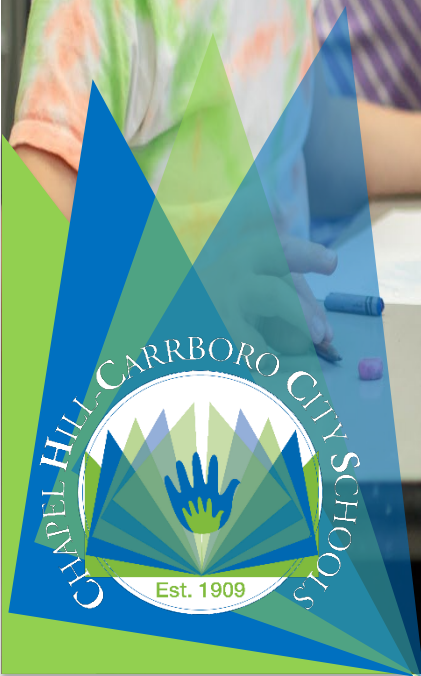


THINK (AND ACT) DIFFERENTLY

Chapel Hill – Carrboro City Schools
Board of Education

FY 2022-2023 ADOPTED
BUDGET



750 S Merritt Mill Rd, Chapel Hill, NC 27514
www.chccs.org

Adopted Budget for the Fiscal Year Ending June 30, 2023

Chapel Hill – Carrboro City Schools Board of Education Members and Principal Officials

Deon Temne, Chair

Rani Dasi, Vice Chair

George Griffin

Riza Jenkins

Jillian LaSerna

Ashton Powell

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September 15, 2022

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EXECUTIVE SUMMARY



Chapel Hill – Carrboro City Schools
750 S Merritt Mill Road, Chapel Hill, NC 27516
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Prepared by the Business and Financial Services Division
(919) 967-8211



CHAPEL HILL CARRBORO CITY SCHOOLS

750 S Merritt Mill Road
Chapel Hill, NC 27516

September 15, 2022

To the staff, students, families and community of Chapel Hill-Carrboro City Schools,

On behalf of CHCCS, I am proud to present our 2022-23 adopted budget. This spending plan is the first that is designed to demonstrate our commitment to the vision and mission of our [Strategic Plan 2027: Think \(and act\) Differently](#). Additionally, within these pages you will see the start of a five-year journey guided by five key priorities:

- Creating a culture of safety and wellness
- Instructional excellence: Preparing students for life
- Empowering, equipping and investing in our people
- Equitable and transparent fiscal stewardship and operations
- Strengthening family and community engagement

We focus on these priorities through the lens of our core values:

- Engagement
- Social Justice Actions
- Collective Efficacy
- Wellness
- Joy

Modern-day public education calls for authentic and courageous leadership within every one of our schools and our district office. These times also call for courage and authenticity among our staff, who have always been frontline workers. They are responsible for not only educating children, but feeding them, counseling them, inspiring them, monitoring their physical and mental wellness, and so much more. When we focus on safety and wellness for all, we are also closing equity and opportunity gaps as we focus on providing safe spaces in our school buildings, providing wider access to mental health professionals and exploring ways to decrease the academic pressure cooker for our students.

Additionally, we are dedicated to showing our staff how much we value them, especially in all they've been asked to contribute in time and energy during the COVID-19 pandemic. We are consistently seeking new strategies for employee wellness, work/life balance, professional growth, and market-leading compensation. We strive to make good on our commitment to rewarding employees for their invaluable contributions as we enhance our standing as a first-choice destination for current and future generations of highly motivated and top-quality employees.

So how did we arrive at this plan? Many representatives of our schools and the communities they serve were asked to get involved. For example, principals engaged their School Improvement Teams to identify and prioritize needs. Principals then collaborated with one another to develop needs-based presentations that demonstrated in specific detail what will best support students as they progress from elementary to middle to high school. CHCCS department-heads, leaders and cabinet members also communicated with one another to bring forward new ideas for districtwide improvement. All school and departmental budget

requests were compiled and analyzed for themes, which serve as the foundation for our financial plan. Together, these efforts formed the foundation of what we share today.

Our budget is presented in four sections:

- **Executive Summary:** Provides a high-level overview of all the sections to follow
- **Organizational:** Includes the major goals and objectives of the school district, organizational charts and governance structure, along with a review of the budget process
- **Financial:** Presents historical and upcoming budgeted revenues and expenditures, including five years of data
- **Informational:** Compiles important data of considerable public interest and includes a glossary of terms

Thank you for your interest in this adopted budget. Together, we will ensure that every student has the academic and social-emotional support that they need to generate ideas, solve problems, achieve new levels of excellence, and change the world.

Sincerely,

A handwritten signature in black ink, reading "Nyah Hamlett", is centered on a light gray rectangular background.

Dr. Nyah Hamlett
Superintendent, Chapel Hill – Carrboro City Schools

Board of Education's Adopted Financial Plan for FY 2022-23

The following narrative details the approved requests within the FY 2022-23 Board of Education's adopted financial plan for the upcoming fiscal year. It is broken up into several sections to provide information related to continuation costs and expansion requests. Each budget item proposed includes a narrative to connect the item to our shared goal of student, staff, and community excellence.

Student Data

The District's financial planning process begins by carefully considering enrollment projections for the upcoming year. State enrollment projections ultimately determine both State and local funding levels. As of this writing, we have received preliminary State projections of student enrollment. For this request's purposes, the District has estimated that enrollment will be at 11,466 Average Daily Membership (ADM). Out of district student enrollment is projected at 229 ADM. Current charter school enrollments total 205. The net result of the projected 11,466 ADM, less the 229 out of district students, plus the 205 charter school students provides a total budgeted student estimate of 11,442 ADM. Actual 40th Day Enrollment for the 2021-22 school year was recorded at 11,412.

Continuation Budget

The pandemic has created a high level of uncertainty in our economic future regarding Federal, State and local funding. Strong local funding support is required for CHCCS to improve upon high levels of service for all students. The foundation of that local support is found in the continuation portion of the Local Operating Budget. This portion represents the expenses required to be able to continue providing the existing level of services and standards of education in the upcoming fiscal year.

Salaries and Wages

\$1,155,000

On July 11, 2022, the State of North Carolina signed into law a revised annual budget that included several additional salary and wage increases affecting the continuation portion of the upcoming fiscal year's budget. The District originally included a 2.5% increase across the board but the revised budget now includes an average 4.2% salary increase for teachers and instructional support staff, as well as a 4% salary increase for principals, classified staff, and central office administrators. The increase amounts to a \$738,000 increase for certified salaries, a \$607,000 increase for classified wages, and a \$512,000 increase for the local supplement. The total of these salary increases is \$1,857,000.

Additionally, the District remains fully committed to its partnership with Orange County Living Wage to create a more just and sustainable local economy. As a living wage certified employer, the District is required to certify eligibility every two years. The Orange County Living Wage is \$15.85/hour for the calendar year ending Dec. 31, 2022, which corresponds with the end of the district's two-year certification. The increases contained in the continuation request is adequate to keep the District at pace with the annual Orange County Living Wage increases and in compliance with the \$15.85/hour minimum for the calendar year.

Benefit Increases

\$1,215,000

Federal and State legislation establishes employer-required matching rates and annual employer health insurance premiums. Together, these changes require adjustments to our local operational plan as the District must match benefit increases for the local portion of teacher salary increases and for all locally-paid employees. The Federal Insurance Contributions Act (FICA) rate is expected to remain at 7.65%, but to account for the mandated increases in salaries and corresponding supplements, an increase of \$128,000 is included for FICA matching. The State's revised annual budget also included increases to the Teachers and State Employees Retirement (TSERS) Program Matching and Employer Sponsored Health Insurance

Costs for each employee. The State's revised annual budget also includes an increase to 24.50% from 22.89% in the matching TSERS rate and an increase to \$7,397 from \$7,019 for the Employer Health Insurance Cost of each employee. The resulting budget increases were \$1,124,000 for State Retirement Matching and \$265,000 for Employer Health Insurance Cost. Together, these combined increases in matching benefits total \$1,517,000.

Continuation Budget Summary

Salary and wage increases were included to match the action taken in the State of North Carolina's budget. Matching benefit rate increases were also included in the State's budget. Therefore, the continuation budget had to account for the rate increases as well as the previously mentioned salary increases. The continuation budget reflects the amount of additional funding necessary to continue operations at current levels of employment and service. It is budgeted in total at \$3,374,000, which reflects an increase of ~\$1 million over previous continuation budget estimates.

Expansion Budget

The expansion budget represents expenditures that require additional funding beyond the base funding of the prior year budget and the requested continuation costs. These requests would be recurring costs beyond their initial implementation. The Board of Education received many budget requests throughout the budget development process. Every budget request identified important needs, but in the wake of the pandemic our people must be our core focus. 2021 brought unprecedented changes in the fundamental relationship between employees and their work.

During the calendar year 2021 the entire country witnessed "The Great Resignation". This paradigm shift in the labor market has resulted in high turnover and rapidly changing employment conditions. These changes have occurred in all industries, but these issues have been further exacerbated in the already under-funded area of public education. The District now finds itself competing for an ever-shrinking pool of qualified education workers while simultaneously making every effort to retain existing staff in the highly competitive Research Triangle market.

Implementation of the Classified Employee Compensation Study \$1,250,000

In the fall of 2021, Evergreen Solutions, LLC (Evergreen) was retained by Chapel Hill-Carrboro City Schools (CHCCS) to conduct a classification/compensation study for all classified employees. Classified employees are employees who do not hold a professional education certificate (i.e. teaching or administrator license) or are employed in a position that does not require such a certificate. Examples of this occupational group include but are not limited to: Teacher Assistants, Custodians, Bus Drivers, Child Nutrition Associates, School Treasurers, Data Managers, Skilled Tradespeople, Administrative Assistants and Human Resources/Finance/Information Technology Professionals. This analysis provided the District leadership and management team invaluable information related to classified employee demographics, current compensation practices, market data, as well as internal and external inequities.

This study informed the District on how to best match pay to the market, create fair and equitable pay practices for internal compensation, remove wage compression, and ensure the District has an equitable program for administering compensation in the future. Notable findings from the study are summarized below:

- CHCCS does not have a well-defined, current classified pay structure that can be utilized to compare average pay to the market. Therefore, comparisons were instead made by comparing the actual rate of pay for CHCCS employees vs. the market ranges to see where employees fall.
- Employees generally did not compare favorably to the market ranges. CHCCS employees fell, on average, slightly above the minimum of the market pay ranges.

- There were only five positions total (out of 84) that returned pay rates above the market average pay for market peers.
- 34 classifications had a current actual average pay that was below the market minimum for that position.
- The remainder of positions with data had average pay that was above the market minimum but below the market midpoint.
- Typically, average actual pay would come in around the market midpoint in an environment with competitive pay and with full proficient pay. Any single classification being below the midpoint is not cause for alarm since a number of factors can influence individual pay. However, the overall average pay for CHCCS does appear to be below market.

The study produced several options to address the identified findings. The options range from the closest step approach, which would place all classified employees in the new structure but remaining at the closest pay step to where they are currently paid, to the next step placement, which would place employees in the new structure and bring them up to where they would expect to be in their respective market range based on experience levels. The capped approach offers a medium between both approaches that would apply a cap to any adjustments at five steps, thus reducing the overall cost of implementation but leaving some compression unaddressed.

Type	Salary Cost	Employees	Average	% of Payroll	FICA	Retirement	Total Cost
Closest Step	\$ 316,411.76	611	\$ 517.86	1.7%	\$ 24,205.50	\$ 76,255.23	\$ 416,872.49
Class Years Placement	\$ 2,147,718.19	611	\$ 3,515.09	11.5%	\$ 164,300.44	\$ 517,600.08	\$ 2,829,618.72
Next Step Placement	\$ 2,544,330.98	611	\$ 4,164.21	13.7%	\$ 194,641.32	\$ 613,183.77	\$ 3,352,156.07
Capped Approach	\$ 1,332,782.64	611	\$ 2,181.31	7.2%	\$ 101,957.87	\$ 321,200.62	\$ 1,755,941.13

- **Closest Step** – places employees in the newly recommended ranges at the closest step (rounding up). This is the least expensive option to “turn on” the newly recommended system.
- **Class Years Placement** – places employees in the plan on the basis of their time in current classification. This would grant one step for each year of service in their current class title.
- **Next Step Placement** – places employees in the plan on the basis of their current step placement. Preserves all steps that employees have gained thus far, and grants one additional step for a year of service in 2022.
- **Capped Approach** – places employees in the plan using the “Next Step” placement, but caps increase to a certain number of steps. Costs shown are for a cap at a five-step increase, but could be adjusted.

It is a core value and fundamental belief of the District that our people are critical to every aspect of our core mission of our students’ education and success. The increased turnover rates, pervasive vacancies, existing wage compression, and the severity of the market pay deficiencies that exist in the classified employee occupational group require an ambitious and courageous approach to prioritize the people who move our district forward. The capped approach offers a hybrid between approaches that would apply a cap to any adjustments at three steps, thus reducing the overall cost of implementation but leaving some compression unaddressed. The total cost of implementation of the classified employment study using the capped at three steps approach is \$1,250,000. The District believes that classified employees are an essential and integral part of educational outcomes and synergy in schools. Without appropriate classified employee compensation, the level of services provided to our students will ultimately diminish.

Increase in the Certified Employee Local Supplements \$247,000

Historically the District's certified Supplements have been among the highest offered in North Carolina and have been competitive with districts such as Wake, Durham, Charlotte/Mecklenburg, and New Hanover. Recently, the aforementioned districts have begun to outpace CHCCS by aggressively increasing their beginning supplement rates. The North Carolina adopted biennium budget included an allotment of Supplemental Funds for Teacher Compensation. In December of 2021 the Board of Education took action and utilized these additional State funds to raise all certified supplement bands by 1%, bringing certified Employees with experience of 0-19 years from 16% to 17%, for certified Employees with experience of 20-24 years from 20% to 21%, and for certified Employees with experience of 25+ years from 25% to 26%.

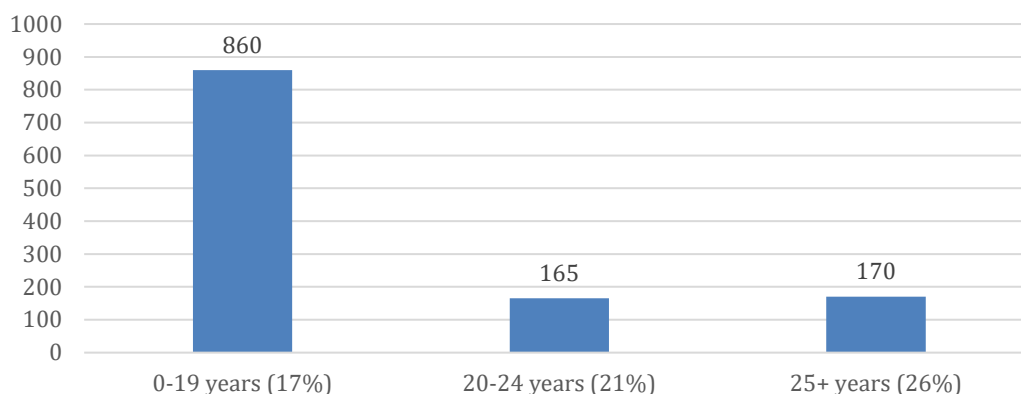
The District is continuing to experience unprecedented levels of turnover and vacancies, as well as increased absenteeism in its certified staff. An additional increase in the certified supplement rates from 17% to 18% for employees with experience from 0-19 years, from 21% to 22% for employees with 20-24 years' experience, and from 26% to 27% for employees with 25+ years' experience is necessary to stabilize the schools, protect the continuity of instruction, and both attract and retain highly-qualified teachers and other certified staff.

The District currently employs approximately 1,200 certified teachers and instructional personnel. Of this population, 860 certified personnel reside in the 0-19 years of service band and are eligible for the 17% supplement. 165 are between years 20-24 and receive the 21% supplement. The remaining 170 have completed 25 or more years of service and are paid at the 26% supplement. Using the distribution of certified personnel described earlier, a simple cost analysis has been done on raising the supplement 1% in each of the District's certified supplement bands:

- The rate increase from 17% to 18% in the 0-19-year band will cost approximately \$1.51 million, including matching benefits. This equates to approximately \$504,000 for each 1% raise in the supplement percentage.
- The rate increase from 21% to 22% in the 20-24-year band will cost approximately \$220,000, including matching benefits. This equates to approximately \$110,000 for each 1% raise in the supplement percentage.
- The rate increase from 26% to 27% in the 25+ year band will cost approximately \$118,000, including matching benefits.

The total cost of a 1% raise across all supplement bands is \$732,000

Distribution of Certified Employees Across Supplement Bands



The recently adopted NC 2022-23 revised annual budget provides an additional recurring allotment to provide additional supplements. The allocation of supplement assistance allotment shall be determined at the discretion of the local board of education of the eligible unit, except that no individual salary supplement shall exceed the per-teacher funding amount awarded to that unit (\$1,125 for CHCCS). Based on the current average daily membership split, the District's additional portion of this allotment is estimated to be \$485,000. This additional allotment must be used by the local board of education to increase certified supplements and cannot be used to supplant existing local supplements. When this additional State funded allotment is applied towards the total cost of \$732,000, it will reduce the amount required in the expansion budget to \$247,000 to provide a 1% increase in all local supplement bands.

Exceptional Children Additional Supplements **\$175,000**

The District's Exceptional Children (EC) Department is also experiencing unprecedented turnover and staff vacancies. As a result, the adopted budget includes an expansion item that provides additional incentives to certified staff in the EC Department. Currently, certified staff working in EC are paid at the district wide certified supplement rate. This expansion request item is for an additional 2% supplement for all EC certified staff. The total cost of the additional supplement included in this expansion budget request is \$175,000.

Four Weeks of Parental Leave **\$420,000**

Parental leave would provide multiple important benefits for our employees, their families, and children. Providing paid parental leave will assist the District in enhancing the employee experience. Parental leave supports parent-child bonding, improves children's outcomes, and may increase gender equity in the workplace. Historical data was used to determine an average of 75 employees annually were on FMLA for the birth of a child or adoption. We recommend providing parental leave supplemental income for up to four weeks at 100%. This will help the District provide a competitive benefit to attract and retain our teaching staff. Using the historical data, the estimated cost incurred from this benefit would be \$420,000.

Expansion Requests Summary

The discussed expansion items total \$2,092,000. The District feels that the implementation of the classified employee compensation study, the increase in the certified employee local supplements percentage, an additional EC certified supplement, and two weeks of paid parental leave will reposition the District in the labor market to effectively retain the incredible staff we already have and recruit highly-qualified candidates for the vacant positions that have left gaps in the District's services. The ability to maintain a stable and adequate workforce is paramount to the District's ability to provide a high-quality educational experience. Our expansion budget aligns with our core mission of valuing its people so our students have the greatest opportunity to be successful.

Revenues

The adopted budget includes several changes in revenue sources such as interest revenues and the Special District Tax. Estimates indicate a revenue decrease of \$25,000 for next year as a direct result of the reduction in interest rates on the District's funds held in the NC State Treasurer's Short-Term Investment Fund (STIF). The budget also includes an estimated increase of \$335,000 in revenues from the Special District Tax and a net increase of \$191,065 in revenues from the County appropriation. The net of these changes provides an additional \$501,065 available in the local budget.

Fund Balance Appropriated

When the District does not spend all of its local revenue in the current fiscal year, the excess carries over into the next budget year is what is known as “fund balance.” The current estimate of local unassigned fund balance is \$11.25 million before any fund balance is appropriated to balance the FY 22-23 local operating budget. At this time, an appropriation of approximately \$5 million to balance the local operating budget is required. At this appropriation level, local unassigned fund balance will be reduced to approximately \$6.5 million or 8% of budgeted expenditures. This is approximately \$2 million above the District’s minimum policy target of 5.5% or \$4.5 million.

Summary FY 2022-23 Budget Request

\$5,466,000

Over the course of the 2022-23 budget development cycle, it has become apparent that without the District taking bold budgetary action to retain and attract qualified staff, the services of our District will begin to decline. It is imperative to remember that a fund balance appropriation is a one-time infusion of funding to the budget. The implications of this fund balance appropriation are that local unassigned fund balance will be reduced to a level near Board Policy 8351’s minimum target of 5.5% of expenditures. With that taken into consideration, if there continues to be an absence of funding increases in future budgetary cycles, a shortfall will exist that must be addressed through strategic budgetary adjustments. These strategic adjustments will result in a reduction of educational service levels being offered across the District.

Our continuation request of \$3,374,000 accounts for increases in salaries for certified and classified staff that are only a portion of our efforts to retain the highly-qualified staff who will sustain the success of our District. Our Expansion requests of \$2,092,000 will further position the District as a leader in strengthening employee compensation, as well as recruiting and retaining top quality staff across all employee groups. The grand total for all of these requests is \$5,466,000.

Additional Identified Needs Not Included

\$2,170,950

The overwhelming needs identified during the budget process focused primarily on the immediate and urgent staffing issues facing the District. For this reason, the adopted budget focuses solely on the needs of our people. However, the budget process seeks involvement of a number of key stakeholders and allows many critical voices to be lifted up. As a result, several additional requests were identified at the school and departmental level. In the current structure, these requests would go unfunded in the local operating budget for next fiscal year, unless

revisions are made to the plan. These items have been included below to highlight additional needs beyond the immediate staffing needs presented:

- **Magnet Coordinator** - Our three Magnet/Dual Language schools requested the allocation of a Dual Language Coordinator position to serve as the liaison between the relevant District departments and the three schools. The estimated cost of this full time equivalent (FTE) is \$100,000.
- **Elementary Interventionists** - A full-time certified interventionist position in each elementary school that would support students in both reading and math. With a 10-month position, each interventionist on average would cost approximately \$90,750 per year in salary and matching benefits. The estimated cost of these additional 11 FTE is \$998,250.
- **Explore VISA Sponsorship** - The District must be able to retain the Dual Language staff in whom it invests significant time, money, resources, and relationships. The District estimates the cost of applications, permits, fee, and legal services to be \$10,000 per FTE. Initial implementation would be limited to five available slots. The estimated cost to the District is \$50,000.
- **Spanish Interpreters** - Two full time Spanish interpreters for all middle schools based at Culbreth Middle School. With a 10-month position, each interpreter on average would cost approximately \$62,250 per year in salary and matching benefits. The estimated cost of these additional two FTE is \$124,500.
- **Move all Middle School Counselors to 11 months** - The current allotment is two counselors at each middle school. These positions are currently all 10-month positions. This would require an additional eight months of employment. The total estimated cost to the District is \$66,000.
- **Move all Instructional Coaches to 11 months** - The current allotment is two at each elementary school, two at each middle school, and one at each high school. All currently allotted instructional coaches are at 10 months. This change would require an additional 33 months of employment. The estimated cost for these additional months is \$272,250.
- **Additional .5 MTSS Coordinator Allotment for Middle Schools** - The current approved allotment for middle MTSS coordinators is .5 FTE. An additional .5 allotment would make each position a full FTE. This would require an additional 2 FTE (.5 at all 4 middle schools). The estimated cost to the District for this additional allotment is \$181,500.
- **Two Additional MOE for Athletic Directors** - The current allotment is an 11-month athletic director at each high school and two 10-month athletic directors shared at the middle schools. This would make high school athletic directors 12-month employees and middle school athletic directors 11-month employees. This change to the current allotment formula would require an additional five months of employment; two for the middle schools and three for the high schools. The estimated cost for these additional months is \$33,000.
- **Two Additional MOE for High School Athletic Trainers** - Athletic Trainers are currently 10-month employees. There is a need to employ them for athletic events that take place during the summer. This change to the current allotment would require an additional two months of employment at each comprehensive high school and the estimated cost is \$43,200.

- **9th Grade Transition Program** - This program provides Social and Emotional Learning (SEL) support for 9th graders prior to the beginning of the school year and throughout the 9th grade year. Students are grouped with 11th/12th grade mentors who conduct SEL check-ins. Implementation at each of the District's three comprehensive high schools is estimated at \$10,000 per school. The estimated cost is \$30,000.
- **High School Reading Teacher Allotment Formula** - The current allotment for high school reading teachers is one FTE per comprehensive high school. This change to the current high school allotment formula from one to two reading teachers would require an additional three FTE. The total estimated cost of the three additional FTE is \$272,250.

FY 2022-23 Budget Resolution

BE IT RESOLVED by the Board of Education of the Chapel Hill - Carrboro City Schools Administrative Unit:

Fund 1 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Instructional Programs:

Total 5100 - Regular Instructional Services	47,877,747
Total 5200 - Special Population Services	13,605,084
Total 5300 - Alternative Program Services	3,778,360
Total 5400 - School Leadership Services	3,481,618
Total 5800 - School-Based Services	2,977,996
	71,720,805

Support Services:

Total 6100 - Support and Development Services	214,909
Total 6500 - Operational Support Services	4,979,877
Total 6600 - Financial and Human Resource Services	131,239
Total 6900 -Policy, Leadership, and Public Relations Services	550,307
	5,876,332

Total State Public School Fund Appropriation	\$ 77,597,137
---	----------------------

Fund 1 Revenues- The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 3100 - State Public School Fund Revenue	\$ 77,597,137
	77,597,137

Total State Public School Fund Appropriation	\$ 77,597,137
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Fund 2 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 29,563,254
Total 5200 - Special Population Services	11,472,225
Total 5300 - Alternative Program Services	2,778,769
Total 5400 - School Leadership Services	5,907,453
Total 5500 - Co-Curricular Services	2,520,663
Total 5800 - School-Based Services	10,338,561
	<u>\$ 62,580,925</u>
Support Services:	
Total 6100 - Support and Development Services	\$ 1,695,800
Total 6200 - Special Population Support and Development Services	673,691
Total 6300 - Alternative Programs Support and Development Services	20,195
Total 6400 - Technology Support Services	2,094,047
Total 6500 - Operational Support Services	10,896,443
Total 6600 - Financial and Human Resource Services	3,528,873
Total 6700 - Accountability Services	624,797
Total 6800 - System-wide Pupil Support Services	115,042
Total 6900 -Policy, Leadership, and Public Relations Services	3,337,504
	<u>\$ 22,986,392</u>
Ancillary Services:	
Total 7200 - Nutrition Services	
	<u>\$ 4,139</u>
Non-Programmed Charges:	
Total 8100 - Payments to Other Governmental Units	\$ 891,427
	<u>\$ 891,427</u>
Total Local Current Expense Fund Appropriation	<u>\$ 86,462,882</u>

Fund 2 Revenues- The following revenues are hereby estimated to be available the Local Current Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 3200 - State Revenue - Other Funds	\$ 135,000
Total 4100 - Local Sources General	80,302,882
Total 4400 - Local Sources - Unrestricted	840,000
Total 4800 - Local Sources - Restricted	220,000
Total 4900 - Fund Balance Appropriated/Transfer In	4,965,000
	<u>\$ 86,462,882</u>
Total Local Current Expense Fund Appropriation	<u>\$ 86,462,882</u>

Fund 3 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Instructional Programs:

Total 5100 - Regular Instructional Services	\$ 3,336,773
Total 5200 - Special Population Services	2,213,788
Total 5300 - Alternative Program Services	7,570,335
Total 5800 - School-Based Services	619,306
	<u>\$ 13,740,203</u>

Support Services:

Total 6200 - Special Population Support and Development Services	608,999
Total 6300 - Alternative Programs Support and Development Services	297,938
Total 6500 - Operational Support Services	62,297
Total 6900 - Policy, Leadership, and Public Relations Services	10,000
	<u>\$ 979,234</u>

Ancillary Services:

Total 7200 - Nutrition Services	\$ 85,714
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Non-Programmed Charges:

Total 8100 - Payments to Other Governmental Units	\$ 111,480
Total 8200 - Unbudgeted Funds	3,560,400
	<u>\$ 3,671,880</u>

Total Federal Grants Fund Appropriation

\$ 18,477,031

Fund 3 Revenues- The following revenues are estimated to be available to the Federal Grant Fund Revenues for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

PRC 017 Voc. Ed-Program Improvement	\$ 123,974
PRC 026 McKinney-Vento Homeless Assistance	30,000
PRC 049 Title VI Preschool	39,552
PRC 050 Title I	1,742,472
PRC 060 IDEA VI-B Handicapped	1,946,566
PRC 070 IDEA CEIS	943,436
PRC 103 Improving Teacher Quality	386,720
PRC 104 Language Acquisition	146,199
PRC 108 Title I, McKinney Vinto	114,073
PRC 118 IDEA VI-B Special Needs	12,175
PRC 119 IDEA - Targeted Assistance for Preschool	6,000
PRC 163 Cares Act - K12 Emergency Relief	2,622
PRC 165 ESSER I - Digital Curricula	78,917
PRC 166 ESSERF - Learning Management System	29,920
PRC 167 ESSER I - Exceptional Children Grants	58,380
PRC 169 GEER - Student Health Support	315,330
PRC 170 GEER - Supplemental Instr. Services	112,185
PRC 171 ESSER II	2,873,293
PRC 173 ESSER II - School Health Support	79,322
PRC 174 ESSER II - School Nutrition	85,714
PRC 176 ESSER II - Instructional Grants	344,697
PRC 177 ESSER II - Instructional Programs	230,502
PRC 178 ESSER II - Competency Based Assessment	69,756
PRC 181 ESSER III	7,219,087
PRC 183 Education for Homeless Children and Youth	30,000
PRC 184 Education for Homeless Children and Youth	33,182
PRC 185 IDEA, Part B	482,434
PRC 186 IDEA Preschool Part B	33,875
PRC 187 IDEA Coordinating Early Intervening Services	88,002
PRC 191 ARP-ESSER III ID and Location of Missing Students	9,359
PRC 192 ARP-ESSER III Cyberbullying and Suicide Prevention	128,737
PRC 203 ARP-ESSER III Teacher Bonuses	677,433
PRC 205 ARP-ESSER III Driver Training	3,118
	\$ 18,477,031
Total Federal Grants Fund Appropriation	\$ 18,477,031

Fund 4 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 350,230
	<u>350,230</u>
Support Services:	
Total 6400 - Technology Support Services	225,000
Total 6500 - Operational Support Services	225,670
	<u>450,670</u>
Ancillary Services:	
Total 7200 - Nutrition Services	45,000
	<u>45,000</u>
Capital Outlay:	
Total 9000 - Capital Outlay	17,370,692
	<u>17,370,692</u>
Total Capital Outlay Fund Appropriation	<u><u>\$ 18,216,592</u></u>

Fund 4 Revenues- The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 3400 – State Allocations Restricted to Capital Outlays	\$ 127,781
Total 4110 - County Appropriation - Recurring Capital	1,763,400
Total 4810 - County Appropriation - Capital Investment Plan	16,325,411
	<u>\$ 18,216,592</u>
Total Capital Outlay Fund Appropriation	<u><u>\$ 18,216,592</u></u>

Fund 5 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Services Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Ancillary Services:	
Total 7200 - Nutrition Services	\$ 4,373,340
	<u>4,373,340</u>
Non-Programmed Charges:	
Total 8100 - Payments to Other Governmental Units	203,300
	<u>203,300</u>
Total Child Nutrition Fund Appropriation	<u>\$ 4,576,640</u>

Fund 5 Revenues- The following revenues are hereby estimated to be available to the Child Nutrition Services Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 3800 - Other Restricted Grants	\$ 2,552,300
Total 4300 - Sales Revenues	1,664,200
Total 4400 - Local Sources - Unrestricted	9,500
Total 4800 - Indirect Cost	293,300
Total 4900 – Fund Balance Appropriated	57,340
	<u>\$ 4,576,640</u>
Total Child Nutrition Fund Appropriation	<u>\$ 4,576,640</u>

Fund 7 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Care Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Ancillary Services:

Total 7200 - Nutrition Services	\$ 1,982,797
	<u>1,982,797</u>

Total Community Schools Fund Appropriation	\$ 1,982,797
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Fund 7 Revenues- The following revenues are estimated to be available to the Child Care Expense Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 4200 - Tuition & Fees	\$ 1,658,949
Total 4400 - Local Sources – Unrestricted	260,000
Total 4800 - Local Source - Restricted	12,240
Total 4900 - Transfer from Local Fund	51,608
	<u>\$ 1,982,797</u>

Total Community Schools Fund Appropriation	\$ 1,982,797
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Fund 8 Expenditures- The following amounts are hereby appropriated for the operation of the school administrative unit in the Fund 8 - Other Local Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 562,221
Total 5200 - Special Population Services	816,196
Total 5300 - Alternative Program Services	2,437,235
Total 5800 - School-Based Services	4,549,921
	<u>\$ 8,365,573</u>
Support Services:	
Total 6300 - Alternative Programs Support and Development Services	\$ 84,257
Total 6900 -Policy, Leadership, and Public Relations Services	36,672
	<u>\$ 120,929</u>
Total Other Local Revenues Fund Appropriation	<u>\$ 8,499,708</u>

Fund 8 Revenues- The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Local Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total 3200 - State Revenue – Other Funds	\$ 700,000
Total 3700 - Federal Revenue – Other Funds	2,233,009
Total 4100 - Local Sources - General	1,848,000
Total 4200 - Tuition & Fees	500,000
Total 4400 - Local Sources – Unrestricted	3,143,080
Total 4800 - Local Sources – Restricted	75,619
	<u>8,499,708</u>
Total Other Local Revenues Fund Appropriation	<u>\$ 8,499,708</u>

Section 14 - The Superintendent is hereby authorized to:

Transfer appropriations under the following conditions:

1. Amounts may be transferred between functions of the same purpose of the same fund with a quarterly report of such transfers provided to the Board of Education and entered into the Board's minutes.
2. Amounts may be transferred between sub-functions and objects of expenditures with a monthly report of such transfers provided to the Board of Education being required.
3. Amounts may not be transferred between Fund Codes without prior approval of the Board of Education.
4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency.
5. For the purpose of year-end closeout only, the Board of Education agrees to suspend the restrictions/provisions of this resolution given that a summary of all such transfers must be reported no later than December 31, 2023 and any such transfers resulting from the extraordinary/unusual occurrences/circumstances must be noted and explained.

THINK (AND ACT) DIFFERENTLY

We purposely selected a design for our strategic plan that would clearly outline the work that we have ahead of us. It also makes the work clear to our community. The plan and vision offers our schools in collaboration with our district's Divisions a clear and compelling roadmap to success while helping to meet our collective goals by 2027.



Key Priorities

Creating a Culture of Safety and Wellness



Creating a Culture of Safety and Wellness

Goal 1: CHCCS will prioritize the social, emotional and physical well-being of every student and staff member to ensure that everyone has the support needed to thrive in our learning communities.

Goal 2: CHCCS will prioritize personalized support for every student with a focus on students' strengths, and their areas of need to ensure that every student successfully realizes the best version of themselves.

Instructional Excellence: Preparing Students for Life



Instructional Excellence: Preparing Students for Life

Goal 1: CHCCS students will be provided access to a challenging, diverse and culturally relevant, standards aligned curriculum which is student centered and will propel their educational growth and achievement.

Goal 2: CHCCS will prioritize opportunities designed to elevate student voice and access to meaningful, authentic instruction while empowering students to advocate for their own learning.

Empowering, Equipping and Investing in Our People



Empowering, Equipping and Investing in Our People

Goal 1: CHCCS will recruit a diverse workforce representative of our broader community using proven local and national best practices and focus on the retention.

Goal 2: CHCCS will invest in a diverse and highly-qualified workforce to ensure CHCCS is the place where talented professionals choose to work and grow.

Goal 3: Equip a culturally responsive workforce so our people will effectively support students and families. Continue to develop professional learning that develops a culturally responsive mindsets and capabilities with stakeholders so there is an inviting and inclusive environment to support student learning throughout every classroom, school, and central office.

Equitable and Transparent Fiscal Stewardship and Operations



Strengthening Family and Community Engagement



Instructional Excellence: Preparing Students for Life (continued)

Goal 3: CHCCS will ensure flexibility in available learning opportunities and that choice programs are accessible for all students.



THINK (AND ACT) DIFFERENTLY



Equitable and Transparent Fiscal Stewardship and Operations

Goal 1: Create and maintain safe spaces where instructional excellence can occur.

Goal 2: Provide effective support services for students, staff, and the community through equitable allocation and distribution of resources using a tiered system of support model.

Goal 3: Timely, accurate reporting and transparent communication of Financial Information to the members of our community.



Strengthening Family and Community Engagement

Goal 1: Design effective forms of school-to-home and home-to-school communications about school programs and student progress.

Goal 2: Provide information and ideas to families about how to promote the continuation of learning at home and in the community through learning, service, and enrichment activities.

Goal 3: Elevate diverse parents and caregivers as leaders and representatives, and include them in school and district-based decision-making.

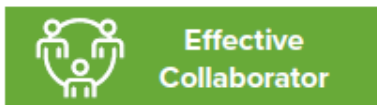
Portrait of a Graduate

Chapel Hill-Carrboro City Schools is committed to providing all of its students with the knowledge, experiences and opportunities necessary for them to develop the competencies required for success in school, the workforce, and in life.



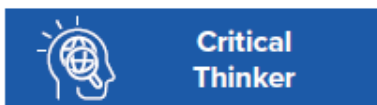
Skilled Communicator

I explore and exchange ideas with others. I grow my understanding by actively listening to, honoring, and building on the voices of others, and I express my own understanding clearly, using a variety of formats depending on the purpose, audience, and setting. I continually look for opportunities to grow in this area.



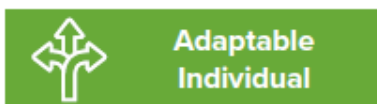
Effective Collaborator

I form partnerships with others. I work with others to achieve common goals by building relationships, managing team dynamics, making shared decisions, and learning from and contributing to the learning of others.



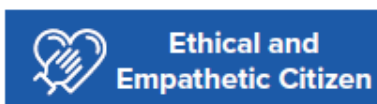
Critical Thinker

I analyze and synthesize ideas. I make decisions by processing and evaluating information, seeking patterns and connections, constructing meaningful knowledge, and applying knowledge in authentic contexts.



Adaptable Individual

I adjust to challenging conditions with agility and flexibility. I work effectively in a climate of ambiguity and changing priorities.



Ethical and Empathetic Citizen

I demonstrate sensitivity, concern, and respect for the experiences and feelings of others. I act with key moral principles that include honesty, fairness, equity, and dignity.

Board of Education

The Board of Education is comprised of seven community members elected to set policy and direction for the local school district. The Chapel Hill-Carrboro City Schools Board of Education includes seven members who serve four-year terms.

CHCCS School Board's Mission Statement:

To facilitate the CHCCS Mission by establishing and maintaining policies that are in the best interest of our students, communicating and engaging with key stakeholders, and hiring and collaborating with the district superintendent.

**Deon Temne,
Chair**

dtemne@chccs.k12.nc.us



**Rani Dasi,
Vice Chair**

rdasi@chccs.k12.nc.us



Jillian LaSerna

jlaserna@chccs.k12.nc.us



Riza Jenkins

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George Griffin

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Ashton Powell

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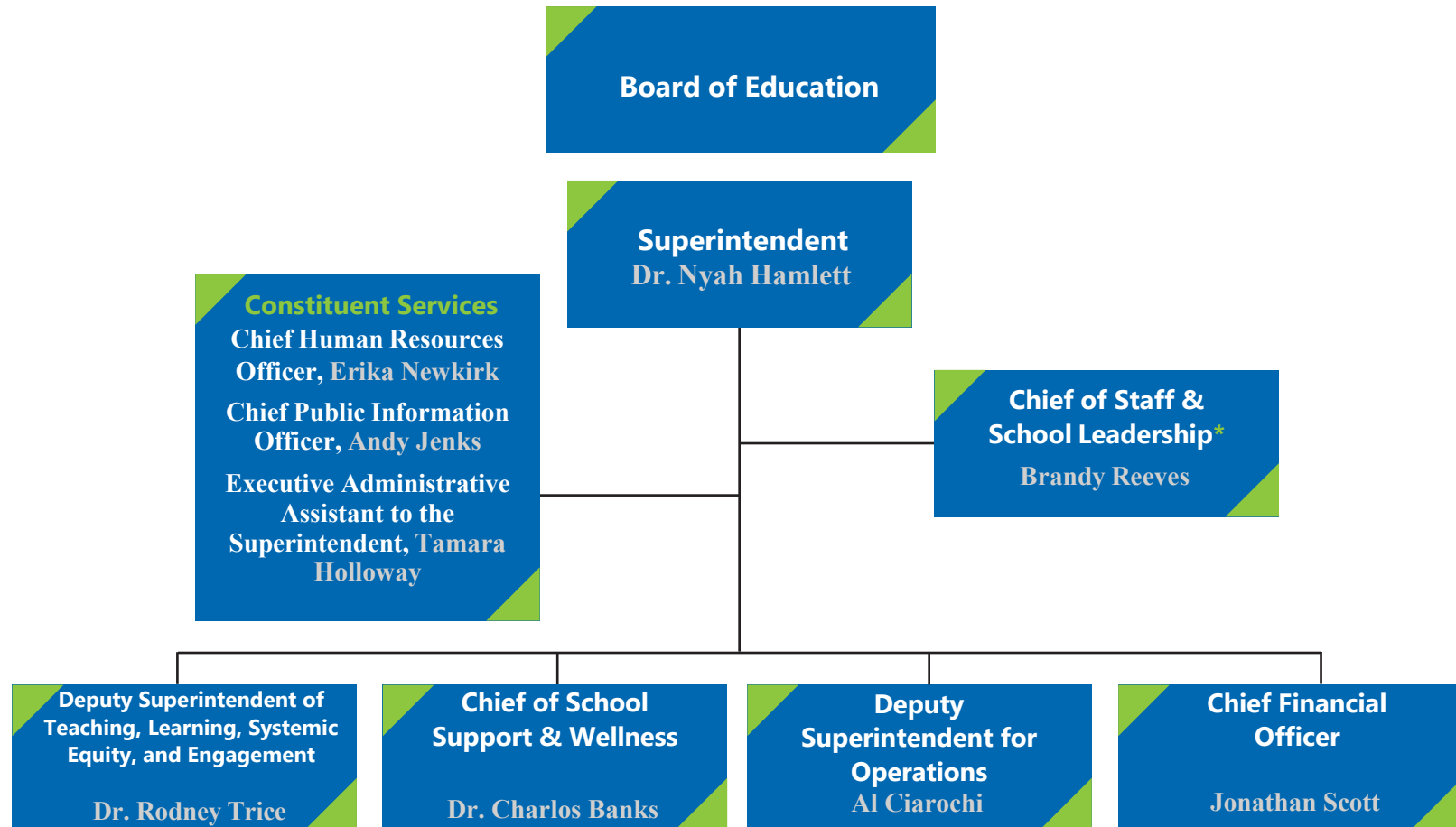


Mike Sharp

mike.sharp@chccs.k12.nc.us



Superintendent’s Cabinet & Central Services Division



*Superintendent’s designee(s) if/when the Superintendent is out of the office.

FY 2022-23 Budget Preparation Timeline

In accordance with North Carolina General Statute (GS 115C – 428), the Superintendent shall prepare a budget for the ensuing year and submit to the local Board of Education no later than May 1. Before submitting the prepared budget, the Board of Education may choose to hold a public hearing at which time any persons who wish to be heard on the budget may appear. North Carolina LEAs are fiscally dependent on the local governing body, which in the District’s case is the Orange County Board of County Commissioners. After consideration of the budget and the public hearing, the Board of Education will submit the budget to the Orange County Board of County Commissioners no later than May 15 (GS 115C – 429).

The following is a summary of the budget preparation process timeline for the upcoming year:

November - December

- Finance and Facilities Committee holds preliminary budget discussions
- Cabinet holds Budget Strategy Work Session
- The budget development process for gathering school and department budgets is considered and established

January – February

- Budget Request Worksheets are distributed to schools and departments
- Board of Education holds first budget work session
- Schools present budget requests to Cabinet based on school data, identified needs, schedules, and special circumstances
- Departments submit budget requests to Business and Financial Services Division
- Superintendent presents preliminary budget information to Board of Education

March - April

- Superintendent submits FY2023 Proposed Budget Request to the Board of Education
- Board of Education holds Public Hearing work session
- Board of Education holds budget work session for final consideration and review
- Board of County Commissioners holds budget work session for consideration and review
- Board of Education approves FY2023 Budget Request and submits to the Board of County Commissioners

May – August

- Board of County Commissioners holds Public Hearing on budget
- Board of County Commissioners holds work sessions to review requested budget
- Board of County Commissioners holds final Public Hearing and work session
- Board of County Commissioners adopts FY 2022-23 Local and Capital Fund budget
- Board of Education approves Final Budget Resolution for all Fund Codes

FY 2022-23 Budget Preparation Process

For this year's budget process, the District implemented a modified budget request process to gather data from Schools and Budget Managers. These changes primarily came from feedback solicited from critical stakeholders such as principals and budget managers.

Preliminary budget discussions were held in cabinet, with the Board, and with leveled principal teams before the winter break of 2021. From there, principals collaborated with key stakeholders such as their School Improvement Teams (SIT) and staff, while departmental budget managers collaborated with their staff to gather data and information on needs across the District. We asked a set of general questions for each request relating to the broader picture of the school or department within the District's values:

1. How are schools meaningfully engaging a diverse and representative set of stakeholders – including students, families, educators, and the broader community – in developing a plan to use these funds and implementing that plan?
2. What data will the schools use to identify student needs — including needs that were unmet prior to the pandemic — and monitor how students are progressing?
3. How will the schools ensure funding is targeted to the students who need it the most?
4. How will the schools target additional resources, including federal stimulus funding, to create safe and equitable learning environments and provide whole child supports, particularly for vulnerable and systematically marginalized students?
5. What items would get us closer to our goals of ensuring that all students learn at a high level? How (using what data) will we monitor for the impact?
6. Are there any additional staffing needs beyond the Board of Education's position allotment formulas?
 - a. Are there professional learning opportunities that will enhance the work of your school teams or school-based leadership teams? If so, please describe.
7. Are there any capital improvements beyond what has been identified in your school's Capital Investment Plan? If so, please describe and identify the impact on student learning and access.
8. What are the equity impacts from this request? - Consideration of the following questions may help guide the framework of your response:
 - a. What are the root causes of inequity, if applicable?
 - b. Does this budget request change any structures that currently perpetuate inequities? If so, how?
 - c. Who is or will experience burden or benefit if we approve this budget request?
 - d. After we put this in place, is anybody better off? If so, who?

At the culmination of this process, the principals gathered in their leveled groups to aggregate their data and responses to prepare for presentation to the Cabinet. Each school level had the opportunity to present their requested to Cabinet in January during allocated times. This process formulated the foundation of the total budget request. It was clear at the conclusion of this process that this year's budget would have to very heavily focus on the people within and being recruited to our district.

The information gathered was critical in determining the eventual budget drivers of the final adopted budget for the upcoming fiscal year:

- Continuation such as salary and matching benefit increases adopted by the State of North Carolina
- Additional compensation across the District to retain current staff and recruit much-needed staff to fill gaps left by high turnover in recent years
- Additional benefits beyond compensation to continue to improve the District's support for its staff

Simultaneous with the budget development process, the District developed an entirely new Strategic Plan to establish the core values, vision, mission, and goals that will center the District in its equity work and provide the roadmap to providing an excellent education for all students. The Strategic Plan 2022-2027 includes 5 key priorities that will force the District to “Think (and Act) Differently”:

- Creating a Culture of Safety and Wellness
- Instructional Excellence: Preparing Students for Life
- Empowering, Equipping, and Investing in Our People
- Equitable and Transparent Fiscal Stewardship and Operations
- Strengthening Family and Community Engagement

This adopted budget and future budget development processes must be synchronized with the Strategic Plan to ultimately achieve the goals set forth in the plan. This adopted budget invests heavily to Empowering, Equipping, and Investing Our People. The rippling effects of this investment in the first year of the plan will be positive improvements in each of the other key priorities.

Changes in Fiscal Management for FY 2022-23

The District has implemented several changes relating to fiscal management. A major focus being implemented this year is related to the strategic plan goal of empowering, equipping, and investing in our people. The District's Business and Financial Services Division has committed to developing a strong professional development plan to invest in and grow the knowledge base of financial matters around the District. The structure of this plan contains monthly professional development time between Finance, department bookkeepers, and school treasurers across the District. It also includes several opportunities for training new principals, veteran principals, and budget managers on financial matters relevant to their work. Outside of the focus on internal development, the Business and Financial Services Division has also committed to building relationships with external sources of professional development such as the North Carolina Association of Business Officials (NCASBO) and the Government Finance Officers Association (GFOA) so that our staff can utilize the extensive professional development opportunities offered by these organizations.

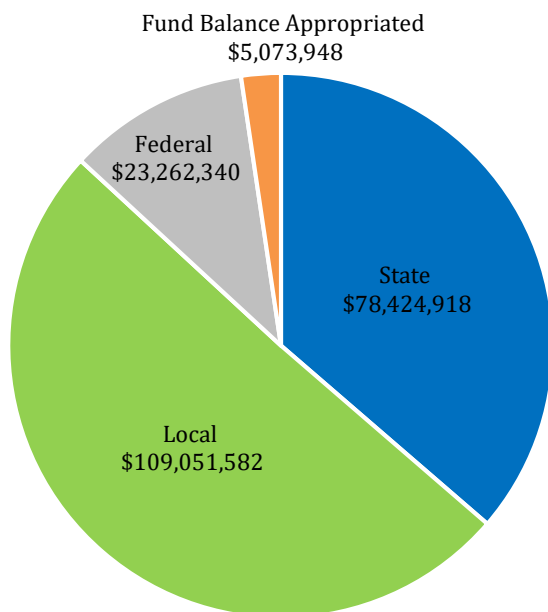
Additionally, the District has continued to develop its practices around reporting financial information to the Board of Education and to the public. Work has been done to improve reports like the monthly report to the Board that details all vendors that have received payment from the District over \$50,000 in aggregate during the current fiscal year. These types of reports allow both the Board and the Public to review the District's financial position and transaction, which allows them to hold the District accountable to the strategic plan goal of equitable and transparent fiscal stewardship and operations.

Beyond that, the District has implemented complete digitization of the purchasing process. In order for a purchase order to be approved and created, the document cabinet in the ERP system must contain all of the relevant documentation. This would include items like the bids and quotes received for the purchase, the completed service contract, and other miscellaneous documents. This benefits the District in aligning with its sustainability goals and provides an easily accessible, permanent document trail should any of this information need review in the future. These procedural changes were set up to ensure compliance and increase efficiency in their various aspects of the fiscal management process for the District.

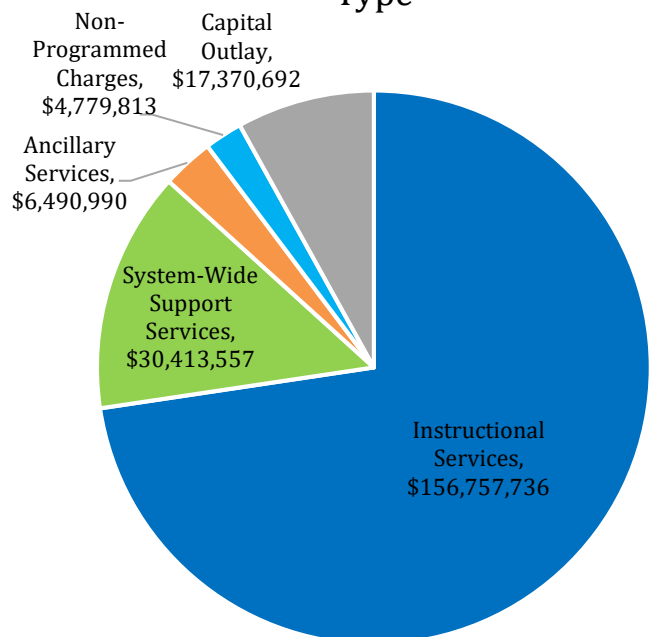
Summary of FY 2022-23 Revenues and Expenditures by Fund

	State Public School Fund	Local Operating Fund	Federal Grants Fund	Capital Outlay Fund	Child Nutrition Fund	Community Schools Fund	Other Local Revenues Fund	Total
Revenues								
State	77,597,137	-	-	127,781	-	-	700,000	78,424,918
Local	-	81,497,883	-	18,088,811	1,967,000	1,931,189	5,566,699	109,051,582
Federal	-	-	18,477,031	-	2,552,300	-	2,233,009	23,262,340
Fund Balance Appropriated	-	4,965,000	-	-	57,340	51,608	-	5,073,948
Total Revenues	77,597,137	86,462,883	18,477,031	18,216,592	4,576,640	1,982,797	8,499,708	215,812,788
Expenditures								
Instructional Services	71,720,805	62,580,925	13,740,203	350,230	-	-	8,365,573	156,757,736
System-Wide Support Services	5,876,332	22,986,392	979,234	450,670	-	-	120,929	30,413,557
Ancillary Services	-	4,139	85,714	45,000	4,373,340	1,982,797	-	6,490,990
Non-Programmed Charges	-	891,427	3,671,880	-	203,300	-	13,206	4,779,813
Capital Outlay	-	-	-	17,370,692	-	-	-	17,370,692
Total Expenditures	77,597,137	86,462,883	18,477,031	18,216,592	4,576,640	1,982,797	8,499,708	215,812,788

FY 2023 Revenue Snapshot by Source of Funding



FY 2023 Expenditures Snapshot by Type

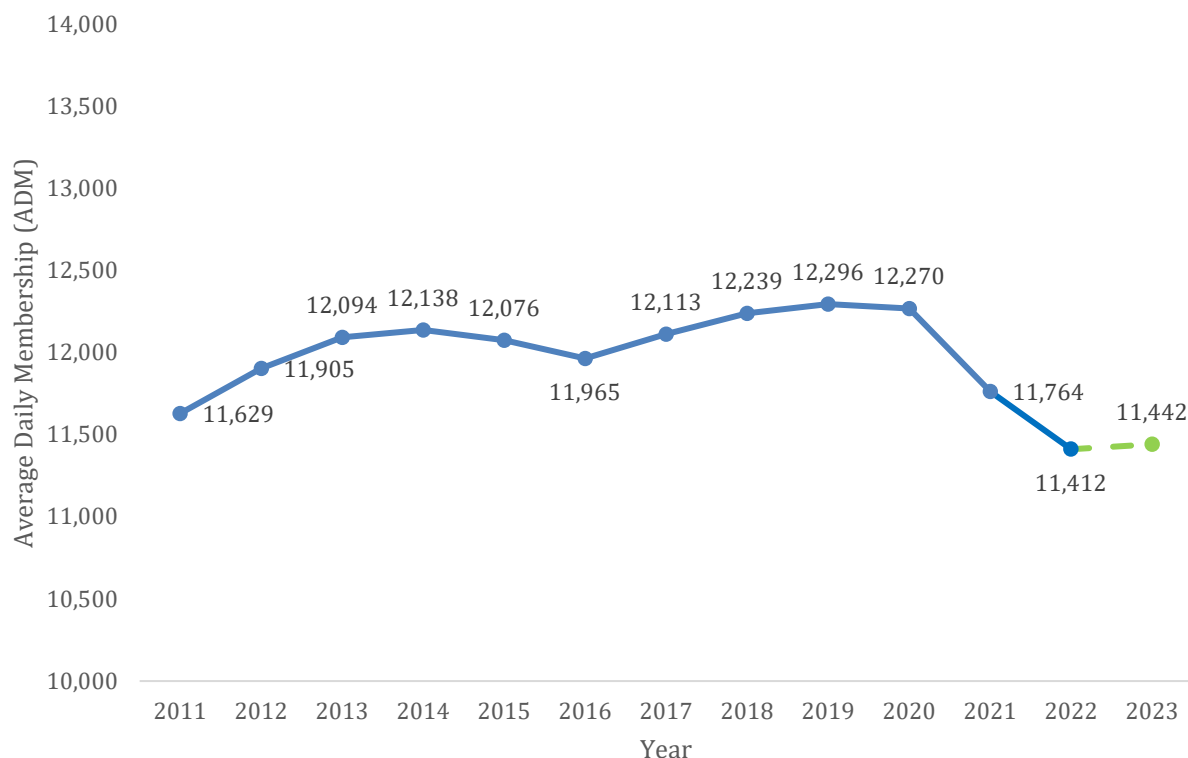


Budget Comparison for Last 5 Fiscal Years All Funds

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual (Unaudited)	FY23 Budget	FY22 Actual to FY23 Budget	Percent Change FY22 to FY23
State Public School Fund							
Revenue	\$ 74,573,183	\$ 75,505,555	\$ 77,894,155	\$ 83,298,840	\$ 77,597,137	(5,701,703)	-7.32%
Expenditures	74,573,183	75,505,555	77,894,155	83,298,840	77,597,137	(5,701,703)	-7.32%
Ending Net Balance	-	-	-	-	-		
Local Operating Fund							
Revenue	76,978,927	79,044,842	79,107,165	82,017,519	86,462,882	4,445,363	5.62%
Expenditures	75,960,350	75,990,295	79,452,398	85,644,826	86,462,882	818,056	1.03%
Ending Net Balance	1,018,577	3,054,547	(345,233)	(3,627,307)	-		
Federal Grants Fund							
Revenue	3,564,746	2,899,485	4,083,291	11,517,113	18,477,031	6,959,918	170.45%
Expenditures	3,564,746	2,899,485	4,083,291	11,517,113	18,477,031	6,959,918	170.45%
Ending Net Balance	-	-	-	-	-		
Capital Outlay Fund							
Revenue	27,902,044	42,904,734	26,633,954	8,002,201	18,216,592	10,214,391	38.35%
Expenditures	27,920,558	42,261,878	25,963,878	8,220,299	18,216,592	9,996,293	38.50%
Ending Net Balance	(18,514)	642,856	670,076	(218,098)	-		
Child Nutrition Fund							
Revenue	4,564,049	4,416,601	3,614,095	5,995,894	4,576,640	(1,419,254)	-39.27%
Expenditures	4,190,759	4,215,226	4,822,267	4,487,388	4,576,640	89,252	1.85%
Ending Net Balance	373,290	201,375	(1,208,172)	1,508,506	-		
Community Schools Fund							
Revenue	2,073,301	1,804,391	245,928	1,653,061	1,982,797	329,736	134.08%
Expenditures	1,934,825	1,504,712	980,672	1,361,775	1,982,797	621,022	63.33%
Ending Net Balance	138,476	299,679	(734,744)	291,286	-		
Other Grants Fund							
Revenue	6,403,735	7,029,764	5,830,965	7,442,582	8,499,708	1,057,126	18.13%
Expenditures	5,039,192	5,677,851	5,527,159	6,807,532	8,499,708	1,692,176	%
Ending Net Balance	1,364,543	1,351,913	303,806	635,050	-		
Total Net Position	\$ 2,876,372	\$ 5,550,370	\$ (1,314,267)	\$ (1,410,563)	-		

Enrollment Trends and Forecast

Prior to this year, the District had seen steady enrollment growth over the last 10 years with average growth just under 1% each year. This year’s enrollment is much more complicated than in previous years. The COVID-19 pandemic has introduced major uncertainty for families around the District, and it is difficult to predict how many students will return to our schools in the new school year. The graph below highlights the overall trend of student enrollment across the last 10 years:



**if adopted at the projected FY2022-23 adjusted level of 11,442 ADM*

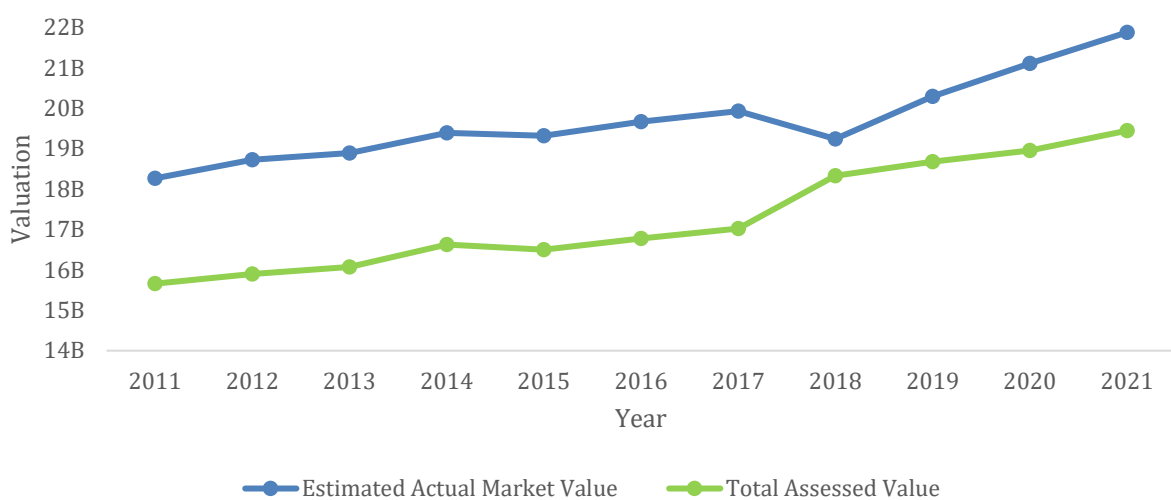
The District adopts its budget for the upcoming year in June based on what the projected enrollment is at that time. The actual number of students enrolled is taken on the 40th school day of the year. The table below shows the prior year’s adopted enrollment, the prior year’s 40th Day enrollment, and the District’s initial projection of actual enrollment at the 40th day:

	FY 2022 Adopted Enrollment	FY 2022 40th Day Enrollment	FY 2023 Projected Enrollment	FY22 40th Day to FY23 Projection	
				Change	Percent
Elementary School	5,155	4,729	4,828	99	-4%
Middle School	4,049	2,798	2,862	64	-2%
High School	3,044	3,827	3,908	81	3%
Other	100	100	100	0	0%
Total	12,348	11,454	11,698	244	

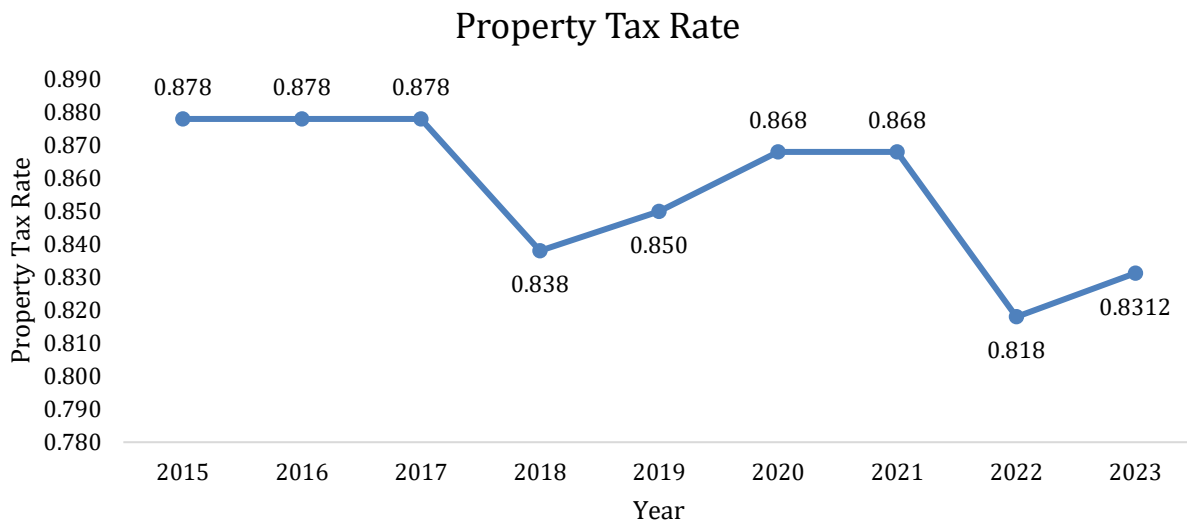
Tax Base and Rate Trends

Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property tax assessments are conducted by the County Assessor, while personal property assessments are conducted by the Commissioner of the Revenue. Both real and personal property taxes are levied on 100% of assessed market value. Rates are established per \$100 of assessed value. The total tax base and tax rates for Orange County over the last 10 fiscal years are summarized below:

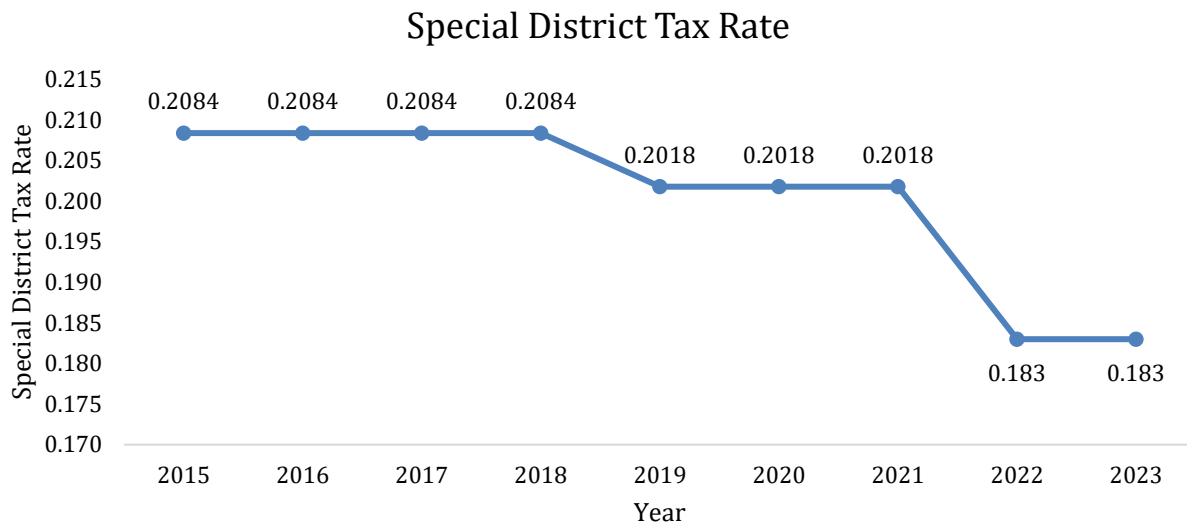
Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2021	\$17,333,962,055	\$1,769,659,485	\$346,332,873	\$77,934,293	\$19,449,954,413	0.868	\$21,885,849,476	88.87%
2020	\$16,974,899,491	\$1,726,673,593	\$337,564,917	\$82,646,419	\$18,956,491,582	0.868	\$21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%
2013	14,630,730,056	1,274,117,983	235,565,073	64,439,641	16,075,973,471	0.858	18,896,681,052	85.07%
2012	14,509,087,828	1,217,661,746	234,219,001	61,832,450	15,899,136,125	0.858	18,726,408,865	84.90%



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government During their annual budget adoption. The first rate to consider is the Property Tax Rate (Direct Tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2015:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill and Carrboro Districts. The table below shows the Special District Tax Rate trends since 2015:



Debt Obligations and Changes

The District maintains a very healthy financial obligation position by incurring low amounts of debt only when necessary. District Administration recommended and the Board approved the payoff of a loan with Grapeland State Bank that was used to upgrade the GPS systems in buses around the District. The total amount paid off was approximately \$55,000 that would have matured in June of 2022. The only major debt obligation entered into during FY 2022 was the continuation of an installment purchase from Trinity 3 Holdings, LLC to provide each of our secondary students with Chromebooks. This was a 4-year agreement totaling \$3.44 million. Payment of the year 1 obligation has already been made, which brings the remaining obligation down to ~\$2.6 million.

Year Ended June 30	Installment Purchases	Total Debt Obligations	Per Capita
2021	\$ 2,621,784	\$ 2,621,784	N/A
2020	194,468	194,468	\$ 1.30
2019	344,995	344,995	2.32
2018	362,825	362,825	2.48
2017	167,778	167,778	1.16
2016	597,416	597,416	4.21
2015	601,602	601,602	4.26
2014	890,391	890,391	6.34
2013	1,212,475	1,212,475	8.64
2012	39,468	39,468	0.29
2011	137,760	137,760	1.03

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Reports.

Note: This table is a ten-year schedule. However, current year county level annual population estimates are not released by the U.S. Census Bureau until the spring of the following year. Therefore, June 30, 2021 population-based information will be shown above as "N/A", and the information will be reported for the year ended June 30, 2022, if applicable.



ORGANIZATIONAL SECTION



Chapel Hill – Carrboro City Schools
750 S Merritt Mill Road, Chapel Hill, NC 27516
Web Site: chccs.org
Prepared by the Business and Financial Services Division
(919) 967-8211

Roadmap to the Organizational Section

The Organizational Section of this budget document details many important aspects of the District such its’ organizational structure, its’ guiding principles, and more in-depth information about fiscal preparation and management. The section begins by covering the governance structure and the authority it has as a public-school district. After that, the structure of the District and the organization of primary officials around the District is detailed. Finally, it provides an in-depth view of how the budget is prepared, what shapes the budget, and how funds are managed after the budget is adopted. Though this information is all supplementary to the actual budget, it offers great insight into how the District is set up to achieve its stated goals and provide the high-quality education that it strives for. The overarching goal of this section is to provide a better understanding of the organization itself, before diving into the numbers of the Financial Section.

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Governance Structure

The Chapel Hill – Carrboro City Schools Board of Education consists of seven members elected for staggered terms of four years. The Chair and Vice Chair are elected by a majority vote of the Board each year. The Superintendent serves as secretary to the Board. The Board of Education members are listed below:

Deon Temne, Chair

Rani Dasi, Vice Chair

George Griffin

Riza Jenkins

Jillian LaSerna

Ashton Powell

Mike Sharp

Reporting Entity

The Chapel Hill – Carrboro City Board of Education is a separate governmental entity providing public elementary and secondary education to students of the Chapel Hill and Carrboro Townships in North Carolina. The Board has no tax levying authority or borrowing authority. The County levies taxes but cannot govern the Board's budget allocated for schools. The County levies all taxes and manages all debt related to the school system. The County does not share in any surpluses generated by the District nor is required to finance any deficits of the school system. Consequently, the Board is not fiscally dependent on the County and is recognized as a primary government entity.

The Board receives State and Federal government funding and must comply with the legal requirements of each funding entity. North Carolina statute 115C-40 empowers the publicly elected Chapel Hill – Carrboro City Board of Education with general control and supervision of all matters pertaining to the schools in the system.

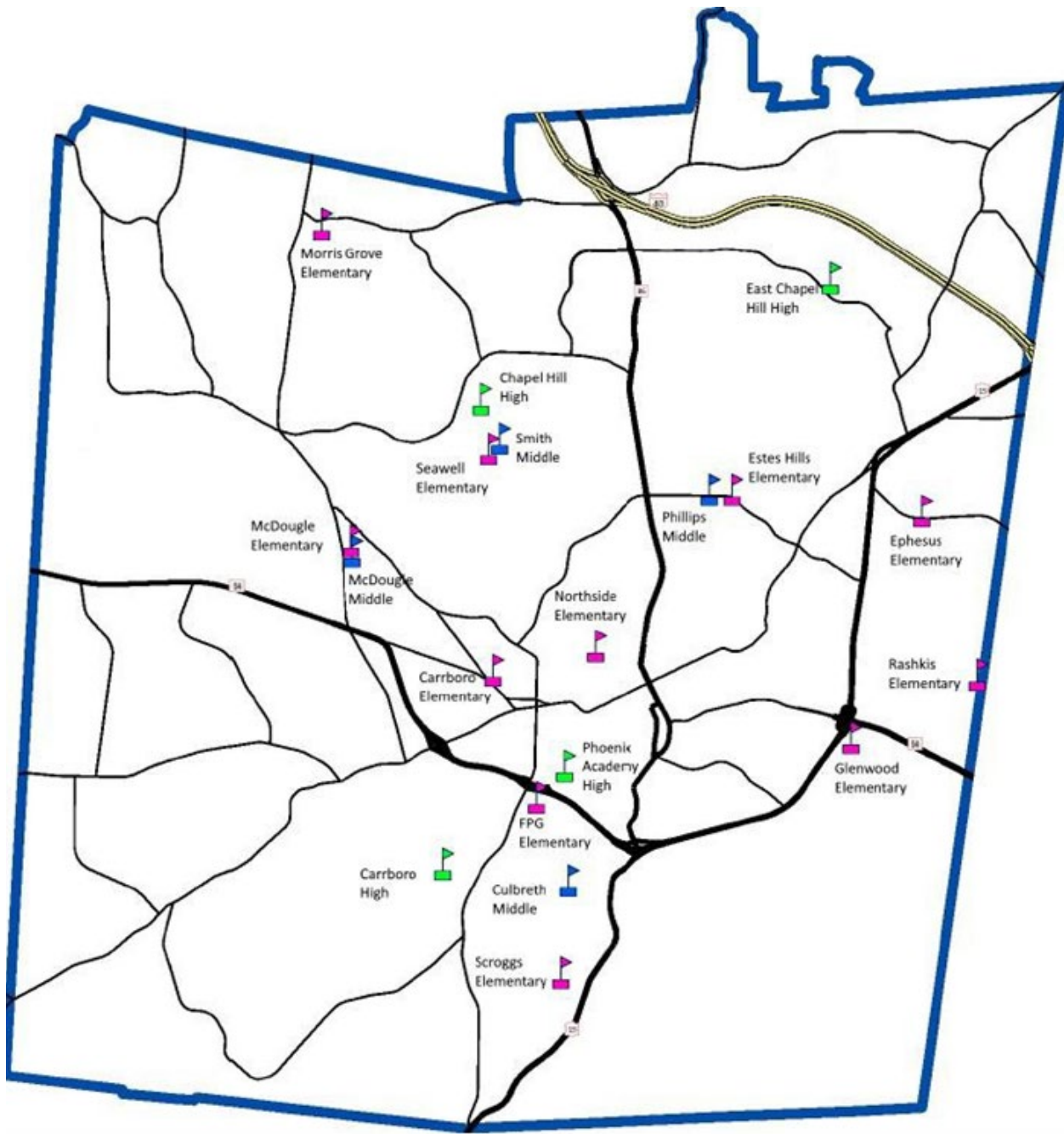
Our Mission

The mission of the Chapel Hill-Carrboro City Schools (CHCCS) is to enable all students to acquire through programs of excellence and fairness, the knowledge, skills and insights necessary to live rewarding, productive lives in an ever-changing society

CHCCS commits to:

- 1. Preparing** all students to succeed in a multicultural, global society by providing equitable opportunities and multiple pathways that will build and honor the strengths of every student and eliminate any and all disparities.
- 2. Fostering family and community engagement** by intentionally creating structures and processes that welcome and engage families and community as essential and active partners in major decisions in the educational process.
- 3. Improving school climate** by leveraging diversity in its myriad forms to create schools where students, families, community members and employees feel welcomed, valued, safe, supported, and where students and staff can perform to their personal bests without personal compromise. Recruit and retain teachers, staff and administration who are representative of the student population.
- 4. Providing all students with personalized strategies,** resources, opportunities and a restorative mindset that capitalize on each student's current strengths and enhances their academic, social and emotional growth.
- 5. Enhancing all employees' and board members'** awareness and capacity around identifying and eradicating all gaps that exist and impede student success with a focus on culturally responsive teaching practices and cultural competencies towards social justice.
- 6. Removing all barriers** that exist within systems, outdated practices and policies that continue to hinder success for all students by utilizing the Racial Equity Impact Assessment.
- 7. Ensuring every student has equitable access** to rigorous and culturally relevant curriculum, diverse and culturally competent teachers and staff, personalized learning supports and facilities that are cutting edge and purposefully crafted for student engagement and success

Chapel Hill - Carrboro City Schools Building Locations



Current Student Enrollment Totals

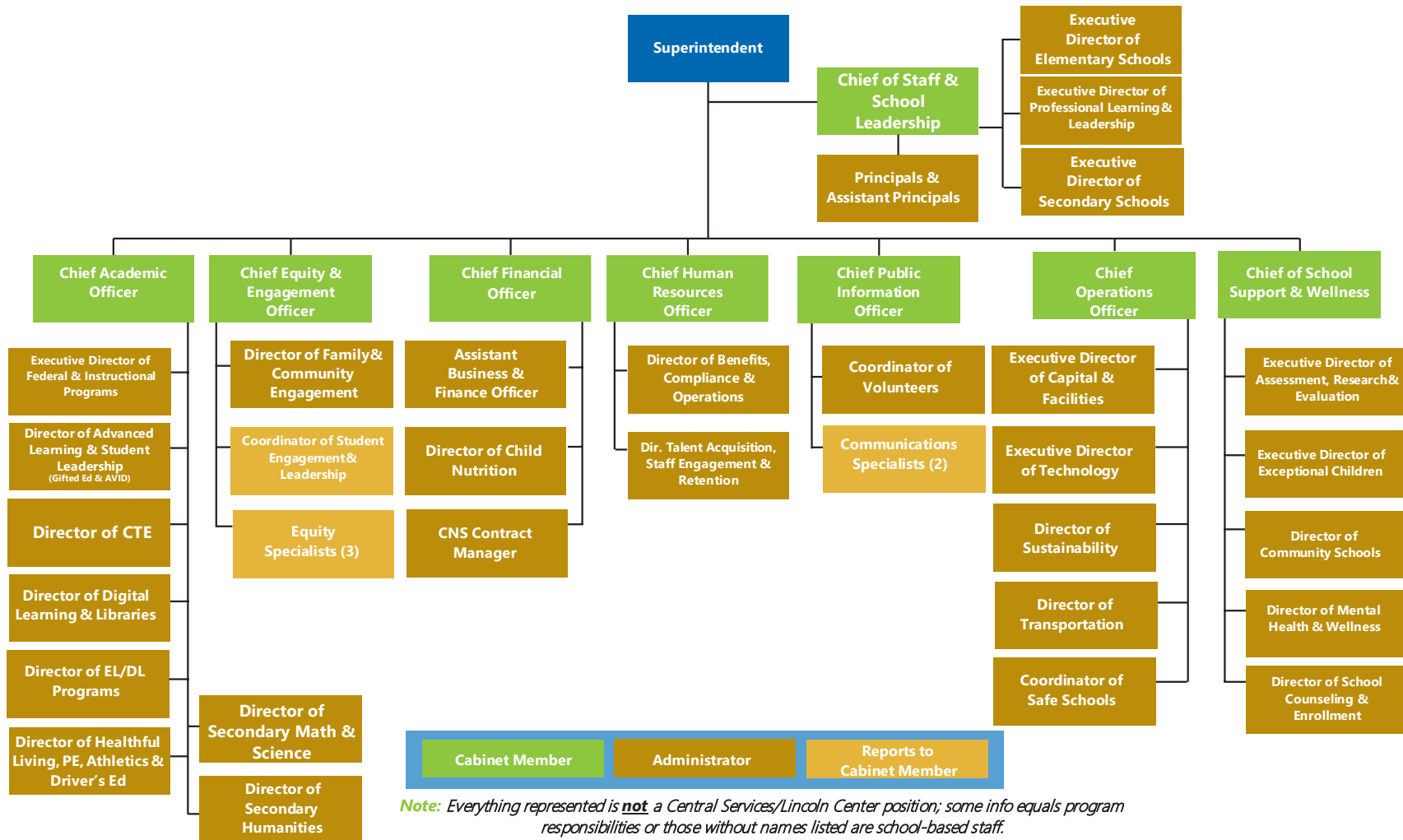
Student Enrollment is essential to projecting revenues and expenses during the budget development process. Since the budget cycle starts early in the calendar year, the budget is typically adopted using student enrollment projections. Then at the 40th school day of the year, actual student enrollment counts are taken. The table below summarizes the 40th day actual student enrollments at our 20 schools from FY 2021-22:

Schools	KI	1	2	3	4	5	6	7	8	9	10	11	12	Total
Carrboro Elementary	85	79	83	88	78	81								494
Ephesus Elementary	46	53	70	73	58	46								346
Estes Hills Elementary	39	49	66	66	52	78								350
FPG Elementary	86	90	75	79	86	95								511
Glenwood Elementary	77	73	74	73	66	58								421
McDougle Elementary	70	62	92	77	83	83								467
Morris Grove Elementary	53	61	96	86	71	95								462
Northside Elementary	51	74	60	66	63	84								398
Rashkis Elementary	54	83	69	80	68	79								432
Scroggs Elementary	59	76	58	75	52	78								398
Seawell Elementary	62	59	69	60	122	131								503
Culbreth Middle							223	201	256					680
McDougle Middle							240	267	242					749
Phillips Middle							229	225	273					727
Smith Middle							243	246	227					716
Carrboro High										260	203	179	196	838
Chapel Hill High										411	410	367	320	1,508
East Chapel Hill High										374	367	349	381	1,471
Phoenix Academy High										21	25	27	16	89
Total	682	758	812	823	799	908	916	925	981	1,066	1,005	922	913	11,510

*Pre-K/Head Start not included in any school or enrollment totals.

Organizational Chart

Superintendent's Senior Staff



School Principals

Elementary Schools

Jennifer Halsey	Carrboro Elementary School
Pamela McCann	Estes Hills Elementary School
Stacy Boyer	Ephesus Elementary School
Channing Bennett	Glenwood Elementary School
Karen Galassi-Ferrer	Frank Porter Graham
Kirtisha Jones	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Coretta Sharpless	Northside Elementary School
Tiffany Newsome	Rashkis Elementary School
Crystal Epps	Scroggs Elementary School
Minnie Goins	Seawell Elementary School

Middle Schools

Lucas Paulson	Culbreth Middle School
Chris Horne	McDougle Middle School
Tiffany Cheshire	Phillips Middle School
Pamela McCallister	Smith Middle School

High Schools

Beverly Rudolph	Carrboro High School
Charles Blanchard	Chapel Hill High School
Jesse Casey	East Chapel Hill High School
Johnathan Dixon	Phoenix Academy High School
Marny Ruben	Hospital School, UNC Hospital

Basis of Accounting

The board’s funds are divided into governmental, proprietary, and fiduciary types. Each fund is a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with the law, good accounting practices, special regulations, or other limitations. Governmental fund types include general, special revenue, and capital projects. The enterprise funds: Child Nutrition and Child Care comprise the proprietary fund types. The agency fund comprises the fiduciary fund. Transactions are recorded following the standard U.S. Generally Accepted Accounting Principles (GAAP). District resources are allocated and accounted for based on the purpose for they which are to be spent. A summary of how each account is classified is provided below:

Classification of Revenues and Expenditures

District transactions are recorded and classified using the account code structure found in the North Carolina Department of Public Instruction’s (NCDPI) Chart of Accounts (COA). The two types of transactions that can occur are revenue (money comes in) and expenditures (money goes out). Every transaction is recorded with an account code to match revenues with expenses so that the District can manage funds as they come in and out of the District. The structure of the account code used in a transaction classifies the revenue or expenditure by the purpose in which it is to be spent. The full account code structure and its meaning is described below:

Account Code Structure

Fund	Purpose	PRC	Object	Location	Use 1	Use 2
X	XXXX	XXX	XXX	XXX	XXX	XX

Example: 1.5110.001.121.300.000.00

Fund Codes

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

- 1 – State Public School Fund** – Appropriations for the current operating expenses of the public-school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- 2 – Local Current Expense Fund** – Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures, county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations.
- 3 – Federal Grant Fund** – Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.

4 – The Capital Outlay Fund – Appropriations for:

- a) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
- b) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
- c) The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
- d) The acquisition of school buses as additions to the fleet;
- e) The acquisition of activity buses and other motor vehicles;
- f) Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format. The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

5 – Multiple Enterprise Fund – Revenues and expenditures for multiple enterprise accounts, as needed by the local school administrative units, to include PRC 035, Child Nutrition operations. Other enterprise accounts may optionally be included in Fund 5, such as Before/After School Care, PRC 701. Each enterprise account must have proper accounting structure and process, including all appropriate general ledger accounts as well as cash.

6 – Trust and Agency Funds – Revenues and expenditures for trust and agency funds as needed by the local school administrative unit to account for trust and agency arrangements such as endowments, funds of individuals held by the school finance officer, and special funds of individual schools.

7 – Reserved for LEA or Charter School local use.

8 – Other Specific Revenue Fund – Revenues from reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).

9 – Capital Assets – A self-balancing group of accounts used to provide a record of fixed assets owned by the local school administrative unit except those accounted for in the Child Nutrition Fund.

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.

*A detailed list of purpose codes can be found in the Appendix

Program Report Codes (PRC)

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

- PRC 001 – 299:** NCDPI defined State and Federal Fund codes
- PRC 300 – 399:** Federal Grants and Funding Sources Not Allotted by NCDPI
- PRC 400 – 499:** State Grants and Funding Sources Not Allotted by NCDPI
- PRC 500 – 599:** Local Grants and Donations
- PRC 600 – 699:** Local Special Revenue Sources
- PRC 700 – 799:** Tuition or Fee Funded Programs
- PRC 800 – 999:** Local Cost Centers

Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

- 100** Salaries
- 200** Employer Provided Benefits
- 300** Purchased Services
- 400** Supplies and Materials
- 500** Capital Outlay
- 600** Reserved for Future Use
- 700** Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100, 200 etc.).

Location Codes

Location codes track location specific expenditures:

300 Northside Elementary	309 McDougle Middle
304 Carrboro Elementary	322 Culbreth Middle
310 Seawell Elementary	324 Phillips Middle
311 Ephesus Elementary	336 Smith Middle
312 Estes Hill Elementary	
316 Frank Porter Graham Elementary	305 Carrboro High
320 Glenwood Elementary	308 Chapel Hill High
326 McDougle Elementary	314 East Chapel Hill High
330 Scroggs Elementary	338 Phoenix Academy
334 Rashkis Elementary	
332 Morris Grove Elementary	

Use Codes

Used internally to further distinguish different departments, projects, and specific uses around the District.

District Financial Structure

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. The District, maintains 3 types of funds: Governmental, proprietary, and fiduciary.

The Board reports the following major governmental funds:

General Fund. The General Fund, or Local Current Expense Fund, is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are accounted for in another fund.

State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public-school system.

Federal Grants Fund. The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public-school system.

Other Special Revenue Fund. The Other Special Revenue Fund is used to account for gifts and grants restricted as to use, certain federal and state grants restricted as to use, federal and state appropriations made directly to local school administrative units, funds received for refunds, reimbursements and various special programs.

Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Orange County appropriations, restricted sales tax moneys, proceeds of county debt issued for public school construction, lottery proceeds as well as certain State assistance.

The Board reports the following nonmajor governmental fund:

Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fundraising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

The Board reports the following major enterprise funds:

School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.

Child Care Fund. The Child Care Fund is used to account for the afterschool care program within the school system, as well as revenues from the rental of school property.

The Board reports the following fiduciary fund:

Agency Fund. Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the Board holds on behalf of others. The Board maintains one agency fund, the Employee Flexible Spending Account, which accounts for monies voluntarily withheld from employees' wages to pay for child care and medical expenses not covered under the employees' medical insurance.

FY2022-23 Budget Development Calendar

- January 11, 2022 Finance Committee Meeting
- January 14, 2022 Budget Development Worksheets and Guiding Questions distributed to Schools and Departments
- January 20, 2022 Board of Education Work Session: Preliminary Budget Overview
- February 8, 2022 Finance Committee Meeting
- February 16, 2022 Leveled School Groups present their Requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
- February 17, 2022 Superintendent Presents Preliminary Budget Information to Board of Education
- February 22, 2022 Joint Meeting* with Board of County Commissioners
- February 28, 2022 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- March 3, 2022 Superintendent submits FY 2021-2022 Proposed Budget Request to the Board of Education
- March 8, 2022 Finance Committee Meeting
- March 17, 2022 Board of Education Budget Public Hearing and Work Session
- March 31, 2022 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- April 7, 2022 Board of Education Budget Work Session
- April 12, 2022 Finance Committee Meeting
- April 12, 2022 Board of County Commissioners Budget Work Session - CIP
- April 21, 2022 Board of Education approves the FY 2022-2023 Budget Request for submission to the Board of Orange County Commissioners
- April 28, 2022 Joint Meeting* with Board of County Commissioners
- April 30, 2022 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- May 10, 2022 Finance Committee Meeting
- May 10, 2022 Board of Orange County Commissioners Budget Public Hearing
- May 12, 2022 Board of Orange County Commissioners Budget Work Session

- May 19, 2022 Board of Orange County Commissioners Budget Work Session
- May 26, 2022 Board of Orange County Commissioners Budget Work Session
- May 31, 2022 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- June 2, 2022 Board of Orange County Commissioners Budget Public Hearing
- June 9, 2022 Board of Orange County Commissioners Budget Work Session
- June 21, 2022 Board of Orange County Commissioners adopt the FY 2022-2023 Local Fund and Capital Fund budgets
- June-July TBD Board of Education approves Budget resolutions for all Fund Codes.

Budget Development Policies and Regulations

Budget planning and preparation is critical to the development of a budget likely to further the educational goals of the board and the state and to provide for the smooth operations of the school district.

Board Policies that Guide Budget Development

Policy 8100: Budget Planning and Adoption:

In recognition of the importance of the budget planning process, the budget planning for the board and administration will include:

- establishing the priorities of the school district, recognizing that providing students the opportunity to receive a sound basic education and improving student success will always be of paramount concern;
- considering long-range facilities plans, goals and objectives as established by the board and school district when assessing the needs of the school district;
- integrating budget planning into program planning so that the budget may effectively express and implement all programs and activities of the school district
- seeking opportunities to communicate budget needs with the county commissioners on a regular basis, especially in regard to capital outlay;
- seeking broad participation by administrators, teachers, SGCs and other school district personnel and citizens;
- exploring all practical and legal sources of income;
- continually assessing the needs of the school district and the revenues and expenses; and
- identifying the most cost-effective means of meeting the school districts' needs.

Process

- The superintendent will prepare an annual operating budget and submit it with his or her budget message to the board no later than the first board meeting in April.
- On the same day that the operating budget is submitted to the board, the superintendent will file a copy of it in his or her office, and make it available for public inspection until the budget resolution is adopted.
- The board will hold at least one public hearing on the proposed operating budget prior to final action.
- The board will consider the operating budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board to the board of county commissioners no later than May 15, or such later date as may be fixed by the board of county commissioners.
- The board of county commissioners must complete its action on the school budget on or before July 1, unless a later date is agreed upon by the board of education and the board of county commissioners.
- After the board of county commissioners has appropriated funds and after the conclusion of any dispute regarding the appropriation, the board of education will adopt a budget resolution pursuant to policy 8110 (Budget Resolution) and in compliance with legal requirements.

- The Superintendent will prepare an annual Capital Investment Plan (CIP) Budget that reflects the capital priorities for the district and submit it to the board. The board will consider the Superintendent's recommended budget, make such changes as it deems advisable, approve the budget request, and submit the CIP budget request to the county manager at a date fixed by the board of county commissioners.

Fiscal Year

- The fiscal year of this administrative unit begins on July 1 and ends on June 30.

Budgets for Individual Schools

- The principal of each school, in conjunction with the School Improvement Team, will prepare and submit to the superintendent or designee an individual school budget detailing all revenues and expenditures anticipated for the school for each budget year. The budget will include both tax and non-tax revenue. Any school trust fund over \$10,000.00 must have a budget approved by Superintendent or his designee.

Policy 8351: Local Current Expense Fund Balance:

- The District will make a good faith effort to maintain a level of unassigned fund balance that will ensure sufficient funds are available to address its cash flow needs. The targeted level of unassigned fund balance for cash flow purposes will be at a minimum of 5.5 percent of budgeted expenditures.

*All other board policies relevant to Fiscal Management can be found at: [Series 8000 – Fiscal Management](#)

Regulations that Govern the Budget Process

In accordance with North Carolina General Statute (GS 115C – 428), the Superintendent shall prepare a budget for the ensuing year and submit to the local Board of Education no later than May 1. Before submitting the prepared budget, the Board of Education may choose to hold a public hearing at which time any persons who wish to be heard on the budget may appear. North Carolina LEAs are fiscally dependent on the local governing body, which in the District's case is the Orange County Board of County Commissioners. After consideration of the budget and the public hearing, the Board of Education will submit the budget to the Orange County Board of County Commissioners no later than May 15 (GS 115C – 429).

Budget Development Process

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds, except for the fiduciary funds and the individual school's special revenue funds, as required by the North Carolina General Statutes. No budget is required by State law for individual school funds. All appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds.

The budget development process is comprised of several stages: Gather, Evaluate, Prepare, Present, Adopt. The first step is to gather information from all budget managers in the District including School Principals, Division and Department leaders, and the Superintendent. The next step is for Cabinet Members and the Business and Financial Services Division to evaluate the information collected from the budget managers and consider other influencing budget drivers for the upcoming year. All of this information leads into the next step which is to prepare the recommended budget increases for the Board of Education, also known as the Superintendent's Recommended Budget. The Board receives this recommendation and proceeds to hold public hearings on the budget before making any final changes they deem necessary from this feedback.

The next step from there is to present the budget request to the Orange County Board of County Commissioners for consideration. The Commissioners consider the request and allot the local portion of the budget as they see fit. The final step is for the Board to take the local allotment from the Commissioners along with the proposed budgets for the other funds, and adopt a total budget for all funds. This is the Board's Adopted Budget for the beginning of the new fiscal year.

Changes for FY 2022-23

For this year's budget process, the District implemented a modified budget request process to gather data from Schools and Budget Managers. These changes primarily came from feedback solicited from critical stakeholders such as principals and budget managers.

Preliminary budget discussions were held in cabinet, with the Board, and with leveled principal teams before the winter break of 2021. From there, principals collaborated with key stakeholders such as their School Improvement Teams (SIT) and staff, while departmental budget managers collaborated with their staff to gather data and information on needs across the District. We asked a set of general questions for each request relating to the broader picture of the school or department within the District's values:

1. How are schools meaningfully engaging a diverse and representative set of stakeholders – including students, families, educators, and the broader community – in developing a plan to use these funds and implementing that plan?
2. What data will the schools use to identify student needs — including needs that were unmet prior to the pandemic — and monitor how students are progressing?
3. How will the schools ensure funding is targeted to the students who need it the most?
4. How will the schools target additional resources, including federal stimulus funding, to create safe and equitable learning environments and provide whole child supports, particularly for vulnerable and systematically marginalized students?

5. What items would get us closer to our goals of ensuring that all students learn at a high level? How (using what data) will we monitor for the impact?
6. Are there any additional staffing needs beyond the Board of Education's position allotment formulas?
 - a. Are there professional learning opportunities that will enhance the work of your school teams or school-based leadership teams? If so, please describe.
7. Are there any capital improvements beyond what has been identified in your school's Capital Investment Plan? If so, please describe and identify the impact on student learning and access.
8. What are the equity impacts from this request? - Consideration of the following questions may help guide the framework of your response:
 - a. What are the root causes of inequity, if applicable?
 - b. Does this budget request change any structures that currently perpetuate inequities? If so, how?
 - c. Who is or will experience burden or benefit if we approve this budget request?
 - d. After we put this in place, is anybody better off? If so, who?

At the culmination of this process, the principals gathered in their leveled groups to aggregate their data and responses to prepare for presentation to the Cabinet. Each school level had the opportunity to present their requested to Cabinet in January during allocated times. This process formulated the foundation of the total budget request. It was clear at the conclusion of this process that this year's budget would have to very heavily focus on the people within and being recruited to our district.

The information gathered was critical in determining the eventual budget drivers of the final adopted budget for the upcoming fiscal year:

- Continuation such as salary and matching benefit increases adopted by the State of North Carolina
- Additional compensation across the District to retain current staff and recruit much-needed staff to fill gaps left by high turnover in recent years
- Additional benefits beyond compensation to continue to improve the District's support for its staff

Simultaneous with the budget development process, the District developed an entirely new Strategic Plan to establish the core values, vision, mission, and goals that will center the District in its equity work and provide the roadmap to providing an excellent education for all students. The Strategic Plan 2022-2027 includes 5 key priorities that will force the District to "Think (and Act) Differently":

- Creating a Culture of Safety and Wellness
- Instructional Excellence: Preparing Students for Life
- Empowering, Equipping, and Investing in Our People
- Equitable and Transparent Fiscal Stewardship and Operations
- Strengthening Family and Community Engagement

This adopted budget and future budget development processes must be synchronized with the Strategic Plan to ultimately achieve the goals set forth in the plan. This adopted budget invests heavily to Empowering, Equipping, and Investing Our People. The rippling effects of this investment in the first year of the plan will be positive improvements in each of the other key priorities.

Budget Management and Administration

Chapel Hill – Carrboro City Schools is committed to obtaining, managing and using financial resources to further the goals of supporting a system of free public schools and to further the educational goals of the Board and the State. All decisions regarding the use of financial resources will be consistent with the Board's objective of providing all students with a sound basic education, as required by law.

The Board authorizes the superintendent to transfer amounts not to exceed \$100,000 from one budget appropriation to another within the same fund. The Superintendent or his/her designee must present for approval any such transfers at the meeting of the board in the month following such transfers and such transfers must be entered in the minutes of that meeting. Amendments are required for any revisions that alter total expenditures of any fund or that change appropriations at the purpose level. All amendments must be approved by the Board. During the year, several amendments to the original budget are necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

In recognition of the trust and responsibility placed with the board to manage financial resources for the local educational program, the board establishes the following standards:

1. The Board and all employees of the school system will manage and use available funds efficiently and effectively to meet the goals of the local board and State.
2. Effective accounting, financial reporting, and management control systems will be designed, maintained, and periodically reviewed to (a) enable the Board and school system to have access to accurate, reliable, and relevant data; (b) provide assurance that school system obligations are paid in a timely manner and that accounts are not overspent; (c) provide assurance that funds and records are safeguarded at all times; and (4) permit audits and periodic reports adequate to show that those in charge have handled funds within legal requirements and in accordance with board policy.
3. The superintendent and finance officer shall keep the board sufficiently informed regarding the budget through periodic financial statements showing the financial condition of the school system, other periodic reports, and any other appropriate means so that the board can deliberate upon and evaluate the budget.
4. No moneys will be expended, regardless of the source (including moneys derived from federal, state, local, or private sources), except in accordance with the board's budget resolution or amendments to the budget resolution. The superintendent is authorized to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by board resolution or state or federal law or regulation. Any such transfers must be reported to the board at its next regular meeting and recorded in the minutes.
5. All receipts and disbursements shall be accounted for according to generally accepted accounting principles for governmental entities.

6. Each employee responsible for handling school system funds or funds of individual schools shall comply with all applicable state and federal laws and regulations, board policies, administrative procedures, and any applicable procedures, requirements, or guidelines established by the finance officer.

7. Principals and school improvement teams must be familiar with state and local board requirements related to managing and using fiscal resources and must comply with these requirements in developing and implementing school improvement plans.

Changes in Fiscal Management and Administration

The District has implemented several general changes relating to fiscal management. A major focus being implemented this year is related to the strategic plan goal of empowering, equipping, and investing in our people. The District's Business and Financial Services Division has committed to developing a strong professional development plan to invest in and grow the knowledge base of financial matters around the District. The structure of this plan contains monthly professional development time between Finance, department bookkeepers, and school treasurers across the District. It also includes several opportunities for training new principals, veteran principals, and budget managers on financial matters relevant to their work. Outside of the focus on internal development, the Business and Financial Services Division has also committed to building relationships with external sources of professional development such as the North Carolina Association of Business Officials (NCASBO) and the Government Finance Officers Association (GFOA) so that our staff can utilize the extensive professional development opportunities offered by these organizations.

Additionally, the District has continued to develop its practices around reporting financial information to the Board of Education and to the public. Work has been done to improve reports like the monthly report to the Board that details all vendors that have received payment from the District over \$50,000 in aggregate during the current fiscal year. These types of reports allow both the Board and the Public to review the District's financial position and transaction, which allows them to hold the District accountable to the strategic plan goal of equitable and transparent fiscal stewardship and operations.

Beyond that, the District has implemented complete digitization of the purchasing process. In order for a purchase order to be approved and created, the document cabinet in the ERP system must contain all of the relevant documentation. This would include items like the bids and quotes received for the purchase, the completed service contract, and other miscellaneous documents. This benefits the District in aligning with its sustainability goals and provides an easily accessible, permanent document trail should any of this information need review in the future. These procedural changes were set up to ensure compliance and increase efficiency in their various aspects of the fiscal management process for the District.

Definitions of Sustaining Revenue Sources

ABC Revenues	Include revenues received by the local school administrative unit from ABC profits because of specific legal requirements applying to local ABC boards.
Bond and Note Proceeds	Include revenues received from the county out of the proceeds of bonds and notes sold for school purposes. Includes revenues from proceeds of School Literary Fund Notes. This revenue is actually the county appropriation from one or more bond funds, certificates of participation (COPS), and revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G. S. 153A-158.1.
Contributions and Donations	Include gifts, contributions, and donations received from private, nongovernmental sources.
County Appropriation	Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.
Disposition of School Fixed Asset	Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, and revenues from the sale of scrap or salvage from school fixed assets.
Federal Funds Revenue	Include revenues received through the Department of Public Instruction by way of deposits to the state level Unit Disbursing Account at the State Treasurer.
Federal Revenue-Other Funds	Include revenues received directly from the federal government, or from other sources which are federal funded. These are funds which are not part of the allocation process from DPI, nor reflected on the DPI allotment form.
Fines and Forfeitures	Local Fund revenue received from Orange County. The sources of the revenue are the fines and forfeitures assessed by the Orange County Courts.
Fund Balance Appropriated	This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to

	balance the budget in the budget year pursuant to G.S. 115C-425.
Indirect Cost Allocated	Include in the Local Current Expense Fund the amounts received from indirect cost allocations. Include in the Child Nutrition Fund the amount of indirect cost charged to a Federal Grant, but not reimbursed to Local Current Expense Fund.
Insurance Settle School Property	Include monies received in settlement of insurance claims, which arise out of the loss, or destruction of school property that, under current law, would be purchased from the Capital Outlay Fund.
Miscellaneous Local Operating Revenues	Local Fund revenues that are small and miscellaneous in nature.
Other Restricted Local Sources	Include revenues received from local sources for restricted purposes, which are not elsewhere classified.
Paid Student Meal Supplement	Include revenues received from full pay supplements.
Reduced Student Meal Supplement	Include revenues received from reduced supplements.
Rental of School Property	Include revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school real property.
Sales - Breakfast - Adults	Include revenues received from adult breakfasts.
Sales - Breakfast - Full Pay	Include revenues received from full pay breakfasts.
Sales - Lunch - Adults	Include revenues received from adult lunches.
Sales - Lunch - Full Pay	Include revenues received from full pay lunches.
Sales - Lunch - Reduced	Include revenues received from reduced lunches.
Sales - Other	Include other revenues received from sales not elsewhere classified
Sales - Supplemental Sales	Include revenues received from supplemental sales
Sales and Use Tax	Include revenues received from local government non-restricted sales tax sources.
State Allocated Restricted to Capital Outlay	Includes all revenues received from the Department of Public Instruction, and other state agencies for capital outlay. The specific program or area in which this revenue is being used must be indicated

	by PRC in order to designate the distinction of funding sources.
State Public School Fund Revenue	Include revenues allocated via the allotment process (and appearing on the allotment report) by the Department of Public Instruction from which expenditures for current operations are made by writing a warrant on the State Treasurer.
State Reimbursement for Breakfast	Include revenues received from state funds for reduced price breakfasts
Supplemental Tax - Current Year	Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for the current year.
Supplemental Tax - Prior Years	Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for prior years subject to the provisions of G.S. 159-27.
Textbooks	Include revenues received from the Department of Public Instruction for the purchase of textbooks.
Tuition & Fees - Regular	Local Fund revenue received from parents of students who attend CHCCS but live outside the District. The tuition is set each year to match the county and district tax revenues.
USDA Grant Summer Feeding Programs	Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service.
USDA Grants - Commodities Used	This revenue represents the value of commodity foods used.
USDA Grants - Regular	Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.



FINANCIAL SECTION



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Roadmap to the Financial Section

The financial section of this budget document was developed using a structure as laid forth by the Association of School Business Officials (ASBO). ASBO details the use of a pyramid approach in communicating the District’s financials. This approach begins at a broad level and proceeds to drill down to provide further details as each level of the pyramid is addressed. The levels are designed as follows:

Level One	Summary of Total Budget Total Revenues by Source Total Expenditures by Object
Level Two	Summary of Data for all Operating Funds Revenues by Source Expenditures by Object Expenditures by Purpose
Level Three	Summary Data for Individual Funds Revenues by Source Expenditures by Object Expenditures by Purpose

As you will see, the Level One Data will provide a snapshot of the budget at the Fund level to provide an understanding of how each fund is a building block for the overall budget. The Level Two Data will break down the Operating Funds to the purpose and object level to provide an understanding of how the Operating Funds work together to further the education provided by the District. The Level Three Data presents each fund individually and breaks down its data all the way to the purpose code. This provides an understanding of how each fund is used individually.

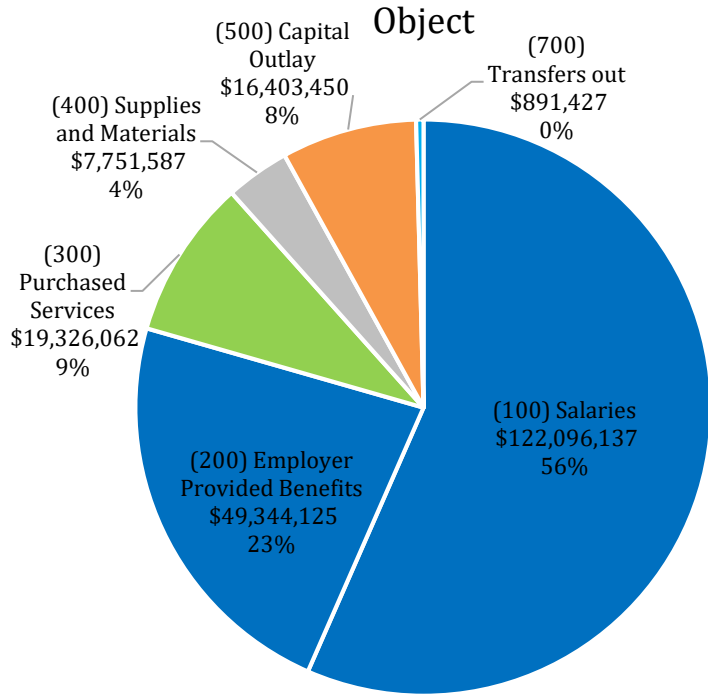
The use of this structure and level of detail serves to provide all users of the District’s financial information with a better understanding of how the District uses the funds it receives to achieve the District’s goals. It also serves to address the needs highlighted by the Board of Education’s External Review to adopt a budget with enough detail to properly pre-audit all expenditures initiated by the District. Transparency, understandability, and the ability to be held accountable for financial decisions are essential to building trust between the District and the public.

Summary Data for Total Budget
Actual FY 2019 – Budgeted FY 2023
Revenues by Source and Expenditures by Object (Level One Data)

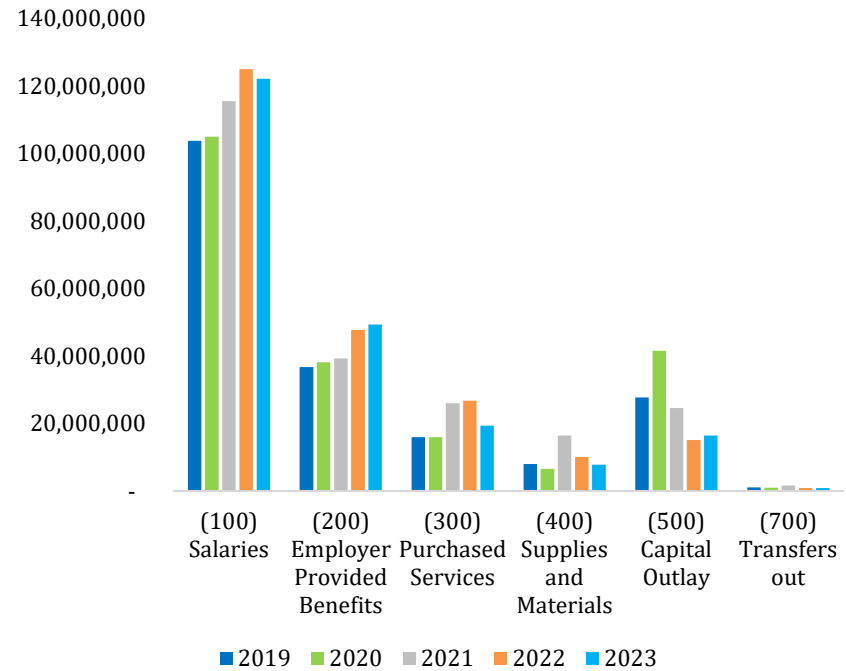
Total Budget (All Funds)					
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues					
Revenues from State Sources	75,666,769	76,421,980	80,054,818	86,502,497	78,559,918
Revenues from Federal Sources	8,060,511	8,078,244	14,305,172	24,802,041	23,262,340
Revenues from Local Sources	111,862,862	128,769,196	121,595,267	107,508,396	108,916,581
Transfers in/Fund Balance Appropriated	469,845	335,956	7,324,602	6,659,950	5,073,948
Total Revenues	196,059,987	213,605,375	223,279,859	225,472,883	215,812,787
Expenditures					
(100) Salaries	103,706,914	104,930,044	115,520,223	124,944,892	122,096,137
(200) Employer Provided Benefits	36,721,311	38,170,567	39,248,563	47,723,319	49,344,125
(300) Purchased Services	15,953,587	15,943,053	25,990,239	26,773,743	19,326,062
(400) Supplies and Materials	7,987,310	6,520,906	16,386,873	10,083,311	7,751,587
(500) Capital Outlay	27,718,581	41,509,355	24,532,859	15,056,190	16,403,450
(700) Transfers out	1,095,916	981,092	1,601,102	891,427	891,427
Total Expenditures	193,183,620	208,055,018	223,279,859	225,472,883	215,812,787

FY2019-FY2023 Total Budgeted Expenditure Analysis

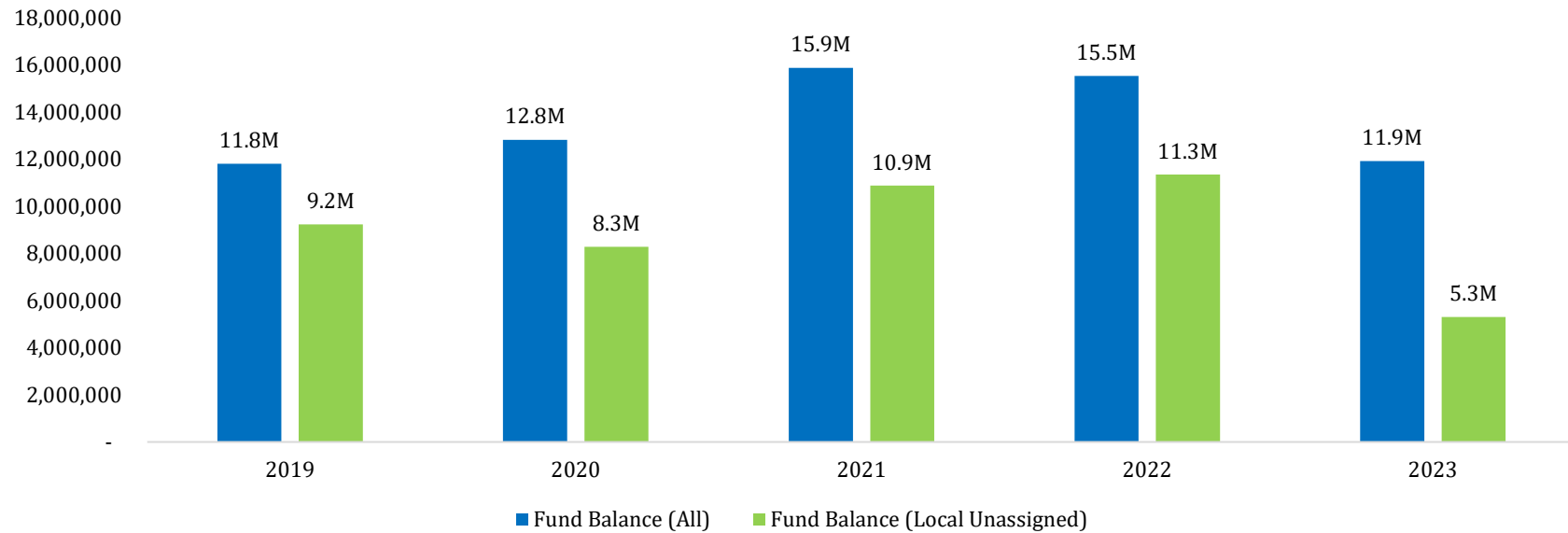
FY2023 Total Budgeted Expenditures by Object



Five Year Trends by Object



Fund Balance Trends FY2019 - Forecasted FY2023



Budget Commentary:

The District began the FY 2021-22 with \$15.5 million in total fund balance with \$11.3 million of that being unassigned fund balance. As of the end of the 2021-22 fiscal year, the District estimates the total local fund balance to be at \$11.9 million. Upon the consistent guidance from the Board of County Commissioners that the Orange County Government serves as the ultimate financial backstop for both school districts in Orange County, the Chapel Hill – Carrboro City Schools Board of Education appropriated \$5 million of local unassigned fund balance in its FY 2023 adopted budget. The entirety of this appropriation will be utilized for recurring funding to increase employee compensation, which is directly tied to our strategic plan goal of empowering, equipping, and investing in our people. As a result, we estimate \$5.3 million (6.9% of total expenditures) will remain in unassigned fund balance at June 30, 2022. This appropriation was dedicated entirely to the strategic plan goal of empowering, equipping, and investing in our people by working to compensate staff appropriately for the immense value they bring the District and our students. The nature of this appropriation towards increased compensation is recurring, therefore there must be alternative funding sources in future budgetary cycles to continue providing services at this same level of compensation. In the absence of further funding, the District would face a structural deficit as it begins the next budgetary cycle that would require significant adjustment of currently offered services. District Administration and the Board of Education must be aware of this when considering any future planning for educational services offered in the District.

Summary Data for Operating Funds

Actual FY 2019 – Budgeted FY 2023

Revenues by Source and Expenditures by Object and Purpose (Level Two Data)

State Public School Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137
Expenditures (by Object)					
(100) Salaries	52,396,593	53,631,447	55,885,090	57,393,699	56,260,562
(200) Employer Provided Benefits	17,375,360	18,237,801	18,258,549	23,462,731	18,833,543
(300) Purchased Services	2,822,692	2,202,741	1,849,341	1,279,938	1,275,464
(400) Supplies and Materials	3,527,113	2,491,664	3,082,622	1,759,666	1,227,568
(500) Capital Outlay	1,052,525	877,535	-	1,729,761	-
(700) Transfers out	-	-	-	-	-
Total Expenditures	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137

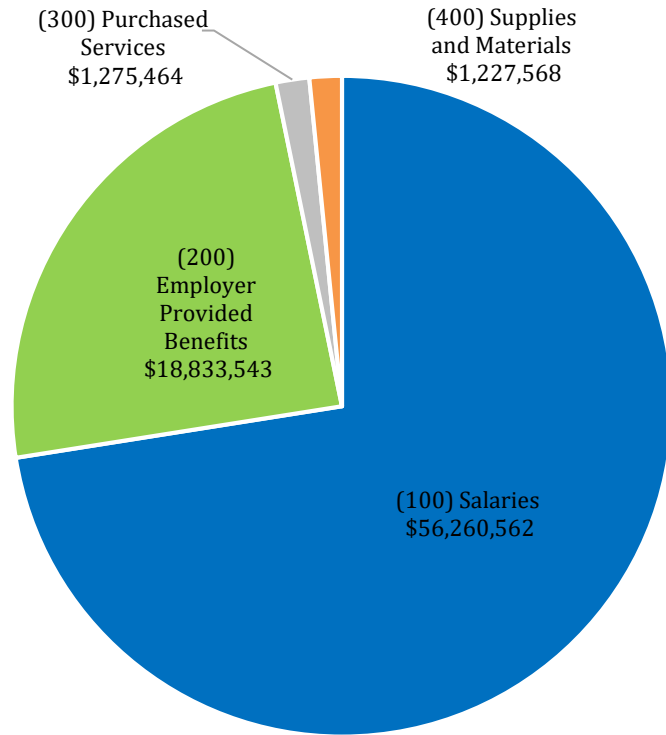
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137
Expenditures (by Purpose)					
5110-Regular Curricular Services	43,799,517	33,380,410	32,948,909	36,424,015	31,154,763
5112-Cultural Arts Services	286,187	66,769	515,663	-	-
5113-Physical Education Curricular Services	51,671	921	-	-	-
5114-Foreign Language Curricular Services	185,956	67	-	-	-
5116-Homebound/Hospitalized Curricular Services	566,249	536,830	-	560,531	509,223
5120-CTE Curricular Services	3,734,019	3,837,873	3,869,610	4,219,568	4,603,934
5132-Cultural Arts Curricular Services	568,426	3,202,855	3,405,023	3,727,201	3,362,308
5133-Physical Education Curricular Services	263,480	2,443,370	2,637,208	2,856,114	2,604,001
5134-Foreign Language Curricular Services	482,641	3,099,130	3,716,927	4,339,497	5,643,518
Total 5100 - Regular Instructional Services	49,938,146	46,568,224	47,093,340	52,126,926	47,877,747
5210-Children with Disabilities Curricular Services	5,533,960	8,231,398	8,846,795	8,886,705	9,292,577
5220-CTE Children with Disabilities Curricular Services	186,593	150,052	150,395	204,436	-
5230-Pre-K Children with Disabilities Curricular Services	-	-	71,607	85,062	65,034
5240-Speech & Language Pathological Services	482,092	655,528	635,956	648,633	584,227
5260-Academically/Intellectually Gifted Curricular Services	1,397,357	1,272,906	1,186,171	1,251,485	1,114,122
5270-LEP Services	2,128,830	2,784,429	2,626,278	2,632,018	2,549,124
Total 5200 - Special Population Services	9,728,832	13,094,314	13,517,202	13,708,339	13,605,084
5310-Alternative Instructional Services K-12	876,196	719,649	704,541	1,183,528	697,728
5320-Attendance & Social Work Services	1,364,491	1,483,295	1,445,079	1,315,384	1,294,379
5330-Remedial & Suppl K-12 Services	607,847	648,794	833,075	701,186	1,158,748
5340-Pre-K Readiness/Remedial & Supplemental	-	-	6,390	64,884	-
5350-Extended Day/Year Instructional Services	16,671	16,578	330,593	112,530	-
5353-Summer School Instruction	452,127	198,474	705,465	690,731	627,505
5360-Extended Learning (SELREP)	-	-	-	470,894	-
Total 5300 - Alternative Program Services	3,317,332	3,066,790	4,025,144	4,539,136	3,778,360

5403-School Treasurer	-	-	-	1,615	-
5404-School Building Support Staff	50,007	6,255	916	64,052	-
5410-School Principal	2,074,937	2,312,154	2,221,519	2,163,187	2,223,132
5420-School Assistant Principal	1,170,006	1,090,791	1,252,832	1,496,914	1,258,486
Total 5400 - School Leadership Services	3,294,950	3,409,200	3,475,267	3,725,768	3,481,618
5501-Athletics	-	-	-	8,612	-
5502-Cultural Arts	-	-	-	4,844	-
Total 5500 - Co-Curricular Services	-	-	-	13,456	-
5810-Educational Media Services	383,499	399,324	328,606	375,855	319,412
5820-Attendance - Social Work Services	202,891	203,645	211,950	244,848	222,146
5830-Guidance Services	1,461,286	1,203,366	1,332,791	1,334,116	920,930
5840-Health Services	1,507,564	1,202,201	1,310,478	1,126,013	1,020,171
5850-Safety and Security Support Services	-	-	-	29,332	-
5860-Instructional Tech Services	667,798	1,208,053	1,009,370	670,447	476,512
5870-Staff Development	5,427	-	-	18,825	18,825
Total 5800 - School-Based Services	4,228,465	4,216,589	4,193,195	3,799,436	2,977,996
6110-Regular Curricular Support	108,799	109,507	32,856	224,925	35,134
6115-Technology Curricular Support Services	-	-	-	3,500	-
6120-CTE Curricular Support and Development Services	263,443	165,343	175,526	198,756	179,775
Total 6100 - Support and Development Services	372,242	274,850	208,382	427,180	214,909
6200-Special Population Support and Development Services	118,418	-	-	4,306	-
6201-Children with Disabilities Support	-	-	-	5,382	-
6207-Limited English Proficiency Support and Development Services	-	-	-	1,077	-
Total 6200 - Special Population Support and Development Services	118,418	-	-	10,765	-
6300-Alternative Programs and Services Support Services	-	-	-	1,615	-
6304-Pre-K Readiness/Remedial and Supplemental Support Services	-	-	-	1,077	-
Total 6300 - Alternative Programs Support and Development Services	-	-	-	2,691	-
6400-Technology Support Services	595,370	547,234	257,111	983,639	-
6401-Technology Services	-	-	-	2,153	-
Total 6400 - Technology Support Services	595,370	547,234	257,111	985,792	-

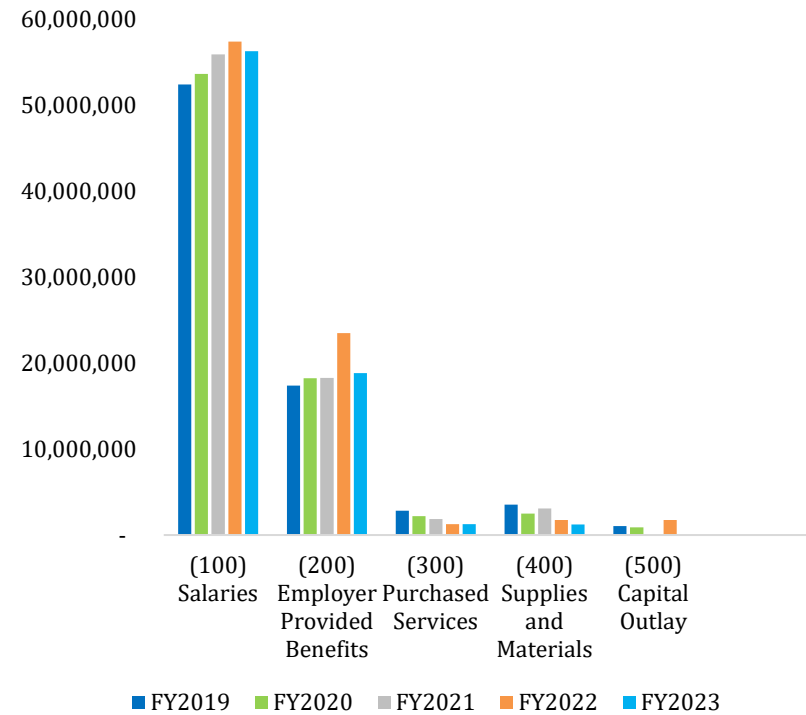
6540-Custodial/Housekeeping Serv	2,642,303	2,950,245	3,122,139	3,263,660	3,266,887
6550-Transportation of Pupils	2,237,685	2,561,062	2,353,101	2,389,767	1,712,990
6580-Maintenance Services				35,525	-
Total 6500 - Operational Support Services	4,879,988	5,511,307	5,475,240	5,688,951	4,979,877
6611-Financial Office	-	2,716	123,392	125,455	131,239
6621-Human Resources	78,372	-	-	6,997	-
6623-Staff Development Services	-	-	-	2,691	-
6624-Salaries and Benefits Services	-	-	-	4,844	-
Total 6600 - Financial and Human Resource Services	78,372	2,716	123,392	139,988	131,239
6720-Planning, Research Development, and Program Evaluation	-	-	-	3,229	-
Total 6700 - Accountability Services	78,372	2,716	123,392	3,229	-
6910-Policy, Leadership, and Public Relations Services	-	-	-	1,615	-
6941-Office of The Superintendent	225,804	177,073	174,747	180,733	174,788
6942-Asst. Supt. For Instruction	219,226	271,099	161,015	135,928	187,304
6943-Asst. Supt. For Support Services	118,158	55,406	187,999	31,632.81	188,215
6950-Public relations and Marketing Services	-	-	-	4,844.25	-
Total 6900 -Policy, Leadership, and Public Relations Services	563,188	503,578	523,762	354,753	550,307
7100-Community Services	-	-	-	29,577	-
Total 7100 - Community Services	-	-	-	29,577	-
7200-Nutrition Services	58,980	255,688	183,566	69,807	-
Total 7200 - Nutrition Services	58,980	255,688	183,566	69,807	-
8100-Payments to Other Governments & Transfers of Funds	-	(9,300)	-	-	-
Total 8100 - Payments to Other Governmental Units	-	(9,300)	-	-	-
Total Expenditures	77,174,283	77,441,188	79,075,602	85,625,796	77,597,137

FY2019-2023 State Public School Fund Budgeted Expenditure Analysis

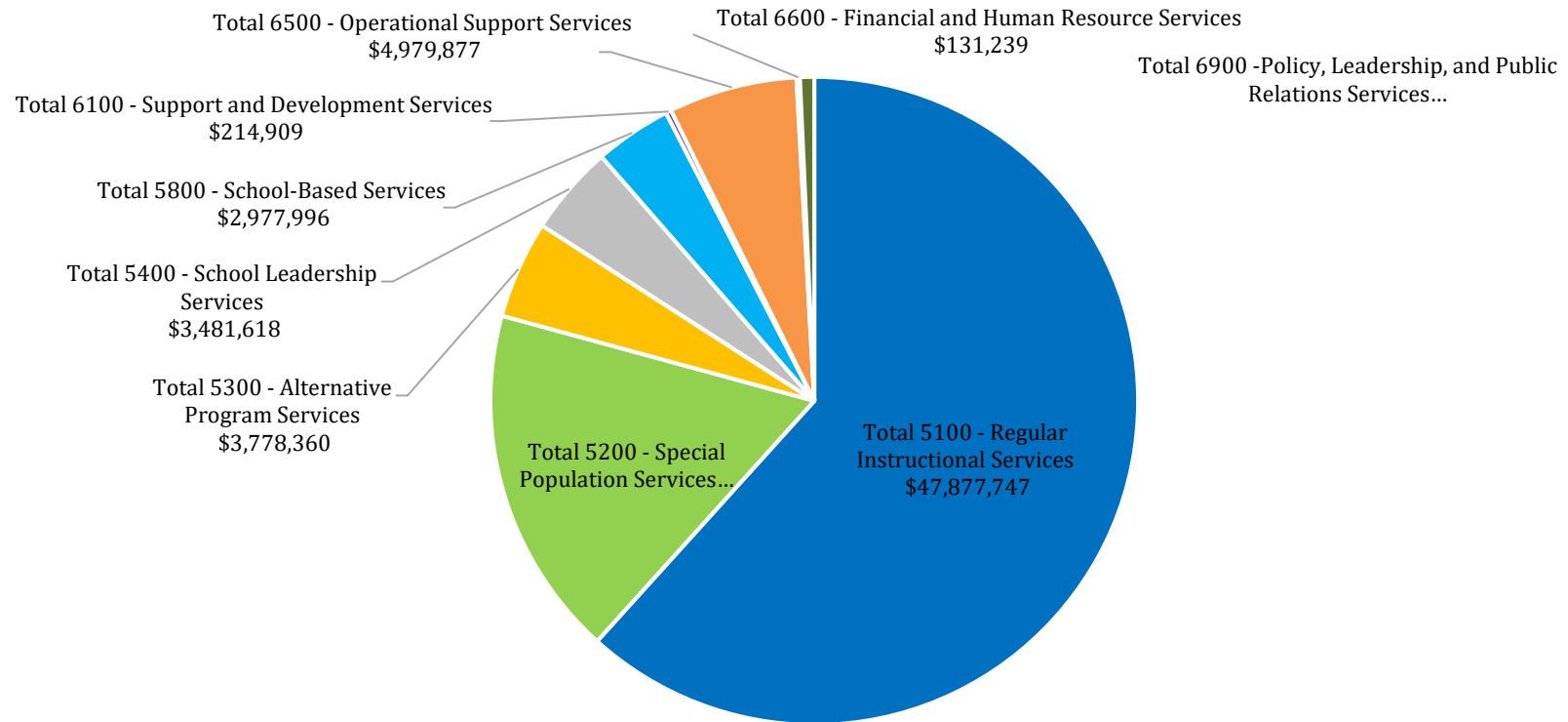
FY2023 Budgeted Expenditures by Object



Five Year Trends by Object



FY2023 Budgeted Expenditures by Purpose



Budget Commentary:

The State Public School Fund is a critical part of the District’s total operation. It is composed almost entirely of salaries and benefits, which frees up local funding. Important attention should be paid to the revenue trend. As shown, the FY2023 revenues are down significantly compared to recent years. This reflects the State removing the held harmless in effect on ADM for funding purposes since the pandemic began. The District saw a net outflow of students from the District so the removal of the held harmless created a reduction in the State revenues. The object code trends show the salaries remaining at similar levels, while other areas saw decreases. This shows the story of salaries and benefits continuing to increase in an environment of decreased revenues. Analysis of the purpose code allocations show over 75% of the State budget focused on regular instruction and special populations.

Local Operating Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	76,537,906	78,507,490	78,708,083	80,982,697	81,497,882
Transfers in/Fund Balance Appropriated	200,000	3,100,000	5,511,261	5,426,771	4,965,000
Total Revenues	76,737,906	81,607,490	84,219,344	86,409,468	86,462,882
Expenditures (by Object)					
(100) Salaries	46,205,839	47,998,794	47,427,868	49,852,462	50,217,040
(200) Employer Provided Benefits	17,120,097	18,915,203	18,769,657	19,344,946	21,365,329
(300) Purchased Services	9,061,925	10,097,070	11,226,778	11,049,176	10,186,512
(400) Supplies and Materials	3,370,127	3,545,058	5,764,367	4,403,586	3,754,703
(500) Capital Outlay	84,003	70,273	70,144	867,871	47,871
(700) Transfers out	895,915	981,092	960,530	891,427	891,427
Total Expenditures	76,737,906	81,607,490	84,219,344	86,409,468	86,462,882

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	76,537,906	78,507,490	78,708,083	80,982,697	81,497,882
Transfers in/Fund Balance Appropriated	200,000	3,100,000	5,511,261	5,426,771	4,965,000
Total Revenues	76,737,906	81,607,490	84,219,344	86,409,468	86,462,882
Expenditures (by Purpose)					
5110-Regular Curricular Services	23,336,452	22,203,625	21,260,308	23,359,414	24,368,409
5112-Cultural Arts Services	76,977	-	-	-	-
5113-Physical Education Curricular	65,267	35,370	35,018	627	665
5114-Foreign Language Curricular	5,737	10,305	10,292	11,240	12,180
5116-Homebound/Hospitalized Curricular Services	293,721	362,278	322,238	251,933	269,139
5117-High School Academies	-	13,720	29,881	30,603	31,129
5118-Department Chairs	-	3,293	46,620	49,303	50,708
5120-CTE Curricular Services	592,648	644,482	656,067	850,705	635,863
5132-Cultural Arts Curricular Services	363,145	1,285,003	1,256,798	1,394,501	1,423,259
5133-Physical Education Curricular Services	188,527	822,796	836,831	849,471	862,815
5134-Foreign Language Curricular Services	283,713	1,351,341	1,292,020	1,852,876	1,909,086
Total 5100 - Regular Instructional Services	25,206,187	26,732,213	25,746,073	28,650,673	29,563,254
5210-Children W/Disabilities Curricular Services	9,193,589	6,689,350	6,734,706	5,651,601	6,017,551
5211-Ec Homebound Curricular Services	-	-	-	-	-
5220-CTE Children W/Disabilities Curricular	94,094	44,001	44,453	50,775	35,074
5230-Pre-K Children W/Disabilities Curricular	343,393	474,829	470,450	496,482	528,872
5240-Speech & Language Pathology Services	1,238,313	1,092,936	1,321,912	1,277,324	1,341,569
5260-AIG Curricular Services	928,245	1,585,490	1,898,361	1,470,788	1,563,458
5270-LEP Services	1,589,855	1,593,229	1,560,869	1,862,028	1,985,701
Total 5200 - Special Population Services	13,387,488	11,479,835	12,030,750	10,808,998	11,472,225

5310-Alternative Instructional Services K-12	153,799	300,975	304,865	340,490	278,574
5320-Attendance & Social Work Services	672,260	802,605	858,783	1,078,540	993,306
5330-Remedial & Supplemental K-12 Services	575,613	1,450,001	1,613,132	658,571	697,597
5340-Pre-K Readiness/Remedial & Supplemental	368,148	546,513	556,389	547,179	481,205
5350-Extended Day/Year Instructional Services	4,777	1,021	562,658	87,404	90,484
5351-Before/After School Instruction	-	314,500	316,160	102,030	102,030
5353-Summer School Instruction	207,887	307,544	223,401	125,624	135,573
Total 5300 - Alternative Program Services	1,982,484	3,723,159	4,435,387	2,939,838	2,778,769
5400-School Leadership Services	49	66,252	64,466	64,591	72,965
5402-Assistant Principal	-	-	-	627	665
5403-School Treasurer	-	60,112	53,757	65,279	70,454
5404-School Building Support Staff	2,151,457	2,183,403	2,185,634	2,213,972	2,406,765
5410-School Principal	1,340,790	1,189,485	1,131,899	2,104,919	1,698,152
5420-School Assistant Principal	1,484,672	1,547,769	1,575,292	1,605,017	1,658,454
Total 5400 - School Leadership Services	4,976,970	5,047,021	5,011,048	6,054,404	5,907,453
5501-Athletics	1,749,796	2,051,107	2,030,187	2,139,712	2,143,104
5502-Cultural Arts	220,706	212,339	210,966	239,967	261,207
5503-School Clubs & Student Organizations	374,508	480,481	438,055	274,906	116,352
5504-Before/After School Care	79,331	-	-	-	-
Total 5500 - Co-Curricular Services	2,424,341	2,743,927	2,679,208	2,654,585	2,520,663
5810-Educational Media Services	1,389,612	1,776,264	1,943,048	1,731,779	1,820,217
5820-Attendance - Social Work Services	796,122	803,947	828,015	880,306	956,092
5830-Guidance Services	2,578,120	2,852,051	2,764,899	3,280,184	3,429,866
5840-Health Services	574,892	1,005,209	1,237,194	776,142	851,752
5841-ABC/Student Health Services	41,678	1,740	617	-	-
5848-Other Health Services	-	215,244	7,637	-	-
5850-Safety and Security Support	893,141	1,013,033	969,624	958,373	1,044,902

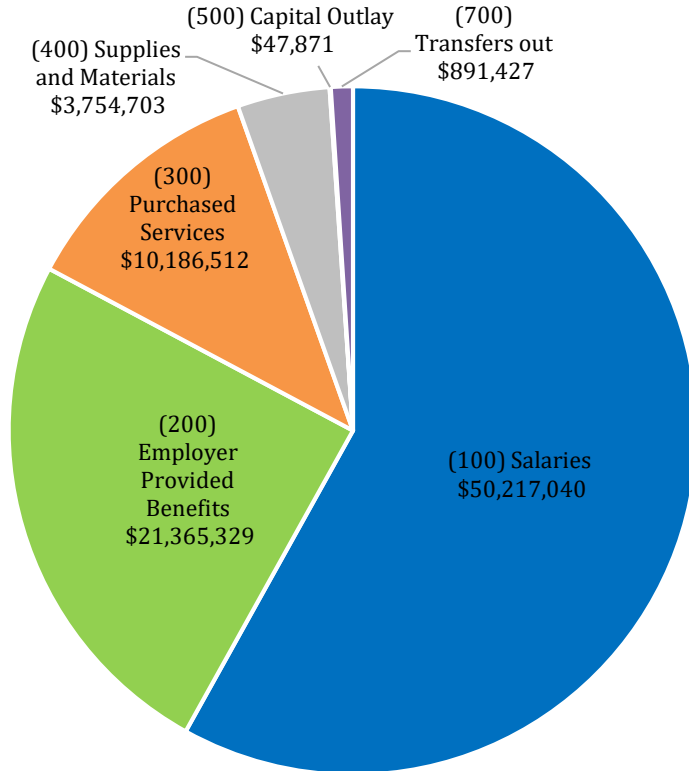
5860-Instructional Tech Services	1,050,564	1,143,960	1,071,755	1,104,351	1,153,781
5870-Staff Development	761,523	985,184	710,029	708,416	716,113
5880-Parent Involvement Services	-	21,810	15,983	16,316	22,465
5890-Volunteer Services	333,335	352,867	358,452	322,219	343,372
Total 5800 - School-Based Services	8,418,987	10,171,309	9,907,253	9,778,087	10,338,561
6110-Regular Curricular Support	939,452	1,006,324	1,021,588	1,328,081	1,384,594
6112-Cultural Arts Curricular Support and Development Services	-	4,950	1,449	500	500
6113-Physical Education Curricular Support and Development Services	1,519	1,529	1,164	1,570	1,612
6115-Technology Curricular Support	123,778	125,814	128,018	136,621	142,360
6120-Voc Curricular Support & Development Services	150,815	148,605	151,163	162,704	166,734
Total 6100 - Support and Development Services	1,215,564	1,287,222	1,303,382	1,629,477	1,695,800
6200-Spec Pop Support/Development Services	6,481	40,294	60,394	37,449	34,177
6201-Children W/Disabilities Support	229,421	405,603	384,482	418,434	433,155
6206-Aig Support and Development Services	-	4,000	-	-	-
6207-Lep Support and Development	137,005	233,432	233,040	203,314	206,359
Total 6200 - Special Population Support and Development Services	372,907	683,329	677,916	659,197	673,691
6303-Remedial and Supplemental Services K-12 Support Services	-	18,500	-	1,615	-
6304-Prek Readiness/Remedial Supp	30,782	25,975	24,643	19,680	19,477
6305-Extended Day/Year Instructional Support Services	1,141	1,000	3,000	719	719
Total 6300 - Alternative Programs Support and Development Services	31,923	45,475	27,643	22,013	20,195
6400-Technology Support Services	1,779,033	1,994,576	1,956,820	1,641,821	1,738,544
6401-Technology Services	356,232	300,011	305,984	334,542	348,326
6403-Technology User Support Services	135,327	384,535	391,257	6,888	7,178
Total 6400 - Technology Support Services	2,270,592	2,679,122	2,654,061	1,983,251	2,094,047

6510-Direction of Business Support	136,638	130,000	196,393	242,210	242,210
6520-Printing and Copying Services	473,697	-	-		
6530-Public Utilities & Energy	3,501,949	3,036,730	3,316,000	3,808,786	3,513,623
6540-Custodial/Housekeeping Services	1,153,510	1,366,612	2,203,960	1,849,456	1,725,570
6550-Transportation of Pupils	1,047,013	1,903,155	1,904,291	2,161,727	1,842,165
6570-Facilities Planning & Acquisition	-	46,000	4,783	820,000	-
6580-Maintenance Services	2,657,070	2,827,599	3,343,669	2,903,896	2,998,780
6581-Glass Maintenance	9,175	8,300	8,300	8,300	8,300
6582-Grounds Maintenance	25,493	16,079	14,079	81,829	81,829
6583-Electrical Maintenance	35,823	28,692	28,521	99,615	99,615
6584-Vehicle Maintenance	81,050	93,100	93,100	93,528	93,528
6585-Hvac Maintenance	57,159	63,730	62,396	190,242	190,242
6586-Plumbing Maintenance	26,347	23,700	23,700	98,179	98,179
6588-Locksmith	2,720	2,400	2,400	2,400	2,400
Total 6500 - Operational Support Services	9,207,644	9,546,097	11,201,592	12,360,169	10,896,443
6611-Financial Office	1,121,289	996,014	971,299	1,009,918	1,073,831
6612-Purchasing Services	63,553	63,620	64,855	16,519	18,007
6613-Risk Management Services	367,350	348,649	399,131	974,726	1,000,000
6620-Human Resources	-	43,175	17,390	53,175	43,175
6621-Human Resources	915,302	968,418	836,001	843,139	883,310
6622-Recruitment Services	-	72,840	49,475	52,885	39,810
6623-Staff Development Services	-	105,366	81,972	309,085	289,851
6624-Salary and Benefits Services	63,830	139,420	144,667	172,466	180,888
Total 6600 - Financial and Human Resource Services	2,531,324	2,737,502	2,564,790	3,431,912	3,528,873
6710-Student Testing Services	3,016	69,271	70,594	111,181	111,600
6720-Planning, Research Dev & Program	549,355	514,462	426,305	500,773	513,197
Total 6700 - Accountability Services	552,371	583,733	496,899	611,954	624,797

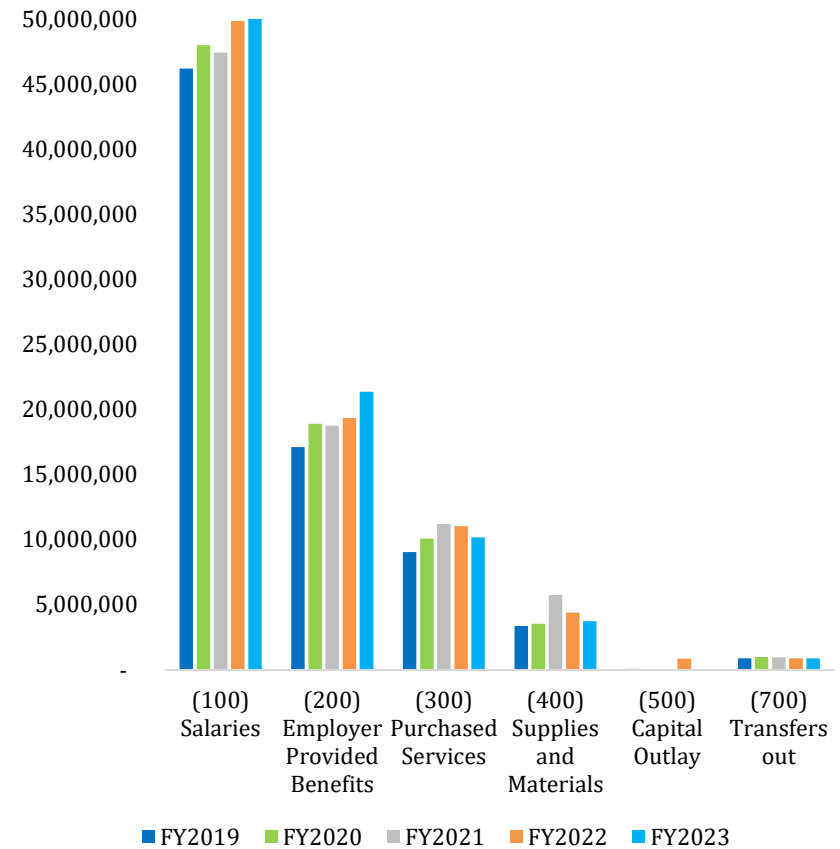
6800-Systemwide Pupil Support Services	-	14,019	-	-	-
6820-Student Accounting Support Services	-	14,930	81,830	83,300	83,300
6830-Guidance Support Services	-	29,923	1,349	8,406	8,406
6840-Health Support Services	-	-	2,991	1,336	1,336
6850-Safety & Security Support Services	-	17,000	1,527,000	436,115	17,000
6860-Instructional Tech Support Services	-	5,000	5,000	5,000	5,000
Total 6800 - System-wide Pupil Support Services	-	80,872	1,618,170	534,157	115,042
6910-Other Support Services - Employee Benefits	145,402	193,330	185,035	201,048	182,559
6920-Other Support Services - Additional Pay	246,660	305,000	305,000	287,623	287,623
6930-Workshop	-	-	12,746	17,075	17,075
6932-External Audit	54,963	50,000	50,000	53,342	53,342
6941-Office of The Superintendent	460,883	292,264	496,606	385,516	387,391
6942-Office of Asst. Supt. For Instruction	625,521	637,926	552,272	769,914	802,120
6943-Office of Asst. Supt. For Support Services	1,127,080	864,623	632,639	1,036,267	1,051,798
6944-Office of School Support and Wellness	76,723	124,131	57,753	23,100	21,675
6945-Office of Strategic Planning	176,220	199,922	193,264	99,800	63,220
6950-Public Relations & Marketing Services	349,757	406,743	417,684	476,062	470,700
Total 6900 -Policy, Leadership, and Public Relations Services	3,263,209	3,073,939	2,902,999	3,349,746	3,337,504
7100-Community Services	-	-	-	30,142	-
Total 7100 - Community Services	-	-	-	30,142	-
7200-Nutrition Services	-	11,643	1,643	19,439	4,139
Total 7200 - Nutrition Services	-	11,643	1,643	49,580	4,139
8100-Pay to Other Governments & Transfers of Funds	895,915	981,092	960,530	891,427	891,427
Total 8100 - Payments to Other Governmental Units	895,915	981,092	960,530	891,427	891,427
Total Expenditures	76,737,906	81,607,490	84,219,344	86,409,468	86,462,882

FY2019-2023 Local Operating Budgeted Expenditure Analysis

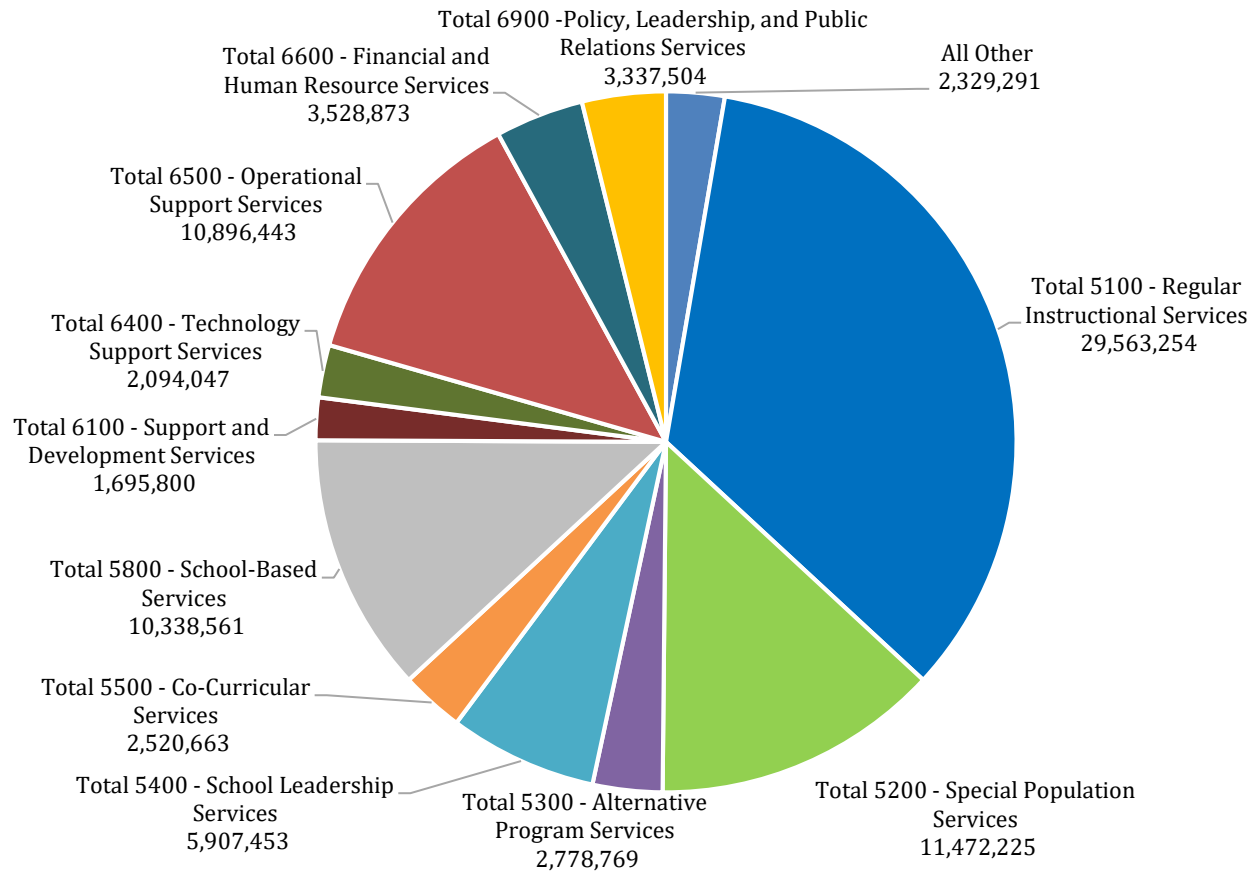
FY 2023 Local Operating Budgeted Expenditures by Object



Five Year Trends by Object



FY2023 Local Operating Expenditures by Purpose



Budget Commentary:

The Local Operating Budget is another critical funding source for the District’s operations. The object code trends continue to show the increasing salary and benefits as seen across the board. The effect of this on the District has previously been discussed with the fund balance trends. The purpose code allocations show the same focus on services directly impacting schools with approximately 50% in regular instructional and special population services, 25% in other school-based services like alternative programs, co-curricular, and school leadership, and the remaining 25% in District level support services like operations, finance, and technology.

Federal Grants Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031
Expenditures (by Object)					
(100) Salaries	2,493,609	1,936,438	5,211,848	11,402,065	10,275,922
(200) Employer Provided Benefits	749,978	602,560	891,749	2,889,682	2,070,522
(300) Purchased Services	1,055,357	1,616,746	1,680,041	3,055,976	5,009,623
(400) Supplies and Materials	221,385	1,404,577	1,583,276	1,302,233	1,120,964
(500) Capital Outlay	9,931	-	-	-	-
(700) Transfers out	-	-	-	-	-
Total Expenditures	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031

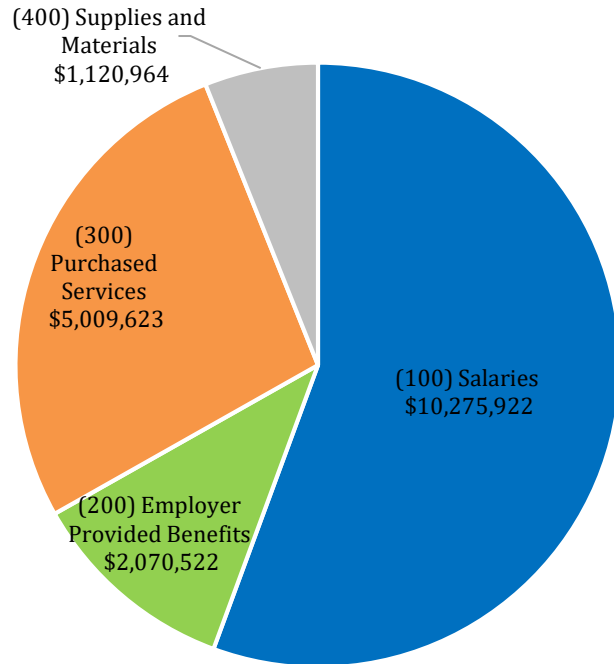
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031
Expenditures (by Purpose)					
5110-Regular Curricular Services	282,959	331,173	315,499	5,324,115	3,212,799
5120-CTE Curricular Services	100,312	106,465	110,672	134,096	123,974
Total 5100 - Regular Instructional Services	383,271	437,638	426,171	5,458,211	3,336,773
5210-Children with Disabilities Curricular Services	1,411,114	1,741,440	2,117,780	1,960,982	1,962,540
5230-Pre-K Children with Disabilities Curricular Services	135,749	75,142	-	2,000	
5240-Speech & Language Pathological Services	178,207	139,656	121,220	134,679	134,679
5270-LEP Services	96,935	153,869	151,869	116,569	116,569
Total 5200 - Special Population Services	1,822,005	2,110,107	2,390,869	2,214,230	2,213,788
5310-Alternative Instructional Services K-12	38,309	138,651	64,006	1,416,674	885,584
5320-Attendance & Social Work Services	4,720	-	81,777	547,365	565,065
5330-Remedial & Supplemental K-12 Services	943,619	919,988	1,125,901	1,648,313	954,314
5350-Extended Day/Year Instructional Services	40,214	70,638	252,003	2,226,777	2,336,127
5360-School Extension Learning Recovery and Enrichment Program Instructional Services	-	-	3,182,423	1,083,925	2,829,245
Total 5300 - Alternative Program Services	1,026,862	1,129,276	4,706,110	6,923,054	7,570,335

5830-Guidance Services	-	2,500	81,777	161,099	161,099
5840-Health Services	118,428	116,700	165,065	228,474	228,475
5860-Instructional Tech Services	-	-	-	173,404	173,404
5870-Staff Development	37,221	-	-	-	-
5880-Parent Involvement Services	133,803	85,601	70,930	50,846	56,328
Total 5800 - School-Based Services	289,452	204,801	317,772	613,823	619,306
6120-Voc Curricular Support & Development Services	3,459	6,223	-	-	-
Total 6100 - Support and Development Services	3,459	6,223	-	-	-
6200-Spec Pop Support/Development Services	280,142	252,607	251,633	558,718	558,718
6201-Children W/Disabilities Support	77,033	73,029	64,033	50,281	50,281
Total 6200 - Special Population Support and Development Services	357,176	325,637	315,666	608,999	608,999
6300-Alternative Programs Support and Development Services	88,555	84,172	75,200	297,938	297,938
Total 6300 - Alternative Programs Support and Development Services	88,555	84,172	75,200	297,938	297,938
6400-Technology Support Services	-	591,806	591,806	-	-
Total 6400 - Technology Support Services	-	591,806	591,806	-	-
6550-Transportation of Pupils	208,908	230,000	125,000	756,443	59,675
6580-Maintenance Services	41,589	220,000	220,000	2,622	2,622
Total 6500 - Operational Support Services	250,497	450,000	345,000	759,065	62,297
6940-Leadership Services	3,604	10,000	-	5,000	10,000
Total 6900 - Policy, Leadership, and Public Relations Services	3,604	10,000	-	5,000	10,000
7200-Nutrition Services	-	-	-	85,714	85,714
Total 7200 - Nutrition Services	-	-	-	85,714	85,714

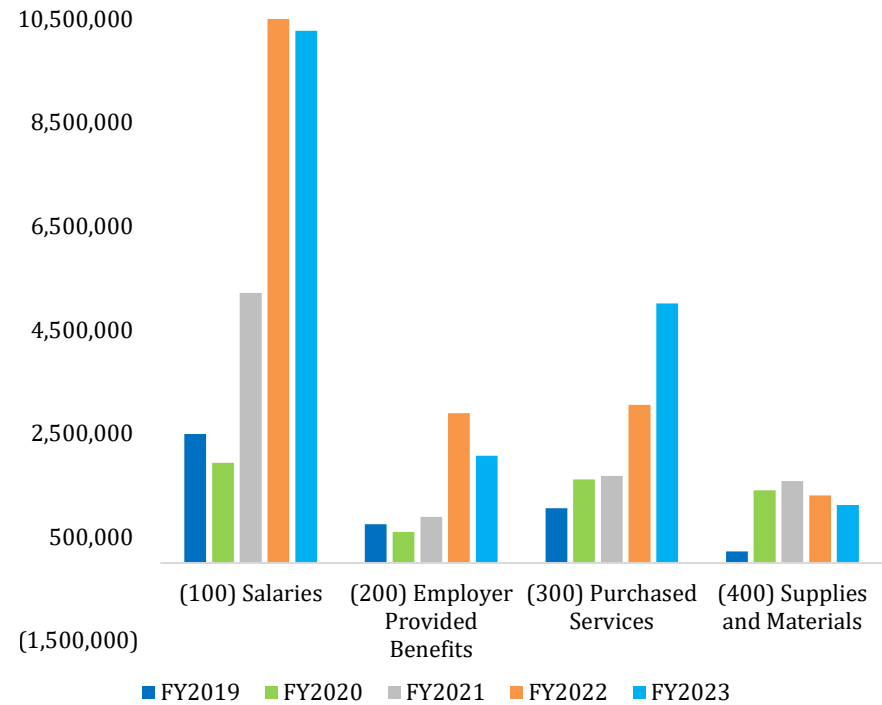
8100-Pay to Other Governments & Transfers of Funds	112,679	118,032	113,511	417,180	111,480
Total 8100 - Payments to Other Governmental Units	112,679	118,032	113,511	417,180	111,480
8200-Unbudgeted Federal Grant Funds	192,701	92,629	84,809	1,266,742	3,560,400
Total 8200 - Unbudgeted Funds	192,701	92,629	84,809	1,266,742	3,560,400
Total Expenditures	4,530,260	5,560,321	9,366,914	18,649,956	18,477,031

FY2019-2023 Federal Grants Fund Budgeted Expenditure Analysis

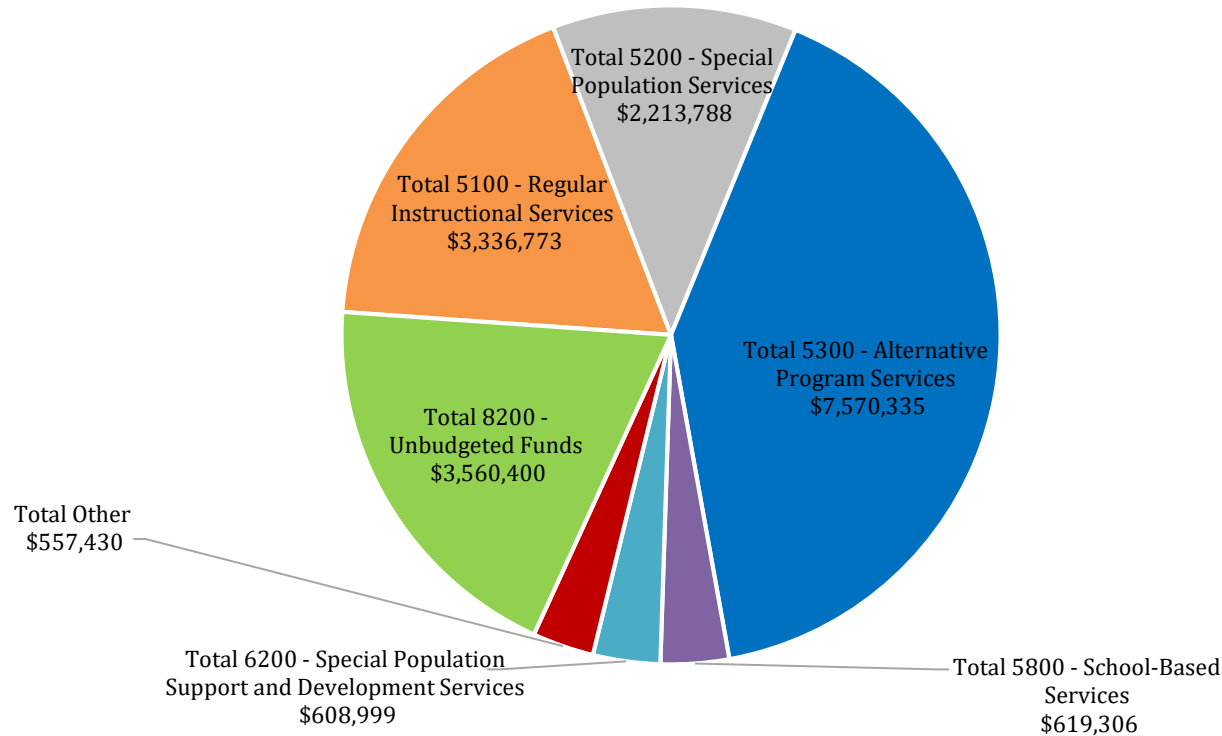
FY2023 Federal Grants Fund Expenditures by Object



Five Year Trends by Object



FY2023 Federal Grants Fund Expenditures by Purpose



Budget Commentary:

The Federal Grants Fund represents a majority of the revenues received by the District in the form of Grants from the Federal Government. It is important to note with this fund that the revenues received are often on temporary timelines with an eventual expiration date. Therefore, it is difficult to compare historical data and use historical data as a guide for future years. For example, the previous fiscal year included a large sum of federal stimulus money that was a one-time revenue source. The “unbudgeted funds” portions shown reflects the several ESSER allotments that have expirations beyond FY2023. Those monies will show as unbudgeted until they are allocated and used as already planned by the Board of Education. Additionally, the Federal Grants received by the District are on different fiscal year timelines that the July – June timeline of the District. This creates a difficulty in adopting an accurate budget for this fund. The numbers used reflect currently planning allotments and are certain to change over the course of the school year. The analysis shows that our current Federal Grants funding is targeted towards special populations services and alternative program services like our Exceptional Children Department.

Capital Outlay Fund

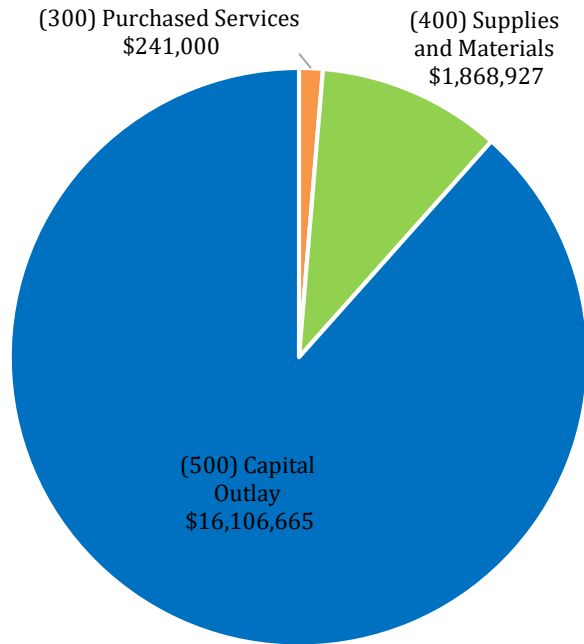
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	193,580	150,527	150,227	-	127,781
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	82,815,940	59,763,028	28,319,730	6,357,059	18,088,811
Transfers in/Fund Balance Appropriated	-	-	1,237,595	1,034,080	-
Total Revenues	83,009,520	59,913,555	29,707,552	7,391,139	18,216,592
Expenditures (by Object)					
(100) Salaries	-	-	-	-	-
(200) Employer Provided Benefits	-	-	-	-	-
(300) Purchased Services	169,147	2,292,409	2,436,052	338,687	241,000
(400) Supplies and Materials	1,652,599	1,789,203	3,000,358	2,604,240	1,868,927
(500) Capital Outlay	81,187,774	55,831,943	24,271,142	4,448,212	16,106,665
(700) Transfers out	-	-	-	-	-
Total Expenditures	83,009,520	59,913,555	29,707,552	7,391,139	18,216,592

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	193,580	150,527	150,227	-	127,781
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	82,815,940	59,763,028	28,319,730	6,357,059	18,088,811
Transfers in/Fund Balance Appropriated	-	-	1,237,595	1,034,080	-
Total Revenues	83,009,520	59,913,555	29,707,552	7,391,139	18,216,592
Expenditures (by Purpose)					
5110-Regular Curricular Services	163,201	327,300	381,480	342,907	340,230
5112-Cultural Arts Services	5,500	-	-	-	-
5132-Cultural Arts Curricular Services	-	10,000	10,000	10,000	10,000
Total 5100 - Regular Instructional Services	168,701	337,300	391,480	352,907	350,230
6400-Technology Support Services	295,000	887,170	435,000	225,000	225,000
Total 6400 - Technology Support Services	295,000	887,170	435,000	225,000	225,000
6520-Printing and Copying Services	2,159	-	-	-	-
6540-Custodial/Housekeeping Services	4,396	14,300	8,596	10,000	9,000
6550-Transportation of Pupils	374,572	41,000	131,168	5,000	5,000
6580-Maintenance Services	-	458,716	101,479	-	211,670
Total 6500 - Operational Support Services	381,127	514,016	241,243	15,000	225,670
6943-Asst. Supt. For Support Services	869	800	-	-	-
Total 6900 -Policy, Leadership, and Public Relations Services	869	800	-	-	-
7200-Nutrition Services	45,000	51,399	45,000	64,641	45,000
Total 7200 - Nutrition Services	45,000	51,399	45,000	64,641	45,000

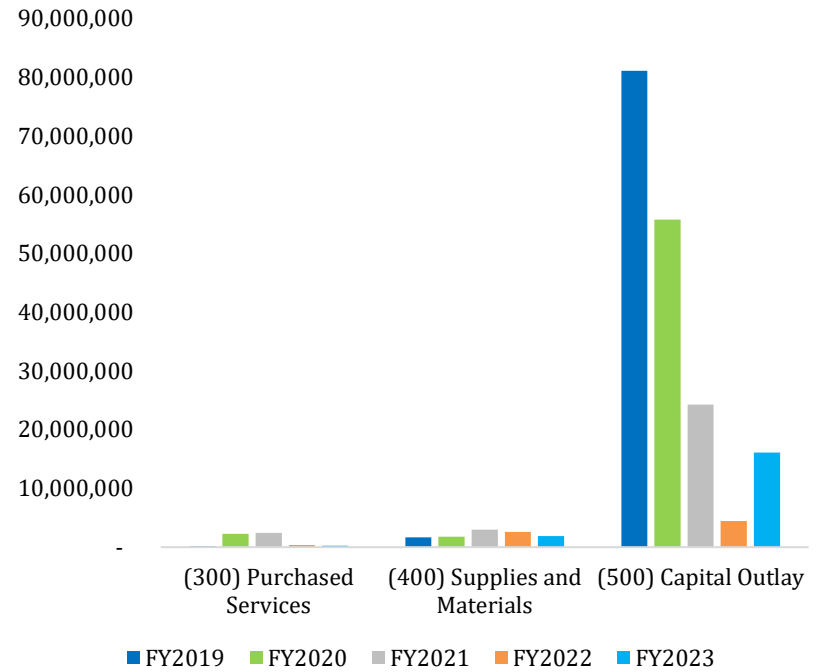
8300-Debt Service	-	150,527	150,227	-	-
Total 8300 - Debt Services	-	150,527	150,227	-	-
9000-Capital Outlay	82,118,823	57,972,343	28,444,602	6,733,591	17,370,692
Total 9000 - Capital Outlay	82,118,823	57,972,343	28,444,602	6,733,591	17,370,692
Total Expenditures	83,009,520	59,913,555	29,707,552	7,391,139	18,216,592

FY2019-2023 Capital Outlay Budgeted Expenditure Analysis

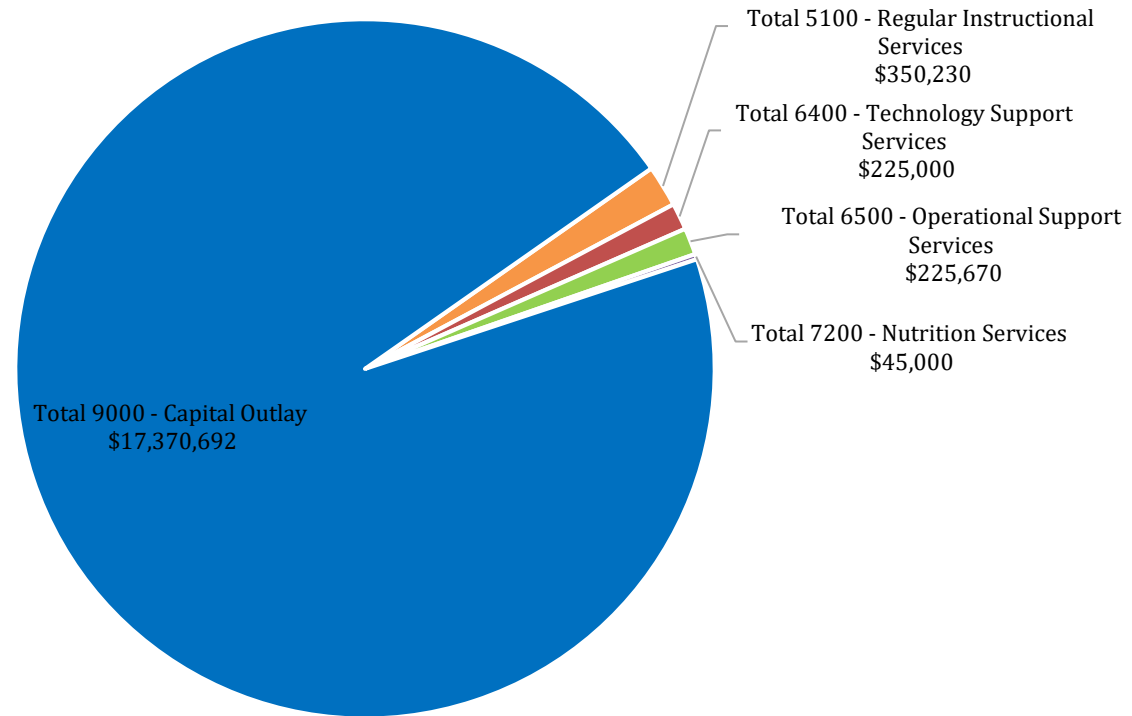
FY2023 Expenditures by Object



Five Year Trends by Object



FY2023 Capital Outlay Expenditures by Purpose



Budget Commentary:

The Capital Outlay Fund is money that primarily comes from Orange County to improve and maintain the buildings around the District. The object code trends above track the progress of the Chapel Hill High School construction project as it came to an end in FY2021. A large portion of the Capital Outlay Fund is allocated to identified projects and improvement in the Capital Investment Plan (CIP) each year. The approved CIP plan for the District is included below along with the funding sources to match the projects. Further information about completed, ongoing, and upcoming capital improvement projects can be found in the updates provided during the Finance and Facilities Committee meetings as well as in various Board of Education update items.

FY2023-32 Capital Investment Plan (CIP)

Funding Request by Project

This tab totals the amount requested in each of the funding source tabs. It will properly total if the dropdowns are used in the other tabs. If you want to create new projects, please send that request back to county finance.

Recurring Capital Projects - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800	1,810,800
<i>Lottery</i>										
<i>Proceeds</i>										
<i>Article 46</i>										

Deferred Maintenance - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	10,000,000	6,197,000	-	-	-	-	-	-	-	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	10,000,000	6,197,000	-	-	-	-	-	-	-	-
<i>Lottery</i>										
<i>Proceeds</i>										
<i>Article 46</i>										

Doors/Hardware/Canopies - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	-	250,000	250,000	100,000	100,000	150,000	150,000	437,068	150,000	150,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	-	250,000	250,000	100,000	100,000	150,000	150,000	437,068	150,000	150,000
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Classroom & Building Improvements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	450,000	125,000	125,000	150,000	700,000	200,000	200,000	450,000	-	200,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	200,000	125,000	125,000	150,000	450,000	200,000	200,000	450,000	-	200,000
<i>Lottery</i>										
<i>Proceeds</i>	250,000	-	-	-	250,000	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Electrical Systems - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	150,000	150,000	-	150,000	150,000	200,000	200,000	-	250,000	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	150,000	150,000	-	150,000	150,000	200,000	200,000	-	250,000	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Major Facility Renovations - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	-	-	-	658,963	-	-	639,184	950,000	-	266,331
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	-	-	-	658,963	-	-	639,184	950,000	-	266,331
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

ADA Requirements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Abatement Projects - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	75,000	75,000	75,000	75,000	75,000	-	-	-	-	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	75,000	75,000	75,000	75,000	75,000	-	-	-	-	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Athletic Facilities - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	50,000	66,351	193,778	250,000	551,799	150,000	100,000	260,000	100,000	100,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	50,000	66,351	193,778	250,000	551,799	150,000	100,000	260,000	100,000	100,000
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Energy Efficiency/Lightning Improvements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	129,952	150,000	100,000	200,000	150,000	122,435	700,000	-	850,000	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	129,952	150,000	100,000	200,000	150,000	122,435	700,000	-	850,000	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Fire/Safety/Security Systems - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	596,461	1,046,461	1,046,461	1,046,461	796,461	1,046,461	846,461	846,461	846,461	846,461
Funding Sources										
<i>Debt Financing</i>	-	200,000	200,000	200,000	200,000	200,000	-	-	-	-
<i>Lottery Proceeds</i>	596,461	846,461	846,461	846,461	596,461	846,461	846,461	846,461	846,461	846,461
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Indoor Air Quality Improvements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	100,000	100,000	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000
Funding Sources										
<i>Debt Financing</i>	100,000	100,000	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000
<i>Lottery Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Mechanical Systems - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	250,000	250,000	200,000	300,000	250,000	300,000	200,000	300,000	300,000	500,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	250,000	250,000	200,000	300,000	250,000	300,000	200,000	300,000	300,000	500,000
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Paving/Parking Lots/Driveways/Walkways - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	100,000	-	100,000	-	100,000	-	100,000	-	100,000	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	100,000	-	100,000	-	100,000	-	100,000	-	100,000	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Roofing and Building Waterproofing - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	1,200,000	1,000,000	1,000,000	150,000	500,000	1,100,000	250,000	200,000	-	-
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	1,200,000	1,000,000	1,000,000	150,000	500,000	1,100,000	250,000	200,000	-	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Technology Plan - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	1,268,223	1,318,952	1,371,710	1,426,578	1,483,641	1,542,987	1,604,706	1,668,894	1,735,650	1,805,076
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	-	-	-	-	-	-	-	-	-	-
<i>Lottery</i>										
<i>Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	1,268,223	1,318,952	1,371,710	1,426,578	1,483,641	1,542,987	1,604,706	1,668,894	1,735,650	1,805,076

Rental Space - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000	155,000
<i>Lottery Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Stormwater Management - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	60,000	-	75,000	88,291	-	60,000	-	-	906,109	1,500,000
Funding Sources										
<i>Debt</i>										
<i>Financing</i>	60,000	-	75,000	88,291	-	60,000	-	-	906,109	1,500,000
<i>Lottery Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

Sustainability Investment Projects - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	50,000	50,000	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Funding Sources										
<i>Debt Financing</i>	50,000	50,000	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000
<i>Lottery Proceeds</i>	-	-	-	-	-	-	-	-	-	-
<i>Article 46</i>	-	-	-	-	-	-	-	-	-	-

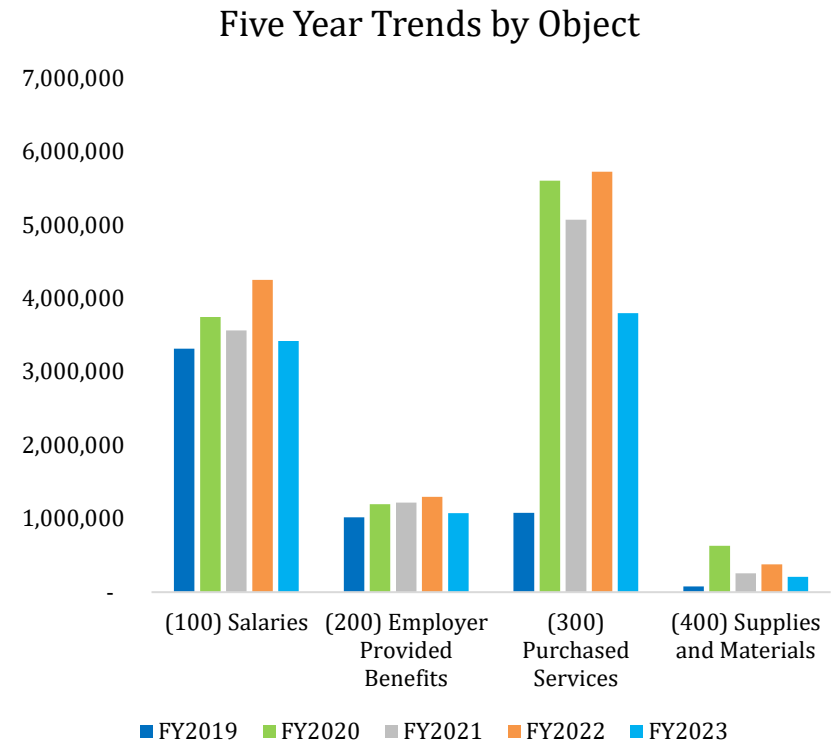
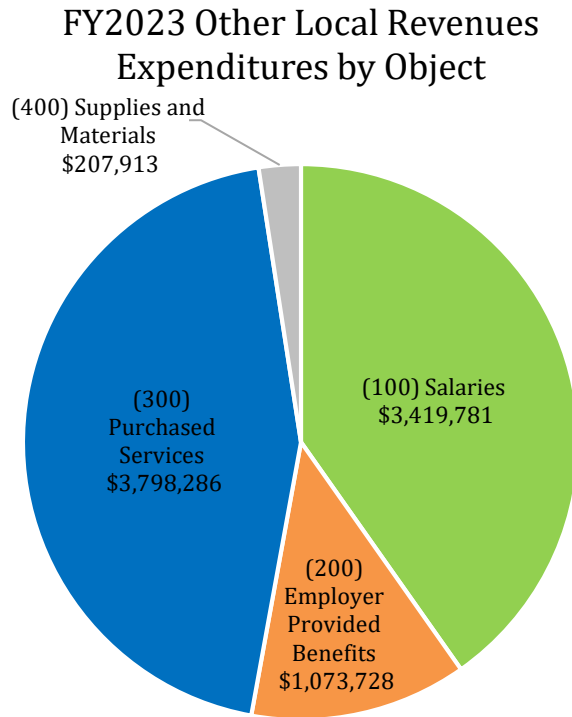
Other Local Revenues Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	693,989	6,939,898	693,989	693,989	700,000
Revenues from Federal Sources	1,559,182	2,341,376	2,385,958	2,599,784	2,233,009
Revenues from Local Sources	3,097,715	1,845,633	7,368,427	8,269,274	5,566,699
Transfers in/Fund Balance Appropriated	139,861	52,087	193,080	90,151	-
Total Revenues	5,490,747	11,178,994	10,641,454	11,653,198	8,499,708
Expenditures (by Object)					
(100) Salaries	3,314,018	3,746,102	3,563,979	4,252,845	3,419,781
(200) Employer Provided Benefits	1,018,940	1,198,449	1,219,441	1,297,295	1,073,728
(300) Purchased Services	1,080,354	5,604,213	5,071,947	5,723,774	3,798,286
(400) Supplies and Materials	77,435	630,230	258,087	379,284	207,913
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	-	-	528,000	-	-
Total Expenditures	5,490,747	11,178,994	10,641,454	11,653,198	8,499,708

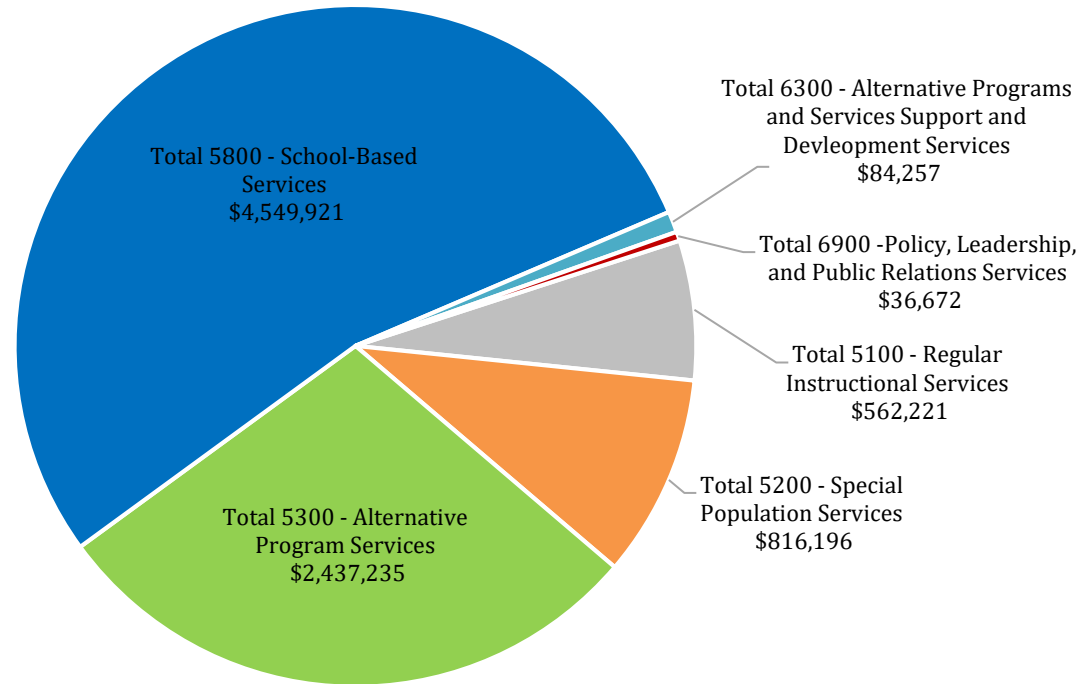
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	693,989	6,939,898	693,989	693,989	700,000
Revenues from Federal Sources	1,559,182	2,341,376	2,385,958	2,599,784	2,233,009
Revenues from Local Sources	3,097,715	1,845,633	7,368,427	8,269,274	5,566,699
Transfers in/Fund Balance Appropriated	139,861	52,087	193,080	90,151	-
Total Revenues	5,490,747	11,178,994	10,641,454	11,653,198	8,499,708
Expenditures (by Purpose)					
5110-Regular Curricular Services	342,093	961,173	485,391	856,003	562,221
Total 5100 - Regular Instructional Services	342,093	961,173	485,391	856,003	562,221
5210-Children with Disabilities Curricular Services	287,740	937,851	594,553	898,464	497,278
5230-Pre-K Children with Disabilities Curricular Services	-	298,481	349,751	366,858	318,918
Total 5200 - Special Population Services	287,740	1,236,332	944,304	1,265,322	816,196
5310-Alternative Instructional Services K-12	5,293	-	-	-	-
5320-Attendance & Social Work Services	-	3,874	-	-	-
5330-Remedial & Suppl K-12 Services	48,301	20,664	-	-	120,000
5340-Pre-K Readiness/Remedial & Supplemental	2,516,612	2,210,673	2,386,050	2,559,250	2,259,834
5353-Summer School Instruction	54,662	492,450	405,930	100,250	57,401
Total 5300 - Alternative Program Services	2,624,868	2,727,661	2,791,980	2,659,500	2,437,235
5400-School Leadership Services	-	750	-	-	-
5410-School Principal	-	-	70	-	-
Total 5400 - School Leadership Services	-	750	70	-	-
5810-Educational Media Services	-	10,375	-	-	-
5830-Guidance Services	-	100,000	160,000	259,410	148,532
5840-Health Services	1,419,833	1,276,150	1,278,000	2,563,000	1,865,263
5841-Abc/Stud Health Services	-	37,000	37,000	40,000	40,000
5850-Safety and Security Support	560,616	595,737	570,000	570,000	570,000
5870-Staff Development	-	3,122,910	3,030,975	3,232,007	1,926,126
Total 5800 - School-Based Services	1,980,449	5,142,172	5,075,975	6,664,417	4,549,921

6200-Special Population Support and Development Services	12,651	13,300	-	-	-
Total 6200 - Special Population Support and Development Services	12,651	13,300	-	-	-
6304-Pre-K Readiness/Remedial and Supplemental Support Services	90,017	95,978	74,146	97,665	84,257
Total 6300 - Alternative Programs and Services Support and Development Services	90,017	95,978	74,146	97,665	84,257
6520-Printing and Copying Services	-	5,000	-	-	-
6550-Transportation of Pupils	-	10,000	1,747	-	-
Total 6500 - Operational Support Services	-	15,000	1,747	-	-
6610-Financial Services	-	121,000	3,895	3,789	-
6621-Human Resources	2,267	-	-	-	-
Total 6600 - Financial and Human Resource Services	2,267	121,000	3,895	3,789	-
6940-Leadership Services	-	601,644	570,444	64,047	36,672
6945-Office of Strategic Planning	-	5,772	-	-	-
Total 6900 -Policy, Leadership, and Public Relations Services	-	607,416	570,444	64,047	36,672
7200-Nutrition Services	16,000	183,539	106,127	-	-
Total 7200 - Nutrition Services	16,000	183,539	106,127	-	-
8100-Payments to Other Governments & Transfers of Funds	134,662	74,673	587,375	42,455	13,206
Total 8100 - Payments to Other Governmental Units	134,662	74,673	587,375	42,455	13,206
Total Expenditures	5,490,747	11,178,994	10,641,454	11,653,198	8,499,708

FY2019-2023 Other Local Revenues Fund Budgeted Expenditure Analysis



FY2023 Other Local Revneues Fund Expenditures by Object



Summary Data for Individual Funds

Actual FY 2019 – Budgeted FY 2023

Revenues by Source and Expenditures by Object and Purpose (Level Three Data)

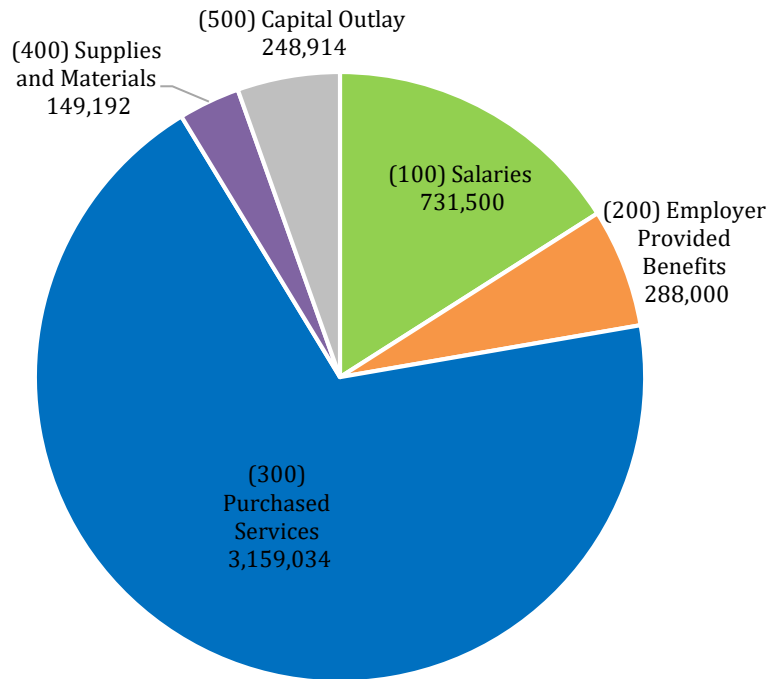
Child Nutrition Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	2,125,365	2,552,300	2,552,300	3,552,300	2,552,300
Revenues from Local Sources	2,011,420	1,967,000	1,967,000	1,967,000	1,967,000
Transfers in/Fund Balance Appropriated	225,000	225,000	332,665	57,340	57,340
Total Revenues	4,361,785	4,744,300	4,851,965	5,576,640	4,576,640
Expenditures (by Object)					
(100) Salaries	590,322	731,500	731,500	731,500	731,500
(200) Employer Provided Benefits	283,718	288,000	288,000	288,000	288,000
(300) Purchased Services	3,261,332	3,538,700	3,488,700	4,159,034	3,159,034
(400) Supplies and Materials	124,318	93,100	152,191	149,192	149,192
(500) Capital Outlay	102,095	93,000	191,574	248,914	248,914
(700) Transfers out	-	-	-	-	-
Total Expenditures	4,361,785	4,744,300	4,851,965	5,576,640	4,576,640

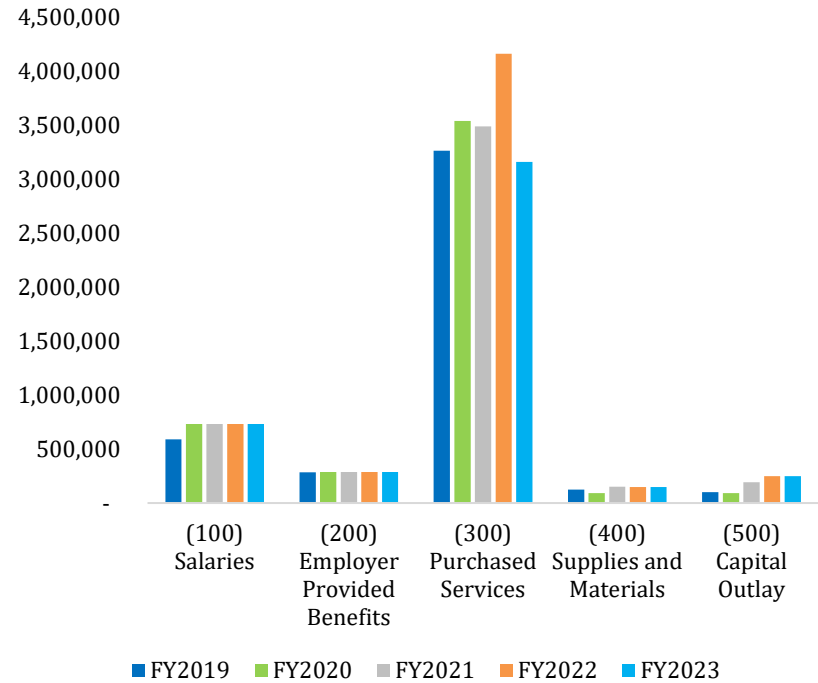
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	2,125,365	2,552,300	2,552,300	3,552,300	2,552,300
Revenues from Local Sources	2,011,420	1,967,000	1,967,000	1,967,000	1,967,000
Transfers in/Fund Balance Appropriated	225,000	225,000	332,665	57,340	57,340
Total Revenues	4,361,785	4,744,300	4,851,965	5,576,640	4,576,640
Expenditures (by Purpose)					
7200-Nutrition Services	4,218,865	4,541,000	4,648,665	5,373,340	4,373,340
Total 7200 - Nutrition Services	4,218,865	4,541,000	4,648,665	5,373,340	4,373,340
8100-Payments to Other Governments & Transfers of Funds	142,920	203,300	203,300	203,300	203,300
Total 8100 - Payments to Other Governmental Units	142,920	203,300	203,300	203,300	203,300
Total Expenditures	4,361,785	4,744,300	4,851,965	5,576,640	4,576,640

FY2019-2023 Child Nutrition Budgeted Expenditure Analysis

FY2023 Child Nutrition Expenditures by Object



Five Year Trends by Object



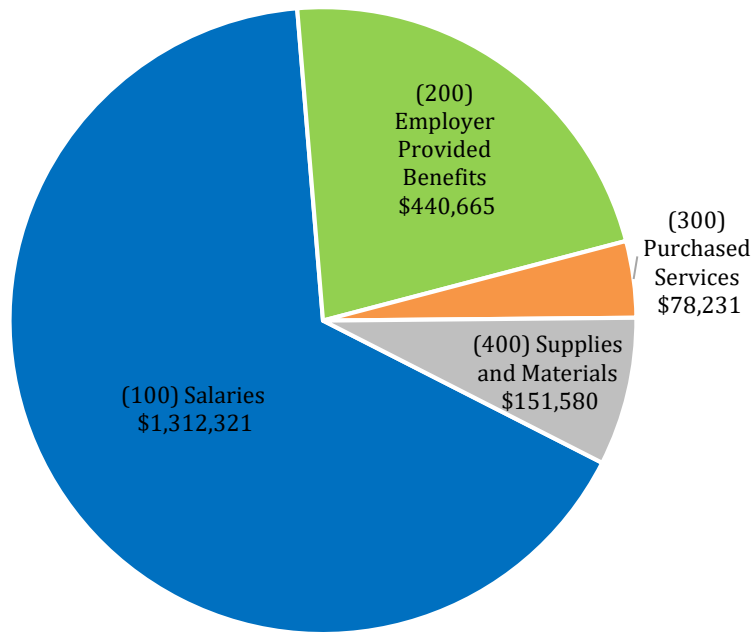
Community Schools Fund

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources					
Revenues from Federal Sources					
Revenues from Local Sources	2,030,835	1,931,189	1,931,189	1,931,189	1,931,189
Transfers in/Fund Balance Appropriated	200,000	50,000	50,000	51,608	51,608
Total Revenues	2,230,835	1,981,189	1,981,189	1,982,797	1,982,797
Expenditures (by Object)					
(100) Salaries	1,373,557	1,312,321	1,312,321	1,312,321	1,312,321
(200) Employer Provided Benefits	399,037	440,665	440,665	440,665	440,665
(300) Purchased Services	68,024	78,635	78,635	78,231	78,231
(400) Supplies and Materials	190,217	149,568	149,568	151,580	151,580
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	200,000	-	-	-	-
Total Expenditures	2,230,835	1,981,189	1,981,189	1,982,797	1,982,797

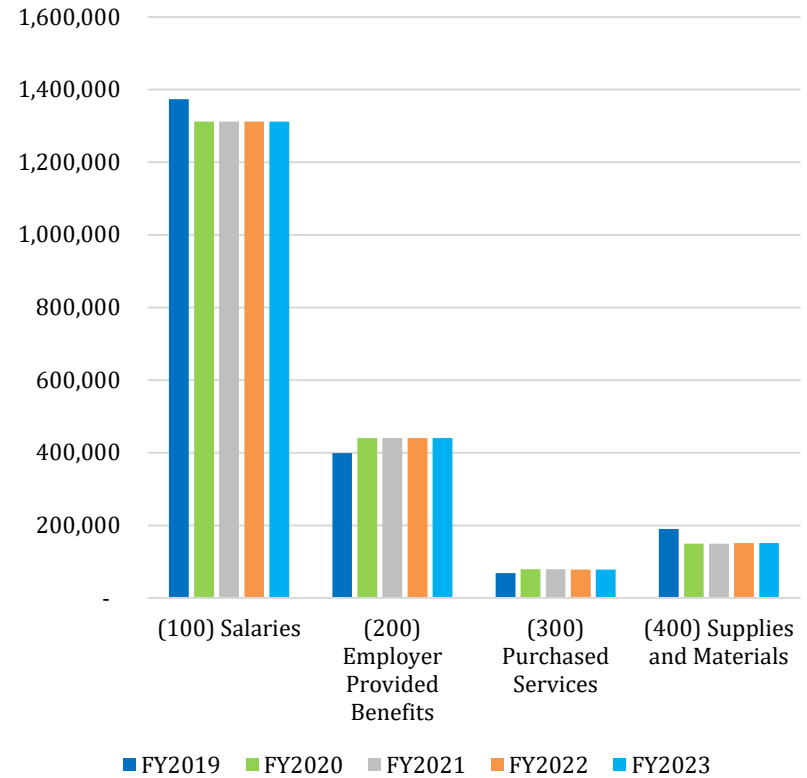
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Adopted FY 2022	Budgeted FY 2023
Revenues (by Source)					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	2,030,835	1,931,189	1,931,189	1,931,189	1,931,189
Transfers in/Fund Balance Appropriated	200,000	50,000	50,000	51,608	51,608
Total Revenues	2,230,835	1,981,189	1,981,189	1,982,797	1,982,797
Expenditures (by Purpose)					
7100-Community Services	2,030,835	1,981,189	1,981,189	1,982,797	1,982,797
Total 7100 - Community Services	2,030,835	1,981,189	1,981,189	1,982,797	1,982,797
8100-Payments to Other Governments & Transfers of Funds	200,000	-	-	-	-
Total 8100 - Payments to Other Governmental Units	200,000	-	-	-	-
Total Expenditures	2,230,835	1,981,189	1,981,189	1,982,797	1,982,797

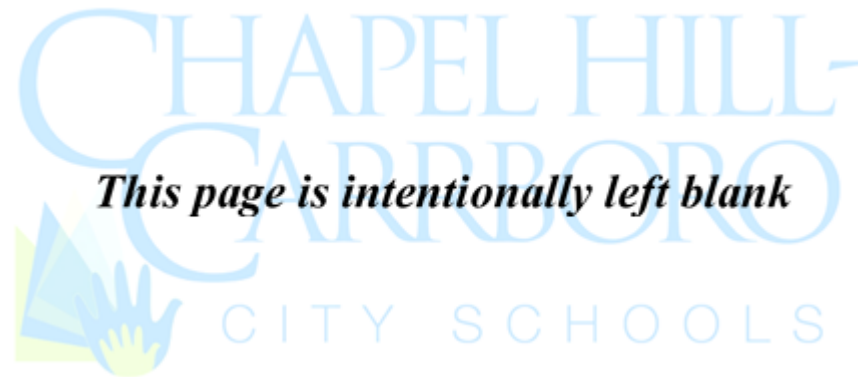
FY2019-2023 Community Schools Budgeted Expenditure Analysis

FY2023 Community Schools Expenditures by Object



Five Year Trends by Object





INFORMATIONAL SECTION



Chapel Hill – Carrboro City Schools
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Web Site: chccs.org
Prepared by the Business and Financial Services Division
(919) 967-8211

Roadmap to the Informational Section

The Informational Section of this budget document provides even deeper statistical information that supplements and indirectly shapes the overall budget for the district. First is an analysis of the tax base, rates, and effects on the average tax payer in Orange County. The taxes collected by Orange County are the base of the funding in the District’s Local Operating Budget. Next is an analysis of the District’s student enrollments. These trends shape many aspects of the budget that are allocated per pupil, based on the enrollment levels. Following that are several tables outlining personnel, relevant bond information, and District performance measures. These are all important supplemental information pieces about how the District operates efficiently and the student outcomes that are produced. The final part of the section is a glossary of acronyms and terms that were used throughout the document.

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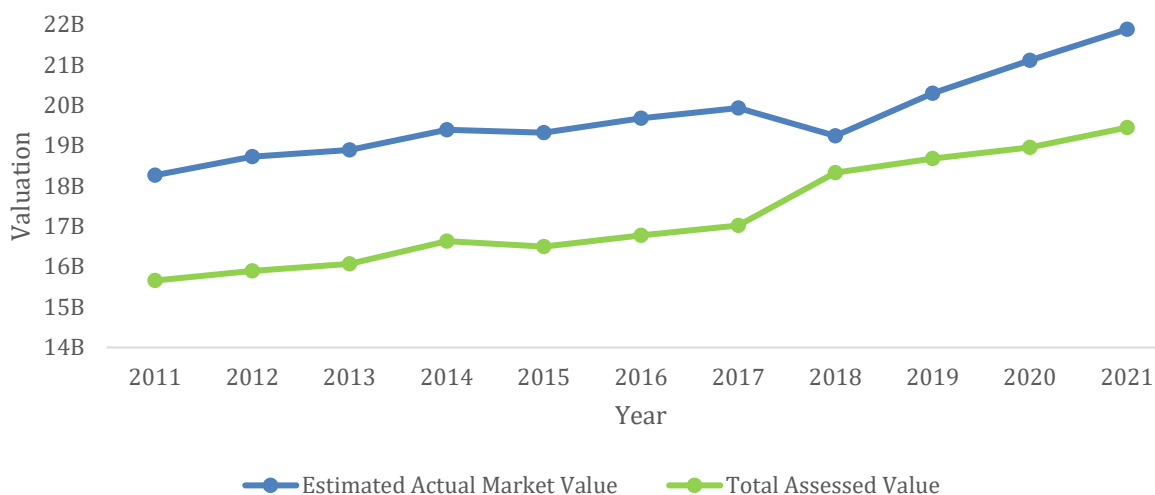
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Assessed Value of Taxable Property (Historical)

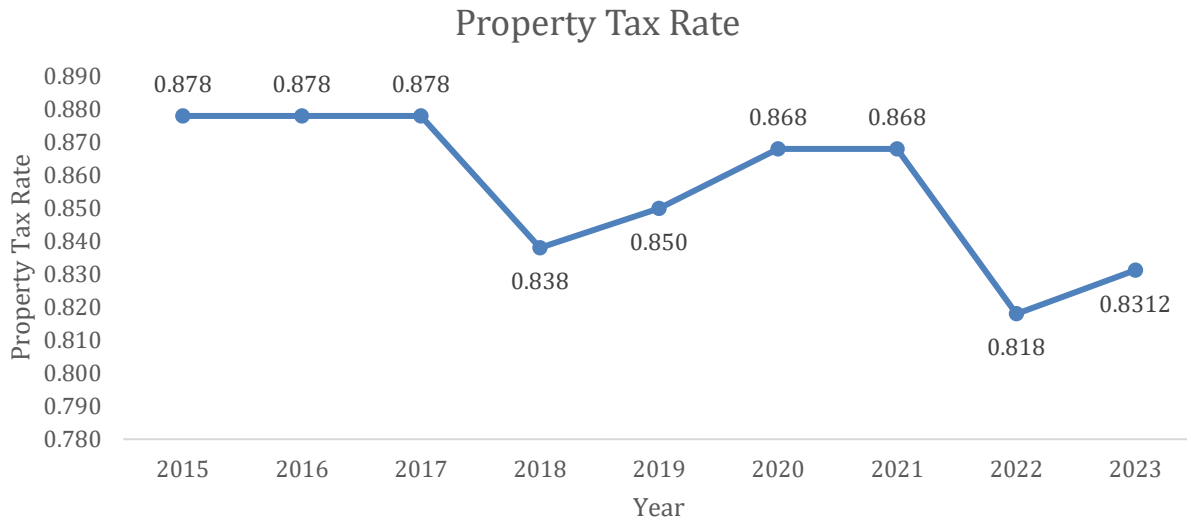
Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property tax assessments are conducted by the County Assessor, while personal property assessments are conducted by the Commissioner of the Revenue. Both real and personal property taxes are levied on 100% of assessed market value. Rates are established per \$100 of assessed value. The total tax base and tax rates for Orange County over the last 10 fiscal years are summarized below:

Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2021	\$17,333,962,055	\$1,769,659,485	\$346,332,873	\$77,934,293	\$19,449,954,413	0.868	\$21,885,849,476	88.87%
2020	\$16,974,899,491	\$1,726,673,593	\$337,564,917	\$82,646,419	\$18,956,491,582	0.868	\$21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%
2013	14,630,730,056	1,274,117,983	235,565,073	64,439,641	16,075,973,471	0.858	18,896,681,052	85.07%
2012	14,509,087,828	1,217,661,746	234,219,001	61,832,450	15,899,136,125	0.858	18,726,408,865	84.90%

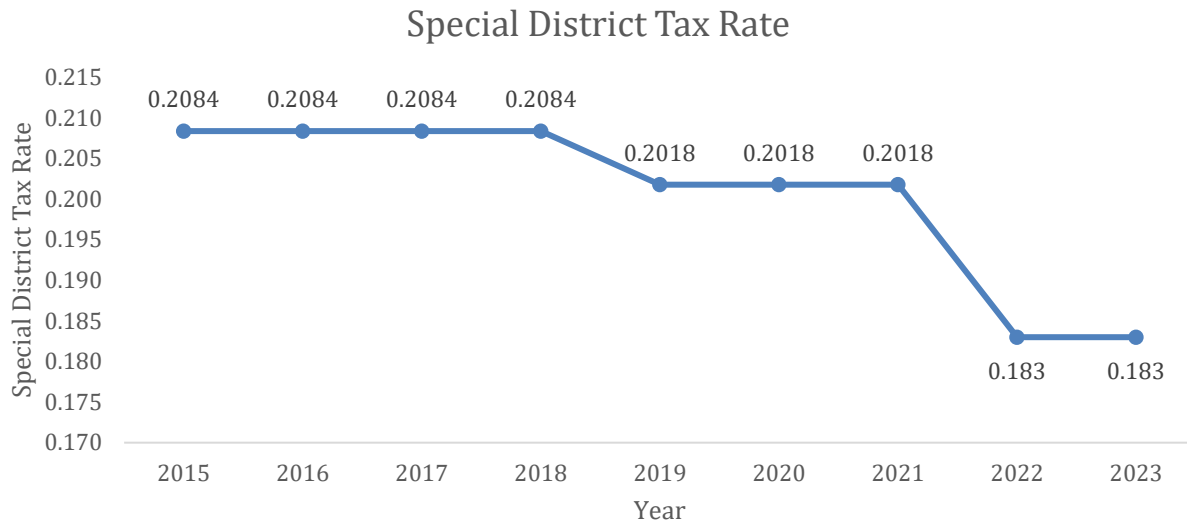
*Source: Chapel Hill – Carrboro City Schools Comprehensive Annual Report for the Fiscal Year 2020-21



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government During their annual budget adoption. The first rate to consider is the Property Tax Rate (Direct Tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2015:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill and Carrboro Districts. The table below shows the Special District Tax Rate trends since 2015:



3 Year Projection of the Assessed Value of Taxable Property

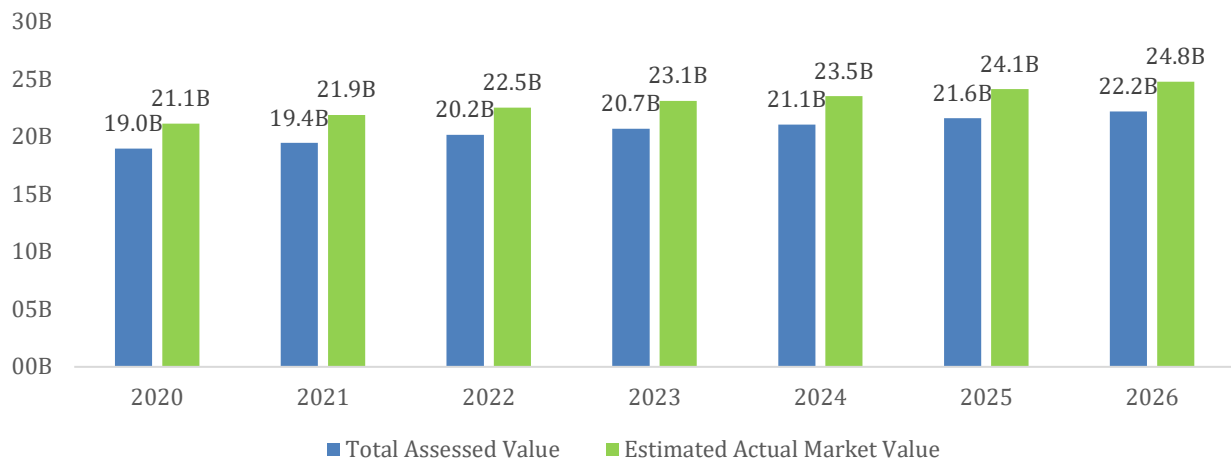
The FY 2022-23 Orange County Commissioner Approved Annual Operating Budget states, “Property tax revenues are calculated by applying a property tax rate to the property tax base. If the tax rate were left unchanged following a revaluation, property tax revenues would automatically increase as a result of the increased property tax base. However, the State of North Carolina requires counties to publish a revenue neutral rate following a revaluation. The revenue neutral rate is the tax rate that would produce the same amount of revenue had the revaluation not occurred. The revenue neutral rate calculation does adjust the tax base for natural growth that would have occurred between revaluations. In the case of the FY202122 Recommended Budget, it is the rate that would be necessary to generate the same amount of property tax revenue (\$165.3 million) using a higher assessed valuation (\$21.7 billion). Since the County’s overall tax base increased, the County’s revenue neutral rate decreases from 86.79 cents per \$100 of value to 78.87 cents per \$100 of value. The revenue neutral rate for the Chapel Hill Carrboro City Schools District Tax decreases from 20.18 cents per \$100 of value to 18.30 cents per \$100 of value.”

Fiscal Year	Total Assessed Value	Estimated Actual Market Value
2020	18,956,491,582	21,116,733,410
2021	19,449,954,413	21,885,849,476
2022*	20,051,684,548	22,394,108,273
2023**	20,554,248,244	22,955,381,108
2024**	20,868,533,544	23,306,380,996
2025**	21,383,133,496	23,881,096,154
2026**	22,178,607,446	24,769,496,812

*Source: Orange County FY 2021-22 Commissioner Approved Annual Operating Budget

**District Projections made based on the estimates in the FY 2021-22 Orange County Commissioner’s Approved Budget

3 Year Forecast of Total Assessed Value and Estimated Market Value via Linear Regression Model



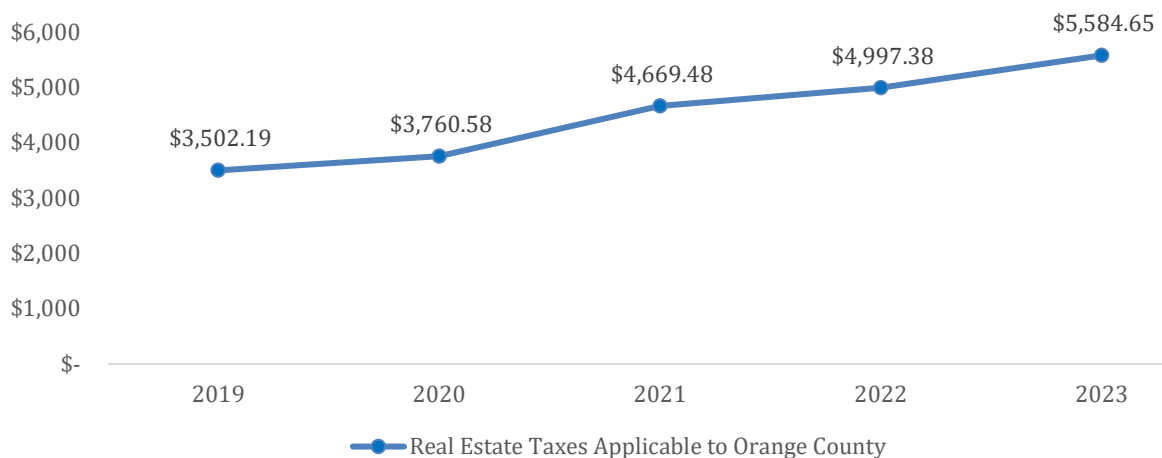
Tax Rate’s Effect on the Average Taxpayer

Provided below is the historical and projected impact of the total direct tax rate levied by Orange County each fiscal year on the average home owner based upon the average home value according to the Zillow Home Value Index (ZHVI) included in their available housing data. According to the North Carolina Department of Revenue (NCDOR), to properly calculate the tax bill on a property, “Multiply the applicable county and municipal/district combined tax rate to the county tax appraisal of the property.” Assuming the average county tax appraisal is similar to the ZHVI, the effects of the historical and projected tax rates on the average taxpayer are as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<i>Current Year</i> <u>2022</u>	<u>2023</u>
Average Home Value	\$ 332,971	\$ 351,522	\$ 436,482	\$ 498,890	\$ 550,646
Chapel Hill - Carrboro City Schools Special District Tax	0.2018	0.2018	0.2018	0.1830	0.1830
Total Direct Tax Rate (per \$100)	0.850	0.868	0.868	0.819	0.831
Real Estate Taxes Applicable to Orange County	\$ 3,502	\$ 3,761	\$ 4,669	\$ 4,997	\$ 5,585
<i>Dollar Increase</i>		\$ 258	\$ 909	\$ 328	\$ 587
<i>Percent Increase</i>		7.38%	24.17%	7.02%	11.75%

*Source: Zillow Home Value Index (ZHVI)

Real Estate Taxes Applicable to Orange County



Property Tax Rates and Collections in Orange County

Current Taxes – These taxes are the major revenue source in the General Fund comprising about 82 percent of the total General Fund revenue. Taxes in this category reflect all taxable property valued as of January 2022. Revenues generated by current taxes are based on a tax rate of 81.87 cents per \$100 assessed valuation. This tax rate represents a rate of 81.87 cents per \$100 assessed valuation, plus a 1.25 cent tax rate increase. The County’s budgeted real property tax base is projected to be \$20.9 billion for the 2022-23 fiscal year. The other components of the County’s tax base include Motor Vehicles (budgeted valuation of \$1.39 billion); personal property (budgeted valuation of \$516 million); Utilities and Corporate Excess (budgeted valuation of \$386 million).

Delinquent Taxes – Taxes in this category include amounts of unpaid collectible property taxes from prior years. The estimate is based on the outstanding levy for prior year taxes at a collection rate consistent with past performance.

Interest on Delinquent Taxes – These revenues are related to the interest charges established by State Statutes on unpaid property taxes. Interest begins on taxes due as of January 6 at an interest rate of two percent for the first month and for each month that taxes are due, but not paid, the interest rate equals three-fourths of one percent/each month.

Late List Penalties – These are penalties assessed by the Tax Assessor for property not listed by the January 31 deadline. The penalty is 10 percent of the amount of taxes due.

Animal Taxes – The Animal Control program, through its animal licensing program, generates these revenues. Dog and cat owners in Orange County are required to obtain licenses for their pets. For FY 2022-23, the fee remains at \$10.00 for sterilized pets and \$30.00 for un-sterilized pets. Owners of guide/assistance dogs and owners over 62 years of age whose animals have been spayed/neutered are exempt from this fee. \$150,000 is anticipated in FY 2022-23 from the issuance of pet licenses.

Tax rate trends were presented with the assessed value of taxable property analysis. The proposed revenue estimates are based on the District’s projections of the total direct tax rate. Below is a table of Orange County Revenues from FY 2019 through FY2023:

	FY 2019	FY 2020	FY 2021	FY 2022 Estimated	FY 2023 Approved
Property Taxes	159,161,600	164,867,143	169,766,054	180,701,712	186,165,129
Sales Tax	27,844,579	28,126,263	32,101,943	37,384,891	35,616,489
Licenses and Permits	2,114,497	2,048,578	2,055,236	1,934,005	274,200
Intergovernmental	16,154,144	18,171,331	23,103,034	18,109,356	18,428,977
Charges for Services	10,380,504	10,090,118	9,239,714	11,502,445	14,029,092
Investment Earnings	1,158,576	709,280	17,708	84,805	10,300
Miscellaneous	1,697,430	2,050,216	1,654,481	805,800	899,764
Transfers from Other Funds	3,502,607	6,544,670	7,591,105	1,384,172	76,740
Other Financing Sources	894,085	438,685	414,056	215,902	-
Appropriated Fund Balance	2,198,911	2,236,740	2,248,217	2,456,590	2,608,888
Total Revenue	\$225,106,933	\$235,283,024	\$248,191,548	\$ 254,579,678	\$258,109,579

Source: Orange County FY 2022-23 Commissioner Approved Annual Operating Budget

Alternative Tax Collections in Orange County

Article 39 One Cent - This is the original 1 percent local option sales tax levied by the County, and is collected and distributed by the State based on local retail sales.

Article 40 Half-Cent (1st Half Cent) - Enacted by the County in late 1984, the State collects this revenue and returns it to local governments on a per capita basis. This revenue source is earmarked for both County and School capital projects and debt service.

Article 42 Half-Cent (Additional Half Cent) - The tax in this category is similar to the first half cent tax. The General Assembly authorized it in 1986. As with the Article 40 Sales tax, this tax is used to finance school and County capital projects, including debt service payment. There was a change in calculating Article 42 proceeds from a per capita to a point of sale formula during FY 2010-11.

Article 44 Half Cent (Third Half Cent) – Authorized by the General Assembly effective December 1, 2002, this tax replaced the reimbursements the State withheld from counties and cities, beginning in FY 2001-02. In FY 2007-08, the General Assembly enacted the Medicaid Relief/Sales Tax Swap (House Bill 1473), which phased out the County’s share of Medicaid expenditures over a three-year period, from FY 2007-08 through FY 2009-10. In exchange, the County ceded Article 44 sales tax to the State beginning October 1, 2009.

Article 46 One-Quarter Cent – The Article 46 One-Quarter Cent (1/4 cent) County Sales and Use Tax was approved by Orange County voters in the November 2011 election, and became effective April 1, 2012. A Special Revenue Fund, outside of the General Fund, has been established to receive and account for the One-Quarter Cent (1/4 cent) Sales and Use Tax proceeds. For more information, please refer to the Article 46 Sales Tax section in this document, located after the department budgets.

The table below shows historical values, the current year adopted values, and the proposed year values. Due to the pandemic, Orange county reduced their sales tax revenue in the current year. The District is projecting a return to similar levels as FY 2020, however this is very difficult to predict in uncertain times such as the pandemic.

	FY 2019	FY 2020	FY 2021	FY 2022 Adopted	FY 2023 Approved
Article 39 One Cent	\$ 11,251,490	\$ 11,535,110	\$ 10,612,301	\$ 12,310,207	\$ 14,681,551
Article 40 Half Cent	7,880,950	8,067,555	7,704,515	9,488,408	11,348,156
Article 42 Half Cent	5,629,399	5,770,196	5,510,537	6,176,239	7,386,782
Article 44 Half Cent	197,469	-	-	217,560	-
Hold Harmless Article 44	-	-	-	3,909,528	2,200,000
Sales Tax Total	\$ 24,959,308	\$ 25,372,861	\$ 23,827,353	\$ 32,101,942	\$ 35,616,489

Source: Orange County FY 2022-23 Commissioner Approved Annual Operating Budget

Student Enrollment Analysis

In the District, the budget process begins with an analysis of the upcoming student enrollment because of the many effects it has on funding and allotments. Many funding sources are allotted based on a per pupil count for the district, therefore a significant change in the student population can have a significant change on the budget available in a given year. Projecting beyond just the upcoming year allows the District to be forward-thinking in its preparation and mitigates some of the possibility of surprise changes in funding.

The methodology is important to consider because projections will always be subject to error and cannot account for unexpected or “black-swan” events, such as a global pandemic. However, utilizing the right methods can reveal important trends and provide rough estimates with an acceptable margin for error. The District has utilized a modified cohort survival method based on the previous five years of actual enrollments.

Cohort Survival Methodology

The cohort survival technique is a statistical forecasting method that uses historical data to compute a survival rate for selected cohorts and applies them to project progression into higher cohorts as time progresses. The District applied this using each grade level as a separate cohort.

A ratio is computed for each grade by dividing the enrollment in that grade by the previous grade from the previous school year. A projection for the following school year of a particular grade is computed by multiplying the enrollment in the previous grade by the ratio of this school year’s current enrollment at said grade and the previous school year’s enrollment in the previous grade. For example, to project a second-grade enrollment of year 1 (next school year), the second-grade enrollment of year 0 (current school year) would be divided by the first-grade enrollment for year -1 (prior school year). The subsequent ratio is then multiplied by the current first grade enrollment to obtain a projection for the upcoming year’s second grade enrollment.

The District has modified this technique slightly by calculating the ratios as an average of five years of data. Instead of calculating just one year to find the survival rate of a cohort, we calculated five years of ratios for each grade level and then applied that average ratio to future years to get a projection. Using more historical data protects the model from an odd year skewing the data and provides a higher probability that the projected ratio is closer to the actual survival rate in future years.

Kindergarten rates are more difficult to project because there is no cohort below it to calculate a survival rate. The District analyzed the trends in Resident Birth data for Orange County 4-5 years prior to help project kindergarten enrollment in a given year. There are many other demographic and economic factors that can affect Kindergarten enrollment in a given year, however it is difficult to monitor all of these. Birth Data has proven to be an effective tool in forecasting Kindergarten enrollments so that is the District’s most efficient way to forecast this data.

The methodology begins with gathering the historical data. Several years of enrollment actuals are provided in the table below:

Historical Enrollment Counts

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
KIND	850	876	827	858	848	703	703
1st	873	891	897	824	854	806	808
2nd	973	898	902	917	822	794	793
3rd	929	1,010	933	909	935	785	794
4th	949	948	1,013	957	942	911	922
5th	920	955	956	1,002	955	927	924
6th	900	945	974	993	1,002	923	933
7th	958	902	961	988	1,021	990	1,000
8th	987	980	899	956	999	999	1,000
9th	1,019	1,059	1,079	993	1,008	1,035	1,111
10th	912	976	1,025	1,049	991	982	956
11th	836	860	923	933	996	966	913
12th	859	813	850	917	897	943	917
Total	11,965	12,113	12,239	12,296	12,270	11,764	11,774

Source: NCDPI's Statistical Profile

This historical data was used to calculate five years of cohort survival ratios. Historical resident birth rate showed trends used to project Kindergarten enrollments. These data points are provided in the tables below:

Cohort Survival Ratios

Grade	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Average
1st	1.05	1.02	1.00	1.00	0.95	1.00
2nd	1.03	1.01	1.02	1.00	0.93	1.00
3rd	1.04	1.04	1.01	1.02	0.95	1.01
4th	1.02	1.00	1.03	1.04	0.97	1.01
5th	1.01	1.01	0.99	1.00	0.98	1.00
6th	1.03	1.02	1.04	1.00	0.97	1.01
7th	1.00	1.02	1.01	1.03	0.99	1.01
8th	1.02	1.00	0.99	1.01	0.98	1.00
9th	1.07	1.10	1.10	1.05	1.04	1.07
10th	0.96	0.97	0.97	1.00	0.97	0.97
11th	0.94	0.95	0.91	0.95	0.97	0.94
12th	0.97	0.99	0.99	0.96	0.95	0.97

Historical Resident Birth Rates and Counts in Orange County

	2014	2015	2016	2017	2018	2019
Resident Birth Rate	8.7	8.5	8.3	8.1	7.8	N/A
Resident Births	1215	1207	1166	1179	1134	1164

Source: North Carolina Vital Statistics, Volume 1 – 2014-2019

The projections produced by each of these calculations are provided in the table below:

Projected Enrollment Counts

Grade	FY 2023 Proposed*	FY 2024 Projected*	FY 2025 Projected*	FY 2026 Projected*	FY 2023 Proposed*
KIND	710	717	724	732	710
1st	705	712	719	726	705
2nd	807	704	711	718	807
3rd	802	816	712	719	802
4th	804	812	826	721	804
5th	919	802	809	824	919
6th	934	929	810	818	934
7th	942	943	938	818	942
8th	1,001	943	944	939	1,001
9th	1,074	1,074	1,012	1,014	1,074
10th	1,082	1,046	1,047	986	1,082
11th	904	1,023	988	989	904
12th	887	879	994	961	887
Total	11,571	11,399	11,235	10,963	11,571

*Projections based on a modified cohort survival method

Personnel Resource Allocations

Year Ended June 30	2019	2020	2021	Estimated 2022	Proposed 2023
Officials, Admins, Mgrs	33	32	32	36	36
Principals	20	21	20	20	20
Asst. Principals, Non-Teaching	25	24	26	26	26
Total Administrators	78	77	78	82	82
Elementary Teachers	384	379	378	378	378
Secondary Teachers	165	170	175	175	175
Other Teachers	376	378	368	368	368
Total Teachers	925	927	921	921	921
Guidance	43	41	43	43	43
Psychological	10	7	9	9	9
Librarian, Audiovisual	36	36	36	36	36
Consultant, Supervisor	13	13	13	13	13
Other Professionals	166	171	173	181	181
Total School-Based Support	268	268	274	282	282
Total Professionals	1,271	1,272	1,273	1,285	1,285
Teacher Assistants	334	319	312	312	312
Technicians	16	17	21	21	21
Clerical, Secretarial	110	109	113	113	113
Service Workers	83	87	82	82	82
Skilled Crafts	29	30	28	28	28
Totals	1,843	1,834	1,829	1,841	1,841

**Reflects the proposed Expansion request items, if they were to be approved and adopted*

***Source: FY 2020 CHCCS Comprehensive Annual Financial Report*

Outstanding Bond Issues and Bond Amortization Schedules

Series	Authorization Date	Original Authorization	Outstanding Amount	Purpose
GENERAL OBLIGATION (GO)				
2011	11/15/2011	\$24,440,000	\$1,370,000	County, Schools
2012	12/28/2012	\$13,300,000	\$6,445,000	County, Schools
2017A	11/14/2017	\$5,900,000	\$3,770,000	Schools, County
2017B	11/15/2017	\$21,000,000	\$19,750,000	Schools, County
2018	07/12/2018	\$64,400,000	\$57,240,000	Schools
2020	06/03/2020	\$20,060,000	\$18,050,000	Schools
2021	07/08/2021	\$2,500,000	\$2,375,000	County
2022	06/02/2022	\$14,540,000	\$14,540,000	Schools
Total GO Bonds		\$166,140,000	\$123,540,000	
INSTALLMENT NOTE (APPROPRIATION)				
2017	06/14/2017	\$13,471,000	\$8,969,000	County, Vehicle, Sportsplex Supported, Solid Waste Supported
Total Installment Note		\$13,471,000	\$8,969,000	
LIMITED OBLIGATION (LOB)				
2010	04/19/2010	\$4,136,434	\$827,287	Schools
2012	04/12/2012	\$37,805,000	\$4,640,000	Solid Waste Supported, County, Schools, Sportsplex Supported
2015 - NM	06/25/2015	\$14,800,000	\$7,755,000	County, Vehicle, Sportsplex Supported, Solid Waste Supported, Water and Sewer
2015 - REF	06/25/2015	\$5,310,000	\$3,105,000	County, Schools, Sportsplex Supported
2017	11/16/2017	\$27,120,000	\$24,840,000	County, Schools, Sportsplex Supported, Solid Waste Supported
2018	06/28/2018	\$7,510,000	\$5,035,000	County, Schools, Vehicle, Solid Waste
2019A	05/30/2019	\$14,135,000	\$12,130,000	Solid Waste Supported, Water and Sewer, Vehicle, Schools, County
2019 B	11/05/2019	\$29,745,000	\$21,400,000	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2020	05/08/2020	\$40,731,000	\$38,272,000	County, Schools, Sportsplex Supported, Solid Waste Supported
2021A	06/24/2021	\$19,355,000	\$18,940,000	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2021B	06/24/2021	\$4,230,000	\$4,090,000	County, Solid Waste Supported
2022A	05/11/2022	\$7,404,000	\$7,404,000	County, Schools, Vehicle, Solid Waste
2022B	05/11/2022	\$34,131,000	\$34,131,000	County, Schools, Solid Waste Supported, Sportsplex Supported
Total Limited Obligation Bonds		\$246,412,434	\$182,569,287	
QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCB)				
2011	01/27/2011	\$9,889,439	\$2,637,184	Schools
Total QSCB		\$9,889,439	\$2,637,184	
Total		\$435,912,873	\$317,715,470	

Source: Orange County FY 2022-23 Commissioner Approved Annual Operating Budget

Performance Measures

Student Statistics

Year Ended June 30	Teaching Staff	Average Daily Membership	Pupil/Teacher Ratio	Student Attendance Percentage	Students Receiving Free/Reduced Lunch Percentage
2021	937	11,645	1:13	97.72%	23.41%
2020	927	12,270	1:13	96.75%	23.83%
2019	925	12,296	1:13	95.40%	25.60%
2018	911	12,239	1:13	95.69%	27.45%
2017	900	12,113	1:13	95.62%	23.98%
2016	917	11,965	1:13	95.98%	25.00%

Source: FY 2021 CHCCS Comprehensive Annual Financial Report

Graduation Rates

Student Groups	State of North Carolina Cohort Graduation Rates 2020 - 2021	Chapel Hill-Carrboro Schools Cohort Graduation Rates 2020-2021
	All Students	86.2
Male	83.2	93.8
Female	89.4	>95
American Indian	85.3	*
Asian	>95	>95
Black	83.3	85.8
Hispanic	80.1	87.2
Two or More Races	83.3	93.3
White	89.7	>95
Economically Disadvantaged	79.3	85.4
English Learner	66.8	76.2
Students with Disabilities	70.9	87.4
Academically Gifted	>95	>95

Source: NCDPI 2020-2021 Cohort Graduation Rate Reports

High School Dropout Counts and Rates, 2016-2017 through 2020-2021

LEA	LEA or Charter School	2016-17		2017-18		2018-19		2019-20*		2020-21*	
		#	Rate	#	Rate	#	Rate	#	Rate	#	Rate
000	North Carolina	11,097	2.31	10,523	2.18	9,512	2.01	7,194	1.53	9,147	1.94
681	Chapel Hill-Carrboro	29	0.77	27	0.69	38	0.96	25	0.63	12	0.30

Source: NCDPI Discipline, ALP, and Dropout Annual Reports

*While the data reported covers the full 2020-2021 academic year, caution should be taken when making comparisons to previous years. After the March 16th, 2020 school closure, there were significant reductions in the number of incidents of Crime and Violence, Suspensions, Alternative Learning Placements and withdraw dates for verified dropouts when compared to the same time frame in the prior school years

District SAT Student Performance

School System & School	2018				
	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,793,522	N/A	1049	529	520
North Carolina (Public School Students)	48,535	46.8	1090	550	540
Chapel Hill - Carrboro City Schools	582	68.5	1260	630	630
Carrboro High	100	54.6	1228	618	610
Chapel Hill High	236	73.3	1243	624	619
East Chapel Hill High	245	73.6	1290	641	649
Phoenix Academy High	<10	*	*	*	*

School System & School	2019				
	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,859,215	100.0	1039	524	515
North Carolina (Public School Students)	47,842	45.7	1091	549	542
Chapel Hill - Carrboro City Schools	639	69.7	1287	643	644
Carrboro High	112	55.4	1290	651	639
Chapel Hill High	260	71.4	1272	636	635
East Chapel Hill High	267	77.8	1301	647	655
Phoenix Academy High	<10	*	*	*	*

School System & School	2020				
	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,849,197	100.0	1030	520	510
North Carolina (Public School Students)	44,282	42.6	1089	548	540
Chapel Hill - Carrboro City Schools	588	65.6	1270	638	632
Carrboro High	109	56.5	1285	648	638
Chapel Hill High	239	67.5	1264	637	627
East Chapel Hill High	239	69.3	1270	635	635
Phoenix Academy High	<10	*	*	*	*

Acronyms Index

ABC – Alcoholic Beverage Control Commission	FY – Fiscal Year
AD – Athletic Director	GAAP – Generally Accepted Accounting Principals
ADA – Americans with Disabilities Act	GS – General Statute
ADM - Average Daily Membership	HR – Human Resources
AIG – Academically/Intellectually Gifted	ITF – Instructional Tech Facilitator
ALP – Alternative Learning Program	LEA – Local Education Agency
AP – Assistant Principal	LEP – Limited English Proficiency
ASBO – Association of School Business Officials	MOE – Months of Employment
AT – Athletic Trainer	NCDHHS – North Carolina Department of Health and Human Services
AVID – Advancement Via Individual Determination	NCDOR – North Carolina Department of Revenue
BOE – Board of Education	NCDPI – North Carolina Department of Public Instruction
CBT – Cognitive Behavior Therapy	NCVPS – North Carolina Virtual Public School
CDC – Centers for Disease Control	PBIS – Positive Behavioral Interventions and Supports
CIP – Capital Investment Plan	PE – Physical Education
CN – Child Nutrition	PRC – Program Report Code
COA – Chart of Accounts	PSAT – Preliminary SAT
COPS – Certificate of Participation	SEL – Social and Emotional Learning
CTE – Career Technical Education	SGC – School Governance Council
DBT – Dialectical Behavior Therapy	SIT – School Improvement Team
DL – Dual Language	SPSF – State Public School Fund
EL – English Learners	TA – Teacher Assistant
ELA – English Language Arts	TBD – To Be Determined
ERP – Enterprise Resource Planning	USDA – United States Department of Agriculture
ERW – Evidence-Based Reading and Writing	ZHVI – Zillow Home Value Index
ESSER – Elementary and Secondary School Emergency Relief Fund	
FICA – Federal Insurance Contributions Act	
FTE – Full Time Equivalent	

Glossary of Terms

Accounts Payable - A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable - An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrual Basis - The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur; rather than only in the periods in which cash is received or paid by the government.

Allocation - The amount of funding appropriated to a school. Types of allocations include the per pupil allocation for instructional supplies, postage, library books, staff development, computer supplies, etc.

American with Disabilities Act (ADA) - Prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

Amortization - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amounts and as to the time when it may be expended.

Average Daily Membership (ADM) - The aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

Balance Sheet - A summarized statement, as of a given date, of the financial position of an entity by fund type presenting assets, liabilities, reserves, and fund balance.

Balanced Budget - A balanced budget is when there is neither a budget deficit nor a budget surplus. Total revenues equal total expenditures.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond - A written promise to pay a specific amount of money (face value) and interest over a specific period of time.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed financing sources.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Outlay and Capital Acquisition - All expenditures for equipment, equity leases, purchases of land which result in acquisition of, or additions to, fixed assets, except outlays for Capital Construction. Capital Outlay includes the purchase of assets, both replacement and/or additions that cost more than \$5,000, with a useful life of at least one year.

Capital Improvement Plan - The ten-year plan for school construction projects.

Capital Projects Funds - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Contracted Services - All expenditures for services acquired or purchased from sources outside the school system (i.e., private vendors, public authorities or other governmental entities). Purchase of the service must be on a fee basis or fixed time contract basis. Payments for leases and rentals, utilities, communications, and insurance are not included.

Debt Service (Lease Purchase) - All expenditures related to the repayment of debt, for example, vehicles purchased through lease agreements.

Every Student Succeeds Act (ESSA) - Federal legislation passed in December 2015 that replaced the No Child Left Behind Act (NCLB) and governs the United States K-12 public education policy.

Expenditures - Total charges incurred, whether paid or unpaid, for current costs.

Family Medical Leave Act (FMLA) - The FMLA of 1993 provides up to 12 weeks of unpaid leave to an employee who has worked for at least 750 hours and 12 months at a location where there are at least 50 employees employed by the employer within 75 miles. These 12 weeks of leave are provided for certain medical reasons such as pregnancy and birth of a child, caring for an immediate family member with a serious health condition or for an employee who has a serious health condition. Certain type of notice may need to be given to the employer for requesting such leave.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. CHCCS' fiscal year begins on July 1st and ends on June 30th.

Fixed Assets - Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, or improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment.

Fringe Costs - All expenditures for job-related costs provided to employees as part of their total compensation. Fringe costs include the employer's portion of FICA, retirement, group insurance (health, dental, and life), unemployment, workers' compensation, and direct educational assistance.

Full-Time Equivalent (FTE) - Method of calculating hourly or part-time employees on a full-time position basis.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the school system.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. Governmental Accounting Standards Board Statement No. 54 established five components: non-spendable, restricted, committed, assigned, and unassigned.

General Ledger - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances.)

Governmental Accounting Standards Board (GASB) – The independent private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

General Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

Insurance - All expenditures for insurance except those which are related to personal services and which are reflected under Fringe Costs (i.e., group health, group life, unemployment compensation, worker's compensation, etc.).

Leases and Rentals - All expenditures for payments of non-equity leases and rentals. Includes leases, which are capitalized and rental of land, structures, and equipment. Payments made under equity type lease/purchase agreements are not included here, but under Capital Leases.

Liabilities - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services by other entities in the future as a result of past transactions or events.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All government funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Object Code - Line item that denotes purpose of expenditures.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government.

Per Pupil Allocation - An allocation to a school based on the type and number of students enrolled.

Personnel - All expenditures to compensate persons in the employment for direct labor including full-time and part-time employees.

Property Tax - An ad valorem tax that an owner is required to pay on the value of the property being taxed. The property tax rate is often given as a percentage. It may also be expressed as a per \$100 of taxable amount.

Revenue - The income of a government agency from taxation and other sources.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or

property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges.)

Utilities - All expenditures for electrical, heating, water, and sewage services provided to school system owned and operated buildings, and facilities, regardless of whether the service is provided by a private enterprise, authority, or an enterprise fund operated by the school system.

Appendix

Appendix A: FY 2022-23 Local Personnel Allotment Formulas

Elementary School Formulas				
Position	Chapel Hill - Carrboro City Schools Allotment		State of North Carolina Allotment Requirements	
	FTE	Formula	FTE	Formula
Administration (PRC 005)			Administration (PRC 005)	
Principal	1	per school (12 months)	1	per school (12 months)
Assistant Principal	1	per school (12 months)	1	month per 98.53 ADM (rounded to nearest whole month)
Classroom Teachers (PRC 001)			Classroom Teachers (PRC 001)	
Classroom teachers K	1	per 18 in ADM or DL 1 per 22 ADM	1	per 18 in ADM
Classroom teachers 1	1	per 16 in ADM or DL 1 per 22 ADM	1	per 16 in ADM
Classroom teachers 2	1	per 17 in ADM or DL 1 per 24 ADM	1	per 17 in ADM
Classroom teachers 3	1	per 17 in ADM or DL 1 per 24 ADM	1	per 17 in ADM
Classroom teachers 4	1	per 24 in ADM (all)	1	per 24 in ADM
Classroom teachers 5	1	per 24 in ADM (all)	1	per 24 in ADM
Teacher Assistants (PRC 027)			Teacher Assistants (PRC 027)	
Teacher Assistants K	1	per Homeroom	2	per every 3 classes (determined by 1:21 ratio)
Teacher Assistants 1	1	per Homeroom	1	per every 2 classes (determined by 1:21 ratio)
Teacher Assistants 2	1	per Homeroom	1	per every 2 classes (determined by 1:21 ratio)
Teacher Assistants 3	1	per Homeroom	1	per every 3 classes (determined by 1:21 ratio)
Teacher Assistants 4	0.25	per Homeroom (rounded to nearest .5)	0	
Teacher Assistants 5	0.25	per Homeroom (rounded to nearest .5)	0	
Dual Language TA (if DL school)	0.25	additional per 4th & 5th grade Homeroom	0	
Program Enhancement (PRC 004)			Program Enhancement (PRC 004)	
Music	1	per 30 classes, minimum of 1	1	per 191 in K-5 ADM

Physical Education	1	if 20 homerooms		
	1.5	if 21-30 homerooms		
	2	if 31-40 home rooms		
Art	1	per 30 classes, minimum of 1		
Instructional Support (PRC 007)			Instructional Support (PRC 007)	
Instructional Coaches	2	per school (any subject)	1	per 222.36 in ADM
Math/Science Specialist	0.5	per school		
Intervention Specialist	0.5	per school		
World Language			World Language	
Elementary Foreign Language	1	if 40 periods	0	
	1.5	if 41-60 periods		
	2	if 61-80 periods		
Support Staff			Support Staff	
Media Specialist	1	per school	0	Dollar Allotment - \$290.36 per ADM
School Counselors	1	per school		
Nurses	1	per school		
Social Worker	1	per school		
Mental Health Specialist	0.5	per school		
Instructional Tech Facilitator	1	per school (11 months)		
Gifted Specialist	1	per school		
Office Staff			Office Staff	
Bookkeeper	1	per school (12 months)	0	
Receptionist	1	per school (11 months)		
Data Manager	1	per school (12 months)		
Custodian	1	per formula based on square ft and ADM		
Athletics/Extra Curriculars			Athletics/Extra Curriculars	
Activity Units (\$500 each)		10 units	0	
Co-curricular Assignments		12 assignments		

Middle School Formulas				
Position	Chapel Hill - Carrboro City Schools Allotment		State of North Carolina Allotment Requirements	
	FTE	Formula	FTE	Formula
Administration (PRC 005)			Administration (PRC 005)	
Principal	1	per school (12 months)	1	per school (12 months)
Assistant Principal	2	per school (12 months)	1	month per 98.53 ADM (rounded to nearest whole month)
Classroom Teachers (PRC 001)			Classroom Teachers (PRC 001)	
Core Subjects 6	1	1 per 120 ADM (30 students per class)	1	per 24 ADM Grade 6 or per 23 ADM Grade 7 & 8
Core Subjects 7	1	1 per 120 ADM (30 students per class)		
Core Subjects 8	1	1 per 120 ADM (30 students per class)		
Middle School Dual Language (if DL school)	3	per school		
Reading Interventionist	1	per school		
Math Interventionist	1	per school		
Math Teacher (additional)	1	per school		
Small Classes	2	per school		
Additional Teachers				
Grade 6 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))	0	
Grade 7 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))		
Grade 8 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))		
Vocational/CTE	3	per school	5	per District with additional months of employment allocated based on grades 8-12 ADM

Instructional Support (PRC 007)			Instructional Support (PRC 007)	
Instructional Coach (Math)	1	per school	1	per 222.36 in ADM
Instructional Coach (ELA)	1	per school		
Instructional Tech Facilitator	1	per school (11 months)		
Support Staff (PRC 003)			Support Staff (PRC 003)	
Media Specialist	1	per school	0	Dollar Allotment - \$290.36 per ADM
School Counselors	1	per grade (2 @ 10.5 months, 1 @ 11 months)		
Nurses	1	per school		
Social Worker	1	per school		
AVID	1	per school		
Gifted Specialist	1	per school		
Mental Health Specialist	0.5	per school		
Office Staff			Office Staff	
Bookkeeper	1	per school (12 months)	0	
Data Manager	1	per school (12 months)		
Custodian	1	per formula based on square ft and ADM		
Guidance Administrative Support Assistant	1	per school (11 months)		
In-school Suspension/PBIS Teacher	1	per school (PBIS Certified)		
Principal Secretary	1	per school (11 months)		
Media Assistant	1	per school		
Athletics/Extra Curriculars			Athletics/Extra Curriculars	
Athletic Coaches	25	per school	0	
Athletic Director	0.5	per school		
Activity Units (\$500 each)		20 units		
Co-curricular Assignments		12 assignments		

High School Formulas						
Position	Chapel Hill - Carrboro City Schools Allotment		State of North Carolina Allotment Requirements			
	FTE	Formula	FTE	Formula		
Administration (PRC 005)			Administration (PRC 005)			
Principal	1	per school (12 months)	1	per school (12 months)		
Assistant Principal	1	if <600 ADM	1	month per 98.53 ADM (rounded to nearest whole month)		
	2	if 601 - 1,250 ADM				
	3	if 1,251 - 1,750 ADM				
	4	if 1,751 - 2,250 ADM				
Classroom Teachers (PRC 001)			Classroom Teachers (PRC 001)			
Core 9	1	per 135 ADM	1	per 26.5 ADM Grade 9 or per 29 ADM Grades 10 - 12		
Core 10	1	per 135 ADM				
Core 11	1	per 135 ADM				
Core 12	1	per 135 ADM				
Math teacher (additional)	1	at CHS & ECHHS				
	2	at CHHS				
Small Classes	2	per school				
Small High School	2	per school if <1,000 ADM				
Additional Teachers					Additional Teachers	
AVID	1	per school			0	
Reading Teacher	1	per school	0			
Vocational/CTE	3	per 65 ADM	5	per District with additional months of employment allocated based on grades 8-12 ADM		
Instructional Support (PRC 007)			Instructional Support (PRC 007)			
Instructional Coaches	1	per school	1	per 222.36 in ADM		
Instructional Tech Facilitator	1	per school (12 months)				

Support Staff (PRC 003)			Support Staff (PRC 003)			
Media Specialist	1	if <1,000 ADM	0	Dollar Allotment - \$290.36 per ADM		
	1.5	if 1,001 - 1,500 ADM				
	2	if 1,501 ADM+				
Guidance		Based on ADM:				
		CHS - 3 FTE				
		CHHS - 5 FTE				
		ECHHS - 5 FTE (1 per school is 12 m, remaining are 11 m)				
504 Coordinator	1	per school				
Nurses	1	per school				
Mental Health Specialist	1	per school				
Social Worker	1	if <1,000 ADM				
	1.5	if 1,001 - 1,500 ADM				
	2	if 1,501 ADM+				
Office Staff					Office Staff	
Bookkeeper	1	per school (12 months)			0	
Data Manager	1	per school (12 months)				
Custodian	1	per formula based on square ft and ADM				
Guidance Administrative Support Assistant	1	if <1,000 ADM				
	2	if 1,001 ADM+				
In-school Suspension/PBIS Teacher	1	per school (Teacher Assistant)				
Principal Secretary	1	per school (12 months)				
Media Assistant	1	if <1,000 ADM				
	1.5	if 1,001 ADM+				
Technology Assistant	2	per school (considered Lincoln Center Staff)				
Transition Facilitator	1	per school				
AP Secretary	1	per AP (12 months)				
Clerical Assistant/Receptionist	1	per school (12 months)				
Theater Tech	1	per school (12 months)				
Online Learning Assistant (NCVPS)	1	per school				
Study Hall	2	per school				

Security Guard	3	per school (1 @ 6 hrs. daily after-hours)		
Athletics/Extra Curriculars			Athletics/Extra Curriculars	
Athletic Coaches	49	per school	0	
Athletic Director	1	per school (11 months)		
Athletic Trainer	1	per school		
Activity Units (\$500 each)		40 units		
Co-curricular Assignments		24 assignments		

Chapel Hill - Carrboro City Schools
Base Non-Salary Allotment Formulas
Budget Year 2023

Description	Budget Code	Allocation Type	Elementary	Middle	High	Other
Instructional Supplies - STATE	1.5110.061.411	per ADM	\$ 30	\$ 30	\$ 30	\$ 50
At-Risk Students	2.5330.069.143	per ADM	\$ 13	\$ 13	\$ 13	\$ 20
Field Trips	2.5110.061.333	per ADM	\$ 3	\$ 3	\$ 3	\$
Staff Development	2.5870.028.312	per FTE Factor	\$ 90	\$ 90	\$ 90	fixed
Safe Schools/Violence Prevention	2.5850.069.411	per School	\$ 2,000	\$ 12,000	\$ 16,500	\$ 2,000
Event Security	2.5850.069.311	per ADM	\$ 5	\$ 10	\$ 15	\$ -
Instructional Supplies	2.5110.061.411	per ADM	\$ 21	\$ 21	\$ 21	\$ 21
Cultural Arts	2.5132.061.411	per School	\$ 900	\$ 5,400	\$ 7,100	\$ 400
Literacy Materials	2.5330.061.411	per ADM	\$ 3	\$ 3	\$ 3	fixed
Media Center Supplies	2.5810.061.411	per ADM	\$ 12	\$ 12	\$ 12	fixed
ITF Media PD	2.5810.028.312	per School	\$ 1,000	\$ 1,000	\$ 1,000	fixed
Athletics	2.5501.061.411	per ADM	\$ -	\$ 25	\$ 50	\$ -
Athletic Travel	2.5501.003.331	per ADM	\$ -	\$ 15	\$ 30	\$ -
Co-Curricular	2.5503.061.411	per ADM	\$ 2	\$ 5	\$ 18	fixed
Travel- School Admin Office	2.5400.003.332	per School	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,200
Administrative Supplies	2.5400.061.411	per ADM	\$ 3	\$ 3	\$ 5	fixed
Custodial Supplies Pre 1990	2.6540.003.411	per Sq. Ft	\$ 0.035	\$ 0.035	\$ 0.035	fixed
SIT Funds	2.5880.061.411	per School	\$ 1,030	\$ 1,030	\$ 1,030	\$ 500
Commencement	2.5830.061.411	per Sec School		\$ 500	\$ 2,700	
Local Extra-Duty School Discretionary	2.5400.061.411	Activity Units	\$ 10.0	\$ 20.0	\$ 40.0	
FICA for Extra-Duty	2.5400.061.411	Percentage	7.65%	7.65%	7.65%	7.65%
Retirement for Extra-Duty	2.5400.061.411	Percentage	24.5%	24.5%	24.5%	24.5%
CAPITAL Classroom Furniture/Equip	4.5110.001.461	per ADM	\$ 20	\$ 20	\$ 20	\$ fixed

Appendix B: FY2022-23 State Planning Allotment Formulas

PRC 001: Classroom Teachers

<i>Kindergarten</i>	<i>1 per 18 in ADM.</i>
<i>Grade 1</i>	<i>1 per 16 in ADM.</i>
<i>Grades 2 - 3</i>	<i>1 per 17 in ADM.</i>
<i>Grades 4 - 6</i>	<i>1 per 24 in ADM.</i>
<i>Grades 7 - 8</i>	<i>1 per 23 in ADM.</i>
<i>Grade 9</i>	<i>1 per 26.5 in ADM.</i>
<i>Grades 10 - 12</i>	<i>1 per 29 in ADM.</i>
<i>Math/Science/Computer Teachers</i>	<i>1 per county or based on sub agreements</i>

PRC 002: Central Office Administration

Use 2021-22 Initial Allotment plus 6.28% increase

PRC 003: Non-instructional Support Personnel

\$311.89 per ADM and \$6,000 per Textbook Commission member for Clerical Assistants

PRC 004: Program Enhancement

1 per 1:191 in k-5 ADM

PRC 005: School Building Administration

Principals – 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible based on at least 100 ADM only.

Assistant Principals – 1 month per 98.53 in ADM (rounded to the nearest whole month)

PRC 006: School Psychologist

1 position per LEA. Additional positions per 4,278.34 in ADM rounded to the nearest half position

PRC 007: Instructional Support

1 per 222.36 in ADM.

PRC 012: Driver Training

\$199.55 per public, charter, private, and federal 9th Grade ADM.

PRC 013: CTE

Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12

PRC 014: CTE - Program Support

\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$38.33)

PRC 027: Teacher Assistant

The number of classes is determined by a ratio of 1:21:

<i>Kindergarten</i>	<i>2 TAs for every 3 classes of 21 students</i>
<i>Grade 1 - 2</i>	<i>1 TA for every 2 classes of 21 students</i>
<i>Grade 3</i>	<i>1 TA for every 3 classes of 21 students</i>

PRC 032: Children with Special Needs

<i>School Aged</i>	<i>\$5,275.72 per funded child count. Child count is comprised of the lesser of the Apr 1 handicapped child count or 13% of the allotted ADM</i>
<i>Preschool</i>	<i>Base of \$74,894 per LEA; remainder distributed based on April 1 child count of ages 3, 4, and PreK- 5, (\$3,803.89) per child.</i>

PRC 034: Academically & Intellectually Gifted

\$1,423.14 per child for 4% of ADM.

PRC 054: Limited English Proficiency

Base of a teacher asst. (\$40,567); remainder based 50% on number of funded LEP students (\$510.43) and 50% on an LEA's concentration of LEP students (\$3,944.87).

PRC 061: Supplies

\$30.12 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing

PRC 069: At-Risk Student Services

Each LEA receives the dollar equivalent of one resource officer (\$58,480) per high school. Of the remaining funds, 50% is distributed based on ADM (\$105.58 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$524.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$316,618).

Appendix C: Description and Explanation of Line Items

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.)

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.

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.

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

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.

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.

5900 Reserved for future use

System-Wide Support Services (6000)

System-wide support services include the costs of activities providing systemwide 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 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.)

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.

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.

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. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

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.)

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.

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.

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.

6900 Policy, Leadership and Public Relations Services

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

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.