



**Board of Education's
Approved Budget**

2015-2016

October 1, 2015

TABLE OF CONTENTS

	Page
Budget Message	
Budget Message	1-1
Organizational Chart	1-7
Board Members and Principal Officials	1-8
Principals	1-9
Budget Calendar	1-10
2015-16 Budgets	
Combined Operating Budget	2-1
Local Revenue Projections	2-2
Local Fund Budget Summary	2-3
2015-2016 Continuation& Expansion Budget	2-5
Local Fund Revenue History	2-7
State Fund Revenue Projection	2-8
State Fund Budget Summary	2-9
Federal Fund Revenue Projection	2-12
Federal Fund Budget Summary	2-13
Community Schools Budget Summary	2-15
Child Nutrition Budget Summary	2-17
Recurring Capital Budget Summary	2-19
Capital Improvement Plan	
2015-2025 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 Funds (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 2015-16 Operating Budget Message

The district began the 2015-16 budget cycle in a more financially stable position than the prior year, but we continue to have budgetary needs. State mandates and reductions, and cost increases continue to drive our budget requests. The total local budget increase for 2015-16 is \$2,432,678 or a 3.5% overall budget increase. The General Assembly approved the State budget at the end of September and the district's budget was adopted on October 1.

Local Revenues and Expenditure Changes and Recommendations

The State has estimated that our enrollment will decrease by 150 students this year. At the 2014-15 per pupil expenditure level, the projected decrease in revenue would have been \$536,650. An additional \$326,517 of revenue growth is estimated from the inflationary increase in the special district tax.

The County has approved a \$126.50 increase in the per pupil rate increasing it from \$3,571 to \$3,697.48 for 2015-16. The increase will provide the district with a revenue increase of \$1,187,331. The County also funded an additional 50 Charter students increasing the budgeted number from 117 to 167. The total number of funded students for 2015-16 is 12,239.

There will also be a required per pupil payment to Virtual Charter Schools next year of \$790. It is expected that some home-schooled students will participate in the Virtual Charter Schools next year. We do not have a good estimate of how many resident students will participate in Virtual Charter Schools at this time, but this payment will further erode the Local budget.

Mandated Cost Increases and Continuation of Current Services

The State's final budget provides a pay raise to increase the entry level teacher salary from \$33,000 to \$35,000. This would be a 6% pay raise for this salary level. The General Assembly also approved step increases for teachers scheduled to move to the next step level. Teachers receiving the step increases will receive pay raises ranging from 0% to 10.6%. It is estimated that 65% of teachers will not receive a salary increase.

Some principals will receive step increases, although most will not. Classified employees and central office administrators were not provided with a salary increase. A one-time \$750 bonus was approved for all State employees hired as of November 1, 2015. We estimate that it will cost just under \$1.1 million in local dollars to provide salary increases and bonuses for locally-paid staff. This is about \$100,000 less than we had estimated in our original budget.

This budget recommends that the estimated \$687,000 needed to provide the \$750 one-time bonus be paid from the Local fund balance. The financial statements for 2014-15 are not yet complete, but the Local unassigned fund balance is projected to be near 9%. The district received Medicaid reimbursements of over \$800,000 in 2014-15 which accounts for the majority of the increase in the fund balance. In addition, higher than usual turnover in certified staff positions

account for unspent salary and benefits budget. Using the fund balance for the one-time bonus allows the district use the recurring revenue increase to cover more of the recurring budget requests and will reduce the overall fund balance.

The final State budget increased the state retirement match rate from 15.21% to 15.32% and increased the health insurance match rate from \$5,378 to \$5,471 per employee. The district's cost increases have been adjusted from the original projections. Cost increases for the employer matching retirement (\$201,803) and health insurance payments (\$78,120) for locally paid employees are included at a combined cost of \$279,923. Funding to cover health insurance matching for temporary staffing, as required by the Affordable Care Act, is included in the amount of \$54,750.

A new request is included for an EC teacher assistant for Phoenix Academy (\$35,000). With the recent closing of Pace Academy, some of the former PACE students are currently enrolled in Phoenix Academy and require additional EC support.

A budget increase in the Charter School payment budget is needed in the amount of the revenue increase request - \$178,550. This requested amount is half of the original budget request. The current budget line is not adequate to pay for the projected number of Charter students.

There has been a cost increase of SRO contracts with the towns. Salary and benefit rate changes for the police officers drives up the cost of the contracts. Contracted services increases for the maintenance of facilities and the new tax law requiring the payment of taxes on some of those contracts are included in the \$100,000 request.

Total of the State/Federal mandates and the Continuation of Current Services total \$1,049,566.

Priority Related Expansion Requests

Careful review and consideration of the district wide priority budget requests was performed to arrive at the \$860,589 of expansion budget requests. We also reallocated funding and have recommended the use of additional fund balance when possible. Our primary focus was around the priorities identified at the Board Planning Conference and our Strategic Plan, specifically:

Board Priority: Professional Development Needs

Project ADVANCE: Planning and implementation support: Goal 4 of the district's strategic plan focuses on the professional development needs identified by teachers in our district. Specifically, the strategies are:

4.1 Create a model for career and financial advancement based on instructional excellence and professional growth

4.3 Create new systems and practices and/or adjust current systems and practices that will sustain effective professional development and proven research based practices

Over the past three years, teachers and administrators have been working to develop a new model for professional growth, leadership, compensation and career advancement. Our ADVANCE model has been created and shared with the General Assembly for possible pilot consideration. This is an enormous undertaking and will require a significant investment of time and resources to move from our model to implementation. We are not recommending any additional funding for 2015-16 as we reallocated funding used during the model development process towards implementation.

Learning Focused/Understanding by Design (UBD) training: Goal 1 of our strategic plan focuses on instructional excellence focused on thinking and problem solving in every classroom. One of the goal's primary strategies is to develop a research-based curriculum template from which all written curricula will be aligned. UBD is the preferred method for developing our curriculum as it focuses on helping teachers identify learning goals, helps teachers create meaningful assessments to measure student progress, and most importantly, helps teachers develop meaningful and engaging lessons designed to make students think and problem solve. Another Goal 1 strategy focuses on developing common expectations of all our professionals. Lesson planning is an expectation that we have for all of our teachers. Administrators, teachers, and instructional coaches are being trained on effective lesson plan development. They are being trained on the high yield strategies that when implemented, will increase student achievement, and on a monitoring system that will ensure implementation and accountability. In total, we are recommending \$150,000 for these priority professional development offerings. We need to continue to invest in our teachers and leaders by providing them with the tools and skills they need successfully elevate student achievement.

Board Priority: Curriculum Development and Support

Unit Lesson Design and Unit Lesson Purchases: This request also supports Goal 1 of our strategic plan. Teachers and students deserve a well-articulated and defined curriculum. Without a well-defined curriculum, effective lesson planning occurs less frequently and student learning expectations can vary among teachers and across schools. With the foundational training and continued training in UBD (described above), some of our teachers have begun to develop unit lessons and common-formative assessments. Developing excellent unit lessons takes time, collaboration, and focus. While these activities can sometimes be scheduled during teacher work days or at common planning times, we need to move at a quicker pace. We are requesting funding to provide release time or summer stipends for teachers to dedicate concentrated blocks of time to the initiative. We may also purchase some exemplary units to complement what our teachers create. We are recommending the use of \$30,000 of additional fund balance for unit lessons. All fund balance recommendations are summarized later in this document.

Board Priority: Supports for Students and Equity

Equal Opportunity Schools (EOS) Support: Our ongoing work and Goal 2 of our strategic plan has focused on the elimination of the achievement gap. One of the strategies, Strategy 2.3 seeks to create support systems and opportunities for typically under-enrolled segments of the student population to advance to Honors and AP level classes. Two of our three comprehensive high

schools (ECHHS and CHS) began this work with a grant 2 years ago. We have seen increased enrollment and increased success in minority student participation in AP courses at these schools, however, we need to sustain the work. We have recently received a new grant from the Public School Foundation to provide stipends for counselors and teachers to advise and support minority students who are taking or are interested in taking an advanced level course for the first time. We will also begin to support this effort at Chapel Hill High School with the remaining EOS grant funding.

Change Middle School ISS positions to become Positive Behavior and Student Support Specialist: We have reallocated at-risk funding to support students at the middle school level. We previously reported data that demonstrates minority students are disproportionately disciplined and suspended. We are changing the In-school Suspension (ISS) position at the middle school level to be a Positive Behavior and Student Support Specialist. This position would still be responsible for ISS, but an important focus will be to keep kids out of ISS or from being suspended from school. The position is aimed at creating a positive behavior culture at the school and helping kids recover after a mistake. This position would work closely with classroom teachers, school administration, counselors, social workers, and other student services professionals.

Counseling Program and Mental Health Review: Goal 3 includes a strategy that calls for external program review for one major program area each year. Due to budget limitations last year, we delayed our Guidance and Mental Health program review. It remains a priority to review this program area and make recommendations for improvements to support all students. It is recommended to use \$50,000 of additional fund balance to fund this program review as summarized later in the document.

Board Priority: Advocating for our Employees

Teacher and School Employee Wage and Salary Increases and Support for Human Resources and Teacher Recruitment: The Great Recession and state funding decisions for public education have negatively impacted our ability to recruit and retain staff. Employees have endured years of frozen salaries and reduced benefits while the cost of living continues to rise. Last year, the General Assembly authorized a sizeable wage increase for less experienced teachers, but provided very little to many of our teachers, administrators, and classified employees. This year's budget provides a 6% to 10.6% increases for teachers at certain experience levels. The \$401,343 included in our budget will provide the required increases for the locally-paid certified staff and continue to sustain the held-harmless raises (3%) to locally paid teachers from 2014-15.

Funding is requested to address inequities with administrator (\$250,000) and classified employee pay, along with a goal to ensure all employees receive a rate of pay equivalent to the county's living wage rate (\$236,500). Finally we are seeking financial support for our Human Resources department (\$45,000; mid-year hire) in recruiting efforts, employee relations matters, and general operational needs.

Board Priority: Technology Support

2 Technicians for the Technology Department: We must continue to invest in and support digital learning and technology in our schools, as it is essential for our students to receive a 21st century education. Our technology investment needs technical support to ensure it is ready and working when students and teachers are engaged in instruction. Currently our district supports nearly 10,000 devices in 23 separate facilities with 10 technicians (a ratio of 1 technician for nearly 1,000 devices). This is well above best practice (DPI recommends 1 technician for every 400 devices). As a result, our technology facilitators (certified teachers whose primary role is to help infuse technology into the classroom and support digital learning initiatives) are troubleshooting technology issues and making technology repairs as opposed to the work they were hired to do. Our original request was to provide four additional, but the final budget can only support two additional technology technicians.

The great majority of our expansion request (\$752,818) focused on aforementioned identified priorities. We are also recommending some additional expansion requests (\$107,771) that we feel are needed for the district to support district efficiencies, safety, and for services, materials, and equipment that have been underfunded. These additional requests are:

- Science kit contractual increase \$19,087
- Accounts Payable technician/position upgrades-midyear \$30,000
- Nurse Coordinator from 10 to 11 months \$ 5,300
- Testing services materials and supplies \$14,300
- Arts Coordinator position from .3 to .5 FTE \$15,084
- School Reading Partners \$24,000

Detailed justifications for most of the expansion requests were included in budget documents presented during the Board’s Planning Conference. The increase in the Arts Coordinator position has been added to address the need for additional services from the position. Also added is the School Reading Partners funding request. School Reading Partners is a well-organized initiative that brings trained volunteers into our schools to assist in growing the literacy skills of our elementary students. This program was managed by a contractor last year, and we are seeking funds to continue its success.

Fund Balance

This year’s undesignated fund balance indicates that the Board can continue to assign \$1 million to balance the 2015-16 budget and pay for the \$868,000 needed for the one-time \$750 bonus (\$687,000) and other one-time expenditures (\$181,000) that were identified as Board priorities. Other expenditures recommended to be covered from fund balance are listed below:

- Math curriculum materials \$ 69,000
- Unit design/Unit purchases \$ 30,000
- Epinephrine auto injectors \$ 6,000
- Arts Education instrument repairs, replacements, etc. \$ 20,000
- UNC Hospital School Literacy Materials \$ 6,000
- Counseling Program and Mental Health Reviews \$ 50,000

The unassigned fund balance will still remain higher than the 5.5% fund balance target recommended by the County Commissioners after the one-time uses.

Budget Reductions

We are recommending a total of \$230,476 in budget reductions. The loss of longevity pay to instructional staff, as determined by the General Assembly, accounts for the majority of the reduction total. The local supplement match for the anticipated loss of five teaching positions from the enrollment decline will save the district \$24,326. Fewer students will also reduce the per student local operating budget allocations to schools by \$6,150.

Other Information

The district will reallocate \$25,000 from the utility budget to provide an operating budget for the Sustainability Program. State at-risk funds have been reallocated to provide the Bridge Program with an additional FTE of staffing to make the program full time and state at-risk carryover funding is supporting interventionists at the elementary and high school level for 2015-16 to better support students.

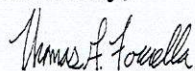
The State and Federal budgets are recommended to be adopted at the level of the planning allotments presented previously. The State's initial allotment was sent on September 28th. The adjustments to the planning allotment will be presented to the Board as a budget adjustment in the September financial report. The major change was a reduction to the teacher assistants' budget in the amount of \$306,161 due to a change in the funding allotment. The NCSBA had projected the reduction of \$30,000.

The district released the hold on 22 teacher assistant vacancies. The change in the funding formula for teacher assistants by the General Assembly reduced the district's teacher assistant funding by \$306,000. Available budget in the utility budget, due to cost savings, will also be available to cover the cost of the teacher assistants this year. If utility savings continue we will plan on making a permanent reallocation. If not, the district will need to address teacher assistant funding in the next budget cycle.

The Capital, Child Nutrition, and Community Schools budgets remain the same as originally proposed. The Fund 6 – Trust and Agency budget represents the ending cash balance in the fund that carried over from the prior fiscal year. Fund 8 represents the carryover budget balances in the Head Start and NC PreK Grants from prior year.

Chapel Hill – Carrboro City Schools continues to be well supported by the community and the Orange County Commissioners. We are extremely thankful. Through several years of significant budget reductions and fiscal uncertainties we continue to be strong in our commitment to provide a quality education for our students.

Sincerely,



Thomas A. Forcella
Superintendent

2015-16 Central Office and School Administrators (COSA)

Superintendent's Office

Tom Forcella

Jeff Nash
Mary Roberts
Julie Hennis
Amatullah Stanback

Superintendent

Executive Director, Community Relations
Director, After School Programs
Coordinator, Volunteer Service
Coordinator, BRMA

Information Technology Division

Daniel Curry-Corcoran

Doug Noell
Debby Atwater

Chief Technology Officer

Director, IT Operations
Director, Digital Learning and Library Services

Instructional Services Division

Magda Parvey

Diane Villwock
Rydell Harrison
Steven Weber
Valerie Reinhardt
Debby Atwater
Kathi Breweur
Roslyn Moffitt
Scarlett Steinert
Sheldon Lanier
Brenda Whiteman
Camille House
Christy Stanley
Elaine Watson-Grant
Helen Atkins
Kelli Briggs
Linda Joseph
LuAnn Malik
Tony Srithai

Sherron Leplin

Spencer Register
Kerry Moore
Thea Wilson
Alisha Schiltz
Michele Leykum
Nancy Kueffer

Assistant Superintendent, Instructional Services

Executive Director, Testing and Program Evaluation
Executive Director, PL & Project ADVANCE
Executive Director, Curriculum and Instruction & High School Programs
Executive Director, Leadership and Middle School Programs
Director, Digital Learning and Library Services
Director, Career & Technical Education (CTE)
Director, Title I & Elementary School Programs
Director, Athletic Programs/Healthful Living
Director, Equity and AVID
Coordinator, Arts (P/T)
Coordinator, Gifted Education/2e
Coordinator, English Language Arts (7-12), & Social Studies
Coordinator, Dual Language & World Language
Coordinator, ESL
Coordinator, English Language Arts (K-6)
Coordinator, Nurses and Homebound
Coordinator, Math
Coordinator, Science
Senior Executive Director, Exceptional Children
Assistant Director, Exceptional Children
Director, HeadStart/Pre-K
Coordinator, Preschool Disabilities/Early Intervention
Coordinator, MTSS and 504
Coordinator, EC System Level
Coordinator, EC Compliance and PBIS

Support Services Division

Todd LoFrese

Bill Mullin
Scott Fearrington
Liz Cartano
Catherine Mau
Jeff Reilly

Ruby Pittman

Jonathan Scott

Arasi Adkins

Mary Gunderson

Assistant Superintendent, Support Services

Executive Director, Facilities Management
Director, Transportation
Director, Child Nutrition
Coordinator, Student Enrollment
Coordinator, Safe Schools/Student Records/Sch Social Workers/Homeless
Senior Executive Director, Budget & Finance
Director, Accounting
Senior Executive Director, Human Resources
Coordinator, Teacher Recruitment & Support

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

Mike Kelly, Chair

Andrew Davidson, Vice Chair

Jamezetta Bedford

Michelle (Shell) Brownstein

James Barrett

David Saussy

Annetta Streater

Tom Forcella, Superintendent

Magda Parvey, Assistant Superintendent
for Instructional Services

Todd LoFrese, Assistant Superintendent
for Support Services

Ruby Pittman, Executive Director of Budget and Finance

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

March 5, 2015

Chapel Hill –Carrboro City Schools Principals

Principals

Jillian Laserna	Carrboro Elementary School
Marny Ruben	Seawell Elementary School
Lewis A. Ware	Estes Hills Elementary School
Victoria Creamer	Ephesus Road Elementary School
Darlene Ryan	Glenwood Elementary School
Emily Bivins	Frank Porter Graham
Patrenia McDowell	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Coretta Sharpless	Northside Elementary School
Janice Croasmun	Rashkis Elementary School
Crystal Epps	Scroggs Elementary School
Beverly Rudolph	Culbreth Middle School
Robert Bales	McDougle Middle School
Tomeka Ward-Satterfield	Phillips Middle School
Phillip Holmes	Smith Middle School
Laverne Mattocks	Carrboro High School
Eileen Tully	East Chapel Hill High School
Sulura Jackson	Chapel Hill High School
John Williams	Phoenix Academy High School
Nancy Yoder	Hospital School, UNC Hospital

Chapel Hill-Carrboro City Schools 2015-16 Budget Development Calendar

November 18, 2014	Kick off budget request process with schools and departments
January 6, 2015	Schools and Administrative Department submit new budget requests
January 9, 2015	Present the district budget requests to the Cabinet
January 13-16, 2015	Departmental budget review sessions
February 9-10, 2015	Superintendent presents budget to Board of Education, Board Planning Conference, February 10
March 5, 2015	Board of Education work session on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
March 19, 2015	Board of Education work session and public hearing on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
April 16, 2015	Board of Education approves budget to be submitted to the County Commissioners, Town Hall
April 28, 2015	Present budget to BOCC at joint meeting of school boards at Hillsborough Commons (Whitted Bldg) Hillsborough at 7:00 pm
May 14, 2015	County Commissioners' Budget Work Session, Hillsborough Commons (Whitted Bldg) Hillsborough at 7:00 pm
May 19, 2015	County Commissioners' Regular Meeting, Manager Presents 2015-16 Budget, Southern Human Services, Chapel Hill, NC at 7:00pm
May 21, 2015	County Commissioners' Budget Public Hearing, Hillsborough Commons (Whitted Bldg) Hillsborough, NC at 7:00 pm
May 28, 2015	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm

Chapel Hill-Carrboro City Schools 2015-16 Local Fund Budget Calendar

June 4, 2015	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 9, 2015	County Commissioners' Budget Work Session, Hillsborough Commons (Whitted Bldg) Hillsborough, NC at 7:00 pm
June 11, 2015	County Commissioners/Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 16, 2015	County Commissioners' approve budget at regular meeting, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
July, 2015	Board of Education approves Budget resolutions for all Fund Codes

2015-16 BUDGETS

Combined Operating Budget Revenues and Expenditures

REVENUE	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Total Local Revenue	67,205,662	65,568,894	69,350,886	69,376,817	73,257,425	73,257,425	71,783,564
Total State Revenue	63,388,137	58,450,091	59,064,223	63,674,000	66,857,700	66,857,700	60,876,056
Total Federal Revenue	5,056,913	3,956,840	5,624,802	4,400,000	4,749,000	4,749,000	4,749,000
TOTAL REVENUE	\$ 135,650,712	\$ 127,975,825	\$ 134,039,911	\$ 137,450,817	\$ 144,864,125	\$ 144,864,125	\$ 137,408,620

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Regular Instructional Programs	\$ 69,625,268	\$ 60,546,421	\$ 68,002,153	\$ 68,141,592	\$ 71,735,685	\$ 71,735,685	\$ 64,991,925
Special Programs	18,654,475	19,576,112	18,698,124	18,821,668	20,064,130	20,064,130	20,924,044
Alternative Prog. and Services	5,684,895	5,233,828	5,519,988	6,021,732	6,444,951	6,444,951	5,501,485
Co-Curricular Activities	1,903,408	2,074,750	2,086,729	2,086,729	2,183,237	2,183,237	2,093,873
School Leadership	4,337,752	4,296,738	3,809,085	4,577,085	4,743,871	4,743,871	4,411,399
School Based Support Services	11,987,126	11,948,362	12,091,156	11,035,354	11,561,853	11,561,853	11,673,191
Other	772,832	638,689	676,520	692,511	840,096	840,096	939,787
TOTAL INSTRUCTIONAL PROG.	112,965,756	104,314,900	110,883,755	111,376,671	117,573,823	117,573,823	110,535,703

SUPPORT SERVICES	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Instructional Support Services	2,623,285	2,579,948	2,869,505	2,832,374	3,076,452	3,076,452	3,210,219
Administrative Leadership	3,031,294	3,163,979	3,469,677	3,781,699	3,906,281	3,906,281	3,668,762
Technology Support Services	1,904,231	2,054,085	2,120,097	2,114,097	2,332,254	2,332,254	2,110,659
Operational Support Services	11,652,182	12,904,330	10,930,337	12,533,337	13,788,420	13,788,420	13,719,771
Financial and Human Services	1,935,032	1,848,904	2,031,088	2,031,088	2,483,091	2,483,091	2,142,614
TOTAL SUPPORT SERVICES	21,146,024	22,551,246	21,420,704	23,292,595	25,586,498	25,586,498	24,852,025

OTHER SERVICES	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Community Relations	238,569	218,024	254,922	254,922	258,784	258,784	257,025
Charter School Funds	554,680	686,779	554,680	554,680	911,780	911,780	733,230
Child Nutrition Supp./Transfers	269,461	249,793	270,000	270,000	270,000	270,000	271,533
Community Schools Transfers	11,761	-	-	-	-	-	-
State Textbooks		102,121			175,000	175,000	459,103
Other	464,461	96,335	655,850	411,000	88,239	88,239	300,000
TOTAL OTHER SERVICES	1,538,932	1,353,052	1,735,452	1,490,602	1,703,803	1,703,803	2,020,891

TOTAL OPERATING EXPENSES	\$ 135,650,712	\$ 128,219,198	\$ 134,039,911	\$ 136,159,868	\$ 144,864,125	\$ 144,864,125	\$ 137,408,620
---------------------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

<i>Per Pupil Expenditures</i>	\$ 11,081	10,551	\$ 10,863	\$ 11,259	\$ 11,788	\$ 11,788	\$ 11,227
-------------------------------	-----------	--------	-----------	-----------	-----------	-----------	-----------

Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS

2015-2016 Local Fund Revenue Projections

\$126.50 per pupil increase

Projected Student Enrollment	2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPR
State projection of Students	12,256	12,166	12,353	12,107	12,203	12,203	12,203
Less: Out-of-County Tuition Paid	(131)	(131)	(131)	(131)	(131)	(131)	(131)
Existing Charter School students	117	117	117	117	217	217	167
Total County Resident Students	12,242	12,152	12,339	12,093	12,289	12,289	12,239

County Appropriation	\$ 3,167	\$ 3,293	\$ 3,571	\$ 3,571	\$ 3,873	\$ 3,873	3,697.48
Special District Tax	\$ 1,577	\$ 1,825	\$ 1,764	\$ 1,764	\$ 1,798	\$ 1,828	\$ 1,805

LOCAL REVENUES	2013-14	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPR
County Appropriation	40,019,098	40,019,098	44,066,106	44,066,106	47,595,297	47,595,297	45,253,437
Special District Tax	21,446,134	22,173,813	21,767,826	22,135,495	22,094,343	22,467,527	22,094,343
Prior Year Special District Tax	300,000	158,344	300,000	271,111	250,000	250,000	250,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	75,000	108,388	75,000	-	75,000	75,000	75,000
Tuition - Regular School	170,000	178,040	170,000	196,093	170,000	170,000	170,000
Tuition - Preschool	380,000	503,389	380,000	515,553	440,000	440,000	440,000
Fines & Forfeitures	375,000	333,973	375,000	333,101	340,000	340,000	340,000
ABC Revenue	41,800	41,800	41,800	45,300	45,300	45,300	45,300
Interest Earned on Investments	50,000	38,313	50,000	23,785	25,000	25,000	25,000
Medicaid Reimbursements	325,000	164,602	325,000	1,157,423	450,000	450,000	450,000
Miscellaneous Revenue	196,717	156,719	196,154	359,558	168,484	168,484	168,484
Indirect Cost	110,000	144,161	110,000	186,555	110,000	110,000	110,000
Appropriated Fund Balance	3,222,913	1,054,255	1,000,000	1,000,000	1,000,000	1,000,000	1,868,000
TOTAL LOCAL REVENUES	\$ 67,205,662	\$ 65,568,894	\$ 69,350,886	\$ 70,784,080	\$ 73,257,425	\$ 73,630,608	\$ 71,783,564

\$ 2,432,678

Budget Assumptions

1. Appropriation is based on the State's projected enrollment of 12,203.
2. The County increased the per pupil appropriation from \$3571 to \$3697.50.
3. The projected 2015-2016 district tax one cent valuation amount is \$1,060,189. The special district tax rate remains at \$.2084.
4. Charter student funding increased by 50 students from 117 to 167.
5. Assumes the County will continue the Fair Funding allocation of \$494,000 to each district.
6. Carol Woods contribution of \$30,000 is included in the miscellaneous revenue projection for 2015-16.
7. Uses \$1,500,000 of Local fund balance to balance the 2015-2016 budget.
8. Alcohol and Beverage Commission grant in the amount of \$45,300 is expected in 2015-16.

Orange County Budget Office form

Local Fund Budget Summary

Summary by Purpose Code

	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
INSTRUCTIONAL							
5110 Regular Instructional Services	22,158,447	20,018,999	23,145,908	23,145,908	24,235,277	24,235,277	21,857,652
5112 Cultural Arts Services	185,783	147,435	212,653	212,653	265,548	265,548	235,056
5113 Physical Education Curricular Services	261,264	74,667	274,123	274,123	280,092	280,092	274,123
5114 Foreign Language Curricular Services	155,297	119,111	163,127	163,127	166,589	166,589	163,127
5116 Homebound/Hospitalized Curricular Ser.	556,068	168,164	578,817	578,817	591,447	591,447	578,817
5120 CTE Curricular Services	378,741	370,528	388,152	388,152	447,089	447,089	438,986
5210 Special Populations Services	7,178,516	8,231,299	7,754,560	7,754,560	7,908,928	7,908,928	9,054,958
5211 EC Homebound Curricular Services	6,120	-	6,304	6,304	6,430	6,430	6,304
5220 CTE Children w/Disabilities Curricular	495,821	22,460	35,110	35,110	35,882	35,882	14,041
5230 Pre-K Children w/Disabilities Curricular	274,730	121,895	188,075	188,075	241,984	241,984	199,713
5240 Speech and Language	739,550	697,533	683,514	683,514	698,736	698,736	962,267
5260 Academically Gifted	1,027,760	1,085,464	754,224	754,224	770,861	770,861	756,003
5270 ESL Services	987,548	1,266,773	972,781	972,781	1,212,854	1,212,854	972,259
5310 Alternative Instructional Services	222,620	135,957	195,223	195,223	198,722	198,722	195,335
5320 Attendance/Social Work Services	698,075	743,760	725,097	725,097	738,905	738,905	725,827
5330 Remedial and Supplemental	248,070	501,309	386,280	386,280	392,690	392,690	384,267
5340 Pre-K Services	508,046	726,723	527,475	527,475	567,143	567,143	521,988
5353 Summer School	86,646	60,249	77,657	77,657	79,092	79,092	109,329
5401 Principal's Office	1,117,429	962,636	1,060,455	1,060,455	1,076,996	1,076,996	1,164,290
5402 Assistant Principal	907,606	983,417	927,630	927,630	948,425	948,425	814,278
5404 School Building Support	1,423,205	1,927,899	1,378,655	1,378,655	1,407,602	1,407,602	2,062,747
5501 Athletics	1,426,017	1,553,176	1,454,432	1,454,432	1,543,475	1,543,475	1,453,576
5502 Cultural Arts	195,588	195,469	200,802	200,802	204,912	204,912	205,802
5503 School Clubs/Student Organizations	281,803	326,105	282,829	282,829	284,766	284,766	285,829
5504 Before/After School Care	148,463	98,721	148,666	148,666	150,083	150,083	148,666
5810 Education Media	1,073,999	1,132,774	1,111,138	1,111,138	1,134,779	1,134,779	1,131,767
5820 Student Accounting	455,280	648,619	468,216	468,216	477,958	477,958	106,367
5830 Guidance Services	1,939,485	1,758,483	2,024,783	2,024,783	2,162,524	2,162,524	2,194,955
5840 Health Services	934,285	1,260,756	1,302,659	1,302,659	1,337,714	1,337,714	1,553,152
5841 ABC/Health Services	38,011	54,233	41,800	41,800	41,885	41,885	40,000
5850 Safety and Security	1,067,922	1,195,159	1,163,746	1,163,746	1,278,477	1,278,477	1,364,165
5860 Instructional Technology	70,000	3,178	72,100	72,100	73,542	73,542	
5870 Staff Development	479,194	398,987	454,194	454,194	605,154	605,154	604,194
5890 Volunteer Services	279,838	193,978	196,526	196,526	199,942	199,942	300,593
5000 TOTAL INSTRUCT.SERVICES	48,007,226	47,185,916	49,357,710	49,357,711	51,766,501	51,766,501	50,880,431
SUPPORT SERVICES							
6110 Regular Curricular Support	1,137,109	851,802	873,490	873,490	1,148,512	1,148,512	1,469,932
6113 Physical Education Support	95,088	76,436	95,436	95,436	97,572	97,572	91,787
6115 Technology Curricular Support	108,782	94,795	96,421	96,421	98,580	98,580	98,286
6120 CTE Curricular Support	128,811	108,809	135,406	135,406	138,450	138,450	134,912
6100 Sub-total Regular Instruction Support	1,469,790	1,131,842	1,200,753	1,200,753	1,483,114	1,483,114	1,794,917

Local Fund Budget Summary

Summary by Purpose Code

	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
SUPPORT SERVICES (continued)	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6201 Children w/Disabilities Support	76,982	226,231	147,803	147,803	151,269	151,269	132,740
6207 ESL Support	71,629	54,697	71,629	71,629	71,629	71,629	89,256
6200 Sub-total Special Populations Support	148,611	280,928	219,432	219,432	222,898	222,898	221,996
6304 Pre-K Readiness/Remedial Services	30,362	37,646	32,508	32,508	33,239	33,239	44,247
6300 Sub-Total Admin. Staff/Alternative Prog.	30,362	37,646	32,508	32,508	33,239	33,239	44,247
6400 Technology Support	1,904,231	1,980,284	2,046,097	2,046,097	2,260,854	2,260,854	2,110,659
6510 Telephones	119,083	67,998	119,083	119,083	119,083	119,083	119,083
6520 Printing and Copying Services	329,485	301,425	512,349	512,349	512,403	512,403	512,349
6530 Public Utility and Energy Serv (new)	3,788,586	3,686,876	3,788,586	3,788,586	3,788,586	3,788,586	3,788,586
6540 Custodial Services	2,006,317	1,418,975	1,558,576	1,558,576	1,565,880	1,565,880	1,553,247
6550 Transportation	760,570	899,710	785,130	785,130	799,807	799,807	848,032
6580 Maintenance of Plant	2,696,696	2,887,845	2,866,613	2,866,613	2,904,511	2,904,511	2,938,591
6500 Sub-total Operational Support	9,700,737	9,262,829	9,630,337	9,630,337	9,690,270	9,690,270	9,759,888
6611 Financial Services	783,595	899,126	870,863	870,863	938,587	938,587	932,239
6613 Risk Management	311,000	254,284	311,000	311,000	311,000	311,000	311,000
6621 Human Resource Services	535,570	695,494	849,225	849,225	1,233,504	1,233,504	899,375
6600 Sub-total Financial/Human Resources	1,630,165	1,848,904	2,031,088	2,031,088	2,483,091	2,483,091	2,142,614
6720 Research and Evaluation	376,490	375,576	464,681	464,681	487,151	487,151	409,181
6700 Sub-total Student Accountability	376,490	375,576	464,681	464,681	487,151	487,151	409,181
6910 Board or Education	65,563	83,380	65,563	65,563	65,594	65,594	65,594
6920 Legal Services	100,000	65,772	100,000	100,000	100,000	100,000	100,000
6930 Audit Services	60,000	52,584	60,000	60,000	60,000	60,000	60,000
6941 Office of the Superintendent	233,108	194,359	240,595	240,595	244,666	244,666	250,509
6942 Assistant Supt of Instruction	1,741,693	1,492,495	1,814,122	1,814,122	1,898,614	1,898,614	1,707,765
6943 Assistant Supt of Supp Serv	454,111	672,914	853,397	853,397	865,868	865,868	820,507
6950 Public Relations	238,569	218,024	254,922	254,922	258,784	258,784	257,025
6900 Sub-total Other Support	2,893,044	2,779,528	3,388,599	3,388,599	3,493,526	3,493,526	3,261,400
7200 Nutrition Services		33,204					
6000 TOTAL SYSTEMWIDE SUPPORT	18,153,430	17,730,741	19,013,495	19,013,495	20,154,143	20,154,143	19,744,902
TRANSFERS							
8100 Charter School Funds	554,680	686,779	554,680	554,680	911,780	911,780	733,230
8100 Child Nutrition Transfers	225,000	208,829	225,000	225,000	225,000	225,000	225,000
8400 Transfers to Community Schools	11,761	-					
8100 Other Transfers	200,000		200,000	200,000	200,000	200,000	200,000
8400 Intrafund Transfers							
TOTAL LOCAL FUND BUDGET	67,152,097	65,812,267	69,350,886	69,350,886	73,257,425	73,257,425	71,783,564

Orange County Budget Office form

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2015-2016 CONTINUATION/EXPANSION BUDGET REQUEST**

2015-16 DPI Student Enrollment Projection	12,203
2014-15 DPI Student Enrollment Projection	12,353
Projected Student Enrollment Growth	(150)

LOCAL FUND EXPENSES:

<u>State/Federal Mandates</u>	<u>Amount</u>
State Raise for Beginning Teachers and Step Increases	\$ 401,343
Increase in employee health insurance from \$5378 to \$5471, effective 7/1/2015	78,120
Increase in employer state retirement match from 15.21% to 15.32%	201,803
Health Insurance increase from Affordable Health Care Act, 10 FTEs	54,750
EC Teacher Assistant to support Phoenix	35,000
Subtotal	\$ 771,016

Continuation of Current Services

Charter School Enrollment Growth - Revenue Sharing	\$ 178,550
Contracted Services Cost Increases (SRO's, Facilities Maintenance, New Tax law)	100,000
Subtotal	\$ 278,550

TOTAL CONTINUATION REQUESTS	1,049,566
------------------------------------	------------------

Priority Related Expansion Requests

Classified Employee Pay Study Salary Adjustments and Living Wage Adjustments (\$12.76)	236,500
Administrative Employee Pay Study Salary Adjustments	250,000
HR Compliance Position (mid-year hire)	45,000
Learning Focused Lesson Planning/UBD Professional Development	150,000
Technology - 2 additional Technology Assistant positions	71,318
Subtotal	\$ 752,818

Other Recommended Expansion Requests

Science kit contractual increase	\$ 19,087
Accounts payable technician/position upgrades	30,000
Nurse Coordinator from 10 to 11 months	5,300
Testing Services, Materials, and Supplies	14,300
Arts Coordinator .2 FTE	15,084
School Reading Partners	24,000
Subtotal	\$ 107,771

TOTAL EXPANSION REQUESTS	\$ 860,589
---------------------------------	-------------------

GRAND TOTAL OF CONTINUATION AND EXPANSION REQUESTS	\$ 1,910,155
---	---------------------

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2015-2016 CONTINUATION/EXPANSION BUDGET REQUEST**

BUDGET REDUCTIONS:

Cost savings, Workers Comp	\$ (115,000)
Discontinuation of longevity pay for certified staff	(200,000)
Reduction in Local supplement for state teacher position loss - 5 FTEs	(24,326)
Operating budget reductions due to lower ADM (\$41 x 150)	<u>(6,150)</u>
TOTAL OF BUDGET REDUCTIONS	\$ (345,476)

ADDITIONAL REVENUES NEEDED **\$ 1,564,679**

LESS PROJECTED LOCAL FUND REVENUE INCREASES:

County Revenue based on (\$126.5 more per pupil)	\$ 1,187,331
1.5% Inflationary increase in Special District Tax Revenue	326,517
Net Change in all other Local Revenues	<u>50,830</u>
GRAND TOTAL - REVENUES	\$ 1,564,678

BUDGET EXCESS/(DEFICIT) **\$ (0)**

BUDGET REALLOCATIONS:

Reduce Utility budget by \$25,000 to fund Sustainability supplies, software, hardware

Reallocate \$150,000 contracted services to Project ADVANCE, planning, implementation, and administration

Reallocate at-risk for Bridge Program 1FTE \$ 71,000

Re-allocate at-risk to restore classified ISS position at MS to Positive Behavior and Student Support Specialist

Additional Fund Balance Allocations

\$750 one-time bonus	687,000
Math curriculum materials	69,000
Unit Design/Unit Purchases	30,000
Epinephrine auto injectors	6,000
Arts Education Instrument Repairs, Replacements, Supplies	20,000
UNC Hospital School Literacy Materials	6,000
Counseling Program and Mental Health Review	<u>50,000</u>
Total	\$ 868,000

Local Fund Revenue History

Year	County Appropriation		Special District Tax per \$100 Value District Tax	District Tax Per Pupil
	Per Pupil	Increase		
	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	3,571	302	0.2084	1,752
2015-16	3,697.50	126.50	0.2084	1,764
				1,805

For 2015-2016:

A \$.01 Special District Tax increase is estimated to generate \$1,060,189 in additional revenue .

A \$.01 County General Fund Property Tax rate increase is estimated to generate \$1,638,241 of additional revenue. The ad valorem tax rate is 87.8 cents per \$100 of assessed valuation.

* Re-valuation year of property tax values

2015-16 State Fund Revenue Projection

	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2014-2015	2014-2015
	<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	\$ 62,585,367	\$ 58,347,970	\$ 58,889,223	\$ 63,674,000	\$ 66,682,700	\$ 66,682,700	\$ 60,416,953
State Textbook Revenue	802,770	102,121	175,000	-	175,000	175,000	459,103
Total Revenue	\$ 63,388,137	\$ 58,450,091	\$ 59,064,223	\$ 63,674,000	\$ 66,857,700	\$ 66,857,700	\$ 60,876,056

Orange County Budget Office form

State Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	39,966,852	35,355,069	38,000,000	38,160,000	40,070,250	40,070,250	36,082,882
5112 Cultural Arts Services	272,528	240,980	200,000	389,000	408,450	408,450	638,516
5113 Physical Education Curr. Serv.	78,683	59,562	80,000	83,000	87,150	87,150	131,539
5114 Foreign Language Curr. Serv.	166,321	183,223	171,000	177,000	185,850	185,850	324,737
5116 Homebound/Hospitalized Curr.	792,623	712,561	800,000	921,000	967,050	967,050	817,822
5120 CTE Curricular Services	3,601,204	2,817,411	3,239,094	3,631,000	3,812,550	3,812,550	3,689,655
5210 Children w/Disab. Curr. Serv.	3,364,485	3,798,314	3,500,000	3,800,000	3,990,000	3,990,000	3,977,608
5220 CTE Children w/Disab. Curr.				10,000	10,500	10,500	
5240 Speech & Language Path. Ser.	770,900	679,389	700,000	768,000	806,400	806,400	653,526
5260 Acad/Intell. Gifted Curricular	604,121	626,663	600,000	649,100	681,555	681,555	624,949
5270 LEP Curricular Services	1,256,696	1,216,031	1,200,000	1,300,000	1,365,000	1,365,000	1,367,416
5310 Alternative Instructional Prog.	588,059	545,813	500,000	574,000	602,700	602,700	571,254
5320 Attendance and Social Work	879,798	816,124	800,000	900,000	945,000	945,000	899,481
5330 Remedial & Suppl. K-12 Serv.	383,468	270,807	400,000	687,000	721,350	721,350	126,004
5353 Summer School Instruction	547,000	417,056	400,000	767,000	805,350	805,350	574,000
5401 Principal's Office	1,612,750	1,432,810	1,100,000	1,649,000	1,731,450	1,731,450	1,642,207
5402 Assistant Principal	699,967	917,875	721,000	940,000	987,000	987,000	790,624
5404 School Building Support		56,827		45,800	48,090	48,090	
5810 Educational Media Services	570,746	631,866	588,000	672,000	705,600	705,600	660,432
5820 Attendance - Social Work	180,169	174,439	200,000	191,000	200,550	200,550	187,232
5830 Guidance Services	1,601,147	1,850,455	1,500,000	1,333,000	1,399,650	1,399,650	1,306,606
5840 Health Services	928,186	965,890	900,000	1,008,000	1,058,400	1,058,400	832,102
5850 Safety & Security Support		8,136			-	-	-
5860 Instructional Technology	167,151	169,392	175,000	197,000	206,850	206,850	168,808
5870 Staff Development		5,140					
5000 INSTRUCTIONAL SERVICES	59,032,854	53,951,833	55,774,094	58,851,900	61,796,745	61,796,745	56,067,400

SUPPORT SERVICES	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6110 Regular Curricular Support	108,253	165,061	110,000	216,000	226,800	226,800	229,532
6120 CTE Support	39,822	50,669	41,000	48,000	50,400	50,400	44,715
6201 Children w/Disability Support	105,088	156,952	108,000	149,000	156,450	156,450	120,631
6400 Technology Support		73,801	74,000	68,000	71,400	71,400	
6540 Custodial Services	1,951,445	2,184,821	1,300,000	2,167,000	2,275,350	2,275,350	2,228,526
	251,302	-					
6550 Transportation	1,478,093	1,456,680	1,276,129	1,736,000	1,822,800	1,822,800	1,731,357
6941 Office of the Superintendent	158,180	157,442	117,000	167,100	175,455	175,455	173,194
6942 Asst. Supt. for Instruction	116,549	115,157	116,000	120,500	126,525	126,525	123,866

State Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
6943 Asst. Supt. for Support Serv.	102,090	99,843	103,000	105,500	110,775	110,775	110,302
6000 SUPPORT SERVICES	4,310,822	4,460,426	3,245,129	4,777,100	5,015,955	5,015,955	4,762,123
7200 Child Nutrition Services	44,461	40,964	45,000	45,000	45,000	45,000	46,533
8100 Transfers		(3,132)					
TOTAL	\$ 63,388,137	\$ 58,450,091	\$ 59,064,223	\$ 63,674,000	\$ 66,857,700	\$ 66,857,700	\$ 60,876,056

Orange County Budget Office form

**Summary of Changes
State Fund
2014-2016**

- * The 2051-16 State Planning Allotment has not been received to date.
- * The estimated State retirement rate is 15.82%.
- * The employer health insurance match rate is projected to increase from \$5,378 to \$5,475 per FTE.
- * The State's enrollment projection for the district for 2015-16 is 12,203 students; a 150 student decrease over 2014-15 projection.

2015-2016 Federal Fund Revenue Projection

	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
Federal Revenue	\$ 5,056,913	\$ 3,956,840	\$ 5,624,802	\$ 4,400,000	\$ 4,749,000	\$ 4,749,000	\$ 4,749,000

*No Federal Planning Allotments have been received to date. The amounts indicated are only estimates.

<u>Projected 2015-16 Federal Grant Allotments</u>		<u>Estimated</u> <u>2015-16</u> <u>Allotment</u>	<u>Estimated</u> <u>Carryover</u> <u>Amount</u>	<u>Projected Total</u>
PRC017	Career Technical Education - Program Improvement	\$ 82,000	\$ -	\$ 82,000
PRC049	IDEA-VI-B - Preschool Handicapped	36,000	20,000	56,000
PRC050	Title I	1,100,000	250,000	1,350,000
PRC060	IDEA VI-B, Handicapped	1,735,000	400,000	2,135,000
PRC070	IDEA - Early Intervening Services	320,000	85,000	405,000
PRC103	Improving Teacher Quality	200,000	-	200,000
PRC104	Language Acquisition - State Grant	225,000	150,000	375,000
PRC111	Language Acquisition	46,000	100,000	146,000
Total		\$ 3,744,000	\$ 1,005,000	\$ 4,749,000

Orange County Budget Office form

Federal Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
5110 Regular Instructional Services	\$ 966,903	\$ 299,138	\$ 600,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000
5120 CTE Curricular Services	80,000	81,694	84,209	84,209	80,000	80,000	80,000
5210 Children w/Disabilities Curriculum	1,498,228	1,574,857	1,133,393	1,350,000	1,400,000	1,400,000	1,400,000
5230 Pre-K Children w/Disab. Curr.	260,000	170,537	260,000	170,000	260,000	260,000	260,000
5240 Speech and Language Pathology	100,000	141,018	130,000	150,000	150,000	150,000	150,000
5270 ESL Services	90,000	75,700	780,163	230,000	525,000	525,000	525,000
5320 Attendance and Social Work	80,000	72,161	123,979	102,000	100,000	100,000	100,000
5330 Remedial and Suppl. K-12 Serv.	1,375,113	918,285	1,334,277	1,050,000	1,244,000	1,244,000	1,244,000
5350 Extended Day/Year Instruc.	68,000	25,584	50,000	30,000	50,000	50,000	50,000
5840 Health Services	50,000	59,392	50,000	32,000	50,000	50,000	50,000
5850 Safety and Security Support							
5870 Staff Development	5,800		5,800	5,800			
5880 Parent Involvement Services	8,000	45,724	20,000	35,991	35,000	35,000	35,000
5000 INSTRUCTIONAL SERVICES	4,582,044	3,464,090	4,571,821	3,540,000	4,244,000	4,244,000	4,244,000

	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016	2015-2016
SUPPORT SERVICES	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
6120 CTE Support			3,000	3,000			
6200 Instructional Staff	170,000	206,625	485,825	180,000	170,000	170,000	170,000
6201 Children w/Disabilities Support	134,869	100,904	133,306	170,000	135,000	135,000	135,000
6301 Alt Progs & Services Supp	40,000			40,000			
6550 Transportation	20,000	73,745	20,000	44,000	40,000	40,000	40,000
6940 Leadership Services		12,009		12,000	60,000	60,000	60,000
6000 SUPPORT SERVICES	364,869	393,283	642,131	449,000	405,000	810,000	405,000

7200 Child Nutrition Services							
8100 Transfers	110,000	99,467	48,817	111,000	100,000	100,000	100,000
8200 Other - Unbudgeted			362,033	300,000			

TOTAL	\$ 5,056,913	\$ 3,956,840	\$ 5,624,802	\$ 4,400,000	\$ 4,749,000	\$ 5,154,000	\$ 4,749,000
--------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Orange County Budget Office form

Summary of Changes Federal Fund 2015-2016

- * No Federal Planning Allotments have been received from DPI to date.
- * Budget estimates have been provided assuming that no major reductions will occur in grant funded for 2015-16. Less carryover in the individual grants is projected.
- * The 2014-15 Federal budget represents the final allotments on expiring carryover grant funds in program areas such as Race to the Top and Title IVB Preschool.

Community Schools Fund Budget Summary

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>PROPOSED</u>	Percent Change
REVENUE				
After-school program	\$ 1,339,235	\$ 1,400,418	\$ 1,409,017	0.6%
Summer Camp	156,841	152,971	157,114	2.7%
Summer Youth Enrichment	36,900	30,500	33,000	8.2%
District tuition assistance	11,761	-	-	0.0%
Facility rental	38,239	50,000	50,000	0.0%
Interest Income	-	-	-	
Fund Balance Appropriated	<u>20,000</u>	<u>60,000</u>	<u>26,000</u>	
Total Revenue	\$ 1,602,976	\$ 1,693,889	\$ 1,675,131	-1.1%
OPERATING EXPENSES				
Salaries, wages and benefits	\$ 1,372,159	\$ 1,461,826	\$ 1,443,291	-1.3%
Supplies	60,092	66,737	55,328	-17.1%
Food	115,130	115,362	116,162	0.7%
Purchased services/activities	<u>55,595</u>	<u>49,964</u>	<u>60,350</u>	20.8%
Total Expenses	\$ 1,602,976	\$ 1,693,889	\$ 1,675,131	-1.1%
After-school program enrollment	625	645	634	-1.7%

**Summary of Changes
Community Schools Fund
For 2015-16**

Changes in Revenue

- * Changes in revenue are due to Summer Camp tuition increase and an in expected Summer Youth Enrichment enrollment

Changes in Expenses

- * Changes in operating expenses are due to expected increases in the rate to 16.39% and health insurance to \$5,485 per FTE and anticipated annual leave payouts

Child Nutrition Fund Budget Summary

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>PROPOSED</u>
REVENUE			
Sales of meals and supplemental sales	\$ 1,813,784	\$ 1,805,710	\$ 1,727,394
Federal reimbursements	2,272,477	2,136,021	2,220,678
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	-	-	-
	\$ 4,619,961	\$ 4,475,431	\$ 4,481,771
 OPERATING EXPENSES			
Food	\$ -	\$ -	\$ -
Salaries, wages and benefits	1,172,685	1,167,749	1,124,554
Supplies	233,968	150,000	133,973
Administrative expenses	2,904,608	2,848,983	2,914,544
Chartwells contract reimbursements	-	-	-
Indirect cost	308,700	308,700	308,700
TOTAL OPERATING EXPENSES	\$ 4,619,961	\$ 4,475,432	\$ 4,481,771

**Summary of Changes
Child Nutrition Services Fund
For 2015-16**

Changes in Revenue

- * Reduction in sale of meals
- * Increase in Federal Reimbursements

Changes in Expenses

- * Reduction in salary and benefit expenses
- * Reduction in supplies projection
- * Increase in administrative expenses

Summary of Recurring Capital Budget

School District

Fiscal Year 2015-2016

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		5,365	5,365	5,365
Ephesus Elementary	"		X		4,857	4,857	4,857
Estes Hills Elementary	"		X		5,804	5,804	5,804
FP Graham Elementary	"		X		6,289	6,289	6,289
Glenwood Elementary	"		X		5,579	5,579	5,579
McDougle Elementary	"		X		5,241	5,241	5,241
Morris Grove			X		6,052	6,052	6,052
Northside Elementary			X		5,939	5,939	5,939
Rashkis Elementary	"		X		6,199	6,199	6,199
Scroggs Elementary	"		X		6,142	6,142	6,142
Seawell Elementary	"		X		5,342	5,342	5,342
Culbreth Middle	"		X		8,137	8,137	8,137
McDougle Middle	"		X		7,607	7,607	7,607
Phillips Middle	"		X		7,810	7,810	7,810
Smith Middle	"		X		9,354	9,354	9,354
Carrboro High	"		X		10,233	10,233	10,233
Chapel Hill High	"		X		16,567	16,567	16,567
East Chapel Hill High	"		X		16,308	16,308	16,308
Hospital School	"		X		564	564	564
Total					139,387	139,389	139,387
<i>District Projects</i>							
Technology Equipment	MIS Department Expenses		X		250,000	250,000	250,000
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					449,000	449,000	449,000
<i>District Projects</i>							
Site Development	Drainage/Safety Improvements	X			107,733	107,733	107,733
Renovations	Painting, IAQ, Electrical, etc.	X			673,360	673,360	673,360
Floor Coverings	Carpet/Tile Installations	X			20,000	20,000	20,000
Roof Replacement	CIP Supplement	X					
Roof Repairs	District Repairs	X			81,920	81,920	81,920
Playgrounds/Playfields	Safety Comp./Major Maint.	X			240,000	240,000	240,000
Total					1,123,013	1,123,013	1,123,013

Summary of Recurring Capital Budget
School District
Fiscal Year 2015-2016

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				60,000	60,000	60,000
Contingency	Unknown Expenses				25,000	25,000	25,000
Total					\$ 121,000	\$ 121,000	\$ 121,000
Total Recurring Capital							
					\$ 1,832,400	\$ 1,832,400	\$ 1,832,400

2015-2025
CAPITAL INVESTMENTS PLAN

FUNDED PLAN

PROJECT TITLE	2014-15 Budget Lottery Funded Projects	PENDING									
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Five Year Total	Years 6 to 10 2019-24			
ADA Requirements		45,000	35,000	35,000	35,000	35,000	185,000	335,000			
Abatement Projects											
District Abatement Projects	25,000	35,000	35,000	50,000	50,000	50,000	220,000	337,500			
Phillips: Remove Asbestos Floor Tile			125,000				125,000				
CHHS: Remove Asbestos Floor Tiles			175,000				175,000				
Athletic Facilities											
CHHS: Athletic Track and Field Improvements		200,000					200,000	400,000			
Carrboro HS: Athletic Track		100,000					100,000	200,000			
ECHHS: Field Improvements						200,188	200,188				
Classroom/Building Improvements											
Eales Hills: Media Center and Classroom Improvements			75,000				75,000	150,000	450,000		
Ephesus: Classroom Casework				150,000			150,000	150,000			
Seawall: Classroom Casework				150,000			150,000	150,000			
Seawall: PODs Casework/Bathrooms				40,000			40,000	40,000			
McDougle: Stage Curtains								100,000			
Phillips: 4 Science Classroom Casework								100,000			
CTE: Classroom Upgrades			250,000				250,000	250,000			
Door/Hardware/Canopies											
District Hardware and Door Replacements			75,000				75,000	75,000	175,000		
Seawall: Expand canopies								120,000			
FRG: Canopy at Kiss n Go and Bus Circle					75,000		75,000	75,000			
Ephesus: Canopy at Kiss and Go								75,000			
Electrical Systems											
All Schools: Increase Electrical Distribution	53,944	165,000	175,000	175,000	175,000	200,000	890,000	980,000			
Energy Efficiency/Lighting Improvements											
FRG: Lighting Upgrade/Efficiency							155,000	155,000			
Ephesus: Lighting Upgrade/Efficiency				125,000			125,000	125,000			
CHHS: Auditorium/Gym Lighting Upgrades				121,609			121,609	121,609			
Fire/Safety/Security Systems											
Security Systems Upgrades/Expansions and Signs	100,000	100,000		75,000			150,000	325,000	250,000		
Indoor Air Quality Improvements											
District IAQ Projects			50,000				50,000	150,000	150,000		
Mobile Classroom/Rental Space		128,000		134,000			137,000	670,000	730,000		
Paving: Parking Lots/Driveways/Walkways	80,000										
CHHS: Student Parking Lots			140,852				150,000	290,852	200,000		
ECHHS: Bus Driveway and Parking Lot	80,000										
Roofing/Building Waterproofing Projects											
Seawall: Flat Roof Sections Replacement		365,000	78,294				350,383	350,383	330,000		
ECHHS: Brick pointing/window seal/roof repairs								78,294			
Window Replacements											
Ephesus: replace Windows in Original Bid									150,000		
Seawall: Replace Classroom/Bld Windows									200,000		
Culbreth: Replace Classroom/Bld Windows											
CHHS: Window Replacements			156,211				156,211	156,211			
			120,000				120,000	120,000	350,000		

FUNDED PLAN

PROJECT TITLE	PENDING									
	2014-15 Suggested Lottery Funded Projects	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Five Year Total	Years 6 to 10 2019-24		
Mechanical Systems										
Carboro Elm, 1978 Electric Boiler/Cooling Tower							85,000	2,768,877		
Epitaurus, 1991 Addition-HVAC Improvements				85,000			85,000			
Essex Hills, Multi Purpose 1988 Building Boiler				55,000			55,000			
Glenwood, Multi Purpose 1989 Building Boiler			80,000				80,000			
Glenwood, Multi Purpose Bld - 2 air handlers			80,000				80,000			
FGG, Primary Building Boiler Replacement				57,602			57,602			
FGG, Upgrade Handicap Lifts		75,000					75,000			
McDougle Complex, Cooling Tower Replacement		70,000					70,000			
McDougle Complex, Chilliers Replaced, 20 plus Yea					120,000		120,000			
Stonoges, Cooling Tower						300,000	300,000			
Stonoges, Classroom Air Ventilators Humidity Control					332,743		332,743			
Seawall, Lawor Building Boiler										
Seawall, 9 Heat Pumps for P.O.s		119,088					119,088			
Culbreth, Roof Top Units				259,156			259,156			
Culbreth, Digital HVAC Controls										
Phillips, Expand Digital HVAC Controls	125,000									
CHHS, Auditorium HVAC						300,000	300,000	75,000		
Technology, Total of Listed Categories		1,556,392	1,572,245	1,559,765	1,607,344	1,825,187	7,950,123	6,429,800		
Network Infrastructure		552,161	558,218	554,267	570,607	576,841	2,812,094			
Enterprise Software		152,427	154,100	155,797	157,520	159,288	781,132			
Instructional Computers & Technology		777,691	786,223	794,983	803,672	812,594	4,077,163			
Administrative Computers		46,661	47,173	47,693	48,220	48,756	248,503			
Network Printers		17,109	17,297	17,487	17,681	17,877	88,451			
Community Access Technology		9,333	9,434	9,538	9,644	9,751	48,740			
TOTAL EXPENDITURES - 10 YEAR CIP	829,944	3,110,784	3,144,891	3,179,530	3,214,589	3,250,375	15,900,249	19,806,177		

FUNDING and ARTICLE 46 SALES TAX	2014-15 Budget									
	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Five Year Total	Years 6 to 10 2019-24			
CIP FUNDING SOURCES:										
Long Range Pay-As-You-Go Funds - Projects	2,275,138	2,275,138	2,309,265	2,343,904	2,378,063	2,414,749	11,722,118			
Lottery Funds - Budgeted	828,944	835,628	835,628	835,628	835,628	835,626	4,178,130			
TOTAL CIP FUNDING	3,104,082	3,110,764	3,144,891	3,179,530	3,214,689	3,250,375	15,900,248			
OTHER FUNDING:										
Article 46 Sales Tax - 1/4 Cent		855,482	878,464	891,641	905,016	918,591	4,459,194			
Article 46 Sales Tax Projects as Follows:										
-Technology: Student Access Computing Devices		432,741	439,232	445,821	452,508	459,296	2,229,597			
-Improvements at Older Schools:										
Kitchen Equipment Replacements		93,010					93,010			
Walkways		100,000					100,000			
Culbreth, light fixture replacement program		239,731					239,731			
CHHS, Haynes Theater AudioLighting Systems			439,232				439,232			
ECHHS, Theater AudioLighting Systems				445,821			445,821			
District light fixture replacement program					452,508		452,508			
					459,298		459,298			
						911,804	911,804			

CHAPEL HILL - CARRBORO CITY SCHOOLS
 CAPITAL INVESTMENTS PLAN 2015 - 2025
 UNFUNDED - New Schools and Expansions Needed for Increased Capacity

UNFUNDED NEW SCHOOLS and EXPANSIONS pg 1 of 1

PROJECTS	OPENS	10 YEAR UNFUNDED NEW SCHOOLS										TEN YEAR			
		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Year 6 2020-21	Year 7 2021-22	Year 8 2022-23	Year 9 2023-24	Year 10 2024-25	TOTAL			
Lincoln Center Pre K, Inc. capacity +189	Aug 2018	750,000	2,141,700	10,924,200	2,249,100										16,085,000
Chapel Hill HS - Inc. capacity +105	Aug 2019	2,725,500	13,627,500	32,706,000	5,451,000										54,510,000
Ethiopia - Inc. capacity +137 (complete Pre K before)	Aug 2020			777,000	3,885,000	9,324,000	1,554,000								15,540,000
Seawall - Inc. capacity +119 (complete Ethiopia before)	Aug 2022					787,000	3,935,000	9,444,000	1,574,000						15,740,000
Middle School #5 - Inc. capacity +732	Aug 2023						1,577,115	9,024,601	36,484,948	6,233,577					53,320,241
Phillips MS	Aug 2024							480,500	2,402,500	6,727,000					9,610,000
Culbreth MS	Aug 2024							357,500	1,787,500	5,005,000					7,150,000
Estes Hills - Inc. capacity +68 (complete Seawall before)	Aug 2024							836,500	4,182,500	10,038,000	1,673,000				16,730,000
Camden Elm - Inc. capacity +52 (complete Estes before)	Aug 2024							680,000	3,400,000	8,160,000	1,360,000				13,600,000
#5 Graham	Aug 2024							510,000	2,550,000	6,120,000	1,020,000				10,200,000
Glenwood		700,000	500,000	500,000											1,700,000
TOTAL UNFUNDED PROJECTS		4,175,500	16,269,200	44,907,200	11,585,100	10,111,000	7,066,115	20,495,101	49,029,448	34,741,577	15,785,000				214,165,241

- Notes:
- Middle School #5 opening date is based on Nov. 15, 2014 enrollment SAPFO projections.
 - Middle School projections have been adjusted to account for 104 capacity increase at Culbreth MS as a result of the Science Classroom that opened in December 2014.
 - Nov. 15, 2014 SAPFO projections indicate the need for Elementary School #12 in 2023-24. Instead of building a new school, capacity would be increased in existing elementary schools.

FUNDED CAPITAL for Facilities (exc. Technology) Devoted to Other Schools

Pay As You Go	16,403,000
Article 46 Sales Tax	4,442,000
TOTAL CAPITAL	235,010,241

Note:
 Based on current data, if elementary school capacities are increased by 555 as indicated above, the need for Elementary School #12 is estimated to be deferred until 2032-33

CHAPEL HILL L. CARBORO CITY SCHOOLS
CAPITAL INVESTMENT \$ PLAN 2015 - 2025
UNFUNDED - Major Projects

UNFUNDED MAJOR PROJECTS pg 1 of 3

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL	
	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Year 6 2020-21	Year 7 2021-22	Year 8 2022-23	Year 9 2023-24	Year 10 2024-25		
ADA Requirements												
Carboro Elm, Assessment Findings	437,320											437,320
Ephesus, Assessment Findings	146,000											146,000
Estes Hills, Assessment Findings	990,015											990,015
FRG, Assessment Findings	741,585											741,585
Glenwood, Assessment Findings	554,815											554,815
Seawell, Assessment Findings	594,880											594,880
Culbreth, Assessment Findings	971,100											971,100
Phillips, Assessment Findings	521,170											521,170
CHHS, Assessment Findings	1,253,460											1,253,460
Lincoln Center, Assessment Findings	170,000											170,000
Abatement Projects: Flooring replacements												
Carboro Elm, Assessment Findings	33,150											33,150
Ephesus, Assessment Findings	50,685											50,685
Estes Hills, Assessment Findings	400,196											400,196
FRG, Assessment Findings	3,000											3,000
Glenwood, Assessment Findings	348,219											348,219
Seawell, Assessment Findings	33,790											33,790
Culbreth, Assessment Findings	220,891											220,891
Phillips, Assessment Findings	793,050											793,050
CHHS, Assessment Findings	458,520											458,520
Lincoln Center, Assessment Findings	184,820											184,820
Athletic Facilities:												
CarboroHS, Stadium Visitor Bleachers					450,000							450,000
CarboroHS, Stadium Synthetic Field							1,250,000					1,250,000
CHHS, Stadium Visitor Bleachers							250,000					250,000
CHHS, Stadium Synthetic Field								1,250,000				1,250,000
CHHS, Soccer Field Improvements		250,000										250,000
CHHS, Athletic Field						150,000						150,000
CHHS Baseball Field Bathroom/Concession Bld								750,000				750,000
ECHHS, Stadium Synthetic Field												
CHHS, Major Athletic Field Repairs					250,000							250,000
ECHHS, Stadium Visitor Bleachers							250,000					250,000
Carboro Elementary, Multi purpose field			125,000									125,000
Seawell, Athletic Field						150,000						150,000
McDougle Midl, Tennis Courts							500,000					500,000
Playfield(TD), Provide Public Water		150,000										150,000
Classroom/Interior Improvements:												
Carboro Elm, Assessment Findings	695,825											695,825
Ephesus, Assessment Findings	533,533											533,533
Estes Hills, Assessment Findings	761,535											761,535
FRG, Assessment Findings	524,810											524,810
Glenwood, Assessment Findings	628,099											628,099
Seawell, Assessment Findings	237,348											237,348
Culbreth, Assessment Findings	1,169,143											1,169,143
Phillips, Assessment Findings	2,038,725											2,038,725
CHHS, Assessment Findings	2,722,018											2,722,018
Lincoln Center, Assessment Findings	895,427											895,427
McDougle, Gymnasium Audio System								50,000				50,000
McDougle, Library Carpet									45,000			45,000
McDougleMS, Ceeework										400,000		400,000
Smith, Cafeteria Sound Panels	50,000											50,000
ECHHS, Theater Lighting and Sound upgrade							375,000					375,000

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL
	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Year 6 2020-21	Year 7 2021-22	Year 8 2022-23	Year 9 2023-24	Year 10 2024-25	
Door Hardware/Canopies											400,000
Seoggs, Canopies-Mobile Units, other areas											175,000
Estes Hills, Expand Canopy			75,000								75,000
Ephesus, Canopy at Kiss and Go		95,000				125,000					125,000
FPG, Canopy at Bus Drop Off				150,000							150,000
Glenwood, Canopy at Kiss and Go					150,000						150,000
Seoggs, Canopy at Mobiles and Bus Drop Off											150,000
Exterior Improvements- Windows, Doors											
Cariboo Elm, Assessment Findings	141,102										141,102
Ephesus, Assessment Findings	104,418										104,418
Estes Hills, Assessment Findings	151,870										151,870
FPG, Assessment Findings	485,400										485,400
Glenwood, Assessment Findings	422,630										422,630
Seawell, Assessment Findings	366,470										366,470
Culbreth, Assessment Findings	45,367										45,367
Phillips, Assessment Findings	57,250										57,250
CHHS, Assessment Findings	380,810										380,810
Lincoln Center, Assessment Findings	65,845										65,845
Fire and Safety Systems											
System Upgrades for Mcds, ECHHS, Seoggs, Smith, Raahis			150,000			125,000					275,000
Mechanical Systems:											
Cariboo Elm, Assessment Findings	1,401,650										1,401,650
Ephesus, Assessment Findings	2,172,471										2,172,471
Estes Hills, Assessment Findings	1,099,246										1,099,246
FPG, Assessment Findings	1,802,924										1,802,924
Glenwood, Assessment Findings	1,250,481										1,250,481
Seawell, Assessment Findings	1,047,771										1,047,771
Culbreth, Assessment Findings	2,789,538										2,789,538
Phillips, Assessment Findings	1,819,654										1,819,654
CHHS, Assessment Findings	6,114,507										6,114,507
Raahis, Chillers and Cooling Towers						500,000					500,000
Seoggs, Chillers and Cooling Tower									250,000		250,000
Smith, 2 Chillers replaced						350,000					350,000
ECHHS, HVAC conversion to Digital											
Site Improvements: Paving/Parking/Driveway/Stormwater Mgt.											
Cariboo Elm, Assessment Findings	1,229,345										1,229,345
Ephesus, Assessment Findings	191,458										191,458
Estes Hills, Assessment Findings	825,825										825,825
FPG, Assessment Findings	648,375										648,375
Glenwood, Assessment Findings	480,025										480,025
Seawell, Assessment Findings	501,215										501,215
Culbreth, Assessment Findings	892,614										892,614
Phillips, Assessment Findings	1,434,880										1,434,880
CHHS, Assessment Findings	822,650										822,650
Lincoln Center, Assessment Findings	353,113										353,113
District, Playground Equipment Replacement		50,000									50,000
				50,000							50,000
					50,000						50,000
						50,000					50,000
							50,000				50,000
								50,000			50,000
									50,000		50,000
										125,000	125,000
											500,000
											1,401,650
											2,172,471
											1,099,246
											1,802,924
											1,250,481
											1,047,771
											2,789,538
											1,819,654
									450,000		450,000
										250,000	250,000
											350,000
											1,229,345
											191,458
											825,825
											648,375
											480,025
											501,215
											892,614
											1,434,880
											822,650
											353,113
											200,000

UNFUNDED MAJOR PROJECTS pg 3 of 3

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL
	Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20	Year 6 2020-21	Year 7 2021-22	Year 8 2022-23	Year 9 2023-24	Year 10 2024-25	
Rental Space - Administrative	75,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	1,290,000
Roofing and Waterproofing											
Resilient: Repairs and seals (20 years)						750,000					1,500,000
Stucco: Repairs and seals (20 years)											750,000
Smrtr: repairs and seals (15 years)		1,700,000									1,700,000
ECHHS: repairs and seals (20 years)			1,500,000								1,500,000
Technology											
1:1 Student Laptop Initiative	2,061,717	1,972,529	2,437,719	1,948,087	1,303,503	1,909,377	2,373,819	1,882,239	1,528,651	1,218,359	18,636,000
Equity & Modernizing Classroom Instructional Technology	492,000	492,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,784,000
Building Additions											
McDouglas Middle School Auditorium		400,000	3,809,138	325,000							4,634,138
TOTAL UNFUNDED MAINTENANCE PROJECTS	51,070,346	5,289,829	9,081,857	3,708,087	2,838,803	4,044,377	3,458,819	3,387,239	2,283,651	3,528,359	91,550,767

NOTES:

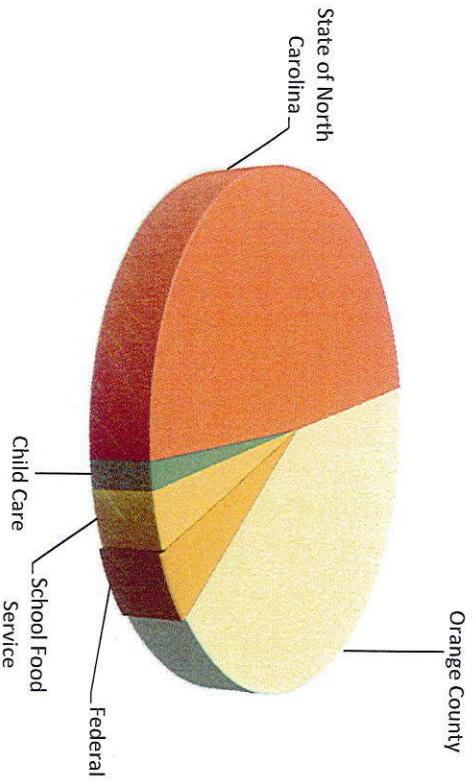
- 1) Only Level 1 recommendations from the Facilities Assessment report have been included in the Unfunded list and approximately 7,000,000 of these findings have been deducted because they are included in the 10 year F
- 2) All findings from the Facility Assessment are listed in Year 1 until a comprehensive financial plan is developed.

STATISTICAL PROFILE

Financial Perspective

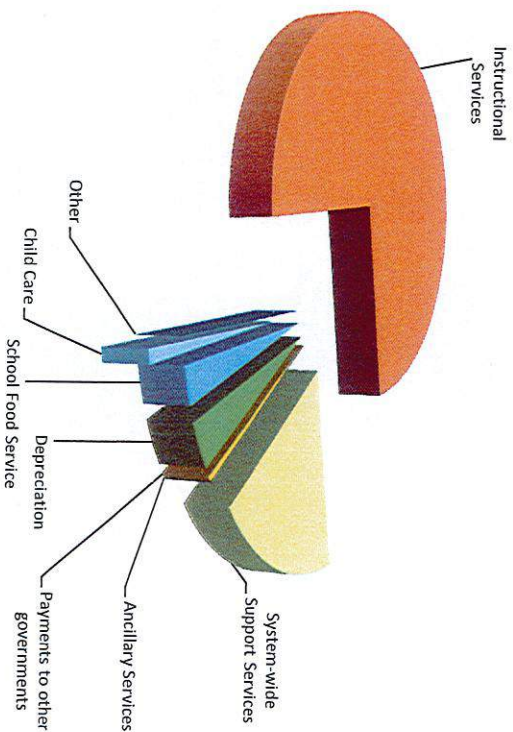
Governmental and Business-type Activities for Fiscal Year 2013-2014

Revenue Sources



State of North Carolina	\$ 58,878,531
Orange County	51,422,939
Federal	5,178,736
School Food Service	3,898,493
Child Care	1,838,115
Other	27,143,795
Total	\$ 148,360,609

Expenses



Instructional Services	\$ 109,586,544
System-wide Support Services	26,114,404
Ancillary Services	90,470
Payments to other governments	649,613
Depreciation	5,358,748
School Food Service	4,265,306
Child Care	1,629,050
Other	32,455
Total	\$ 147,726,590

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2014.

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

Year Ended June 30	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities:										
Net investment in capital assets	\$ 115,208,636	\$ 126,102,764	\$ 143,000,072	\$ 163,483,300	\$ 166,983,429	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825	\$ 180,582,451	\$ 182,769,201
Restricted	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701
Unrestricted (deficit)	(2,263,039)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358	3,355,228	(1,507,943)	(4,026,196)
	\$ 113,784,320	\$ 126,269,554	\$ 144,215,626	\$ 164,526,533	\$ 167,924,491	\$ 167,236,436	\$ 171,067,025	\$ 172,004,947	\$ 181,997,689	\$ 182,476,706
Business-type activities:										
Investment in capital assets	\$ 131,180	\$ 89,007	\$ 47,548	\$ 12,508	\$ 17,486	\$ 42,980	\$ 351,474	\$ 340,873	\$ 329,853	\$ 595,489
Unrestricted (deficit)	(170,427)	267,329	108,657	41,283	96,627	282,203	203,985	336,611	363,478	252,864
	\$ (39,247)	\$ 356,336	\$ 156,203	\$ 53,791	\$ 114,113	\$ 325,183	\$ 555,459	\$ 677,484	\$ 693,331	\$ 848,333
Government-wide:										
Net investment in capital assets	\$ 115,339,816	\$ 126,191,771	\$ 143,047,618	\$ 163,495,808	\$ 187,000,915	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698	\$ 180,892,304	\$ 183,364,670
Restricted	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701
Unrestricted (deficit)	(2,433,465)	(385,700)	495,720	203,698	138,026	2,072,612	4,285,343	3,691,839	(1,144,465)	(3,773,332)
	\$ 113,745,073	\$ 126,626,290	\$ 144,371,829	\$ 164,580,324	\$ 168,038,604	\$ 167,561,619	\$ 171,822,484	\$ 172,682,431	\$ 182,691,020	\$ 183,325,039

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position
Last Ten Fiscal Years

	Year Ended June 30									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses:										
Governmental Activities:										
Instructional services	\$ 76,145,391	\$ 78,719,653	\$ 86,739,513	\$ 100,952,549	\$ 107,177,216	\$ 102,858,017	\$ 103,809,475	\$ 104,946,573	\$ 109,512,140	\$ 109,696,544
System-wide support services	25,583,561	25,141,611	27,389,783	21,027,599	22,067,945	23,000,808	22,689,231	23,529,956	28,104,923	26,114,404
Ancillary services	314,180	478,600	622,045	50,456	3,826	34,044	237,408	136,683	106,706	90,470
Payments to other governments	254,972	301,204	418,143	463,074	416,950	492,836	575,187	527,076	506,313	649,613
Interest on long-term debt	3,153,570	3,704,445	4,349	51,977	39,912	31,171	16,154	675	20,142	32,455
Unallocated depreciation expenses	105,451,654	108,345,513	118,976,649	126,459,653	133,706,576	131,696,914	132,985,439	134,900,887	142,536,417	141,632,234
Total governmental activities	\$ 3,196,780	\$ 3,373,744	\$ 3,870,536	\$ 4,226,769	\$ 4,076,671	\$ 4,218,982	\$ 3,957,877	\$ 4,009,913	\$ 4,174,046	\$ 4,265,306
Business-type activities:										
School food service	1,471,514	1,581,550	1,718,892	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031	1,591,053	1,629,050
Child Care	4,668,294	4,955,294	5,589,428	5,930,272	5,780,784	5,835,207	5,480,269	5,493,944	5,765,099	5,894,356
Total business-type activities	\$ 110,119,948	\$ 113,300,807	\$ 124,536,077	\$ 132,389,937	\$ 139,487,360	\$ 137,522,121	\$ 138,465,706	\$ 140,394,631	\$ 146,301,516	\$ 147,728,590
Program Revenues:										
Governmental activities:										
Charges for services:										
Co-curricular	\$ 2,238,301	\$ 2,145,681	\$ 2,414,520	\$ -	\$ 2,739,392	\$ 2,665,694	\$ 2,655,827	\$ 2,712,319	\$ 2,900,197	\$ 2,626,915
Operational support	377,646	380,412	387,896	286,919	484,614	491,528	470,487	515,397	494,505	725,292
Operating grants and contributions	53,677,352	55,522,004	60,147,393	67,633,175	66,801,813	65,677,147	67,177,842	64,339,584	64,250,067	63,995,592
Capital grants and contributions	842,199	659,835	370,572	425,185	290,592	129,328	157,678	39,470	162,818	61,675
Total governmental activities	\$ 57,135,498	\$ 58,717,932	\$ 63,320,181	\$ 68,345,279	\$ 70,318,411	\$ 68,953,697	\$ 70,461,834	\$ 67,606,770	\$ 67,807,587	\$ 67,409,444
Business-type activities:										
Charges for services										
School food service	1,673,883	1,816,782	1,990,981	2,017,352	2,012,280	1,913,553	1,913,273	1,861,578	1,785,164	1,720,720
Child care	1,492,568	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,845,250	1,749,274	1,872,608	1,838,115
Operating grants and contributions	1,095,463	1,252,370	1,539,327	1,737,831	1,595,992	1,665,927	1,648,292	1,853,465	2,055,701	2,177,773
Total business-type activities	\$ 4,261,914	\$ 4,772,811	\$ 5,233,880	\$ 5,416,128	\$ 5,429,143	\$ 5,408,460	\$ 5,206,815	\$ 5,474,315	\$ 5,713,471	\$ 5,738,608
Total government-wide	\$ 81,397,412	\$ 83,490,743	\$ 88,554,061	\$ 73,761,407	\$ 75,745,554	\$ 74,432,147	\$ 75,668,649	\$ 73,061,086	\$ 73,521,058	\$ 73,148,052
Net (Expense)/Revenue										
Governmental activities	\$ (48,316,156)	\$ (49,627,591)	\$ (55,656,469)	\$ (58,114,366)	\$ (63,390,165)	\$ (62,723,227)	\$ (62,523,605)	\$ (67,293,917)	\$ (74,728,830)	\$ (74,422,790)
Business-type activities	(406,580)	(182,483)	(355,548)	(514,144)	(351,641)	(386,747)	(273,454)	(19,629)	(51,628)	(157,748)
Total government-wide	\$ (48,722,736)	\$ (49,810,074)	\$ (56,012,017)	\$ (58,628,510)	\$ (63,741,806)	\$ (63,089,974)	\$ (62,797,059)	\$ (67,313,546)	\$ (74,780,458)	\$ (74,580,538)

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

Year Ended June 30	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Changes in Net Position										
Governmental activities:										
Unrestricted county and city appropriations - operating	\$ 28,816,278	\$ 30,372,967	\$ 33,121,358	\$ 34,935,883	\$ 56,849,123	\$ 55,862,017	\$ 56,318,539	\$ 56,321,027	\$ 58,563,905	\$ 62,845,255
Unrestricted county appropriations - capital	5,664,955	16,865,918	24,015,067	25,561,903	9,174,128	5,845,381	8,615,211	10,115,516	24,379,684	10,909,841
Investment earnings, unrestricted	99,843	259,385	425,481	450,995	246,970	113,561	102,977	86,429	42,140	38,313
Miscellaneous, unrestricted	14,383,675	15,193,011	16,162,234	17,862,689	925,786	791,405	1,817,484	1,850,521	1,803,318	1,421,148
Transfers	(206,234)	(578,086)	(122,000)	(386,177)	(406,883)	(577,192)	(500,017)	(141,654)	(67,475)	(312,750)
Total governmental activities	48,758,517	62,113,215	73,602,140	78,425,293	66,788,124	62,035,172	66,354,194	68,231,839	84,721,572	74,901,807
Business-type activities:										
Investment earnings, unrestricted	-	-	-	25,555	5,079	625	3,713	-	-	-
Miscellaneous, unrestricted	-	-	33,415	-	-	-	-	-	-	-
Transfers	206,234	578,086	122,000	386,177	406,883	577,192	500,017	141,654	67,475	312,750
Total business-type activities	206,234	578,086	155,415	411,732	411,962	577,817	503,730	141,654	67,475	312,750
Total government-wide	\$ 48,964,751	\$ 62,691,281	\$ 73,757,555	\$ 78,837,025	\$ 67,200,086	\$ 62,612,989	\$ 66,857,924	\$ 68,373,493	\$ 84,789,047	\$ 75,214,557
Change in Net Position										
Governmental activities	\$ 442,361	\$ 12,486,634	\$ 17,946,672	\$ 20,310,907	\$ 3,397,959	\$ (688,055)	\$ 3,830,589	\$ 937,922	\$ 9,992,742	\$ 479,017
Business-type activities	(200,346)	395,583	(200,133)	(102,412)	60,321	211,070	230,276	122,025	15,847	155,002
Total government-wide	\$ 242,015	\$ 12,881,217	\$ 17,746,539	\$ 20,208,495	\$ 3,458,280	\$ (476,985)	\$ 4,060,865	\$ 1,059,947	\$ 10,008,589	\$ 634,019

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Reports.
 Note: Expenses for 2007 and before are not comparable to 2008 (and after) expenses due to a change in the Uniform Chart of Accounts required to be used by all Local Education Agencies in North Carolina.

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

Year Ended June 30	2005	2006	2007	2008	2009
Revenues					
State of North Carolina	\$ 49,564,687	\$ 51,235,505	\$ 55,717,793	\$ 59,630,771	\$ 60,922,569
Orange County	34,481,233	47,238,885	57,136,424	60,497,786	47,036,977
U.S. Government	4,954,864	4,946,334	4,800,173	5,293,013	5,726,314
Other	17,253,167	18,154,810	19,541,912	21,863,500	23,959,296
Total revenues	106,253,951	121,575,534	137,196,302	147,285,070	137,645,156
Expenditures					
Instructional services	76,114,340	78,231,187	86,185,395	101,462,067	106,935,971
System-wide support services	21,628,707	22,607,917	23,611,655	18,627,203	19,848,927
Ancillary services	314,160	478,600	665,695	50,456	46,025
Non-programmed charges	-	467,526	526,474	591,395	579,216
Debt service - principal	797,250	388,575	410,122	463,568	629,600
Debt service - interest	-	-	-	52,378	44,450
Capital outlay	6,069,782	16,595,509	25,699,612	26,649,049	9,150,703
Total expenditures	104,924,239	118,769,314	137,098,953	147,896,116	137,234,892
Revenues over (under) expenditures	1,329,712	2,806,220	97,349	(611,046)	410,264
Other financing sources (uses)					
Transfers from (to) other funds	(206,234)	(578,066)	(122,000)	(386,177)	(398,639)
Installment purchase obligations	302,880	-	1,791,417	209,328	387,981
	96,646	(578,066)	1,669,417	(176,849)	(10,658)
Net change in fund balances	\$ 1,426,358	\$ 2,228,154	\$ 1,766,766	\$ (787,895)	\$ (10,658)
Ratio of debt service to non-capital expenditures	0.81%	0.38%	0.37%	0.43%	0.53%
Year Ended June 30	2010	2011	2012	2013	2014
Revenues					
State of North Carolina	\$ 55,475,647	\$ 55,543,828	\$ 58,808,280	\$ 58,911,178	\$ 58,878,531
Orange County	42,643,077	45,703,931	46,915,324	63,241,889	51,422,939
U.S. Government	9,864,399	11,791,692	5,570,774	5,501,707	5,178,736
Other	23,474,646	24,551,625	24,885,251	25,157,529	27,375,623
Total revenues	131,457,669	137,591,076	136,179,629	152,812,303	142,855,829
Expenditures					
Instructional services	102,689,608	103,771,701	105,428,842	108,523,623	108,971,020
System-wide support services	19,658,874	20,087,800	20,327,573	22,260,008	22,987,200
Ancillary services	34,044	237,408	136,883	106,706	90,470
Non-programmed charges	753,318	762,551	638,776	636,315	793,774
Debt service - principal	480,592	700,922	98,292	435,540	322,084
Debt service - interest	31,171	16,154	675	20,142	32,455
Capital outlay	5,118,725	8,071,720	10,097,491	26,258,936	10,409,996
Total expenditures	128,766,332	133,648,256	136,728,532	158,241,270	143,606,999
Revenues over (under) expenditures	2,691,337	3,942,820	(618,903)	(5,428,967)	(751,170)
Other financing sources (uses)					
Transfers from other funds	-	182,811	896,939	850,425	293,373
Transfers to other funds	(577,192)	-	(1,004,309)	(880,273)	(302,039)
Installment purchase obligations	-	-	-	1,608,547	-
Total other financing sources (uses)	(577,192)	182,811	(107,370)	1,578,699	(8,666)
Net change in fund balances	\$ 2,114,145	\$ 4,125,631	\$ (726,273)	\$ (3,850,268)	\$ (759,836)
Ratio of debt service to non-capital expenditures	0.42%	0.57%	0.08%	0.35%	0.27%

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

Note: Expenses for 2007 and before are not comparable to 2008 (and after) expenses due to a change in the Uniform Chart of Accounts required to be used by all Local Education Agencies in North Carolina.

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Governmental Funds

Fund Balances

Last Ten Fiscal Years

Year Ended June 30	2005	2006	2007	2008	2009
General Fund					
Reserved	\$ 431,966	\$ 605,293	\$ 1,173,547	\$ 1,210,499	\$ 1,569,752
Unreserved	3,195,773	4,954,863	5,640,941	4,333,818	5,160,768
Total General Fund	\$ 3,627,739	\$ 5,560,156	\$ 6,814,488	\$ 5,544,317	\$ 6,730,520
All Other Governmental Funds					
Reserved	\$ 855,811	\$ 431,875	\$ 5,622,675	\$ 3,647,263	\$ 605,816
Unreserved (deficit), reported in					
Special Revenue Funds	838,723	818,723	828,491	880,818	899,663
Capital Projects Fund	(1,623,348)	(885,171)	(5,573,306)	(3,167,944)	(480,904)
Total all other governmental funds	\$ 71,186	\$ 365,427	\$ 877,860	\$ 1,360,137	\$ 1,024,575
Year Ended June 30					
	2010	2011	2012	2013	2014
General Fund					
Reserved	\$ 1,034,519	\$ -	\$ -	\$ -	\$ -
Unreserved	7,135,658	-	-	-	-
Nonspendable	-	1,080,333	972,818	941,271	1,120,202
Restricted	-	443,625	528,824	758,515	1,131,274
Assigned	-	3,652,913	3,222,913	3,222,913	1,000,000
Unassigned	-	6,675,445	6,123,908	2,841,362	3,458,330
Total General Fund	\$ 8,170,177	\$ 11,852,316	\$ 10,848,463	\$ 7,764,061	\$ 6,709,806
All Other Governmental Funds:					
Reserved	\$ 1,226,320	\$ -	\$ -	\$ -	\$ -
Unreserved (deficit), reported in					
Special Revenue Funds	875,082	-	-	-	-
Capital Projects Fund	(402,339)	-	-	-	-
Nonspendable	-	-	425	-	-
Restricted	-	2,580,114	2,875,070	2,184,666	2,602,427
Assigned, reported in					
Special Revenue Funds	-	28,970	11,169	-	-
Unassigned, reported in					
Special Revenue Funds	-	-	-	(63,868)	(187,210)
Total all other governmental funds	\$ 1,699,063	\$ 2,609,084	\$ 2,886,664	\$ 2,120,798	\$ 2,415,217

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
Expenses by Category
Last Ten Fiscal Years

Year ended June 30	Expressed in Nominal Dollars									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Purchased Food	\$ 1,311,961	\$ 1,291,420	\$ 1,302,493	\$ 1,466,999	\$ 1,599,210	\$ 1,658,249	\$ 26,124	\$ -	\$ -	\$ -
Salaries and Benefits	1,424,904	1,385,297	1,382,146	1,528,029	1,519,284	1,441,004	1,482,891	1,284,983	1,211,722	1,191,652
Other	705,132	900,887	1,185,897	1,230,741	1,124,426	1,375,225	2,665,169	2,867,543	3,099,171	3,227,685
Totals	\$ 3,441,997	\$ 3,577,604	\$ 3,870,536	\$ 4,225,769	\$ 4,242,920	\$ 4,474,478	\$ 4,174,184	\$ 4,152,526	\$ 4,310,893	\$ 4,419,337

Year ended June 30	Expressed in Constant Dollars									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Purchased Food	\$ 674,530	\$ 636,481	\$ 625,141	\$ 670,429	\$ 741,429	\$ 760,787	\$ 11,574	\$ -	\$ -	\$ -
Salaries and Benefits	732,598	682,749	663,371	698,320	704,373	861,117	656,965	559,959	518,930	499,974
Other	362,536	444,005	569,180	562,457	521,309	630,938	1,180,731	1,249,594	1,327,245	1,354,219
Totals	\$ 1,769,664	\$ 1,763,235	\$ 1,857,692	\$ 1,931,206	\$ 1,967,111	\$ 2,052,842	\$ 1,849,260	\$ 1,809,553	\$ 1,846,175	\$ 1,854,193

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

Revenues by Source Last Ten Fiscal Years

Year ended June 30	Expressed in Nominal Dollars									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Food Sales	\$1,676,680	\$1,816,782	\$1,990,981	\$2,017,352	\$2,012,284	\$1,913,553	\$1,913,273	\$1,861,576	\$1,765,164	\$1,720,720
Federal Reimbursements	986,446	1,042,779	1,097,491	1,215,885	1,402,498	1,386,853	1,489,132	1,697,467	1,863,739	1,918,154
Federal Commodities	109,017	129,094	146,978	170,504	193,434	299,074	159,160	161,631	187,786	234,534
Other	245,217	261,951	294,858	351,442	166,249	255,466	216,307	142,613	174,474	174,031
State/Local Reimbursements	206,234	578,066	122,000	386,177	505,161	668,556	248,848	270,470	236,610	257,124
Totals	\$3,223,594	\$3,828,672	\$3,652,308	\$4,141,360	\$4,279,626	\$4,523,502	\$4,026,720	\$4,133,757	\$4,247,773	\$4,304,563

Year ended June 30	Expressed in Constant Dollars									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Food Sales	\$ 862,046	\$ 895,408	\$ 955,585	\$ 921,944	\$ 932,939	\$ 877,918	\$ 847,624	\$ 811,222	\$ 764,511	\$ 721,951
Federal Reimbursements	507,170	513,937	526,748	555,668	650,229	636,273	659,719	739,708	798,161	804,787
Federal Commodities	56,050	63,624	70,543	77,922	89,680	137,212	70,512	70,434	80,421	98,402
Other	126,076	129,103	141,519	160,611	77,077	117,205	95,829	62,147	74,720	73,017
State/Local Reimbursements	106,033	284,902	58,555	176,486	234,204	306,726	110,245	117,863	101,330	107,880
Totals	\$1,657,375	\$1,886,974	\$1,752,950	\$1,892,631	\$1,984,129	\$2,075,334	\$1,688,100	\$1,739,227	\$1,744,423	\$1,733,020

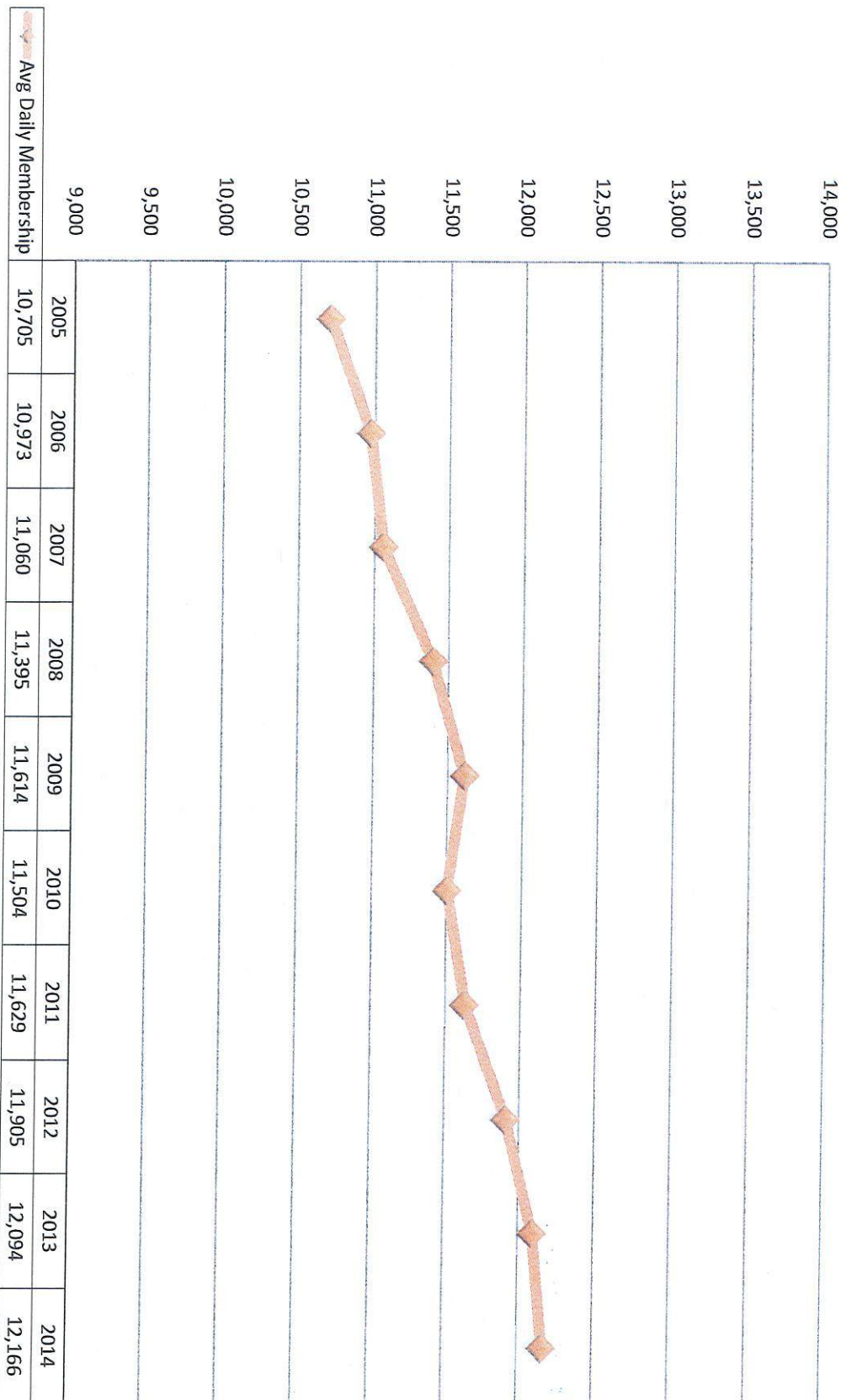
Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Reports.

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

Average Daily Membership Last Ten Fiscal Years



Fiscal Year	Average Daily Membership
2005	10,705
2006	10,973
2007	11,060
2008	11,395
2009	11,614
2010	11,504
2011	11,629
2012	11,905
2013	12,094
2014	12,166

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⁾
2014	894	12,166	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%
2007	882	11,060	1/13	95.76%	21.00%
2006	873	10,973	1/13	96.08%	16.00%
2005	862	10,705	1/12	96.24%	14.30%

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 2014 obtained from Chapel Hill-Carrboro City Board of Education Student Data.

(3) North Carolina Public Schools Statistical Profile (2005-2014 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	2005	2006	2007	2008	2009
Average Daily Membership	10,705	10,973	11,060	11,395	11,614
Instructional	\$ 7,113	\$ 7,174	\$ 7,843	\$ 8,859	\$ 9,228
Support	2,390	2,291	2,477	1,845	1,900
Ancillary	29	44	56	4	-
Total Expenditures	\$ 9,532	\$ 9,509	\$ 10,376	\$ 10,708	\$ 11,128

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2010	2011	2012	2013	2014
Average Daily Membership	11,504	11,629	11,905	12,094	12,166
Instructional	\$ 8,924	\$ 8,927	\$ 8,816	\$ 9,055	\$ 9,008
Support	1,999	1,951	1,976	2,159	2,147
Ancillary	3	20	11	9	7
Total Expenditures	\$ 10,926	\$ 10,898	\$ 10,803	\$ 11,223	\$ 11,162

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2005	2006	2007	2008	2009
Instructional	\$ 3,657	\$ 3,536	\$ 3,764	\$ 4,049	\$ 4,278
Support	1,229	1,129	1,189	843	881
Ancillary	15	22	27	2	-
Total Expenditures	\$ 4,901	\$ 4,687	\$ 4,980	\$ 4,894	\$ 5,159

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2010	2011	2012	2013	2014
Instructional	\$ 4,094	\$ 3,955	\$ 3,842	\$ 3,878	\$ 3,779
Support	917	864	861	925	901
Ancillary	1	9	5	4	3
Total Expenditures	\$ 5,012	\$ 4,828	\$ 4,708	\$ 4,807	\$ 4,683

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).

Note: Expenses for 2007 and before are not comparable to 2008 (and after) expenses due to a change in the Uniform Chart of Accounts required to be used by all Local Education Agencies in North Carolina.

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Full-Time Equivalent Governmental Employees by Function/Program Last Ten Fiscal Years

Year ended June 30	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Officials, Admins, Mgrs	19	16	17	16	20	21	21	38	24	28
Principals	16	16	17	17	18	19	19	19	22	22
Asst. Principals, Non-Teaching	20	20	20	19	23	22	23	23	22	18
Total Administrators	55	52	54	52	61	62	63	80	68	68
Elementary Teachers	212	228	426	439	434	431	431	459	415	408
Secondary Teachers	383	372	205	209	206	204	206	261	144	142
Other Teachers	267	273	251	249	236	257	266	273	376	344
Total Teachers	862	873	882	897	876	892	903	993	935	894
Guidance	28	33	40	39	37	39	39	39	44	39
Psychological	9	9	8	9	11	9	9	9	8	7
Librarian, Audio Visual	27	15	30	14	18	32	32	32	33	32
Consultant, Supervisory	14	13	16	20	28	15	15	15	17	15
Other Professionals	82	87	108	85	94	126	126	127	149	157
Total Professionals	1,077	1,082	1,138	1,116	1,125	1,175	1,187	1,295	1,254	1,212
Teacher Assistants	324	331	361	347	350	356	356	359	359	397
Technicians	32	21	12	45	23	28	28	26	13	14
Clerical, Secretarial	82	93	100	112	110	114	114	155	104	109
Service Workers	86	137	152	177	132	115	115	119	104	117
Skilled Crafts	25	22	23	-	27	26	26	26	27	31
Totals	1,626	1,686	1,786	1,797	1,767	1,814	1,826	1,980	1,861	1,880

Source: North Carolina Public Schools Statistical Profile (2005-2014 Editions)

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

School Building Data

June 30, 2014

Site	Year Built	Square Footage	Capacity	Current Membership	Over/(Under) Capacity	Condition
<u>ELEMENTARY SCHOOLS</u>						
Carrboro Elementary	1957	61,562	533	459	(74)	Good
Ephesus Elementary	1972	73,096	448	422	(26)	Good
Estes Hills Elementary	1958	57,029	527	502	(25)	Good
FP Graham Elementary	1960	68,513	538	482	(56)	Good
Glenwood Elementary	1952	54,412	423	529	106	Good
McDougle Elementary	1996	99,920	564	499	(65)	Very Good
Morris Grove Elementary	2008	90,221	585	559	(26)	Excellent
Northside Elementary	2013	97,423	585	498	(87)	Excellent
Rashkis Elementary	2003	95,729	585	499	(86)	Excellent
Mary Scroggs Elementary	1999	92,900	575	561	(14)	Very Good
Seawell Elementary	1969	58,629	466	538	72	Good
<u>MIDDLE SCHOOLS</u>						
Culbreth Middle	1969	108,058	670	692	22	Good
McDougle Middle	1994	138,141	732	709	(23)	Very Good
Phillips Middle	1962	109,498	706	664	(42)	Good
Smith Middle	2001	136,054	732	790	58	Excellent
<u>HIGH SCHOOLS</u>						
Carrboro High School	2007	148,023	800	891	91	Excellent
Chapel Hill High	1966	254,551	1,520	1,401	(119)	Good
East Chapel Hill High	1996	267,549	1,515	1,384	(131)	Very Good
UNC Hospital School (School is a part of the UNC Hospitals Facilities)				43		
Phoenix Academy (Alternative School is a part of Lincoln)				30		
<u>ADMINISTRATIVE OFFICES</u>						
Transportation Center		5,089				
Lincoln Center		72,932				

APPENDIX

**Chapel Hill- Carrboro Schools
Allotment Formula – 2015-2016**

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
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	1:28 ADM			1:26 ADM
Core subjects		1: 120 ADM (teaching 5 classes at 1:24)	1:140 ADM (5 sections at 1:28)	1:30 ADM @ High School
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				
IFL/Math Coach	2 FTE per school for ELA	1 FTE per school for math 1 FTE per school ELA	1 FTE per school for ELA	
Pre-K				
Pre-school Handicapped	Program allocation			
ESL	Program allocation (systemwide) 1:40	(systemwide) 1:40 elective allocation	(systemwide) 1:40 elective allocation	
Cultural Arts: Music, PE, Art	Music @1 FTE per 30 classes PE @1 FTE per 20 classes ART @ 1 FTE per 30 classes			

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
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		
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	
Family Specialist	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	
Athletic Director		Extra duty supplement	1 FTE per school @ 11 moe Assigned 2 teaching periods	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Technology Specialist	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	1.5 FTE per school	1 FTE per school		Proposed .5 FTE reduction Elem/Mid
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Teacher Assistant	1 FTE per K-3 class @ 215 day school year .50 FTE per 4-5 @ 210 day school year	1:200 ADM @ 210 day school year	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	
Technology Assistant			1 @ each H.S.	1 additional @ each H.S.
Principal Secretary	1 per school @ 12 MOE	1 per school @ 12 MOE	1 per school @ 12 MOE	
AP Secretary			1 per AP @ 12 MOE	
Clerical assistant/ HS receptionist	.50 FTE: up to 500 ADM 1 FTE: 501+ ADM @ 11 MOE	1 per school @ 11 MOE	1 per school @ 12 MOE	
Technology Technician	.50 FTE per school @ 12 MOE	.50 FTE per school @ 12 MOE	.50 per school @ 12 MOE	
Network Support			District Allocation	
Theater Tech			1 FTE @ 12 MOE	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
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	
Distance 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

2015-16 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	
STATE FUNDS:						
Instructional Supplies	per student	28.38	28.38	28.38	28.38	initial allotment from state
Textbooks	per student	-	-	-	-	initial allotment from state
At-Risk	per student	10.00	10.00	10.00	10.00	initial allotment from state
School Technology	per student	-	-	-	-	
Duty Free Period	per school	-	-	-	-	
LOCAL FUNDS:						
Differentiated Pay	per cert staff	75.00	75.00	75.00	75.00	11-12 allotment reduction
Field Trips	per student	2.70	2.70	2.70	2.70	same as 09-10
Staff Development	per teacher	90.00	90.00	90.00	90.00	same as 09-10
Safe Schools/Violence Prevention	per school	-	11,700	16,200	-	same as 09-10
At Risk	per student	2.97	2.97	2.97	2.97	same as 09-10
Instructional Supplies	per student	11.55	19.95	19.95	19.95	\$3.27 per student increase
Cultural Arts	per school	893.00	2,768.00	4,419.00	-	same as 10-11
New Classroom Setup grades 1-12	per classroom	500.00	500.00	500.00	-	same as 00-01
New Classroom Setup Kindergarten	per classroom	1,000.00	-	-	-	same as 00-01
Technology software	per student	-	-	-	-	
Textbooks - special allotment						
Supplementary Books	per student	2.25	2.25	13,333	2.25	allocated \$40,000 in 06-07, div by 3
Media Center Supplies	per student	11.34	11.34	11.34	11.34	same as 09-10
Co-curricular Activities	per school	-	14,400	48,600	-	same as 09-10
Co-curricular Activities	per student	-	-	16.09	-	same as 09-10
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	3.69	3.69	5.53	3.69	same as 09-10
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 2015-16

State Fund Allotment Formulas

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

Classroom Teachers

See Allotment Policy Manual, pages 43-49.

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.

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 (\$90.67 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$338.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$235,472). The new formula is fully implemented and the hold harmless no longer applies.

Central Office Administration

Increase by LEA FY 13-14 Initial Allotment is .25%.

Classroom Materials/Instructional Supplies/Equipment

\$28.38 per ADM plus \$2.69 per 8th and 9th grade ADM for PSAT funding..

Driver Education

\$191.92 per 9th grade ADM, includes private, charter, and federal schools.

Children with Special Needs

\$3,768.11 per funded headcount. Child count is comprised of the lesser of the December 1 handicapped headcount or 12.5% of the allotted ADM

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

Distributed based on ADM (\$235.93 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

\$971.75 per K-3 ADM

Textbooks

\$14.26 per ADM in grades K-12.

Transportation

Based on an efficiency rated formula and local operating plans.

Vocational Education Months of Employment (MOEs)

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

-Hold harmless for merging LEAs. {Page 12 of the Allotment Policy Manual}

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

Vocational Education - Program Support

Base of \$10,000 per LEA with remainder distributed based on 8-12 ADM (\$33.85)

Federal Fund Allotment Formulas

Drug Free Schools and Communities

Funding for alcohol and other drug abuse prevention programs. 91% of total funds are distributed based on (1) 70% based on LEA and private school ADM and (2) 30% based on LEAs with the greatest need for additional funds.

IASA Title 1 - Reading

One of the largest federal grant 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.

Vocational Education - Program Improvement

Seventy percent (70%) of available funds are allotted based on the child population in poverty ages 5-17 (\$48.08 per count). Thirty percent (30%) of available funds are allotted based on the age 5-17 population (\$3.89 per count).

IASA Title VI (formerly Chapter 2) Elementary and Secondary School Improvement Amendment of 1988

Funding to help implement innovative education programs. 60% of funding is based on ADM (\$3.71 per ADM), including private schools. 40% of funding is based on the December 1997 free lunch count (\$8.22 per count).

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

Instructional (5000)

- 5110 Regular Curricular Services:
Cost of activities that provide students in grades K-12 with learning experience to prepare them for activities as workers, citizens, and family members. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.
- 5200 Special Populations Services:
Cost 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 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.)
- 5300 Alternative Programs and Services:
Cost 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 cost 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, 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.
- 5320 Attendance - Social Work Services:
Includes salaries and supplements for family specialists, social workers, and supplies and travel
- 5830 Guidance Services:
Includes salaries and supplements for guidance counselors,

Appendix D
Operating Budget Line Descriptions

secretaries and instructional supplies

- 5840 Health Services:
Includes salaries and supplements for nurses and substance abuse coordinator, and supplies and travel
- 5850 Psychological Services:
Includes salaries and supplements for psychologists, supplies, and travel
- 5240 Speech, Pathology and Audiology Services:
Includes salaries and supplements for Speech/Language Pathologists and supplies

Appendix D
Operating Budget Line Descriptions

- 5880 Educational Media Services:
Includes salaries and supplements for media specialists and their assistants
- 5890 Other Pupil Support Services:
Includes salaries and supplements for physical therapists and LEA Reps., contracted services, and supplies
- 5910 Other Instructional Programs - Employee Benefits:
Includes social security, retirement, health insurance, workman's compensation, and unemployment for all of the salaries in line 5000
- 5920 Other Instructional Programs - Additional Pay:
Includes longevity and disability for the salaries in line 5000
- 5870 Staff Development funds used within Instructional (5000) programs

Support Services (6000)

Instructional Staff (6200)

- 6942 Improvement of Instructional Services:
Includes salaries and supplements for staff members of the curriculum division, and office supplies and staff development

Administrative (6900)

- 6910 Board of Education:
Includes board membership dues, audit and legal fees, and workshop expenses
- 6941 Executive Administration:
Includes salaries and supplements for the Superintendent and Superintendent's office personnel, and office supplies and materials
- 6390 Other Administration Support

School Administration (6400)

- 6410 Office of the Principal:
Includes the salaries and supplements for principals and assistant principals, and travel, postage, telephone, supplies, and materials expenses for schools

Business Support (6500)

- 6510 Direction of Business Support Services:
 Includes salaries and supplements for Support Services office
 personnel, staff development, and supplies
- 6520 Fiscal Services:
 Includes salary and supplements for Finance department staff,
 contracted services, administrative postage and supplies
- 6540 Operation of Plant:
 Includes custodian salaries and supplements, and custodial supplies,
 utilities, and insurance
- 6550 Transportation of Pupils:
 Includes salaries and supplements for Transportation department,
 bus monitors and bus drivers, and office supplies and materials
- 6570 Internal Services:
 Includes salaries and supplements for mail delivery clerk and
 printer, and printing supplies and materials
- 6580 Maintenance of Plant:
 Includes maintenance departments salaries and supplements, and all
 maintenance materials, supplies and contracted services

Central Support (6600)

- 6620 Planning, Research, Development and Evaluation Services:
 Includes supplies, and materials for planning and research
- 6630 Community Relations and Information Services:
 Includes salaries and supplements for Administrative Assistant to
 the Superintendent and support personnel, and office supplies, and
 materials
- 6640 Human Resources:
 Includes salaries and supplements for Human Resources office
 employees, and personnel operating expenses such as advertising
 and recruiting

Support Services Employee Benefits (6900)

- 6910 Other Support Services - Employee Benefits:
Includes social security, retirement, health insurance, workman's compensation, and unemployment for all of the salaries in line 6000
- 6920 Other Support Services - Additional Pay:
Includes longevity and disability for the salaries in line 6000
- 6930 Staff Development funds used within Support (6000) programs

Community Services (7000)

- 7000 Regular Community Services:
Includes costs associated with Volunteers in Schools program, except fringe benefits
- 7910 Other Community Services:
Includes Volunteer in Schools fringe benefits

Other

- 8200 Charter Schools:
Local dollars per student sent to Charter Schools for residents of the district
- 9990 Contingency:
Includes appropriations for use in circumstances not completely foreseen

Appendix E
Recurring Capital Outlay Budget
Description and Explanation of Line Items

9000 Capital Outlay:
 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 one or more specific purpose functions.
 (i.e., purchase of transportation equipment would be coded to 6550,
 maintenance equipment would be coded to 6580 etc.