



**Board of Education's
Adopted Budget**

**2020-2021
August 13, 2020**

Budget for the Fiscal Year Ending June 30, 2021

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

Mary Ann Wolf, Chair

Amy Fowler, Vice Chair

Joal Broun

Rani Dasi

Jillian LaSerna

Ashton Powell

Deon Temme

Dr. Jim Causby, Interim Superintendent

Jessica O'Donovan, Assistant Superintendent for
Instructional Services

Patrick Abele, Assistant Superintendent for Support
Services

Jonathan Scott, Interim Chief Financial Officer

Lincoln Center
750 South Merritt Mill Road
Chapel Hill, NC 27516
(919) 967-8211
www.chccs.org

August 13, 2020

Table of Contents

<i>Budget Message</i>	2
Strategic Plan	9
Board of Education	10
Organizational Chart	11
School Principals	13
<i>Budget Development Calendar</i>	14
<i>Budget Resolution</i>	15
<i>Chart of Accounts</i>	22
<i>2020-21 Budgets</i>	25
Revenue Summary	28
State Public School Fund	33
<i>Local Current Expense Fund</i>	35
<i>Federal Grants Fund</i>	39
<i>Capital Outlay Fund</i>	41
<i>Child Nutrition Fund</i>	42
<i>Community Schools Fund</i>	43
<i>Other Specific Revenue Fund</i>	44
<i>Capital Investment Plan</i>	45
<i>Statistical Profile</i>	47
Net Position by Component	48
Changes in Net Position	49
Fund Balances	51
Average Daily Membership	52
School Building Data	53
<i>Appendix</i>	54
Appendix A: Local Allotment Formulas	55
Appendix B: State Allotment Formulas	62
Appendix C: Definition of Revenue Sources	64
Appendix D: Description and Explanation of Line Items	67

Budget Message

We are currently experiencing unprecedented times in public education. The origins of this budget began in late 2019 while under significantly different economic conditions. Now, the economic landscape continues to shift underneath us. What we thought we could rely on is no longer, certain except for our unified commitment to quality education driven by our strategic plan as we work to empower, inspire, and engage our students.

Student Data

The District's budget process begins by carefully considering enrollment projections for the upcoming year. State enrollment projections ultimately determine both State and local funding levels. This budget was developed using an adjusted enrollment projection of 12,227. The initial enrollment projection provided by the North Carolina Department of Public Instruction for the Fiscal Year (FY) 2020-21 was 12,312, a decrease of 43 from the prior year. As of March 2020, 166 students from the Chapel Hill - Carrboro City Schools area attended charter schools. Projections indicate an additional 251 students will attend CHCCS from other neighboring districts. In total, the estimated student enrollment differs from the State's estimate of 12,312 to 12,227 for the fiscal year 2020-2021.

Continuation Budget

Salaries and Wages

The local budget resolution includes funding to provide for the Governor signing NC Senate Bill 818 on June 26, 2020. The adopted budget includes \$587,500 to provide State mandated teacher step increases for locally funded teacher salaries and matching supplements. Step increases are pay scale levels which are based on teacher experience. For most teachers, the step-increase will equate to \$1,000 annually.

In order to reaffirm the District's commitment to compensate classified employees in compliance with the Orange County Living Wage, \$230,000 is also allotted to address Orange County Living Wage compliance. This will ensure all District employees are paid at minimum in accordance with the updated FY 2020-21 Orange County Living Wage Rate of \$14.90 per hour. The combined effect of these items will result in a net increase in salaries and wages in the local operating budget of \$817,500.

Benefit Increases

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 salary increases for the local portion of teacher salary increases and for all locally-paid employees. As a result of the salary increase of \$817,500 the budget must also contain an increase of \$62,500 in employer Social Security and Medicare matching expenses. For the FY 2020-21, legislation established the NC State retirement employer matching rate at 21.68%, increasing from the FY 2019-20 rate of 19.70%. This 1.98% increase in the matching rate must be applied to all covered local operating fund employee's wages. The incurred expense will be \$466,000. Additionally, there will be a 5.4% increase to the employer-paid health insurance

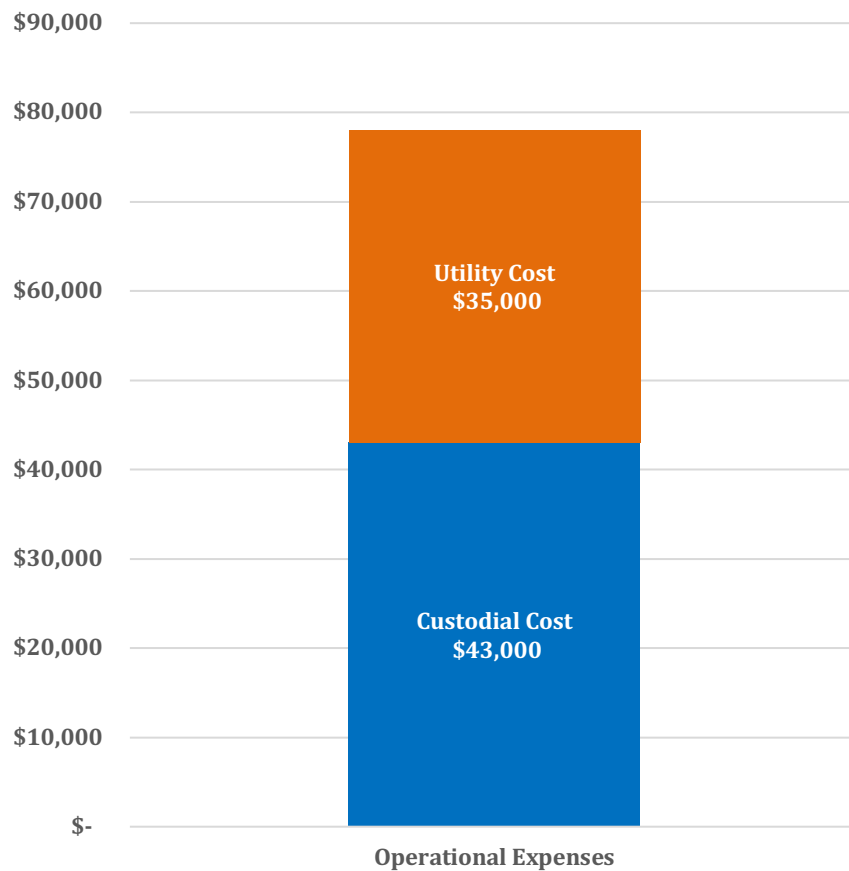
premium, increasing it from \$6,306 to \$6,647. This will incur an additional cost of \$279,500 for all locally funded employees participating in the State Health Plan. The net mandated benefit increase to the local operating budget is \$808,000.

Together, these combined increases in salaries and matching benefits total \$1,625,500.

Operational Costs

The local budget resolution also includes costs for the additional square footage that will be added to Chapel Hill High School once the new building is operational. The additional square footage will be 23,967 ft², for a total building space of 278,508 ft². Facility upkeep for the old CHHS buildings was approximately \$1.77/ ft². Anticipated costs are similar for the new facility. Utility costs for CHHS average \$1.43/ ft². A similar utility cost for the new facility is anticipated. The total increased operational costs incurred from the additional square footage equals \$78,000. Furthermore, \$528,000 is allocated to meet the Board’s unwavering commitment to ensure our contracted custodial staff compensation is compliant with the Orange County Living Wage.

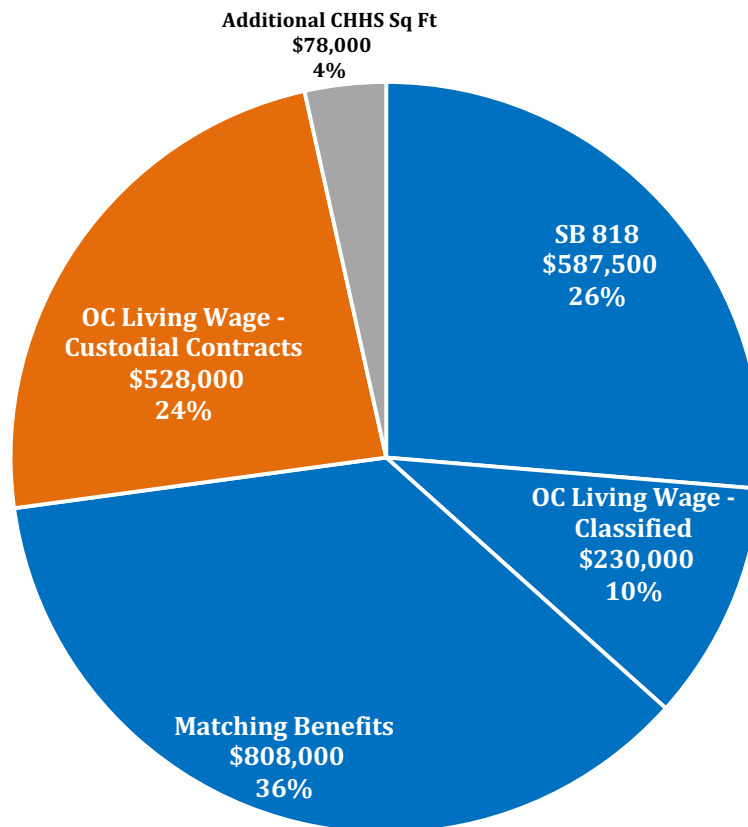
Additional Operational Costs Chapel Hill High School Addition



Continuation Budget Summary

The continuation budget is composed of salary, wage, and benefit increases that total \$1,625,500. It also includes operational costs of \$78,000 are needed due to the increased square footage at Chapel Hill High School addition and \$528,000 is included to increase wages related to the custodial contract to ensure levels compliant with the Orange County Living Wage. The continuation budget, which reflects the amount of additional funding necessary to continue current operations, is budgeted in total at \$2,231,500, which equates to \$182.51 per pupil.

Total Continuation Budget Expenditures



Expansion Budget

Many budget requests were received from our program managers and schools. While these all represent legitimate identified needs, the expansion budget was prioritized to align with the current austere budget environment with a focus on the strategic plan goal of Employee Experience.

Remove Supplement Cap on Certified Employees

(Strategic Plan Goal: Employee Experience)

In order to attract and retain experienced staff, the local operating budget provides funding to remove the current supplement cap on certified teachers hired after July 2016. Certified staff who have accrued over 20 or 25 years of teaching experience, will once again be eligible to earn the District's historically higher supplement percentages of 20% or 25%. Increasing the supplement percentages of eligible teachers have been included in the local operating budget at \$166,000.

Expansion Summary

The Expansion Budget totals \$166,000 or \$13.58 per pupil. With a backdrop of high uncertainty, it focuses the District's extremely limited resources on strategic plan alignment. Continuing to improve the employee experience is critical to addressing the future needs of the District. Removing the 16% supplement cap will allow the District to foster an improved employee experience through additional targeted equitable compensation of its experienced certified teaching staff.

Non-Recurring Expenditures for 20-21

Cost for Additional Year of Project Advance

(Strategic Plan Goals: Student Success and Employee Experience)

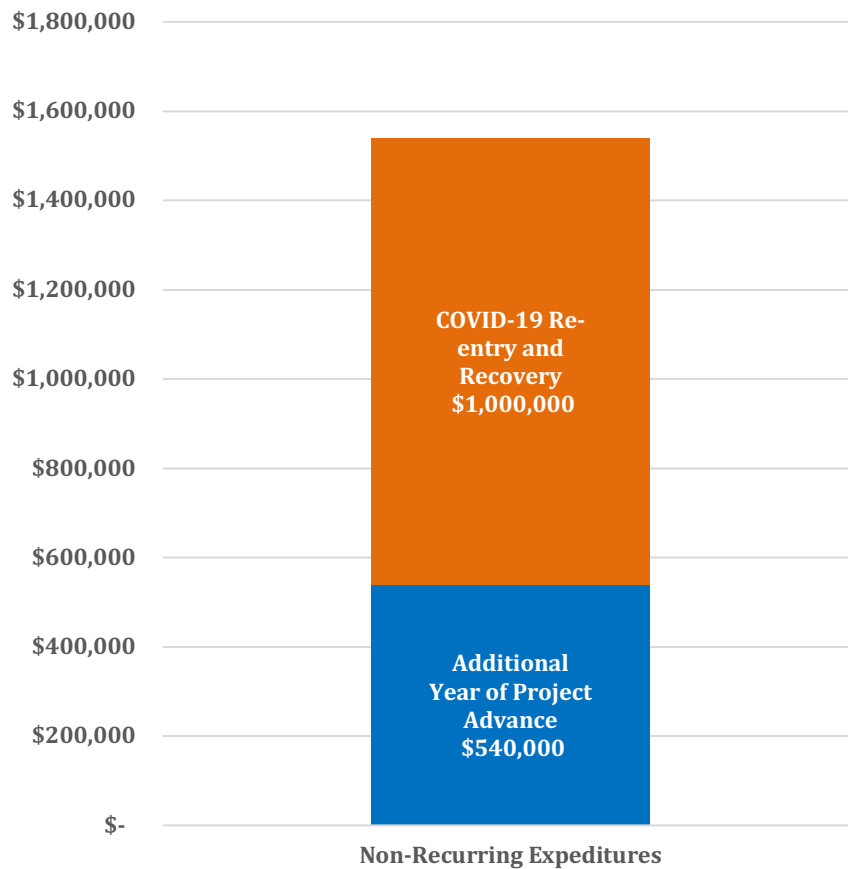
State grant funds have provided the funding for Project Advance since December 2016. Additional grant funds will not be available starting in the 2020-2021 school year. The District's Office of Leadership and Strategy has collaborated with NCDPI to allow the remaining balance in State grant funding to carry over into FY 2020-21. These funds were previously set to expire on June 30, 2020. To address the Board's commitment to a one-year continuation of the Project Advance stipends, \$428,500 will be available in carryover funds to offset the \$968,500 projected overall cost. This will reduce the local operating budget requirement to \$540,000. This will allow the District to hold qualifying employees harmless during the 2020-21 school year. This will be a non-recurring expense, and will be funded through a one-time appropriation of \$540,000 of local fund balance.

COVID-19 Re-Entry and Recovery

(Strategic Plan Goals: Student Success, Family & Community Engagement, and Organizational Effectiveness)

As our schools adapt and overcome the COVID-19 pandemic and transition into what can be described as a new normal, continued planning and funding for re-entry and recovery will be paramount. The overall amount of funding required is still difficult to estimate. However, an allocation of \$1,000,000 is included to prepare our schools to transition into various forms of instruction in a way that makes everyone feel safe. The allocation of funds for re-entry will help to ensure that appropriate supports are available to students, staff, and stakeholders. Since this has been an unprecedented time, we do not know what supports our learners will need, but we need to be prepared for the additional cost.

Non-Recurring Expenditures for FY 2020-21



Revenues and Operating Transfers In

The Orange County Commissioners adopted their budget resolution on June 15, 2020. The County adopted budget did not include any increased funding for the local operating budget. After accounting for a slight rebalancing of enrollment levels between the District and Orange County Schools, our county appropriation has been set at \$53,395,111. This represents a decrease of \$24,000 that will be realized in the local operating budget in FY 2020-21.

Additional revenue growth of \$225,000, consisting of a \$75,000 increase in fines and forfeitures, a \$25,000 increase in interest revenue, and a \$125,000 increase in our miscellaneous operating revenues will provide a modest net increase of \$201,000 to the overall local operating budget revenues.

A \$528,000 transfer into the local operating budget from Fund 8 is included to offset the costs of the Orange County Living Wage compliance component of the contracted custodial contract. The District Administration may not need to exercise this option next year, but it has been included to balance the budget as required by statute.

Fund Balance Appropriated

The adopted budget reflects a reduction of \$24,000 in county appropriations, while maintaining a modest increase of \$225,000 in other miscellaneous revenues. This combination will net the District \$201,000 to offset a small portion of the continuation and expansion budget.

Given that \$1,540,000 of the overall increase is targeted toward one-time, non-recurring expenditures, this budget appropriates \$1,668,500 in local fund balance to offset those needs. Once the modest increase in local revenue and operating transfers are netted against our modest expenses, a need still remains for an additional \$1,668,500 to balance the budget.

The District appropriated \$3.1 million in fund balance in its amended FY 2019-20 local operating budget. Forecasting the results of reduced operation due to the pandemic, it now appears none of that \$3.1 appropriation will be utilized. Furthermore, as a result of optimization of State and Federal funding sources, the District will likely increase the level of its local fund balance at June 30, 2020. As a result, this budget reflects an additional fund balance appropriation of \$1,668,500 bringing the total local fund balance appropriation to \$3,208,500. This amount of appropriation will allow the District to maintain an actual unreserved undesignated fund balance at a comparable level to FY 2019-20.

Summary FY 2020-21 Budget Request

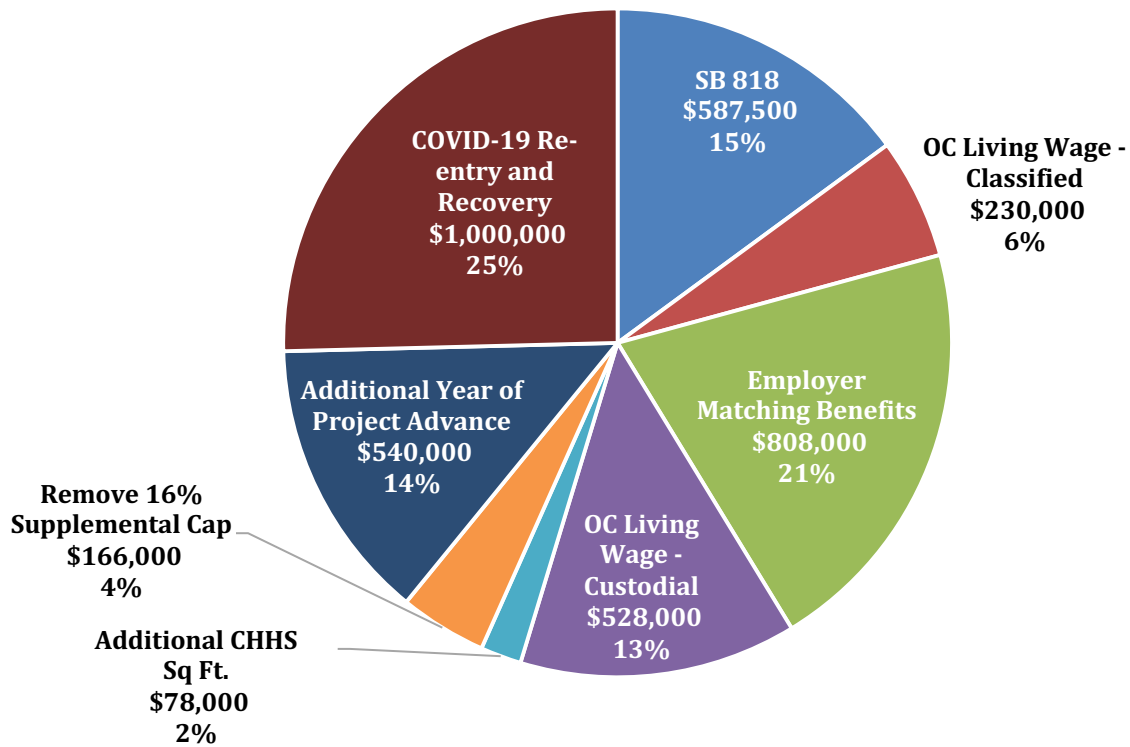
More than ever before, it is important to *ENGAGE* with our community to ensure that we can reopen schools safely and effectively while providing support to students who may need extra assistance to excel throughout the 2020–2021 school year. We will need to retain our talented staff to help our students overcome any obstacles. We intend to do that by providing State-legislated raises, removing the 16% supplement cap, and guaranteeing a Living Wage to all employees.

The District's overall desire is to sustain our upward trends in student performance by continuing to empower, inspire, and engage EVERY student and staff members through our instructional programs, and services. The times ahead of us will certainly present challenges. We do not know what the economic outcome will be in the next month, two months, or even the coming years. This local operating budget will *EMPOWER* us to continue our vital work through remote learning and allowing us to sustain operations. It will ensure we can keep our programs and schools moving forward. Accomplishing the goals identified in our strategic plan will only be possible if our entire community is focused on student academic needs and social and emotional growth through continued funding of our schools.

In recent months, we have been *INSPIRED* as our community has embraced students and families in need by providing daily meals and donating money for additional food for families. Staff, including cafeteria workers, bus drivers, volunteers, custodians, nurses, and social workers, are working hard to ensure that this happens every day in a safe environment. Teachers have professionally transitioned from in-person instruction to remote learning. Administrators are continually communicating plans to parents while easing their worries about the new educational paradigm facing us. Guidance counselors and support staff are helping our students feel connected to schools, reducing anxieties. We have indeed been inspired by each other as we have leaned on one another.

We want to thank the Board of Education, County Commissioners, County Administration, District Staff, and our entire community for their ongoing commitment to supporting the education of our young people. CHCCS is unwavering in our commitment to ensuring success for EVERY child.

Total Board of Education Adopted Local Operating Budget



Our Mission

Our learning environments are intentionally designed to empower, inspire and engage students.



Our Vision

Our schools exist to provide experiences that empower, inspire and engage.

empower • inspire • engage



Student Success

Student Success addresses the academic, social and emotional capacities of students. The Student Success goals assist students in exploring, defining and solving complex problems; pursuing their unique interests, passions and curiosities; and contributing to the community through dialogue, service and leadership - all while supporting to the child's well-being.



Employee Experience

The greatest resource of any organization is its people. Employee Experience refers to all people, processes and systems related to an organization's employees. It includes the skills, knowledge and experience that represent an investment in people. CHCCS is committed to the growth, development and care of its employees.



Family and Community Engagement

Schools are successful when parents, educators and communities lock arms and work together for the benefit of students. Chapel Hill-Carrboro community stakeholders are crucial partners in student success, and, as such, are actively engaged in productive and equitable two-way communications.



Organizational Effectiveness

Education of children is the core mission of the school district. Ensuring all children's success is only possible if the organization is completely aligned and focused on student academic needs, behavioral support, and social and emotional growth. CHCCS is committed to improving our organizational effectiveness and culture to ensure all children succeed.

Board of Education

The Board of Education is comprised of those 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.

**Mary Ann Wolf,
Chair**
mawolf@chccs.k12.nc.us



**Amy Fowler,
Vice Chair**
afowler@chccs.k12.nc.us



Ashton Powell
apowell@chccs.k12.nc.us



Deon Temne
dtemne@chccs.k12.nc.us



Jillian LaSerna
jillian.laserna@chccs.k12.nc.us



Joal Broun
jbroun@chccs.k12.nc.us



Rani Dasi
rdasi@chccs.k12.nc.us



Organizational Chart

Office of the Superintendent

Jim Causby	Interim Superintendent
Jeff Nash	Public Information Officer (PIO)
Julie Hennis	Coordinator, Volunteers
Misti Williams	Senior Executive Director, Leadership & Strategy
Lee Williams	Executive Director, Equity and Inclusion
VACANT	Executive Director, Professional Learning

Business and Financial Services Division

Jonathan Scott	Interim Chief Finance Officer (CFO)
Liz Cartano	Director, School Nutrition
VACANT	Director, Business and Financial Services

Human Resources Division

Erika Newkirk	Senior Executive Director, Human Resources
Quamesha Whitted-Miller	Director, Benefits & Operations
Sherri Morris	Director, Talent Acquisition & HR Programming

Instructional Services Division

Jessica O'Donovan	Assistant Superintendent, Instructional Services
Roslyn Moffitt	Director, Title I & Family & Community Engagement
Kate Kennedy	Director, Gifted Education
Tim Gibson	Executive Director, Elementary Schools & Special Programs
Debby Atwater	Director, Digital Learning and Library Services
VACANT	Director, HeadStart/Pre-K
Thea Wilson	Coordinator, Preschool Disabilities/Early Intervention
Helen Atkins	Coordinator, English as a Second Language and Dual Language
Quincy Williams	Executive Director, Secondary Schools & Special Programs (AVID/MC/MSAS)
Christy Stanley	Director, 6-12 Humanities (English Language Arts, Social Studies, World Language)
Debby Atwater	Director, Digital Learning and Library Services
Kathi Breweur	Director, Career and Technical Education
Brenda Whiteman	Coordinator, Arts (P/T)

Support Services Division

Patrick Abele	Assistant Superintendent, Support Services
Eric Allen	Executive Director, Facilities Management
Brad Johnson	Director, Transportation
Dave Scott	Director, Technical Services
Doug Noel	Director, Information Technology Operations
Scarlett Steinert	Director, School Safety & Athletics
Dan Schnitzer	Director, Sustainability and Capital Projects

Student Services

Carlos Banks

Diane Villwock

Carolyn Gilbert

Scott Fearington

Catherine Mau

Lessley Mader

Janet Cherry

David Bouldin

Tracy Sanders

Vernon Hall

VACANT

VACANT

Senior Executive Director, Student Services

Executive Director, Assessment and Research

Director, Student Data and Research

Director, Community Schools (Elementary)

Coordinator, Student Enrollment

Executive Director, Exceptional Children and System of Care

Director, System of Care

Coordinator, Exceptional Children Compliance and Education Programs

Coordinator, Nurses and Homebound

Coordinator, Social and Emotional Learning

Coordinator, Exceptional Children Secondary General Curriculum

Coordinator, Exceptional Children Elementary General Curriculum

School Principals

Elementary Schools

Jennifer Halsey	Carrboro Elementary School
Pamela McCann	Estes Hills Elementary School
Eric Taylor	Ephesus Elementary School
Channing Bennett	Glenwood Elementary School
Karen Galassi-Ferrer	Frank Porter Graham
Aisha Howard	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Coretta Sharpless	Northside Elementary School
Janice Croasmun	Rashkis Elementary School
Crystal Epps	Scroggs Elementary School
Arrica Dubose	Seawell Elementary School

Middle Schools

April Burko	Culbreth Middle School
Robert Bales	McDougle Middle School
Edmon Jones	Phillips Middle School
Robin Buckrham	Smith Middle School

High Schools

Beverly Rudolph	Carrboro High School
Charles Blanchard	Chapel Hill High School
Kenneth Proulx	East Chapel Hill High School
John Williams	Phoenix Academy High School
Marny Ruben	Hospital School, UNC Hospital

Budget Development Calendar

- January 17, 2020 Meeting of both County School Boards (New Hope ES)
- January 24, 2020 Budget Requests due from Schools and Departments
- January 29, 2020 Schools presented their Requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
- February 4, 2020 Continuation of School Presentations from January 29, 2020
- February 25, 2020 Joint Meeting* with Board of County Commissioners
 - March 6, 2020 Superintendent submits FY 2020-2021 Proposed Budget Request to the Board of Education
- March 19, 2020 Board of Education Budget Public Hearing and Work Session
 - April 2, 2020 Board of Education Budget Work Session, Lincoln Center
- April 14, 2020 Board of County Commissioners Budget Work Session (SHSC)
- April 16, 2020 Board of Education approves the FY 2020-2021 Budget Request for submission to the Board of Orange County Commissioners
- April 23, 2020 Joint Meeting* with Board of County Commissioners
- April 28, 2020 Joint Meeting* with Board of County Commissioners
- May 12, 2020 Board of Orange County Commissioners Budget Public Hearing
- May 14, 2020 Board of Orange County Commissioners Budget Work Session (SHSC)
- May 21, 2020 Board of Orange County Commissioners Budget Work Session
- May 28, 2020 Board of Orange County Commissioners Budget Work Session (SHSC)
 - June 4, 2020 Board of Orange County Commissioners Budget Public Hearing (SHSC)
 - June 9, 2020 Board of Orange County Commissioners Budget Work Session
- June TBD, 2020 Board of Orange County Commissioners adopt the FY 2020-2021 Local Fund and Capital Fund budgets
- August, 2020 Board of Education approves Budget resolutions for all Fund Codes.

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, 2020 and ending June 30, 2021:

Instructional Programs:

5100	Regular Instructional Services	\$ 48,792,193
5200	Special Populations Services	9,140,223
5300	Alternative Programs and Services	4,073,430
5400	School Leadership Services	3,299,195
5800	School-Based Support Services	<u>2,791,518</u>

Subtotal Instructional Programs: 68,096,559

Support Services:

6100	Support and Development Services	185,891
6500	Operational Support Services	4,928,841
6900	Policy, Leadership and Public Relations Services	<u>505,798</u>

Subtotal Support Services: 5,620,530

Total State Expenditures: \$ 73,717,089

Fund 1 Revenues- The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

3100	State Public School Fund Revenue	<u>\$ 73,717,089</u>
------	----------------------------------	----------------------

Total State Public School Fund Appropriation: \$ 73,717,089

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

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, 2020 and ending June 30, 2021:

County Appropriation:

Instructional Programs:

5100	Regular Instructional Services	\$ 26,057,208
5200	Special Populations Services	12,168,996
5300	Alternative Programs and Services	3,782,150
5400	School Leadership Services	5,007,743
5500	Co-Curricular Activities	2,694,483
5800	School-Based Support Services	9,540,347

Subtotal Instructional Programs: 59,250,927

Support Services:

6100	Support and Development Services	1,304,464
6200	Special Population Support and Development Services	677,074
6300	Alternative Programs and Services Support and Development Services	25,643
6400	Technology Support Services	2,720,454
6500	Operational Support Services	11,064,752
6600	Financial and Human Resource Services	2,732,265
6700	Accountability Services	579,549
6800	System-wide Pupil Support Services	76,772
6900	Policy, Leadership and Public Relations Services	3,050,561

Subtotal Support Services: 22,231,533

Ancillary Services:

7200	Nutrition Services	1,643
------	--------------------	-------

Subtotal Ancillary Services: 1,643

Non-Programmed Charges:

8100	Payments to Other Governmental Units	960,530
------	--------------------------------------	---------

Subtotal Non-Programmed Charges: 960,530

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

Total Local Current Expense Appropriation: \$ 82,444,633

Fund 2 Revenues- The following revenues are hereby estimated to be available the Local Current Expense Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

3200	State Revenue - Other Funds	\$ 135,000
4100	Local Sources General	77,663,083
4400	Local Sources - Unrestricted	690,000
4800	Local Sources - Restricted	220,000
4900	Fund Balance Appropriated/Transfer In	<u>3,736,550</u>

Total Local Current Expense Fund Revenue Appropriation: \$ 82,444,633

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, 2020 and ending June 30, 2021:

Instructional Programs:

5100	Regular Instructional Services	\$ 326,965
5200	Special Populations Services	1,939,055
5300	Alternative Programs and Services	932,967
5800	School-Based Support Services	<u>176,207</u>

Subtotal Instructional Programs: 3,375,193

Support Services:

6200	Special Population Support and Development Services	315,666
6300	Alternative Programs and Services Support and Development Services	206,933
6500	Operational Support Services	105,000
6900	Policy, Leadership and Public Relations Services	<u>50,000</u>

Subtotal Support Services: 677,599

Non-Programmed Charges:

8100	Payments to Other Governmental Units	110,655
8200	Non-Programmed Charges	<u>128,649</u>

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

Subtotal Non-Programmed Charges: 239,304

Total Federal Grant Fund Appropriation: \$ 4,292,096

Fund 3 Revenues- The following revenues are estimated to be available to the Federal Grant Fund Revenues for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

PRC 017	Vocational Education - Program Improvements	\$	99,902
PRC 049	IDEA Pre-School Handicapped Grant		38,606
PRC 050	Title I		1,370,232
PRC 060	IDEA VI-B Handicapped		1,972,949
PRC 070	IDEA - Early Intervening Services (EIS)		354,980
PRC 103	Improving Teacher Quality		211,297
PRC 104	Language Acquisition - State Grant		165,454
PRC 108	Student Support and Academic Enrichment		<u>78,676</u>

Total Federal Grant Revenues: \$ 4,292,096

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, 2020 and ending June 30, 2021:

Instructional Programs:

5100	Regular Instructional Services	\$	<u>337,480</u>
------	--------------------------------	----	----------------

Subtotal Instructional Programs: 337,480

Support Services:

6400	Technology Support Services		225,000
6500	Operational Support Services		<u>15,000</u>

Subtotal Support Services: 240,000

Auxiliary Services:

7200	Nutrition Services		<u>45,000</u>
------	--------------------	--	---------------

Subtotal Auxiliary Services: 45,000

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

Capital Outlay:

	9000 Capital Outlay	11,518,376
--	---------------------	------------

	Subtotal Capital Outlay:	11,518,376
--	--------------------------	------------

	Total Capital Outlay Fund Appropriation:	\$ 12,140,856
--	---	----------------------

Fund 4 Revenues- The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

	4110 County Appropriation - Recurring Capital	\$ 1,799,700
	4810 County Appropriation - Capital Investment Plan	9,342,502
	4900 Fund Balance Appropriated/Transfer In	998,654

	Total Capital Outlay Fund Revenue Appropriation:	\$ 12,140,856
--	---	----------------------

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, 2020 and ending June 30, 2021:

Instructional Programs:

	7200 Nutrition Services	\$ 4,541,000
	8100 Payments to Other Governmental Units	203,300

	Total Child Nutrition Services Expenditures:	\$ 4,744,300
--	---	---------------------

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, 2020 and ending June 30, 2021:

	3800 Other Restricted Grants	\$ 2,552,300
	4300 Sales Revenues	1,664,200
	4400 Local Sources - Unrestricted	9,500
	4880 Indirect Cost	293,300
	4900 Special Revenue Services	225,000

	Total Child Nutrition Services Fund Revenues:	\$ 4,744,300
--	--	---------------------

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

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, 2020 and ending June 30, 2021:

Instructional Programs:

7100 Child Care Services	\$ 1,981,189
--------------------------	--------------

Total Child Care Services Appropriation:	\$ 1,981,189
---	---------------------

Fund 7 Revenues- The following revenues are estimated to be available to the Child Care Expense Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

4200 Tuition & Fees	\$ 1,658,949
4400 Local Sources – Unrestricted	260,000
4800 Local Source - Restricted	12,240
4900 Transfer from Local Fund	50,000

Total Child Care Expense Revenues:	\$ 1,981,189
---	---------------------

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, 2020 and ending June 30, 2021:

5100 Regular Instructional Programs	\$ 168,939
5200 Special Instruction Programs	238,961
5300 Adult Education Instructional Programs	3,185,896
5800 School-Based Support Services	5,055,975
6300 Special Population Support and Development Services	74,146
6900 Policy, Leadership and Public Relations Services	601,644
7200 Nutrition Services	30,300
8100 Payment to Other Governmental Units & Transfers Out	527,877

Total Fund 8 Expenditures:	\$ 9,883,737
-----------------------------------	---------------------

Chapel Hill - Carrboro City Schools
Budget Resolution
2020 - 2021

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, 2020 and ending June 30, 2021:

3200	State Revenue – Other Funds	\$ 693,989
3700	Federal Revenue – Other Funds	2,385,958
4100	Local Sources - General	1,848,000
4200	Tuition & Fees	500,000
4400	Local Sources – Unrestricted	4,380,172
4800	Local Sources – Restricted	<u>75,619</u>

Total Fund 8 Revenues: \$ 9,883,737

Section 14 - The Superintendent is hereby authorized to:

- a. Transfer appropriations under the following conditions:
 - 1. Amounts may be transferred between functions of the same purpose of the same fund with a monthly 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, 2021 and any such transfers resulting from the extraordinary/unusual occurrences/circumstances must be noted and explained.

Adopted this day, August 13, 2020

Chairperson

Chapel Hill Carrboro City Schools Board of Education

Chart of Accounts

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 Appendix E

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

Use Codes

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

2020-21 Budgets



**BOARD OF EDUCATION'S ADOPTED LOCAL OPERATING BUDGET
For the Budget Year 2020 - 2021**

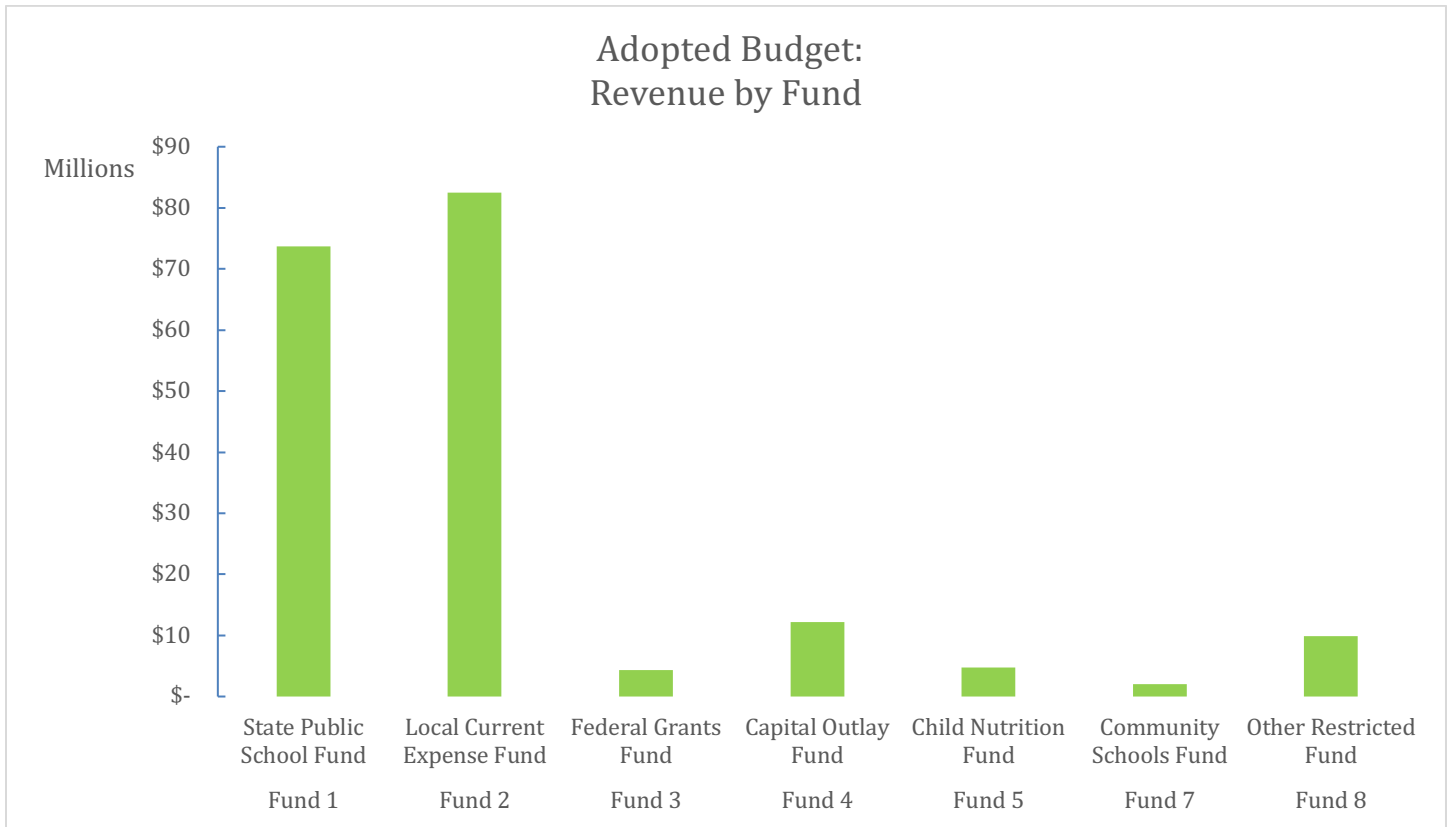
	<u>Total Cost</u>	<u>Per Pupil Cost</u>
<u>STUDENT ENROLLMENT PROJECTIONS:</u>		
2020-21 Student Enrollment Projection:		12,227
<u>LOCAL CURRENT OPERATING BUDGET CONTINUATION COSTS</u>		
Salary and Benefit Costs:		
Increase to Salary and Supplement Costs		
Salary Increases Required by NC Senate Bill 818	\$ 587,500	\$ 48.05
Orange County Living Wage Compliance	230,000	18.81
Total Increase to Salary and Supplement Costs	<u>817,500</u>	<u>66.86</u>
Increase to Employer Matching Benefit Costs		
Matching Social Security and Medicare (7.65%)	62,500	5.11
Matching State Retirement (21.68%) (Fixed)	466,000	38.11
Premium Increase in Health Insurance Cost from \$6,306 to \$6,647 (Fixed)	<u>279,500</u>	<u>22.86</u>
Total Increase to Employer Matching Benefit Costs	<u>808,000</u>	<u>66.08</u>
Total Increase to Salaries and Benefits	<u>1,625,500</u>	<u>132.94</u>
Operational Costs:		
Additional Operational Costs for Custodial Contract (OC Living Wage Requirements)	528,000	43.18
Upkeep cost (\$1.77/square foot)	43,000	3.52
Utility cost (\$1.43/square foot)	<u>35,000</u>	<u>2.86</u>
Total Increase for Operational Costs	<u>606,000</u>	<u>49.56</u>
Total Continuation Budget Costs	<u>\$ 2,231,500</u>	<u>\$ 182.51</u>

**BOARD OF EDUCATION'S ADOPTED LOCAL OPERATING BUDGET
For the Budget Year 2020 - 2021**

LOCAL CURRENT OPERATING BUDGET PRIORITY EXPANSION COSTS

Removing the 16% Cap on Certified Supplements for Employees Hired after June 30, 2016	166,000	13.58
Total Expansion Budget Costs	<u>166,000</u>	<u>13.58</u>
Grand Total of Local Current Operating Budget Continuation and Expansion Costs	<u>2,397,500</u>	<u>196.08</u>
<u>INCREASE IN LOCAL FUND REVENUES</u>		
Orange County Appropriation Reduction (ADM Based)	(24,000)	(1.96)
Net Change in all other Local Revenues	<u>225,000</u>	<u>18.40</u>
Total Increase in Local Fund Revenues	<u>201,000</u>	<u>16.44</u>
Deficit in Local Current Budget Before Transfers	2,196,500	179.64
Optional Transfer from Fund 8	<u>528,000</u>	<u>43.18</u>
Deficit in Local Current Operating Budget After Transfers	<u>1,668,500</u>	<u>136.46</u>
Non-Recurring Expenditures for Budget Year 20-21		
Cost for Additional Year of Project Advance (Carryover in SPSF PRC 022 to cover \$428,500), non-recurring, FBA)	540,000	44.16
Board Allocated Funds to Assist with COVID-19 Re-entry and Recovery Efforts, non-recurring, FBA	<u>1,000,000</u>	<u>81.79</u>
Total Non-Recurring Expenditures for Budget Year 20-21	<u>1,540,000</u>	<u>125.95</u>
Deficit in Local Current Operating Budget After Transfers and Non-Recurring Expenditures	<u>3,208,500</u>	<u>262.41</u>
Fund Balance Appropriation for Project Advance	540,000	44.16
Fund Balance Appropriation for COVID Re-entry and Recovery	1,000,000	81.79
Fund Balance Appropriation to Balance the Local Operating Budget	<u>1,668,500</u>	<u>136.46</u>
Total Local Fund Balance Appropriated	<u>3,208,500</u>	<u>262.41</u>
	<u>\$ -</u>	<u>\$ -</u>

Revenue Summary



Budget Code	Description	Revenue
STATE PUBLIC SCHOOL FUND		
1.3100.001.000.000.000.00	CLASSROOM TEACHERS	\$ 41,232,595
1.3100.002.000.000.000.00	CENTRAL OFFICE ADMINISTRATION	644,465
1.3100.003.000.000.000.00	NON-INSTRUCTIONAL SUPPORT	3,383,399
1.3100.005.000.000.000.00	SCHOOL BUILDINGG ADMINISTRATION	3,299,195
1.3100.007.000.000.000.00	INSTRUCTIONAL SUPPORT	4,638,580
1.3100.012.000.000.000.00	DRIVER TRAINING	195,027
1.3100.013.000.000.000.00	CAREER AND TECHNICAL EDUCATION-MONTHS OF EMPLOYMENT	4,343,648
1.3100.014.000.000.000.00	CAREEER AND TECHNICAL EDUCATION-PROGRAMS	178,035
1.3100.024.000.000.000.00	DISADVANTAGED STUDENTS	403,386
1.3100.027.000.000.000.00	TEACHER ASSISTANTS	3,056,904
1.3100.032.000.000.000.00	CHILDREN W/SPECIAL NEEDS	6,249,693
1.3100.034.000.000.000.00	ACADEMICALLY & INTELLECTUALLY	671,504
1.3100.054.000.000.000.00	LIMITED ENGLISH PROFICIENCY (LEP)	1,292,719
1.3100.056.000.000.000.00	TRANSPORTATION	1,631,160
1.3100.061.000.000.000.00	CLASSROOM MATERIAL. INSTRUCTIONAL SUPPLIES	376,293
1.3100.069.000.000.000.00	AT RISK STUDENT SERVICES/ALTERNATIVE	1,723,301
1.3100.130.000.000.000.00	TEXTBOOKS	397,185
Total Purpose 3100		73,717,089

Total STATE PUBLIC SCHOOL FUND	\$ 73,717,089
---------------------------------------	----------------------

LOCAL CURRENT EXPENSE FUND

2.3250.000.000.000.000.00	SALES & USE TAX REVENUE	\$ 135,000
---------------------------	-------------------------	------------

Total Purpose 3200	135,000
---------------------------	----------------

2.4110.000.000.000.000.00	COUNTY APPROPRIATION	52,659,779
---------------------------	----------------------	------------

2.4110.036.000.000.000.00	COUNTY APPROPRIATIONS-CHARTER SCHOOLS	735,332
---------------------------	---------------------------------------	---------

2.4120.000.000.000.000.00	SUPPLEMENTAL TAX-SPECIAL DISTRICT TAX	24,267,972
---------------------------	---------------------------------------	------------

Total Purpose 4100	77,663,083
---------------------------	-------------------

2.4410.000.000.000.000.00	FINES & FORFEITURES	375,000
---------------------------	---------------------	---------

2.4451.000.000.000.000.00	STIF ACCOUNT INTEREST	125,000
---------------------------	-----------------------	---------

2.4490.000.000.000.000.00	MISCELLANEOUS REVENUE	190,000
---------------------------	-----------------------	---------

Total Purpose 4400	690,000
---------------------------	----------------

2.4880.000.000.000.000.00	INDIRECT COST REVENUE	220,000
---------------------------	-----------------------	---------

Total Purpose 4800	220,000
---------------------------	----------------

2.4910.000.000.000.000.00	FUND BALANCE APPROPRIATED - GENERAL	1,668,550
---------------------------	-------------------------------------	-----------

2.4910.022.000.000.000.00	FUND BALANCE APPROPRIATED - PROJECT ADVANCE	540,000
---------------------------	---	---------

2.4910.999.000.000.000.00	FUND BALANCE APPROPRIATED - COVID-19 RESPONSE	1,000,000
---------------------------	---	-----------

2.4922.000.000.000.000.00	OPERATING TRANSFER IN FROM FUND 8	528,000
---------------------------	-----------------------------------	---------

Total Purpose 4900	3,736,550
---------------------------	------------------

Total LOCAL CURRENT EXPENSE FUND	\$ 82,444,633
---	----------------------

FEDERAL GRANTS FUND

PRC 017	VOCATIONAL EDUCATION - PROGRAM IMPROVEMENTS	\$ 99,902
---------	---	-----------

PRC 049	IDEA PRE-SCHOOL HANDICAPPED GRANT	38,606
---------	-----------------------------------	--------

PRC 050	TITLE I	1,370,232
---------	---------	-----------

PRC 060	IDEA VI-B HANDICAPPED	1,972,949
---------	-----------------------	-----------

PRC 070	IDEA - EARLY INTERVENING SERVICES (EIS)	354,980
---------	---	---------

PRC 103	IMPROVING TEACHER QUALITY	211,297
---------	---------------------------	---------

PRC 104	LANGUAGE ACQUISITION - STATE GRANT	165,454
---------	------------------------------------	---------

PRC 108	STUDENT SUPPORT AND ACADEMIC ENRICHMENT	78,676
---------	---	--------

Total FEDERAL GRANTS FUND	\$ 4,292,096
----------------------------------	---------------------

CAPITAL OUTLAY FUND

4.4110.001.000.000.000.00	COUNTY APPROPRIATION - RECURRING CAPITAL	\$ 1,799,700
---------------------------	--	--------------

Total Purpose 4100	1,799,700
---------------------------	------------------

4.4810.941.000.000.114.00	CIP PROJECT 54004 – FIRE/SAFETY/SECURITY SYSTEMS	185,000
---------------------------	--	---------

4.4810.941.000.000.115.00	CIP PROJECT 54019 – RENTAL SPACE	143,000
---------------------------	----------------------------------	---------

4.4810.941.000.000.116.00	CIP PROJECT 54008 – PAVING/PARKING LOTS/DRIVEWAYS	200,000
4.4810.941.000.000.117.00	CIP PROJECT 54012 – ROOFING/BUILDING WATERPROOFING	75,000
4.4810.941.000.000.118.00	CIP PROJECT 54021 – SUSTAINABILITY INVESTMENT PROJECTS	50,000
4.4810.941.000.000.126.00	CIP PROJECT 54001 – ABATEMENT PROJECTS	225,000
4.4810.941.000.000.128.00	CIP PROJECT 54002 – ATHLETIC FACILITIES	300,065
4.4810.941.000.000.130.00	CIP PROJECT 54006 – MECHANICAL SYSTEMS	550,000
4.4810.941.000.000.133.00	CIP PROJECT 54013 - TECHNOLOGY	1,513,123
4.4810.941.000.000.135.00	CIP PROJECT 54000 – ADA-GENERAL CONTRACT	50,000
4.4810.941.000.000.146.00	CIP PROJECT 53026 – ELECTRICAL SYSTEMS	120,000
4.4810.941.000.000.147.00	CIP PROJECT 54005 – INDOOR AIR QUALITY	80,000
4.4810.941.000.000.151.00	CIP PROJECT 53025 – CLASSROOM/BUILDING IMPROVEMENTS	255,000
4.4810.941.000.000.152.00	CIP PROJECT 53023 – DOORS/HARDWARE/CANOPIES	100,000
4.4810.941.000.000.185.00	CIP PROJECT 54020 – STORM WATER MANAGEMENT	50,000
4.4810.941.000.000.777.00	CIP PROJECT 54022 – DEFFERED MAINTENANCE PROJECTS	4,280,958
4.4810.946.000.000.133.46	CIP PROJECT 54013 – TECHNOLOGY (ARTICLE 46)	1,165,356
Total Purpose 4800		9,342,502
4.4910.001.000.000.202.00	FUND BALANCE APPROPRIATED - CHHS CONSTRUCTION	998,654
Total Purpose 4900		998,654
Total CAPITAL OUTLAY FUND		\$ 12,140,856
CHILD NUTRITION FUND		
5.3811.035.000.000.000.00	USDA GRANT	\$ 2,190,000
5.3814.035.000.000.000.00	USDA SUMMER PROGRAM	110,200
5.3815.035.000.000.000.00	USDA COMMODITY FOODS	252,100
Total Purpose 3800		2,552,300
5.4311.035.000.000.000.00	SALES - BREAKFAST FULL	43,600
5.4314.035.000.000.000.00	SALES - LUNCH FULL	969,500
5.4316.035.000.000.000.00	SALES - LUNCH ADULT	46,600
5.4318.035.000.000.000.00	SALES - SUPPLEMENTAL	428,900
5.4319.035.000.000.000.00	SALES - VENDING	41,800
5.4331.035.000.000.000.00	PAID STUDENT MEALS (AFTERSCHOOL SNACKS)	115,200
5.4332.035.000.000.000.00	REDUCED STUDENT MEAL SUPPLEMENT (AFTERSCHOOL SNACKS)	15,200
5.4341.035.000.000.000.00	STATE REIMBURSEMENT-KINDERGARDEN-BREAKFAST	3,400
Total Purpose 4300		1,664,200
5.4490.035.000.000.000.00	MISCELLANEOUS REVENUE	9,500
Total Purpose 4400		9,500
5.4880.035.000.000.000.00	INDIRECT COST	293,300
Total Purpose 4800		293,300
5.4922.035.000.000.000.00	TRANSFER IN FROM LOCAL (SUBSIDY)	225,000

Total Purpose 4900		225,000
Total CHILD NUTRITION FUND		\$ 4,744,300
COMMUNITY SCHOOLS FUND		
7.4210.704.000.000.591.00	SUMMER CAMP REVENUE	\$ 65,434
7.4210.704.000.000.592.00	SUMMER ENRICHMENT REVENUE	19,515
7.4210.704.000.000.593.00	AFTER-SCHOOL REVENUE	1,480,000
7.4210.704.000.000.594.00	PART DAY AFTER-SCHOOL REVENUE	94,000
Total Purpose 4200		1,658,949
7.4420.703.000.000.000.00	FACILITY RENTAL	260,000
Total Purpose 4400		260,000
7.4890.704.000.000.591.00	REVENUE-PUBLIC SCHOOL FOUNDATION	12,240
Total Purpose 4800		12,240
7.4922.704.000.000.595.00	CHCCS-TUITION ASSISTANCE	50,000
Total Purpose 4900		50,000
Total COMMUNITY SCHOOLS FUND		\$ 1,981,189
OTHER SPECIFIC REVENUE FUND		
8.3202.413.000.000.000.00	REVENUE - NCPREK	\$ 693,989
Total Purpose 3200		693,989
8.3700.309.000.000.000.00	REVENUE - HEADSTART	1,404,085
8.3700.309.000.000.000.01	HEADSTART - CARRYOVER REVENUE	92,355
8.3700.309.000.000.000.02	HEADSTART - CARES ACT REVENUE	119,518
8.3701.305.000.000.000.00	MEDICAID REIMBURSEMENT-ADMIN OUTREACH	650,000
8.3701.306.000.000.000.00	MEDICAID REIMBURSEMENT-DIRECT FEE	120,000
Total Purpose 3700		2,385,958
8.4115.669.000.000.000.00	COUNTY HEALTH AND SAFETY FUNDING	1,848,000
Total Purpose 4100		1,848,000
8.4210.705.000.000.000.00	TUITION-PRE SCHOOL	500,000
Total Purpose 4200		500,000
8.4430.371.000.000.000.00	REVENUE - RESEARCH GRANT / DUAL LANGUAGE	92,174
8.4430.570.000.000.000.00	OAK FOUNDATION-EQUITY	4,250,998
8.4440.682.000.000.582.00	ABC REVENUE	37,000
Total Purpose 4400		4,380,172
8.4890.642.000.000.000.00	COUNTY-JOINT EQUITY REVENUE	75,619

Total Purpose 4800

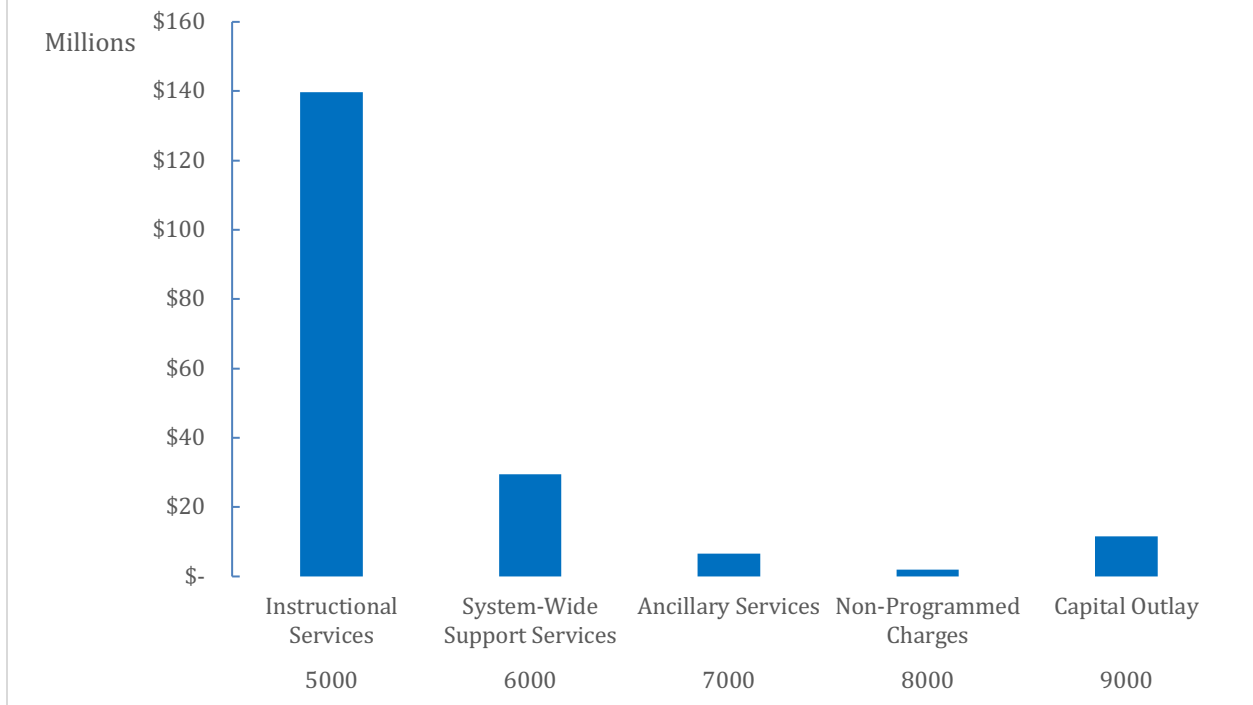
75,619

Total OTHER SPECIFIC REVENUE FUND

\$ 9,883,737

TOTAL REVENUE ALL FUNDS		\$ 189,203,901
--------------------------------	--	-----------------------

Adopted Budget: Expenditures by Purpose



State Public School Fund

Purpose Code	Description	Budgeted Amount
STATE PUBLIC SCHOOL FUND		
5110	Regular Curricular	\$ 34,779,098
5116	Homebound/Hospitalized Curriculum	590,906
5120	Career Technical Education	4,082,745
5132	Program Enhancement - Teachers	3,426,423
5133	Program Enhancement - Teachers	2,936,719
5134	Program Enhancement - Teachers	2,976,302
5100 Total		48,792,193
5210	Exceptional Children	7,057,485
5220	CTE-Special Populations Services	114,583
5260	Academically/Intellectually Gifted	671,504
5270	Limited English Proficiency	1,296,651
5200 Total		9,140,223
5310	Alternative K-12	373,084
5320	Social Work & Attendance	1,976,886

5330	Remedial & Supplemental K-12	1,690,460
5353	Summer School Instruction	33,000
5300 Total		4,073,430
5410	Principal's Office	2,115,766
5420	Assistant Principal	1,183,429
5400 Total		3,299,195
5810	Educational Media	257,057
5820	Student Accounting	208,350
5830	Guidance Services	1,469,755
5860	Instructional Technology	856,356
5800 Total		2,791,518
6110	Regular Curricular Support & Dev.	12,856
6120	CTE Curricular Support & Develop.	173,035
6100 Total		185,891
6540	Custodial/Housekeeping	3,098,879
6550	Transportation	1,704,160
6580	Maintenance	125,802
6500 Total		4,928,841
6941	Superintendent's Office	180,706
6942	Asst. Supt. for Curriculum & Instruction	178,278
6943	Asst. Supt. for Support Services	146,814
6900 Total		505,798
Total STATE PUBLIC SCHOOL FUND		\$ 73,717,089

Local Current Expense Fund

Purpose Code	Description	Budgeted Amount
LOCAL CURRENT EXPENSE FUND		
5110	Regular Curricular	\$ 21,659,840
5116	Homebound/Hospitalized Curriculum.	338,238
5120	Career Technical Education	656,067
5132	Program Enhancement - Teachers	1,228,207
5133	Program Enhancement - Teachers	836,831
5134	Program Enhancement - Teachers	1,292,020
5113	Physical Education Curricular	35,018
5114	Foreign Language Curricular	10,292
5117	Curricular Programs	695
5100 Total		26,057,208
5210	Exceptional Children	6,768,108
5220	CTE - Special Populations Services	44,453
5240	Speech & Language	1,321,912
5260	Academically/Intellectually Gifted	1,918,361
5270	Limited English Proficiency	1,645,712
5230	PreK - EC	470,450
5200 Total		12,168,996
5310	Alternative K-12	304,365
5320	Social Work & Attendance	803,263
5330	Remedial & Supplemental K-12	1,511,022
5350	Extended Day/Year Instruction	1,021
5353	Summer School Instruction	289,840
5340	PreK - Readiness	556,479
5351	Before/After School Instruction	316,160
5300 Total		3,782,150
5404	School Building Support	2,185,634
5410	Principal's Office	1,111,824
5420	Assistant Principal	1,575,292
5400	School Leadership Services	79,236
5403	School Treasurer Services	53,757
5400 Total		5,007,743
5501	Athletics	1,979,941
5502	Cultural Arts Services	211,820
5503	School Clubs & Organizations	502,722

5500 Total		2,694,483
5810	Educational Media	1,935,794
5820	Student Accounting	815,815
5830	Guidance Services	2,632,703
5840	Health Services	1,018,940
5860	Instructional Technology	979,462
5850	Safety & Security	997,534
5870	Staff Development - Unallocated	778,182
5880	Parent Involvement Services	23,465
5890	Volunteer Services	358,452
5800 Total		9,540,347
6110	Regular Curricular Support & Dev.	1,022,137
6120	CTE Curricular Support & Develop.	151,163
6112	Cultural Arts Curricular Support	2,000
6113	Physical Education Curricular Supp.	1,146
6115	Technology Curricular Support	128,018
6100 Total		1,304,464
6200	Special Population Support	32,648
6201	Children w/Disabilities Support	408,186
6207	LEP Support and Development	232,440
6210	Children w/Disabilities Support	3,800
6200 Total		677,074
6304	PreK Readiness/Remedial Support	24,643
6305	Alternative Programs Support	1,000
6300 Total		25,643
6400	Technology Support	2,023,213
6401	Technology Services	305,984
6403	Technology Specialist	391,257
6400 Total		2,720,454
6540	Custodial/Housekeeping	2,055,960
6550	Transportation	1,904,291
6580	Maintenance	3,378,005
6510	Communication Services	130,000
6530	Public Utility & Energy	3,316,000
6570	Facilities Planning and Acquisition	46,000
6581	Glass Maintenance	8,300
6582	Grounds Maintenance	16,079

6583	Electrical Repair Parts and Rel. Labor	28,521
6584	Vehicle Maintenance	93,100
6585	HVAC Repair Parts and Rel. Labor	62,396
6586	Plumbing	23,700
6588	Locksmith	2,400
6500 Total		11,064,752
6611	Financial Operations	1,011,682
6612	Purchasing Services	64,855
6613	Risk Management Services	371,773
6620	Human Resources	53,175
6621	Human Resources	917,651
6622	Human Resources	72,840
6623	Human Resources	98,472
6624	Benefits Specialist	141,817
6600 Total		2,732,265
6710	Student Testing	70,594
6720	Planning, Research Dev & Prog	508,955
6700 Total		579,549
6800	System Wide Pupil Support	14,019
6820	Student Accounting Support	14,830
6830	Guidance Support Services	24,923
6840	Health Support Services	1,000
6850	Safety & Security Support Services	17,000
6860	Instructional Technology Support Services	5,000
6800 Total		76,772
6941	Superintendent's Office	259,637
6942	Asst. Supt. for Curriculum. & Instruction	648,635
6943	Asst. Supt. for Support Services	817,639
6910	Board of Education	193,330
6920	Legal Services	305,000
6932	External Audit	50,000
6944	Leadership Services	124,131
6945	Leadership Services	238,845
6950	Public Relations & Mktg	413,344
6900 Total		3,050,561
7200	Nutrition Services	1,643
7200 Total		1,643

8100	Payments to Other Governmental Units	960,530
8100 Total		960,530
Total LOCAL CURRENT EXPENSE FUND		\$ 82,444,633

Federal Grants Fund

Purpose Code	Description	Budgeted Amount
FEDERAL GRANTS FUND		
5110	Regular Curricular	\$ 227,063
5120	Career Technical Education	99,902
5100 Total		326,965
5210	Exceptional Children	1,663,966
5240	Speech & Language	121,220
5270	Limited English Proficiency	153,869
5200 Total		1,939,055
5310	Alternative K-12	64,006
5330	Remedial & Supplemental K-12	843,659
5350	Extended Day/Year Instruction	25,302
5300 Total		932,967
5840	Health Services	83,289
5880	Parent Involvement Services	92,918
5800 Total		176,207
6200	Special Population Support	251,633
6201	Children w/Disabilities Support	64,033
6200 Total		315,666
6300	Alternative Programs and Services Support and Development Services	206,933
6300 Total		206,933
6550	Transportation	105,000
6500 Total		105,000
6940	Leadership Services	50,000

6900 Total		50,000
8100	Indirect Costs	110,655
8100 Total		110,655
8200	Non-Programmed Charges	128,649
8200 Total		128,649
Total FEDERAL GRANTS FUND		\$ 4,292,096

Capital Outlay Fund

Purpose Code	Description	Budgeted Amount
CAPITAL OUTLAY FUND		
5110	Regular Curricular	\$ 327,480
5132	Program Enhancement - Teachers	10,000
5100 Total		337,480
6400	Technology Support	225,000
6400 Total		225,000
6540	Custodial/Housekeeping	10,000
6550	Transportation	5,000
6500 Total		15,000
7200	Nutrition Services	45,000
7200 Total		45,000
9000	Capital Outlay	11,518,376
9000 Total		11,518,376
Total CAPITAL OUTLAY FUND		\$ 12,140,856

Child Nutrition Fund

Purpose Code	Description	Budgeted Amount
CHILD NUTRITION FUND		
7200	Nutrition Services	\$ 4,541,000
7200 Total		4,541,000
8100	Payments to Other Governmental Units	203,300
8100 Total		203,300
Total CHILD NUTRITION FUND		\$ 4,744,300

Community Schools Fund

Purpose Code	Description	Budgeted Amount
COMMUNITY SCHOOLS FUND		
7100	Community Services	\$ 1,981,189
7100 Total		1,981,189
Total COMMUNITY SCHOOLS FUND		<u>\$ 1,981,189</u>

Other Specific Revenue Fund

Purpose Code	Description	Budgeted Amount
OTHER SPECIFIC REVENUE FUND		
5110	Regular Curricular	\$ 168,939
5100 Total		168,939
5210	Exceptional Children	238,838
5200 Total		238,838
5353	Summer School Instruction	450,095
5340	PreK - Readiness	2,735,801
5300 Total		3,185,896
5830	Guidance Services	100,000
5840	Health Services	1,278,000
5841	ABC/Health Services	37,000
5850	Safety & Security	570,000
5870	Staff Development - Unallocated	3,070,975
5800 Total		5,055,975
6304	PreK Readiness/Remedial Support	74,146
6300 Total		74,146
6940	Leadership Services	601,644
6900 Total		601,644
7200	Nutrition Services	30,300
7200 Total		30,300
8100	Transfer to Local Current Expense Fund	528,000
8100 Total		528,000
Total OTHER SPECIFIC REVENUE FUND		\$ 9,883,737
Grand Total		\$ 189,203,901

Capital Investment Plan

CHAPEL HILL -CARRBORO CITY SCHOOLS
2020-25 Capital Investment Plan
FY 2020-21 RECOMMENDED FUNDING ALLOCATION

Description	Project #	TOTAL FUNDING	Debt Financing	PAYG (Lottery)	Article 46 Sales Tax	Older Facility Improvements	Recurring Capital	Supplemental Deferred Maintenance Program	Deferred Maintenance
Abatement Projects	54001	\$ 225,000	\$ 225,000						
ADA Requirements	54000	\$ 50,000		\$ 50,000					
Athletic Facilities	54002	\$ 300,065		\$ 268,272		\$ 31,793			
Classroom/Building Improvements	53025	\$ 255,000	\$ 236,893			\$ 18,107			
Deferred Maintenance Projects	54022	\$ 4,280,958						\$ 2,481,258	\$ 1,799,700
Doors/Hardware/Canopies	53023	\$ 100,000		\$ 100,000					
Electrical Systems	53026	\$ 120,000	\$ 120,000						
Energy Efficiency/Lighting Improvements	54003	\$ -	\$ -	\$ -					
Fire/Safety/Security Systems	54004	\$ 185,000	\$ 185,000						
Indoor Air Quality	54005	\$ 80,000		\$ 80,000					
Major Facility Renovations		\$ -							
Mechanical Systems	54006	\$ 550,000			\$ -	\$ 550,000			
Paving/Parking Lots/ Driveways	54008	\$ 200,000		\$ 200,000					
Recurring Capital Projects	54010	\$ 1,799,700					\$ 1,799,700		
Rental Space	54019	\$ 143,000		\$ 143,000					
Roofing/Building Waterproofing	54012	\$ 75,000	\$ 75,000						
Storm Water Management	54020	\$ 50,000	\$ 50,000						
Sustainability Investment Projects	54021	\$ 50,000	\$ 50,000						
Technology	54013	\$ 2,678,479	\$ 1,513,123		\$ 1,165,356				
TOTALS		\$ 11,142,202	\$ 2,455,016	\$ 841,272	\$ 1,165,356	\$ 599,900	\$ 1,799,700	\$ 2,481,258	\$ 1,799,700

Statistical Profile

CHAPEL HILL-CARRBORO CITY BORAD OF EDUCATION
Net Position by Component
Last Ten Fiscal Years

Year Ended June 30	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825	\$ 180,562,451	\$ 182,769,201	\$ 180,120,404	\$ 175,930,029	\$ 176,085,739	\$ 170,960,490	\$ 187,623,578
Restricted	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507	4,313,375	4,149,855	5,165,492	5,851,605
Unrestricted (deficit)	1,790,409	4,081,358	3,355,228	-1,507,943	-4,026,196	-25,876,479	-19,810,737	-23,893,751	-278,867,260	-273,295,992
	<u>\$ 167,236,436</u>	<u>\$ 171,067,025</u>	<u>\$ 172,004,947</u>	<u>\$ 181,997,689</u>	<u>\$ 182,476,706</u>	<u>\$ 157,304,432</u>	<u>\$ 160,432,667</u>	<u>\$ 156,341,843</u>	<u>\$ (102,741,278)</u>	<u>\$ (79,820,809)</u>
Business-type activities:										
Investment in capital assets	\$ 42,980	\$ 351,474	\$ 340,873	\$ 329,853	\$ 595,469	\$ 662,343	\$ 599,209	\$ 574,753	\$ 591,918	\$ 521,987
Restricted	-	-	-	-	-	-	-	-	10,748	11,747
Unrestricted(deficit)	282,203	203,985	336,611	363,478	252,864	-192,193	10,783	209,146	-3,899,505	-3,271,455
	<u>\$ 325,183</u>	<u>\$ 555,459</u>	<u>\$ 677,484</u>	<u>\$ 693,331</u>	<u>\$ 848,333</u>	<u>\$ 470,150</u>	<u>\$ 609,992</u>	<u>\$ 783,899</u>	<u>\$ (3,296,839)</u>	<u>\$ (2,737,721)</u>
Government-wide:										
Net investment in capital assets	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698	\$ 180,892,304	\$ 183,364,670	\$ 180,782,747	\$ 176,529,238	\$ 176,660,492	\$ 171,552,408	\$ 188,145,565
Restricted	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507	4,313,375	4,149,855	5,176,240	5,863,352
Unrestricted(deficit)	2,072,612	4,285,343	3,691,839	-1,144,465	-3,773,332	-26,068,672	-19,799,954	-23,684,605	-282,766,765	-276,567,447
	<u>\$ 167,561,619</u>	<u>\$ 171,622,484</u>	<u>\$ 172,682,431</u>	<u>\$ 182,691,020</u>	<u>\$ 183,325,039</u>	<u>\$ 157,774,582</u>	<u>\$ 161,042,659</u>	<u>\$ 157,125,742</u>	<u>\$ (106,038,117)</u>	<u>\$ (82,558,530)</u>

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
Changes in Net Position
Last Ten Fiscal Years

Year Ended June 30	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental Activities:										
Instructional services	\$ 102,658,017	\$ 103,809,475	\$ 104,948,573	\$ 109,512,140	\$ 109,586,544	\$ 108,968,591	\$ 110,941,537	\$ 124,200,421	\$ 131,693,298	\$ 131,036,239
System-wide support services	23,000,808	22,689,231	23,529,956	26,104,923	26,114,404	27,034,498	27,081,107	26,185,198	30,885,328	30,088,691
Ancillary services	34,044	237,408	136,883	106,706	90,470	61,433	61,697	65,179	73,074	80,787
Payments to other governments	492,838	575,187	527,076	508,313	649,613	819,752	691,229	682,572	651,420	696,636
Interest on long-term debt	31,171	16,154	675	20,142	32,455	24,695	16,704	8,476	-	-
Unallocated depreciation expense	5,470,036	5,657,984	5,757,524	6,284,193	5,358,748	6,996,814	7,101,720	7,090,769	6,939,689	6,712,646
Total governmental activities	131,686,914	132,985,439	134,900,687	142,536,417	141,832,234	143,905,783	145,893,994	158,232,615	170,242,809	168,614,999
Business-type activities:										
School food service	4,218,982	3,957,877	4,009,913	4,174,046	4,265,306	4,170,678	4,203,705	4,438,518	4,521,692	4,097,841
Child Care	1,616,225	1,522,392	1,484,031	1,591,053	1,629,050	1,605,549	1,693,970	1,687,495	2,210,003	1,734,825
Total business-type activities	5,835,207	5,480,269	5,493,944	5,765,099	5,894,356	5,776,227	5,897,675	6,126,013	6,731,695	5,832,666
Total government-wide	\$ 137,522,121	\$ 138,465,708	\$ 140,394,631	\$ 148,301,516	\$ 147,726,590	\$ 149,682,010	\$ 151,791,669	\$ 164,358,628	\$ 176,974,504	\$ 174,447,665
Program Revenues:										
Governmental activities:										
Charges for services:										
Co-curricular	\$ 2,665,684	\$ 2,655,827	\$ 2,712,319	\$ 2,900,197	\$ 2,626,915	\$ 2,434,363	\$ 2,578,856	\$ 2,511,886	\$ 2,434,193	\$ 2,761,964
Operational support	491,528	470,487	515,397	494,505	725,262	755,480	852,073	832,866	825,930	246,199
Operating grants and contributions	65,677,147	67,177,842	64,339,584	64,250,067	63,995,592	68,179,662	68,043,688	69,805,753	71,869,257	80,806,884
Capital grants and contributions	129,328	157,678	39,470	162,818	61,675	102,730	226,924	145,250	231,314	193,580
Total governmental activities	68,963,687	70,461,834	67,606,770	67,807,587	67,409,444	71,472,235	71,701,541	73,295,755	75,360,694	84,008,627
Business-type activities:										
Charges for services:										
School food service	1,913,553	1,913,273	1,861,576	1,785,164	1,720,720	1,652,723	1,671,160	1,714,143	1,784,876	1,820,105
Child care	1,837,025	1,645,250	1,749,274	1,872,606	1,838,115	1,941,681	1,997,142	2,109,648	2,147,574	2,073,301
Operating grants and contributions	1,685,927	1,648,292	1,863,465	2,055,701	2,177,773	2,154,519	2,334,424	2,449,659	2,457,780	2,401,813
Capital grants and contributions	31,955	-	-	-	-	-	-	-	-	-
Total business-type activities	5,468,460	5,206,815	5,474,315	5,713,471	5,736,608	5,748,923	6,002,726	6,273,450	6,390,230	6,295,219
Total government-wide	\$ 74,432,147	\$ 75,668,649	\$ 73,081,085	\$ 73,521,058	\$ 73,146,052	\$ 77,221,158	\$ 77,704,267	\$ 79,569,205	\$ 81,750,924	\$ 90,303,846
Net (Expense)/Revenue										
Governmental activities	\$ (62,723,227)	\$ (62,523,605)	\$ (67,293,917)	\$ (74,728,830)	\$ (74,422,790)	\$ (72,433,548)	\$ (74,192,453)	\$ (84,936,860)	\$ (94,882,115)	\$ (84,606,372)
Business-type activities	-366,747	-273,454	-19,629	-51,628	-157,748	-27,304	105,051	147,437	-341,465	462,553
Total government-wide	\$ (63,089,974)	\$ (62,797,059)	\$ (67,313,546)	\$ (74,780,458)	\$ (74,580,538)	\$ (72,460,852)	\$ (74,087,402)	\$ (84,789,423)	\$ (95,223,580)	\$ (84,143,819)

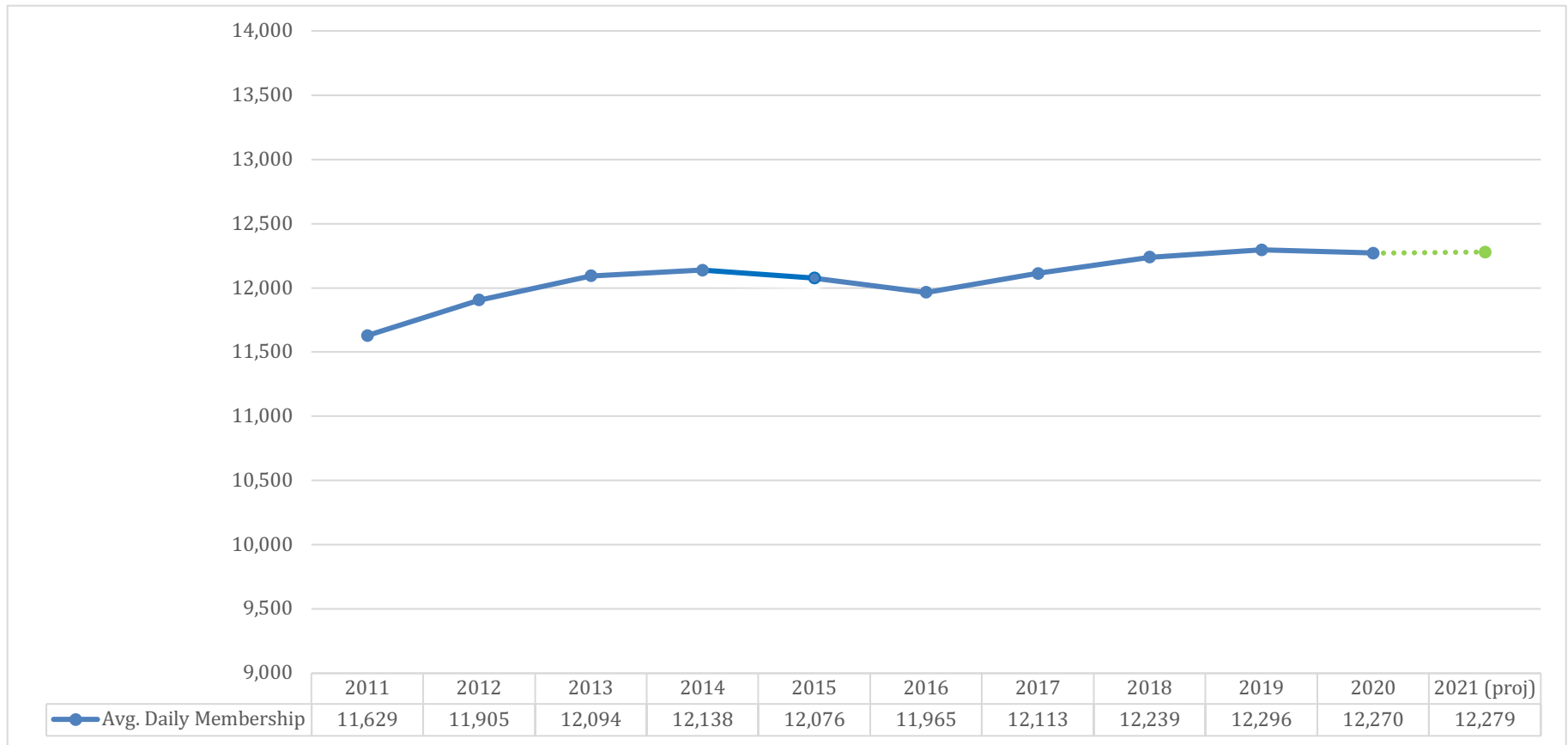
CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
Changes in Net Position (Continued)
Last Ten Fiscal Years

Year Ended June 30	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position										
Governmental activities:										
Unrestricted county and city appropriations - operating	\$ 55,862,017	\$ 56,318,539	\$ 56,321,027	\$ 58,563,905	\$ 62,845,255	\$ 66,966,712	\$ 68,428,740	\$ 71,161,573	\$ 74,210,787	\$ 75,752,318
Unrestricted county appropriations - capital	5,845,381	8,615,211	10,115,516	24,379,684	10,909,841	8,504,463	6,880,353	7,788,064	8,922,442	27,455,446
Investment earnings	113,561	102,977	86,429	42,140	38,313	23,785	32,149	59,843	88,417	128,483
Miscellaneous, unrestricted	791,405	1,817,484	1,850,521	1,803,318	1,421,148	2,214,920	2,014,237	1,863,024	2,415,695	4,287,159
Transfers	(577,192)	(500,017)	(141,654)	(67,475)	(312,750)	(193,286)	(34,791)	(26,470)	(176,945)	(96,565)
Total Governmental activities	<u>62,035,172</u>	<u>66,354,194</u>	<u>68,231,839</u>	<u>84,721,572</u>	<u>74,901,807</u>	<u>77,516,594</u>	<u>77,320,688</u>	<u>80,846,034</u>	<u>85,460,396</u>	<u>107,526,841</u>
Business-type activities:										
Investment earnings, unrestricted	625	3,713	-	-	-	-	-	-	-	-
Transfers	577,192	500,017	141,654	67,475	312,750	193,286	34,791	26,470	176,945	96,565
Total business-type activities	<u>577,817</u>	<u>503,730</u>	<u>141,654</u>	<u>67,475</u>	<u>312,750</u>	<u>193,286</u>	<u>34,791</u>	<u>26,470</u>	<u>176,945</u>	<u>96,565</u>
Total government-wide	<u>\$ 62,612,989</u>	<u>\$ 66,857,924</u>	<u>\$ 68,373,493</u>	<u>\$ 84,789,047</u>	<u>\$ 75,214,557</u>	<u>\$ 77,709,880</u>	<u>\$ 77,355,479</u>	<u>\$ 80,872,504</u>	<u>\$ 85,637,341</u>	<u>\$ 107,623,406</u>
Change in Net Position										
Governmental activities	\$ (688,055)	\$ 3,830,589	\$ 937,922	\$ 9,992,742	\$ 479,017	\$ 5,083,046	\$ 3,128,235	\$ (4,090,826)	\$ (9,421,719)	\$ 22,920,469
Business-type activities	211,070	230,276	122,025	15,847	155,002	165,982	139,842	173,907	(164,520)	559,118
Total government-wide	<u>\$ (476,985)</u>	<u>\$ 4,060,865</u>	<u>\$ 1,059,947</u>	<u>\$ 10,008,589</u>	<u>\$ 634,019</u>	<u>\$ 5,249,028</u>	<u>\$ 3,268,077</u>	<u>\$ (3,916,919)</u>	<u>\$ (9,586,239)</u>	<u>\$ 23,479,587</u>

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
Governmental Funds
Fund Balances
Last Ten Fiscal Years

Year Ended June 30	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 1,034,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,135,658	-	-	-	-	-	-	-	-	-
Nonspendable	-	1,080,333	972,818	941,271	1,120,202	1,051,690	1,134,291	1,194,588	1,125,306	1,041,973
Restricted	-	443,625	528,824	758,515	1,131,274	792,982	824,953	601,148	441,331	398,795
Assigned	-	3,652,913	3,222,913	3,222,913	1,000,000	1,868,000	2,148,000	1,000,000	1,000,000	3,100,000
Unassigned	-	6,675,445	6,123,908	2,841,362	3,458,330	5,947,241	6,554,954	7,180,587	9,236,779	8,281,224
Total General Fund	\$ 8,170,177	\$ 11,852,316	\$ 10,848,463	\$ 7,764,061	\$ 6,709,806	\$ 9,659,913	\$ 10,662,198	\$ 9,976,323	\$ 11,803,416	\$ 12,821,992
All Other Governmental Funds										
Reserved	\$ 1,226,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved (deficit), reported in										
Special Revenue Funds	875,082	-	-	-	-	-	-	-	-	-
Capital Projects Fund	(402,339)	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	425	-	-	-	-	-	-	-
Restricted	-	2,580,114	2,875,070	2,184,666	2,602,427	2,267,525	3,488,422	3,548,707	4,080,456	4,679,641
Assigned, reported in										
Special Revenue Funds	-	28,970	11,169	-	-	-	-	-	-	746,110
Unassigned, reported in										
Special Revenue Funds	-	-	-	(63,868)	(187,210)	(28,864)	(28,863)	(335,567)	(31,201)	-
Total all other governmental funds	\$ 1,699,063	\$ 2,609,084	\$ 2,886,664	\$ 2,120,798	\$ 2,415,217	\$ 2,238,661	\$ 3,459,559	\$ 3,213,140	\$ 4,049,255	\$ 5,425,751

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
 Average Daily Membership
 Last Ten Fiscal Years



CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
 School Building Data
 June 30, 2019

Site	Year Built	Square Footage	Capacity	Current Membership	Over/(Under) Capacity	Condition
<u>ELEMENTARY SCHOOLS</u>						
Carrboro Elementary	1957	61,562	533	488	(45)	Poor
Ephesus Elementary	1972	73,096	448	432	(16)	Poor
Estes Hills Elementary	1958	57,989	527	474	(53)	Poor
FP Graham Elementary	1960	68,513	538	616	78	Poor
Glenwood Elementary	1952	55,372	423	486	63	Poor
McDougle Elementary	1996	99,920	564	540	(24)	Good
Morris Grove Elementary	2008	90,221	585	551	(34)	Excellent
Northside Elementary	2013	97,423	585	451	(134)	Excellent
Rashkis Elementary	2003	95,729	585	455	(130)	Excellent
Mary Scroggs Elementary	1999	92,900	575	471	(104)	Good
Seawell Elementary	1969	67,715	466	503	37	Poor
<u>MIDDLE SCHOOLS</u>						
Culbreth Middle	1969	122,467	774	735	(39)	Good
McDougle Middle	1994	138,141	732	682	(50)	Good
Phillips Middle	1962	109,498	706	658	(48)	Poor
Smith Middle	2001	136,054	732	861	129	Good
<u>HIGH SCHOOLS</u>						
Carrboro High School	2007	165,976	860	867	7	Excellent
Chapel Hill High	1966	254,551	1,520	1,514	(6)	Poor
East Chapel Hill High	1996	267,549	1,515	1,480	(35)	Good
UNC Hospital School (School is a part of the UNC Hospitals Facilities)				2		
Phoenix Academy (Alternative School is a part of Lincoln)				30		
<u>ADMINISTRATIVE OFFICES</u>						
Transportation Center		5,089				
Lincoln Center		72,932				

Appendix

Appendix A: Local Allotment Formulas

Chapel Hill - Carrboro City Schools
 Base Personnel Allotment Formulas
 Budget Year 2021

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>
Principal	1 for 12 months	1 for 12 months	1 @ 12 months
Assistant Principal	1 for 12 months	1: up to 725 ADM 2: 725+ ADM	1: up to 600 ADM 2: 601 - 1,250 ADM 3: 1,251 - 1,750 ADM 4: 1,751 - 2,250 ADM all @12 months
Classroom teachers			
Kindergarten-Third	1:19 ADM (2021 Class size requirement 18 pending legislation to waive)		
Fourth-Fifth	1:24 ADM		
Core subjects		1: 120 ADM	1:140 ADM
Mathematics			1: 120 ADM (teaching five 1:24)
Vocational/ CTE		Dictated by the program	Dictated by the program MOE

Electives		1: 140 ADM	1: 140 ADM
Dept. chair			No additional planning period; \$1,200 stipend for 10 teachers per high school
Academy Leader			No additional planning period; \$5,000 per Thematic Academy & \$5,000 for Finance Academy
Small classes		2 FTE per school	2 FTE per school
AVID IFL		1.0 FTE per school	AVID teacher must have free coordination period .2 FTE
IFL/Math Coach	2 FTE per school for ELA	1 FTE per school for math 1 FTE per school ELA	1 FTE per school for ELA 1 FTE per school for Math
Pre-K	Program allocation		
Pre-school Handicapped	Program allocation		
ESL	(systemwide) 1:40	(systemwide) 1:40	(systemwide) 1:40
Cultural Arts: Music, PE, Art	Music @1 FTE per 30 classes PE @1 FTE per 20 classes ART @ 1 FTE per 30 classes	elective allocation	elective allocation
Elem Foreign Language	Serving grades 1-5 in 09-10 Allocation requires 3 periods @30 minutes per each 1-5 class or 1 FTE per 40 periods 1 FTE per 40 periods		
Media Specialist --	1 FTE per school	1 FTE per school	1: up to 1,000 ADM 1.5: 1,001-1,500 ADM 2: 1,501+ ADM
Math/Science Teacher	.5 FTE per school		

Intervention Specialist	.5 FTE		
Guidance	1 FTE per school	1 FTE per grade 1 @ 11 MOE others @ 10.5 MOE	CHS ADM=3FTE CHHS ADM=5FTE ECHHS ADM =5FTE 1@ 12 MOE others @11 MOE
School Social Worker	1 FTE per school	1 FTE per school	1: up to 1,000 ADM 1.5: 1,001-1,500 ADM 2: 1,501+ ADM .5 @ ECHHS 09-10
In School Suspension		1 FTE (PBIS Certified)	1 FTE (Teacher Assistant) per school
Student Assistance			1 FTE @CHHS .5 FTE @ ECHHS & CHS 9th-10th Grades
Nurses	1 per school	1 per school	1 per school
Service Learning			1 district wide
Athletic Director		Extra duty supplement	1 FTE per school @ 11 MOE Assigned 2 teaching periods
Instructional Tech Facilitator	1 FTE per school (11 MOE)	1 FTE per school (11 MOE)	1 FTE per school (12 MOE)

504		Extra duty supplement	1 per school .5 FTE @ CHS
Transition Facilitator			1 per school
Program Facilitator	.50 FTE per school	.50 FTE per school	1 FTE per school
Ex Ed - resource	1 FTE per 15 - 20 caseload	1 FTE per 20-25 caseload	1 FTE per 20-25 caseload
Speech-language Path	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload
Self-contained AIG (District -wide)	district program		
Gifted Specialist	1 FTE per school	1 FTE per school	
Occupational Therapist	System allocation	System allocation	System allocation
Physical Therapist	System allocation	System allocation	System allocation
Teacher Assistant	1 FTE per K-3 class @ 210 day school year .50 FTE per 4-5 @ 210 day school year	1 per school	2: up to 1,000 ADM 3: 1,001+ ADM @ 210 day school year
Ex Ed teacher assistant	per total student need @ 210 day school year	per total school need @ 210 day school year	per total school need @ 210 day school year
Media assistant		1 FTE per school @ 210 day school year	1: up to 1,000 ADM 1.5: 1,001+ ADM @ 210 day school year
Technology Assistant			2 @ each H.S.

Principal Secretary	1per school @ 12 MOE	1per school @ 12 MOE	1per school @ 12 MOE
AP Secretary			1 per AP @ 12 MOE
Clerical assistant/ HS receptionist	.50 FTE: up to 500 ADM 1 FTE: 501+ ADM @11 MOE	1 per school @ 11 MOE	1 per school @ 12 MOE
Network Support			District Allocation
Theater Tech			1 FTE @ 12 MOE
Bookkeeper			1 FTE per school @ 12 MOE
Data Manager	1 FTE per school @ 12 MOE	1 FTE per school @ 12 MOE	1 FTE per school @ 12 MOE
Guidance Clerk		1 FTE per school @ 11 MOE	1: up to 1,000 ADM 2: 1,000+ ADM 1 @ 12 months other = 11 months
Online Learning Asst.			1 FTE
Athletic Trainer			1 FTE 10 month year (August 1- May 30th); 40 hr week
Security Guard			2 FTE: school (1 FTE @ 6 hrs daily assigned after-school/ evening hours)
Custodian	per formula based on square footage and ADM	per formula based on square footage and ADM	per formula based on square footage and ADM

ADM: Average Daily Membership or average student enrollment

FTE: Full Time

Equivalent of a position

MOE: Months of

Employment

Other position allocations	Elementary	Middle	High
Athletic Coaches		25 positions	49 positions
Co-curricular assignments		12 assignments	24 assignments
Activity Units (\$500 ea.)	5 units	10 units	40 units

Chapel Hill - Carrboro City Schools
 Base Non-Salary Allotment Formulas
 Budget Year 2021

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	\$ 2,800	\$ 4,500	\$ 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	19.70%	19.70%	19.70%	19.70%
CAPITAL Classroom Furniture/Equip	4.5110.001.461	per ADM	\$ 20	\$ 20	\$ 20	\$ 1

Appendix B: State 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 2019-20 Initial Allotment plus 1.5%

PRC 003: Non-instructional Support Personnel

\$276.33 per ADM and \$6,000 per Textbook Commission member for Clerical Assistants

PRC 005: 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.

PRC 007: Instructional Support

1 per 210.56 in ADM. Includes Mental Health Positions.

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 (\$34.11)

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

School Aged \$4,566.85 per funded child count. Child count is comprised of the lesser of the Dec 1 handicapped child count or 12.75% of the allotted ADM

Preschool

Base of \$70,114 per LEA; remainder distributed based on December 1 child count of ages 3, 4, and PreK- 5, (\$3,656.02) per child.

PRC 034: Academically & Intellectually Gifted

\$1,387.822 per child for 4% of ADM.

PRC 054: Limited English Proficiency

Base of a teacher asst. (\$37,042); remainder based 50% on number of funded LEP students (\$445.40) and 50% on an LEA's concentration of LEP students (\$3,884.89).

PRC 061: Supplies

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

Appendix C: Definition of 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.

Appendix D: 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.