

CHAPEL HILL- CARRBORO CITY SCHOOLS



Board of Education's Approved Budget

**2018-2019
April 5, 2018**

TABLE OF CONTENTS

	Page
Budget Message	
Budget Message	1-1
Organizational Chart	1-4
Board Members and Principal Officials	1-5
Principals	1-6
Budget Calendar	1-7
2018-19 Budgets	
Combined Operating Budget	2-1
Local Revenue Projections	2-2
Local Fund Budget Summary	2-3
2018-2019 Continuation & Expansion Budget	2-5
Local Fund Revenue History	2-6
State Fund Revenue Projection	2-7
State Fund Budget Summary	2-8
Federal Fund Revenue Projection	2-11
Federal Fund Budget Summary	2-12
Community Schools Budget Summary	2-14
Child Nutrition Budget Summary	2-16
Recurring Capital Budget Summary	2-18
Capital Improvement Plan	
2018-2028 Capital Investments Plan	3-1

Statistical Profile

Chapel Hill-Carrboro City Schools: Financial Perspective-All Fund Types	4-1
Net Assets by Component	4-2
Changes in Net Assets	4-3
Governmental Funds (Changes in Fund Balances)	4-5
Governmental Fund (Fund Balances)	4-6
Proprietary Fund-Food Services Operations (Revenues by Source)	4-7
Proprietary Fund-Food Service Operations (Expenses by Category)	4-8
Average Daily Membership	4-9
Student Statistics	4-10
Operational Expenditures Per Pupil	4-11
Full-time Employees	4-12
School Building Data	4-13

Appendix

Local Allotment Formulas	A-1
State Allotment Formulas	B-1
Revenue Sources Glossary	C-1
Description of Operating Budget Function Codes	D-1
Description of Recurring Capital Budget Categories	E-1

BUDGET MESSAGE

Chapel – Hill Carrboro City Schools 2018-19 Operating Budget Message

To date the General Assembly has not determined the 2018-19 State budget that will be allocated to the respective school systems. The district has developed its operational plan using projections of the state mandates and continuation needs. Expansion budget requests have been deliberated upon and are also included. The following information provides the details of our budget for 2018-19.

Student Enrollment Levels, Special District Tax, and Other Revenue Changes

We always begin our budget process considering our enrollment projections. State enrollment projections determine both state and local funding levels. We have now received the state projections and it is estimated that our enrollment will increase by 234 students next year. Assuming the county will fund this growth at the current per pupil, we would receive an additional \$933,894 in our county appropriation next year. An additional \$346,393 of revenue growth is also estimated from the inflationary increase in the special district tax. We are also anticipating an increase in our miscellaneous revenues of \$175,000. Our estimated revenue increase for next year is \$1,455,287.

Mandated Cost Increases and Continuation of Current Services

The Superintendent's recommended budget includes mandated cost increases and continuation expenses for medical insurance and retirement match, along with a placeholder for an anticipated state pay raise for teachers and other public school employees. We anticipate teachers receiving on average a 6.9% pay raise and all other employees receiving a \$1,000 increase. Based on this increase all employees in the district will be paid at least the county's living wage rate. The district's budget request includes funding to provide the state mandated raise for locally paid teachers and all other locally paid employees, including the increase in the local supplement for state-paid personnel, classified employees, and administrators. At this time we have placed \$2,345,731 in our request to fund these anticipated increases in the local portion of employees' salaries. Cost increases for the employer retirement match (\$500,000) and health insurance payments (\$211,500) for locally paid employees are also part of our request.

Anticipated state salary mandates, retirement matches, and health insurance matches total \$3,057,231. This number represents our continuation budget which is the amount of additional funding necessary to continue current operations.

Recommended Expansion Requests

We received over \$3 million in budget requests from our program managers and schools. While these all represent legitimate identified needs, we recommend holding the line on the majority of the requests since our anticipated continuation expenses are significant. In addition, we are also seeking county support for the next phases of our capital improvement plan and we are seeking increased capital funding to maintain our existing inventory of school facilities. We therefore limited our requests to priorities that support the four categories identified in our strategic planning process, whole child, human capital, family and community engagement, and organizational structure.

Middle School Gifted Specialists (Strategic Plan Whole Child Goal): Prior to the start of the 2016-17 school year, the number of middle school gifted education specialists (GES) were reduced from four to two. Although approximately 30% of middle school students are identified as academically or intellectually gifted (AIG), each school is now allotted .5 GES. Our current instructional focus is on shoring up core instruction to ensure we are meeting the academic needs of all students. Through providing on-going differentiation support to teachers, developing and supporting the implementation of differentiated education plans and working directly with students, GES play a significant role in ensuring AIG students grow academically. Having a full-time GES at each school would provide a much-needed structure to improve AIG service delivery and allow administrators to build teacher capacity in differentiation by leveraging the GES's expertise. We request funding to hire two additional specialists at an approximate cost of \$164,944.

Elementary Teacher Assistants (Strategic Plan Human Capital Goal): Over the past several years, state cuts have been made to the teacher assistant allocation. Despite redirecting local funding to offset state reductions, we were eventually forced to make cuts to elementary teaching assistants at the upper grade levels (Grades 4 and 5). We once provided 1 teacher assistant for every 2 classrooms, whereas now we can only provide 1 teacher assistant for every 4 classrooms. While schools have been managing, the reduction in upper grade teacher assistants has created hardships in many areas including creating barriers to support classroom instruction. Reduced support levels impact our teachers' resources to provide small group instruction, participate in professional development, and receive adequate planning time. Principals also have to balance competing needs and, at times, have moved Grade 3 teacher assistants to cover upper grade classrooms based on the needs of the students. This reduces support for Grade 3 teachers and students during the critical "Read to Achieve" year.

In 2016-17 the Board also approved the elimination of each elementary school's media assistant position due to local budget shortfalls. At the time our principals felt this reduction was manageable and would not result in media center schedule changes or closures. Our Director of Digital Learning and Library Services worked with elementary principals and media specialists to ensure that our media centers continued to have flexible access and that media specialists received collaborative planning time. Teacher assistants were provided training to assist with book checks and other media functions and our volunteers department has helped coordinate additional support for the schools' media center. While these efforts have mitigated the loss, challenges exist for some schools and students, especially with circulation.

We are recommending that the Board request additional funding for each elementary school to receive a flex teacher assistant position. This position could be used to provide additional classroom teacher assistant support or to provide media center support. Employees in these positions would be required to be licensed bus drivers to provide additional support to transportation staffing challenges. The total estimated cost for 11 flex teacher assistant/drivers totals \$427,761.

Teacher Assistant Professional Days (Strategic Plan Human Capital Goal): During the great recession, the district eliminated 5 days of employment for every teacher assistant. This means

that teacher assistants do not work on the majority of in-service days prior to the start of school. Opportunities for teacher assistant professional development are limited. Our most recent attempts to provide training in restorative practices, technology, and special populations (English language learners and exceptional children) were lost due to inclement weather. We recommend that the Board restore five teacher assistant professional days at an estimated cost of \$231,700.

Classified Local Hiring Supplement (Strategic Plan Human Capital Goal): Years of stagnant wages for school employees have resulted in many district positions being below market rate, especially at the entry level. Combined with low unemployment, many classified positions remain unfilled, including technology positions, bus driver positions, and all categories of maintenance positions. The district currently offers classified employees a 5.5% local supplement after they have completed their first year of employment. It is recommended that we implement a 4.5% local supplement for all newly hired classified employees at an estimated cost of \$200,000.

Maintenance Budget Shortfalls (Strategic Plan Organizational Structure Goal): Other essential operational costs have continued to experience inflationary increases over the past several years while our budgets have remained flat. A variety of areas including refuse removal, municipal fees, and maintenance service contracts (HVAC, Fire Systems, & Security) are now routinely running deficits which ultimately requires us to redirect funding designated for other purposes. Our budget request includes \$133,000 to fund these operational budgets lines.

Middle School Behavioral Support Program (Strategic Plan Whole Child Goal): The district does not currently have a program to support students at the middle school level in need of an alternative setting due to significant and externalizing emotional behaviors. We are recommending establishing a district-wide program at one of our middle schools. This program will focus on providing supports and interventions to ensure that students can access the curriculum and engage in learning activities. The program will require a certified exceptional education teacher and 2 teacher assistants, in addition to needed supplies to start up a classroom. We recommend that the Board request funding for the middle school behavioral support program at an estimated cost of \$158,500.

Mental Health Professionals (Strategic Plan Whole Child Goal): High Schools have requested additional funding for mental health professionals in our schools. These positions would help identify, assess, arrange for and/or provide services to students in need of mental health treatment and support. Depending on the specific needs of each school either school psychologists or clinical social workers would be hired to provide additional mental health services and support. We recommend that the Board request funding for 3 mental health professionals at an estimated cost of \$219,000.

Fund Balance

We currently estimate our fiscal year end unassigned fund balance at \$6.9 million which is approximately \$2.7 million above our target of 5.5% or \$4 million. The district historically has assigned \$1 million to balance the budget. Over the past few years, that amount has varied as the Board and district navigated the recession and funding uncertainties. Our budget recommendation includes the historically assigned \$1 million. We recommend reserving the

2018-2019 - Central Services Divisions

Superintendent's Office

*Pam Baldwin

*Jeff Nash

Julie Hennis

*Misti Williams

Vacant

Superintendent

Executive Director, Community Relations

Coordinator, Volunteers

Senior Executive Director, Leadership & Strategy

Executive Director, Equity

Human Resources Division

*Erika Newkirk

Quamesha Whitted-Miller

Sherri Morris

Shauna Martin

Danny Holloman

Senior Executive Director, Human Resources

Director, Benefits & Operations

Director, Talent Acquisition & HR Programming

Director, Professional Learning & Project Advance

Interim Coordinator, Employee Relations & HR Compliance

Student Services & Leadership Division

*Charlos Banks

Diane Villwock

Nelson Surles

Lessley Mader

Janet Cherry

Linda Joseph

Tim Gibson

David Bouldin

Ellenita Blanton

Scott Fearington

Senior Executive Director, Student Services and Leadership

Executive Director, Assessment and Research

Coordinator, Student Data and Research

Executive Director, EC and System of Care

Director, System of Care

Coordinator, Nurses and Homebound

Coordinator, EC Elementary General Curriculum

Coordinator, EC Compliance and Educational Programs

Coordinator, EC Secondary General Curriculum

Director, Community Schools (Elementary and Middle After-School)

Instructional Services Division

*Jessica O'Donovan

Roslyn Moffitt

Camille House

Elaine Watson - Grant

Debby Atwater

Vacant

Kerry Moore

Thea Wilson

Alisha Schiltz

Brenda Whiteman

Helen Atkins

LaVerne Mattocks-Perry

Christy Stanley

Debby Atwater

Kathi Breweur

Vacant

Alisha Schiltz

Brenda Whiteman

Assistant Superintendent, Instructional Services

Director, Title I & Family & Community Engagement

Coordinator, Gifted Education

Executive Director, Elementary Schools & Special Programs

Director, Digital Learning and Library Services

Director, K-12 Math and Science

Director, HeadStart/Pre-K

Coordinator, Preschool Disabilities/Early Intervention

Coordinator, MTSS

Coordinator, Arts (P/T)

Coordinator, ESL and DL

Executive Director, Secondary Schools & Special Programs (AVID & MC)

Director, 6-12 Humanities (ELA, Social Studies, World Language)

Director, Digital Learning and Library Services

Director, CTE

Director, K-12 Math and Science

Coordinator, MTSS

Coordinator, Arts (P/T)

Support Services Division

*Todd LoFrese

Daniel Curry-Corcoran

Doug Noell

Dave Scott

*Ruby Pittman

Jonathan Scott

Bill Mullin

Brad Johnson

Liz Cartano

Scarlett Steinert

Catherine Mau

Assistant Superintendent, Support Services

Chief Technology Officer

Director, IT Operations

Director, Technical Services

Senior Executive Director, Budget & Finance

Director, Accounting

Executive Director, Facilities Management

Director, Transportation

Director, Child Nutrition

Director, School Safety & Athletics

Coordinator, Student Enrollment

* Cabinet

CHAPEL HILL-CARRBORO CITY SCHOOLS
Board of Education Members and Principal Officials

Rani Dasi, Chair

Margaret Samuels, Vice Chair

James Barrett

Joal Broun

Amy Fowler

Pat Heinrich

Mary Ann Wolf

Dr. Pamela Baldwin, Superintendent

Jessica O'Donovan, Assistant Superintendent
for Instructional Services

Todd LoFrese, Assistant Superintendent
for Support Services

Ruby Pittman, Senior Executive Director of Budget and Finance

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

July 19, 2018

Chapel Hill –Carrboro City Schools Principals

Principals

Jillian Laserna	Carrboro Elementary School
Arrica DuBose	Seawell Elementary School
Pamela McCann	Estes Hills Elementary School
Eric Taylor	Ephesus Road Elementary School
Kate Caggia	Glenwood Elementary School
Emily Bivins	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
Monica Bintz	Culbreth Middle School
Robert Bales	McDougle Middle School
Drew Ware	Phillips Middle School
Stephon Goode	Smith Middle School
Beverly Rudolph	Carrboro High School
Kenneth Prouix	East Chapel Hill High School
William Blanchard	Chapel Hill High School
John Williams	Phoenix Academy High School
Marny Ruben	Hospital School, UNC Hospital

Chapel Hill-Carrboro City Schools 2018-19 Budget Development Calendar

December 1, 2017	Kick off budget request process with schools and departments
December 14, 2017	Budget Subcommittee Meeting
January 17, 2018	Schools and Administrative Department submit new budget requests
January 22, 2018	District budget requests for 2018-19 presented to the Cabinet
February 13, 2018	Superintendent presents preliminary budget information to Board of Education, Lincoln Center, Chapel Hill, NC at 7:00 pm
March 1, 2018	Superintendent presents recommended budget on Superintendent Report, Lincoln Center, Chapel Hill, NC at 7:00 pm
March 15, 2018	Board of Education work session and public hearing on the budget, Lincoln Center, Chapel Hill, NC at 7:00 pm
April 5, 2018	Board of Education approves budget to be submitted to the County Commissioners, Lincoln Center, Chapel Hill, NC at 7:00 pm
April 24, 2018	Present Capital and Operating budgets to BOCC at joint meeting of school boards at Hillsborough Commons, Southern Human Services, Chapel Hill, NC at 7:00 pm
May 3, 2018	County Manager Presents 2018-19 Recommended Annual Operating Budget to County Commissioners, Southern Human Services, Chapel Hill, NC at 7:00 pm
May 10, 2018	County Commissioners' Public Hearing, Hillsborough Commons (Whitted Bldg), Hillsborough, NC at 7:00 pm
May 17, 2018	County Commissioners' Budget Public Hearing, Southern Human Services, Chapel Hill, NC at 7:00 pm
May 24, 2018	County Commissioners' Budget Work Session, Hillsborough Commons (Whitted Bldg), Hillsborough, NC at 7:00 pm

Chapel Hill-Carrboro City Schools 2018-19 Budget Development Calendar

May 31, 2018	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 7, 2018	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 12, 2018	County Commissioners/Budget Work Session, Hillsborough Commons (Whitted Bldg) Hillsborough at 7:00 pm
June 19, 2018	County Commissioners approve budget at regular meeting, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
July, 2018	Board of Education approves Budget resolutions for all Fund Codes

2018-19 BUDGETS

Combined Operating Budget Revenues and Expenditures

REVENUE	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Total Local Revenue	74,772,735	76,217,743	76,373,370	76,373,370	80,965,506	80,965,506	79,956,097
Total State Revenue	62,781,623	63,809,549	65,592,230	66,179,197	68,734,536	68,734,536	70,760,121
Total Federal Revenue	4,584,314	4,219,124	4,213,178	3,475,342	4,109,000	4,109,000	4,282,097
TOTAL REVENUE	\$ 142,138,672	\$ 144,246,416	\$ 146,178,778	\$ 146,027,909	\$ 153,809,042	\$ 153,809,042	\$ 154,998,315

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2017-18
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Regular Instructional Programs	\$ 66,976,283	\$ 64,747,507	\$ 67,894,633	\$ 67,412,533	\$ 71,589,310	\$ 71,589,310	\$ 73,064,435
Special Programs	22,290,542	23,056,460	23,126,554	22,878,440	24,292,976	24,292,976	23,649,410
Alternative Prog. and Services	5,816,493	5,936,127	6,268,408	6,130,443	6,595,143	6,595,143	6,157,599
Co-Curricular Activities	1,752,313	2,310,090	2,087,832	2,087,832	2,129,239	2,129,239	2,490,319
School Leadership	4,785,239	5,157,182	7,131,073	7,391,525	7,431,109	7,431,109	7,496,360
School Based Support Services	12,960,817	14,403,656	12,161,253	12,005,629	12,722,363	12,722,363	13,501,790
Other	950,408	1,227,669	956,003	993,565	965,053	965,053	1,180,977
TOTAL INSTRUCTIONAL PROG.	115,532,094	116,838,691	119,625,755	118,899,967	125,725,192	125,725,192	127,540,889

SUPPORT SERVICES	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2017-18
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Instructional Support Services	3,217,304	3,405,333	3,242,929	3,259,166	3,599,024	3,599,024	3,515,910
Administrative Leadership	3,542,244	2,604,345	3,401,222	3,401,222	3,801,210	3,801,210	3,399,059
Technology Support Services	2,197,086	2,368,435	2,258,718	2,318,219	2,309,561	2,309,561	2,347,722
Operational Support Services	13,219,363	12,940,473	13,721,289	13,721,289	14,276,712	14,276,712	13,997,786
Financial and Human Services	2,217,730	2,142,846	2,283,925	2,283,925	2,304,576	2,304,576	2,447,535
TOTAL SUPPORT SERVICES	24,393,727	23,461,432	24,908,083	24,983,821	26,291,083	26,291,083	25,708,012

OTHER SERVICES	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2017-18
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Community Relations	266,620	229,347	273,035	273,035	276,224	276,224	250,487
Charter School Funds	733,230	682,573	646,542	646,542	646,542	646,542	646,542
Child Nutrition Supp./Transfers	270,000	271,106	270,362	270,001	270,000	270,000	270,068
State Textbooks			355,000	355,000	400,000	400,000	482,316
Other	943,000	1,001,246	100,000	100,000	200,000	200,000	100,000
TOTAL OTHER SERVICES	2,212,850	2,184,272	1,644,939	1,644,578	1,792,766	1,792,766	1,749,413

TOTAL OPERATING EXPENSES	\$ 142,138,672	\$ 142,484,395	\$ 146,178,778	\$ 145,528,366	\$ 153,809,042	\$ 153,809,042	\$ 154,998,315
---------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

<i>Per Pupil Expenditures</i>	\$ 11,852	11,770	\$ 12,021	\$ 11,968	\$ 12,527	\$ 12,410	\$ 12,513
-------------------------------	-----------	--------	-----------	-----------	-----------	-----------	-----------

Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS

2018-2019 Local Fund Revenue Projections

\$174 Per Pupil Increase

Projected Student Enrollment	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
State projection of Students	12,017	12,130	12,239	12,239	12,348	12,474	12,474
Less: Out-of-County Tuition Paid	(241)	(241)	(241)	(241)	(242)	(242)	(242)
Existing Charter School students	217	217	162	162	162	162	155
Total County Resident Students	11,993	12,106	12,160	12,160	12,268	12,394	12,387

County Appropriation	3,868	3,868	3,991	3,991	4,287	4,244	4,165
Special District Tax	\$ 1,870	\$ 1,876	\$ 1,899	\$ 1,921	\$ 1,911	\$ 1,913	\$ 1,892

LOCAL REVENUES	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
County Appropriation	46,388,977	46,388,977	48,530,521	48,531,521	52,592,916	52,600,136	51,591,855
Special District Tax	22,425,758	22,705,755	23,092,849	23,362,157	23,439,242	23,712,589	23,439,242
Prior Year Special District Tax	250,000	96,697	125,000	57,960	125,000	125,000	125,000
Health and Safety Funding	1,920,000	1,970,144	1,920,000	2,011,070	1,920,000	1,920,000	1,920,000
Sales Tax Revenue	75,000	110,011	75,000	95,860	75,000	75,000	75,000
Tuition - Regular School	170,000	197,249	170,000	204,878	170,000	170,000	170,000
Tuition - Preschool	440,000	591,784	500,000	554,564	500,000	500,000	500,000
Fines & Forfeitures	330,000	389,666	330,000	327,959	330,000	330,000	330,000
ABC Revenue	40,000	45,000	45,000	45,000	45,000	45,000	45,000
Interest Earned on Investments	25,000	59,843	25,000	81,667	50,000	50,000	50,000
Medicaid Reimbursements	300,000	569,931	300,000	631,541	450,000	450,000	450,000
Miscellaneous Revenue	150,000	282,953	150,000	202,429	158,348	151,128	150,000
Disp. of Fixed Asset		4,467		5,961			
Insurance Settlement							
Indirect Cost	110,000	107,266	110,000	136,059	110,000	110,000	110,000
Trf. from other Fund Codes		250,000		200,000			
Appropriated Fund Balance	2,148,000	2,448,000	1,000,000		1,000,000	1,000,000	1,000,000
TOTAL LOCAL REVENUES	\$ 74,772,735	\$ 76,217,743	\$ 76,373,370	\$ 76,448,624	\$ 80,965,506	\$ 81,238,853	\$ 79,956,097

Budget Increase

\$ 3,582,727

Budget Assumptions

1. Appropriation is based on district's projected student enrollment of 234 new students.
2. The County's per pupil rate is \$174 higher than the 2017-18 rate.
3. The County ad valorem tax one cent valuation amount is \$1,838,250. The special district tax rate will remain at \$20.18.
4. The County will provide Charter student funding for 155 students.
5. Carol Woods contribution of \$30,000 will be continued. It is reflected in the miscellaneous revenue budget.
6. The Board will appropriate \$1,000,000 to balance the 2018-19 budget.
7. Alcohol and Beverage Commission grant in the amount of \$47,000 is expected in 2018-19.

Local Fund Budget Summary

Summary by Purpose Code

	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
INSTRUCTIONAL							
5110 Regular Instructional Services	22,290,167	21,442,879	21,459,182	21,459,182	23,406,050	23,406,050	23,691,096
5112 Cultural Arts Services	169,653	77,754	175,908	175,908	180,073	180,073	41,600
5113 Physical Education Curricular Services	336,438	43,753	347,714	347,714	366,385	366,385	
5114 Foreign Language Curricular Services	38,393	37,986	39,734	39,734	41,800	41,800	
5116 Homebound/Hospitalized Curricular Ser.	150,020	135,775	153,758	153,758	160,733	160,733	163,891
5120 CTE Curricular Services	465,997	497,250	486,327	486,327	509,666	509,666	522,941
5210 Special Populations Services	9,235,583	9,300,037	9,579,738	9,579,738	10,074,315	10,074,315	10,001,434
5211 EC Homebound Curricular Services	6,304	167	6,556	6,556	6,556	6,556	6,687
5220 CTE Children w/Disabilities Curricular	14,035	65,845	14,401	14,401	14,529	14,529	14,760
5230 Pre-K Children w/Disabilities Curricular	486,877	578,694	505,610	505,610	525,296	525,296	549,871
5240 Speech and Language	561,447	921,164	582,818	582,818	610,631	610,631	615,749
5260 Academically Gifted	1,138,441	1,009,322	1,078,350	1,078,350	1,309,607	1,309,607	1,148,758
5270 ESL Services	1,441,962	1,944,151	1,807,631	1,807,631	1,883,739	1,883,739	1,893,881
5310 Alternative Instructional Services	92,786	137,563	96,036	96,036	100,320	100,320	102,434
5320 Attendance/Social Work Services	1,101,069	1,059,664	1,489,559	1,489,559	1,782,826	1,782,826	1,134,074
5330 Remedial and Supplemental	475,448	459,797	452,775	452,775	395,842	395,842	425,498
5340 Pre-K Services	644,160	643,220	950,064	950,064	987,674	987,674	818,484
5353 Summer School	109,329	61,492	12,248	12,248	12,369	12,369	104,950
5404 School Building Support	1,982,788	2,039,813	1,028,060	1,028,060	2,206,271	2,206,271	2,138,705
5410 Principal's Office	1,225,024	1,241,177	2,089,769	2,089,769	1,238,013	1,238,013	1,196,505
5420 Assistant Principal	1,004,292	1,232,747	1,226,998	1,226,998	1,061,267	1,061,267	1,049,866
5501 Athletics	1,132,467	1,656,626	1,219,535	1,219,535	1,249,989	1,249,989	1,690,795
5502 Cultural Arts	163,350	210,390	169,335	169,335	174,491	174,491	175,308
5503 School Clubs/Student Organizations	307,829	323,116	310,295	310,295	313,255	313,255	228,621
5504 Before/After School Care	148,667	119,958	388,667	388,667	391,504	391,504	395,595
5810 Education Media	935,337	1,208,557	970,976	970,976	1,021,475	1,021,475	1,035,509
5820 Student Accounting	546,835	765,506	569,258	569,258	594,506	594,506	644,450
5830 Guidance Services	2,119,867	1,822,804	2,655,476	2,655,476	2,772,594	2,772,594	2,724,105
5840 Health Services	2,347,152	2,654,005	2,430,503	2,430,503	2,568,659	2,568,659	2,951,969
5841 ABC/Health Services	40,000	42,635	45,000	45,000	45,000	45,000	47,000
5850 Safety and Security	1,364,912	1,346,842	1,399,526	1,399,526	1,422,981	1,422,981	1,410,742
5860 Instructional Technology	393,756	529,425	410,262	410,262	435,383	435,383	870,729
5870 Staff Development	591,892	636,589	592,099	592,099	592,443	592,443	704,141
5890 Volunteer Services	303,516	332,023	308,904	308,904	317,610	317,610	421,836
5000 TOTAL INSTRUCT.SERVICES	53,365,792	54,578,727	55,053,071	55,053,071	58,773,850	58,773,850	58,921,983
SUPPORT SERVICES							
6110 Regular Curricular Support	1,163,458	1,261,481	1,179,674	1,179,674	1,443,110	1,443,110	1,435,462
6113 Physical Education Support	102,193	103,881	104,377	104,377	106,670	106,670	109,273
6115 Technology Curricular Support	115,260	115,541	117,680	117,680	120,095	120,095	123,220
6120 CTE Curricular Support	114,446	120,258	116,837	116,837	119,252	119,252	122,377
6100 Sub-total Regular Instruction Support	1,495,357	1,601,161	1,518,568	1,518,568	1,789,127	1,789,127	1,790,332

Local Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES (continued)	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6201 Children w/Disabilities Support	203,948	110,470	210,653	210,653	217,907	217,907	220,797
6207 ESL Support	144,080	148,355	145,431	145,431	147,202	147,202	134,572
6200 Sub-total Special Populations Support	348,028	258,825	356,084	356,084	365,109	365,109	355,369
6304 Pre-K Readiness/Remedial Services	55,846	41,640	57,433	57,433	59,125	59,125	59,705
6300 Sub-Total Admin. Staff/Alternative Prog.	55,846	41,640	57,433	57,433	59,125	59,125	59,705
6400 Technology Support	2,197,086	2,192,582	2,258,718	2,258,718	2,309,561	2,309,561	2,347,722
6510 Telephones	509,951	258,943	509,951	509,951	509,951	509,951	509,951
6520 Printing and Copying Services	511,749	446,330	511,767	511,767	511,788	511,788	511,791
6530 Public Utility and Energy Serv (new)	3,308,586	3,001,777	3,264,376	3,264,376	3,264,376	3,264,376	3,264,376
6540 Custodial Services	1,551,289	1,122,072	1,609,250	1,609,250	1,619,513	1,619,513	1,580,271
6550 Transportation	890,554	1,159,121	1,083,063	1,083,063	1,304,564	1,304,564	890,579
6580 Maintenance of Plant	2,948,044	2,907,628	3,046,198	3,046,198	3,295,903	3,295,903	2,855,597
6500 Sub-total Operational Support	9,720,173	8,895,871	10,024,605	10,024,605	10,506,094	10,506,094	9,612,565
6611 Financial Services	945,171	1,046,113	975,886	975,886	987,926	987,926	1,078,656
6613 Risk Management	311,000	325,616	315,665	315,665	315,665	315,665	315,665
6621 Human Resource Services	961,559	771,117	992,374	992,374	1,000,985	1,000,985	1,053,214
6600 Sub-total Financial/Human Resources	2,217,730	2,142,846	2,283,925	2,283,925	2,304,576	2,304,576	2,447,535
6720 Research and Evaluation	444,141	450,781	454,960	454,960	459,263	459,263	464,749
6700 Sub-total Student Accountability	444,141	450,781	454,960	454,960	459,263	459,263	464,749
6910 Board or Education	65,594	76,880	65,658	65,658	65,658	65,658	75,691
6920 Legal Services	100,000	148,140	100,000	100,000	100,000	100,000	100,000
6930 Audit Services	60,000	60,121	60,000	60,000	60,000	60,000	60,000
6941 Office of the Superintendent	320,209	318,897	818,423	818,423	830,588	830,588	825,624
6942 Assistant Supt of Instruction	1,377,733	721,734	1,127,484	1,127,484	1,130,846	1,130,846	483,906
6943 Assistant Supt of Supp Serv	937,195	796,866	849,863	849,863	863,944	863,944	822,065
6944 Student Services							266,821
6950 Public Relations	266,620	229,347	273,035	273,035	276,224	276,224	250,487
6900 Sub-total Other Support	3,127,351	2,351,985	3,294,463	3,294,463	3,327,260	3,327,260	2,884,594
6000 TOTAL SYSTEMWIDE SUPPORT	19,605,712	17,935,689	20,248,756	20,248,756	21,120,115	21,120,115	19,962,571
TRANSFERS							
8100 Charter School Funds	733,230	682,573	646,542	646,542	646,542	646,542	646,542
8100 Child Nutrition Transfers	225,000	225,000	225,000	225,000	225,000	225,000	225,000
8100 Other Transfers	200,000	90,632	200,000	200,000	200,000	200,000	200,000
8400 Intrafund Transfers	643,000	943,000					
TOTAL LOCAL FUND BUDGET	74,772,735	74,455,624	76,373,370	76,373,370	80,965,506	80,965,506	79,956,097

Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS
2018-2019 CONTINUATION/EXPANSION BUDGET REQUEST

2018-19 DPI Student Enrollment Projection	12,474
2017-18 DPI Student Enrollment Projection	12,239
Projected Student Enrollment Growth	235
 Add: Projected Charter Students	 155
Less: Out-of-District Students	242
TOTAL STUDENT BILLING BASE	12,387

LOCAL FUND EXPENSES:

State/Federal Mandates

Potential State pay raises:

	<u>Amount</u>
6.5% Average Teacher Pay raise - base pay including benefits	\$ 1,307,100
6% Pay Raise for APs; 2% all other Locally-paid employees (incl. benefits, supplements, PFP)	950,000
Increase in employer state retirement match from 17.13% to 18.86%	500,000
Increase in employer health insurance match from \$5,984 to \$6,104; currently budget at \$5869	211,500
Subtotal	\$ 2,968,600

TOTAL CONTINUATION REQUESTS

\$ 2,968,600

Priority Expansion Requests

Additional 2 days for teacher assistants	\$ 90,000
Inflationary budget increase for Facilities Department	146,627
Middle School Behavior Support Program	
1 teacher and 2 teacher assistants	158,500
Clinical social workers for each traditional high school to provide mental health support	219,000

TOTAL EXPANSION REQUESTS

\$ 614,127

GRAND TOTAL OF CONTINUATION AND EXPANSION REQUESTS

\$ 3,582,727

PROJECTED LOCAL FUND REVENUE INCREASES:

Per Pupil County Appropriation Increase (12,387 X \$174)	\$ 3,061,334
1.5% Inflationary increase in Special District Tax Revenue	346,393
Net Change in all other Local Revenues - estimate	175,000
GRAND TOTAL - REVENUES	\$ 3,582,727

Local Fund Revenue History

Year	County Appropriation		Special District Tax per \$100 Value	District Tax Per Pupil
	Per Pupil	Increase	District Tax	
	1,057			
1990-91	1,175	118	0.1775	
1991-92	1,310	135	0.1735	
1992-93	1,310	-	0.1735	
1993-94	1,363	53	0.1575	*
1994-95	1,451	88	0.1540	
1995-96	1,571	120	0.1540	
1996-97	1,782	211	0.1900	
1997-98	1,889	107	0.1790	*
1998-99	2,040	151	0.1920	
1999-00	2,256	216	0.2200	
2000-01	2,395	139	0.2200	
2001-02	2,437	42	0.2020	*
2002-03	2,516	79	0.1920	
2003-04	2,566	50	0.2000	
2004-05	2,623	57	0.2000	
2005-06	2,796	173	0.1834	*
2006-07	2,957	161	0.1885	
2007-08	3,069	112	0.2035	
2008-09	3,200	131	0.2300	
2009-10	3,096	(104)	0.1884	*
2010-11	3,096	-	0.1884	1,593
2011-12	3,102	6	0.1884	1,571
2012-13	3,167	65	0.1884	1,605
2013-14	3,269	102	0.1884	1,577
2014-15	3,269	102	0.2084	1,752
2015-16	3,571	302	0.2084	1,764
2016-17	3,697.50	126.50	0.2084	1,764
2017-18	3,868	170.50	0.2084	1,805
2018-19	3,991	123.00	0.2018	1,870
2018-19	4,165	174.00	0.2018	1,899
				1,892

For 2018-2019

A \$.01 Special District Tax increase is estimated to generate \$1,150,042 in additional revenue; same as 2017-18.

A \$.01 County General Fund Property Tax rate increase is estimated to generate \$1,838,250 of additional revenue; same as 2017-18. The ad valorem tax rate is 83.77 cents per \$100 of assessed valuation.

* Re-valuation year of property tax values

2018-19 State Fund Revenue Projection

	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
Revenue	\$ 62,285,457	\$ 63,654,549	\$ 65,237,230	\$ 65,857,584	\$ 68,334,536	\$ 68,334,536	\$ 70,277,805
State Textbook Revenue	496,166	155,000	355,000	321,613	400,000	400,000	482,316
Total Revenue	\$ 62,781,623	\$ 63,809,549	\$ 65,592,230	\$ 66,179,197	\$ 68,734,536	\$ 68,734,536	\$ 70,760,121

Orange County Budget Office form

State Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
5110 Regular Instructional Services	37,177,301	37,918,221	39,874,162	39,796,944	41,786,791	41,867,870	44,281,712
5112 Cultural Arts Services	649,399	350,570	364,126	392,902	412,547	382,332	
5113 Physical Education Curr. Serv.	255,888	70,010	80,986		-	85,035	
5114 Foreign Language Curr. Serv.	326,402	206,339	217,399	214,631	225,363	228,269	
5116 Homebound/Hospitalized Curr.	823,630	584,338	591,367	706,341	741,658	620,935	
5120 CTE Curricular Services	3,880,768	3,303,750	3,723,970	3,365,231	3,533,493	3,910,169	3,913,237
5132 Enhancement Teachers							547,503
5210 Children w/Disab. Curr. Serv.	4,672,474	4,726,872	5,211,564	5,067,887	5,321,281	5,472,142	4,965,203
5230 PreK Children w/Disability		51,063	-	-	-	-	
5240 Speech & Language Path. Ser.	650,678	606,432	658,374	667,991	701,391	691,293	723,845
5260 Acad/Intell. Gifted Curricular	630,506	720,996	647,916	776,429	815,250	680,312	669,143
5270 LEP Curricular Services	1,243,928	1,294,925	1,303,596	1,300,536	1,365,563	1,368,776	1,235,308
5310 Alternative Instructional Prog.	760,256	766,088	768,715	754,551	792,279	807,151	829,717
5320 Attendance and Social Work	638,447	536,129	568,135	763,366	801,534	596,542	790,482
5330 Remedial & Suppl. K-12 Serv.	183,829	562,383	406,425	442,703	464,838	426,746	581,216
5353 Summer School Instruction	512,389	300,853	224,451	263,291	276,456	235,674	120,744
5404 School Building Support	-	56,763	47,358	48,848	51,290	49,726	47,977
5410 Principal's Office	1,616,731	1,630,786	1,745,760	1,894,816	1,989,557	1,833,048	1,990,749
5420 Assistant Principal	939,192	1,052,472	993,128	1,103,034	1,158,186	1,042,784	1,072,558
5810 Educational Media Services	666,273	371,894	422,032	392,688	412,322	443,134	448,382
5820 Attendance - Social Work	194,232	193,865	211,130	190,786	200,325	221,687	191,631
5830 Guidance Services	1,619,685	1,781,019	1,605,876	1,587,597	1,666,977	1,686,170	1,751,076
5840 Health Services	795,730	668,363	676,298	602,130	632,237	710,113	632,003
5860 Instructional Technology	170,870	858,979	714,916	653,680	686,364	750,662	744,194
5000 INSTRUCTIONAL SERVICES	58,408,608	58,613,110	61,057,684	60,986,382	64,035,701	64,110,568	65,536,680

SUPPORT SERVICES	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
6110 Regular Curricular Support	252,593	221,141	151,777	94,105	154,813	154,813	104,273
6120 CTE Support	46,708	143,863	48,163	165,612	49,126	49,126	117,600
6201 Children w/Disability Support	120,631	120,472	134,766	157,424	137,461	137,461	77,836
6207 LEP Support	-		-	-			31,046
6400 Technology Support	-	175,853	-	59,501			
6540 Custodial Services	2,227,658	2,306,254	2,351,409	2,376,810	2,398,437	2,398,437	2,532,589
			-				
6550 Transportation	1,271,532	1,738,350	1,345,275	2,328,760	1,372,181	1,372,181	1,807,564
6941 Office of the Superintendent	173,194	147,210	172,553	168,362	176,004	176,004	184,278
6942 Asst. Supt. for Instruction	123,866	174,077	152,860	224,675	155,917	155,917	179,545

State Fund Budget Summary

Summary by Purpose Code

	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
<u>SUPPORT SERVICES</u>							
6943 Asst. Supt. for Support Serv.	110,302	126,890	132,381	132,161	135,029	135,029	143,642
6000 SUPPORT SERVICES	4,326,484	5,154,110	4,489,184	5,707,410	4,578,968	4,578,968	5,178,373
7200 Child Nutrition Services	45,000	46,106	45,362	45,001	45,000	45,000	45,068
8100 Transfers		(3,677)		(9,597)			
TOTAL	\$ 62,780,092	\$ 63,809,649	\$ 65,592,230	\$ 66,729,197	\$ 68,659,669	\$ 68,734,536	\$ 70,760,121

Orange County Budget Office form

Summary of Changes State Fund 2018-2019

- * The State retirement rate is projected to increase from 17.13% to 18.86%.
- * The employer health insurance match rate is projected to increase from \$5,984 to \$6,104.
- * DPI has projected that the district's student enrollment will increase by 235 students from 12,239 to 12,474 students
- * Teacher pay raises have been projected at a 6.5% average. Other employee pay raises will be 2% as approved by the General Assembly. Principals will receive an average increase of 6.9% and assistant principals 6.5%. Bus drivers pay will be increased based on the amount of special State funding that is allotted to the district.

2018-2019 Federal Fund Revenue Projection

	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>	<u>BOE APPVD</u>
Federal Revenue	\$ 4,584,314	\$ 4,219,124	\$ 4,213,178	\$ 3,475,342	\$ 4,109,000	\$ 4,109,000	\$ 4,282,097

<u>Projected 2018-19 Federal Grant Allotments</u>		<u>2018-19 Federal</u>	<u>2017-18</u>	<u>Projected Total</u>
		<u>Planning Budget</u>	<u>Estimated</u>	
			<u>Carryover</u>	
			<u>Amount</u>	
PRC017	Career Technical Education - Program Improvement	\$ 86,361	\$ 2,240	\$ 88,601
PRC049	IDEA-VI-B - Preschool Handicapped	39,700	771	40,471
PRC050	Title I	947,098	164,229	1,111,327
PRC060	IDEA VI-B, Handicapped	2,243,243	273,917	2,517,160
PRC070	IDEA - Early Intervening Services			-
PRC103	Improving Teacher Quality	180,751		180,751
PRC104	Language Acquisition - State Grant	203,491	23,179	226,670
PRC108	Student Support and Academic Enrichment	68,222	23,375	91,597
PRC114	Children w/ Special Needs Risk Fund		13,542	13,542
PRC118	IDEA VI-B Special Needs Target		9,978	9,978
PRC119	IDEA Targeted Assistance for Preschool	-	2,000	2,000
Total		\$ 3,768,866	\$ 513,231	\$ 4,282,097

Orange County Budget Office form

Federal Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
5110 Regular Instructional Services	\$ 332,227	\$ 240,627	\$ 300,000	\$ 182,195	\$ 194,766	\$ 320,700	\$ 320,700
5120 CTE Curricular Services	80,000	85,034	80,000	92,322	98,692	85,520	89,626
5210 Children w/Disabilities Curriculum	1,490,785	1,272,420	1,300,000	1,053,432	1,225,780	1,225,780	1,394,771
5230 Pre-K Children w/Disab. Curr.	115,000	137,686	130,000	161,344	130,000	130,000	130,000
5240 Speech and Language Pathology	155,000	165,043	160,000	170,820	160,000	160,000	160,000
5270 ESL Services	447,522	124,099	140,000	104,897	140,000	140,000	140,000
5310 Alternative Instruct. Services				250			
5320 Attendance and Social Work	100,000	123,361	100,000	56,934	100,000	100,000	100,000
5330 Remedial and Suppl. K-12 Serv.	1,148,780	1,042,699	1,150,000	848,916	1,100,000	1,100,000	1,100,000
5350 Extended Day/Year Instruc.	50,000	242,878	50,000		50,000	50,000	50,000
5840 Health Services	50,000	63,186	50,000	97,747	50,000	50,000	50,000
5870 Staff Development				705			
5880 Parent Involvement Services	55,000	89,192	55,000	92,562	55,000	55,000	55,000
5000 INSTRUCTIONAL SERVICES	4,024,314	3,586,225	3,515,000	2,862,124	3,304,239	3,417,000	3,590,097

SUPPORT SERVICES	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
6200 Instructional Staff	170,000	233,231	256,178	255,442	250,000	250,000	250,000
6201 Children w/Disabilities Support	174,000	152,727	190,000	111,304	190,000	190,000	190,000
6300 Alt Progs & Services Supp	70,000	83,081	75,000	88,234	75,000	75,000	75,000
6550 Transportation	40,000	98,411	70,000	62,784	70,000	70,000	70,000
6940 Leadership Services	6,000	3,524	7,000	3,368	7,000	7,000	7,000
6000 SUPPORT SERVICES	460,000	570,974	598,178	521,132	592,000	592,000	592,000

7200 Child Nutrition Services							
8100 Transfers	100,000	61,923	100,000	92,742	100,000	100,000	100,000
8200 Other - Unbudgeted							

TOTAL	\$ 4,584,314	\$ 4,219,122	\$ 4,213,178	\$ 3,475,998	\$ 3,996,239	\$ 4,109,000	\$ 4,282,097
-------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Orange County Budget Office form

Summary of Changes Federal Fund 2018-2019

	PROJECTED AMOUNT
* Federal Planning Allotments	
PRC017 - Career and Technical	\$ 88,601
PRC049 - IDEA Preschool	40,471
PRC050 - Title I - Basic Programs	1,111,327
PRC060 - IDEA VI-B Handicapped	2,517,160
PRC103 - Improving Teacher Quality	180,751
PRC104 - Language Acquisition State Grant	226,670
PRC108 - Student Support and Academic Enrichment	91,597
PRC114 - Children with Special Needs - Risk Fund	13,542
PRC118 - IDEA VI-B Special Needs Target	9,978
PRC119 - IDEA VI-B Targeted Assistance - Preschool	<u>2,000</u>
Total	\$ 4,282,097

* Carryover balances have been projected for the above grants and combined with the 2018-19 allotment.

* Pay raises and benefit changes for employees on Federal funds will apply at the same rates as State-funded employees.

Community Schools Fund Budget Summary

	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>PROPOSED</u>	Percent <u>Change</u>
REVENUE				
After-school program	\$ 1,405,734	\$ 1,431,875	\$ 1,433,610	0.1%
Summer Camp	156,713	165,400	155,272	-6.1%
Summer Youth Enrichment	25,000	30,000	30,000	0.0%
'District Tuition Assistance	50,000	50,000	50,000	0.0%
Interest Income	-	-	-	
Fund Balance Appropriated	-	-	-	0.0%
Total Revenue	\$ 1,637,447	\$ 1,677,275	\$ 1,668,882	-0.5%
OPERATING EXPENSES				
Salaries, wages and benefits	\$ 1,399,771	\$ 1,426,863	\$ 1,421,390	-0.4%
Supplies	63,566	62,735	54,670	-12.9%
Food	114,860	125,110	123,030	-1.7%
Purchased services/activities	59,250	62,567	69,792	11.5%
Total Expenses	\$ 1,637,447	\$ 1,677,275	\$ 1,668,882	-0.5%
After-school program enrollment	634	636	642	0.9%

**Summary of Changes
Community Schools Fund
For 2018-19**

Changes in Revenue

- * Changes in revenue are due to an expected enrollment increase in all programs.

Changes in Expenses

- * Changes in operating expenses are due to the expected 2 percent pay increase for employees, expected increases in the retirement rate to 18.44% and health insurance to \$6,104 per FTE and anticipated annual leave payouts

Child Nutrition Fund Budget Summary

	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>PROPOSED</u>	<u>Percent Change</u>
REVENUE				
Sales of meals and supplemental sales	\$ 1,727,394	\$ 1,617,479	\$ 1,688,201	4.4%
Federal reimbursements	2,220,678	2,406,140	2,442,106	1.5%
Catering and miscellaneous	-	-	-	
Summer Program	-	-	-	
Chartwells Guarantee	-	-	-	
Indirect cost	308,700	308,700	308,700	
School district subsidy	225,000	225,000	225,000	
Chartwells reimbursement	-	-	-	
	<u>\$ 4,481,772</u>	<u>\$ 4,557,319</u>	<u>\$ 4,664,007</u>	<u>2.3%</u>
OPERATING EXPENSES				
Food	\$ -	\$ -	\$ -	
Salaries, wages and benefits	1,124,554	1,109,530	1,001,529	-9.7%
Supplies	133,973	108,095	109,040	0.9%
Administrative expenses	2,914,544	3,030,994	3,244,738	7.1%
Chartwells contract reimbursements	-	-	-	
Indirect cost	308,700	308,700	308,700	
TOTAL OPERATING EXPENSES	<u>\$ 4,481,771</u>	<u>\$ 4,557,319</u>	<u>\$ 4,664,007</u>	<u>2.3%</u>

Child Nutrition Fund For 2018-19

Changes in Revenue

- * USDA commodity credit increase
- * USDA Grant Increase
- * Lunch revenue increased based on higher participation

Changes in Expenses

- * Labor decrease due to transition of district associates to Chartwells payroll
- * Increase in contracted service to offset some of the labor decrease above

Summary of Recurring Capital Budget
Chapel Hill - Carrboro City Schools
Fiscal Year 2018-2019

Capital Item	Justification/Description	Category			Funding Amount		
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested	Board Approved
<i>School</i>							
Carrboro Elementary	furniture/equipment		X		5,577	5,577	5,577
Ephesus Elementary	"		X		4,550	4,550	4,550
Estes Hills Elementary	"		X		5,284	5,284	5,284
FP Graham Elementary	"		X		6,943	6,943	6,943
Glenwood Elementary	"		X		6,243	6,243	6,243
McDougle Elementary	"		X		6,424	6,424	6,424
Morris Grove	"		X		6,029	6,029	6,029
Northside Elementary	"		X		4,674	4,674	4,674
Rashkis Elementary	"		X		5,081	5,081	5,081
Scroggs Elementary	"		X		4,972	4,972	4,972
Seawell Elementary	"		X		6,029	6,029	6,029
Culbreth Middle	"		X		8,038	8,038	8,038
McDougle Middle	"		X		7,790	7,790	7,790
Phillips Middle	"		X		7,797	7,797	7,797
Smith Middle	"		X		10,229	10,229	10,229
Carrboro High	"		X		9,969	9,969	9,969
Chapel Hill High	"		X		18,120	18,120	18,120
East Chapel Hill High	"		X		16,540	16,540	16,540
Phoenix Academy	"		X		5,715	5,715	5,715
Hospital School	"		X		565	565	565
Total					146,567	146,567	146,569
<i>District Projects</i>							
Technology Equipment	MIS Department Expenses		X		240,000	240,000	240,000
Classroom Furniture	Facilities Management Dept.		X		20,000	20,000	20,000
Child Nutrition Equip.	Child Nutrition Department		X		40,000	40,000	40,000
Custodial Supp/Equip	Facilities Management Dept.		X		20,000	20,000	20,000
Administrative Equip.	Administrative Tech. Dept.		X		55,000	55,000	55,000
Print Shop Equipment	Support Services Division		X		3,500	3,500	3,500
Cafeteria Equipment	Facilities Management Dept.		X		5,000	5,000	5,000
Equipment	Support Services Division		X		50,000	50,000	50,000
Cultural Arts Equip.	Instructional Services		X		5,500	5,500	5,500
Total					439,000	439,000	439,000
<i>District Projects</i>							
Site Development	Drainage/Safety Improvements	X			107,733	107,733	107,733
Renovations	Painting, IAQ, Electrical, etc.	X			636,480	636,480	655,678
Floor Coverings	Carpet/Tile Installations	X			20,000	20,000	20,000
Roof Replacement	CIP Supplement	X					
Roof Repairs	District Repairs	X			61,920	61,920	61,920
Playgrounds/Playfields	Safety Comp./Major Maint.	X			230,000	230,000	230,000
Total					1,056,133	1,056,133	1,075,331

Summary of Recurring Capital Budget
Chapel Hill - Carrboro City Schools
Fiscal Year 2018-2019

Capital Item	Justification/Description	Category			Funding Amount		
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested	Board Approved
<i>District Projects</i>							
District Vehicles	Maintenance Dept. Trucks				36,000	36,000	36,000
Transportation Vehicles	Transportation Department				100,000	100,000	100,000
Contingency	Unknown Expenses				25,000	25,000	25,000
One-time Deferred Maintenance							1,821,900
Total					\$ 161,000	\$ 161,000	\$ 1,982,900
Total Recurring Capital					\$ 1,802,700	\$ 1,802,700	\$ 3,643,800

2018-2028
CAPITAL INVESTMENTS PLAN

CHAPEL HILL - CARRBORO CITY SCHOOLS
 CAPITAL INVESTMENTS PLAN 2018 - 2028
UNFUNDED - Major Expansions, Renovations and Projects

UNFUNDED MAJOR EXPANSIONS, RENOVATIONS and PROJECTS

PROJECTS:	10 YEAR UNFUNDED NEW SCHOOLS										TEN YEAR TOTAL	
	Year 1 2018-19	Year 2 2019-20	Year 3 2020-21	Year 4 2021-22	Year 5 2022-23	Year 6 2023-24	Year 7 2024-25	Year 8 2025-26	Year 9 2026-27	Year 10 2027-28		
REMAINING FACILITY ASSESSMENT PROJECTS:												
Ephesus - inc. capacity +137	BID 2023				1,500,000	12,500,000	18,000,000	5,361,786				37,361,786
Seawell - inc. capacity +119	BID 2024				1,500,000	12,000,000	16,000,000	3,463,528				32,963,528
Estes Hills - inc. capacity +58	BID 2024				1,500,000	14,000,000	17,000,000	3,166,754				35,666,754
Phillips MS	BID 2024				750,000	9,000,000	10,000,000	3,515,493				23,265,493
Carboro Efm. - inc. capacity +52	BID 2026						1,500,000	12,000,000	16,000,000			29,500,000
FP Graham	BID 2027							500,000	7,000,000			7,500,000
Culbreth MS	BID 2028								750,000			750,000
OTHER MAJOR PROJECTS:												
CarboroHS: Stadium Visitor Bleachers					600,000							600,000
CarboroHS: Stadium Synthetic Field					300,000		1,250,000					1,250,000
CHHS: Stadium Visitor Bleachers												300,000
CHHS: Stadium Synthetic Field							1,250,000					1,250,000
CHHS: Baseball Field Bathroom/Concession Bid						1,200,000						1,200,000
ECHHS: Stadium Synthetic Field					300,000		1,250,000					1,250,000
ECHHS: Stadium Visitor Bleachers												300,000
Carboro Elementary: Multi purpose field							150,000					150,000
Scroggs: Athletic Field				200,000								200,000
McDougle Mdl: Tennis Courts						750,000						750,000
ECHHS: Theater Lighting and Sound upgrade		900,000										900,000
CarboroHS: Chillers and Cooling Towers (at 20 years)										500,000		500,000
Morris Grove: Chillers and Cooling Towers (at 20 years)										500,000		500,000
Rashkis: Roof Replacement and envelope (at 20 years)							1,750,000					1,750,000
CarboroHS: Roof Replacement and envelope (at 20 years)										2,250,000		2,250,000
Technology												
Equity & Modernizing Classroom Instructional Technology		492,000	492,000	100,000	100,000	100,000	100,000	100,000	100,000			1,684,000
Building Additions												
McDougle Middle School: Auditorium		500,000	4,000,000	600,000								5,100,000
TOTAL UNFUNDED PROJECTS		1,892,000	4,492,000	900,000	2,800,000	17,100,000	56,200,000	53,711,786	22,745,775	27,100,000		186,441,561

PROJECT TITLE	PENDING 2017-18 Budgeted Lottery Funded Projects	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	Years 6 to 10
		2018-19	2019-20	2020-21	2021-22	2022-23	Total	2023-27
Mechanical Systems							200,000	
McDougle: HVAC Systems - chiller replacements	177,715							
Rashkis: Chiller replacement								626,727
Information Technology - IT								
		1,090,057	961,761	1,619,281	1,607,179	787,074	6,065,352	9,262,513
Article 46 Sales Tax - Funded Projects								
-Technology: Student Access Computing Devices		527,602	548,706	570,654	593,480	617,219	2,857,661	3,476,782
-Improvements at Older Schools:								
-Culbreth: Replace HVAC Roof top Units		150,000					150,000	3,476,782
-McDougle/Mdi: replace pneumatic controls					397,614	49,514	447,128	
-CarboroElm: cooling tower replacements		117,208					117,208	
-Ephesus: replace 10 HVAC roof top units		72,601	277,148				349,749	
-EstesHills/Glenwood/CarrboroElm: boiler replacements		180,000					180,000	
-Smith: chiller replacements				430,654	243,480		674,134	
-Seawell: replace POD classroom HVAC units			200,000	185,652			385,652	
-TransprotationCenter: HVAC replace gas pack units			115,453				115,453	
-FPG Intermediate Bld: air handler replacement		50,000					50,000	
Contingency		1,094,573	1,240,512	600,900	631,179	868,833	4,435,997	
TOTAL CIP EXPENDITURES	815,038	4,865,908	4,945,091	5,026,559	4,509,490	4,595,766	23,942,814	24,364,589

CAPITAL FUNDING SOURCES	2017-18 Budgeted	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	Years 6 to 10
		2018-19	2019-20	2020-21	2021-22	2022-23	Total	2023-27
Long Range Pay-As-You-Go Funds	2,317,894	2,352,423	2,387,709	2,423,525	2,459,878	2,496,776	12,120,311	13,057,014
Lottery Funds - Budgeted	815,038	815,174	815,174	815,174	815,174	815,174	4,075,870	4,075,870
Facility Improvements - 5 Year Funding	600,900	600,900	600,900	600,900	600,900	600,900	1,802,700	-
Article 46 Sales Tax - 1/4 Cent	1,055,203	1,097,411	1,141,307	1,186,960	1,234,438	1,283,816	5,943,932	7,231,705
TOTAL CIP FUNDING	4,789,035	4,865,908	4,945,091	5,026,559	4,509,490	4,595,766	23,942,813	24,364,589

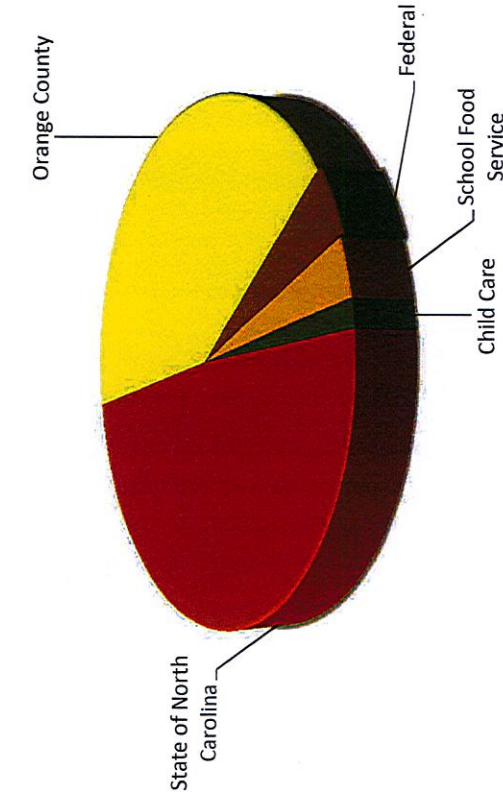
2016 SCHOOLS BOND FUNDING	through 2017-18					Five Year Total				
	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23
	24,036,000		24,036,000			24,036,000				
PROJECTS:										
Chapel Hill High School: Bid April '18 - start	6,600,000	27,569,825	4,390,000			65,809,825				
Lincoln Center Campus	1,613,900	3,694,275				6,298,175				

Financial Perspective

Governmental and Business-type Activities

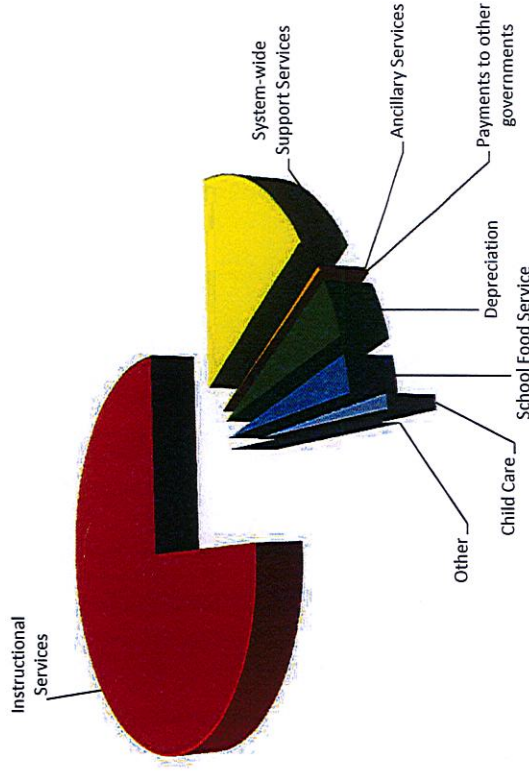
for Fiscal Year 2016-2017

Revenue Sources



State of North Carolina	\$	64,424,499
Orange County		56,147,185
Federal		5,526,504
School Food Service		4,286,804
Child Care		2,109,648
Other		27,947,069
Total	\$	<u>160,441,709</u>

Expenses



Instructional Services	\$	124,200,421
System-wide Support Services		26,185,198
Ancillary Services		65,179
Payments to other governments		682,572
Depreciation		7,090,769
School Food Service		4,438,518
Child Care		1,687,495
Other		8,476
Total	\$	<u>164,358,628</u>

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2017.

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Net Position by Component Last Ten Fiscal Years

Year Ended June 30	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
Net investment in capital assets	\$ 163,483,300	\$ 166,983,429	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825	\$ 180,562,451	\$ 182,769,201	\$ 180,120,404	\$ 175,930,029	\$ 176,085,739
Restricted	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507	4,313,375	4,149,855
Unrestricted (deficit)	162,415	41,399	1,790,409	4,081,358	3,355,228	(1,507,943)	(4,026,196)	(25,876,479)	(19,810,737)	(23,893,751)
	<u>\$ 164,526,533</u>	<u>\$ 167,924,491</u>	<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>
Business-type activities:										
Investment in capital assets	\$ 12,508	\$ 17,486	\$ 42,980	\$ 351,474	\$ 340,873	\$ 329,853	\$ 595,469	\$ 662,343	\$ 599,209	\$ 574,753
Unrestricted (deficit)	41,283	96,627	282,203	203,985	336,611	363,478	252,864	(192,193)	10,783	209,146
	<u>\$ 53,791</u>	<u>\$ 114,113</u>	<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>
Government-wide:										
Net investment in capital assets	\$ 163,495,808	\$ 167,000,915	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698	\$ 180,892,304	\$ 183,364,670	\$ 180,782,747	\$ 176,529,238	\$ 176,660,492
Restricted	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507	4,313,375	4,149,855
Unrestricted (deficit)	203,698	138,026	2,072,612	4,285,343	3,691,839	(1,144,465)	(3,773,332)	(26,068,672)	(19,799,954)	(23,684,605)
	<u>\$ 164,580,324</u>	<u>\$ 168,038,604</u>	<u>\$ 167,561,619</u>	<u>\$ 171,922,484</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>

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

Note: Net position for 2014 and before are not comparable to 2015 (and after) net position due to the implementation of GASB 68 for the year ended June 30, 2015. The standard requires the Board to record its proportionate share of the net pension liability associated with its participation in the statewide Teachers' and State Employees' Retirement System (TSERS).

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position
Last Ten Fiscal Years

Year Ended June 30	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
Governmental Activities:										
Instructional services	\$ 100,952,549	\$ 107,177,216	\$ 102,858,017	\$ 103,809,475	\$ 104,948,573	\$ 109,512,140	\$ 108,586,544	\$ 108,968,591	\$ 110,941,537	\$ 124,200,421
System-wide support services	21,027,599	22,067,945	23,000,808	22,689,231	23,529,956	26,104,923	26,114,404	27,034,488	27,081,107	26,185,198
Ancillary services	50,456	3,826	34,044	237,408	136,883	106,706	90,470	61,433	61,697	65,179
Payments to other governments	463,074	416,950	492,838	575,187	527,076	508,313	649,613	819,752	681,229	682,572
Interest on long-term debt	51,977	39,912	31,171	16,154	675	20,142	32,455	24,895	16,704	8,476
Unallocated depreciation expense	3,914,010	4,000,727	5,470,038	5,657,984	5,757,524	6,284,193	5,358,748	6,986,814	7,101,720	7,090,769
Total governmental activities	128,458,685	133,706,576	131,886,814	132,985,439	134,900,687	142,536,417	141,832,234	143,905,783	145,893,994	158,232,615
Business-type activities:										
School food service	4,225,768	4,076,671	4,218,982	3,957,877	4,008,913	4,174,046	4,265,306	4,170,678	4,203,705	4,438,518
Child Care	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031	1,591,053	1,629,050	1,805,549	1,893,970	1,687,495
Total business-type activities	5,930,272	5,780,784	5,835,207	5,480,269	5,492,944	5,765,099	5,894,356	5,976,227	6,097,675	6,126,013
Total government-wide	\$ 132,389,937	\$ 139,487,360	\$ 137,722,121	\$ 138,465,708	\$ 140,393,631	\$ 148,301,516	\$ 147,726,590	\$ 149,882,010	\$ 151,991,669	\$ 164,358,628
Program Revenues:										
Governmental activities:										
Charges for services:										
Co-curricular	-	-	-	2,655,884	2,712,319	2,800,197	2,826,915	2,434,363	2,578,856	2,511,886
Operational support	286,919	484,614	491,528	470,487	515,397	494,505	725,282	755,480	852,073	832,866
Operating grants and contributions	67,633,175	66,801,813	65,677,147	67,177,842	64,339,584	64,250,087	63,995,592	68,179,662	68,043,688	69,805,753
Capital grants and contributions	425,185	280,592	129,328	157,678	39,470	162,818	61,675	102,730	226,924	145,250
Total governmental activities	68,345,279	70,316,411	68,863,687	70,461,884	67,606,770	67,807,687	67,409,444	71,472,235	71,701,541	73,295,755
Business-type activities:										
Charges for services:										
School food service	2,017,352	2,012,280	1,913,553	1,913,273	1,881,576	1,785,164	1,720,720	1,652,723	1,871,160	1,714,143
Child care	1,660,945	1,820,931	1,837,025	1,645,280	1,749,274	1,872,608	1,836,115	1,941,681	1,987,142	2,109,648
Operating grants and contributions	1,737,831	1,595,932	1,685,927	1,648,282	1,863,465	2,055,701	2,177,773	2,154,519	2,334,424	2,448,659
Capital grants and contributions	-	-	31,955	-	-	-	-	-	-	-
Total business-type activities	5,416,128	5,429,143	5,468,460	5,208,815	5,474,315	5,713,471	5,736,608	5,748,923	6,002,726	6,273,450
Total government-wide	\$ 73,761,407	\$ 75,745,554	\$ 74,332,147	\$ 75,670,699	\$ 73,081,085	\$ 73,521,058	\$ 73,146,052	\$ 77,221,158	\$ 77,704,267	\$ 79,569,205
Net (Expense)/Revenue										
Governmental activities	\$ (58,114,386)	\$ (63,380,165)	\$ (62,723,227)	\$ (62,523,805)	\$ (67,293,917)	\$ (74,728,830)	\$ (74,422,790)	\$ (72,433,548)	\$ (74,192,453)	\$ (84,936,860)
Business-type activities	(514,144)	(351,641)	(366,747)	(273,454)	(19,629)	(51,828)	(157,748)	(21,304)	105,051	147,437
Total government-wide	\$ (58,628,530)	\$ (63,741,806)	\$ (63,089,974)	\$ (62,797,259)	\$ (67,313,546)	\$ (74,780,658)	\$ (74,580,538)	\$ (72,480,852)	\$ (74,087,402)	\$ (84,789,423)

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position (Continued)
Last Ten Fiscal Years

Year Ended June 30	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Revenues and Other Changes in Net Position										
Governmental activities:										
Unrestricted county and city appropriations - operating	\$ 34,935,883	\$ 56,949,123	\$ 55,862,017	\$ 56,318,539	\$ 58,321,027	\$ 58,663,905	\$ 62,845,255	\$ 66,966,712	\$ 68,428,740	\$ 71,161,573
Unrestricted county appropriations - capital	25,561,903	9,171,128	5,845,381	8,615,211	10,116,516	24,379,684	10,909,841	8,504,463	6,880,353	7,788,064
Investment earnings, unrestricted	450,995	248,970	113,561	102,977	86,429	42,140	38,313	23,785	32,149	59,843
Miscellaneous, unrestricted	17,862,689	925,786	791,405	1,817,484	1,850,521	1,803,318	1,421,148	2,214,920	2,014,237	1,863,024
Transfers	(389,177)	(406,883)	(577,192)	(500,017)	(141,954)	(67,475)	(312,750)	(193,286)	(34,791)	(28,470)
Total governmental activities	78,425,293	66,788,124	62,035,172	66,354,194	68,231,839	84,721,572	74,901,807	77,516,594	77,320,688	80,846,034
Business-type activities:										
Investment earnings, unrestricted	25,555	5,079	625	3,713	-	-	-	-	-	-
Transfers	386,177	406,863	577,192	500,017	141,654	67,475	312,750	193,286	34,791	26,470
Total business-type activities	411,732	411,942	577,817	503,730	141,654	67,475	312,750	193,286	34,791	26,470
Total government-wide	\$ 78,837,025	\$ 67,200,066	\$ 62,612,989	\$ 66,857,924	\$ 68,373,493	\$ 84,789,047	\$ 75,214,557	\$ 77,709,880	\$ 77,355,479	\$ 80,872,504
Change in Net Position										
Governmental activities	\$ 20,310,907	\$ 3,397,959	\$ (688,055)	\$ 3,830,589	\$ 937,922	\$ 9,992,742	\$ 479,017	\$ 5,083,046	\$ 3,128,235	\$ (4,090,926)
Business-type activities	(102,412)	60,321	211,070	230,276	122,025	15,847	155,002	165,982	139,842	173,907
Total government-wide	\$ 20,208,495	\$ 3,458,280	\$ (476,985)	\$ 4,060,865	\$ 1,059,947	\$ 10,008,589	\$ 634,019	\$ 5,249,028	\$ 3,268,077	\$ (3,916,919)

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

Chapel Hill-Carrboro City Board of Education
Governmental Funds
Changes in Fund Balances
Last Ten Fiscal Years

Year Ended June 30	2008	2009	2010	2011	2012
Revenues					
State of North Carolina	\$ 59,630,771	\$ 60,922,569	\$ 55,475,547	\$ 55,543,828	\$ 58,808,280
Orange County	60,497,786	47,036,977	42,643,077	45,703,931	46,915,324
U.S. Government	5,293,013	5,726,314	9,864,399	11,791,692	5,570,774
Other	21,863,500	23,959,296	23,474,646	24,551,625	24,885,251
Total revenues	<u>147,285,070</u>	<u>137,645,156</u>	<u>131,457,669</u>	<u>137,591,076</u>	<u>136,179,629</u>
Expenditures					
Instructional services	101,462,067	106,935,971	102,689,608	103,771,701	105,498,842
System-wide support services	18,627,203	19,848,927	19,658,874	20,087,800	20,327,573
Ancillary services	50,456	46,025	34,044	237,408	136,883
Non-programmed charges	591,395	579,216	753,318	762,551	638,776
Debt service - principal	463,568	629,600	480,592	700,922	98,292
Debt service - interest	52,378	44,450	31,171	16,154	675
Capital outlay	26,649,049	9,150,703	5,118,725	8,071,720	10,097,491
Total expenditures	<u>147,896,116</u>	<u>137,234,892</u>	<u>128,766,332</u>	<u>133,648,256</u>	<u>136,798,532</u>
Revenues over (under) expenditures	(611,046)	410,264	2,691,337	3,942,820	(618,903)
Other financing sources (uses)					
Transfers from other funds	-	-	-	182,811	896,939
Transfers to other funds	(386,177)	(398,639)	(577,192)	-	(1,004,309)
Installment purchase obligations	209,328	387,981	-	-	-
	<u>(176,849)</u>	<u>(10,658)</u>	<u>(577,192)</u>	<u>182,811</u>	<u>(107,370)</u>
Net change in fund balances	<u>\$ (787,895)</u>	<u>\$ 399,606</u>	<u>\$ 2,114,145</u>	<u>\$ 4,125,631</u>	<u>\$ (726,273)</u>
Ratio of debt service to non-capital expenditures	0.43%	0.53%	0.42%	0.57%	0.08%
Year Ended June 30	2013	2014	2015	2016	2017
Revenues					
State of North Carolina	\$ 58,911,178	\$ 58,878,531	\$ 61,999,596	\$ 62,738,821	\$ 64,424,499
Orange County	63,241,889	51,422,939	53,064,569	52,627,490	56,147,185
U.S. Government	5,501,707	5,178,736	6,282,796	5,531,791	5,526,504
Other	25,157,529	27,375,623	27,977,875	28,264,396	28,133,506
Total revenues	<u>152,812,303</u>	<u>142,855,829</u>	<u>149,324,836</u>	<u>149,162,498</u>	<u>154,231,694</u>
Expenditures					
Instructional services	108,523,623	108,971,020	113,420,291	115,549,913	121,387,316
System-wide support services	22,260,008	22,987,200	23,595,307	24,343,796	24,189,919
Ancillary services	106,706	90,470	63,164	63,669	64,112
Non-programmed charges	636,315	793,774	1,006,307	840,540	789,838
Debt service - principal	435,540	322,084	370,899	503,084	429,638
Debt service - interest	20,142	32,455	24,695	16,704	8,476
Capital outlay	26,258,936	10,409,996	8,116,798	6,117,029	8,297,696
Total expenditures	<u>158,241,270</u>	<u>143,606,999</u>	<u>146,597,461</u>	<u>147,434,735</u>	<u>155,166,995</u>
Revenues over (under) expenditures	(5,428,967)	(751,170)	2,727,375	1,727,763	(935,301)
Other financing sources (uses)					
Transfers from other funds	850,425	293,373	341,610	1,154,000	1,283,632
Transfers to other funds	(880,273)	(302,039)	(377,544)	(1,157,478)	(1,280,625)
Installment purchase obligations issued	1,608,547	-	82,110	498,898	-
Total other financing sources (uses)	<u>1,578,699</u>	<u>(8,666)</u>	<u>46,176</u>	<u>495,420</u>	<u>3,007</u>
Net change in fund balances	<u>\$ (3,850,268)</u>	<u>\$ (759,836)</u>	<u>\$ 2,773,551</u>	<u>\$ 2,223,183</u>	<u>\$ (932,294)</u>
Ratio of debt service to non-capital expenditures	0.35%	0.26%	0.28%	0.36%	0.30%

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Governmental Funds Fund Balances Last Ten Fiscal Years

Year Ended June 30	2008	2009	2010	2011	2012
General Fund					
Reserved	\$ 1,210,499	\$ 1,569,752	\$ 1,034,519	\$ -	\$ -
Unreserved	4,333,818	5,160,768	7,135,658	-	-
Nonspendable	-	-	-	1,080,333	972,818
Restricted	-	-	-	443,625	528,824
Assigned	-	-	-	3,652,913	3,222,913
Unassigned	-	-	-	6,675,445	6,123,908
Total General Fund	\$ 5,544,317	\$ 6,730,520	\$ 8,170,177	\$ 11,852,316	\$ 10,848,463
All Other Governmental Funds					
Reserved	\$ 3,647,263	\$ 605,816	\$ 1,226,320	\$ -	\$ -
Unreserved (deficit), reported in					
Special Revenue Funds	880,818	899,663	875,082	-	-
Capital Projects Fund	(3,167,944)	(480,904)	(402,339)	-	-
Nonspendable	-	-	-	-	425
Restricted	-	-	-	2,580,114	2,875,070
Assigned, reported in					
Special Revenue Funds	-	-	-	28,970	11,169
Unassigned, reported in					
Special Revenue Funds	-	-	-	-	-
Total all other governmental funds	\$ 1,360,137	\$ 1,024,575	\$ 1,699,063	\$ 2,609,084	\$ 2,886,664
Year Ended June 30					
	2013	2014	2015	2016	2017
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Nonspendable	941,271	1,120,202	1,051,690	1,134,291	1,194,588
Restricted	758,515	1,131,274	792,982	824,953	601,148
Assigned	3,222,913	1,000,000	1,868,000	2,148,000	1,000,000
Unassigned	2,841,362	3,458,330	5,947,241	6,554,954	7,180,587
Total General Fund	\$ 7,764,061	\$ 6,709,806	\$ 9,659,913	\$ 10,662,198	\$ 9,976,323
All Other Governmental Funds:					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved (deficit), reported in					
Special Revenue Funds	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Nonspendable	-	-	-	-	-
Restricted	2,184,666	2,602,427	2,267,525	3,488,422	3,548,707
Assigned, reported in					
Special Revenue Funds	-	-	-	-	-
Unassigned, reported in					
Special Revenue Funds	(63,868)	(187,210)	(28,864)	(28,863)	(335,567)
Total all other governmental funds	\$ 2,120,798	\$ 2,415,217	\$ 2,238,661	\$ 3,459,559	\$ 3,213,140

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

Note: Fund balances for 2010 and before are not comparable to 2011 (and after) fund balances due to the implementation of GASB 54 for the year ended June 30, 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Proprietary Fund - Food Service Operations

Revenues by Source Last Ten Fiscal Years

Year ended June 30	Expressed in Nominal Dollars									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Food Sales	\$ 2,017,352	\$ 2,012,284	\$ 1,913,553	\$ 1,913,273	\$ 1,861,576	\$ 1,785,164	\$ 1,720,720	\$ 1,652,723	\$ 1,671,160	\$ 1,714,143
Federal Reimbursements	1,215,885	1,402,498	1,386,853	1,489,132	1,697,467	1,863,739	1,918,154	1,927,898	2,077,777	2,184,617
Federal Commodities	170,504	193,434	299,074	159,160	161,631	187,786	234,534	220,602	251,491	260,164
Other	351,442	166,249	255,466	216,307	142,613	174,474	174,031	141,479	151,268	123,002
State/Local Reimbursements	386,177	505,161	688,556	248,848	270,470	236,610	257,124	258,563	5,156	4,878
Totals	\$ 4,141,360	\$ 4,279,626	\$ 4,523,502	\$ 4,026,720	\$ 4,133,757	\$ 4,247,773	\$ 4,304,563	\$ 4,201,265	\$ 4,156,852	\$ 4,286,804

Year ended June 30	Expressed in Constant Dollars									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Food Sales	\$ 921,944	\$ 932,939	\$ 877,918	\$ 847,624	\$ 811,222	\$ 764,511	\$ 721,951	\$ 692,565	\$ 693,318	\$ 689,664
Federal Reimbursements	555,668	650,229	636,273	659,719	739,708	798,161	804,787	807,876	862,012	891,699
Federal Commodities	77,922	89,680	137,212	70,512	70,434	80,421	98,402	92,442	104,337	106,192
Other	160,611	77,077	117,205	95,829	62,147	74,720	73,017	59,286	62,757	50,206
State/Local Reimbursements	176,486	234,204	306,726	110,245	117,863	101,330	107,880	108,349	2,139	1,991
Totals	\$ 1,892,631	\$ 1,984,129	\$ 2,075,334	\$ 1,783,929	\$ 1,801,374	\$ 1,819,143	\$ 1,806,037	\$ 1,760,518	\$ 1,724,563	\$ 1,749,752

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

Other revenue includes interest earned, gain on disposal of fixed assets, indirect costs not paid, and other revenue.

Nominal dollars reflect actual dollars of the period of the transaction. Constant dollars reflect dollars having a constant general purchasing power as shown by the Consumer Price Index for All Urban Consumers (CPI-U) (Calendar years 1982-1984 = 100).

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

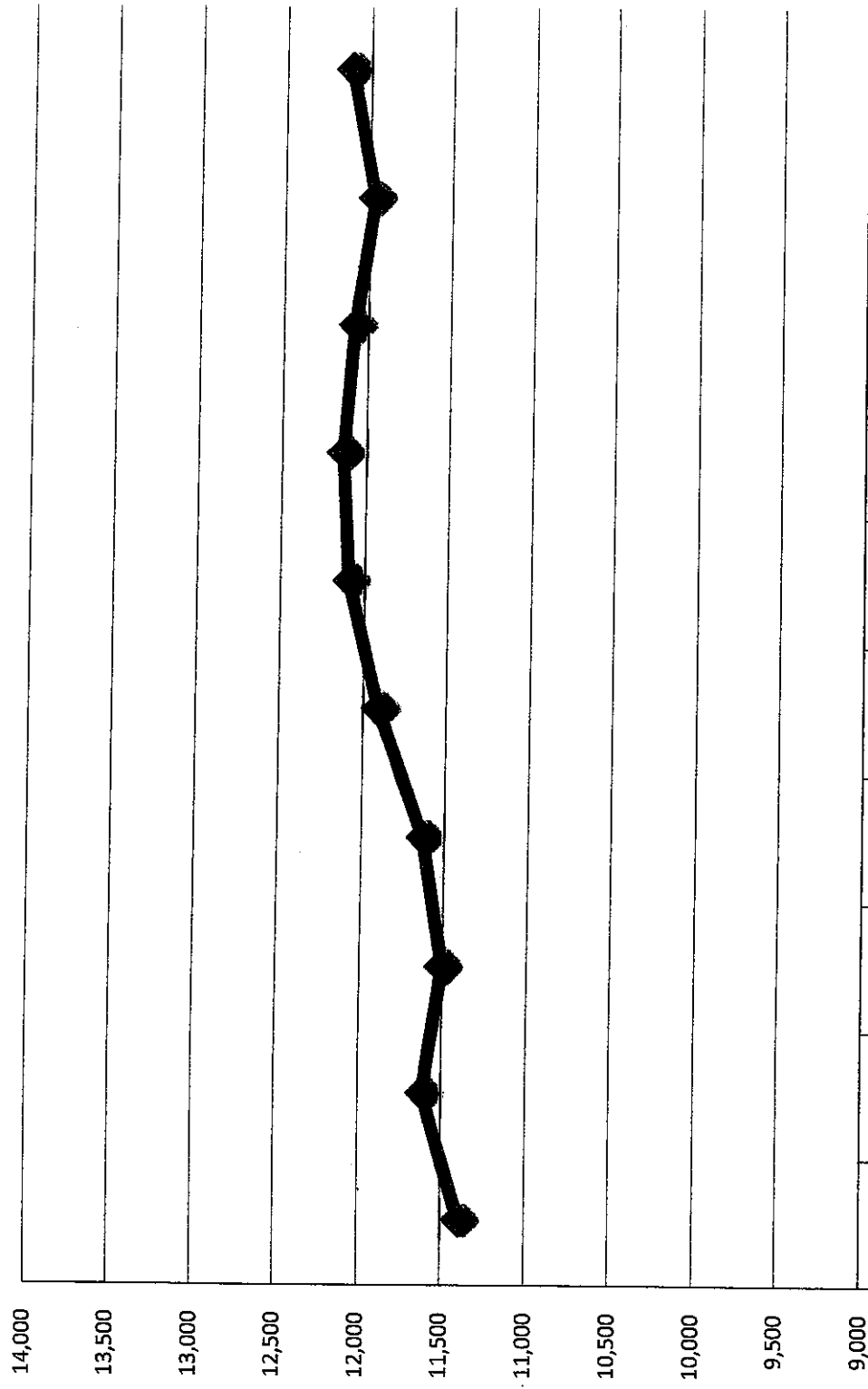
Proprietary Fund - Food Service Operations Expenses by Category Last Ten Fiscal Years

Year ended June 30	Expressed in Nominal Dollars									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Purchased Food	\$ 1,466,999	\$ 1,599,210	\$ 1,658,249	\$ 26,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	1,528,029	1,519,284	1,441,004	1,482,891	1,284,983	1,211,722	1,191,652	1,043,464	1,052,796	1,104,337
Management Fees	589,711	698,652	704,798	2,360,167	2,590,338	2,837,669	2,902,209	2,964,019	2,954,241	3,145,099
Other	641,030	424,774	670,427	305,002	277,205	261,502	325,476	304,674	347,936	312,084
Totals	\$ 4,225,769	\$ 4,242,920	\$ 4,474,478	\$ 4,174,184	\$ 4,152,526	\$ 4,310,993	\$ 4,419,337	\$ 4,312,157	\$ 4,354,973	\$ 4,561,520

Year ended June 30	Expressed in Constant Dollars									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Purchased Food	\$ 670,429	\$ 741,429	\$ 760,787	\$ 11,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	698,320	704,373	661,117	656,955	559,959	518,930	499,974	437,258	436,776	450,759
Management Fees	269,502	324,374	323,354	1,045,608	1,128,796	1,215,255	1,217,661	1,242,057	1,225,633	1,283,740
Other	292,955	196,935	307,585	135,123	120,798	111,990	136,558	127,672	144,349	127,384
Totals	\$ 1,931,206	\$ 1,967,111	\$ 2,052,843	\$ 1,849,260	\$ 1,809,553	\$ 1,846,175	\$ 1,854,193	\$ 1,806,987	\$ 1,806,758	\$ 1,861,883

Nominal dollars reflect actual dollars of the period of the transaction. Constant dollars reflect dollars having a constant general purchasing power as shown by the Consumer Price Index for All Urban Consumers (CPI-U) (Calendar years 1982-1984 = 100).

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



Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Avg Daily Membership	11,395	11,614	11,504	11,629	11,905	12,094	12,138	12,076	11,965	12,113

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

**Student Statistics
Last Ten Fiscal Years**

Year Ended June 30	Teaching Staff ⁽³⁾	Average Daily Membership	Pupil/ Teacher Ratio	Student Attendance Percentage ⁽¹⁾	Students Receiving Free/ Reduced Lunch Percentage ⁽²⁾
2017	900	12,113	1/13	95.62%	23.98%
2016	917	11,965	1/13	95.98%	25.00%
2015	917	12,076	1/13	95.68%	27.89%
2014	894	12,138	1/14	96.46%	23.95%
2013	935	12,094	1/13	95.80%	27.09%
2012	993	11,905	1/12	96.00%	23.40%
2011	903	11,629	1/13	96.03%	22.15%
2010	892	11,504	1/13	96.01%	20.30%
2009	876	11,614	1/13	95.95%	20.70%
2008	897	11,395	1/13	95.84%	21.10%

Sources:

(1) NC Department of Public Instruction Average Daily Attendance(ADA):Average Daily Membership(ADM) Ratio Reports

(2) NC Department of Public Instruction Free & Reduced Meals Application Data Reports. Information for 2017 obtained from Chapel Hill-Carrboro City Board of Education Student Data.

(3) North Carolina Public Schools Statistical Profile (2008-2017 Editions).

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Operational Expenditures Per Pupil Expenditures by Function Last Ten Fiscal Years

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2008	2009	2010	2011	2012
Average Daily Membership	11,395	11,614	11,504	11,629	11,905
Instructional	\$ 8,859	\$ 9,228	\$ 8,924	\$ 8,927	\$ 8,816
Support	1,845	1,900	1,999	1,951	1,976
Ancillary	4	-	3	20	11
Total Expenditures	\$ 10,708	\$ 11,128	\$ 10,926	\$ 10,898	\$ 10,803

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2013	2014	2015	2016	2017
Average Daily Membership	12,094	12,138	12,076	11,965	12,113
Instructional	\$ 9,055	\$ 9,028	\$ 9,024	\$ 9,272	\$ 10,253
Support	2,159	2,151	2,239	2,263	2,162
Ancillary	9	7	5	5	5
Total Expenditures	\$ 11,223	\$ 11,186	\$ 11,268	\$ 11,540	\$ 12,420

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2008	2009	2010	2011	2012
Instructional	\$ 4,049	\$ 4,278	\$ 4,094	\$ 3,955	\$ 3,842
Support	843	881	917	864	861
Ancillary	2	-	1	9	5
Total Expenditures	\$ 4,894	\$ 5,159	\$ 5,012	\$ 4,828	\$ 4,708

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2013	2014	2015	2016	2017
Instructional	\$ 3,878	\$ 3,788	\$ 3,781	\$ 3,847	\$ 4,185
Support	925	902	938	939	882
Ancillary	4	3	2	2	2
Total Expenditures	\$ 4,807	\$ 4,693	\$ 4,721	\$ 4,788	\$ 5,069

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

The above operational expenditures per pupil include all governmental funds.

Note: Nominal dollars reflect actual dollars of the period of the transaction. Constant dollars reflect dollars having a constant general purchasing power as shown by the Consumer Price Index for All Urban Consumers (CPI-U) (Calendar years 1982-1984=100).

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Full-Time Equivalent Governmental Employees by Function/Program

Last Ten Fiscal Years

Year ended June 30	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Officials, Admins, Mgrs	16	20	21	21	38	24	28	27	30	28
Principals	17	18	19	19	19	22	22	20	20	20
Asst. Principals, Non-Teaching	19	23	22	23	23	22	18	22	23	22
Total Administrators	52	61	62	63	80	68	68	69	73	70
Elementary Teachers	439	434	431	431	459	415	408	388	387	377
Secondary Teachers	209	206	204	206	261	144	142	153	154	151
Other Teachers	249	236	257	266	273	376	344	376	376	372
Total Teachers	897	876	892	903	993	935	894	917	917	900
Guidance	39	37	39	39	39	44	39	42	43	39
Psychological	9	11	9	9	9	8	7	8	9	8
Librarian, Audiovisual	14	18	32	32	32	33	32	35	34	35
Consultant, Supervisor	20	28	15	15	15	17	15	14	15	13
Other Professionals	85	94	126	126	127	149	157	157	161	169
Total Professionals	1,116	1,125	1,175	1,187	1,295	1,254	1,212	1,242	1,252	1,234
Teacher Assistants	347	350	356	356	359	359	397	375	358	343
Technicians	45	23	28	28	26	13	14	14	14	12
Clerical, Secretarial	112	110	114	114	155	104	109	111	114	108
Service Workers	177	132	115	115	119	104	117	114	112	83
Skilled Crafts	-	27	26	26	26	27	31	30	30	27
Totals	1,797	1,767	1,814	1,826	1,980	1,861	1,880	1,886	1,880	1,807

Source: North Carolina Public Schools Statistical Profile (2008-2017 Editions)

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

School Building Data

June 30, 2017

Site	Year Built	Square Footage	Capacity	Current Membership	Over/(Under) Capacity	Condition
<u>ELEMENTARY SCHOOLS</u>						
Carrboro Elementary	1957	61,562	533	498	(35)	Poor
Ephesus Elementary	1972	73,096	448	410	(38)	Poor
Estes Hills Elementary	1958	57,989	527	505	(22)	Poor
FP Graham Elementary	1960	68,513	538	579	41	Poor
Glenwood Elementary	1952	55,372	423	483	60	Poor
McDougle Elementary	1996	99,920	564	512	(52)	Good
Morris Grove Elementary	2008	90,221	585	545	(40)	Excellent
Northside Elementary	2013	97,423	585	485	(100)	Excellent
Rashkis Elementary	2003	95,729	585	508	(77)	Excellent
Mary Scroggs Elementary	1999	92,900	575	504	(71)	Good
Seawell Elementary	1969	67,715	466	547	81	Poor
<u>MIDDLE SCHOOLS</u>						
Culbreth Middle	1969	122,467	774	711	(63)	Good
McDougle Middle	1994	138,141	732	671	(61)	Good
Phillips Middle	1962	109,498	706	650	(56)	Poor
Smith Middle	2001	136,054	732	793	61	Good
<u>HIGH SCHOOLS</u>						
Carrboro High School	2007	165,976	860	816	(44)	Excellent
Chapel Hill High	1966	254,551	1,520	1,496	(24)	Poor
East Chapel Hill High	1996	267,549	1,515	1,362	(153)	Good
UNC Hospital School (School is a part of the UNC Hospitals Facilities)				5		
Phoenix Academy (Alternative School is a part of Lincoln)				33		
<u>ADMINISTRATIVE OFFICES</u>						
Transportation Center		5,089				
Lincoln Center		72,932				

APPENDIX

**Chapel Hill- Carrboro Schools
Allotment Formula – 2018-2019**

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Principal	1 for 12 months	1 for 12 months	1 @ 12 months	
Assistant Principal	1 for 12 months	1 for 12 months	1: up to 600 ADM 2: 601- 1250 ADM 3: 1251 -1750 ADM 4: 1751- 2250 ADM all @12 months	
Classroom teachers				
Kindergarten-Third	1:21 ADM			
Fourth- Fifth	1:26 ADM			
Core subjects		1: 120 ADM (teaching 5 classes at 1:24)	1:140 ADM (5 sections at 1:28)	
Mathematics			1: 120 ADM (teaching five 1:24)	
Vocational/ CTE		Dictated by the program	Dictated by the program MOE	
Electives		1: 140 ADM (5 sections at 1:28)	1: 140 ADM (teaching 5 sections at 1:28)	
Dept. chair			No additional planning period; \$1,200 stipend for 10 teachers per high school 08/09	
Academy Leader			No additional planning period; \$5,000 per Thematic Academy &\$5,000 for Finance Academy 09/10	
Small classes			2 FTE per school	
AVID		.60 FTE per school	AVID teacher must have free coordination period .2 FTE	
IFL		1 FTE per school for math 1 FTE per school ELA	1 FTE per school for ELA	
IFL/Math Coach	2 FTE per school for ELA			
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	

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
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 1000 ADM 1.5: 1001-1500 ADM 2: 1501+ 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 1000 ADM 1.5: 1001-1500 ADM 2: 1501+ ADM .5 @ ECHHS 09-10	
In School Suspension		1 FTE (Teacher Assistant)	1 FTE (Teacher Assistant) per school	
Student Assistance			1 FTE @CHHS .5 FTE @ ECHHS & CHS 09-10	
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	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
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 09-10	
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	.5 FTE per school		
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Teacher Assistant	1FTE per K-3 class @ 210 day school year .50 FTE per 4-5 @ 210 day school year	1 per school	2: up to 1000 ADM 3: 1001+ 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 FTE per school @ 210 day school year	1: up to 1000 ADM 1.5: 1001+ ADM @ 210 day school year	Funding pending to replace 11 Elementary Media Assistant positions
Technology Assistant			2 @ each H.S.	
Principal Secretary	1per school @ 12 MOE	1per school @ 12 MOE	1per school @ 12 MOE	Reduction of 1 Clerical position per high school for 2016-17
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	

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
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 1000 ADM 2: 1000+ ADM 1 @ 12 months other = 11 months	
Online Learning Asst.			1 FTE	
Athletic Trainer			1 FTE 10 month year (August 1- May 30 th); 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

<u>Other position allocations</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>
Athletic Coaches		25 positions	49 positions
Co-curricular assignments		12 assignments	24 assignments
Activity Units (\$467 ea.)	5 units	10 units	40 units

2018-19 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	No Changes for 2018-19 Budget
STATE FUNDS:						
Instructional Supplies	per student	30.12	30.12	30.12	30.12	Initial allotment from state
Textbooks	per student					centrally managed by ISD
At-Risk	per student	10.00	10.00	10.00	10.00	ISD allotment
School Technology	per student	-	-	-	-	
		-	-	-	-	
LOCAL FUNDS:						
Differentiated Pay	per cert staff	75.00	75.00	75.00	75.00	11-12 allotment reduction
Field Trips	per student	2.74	2.74	2.74	2.74	Inflationary increase of .5% 17-18
Staff Development	per teacher	90.00	90.00	90.00	90.00	same as 09-10
Safe Schools/Violence Prevention	per school	-	11,876	16,443	-	Inflationary increase of .5% 17-18
At Risk	per student	3.01	3.01	3.01	3.01	Inflationary increase of .5% 17-18
Instructional Supplies	per student	11.72	20.25	20.25	20.25	Inflationary increase of .5% 17-18
Cultural Arts	per school	906.00	2,810.00	4,485.00		Inflationary increase of .5% 17-18
New Classroom Setup grades 1-12	per classrm	500.00	500.00	500.00	-	same as 00-01
New Classroom Setup Kindergarten	per classrm	1,000.00	-	-	-	same as 00-01
Technology software	per student	-	-	-	-	
Textbooks - special allotment				13,533		Inflationary increase of .5%
Supplementary Books	per student	2.28	2.28	2.28	2.28	Inflationary increase of .5% 17-18
Media Center Supplies	per student	11.51	11.51	11.51	11.51	Inflationary increase of .5% 17-18
Co-curricular Activities	per school	-	14,400	48,600	-	same as 09-10
Co-curricular Activities	per student	-	-	16.33	-	Inflationary increase of .5% 17-18
Travel - Asst. Principals	per Asst. Prin	430.00	430.00	430.00	-	same as 09-10
Travel - Principals	per Principal	1,215.00	1,215.00	1,215.00	1,215.00	same as 09-10
Telephone	per school size					same as 09-10
Administrative Supplies & Postage	per student	3.75	3.75	5.61	3.75	Inflationary increase of .5% 17-18
Custodial Supplies Pre 1990	per square ft.	0.032	0.032	0.032	-	same as 10-11
Custodial Supplies Post 1990	per square ft.	0.020	0.020	0.020	-	same as 10-11
Copier/Equip Maintenance /Repair	District	-	-	-	-	District
SIT Funds	per school	1,028.00	1,028.00	1,028.00	514.00	same as 09-10
Commencement	high school			2,718.00		same as 09-10
Utilities - Electric	per history					increased 7% in 08-09
Utilities - Natural Gas	per history					increased 7% in 08-09
CAPITAL FUNDS						
Replacement Equipment/Furniture	per student	11.27	11.27	11.27	11.27	based on number of students
Purchase of Computer Hardware-60%	per student	58.66	35.15	35.15	35.15	based on number of students

Appendix B
NC State Department of Public Instruction
Allotment General Information FY 2018-19

State Fund Allotment Formulas

The State of North Carolina allots funds to public schools on the following basis:

Classroom Teachers

Dollars associated with these positions are based on each LEA's average teacher salary including benefits, rather than the statewide average teacher salary. This is a position allotment and you must stay within the positions, rather than the dollars, allotted. This calculation is necessary to determine your LEA's allotment per ADM for charter schools.

Instructional Support Personnel

1 position per 218.55 ADM.

Dollars associated with these positions are based on each LEA's average instruction support salary including benefits, rather than the statewide average salary. This is a position allotment and you must stay within the positions, rather than the dollars allotted. This calculation is necessary in order to determine your LEA's allotment per ADM for charter schools.

Academically or Intellectually Gifted Students

\$1,322.28 per child for 4% of ADM.

At-Risk Student Services

Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$89.10 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$358.14 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$272,812).

Central Office Administration

Decreased by LEA from FY 16-17 Initial Allotment is -3.9%

Classroom Materials/Instructional Supplies/Equipment

\$30.12 per ADM plus \$2.69 per 8th and 9th grade ADM for PSAT funding..

Driver Education

\$195.85 per public, private and federal 9th grade ADM.

Children with Special Needs

\$4,253.55 per funded headcount. Child count is comprised of the lesser of the April 1 handicapped headcount or 12.75% of the allotted ADM

Noninstructional Support (Clerical support, custodians and teacher substitute pay)

Distributed based on ADM (\$258.05 per ADM). \$6,000 per Textbook Commission member for Clerical Assistants.

School Building Administration

Principals: 1 per school with at least 100 ADM or at least 7 state paid teachers.

Assistant Principals: One month per 98.53 in ADM

School Technology

No longer funded.

Staff Development

No longer funded.

Teacher Assistants

The number of classes is determined by a ratio of 1 TA per every 21 classes; K-2 TAs per every 3 classes; Grades 1-2-1 TA for every 2 classes; and Grade 3-1 TA for every 3 classes.

Textbooks

\$42.46 per ADM in grades K-12.

Transportation

80% of the Governor's Recommended Allotment. The remaining funds will be allotted in December.

Career Technical Education- Months of Employment (MOEs)

Base of 50 MOEs per LEA with remainder distributed based on 8-12 ADM.

Career Technical Education - Program Support

Base of \$10,000 per LEA with remainder distributed based on 8-12 ADM (\$3354)

Federal Fund Allotment Formulas

Career and Technical Education-Program Improvement

Funding to assist in developing the academic career and technical skills of post-secondary students who elect to enroll in career and technical education programs.

IDEA Preschool

Funds to assist local education agencies in providing special education programs for children with disabilities ages 3-5.

IASA Title 1 - Reading

One of the largest federal grants for CHCCS is for the reading recovery program in the elementary schools. It provides funding to supplement and provide special help to educationally deprived children from low income families. Estimated funding projected by Washington.

IDEA Title VI-B Handicapped

Base Payment-Each LEA shall receive a base amount equal to a proportional share of 75% of the FY 1999-00 IDEA Title VI-B grant as calculated using the December 1998 headcount.

IDEA Title VI-B Preschool Handicapped

Base Payment-Each LeA shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA Title VI-B Preschool grant as calculated using the December 1996 headcount.

Improving Teacher Quality, Title II, Part A

To increase student academic achievement through the hiring, ongoing training and retention of highly qualified teachers and principals.

Language Acquisition State Grant

Assist school districts in teaching English to English learners and in helping these students meet the same challenging State standards required of all students.

APPENDIX C

REVENUE SOURCES GLOSSARY

ABC Revenue	Local fund revenue given to the school district by the Orange County Alcoholic Beverage Control (ABC) Board. Funds are used to support programs of drug and alcohol abuse education.
Appropriated Fund Balance	A portion of the Local Fund Balance that is appropriated to be used to balance the budget. The Fund Balance is credited by the collection of prior years revenues that exceeded budgeted revenues and the under spending of prior years budgets. School Board policy dictates that Fund Balance that is in excess of 5.5% of the budget can be appropriated.
Community Schools	A new Fund that was formerly part of the Local Budget. Revenue is made up of after-school and summer camp and enrichment program fees charged to the participants of those programs.
County Appropriation	Local Fund revenue appropriated by the Orange County Commissioners on a per pupil basis. The source of the revenue is county property taxes. Amount is determined by July 1 of each year and paid in twelve equal payments.
Federal Appropriations	Federal Fund revenue received from the North Carolina Department of Instruction. Monies are held in the State Fund checking account and funded as needed by the State Treasurer.
Federal Reimbursements to the Child Nutrition Fund	Child Nutrition Fund revenues and donated commodities received from the Federal Government. The National School Lunch Act provides a per meal reimbursement on the sale of meals to students. It also provides reimbursement for free and reduced lunches for students whose family income falls below certain income levels.
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.
Indirect Cost	Local Fund revenue received from federal grants for overhead expenses. Indirect costs are charged to the federal grants received through the State Department of Public Instruction as well as the Headstart and Outreach programs.

Appendix C
Revenue Sources Glossary

Interest Earned on Investments	Local Fund revenue earned by investing available monies in interests bearing checking accounts and certificates of deposit.
Miscellaneous Revenue	Local Fund revenues that are small and miscellaneous in nature.
Prior Year Special District Tax	Local Fund revenue received from Orange County for Special District Taxes taxed in the prior year but collected in the current year.
Facility Rentals	Revenue received from groups and individuals that rent school district property.
Sale of Meals	Child Nutrition Fund revenues received from the sale of meals to students and adults, and the sale of supplemental foods. Meal rates are approved by the School Board each Fall for Elementary, Middle and High School students and adults.
Special District Tax	Local Fund revenue received from Orange County. A Special District Property Tax is charged to property within the school district at a rate set by the Orange County Commissioners. Revenue is received as collected.
State Appropriations	State Fund revenue received from the North Carolina Department of Instruction. Monies are held in the State Fund checking account and funded as needed to the school district by the State Treasurer.
State Textbooks	State account used to order state approved textbooks. Allocated on a per pupil basis as counted on the tenth day of school each fall.
Tuition - Pre-School	Local Fund revenue received from tuition charged for the pre-kindergarten blended classes program.
Tuition - Regular School	Local Fund revenue received from parents of students who attend the CHCCS but live outside the district. The tuition rate is set each year to match the county and district tax revenues.
Tuition - Summer School	Local Fund revenue received from parents of students who attend the High School Summer School Enrichment programs.

Appendix D

Operating Budget

Description and Explanation of Line Items

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

5000 Instructional Services

6000 System-Wide Support Services

7000 Ancillary Services

8000 Non-Programmed Charges

9000 Capital Outlay

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

Instructional Services (5000)

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

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

5100 Regular Instructional Services

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

5110 Regular Curricular Services

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

5111 JROTC Curricular Services

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

5112 Cultural Arts Curricular Services

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

5113 Physical Education Curricular Services

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

5114 Foreign Language Curricular Services

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

5115 Technology Curricular Services

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

5116 Homebound/Hospitalized Curricular Services

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

5120 CTE Curricular Services

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

5200 Special Populations Services

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

5210 Children With Disabilities Curricular Services

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

5211 Homebound Curricular Services

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

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

5220 Special Populations CTE Curricular Services

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

5230 Pre-K Children With Disabilities Curricular Services

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

5240 Speech and Language Pathology Services

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

5250 Audiology Services

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

5260 Academically/Intellectually Gifted Curricular Services

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

5270 Limited English Proficiency Services

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

5280-5290 Reserved for future use

5300 Alternative Programs and Services

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

5310 Alternative Instructional Services K-12

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

5320 Attendance and Social Work Services

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

5330 Remedial and Supplemental K-12 Services

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

5340 Pre-K Readiness/Remedial and Supplemental Services

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

5350 Extended Day/Year Instructional Services

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

5351 Before/After School Instructional Services

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

5352 Intersession Instructional Services

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

5353 Summer School Instructional Services

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

5354 Saturday School Instructional Services

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

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also

include the work of clerical staff, in support of the teaching and leadership functions.

5403 School Treasurer

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

5404 School Clerical Support

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

5410 School Principal

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

5420 School Assistant Principal

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

5500 Co-Curricular Services

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

5501 Athletics

Costs of school sponsored activities, under the guidance and supervision of LEA staff, which provide opportunities for students to pursue competitive aspects of physical education outside of regular school hours. Athletics normally involve competition between schools and frequently generate revenues from gate receipts or fees.

5502 Cultural Arts

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

5503 School Clubs and Other Student Organizations

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

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

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

5810 Educational Media Services

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

5820 Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family

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

5830 Guidance Services

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

5840 Health Support Services

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

5850 Safety and Security Support Services

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

5860 Instructional Technology Services

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

5870 Staff Development Unallocated

Cost of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific area, or when staff development funds are appropriated to a school for direct payments.

6207 Limited English Proficiency Support and Development Services

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

6300 Alternative Programs and Services Support and Development Services

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

6301 Alternative Instructional Programs K-12 Support Services

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

6302 Attendance and Social Work Support Services

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

6303 Remedial and Supplemental Services K-12 Support Services

Costs of activities to provide program leadership, support, and development services for programs designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in

grades K-12 to students enabling them to succeed in their learning experiences.

6304 Pre-K Readiness/Remedial and Supplemental Support Services

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

6305 Extended Day/Year Instructional Support Services

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

6400 Technology Support Services

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

6401 Technology Services

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

6402 Information Management Systems Services

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

6403 Technology User Support Services

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

6410 Connectivity Support Services

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

6500 Operational Support Services

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

6510 Communication Services

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

6520 Printing and Copying Services

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

6530 Public Utility and Energy Services

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

6540 Custodial/Housekeeping Services

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

6550 Transportation Services

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

6560 Warehouse and Delivery Services

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

6570 Facilities Planning, Acquisition and Construction Services

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

6580 Maintenance Services

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

6590 Reserved for Future Use

6600 Financial and Human Resource Services

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

6610 Financial Services

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

6611 Financial Management Services

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

6612 Purchasing Services

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

6613 Risk Management Services

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

6614 Resource Development Services

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

6620 Human Resource Services

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

6621 Human Resource Management

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

6622 Recruitment Services

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

6623 Staff Development Services

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

6624 Salary and Benefits Services

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

6630-6690 Reserved for Future Use

6700 Accountability Services

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

6710 Student Testing Services

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

6720 Planning, Research Development and Program Evaluation

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

6800 System-wide Pupil Support Services

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

6810 Educational Media Support Services

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

6820 Student Accounting Support Services

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

6830 Guidance Support Services

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

6840 Health Support Services

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

6850 Safety and Security Support Services

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

6860 Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning

opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

6870-6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

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

6910 Board of Education

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

6920 Legal Services

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

6930 Audit Services

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

6931 Internal Audit

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

6932 External Audit

Costs of activities concerned with the annual independent program compliance and audit of the statements and financial records of the school system, as required by state and federal law.

6940 Leadership Services

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

6941 Office of the Superintendent

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

6942 Deputy, Associate, and Assistants

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

6950 Public Relations and Marketing Services

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

Ancillary Services (7000)

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

7100 Community Services

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

7110 Child Care Services

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

7200 Nutrition Services

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

7300 Adult Services

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

Non-Programmed Charges (8000)

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments,

payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

8100 Payments to Other Governmental Units

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

8200 Unbudgeted Funds

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

8300 Debt Services

Include debt service payments for lease purchases or installment contracts.

8400 Interfund Transfers

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

8500 Contingency

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

8600 Educational Foundations

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

8700 Scholarships

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

Capital Outlay (9000)

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