maintenance, staffing a position will provide more depth in the Maintenance Department to begin addressing the most pressing needs.

#### Evidence or Reasoning for this Recommendation

Refer to the recent Facilities Assessment for the catalog of deferred maintenance issues throughout the district.

Additional evidence:

- **Student Growth** – increase since 2007-08 (6,964) more than 600 students to the current 7,576 students (Month 4 Principals' Monthly Report Student Membership number)
- **Increase in facilities/square footage, with no increase in Maintenance personnel** – Gravelly Hill Middle School (2006); Partnership Academy (separate facility 2006); Administrative Annex (2012); Additional athletic fields/grounds maintenance with opening new facilities
- **Industry standards (square footage by employee)** – 2005 International Facility Management Association (IFMA) survey recommends a staffing ratio of 1 maintenance FTE (full time equivalent) position per 47,000 square feet; total district building square footage is 1,378,432, which at a ratio of 1:47,000 is a total of 29 FTE positions. There are currently 18 FTE positions in Maintenance.



## **Initiative:** Facilities Assessment Projects

### Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
An increase in the Maintenance Budget to address deferred maintenance and projects identified in the Facilities Assessment	\$150,000	Recurring cost

### Expected Results

Improved facilities

### Evidence or Reasoning for this Recommendation

During the 2013-14 school year, the district completed a Facilities Assessment. The Assessment identified a multitude of projects and areas of concern that need to be addressed. Many of these are the result of deferred maintenance, which has occurred since the initial budget decline in the mid- to late-2000s. The total estimate for the Facilities Assessment was a minimum of \$160,000,000 to address all needs. These funds will be for specific projects that may be more easily addressed with contracted services and having these as operating funds rather than in a specific position, which is a separate business case.

Contact Person(s): Pam Jones, Interim Director of Auxiliary Services

**Initiative:****Funding School Social Workers/Family Specialists at each of the District's Schools****Implementation Timeline and Budget Needed**

2013-2014	Amount	Notes
Fund and hire 8 School Social Workers to replace the D.S.S. Family Specialist Social Worker positions lost to the changes to/ reductions in Medicaid.	\$307,808	This is a recurring expenditure.

**Expected Results**

To provide services to our most needy students and their families.
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**Evidence or Reasoning for this Recommendation**

Orange County Schools currently has four (4) district-based Social Workers (PES, ALS, CRHS and HES/PA) and eight (8) Family Specialist Social Workers through the Orange County Department of Social Services. The D.S.S. positions have historically been able to bill Medicaid for the services they provide to our students and families. These funds offset the cost of their salaries and benefits. The D.S.S. Family Specialist Social Workers will no longer be able to bill Medicaid and the Department of Social Services does not have the funding to support these positions.

The Social Workers provide critical services for our most needy students and their families. The loss of these positions will negatively impact the programs and safety nets we currently provide. The four (4) current OCS Social Workers will not be able to adequately or appropriately serve the needs of all of our students and families.

OCS currently budgets \$387,192 to fund the District's four (4) Social Workers and to cover the salaries and benefits of the D.S.S. Family Specialist Social Workers that are not funded through Medicaid. To fully fund Social Workers at each of the schools, the District would have to increase the budget by \$307,808 for a total budget of \$695,000.

## **F. Purpose Codes**

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

**5000** Instructional Services

**6000** System-Wide Support Services

**7000** Ancillary Services

**8000** Non-Programmed Charges

**9000** Capital Outlay

The "purpose dimension" is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not currently required by NCDPI, but is highly recommended for your use to further break down the purpose of the expenditure. NCDPI, however, will replace the last digit of the purpose code with a zero (0) for NCDPI reporting purposes.

### **Instructional Services (5000)**

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

#### 5100 Regular Instructional Services

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

#### 5110 Regular Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

#### 5111 JROTC Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

#### 5112 Cultural Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the arts.

#### 5113 Physical Education Curricular Services

Costs of activities organized into programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups.

#### 5114 Foreign Language Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

#### 5115 Technology Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of technology. This purpose code is to be used in providing instruction to students.

#### 5116 Homebound/Hospitalized Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

#### 5120 CTE Curricular Services

Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field).

#### 5200 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations' services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

#### 5210 Children With Disabilities Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.

#### 5211 Homebound Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or

those with learning disabilities, who, because of the extent of their disability are certified to receive instruction in their home or a facility other than a school classroom.

5220 Special Populations CTE Curricular Services

Costs of activities for students identified as being members of special populations, which include: individuals with disabilities; individuals from economically disadvantaged families, including foster children; individuals preparing for nontraditional training and employment; single parents, including single pregnant women; displaced homemakers; and individuals with other barriers to educational achievement, including individuals with limited English proficiency, potential dropouts and the academically disadvantaged.

5230 Pre-K Children With Disabilities Curricular Services

Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

5240 Speech and Language Pathology Services

Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

5250 Audiology Services

Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of students, parents, and teachers, as appropriate.

5260 Academically/Intellectually Gifted Curricular Services

Costs of activities to provide programs for students identified as being academically gifted and talented.

5270 Limited English Proficiency Services

Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

5280-5290 Reserved for future use

5300 Alternative Programs and Services

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

5310 Alternative Instructional Services K-12

Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

5320 Attendance and Social Work Services

Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

5330 Remedial and Supplemental K-12 Services

Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.

5340 Pre-K Readiness/Remedial and Supplemental Services

Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More-At-Four, and Head Start would be coded here.

5350 Extended Day/Year Instructional Services

Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

5351 Before/After School Instructional Services

Costs of activities designed to provide additional learning experiences for students either before or after regular school hours.

5352 Intersession Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the intersession breaks provided in block scheduling and/or year round school calendars.

5353 Summer School Instructional Services

Costs of activities designed to provide additional learning opportunities for students during the summer break after the regular school year has ended.

5354 Saturday School Instructional Services

Costs of activities designed to provide additional learning opportunities for students on Saturday during the regular school year.

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they

supervise and evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, communicate the instructional needs and successes of the students to the various school stakeholders and community, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

5401 School Principal

Costs of activities performed by the principal in directing and managing the school.

5402 School Assistant Principal

Costs of activities performed by the assistant principals to assist in directing and managing the school.

5403 School Treasurer

Costs of activities performed by the school treasurer for the duties required in the School Budget and Fiscal Control Act.

5404 School Clerical Support

Costs of activities performed by school clerical staff in support of teachers and school leadership. Do not include SIMS/NCWise clerical support nor the school treasurer in this functional area.

5500 Co-Curricular Services

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

5501 Athletics

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue competitive aspects of physical education outside of regular school hours. Athletics normally involve

competition between schools and frequently generate revenues from gate receipts or fees.

5502 Cultural Arts

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue performance-related aspects of the cultural arts. These include dance, theater, band, orchestra, and other pursuits in the arts conducted outside of regular school hours.

5503 School Clubs and Other Student Organizations

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to participate in group interactions with their peers in school clubs and other student organizations. These include the vocational education clubs , nationally/internationally chartered service clubs, as well as clubs involving other areas of interest in the school curriculum.

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

5810 Educational Media Services

Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

5820 Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.

5830 Guidance Services

Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services and clerical assistance for guidance in this area.

5840 Health Support Services

Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.

5850 Safety and Security Support Services

Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.

5860 Instructional Technology Services

Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.

5870 Staff Development Unallocated

Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific

area, or when staff development funds are appropriated to a school for direct payments.

5880 Parent Involvement Services

Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

5890 Volunteer Services

Costs of activities which encourage and support volunteerism in the schools.

5900 Reserved for future use

**System-Wide Support Services (6000)**

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.

Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

6100 Support and Development Services

Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

6110 Regular Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

6111 JROTC Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students to prepare for and achieve career objectives in selected branches of the military service.

6112 Cultural Arts Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of the arts.

6113 Physical Education Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups. (Does not include athletics.)

6114 Foreign Language Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

6115 Technology Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide learning opportunities for students in the various areas of technology.

6116 Homebound/Hospitalized Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with learning opportunities while recovering from temporarily incapacitating situations which prevent them from attending regular classes in school.

6120 CTE Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.

6130 Jobs Commission Development

Provides funding to support the creation of Job Commission schools.

6200 Special Population Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

6201 Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, or other special programs for students with disabilities.

6202 CTE Children With Disabilities Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities, requiring specialized CTE programs.

6203 Pre-K Children With Disabilities Support and Development Services

Costs of activities to provide program leadership, support, and development services for Pre-K-aged children who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

6204 Speech and Language Pathology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

6205 Audiology Support and Development Services

Costs of activities to provide program leadership, support, and development services for identifying students with hearing loss; determining the range, nature, and degree of hearing function; referring problems for medical or other professional attention appropriate to treat impaired hearing; treating language impairment; involving auditory training, speech reading (lip-reading), and speech conversation; creating and administering programs of hearing conservation; and counseling guidance of students, parents, and teachers, as appropriate.

6206 Academically/Intellectually Gifted Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs for students identified as being academically gifted and talented.

6207 Limited English Proficiency Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

6300 Alternative Programs and Services Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

6301 Alternative Instructional Programs K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

6302 Attendance and Social Work Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

6303 Remedial and Supplemental Services K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences.

6304 Pre-K Readiness/Remedial and Supplemental Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies.

6305 Extended Day/Year Instructional Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

6400 Technology Support Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA as a whole. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

6401 Technology Services

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals and technical infrastructure and connectivity. Do not include any costs which may be coded to one or more specific purpose functions.

6402 Information Management Systems Services

Costs of central based activities associated with the development and implementation of technological systems.

6403 Technology User Support Services

Costs of central based activities associated with supporting technology services for LEA systems. An example would be central based help desk activities.

6410 Connectivity Support Services

Costs associated for the one time funding for shared education strategy to enhance broadband connectivity and improve the education user experience in public schools.

6500 Operational Support Services

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

6510 Communication Services

Costs of general telephone and telecommunication services for the LEA. Include in this area general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support. Do not include any costs which may be coded to one or more specific purpose functions.

6520 Printing and Copying Services

Costs of activities of printing and publishing publications such as annual reports, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials and instruments such as school bulletins, newsletters, notices, teaching materials, and other items used by the LEA and their individual schools.

6530 Public Utility and Energy Services

Costs of activities concerned with public utility and energy product consumption.

6540 Custodial/Housekeeping Services

Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.

6550 Transportation Services

Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.

6560 Warehouse and Delivery Services

Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.

6570 Facilities Planning, Acquisition and Construction Services

Costs of activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, improving sites, and up-dating service systems. This would include the costs of contracted construction management as well as architectural and engineering, educational specifications development and other services as well as those contracted services generally associated with the primary construction costs.

6580 Maintenance Services

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

6590 Reserved for Future Use

6600 Financial and Human Resource Services

Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.

6610 Financial Services

Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.

6611 Financial Management Services

Costs of activities concerned with the management of the financial operations of the school system.

6612 Purchasing Services

Costs of activities concerned with purchasing supplies, furniture, equipment, materials and services used in the schools or the school system operations.

6613 Risk Management Services

Costs of activities concerned with minimizing financial risk to the school system, including property, liability, and fidelity insurance. Planning and management of loss prevention programs, as well as worker's compensation, are also to be included here.

6614 Resource Development Services

Costs of activities related to the discovery and acquisition of financial resources and other assets such as grants, contributions, business partnerships, and bequests. Include grant writer activities in this area.

6620 Human Resource Services

Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

6621 Human Resource Management

Costs of activities concerned with the management of the human resource operations of the school system.

6622 Recruitment Services

Costs of activities concerned with recruiting qualified and appropriately credentialed individuals to meet the needs of the LEA.

6623 Staff Development Services

Costs of activities concerned with the direction and coordination of appropriate training activities for all LEA personnel. Also include costs of activities to provide staff development for all system-wide support areas when the training provided is not for a purpose code-specific area.

6624 Salary and Benefits Services

Costs of activities concerned with the coordination and administration of salary and benefits services for all LEA personnel.

6630-6690 Reserved for Future Use

6700 Accountability Services

Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

6710 Student Testing Services

Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.

6720 Planning, Research Development and Program Evaluation

Costs of activities to provide the planning, research development and program evaluation costs of the school system.

6800 System-wide Pupil Support Services

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

6810 Educational Media Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving the use of all teaching and learning resources.

6820 Student Accounting Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.

6830 Guidance Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, and other guidance services, in addition to career development coordination support services.

6840 Health Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the health of the students.

6850 Safety and Security Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the security and safety of the students, staff, buildings and grounds.

6860 Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

6870-6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

6910 Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

6920 Legal Services

Cost of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

6930 Audit Services

Cost of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

6931 Internal Audit

Costs of activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

6932 External Audit

Costs of activities concerned with the annual independent program compliance and audit of the statements and

financial records of the school system, as required by state and federal law.

6940 Leadership Services

Costs of activities performed by the superintendent and such assistants as deputy, associate, assistant superintendents, and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

6941 Office of the Superintendent

Costs of activities performed by the superintendent, related support personnel and other costs in directing and managing the affairs of the LEA.

6942 Deputy, Associate, and Assistants

Costs of activities performed by those personnel having system-wide leadership responsibilities, as well as involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and /or regulations for the district as a whole. These areas include all deputy and associate superintendents (regardless of the functional assignment). Also included are assistant superintendents and other system-wide leadership positions, as well as related support personnel and other costs related to their offices. (When assigned to two or more functional areas, costs are coded here. If costs may be placed properly to one specific purpose/function, then costs should be charged to that area.)

6950 Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.

## **Ancillary Services (7000)**

Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.

### **7100 Community Services**

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA

### **7110 Child Care Services**

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as activities of custody and care of children provided by the LEA. Before and After School Care would also be included here.

### **7200 Nutrition Services**

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

### **7300 Adult Services**

Costs of activities that develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare adults for a postsecondary career; prepare adults for postsecondary education programs; upgrade occupational competence; prepare adults for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life. In addition, parent involvement services in the schools, as well as volunteer activities by adults in the schools. Adult basic education programs are included in this category.

## **Non-Programmed Charges (8000)**

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

### **8100 Payments to Other Governmental Units**

Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

### **8200 Unbudgeted Funds**

Include unbudgeted federal grant funds administered by the State Board of Education that are being set aside by the LEA and are not a part of the LEA's budgeted funds. These funds are not available for use in the current fiscal for expenditures unless the LEA first transfers an amount from this account to their budgeted line item(s) by means of an approved budget amendment. This code may also be used to identify appropriated but unbudgeted funds in any fund source by the LEA.

### **8300 Debt Services**

Include debt service payments for lease purchases or installment contracts.

### **8400 Interfund Transfers**

Include transfers of funds from one fund to another fund in an LEA.

### **8500 Contingency**

Include appropriations for use in circumstances not completely foreseen. As monies are required from this item, budget amendments should be made to transfer monies to the appropriate operating function.

8600 Educational Foundations

Include payments made by the school system on behalf of an education foundation for which the school system has fiscal responsibility

8700 Scholarships

Include payments made for the awarding of scholarships by the school system for students and LEA personnel.

**Capital Outlay (9000)**

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, regular instructional equipment purchases would be coded to 5110, etc.). The remaining three digits may be used for local use purposes.

**Orange County Schools  
Revised Budget Calendar  
Fiscal Year 2014-2015**

<b>OCS – Board Approval</b>	<b>February 24, 2014</b>	<b>OCS Board of Education review/approval of Fiscal Year 2014-19 Capital Investment Plan</b>
<b>OCS – FY 2014-2019 Capital Investment Plan</b>	<b>February, 2014</b>	<b>FY 2014-19 Capital Investment Plan due to Orange County Financial Services from Orange County Schools</b>
<b>BOCC – Capital Investment Plan</b>	<b>March 11, 2014</b>	Manager presents 2014-2019 Capital Investment Plan to Board of County Commissioners (Regular Work Session)
<b>OCS – Budget Recommendation</b>	<b>March 24, 2014</b>	<b>Formal presentation made to Board of Education by the Superintendent on “Budget Recommendations”</b>
<b>BOCC – CIP Follow-up</b>	<b>April 10, 2014</b>	Capital Investment Plan follow-up with BOCC (Budget Work Session)
<b>OCS – Budget Consideration (Public Hearing)</b>	<b>April 14, 2014 6:00 P.M.</b>	<b>Public Hearing – Capital Funds Budget And Local Current Expense Budget</b>
<b>OCS – Work Session</b>	<b>April 14, 2014 7:00 P.M.</b>	<b>Board of Education participates in Budget Work session</b>
<b>OCS – Budget Distribution</b>	<b>April 22, 2014</b>	<b>Draft Budget due to County Commissioners From Orange County Schools</b>
<b>OCS – Board Approval</b>	<b>April 28, 2014</b>	<b>Board of Education Adopts Local Current Expense Budget</b>
<b>OCS – Budget Distribution</b>	<b>April 29, 2014</b>	<b>Budget due to County Commissioners From Orange County Schools</b>
<b>BOCC – Work Session</b>	<b>April 29, 2014</b>	Boards of Education Fiscal Year 2014-15 Budget Presentations to BOCC @ Work Session
<b>BOCC – Work Session</b>	<b>May 15, 2014</b>	Board of County Commissioners participates in CIP follow-up and Budget Drivers for 2014-15. (Budget Work Session)
<b>BOCC – Manager Presents</b>	<b>May 20, 2014</b>	Manager presents Fiscal Year 2014-15 Annual Operating Budget to Board of County Commissioners
<b>BOCC – Budget Consideration</b>	<b>May 22, 2014</b>	Public Hearing – Orange County Budget and Capital Investment Plan Public Hearings
<b>BOCC – Budget Consideration</b>	<b>May 29, 2014</b>	Public Hearing – Orange County Budget and Capital Investment Plan Public Hearings
<b>BOCC – Work Session Discussion of School Budgets</b>	<b>June 5, 2014</b>	Board of County Commissioners Participates in Board of Education Budget Work Session
<b>BOCC – County Commissioners Adoption of Budget</b>	<b>June 17, 2014</b>	County Commissioners adopt Fiscal Year 2014-15 Annual Operating Budget and 2014-19 Capital Investment Plan
<b>OCS – Continuation Budget Approval</b>	<b>June 23, 2014</b>	<b>Board of Education adopts Continuation Budget</b>