

**Board of Education's
2013-2014
Approved Budget
July 18, 2013**

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Chapel Hill-Carrboro City Schools 2013-14 Operating Budget Message

Background Information

Since the 2009-10 budget year, school districts across the country have been dealing with the impacts of the Great Recession. Our district is no exception. Over the past several years we have eliminated nearly \$8 million dollars in expenditures and absorbed an average of nearly \$1 million dollars per year (\$4.5 million over 5 years) in mandated cost increases. While we have made several million dollars in reductions over the past five years, it would have been significantly worse if we did not have the strong support of our community and the continued strong commitment to public education provided by the Board of Orange County Commissioners. We are extremely thankful for their strong commitment to the needs of the children of Orange County. In addition, the district has avoided more significant reductions through the increased use of fund balance as part of a multiple year strategy.

The Board's local budget seeks to address the needs of our school system and focus on the priorities identified by the Board for 2013-14 at the Board planning meeting and those outlined in our new strategic plan. Our primary focus is to continue the work around instructional improvement. Therefore, we sought continued Board support to provide meaningful and focused professional development and curriculum development through our work with the Institute for Learning and the development of instructional coaches at all school levels.

In developing the budget, we were faced with a variety of budget drivers that impacted our work. These budget drivers included continued student enrollment growth, continued mandated cost increases (health insurance and retirement match), the loss of federal funds as a result of sequestration and expiring grants, concerns about class sizes, ongoing safety and security needs, and the need to fund the operational expenses associated with the opening of Northside Elementary school. We also received and considered millions of dollars of identified needs from our schools and program leaders. All along, we were preparing for significant reductions in our state budget based on budgets proposed by the Governor and the respective chambers of the General Assembly.

Local Budget

On June 18, 2013, the Board of Orange County Commissioners adopted the official 2013-14 County Budget. Included in the budget adoption was a \$102 per pupil increase for both school systems and a \$.02 increase in the special district tax. In total, the district

will receive nearly \$4 million in additional local revenues in 2013-14. The additional funding was greatly appreciated and helped us manage the loss of federal and state revenues. Our revenues were also supported by using the same initial appropriation of fund balance as was used in 2012-13. This will likely be the final year that the district is able to utilize fund balance at an increased level to fund recurring expenditures.

The great majority of the increased local funding went directly to support teaching and learning. The operational staffing costs associated with Northside Elementary School, support for Exceptional Children classroom expansions, support for a class size decrease in fourth and fifth grade, and support to maintain teacher assistant positions that were reduced in the state budget accounted for the great majority of expansion funding.

The balance of the additional revenue was used to maintain needed services on expiring federal grant funds, cover cost increases associated with medical insurance and retirement matching requirements, provide support to address ongoing safety and security needs and to support a few general administrative operating needs. All along we looked for opportunities to restructure or reallocate our existing budgets to minimize our total budget request. In total we identified nearly \$685,000 in expenditures that could be reduced to help minimize the budget increases. These reductions included scheduling changes at the high schools, contracted service reductions, and middle school ISS program modifications (converting certified staff position to classified positions). We also reallocated funding by the conversion of reading teacher positions to literacy coaches at the middle school level.

An accounting of all local budget details is provided within the contents of the complete budget document.

State Budget

The final state budget approved by the General Assembly and signed by the Governor had significant negative impacts on our district's funding and continues to place obstacles in the way of providing all students with the services, resources, and education that they deserve. These changes, challenges, and other impacts are described below:

- Eliminates the discretionary reduction, but does so by permanently reducing teachers and support to schools. This permanently altered the funding formula for teacher positions resulting in the permanent loss of about forty teacher positions. While we had been reverting these positions to meet the discretionary reduction, it was hoped that these would have been restored when the economy improved, not permanently eliminated.

- Eliminates funding for teacher assistants in our district resulting in the loss of about \$890,000 or about 25 teacher assistants positions.
- Eliminates funding for approximately 2 instructional support positions (ex. counselors, gifted specialists, instructional coaches, etc.).
- Did not provide a pay increase for staff. Staff have only received a single 1.2% pay increase since 2008-09. We are increasingly concerned that our employees are losing more ground and falling further behind with their ability to earn a respectable salary that will provide for themselves and their families.
- Eliminates pay differentials for teachers with advanced degrees in 2014-15. We are concerned that this will make it more and more difficult to recruit and retain talented teachers to teach in our school system.

Other provisions of the state budget eliminated teacher tenure, reduced funding for instructional supplies, reduced support for ESL students, reduced funding for driver training, and delayed the replacement of school buses. While the nation has been recovering from the Great Recession, public education in North Carolina has continued to fall behind, in part due to decisions being made by the General Assembly. We do not anticipate additional state revenues on the horizon and we have fully used our available fund balance. Therefore the 2014-15 budget development will likely begin with a sizeable deficit estimated at \$2.2 million.

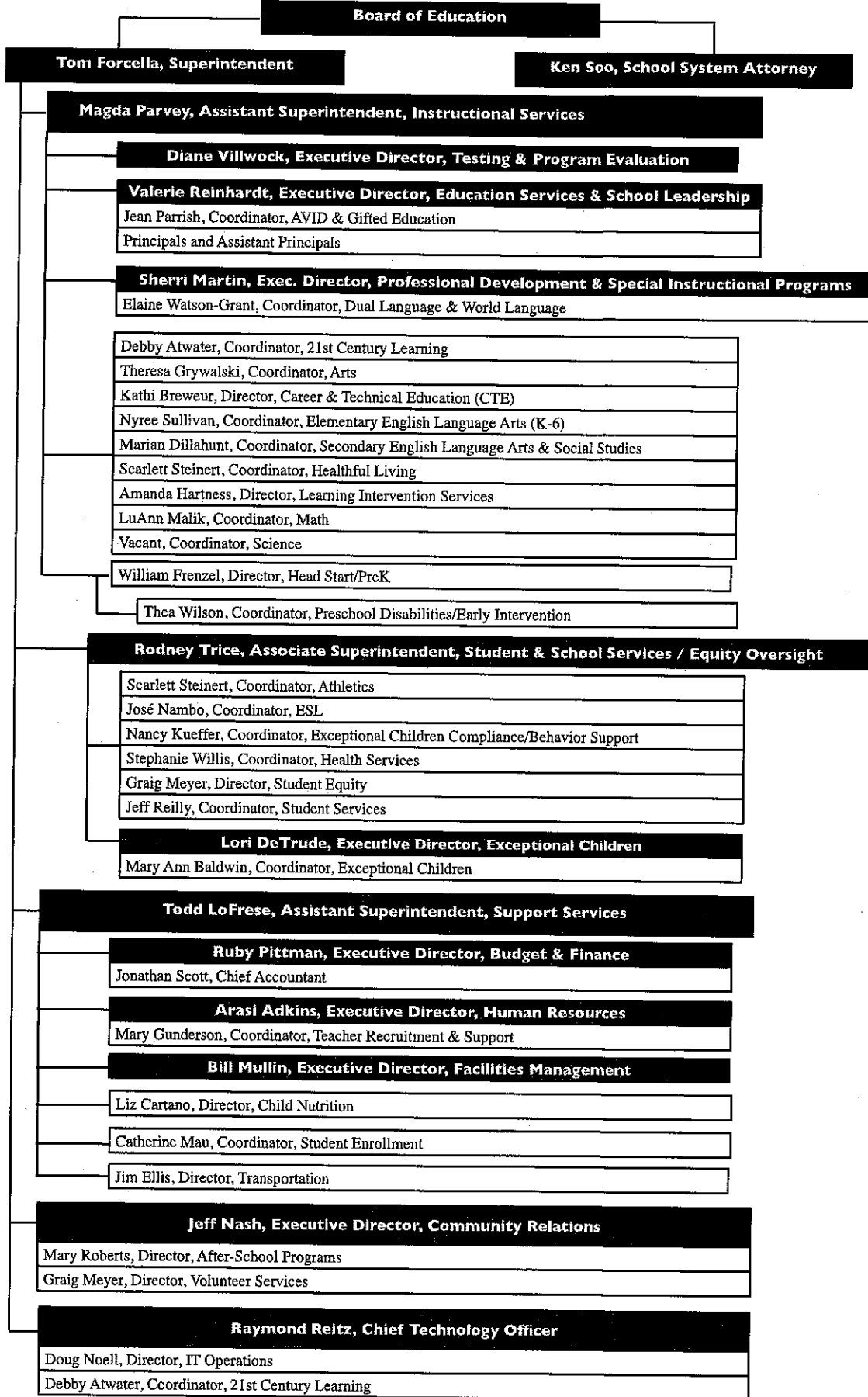
Summary

Despite significant reductions and challenges placed upon the district, in part by the actions of the General Assembly, we have continued to hold onto most of the programs and services that help define our school system. This would not have been possible without the strong community support for our schools and the continued prioritization of education by the Board of Orange County Commissioners. They, however, can only do so much to combat the trends of eroding federal and state support that further shifts the costs of public education to the local level. We will continue to wrestle with budget uncertainty in future years, however, working together we will do everything we can to maintain our focus and support for teaching and learning and the education of our children.

Sincerely,



Thomas Forcella,
Superintendent



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

Michelle (Shell) Brownstein, Chair

Jamezetta Bedford, Vice-Chair

James Barrett

Mia Burroughs

Mike Kelly

Greg McElveen

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 7, 2013

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
Cheryl Carnahan	Northside Elementary School
Janice Croasmun	Rashkis Elementary School
Keri Litwak	Scroggs Elementary School
Beverly Rudolph	Culbreth Middle School
Debra Scott	McDougle Middle School
Jonathan Enns	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
Vacant	Hospital School, UNC Hospital

Chapel Hill-Carrboro City Schools 2013-14 Local Fund Budget Calendar

Updated Copy

November 2, 2012	Kick off budget request process with schools and departments
January 4, 2013	Schools and Administrative Department submit new budget requests
January 18, 2013	Departments present recommendations for fee/rate increases
February 11-12, 2013	Superintendent presents budget to Board of Education, Board Planning Conference, Friday Center, Chapel Hill, NC
March 7, 2013	Board of Education work session on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
March 21, 2013	Board of Education work session and public hearing on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
April 11, 2013	Board of Education approves budget to be submitted to the County Commissioners
April 25, 2013	Present budget to BOCC at joint meeting of school boards at Hillsborough Commons (DSS Bldg) Hillsborough, NC at 7:00 pm
May 9, 2013	County Commissioners' Budget Work Session, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
May 14, 2013	County Commissioners' Budget Work Session, Link Government Services, Hillsborough, NC at 7:00 pm
May 23, 2013	County Commissioners' Budget Public Hearing, Hillsborough Commons (DSS Bldg) Hillsborough, NC at 7:00 pm
May 30, 2013	County Commissioners' Budget Public Hearing, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
June 6, 2013	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm

Chapel Hill-Carrboro City Schools 2013-14 Local Fund Budget Calendar

- June 11, 2013 County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
- June 13, 2013 County Commissioners' approve budget at regular meeting, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
- July, 2013 Board of Education approves Budget resolutions for all Fund Codes

BUDGETS

Combined Operating Budget Revenues and Expenditures

REVENUE	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Total Local Revenue	61,078,312	62,904,603	63,279,711	64,372,576	69,037,434	68,681,434	67,205,662
Total State Revenue	59,331,358	58,255,360	61,871,240	61,871,240	63,388,137	63,388,137	63,388,137
Total Federal Revenue	6,682,374	4,390,152	3,986,672	5,883,169	4,478,669	4,478,669	5,056,913
TOTAL REVENUE	\$ 127,092,044	\$ 125,550,115	\$ 129,137,623	\$ 132,126,985	\$ 136,904,240	\$ 136,548,240	\$ 135,650,712

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Regular Instructional Programs	\$ 64,011,798	\$ 61,077,969	\$ 66,718,256	\$ 67,817,308	\$ 69,383,541	\$ 69,235,473	\$ 69,625,268
Special Programs	17,320,128	17,836,289	17,459,392	18,889,441	19,327,758	19,320,614	18,654,475
Alternative Prog. and Services	5,077,257	5,071,619	4,092,397	4,931,744	5,830,185	5,828,940	5,684,895
Co-Curricular Activities	1,877,806	2,082,483	2,007,620	2,078,435	1,913,841	1,913,841	1,903,408
School Leadership	6,402,276	4,226,590	4,338,036	4,415,328	4,689,394	4,689,394	4,337,752
School Based Support Services	9,274,900	11,276,986	11,771,361	11,552,715	13,265,533	13,211,387	11,987,126
Other	147,666	581,039	632,665	652,804	1,054,140	1,054,140	772,832
TOTAL INSTRUCTIONAL PROG.	104,111,831	102,152,975	107,019,727	110,337,775	115,464,392	115,253,789	112,965,755

SUPPORT SERVICES	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Instructional Support Services	2,599,782	2,344,731	2,413,155	2,459,235	2,773,592	2,672,116	2,623,285
Administrative Leadership	2,604,049	2,161,913	2,671,205	2,671,205	2,677,020	2,669,434	3,031,294
Technology Support Services	1,773,028	1,717,575	1,825,930	1,825,930	2,035,897	2,033,983	1,904,231
Operational Support Services	10,847,765	10,313,783	11,007,056	10,987,056	10,705,254	10,710,832	11,652,182
Financial and Human Services	1,730,921	1,803,440	2,084,191	2,084,191	2,131,599	2,131,599	1,935,032
TOTAL SUPPORT SERVICES	19,555,545	18,341,442	20,001,537	20,027,617	20,323,362	20,217,964	21,146,024

OTHER SERVICES	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Community Relations	233,930	201,173	237,540	237,540	280,044	240,044	238,569
Charter School Funds	554,680	331,815	554,680	554,680	554,680	554,680	554,680
Child Nutrition Supp./Transfers	274,986	272,546	272,268	272,268	270,000	270,000	269,461
Community Schools Transfers	11,761	11,761	11,761	11,761	11,761	11,761	11,761
State Textbooks							
Other	2,349,311	1,033,097	1,040,112	685,344			464,461
TOTAL OTHER SERVICES	3,424,668	1,850,392	2,116,361	1,761,593	1,116,485	1,076,485	1,538,932

TOTAL OPERATING EXPENSES	\$ 127,092,044	\$ 122,344,809	\$ 129,137,623	\$ 132,126,985	\$ 136,904,240	\$ 136,548,240	\$ 135,650,712
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<i>Per Pupil Expenditures</i>	\$ 10,862	10,315	\$ 10,662	\$ 10,909	\$ 11,190	\$ 11,161	\$ 11,081
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Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS

2013-2014 Local Fund Revenue Projections

\$102 per pupil increase

Projected Student Enrollment	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPR</u>
State projection of Students	11,718	11,878	12,129	12,129	12,256	12,256	12,256
Less: Out-of-County Tuition Paid	(157)	(157)	(157)	(157)	(172)	(172)	(131)
Existing Charter School students	140	140	140	140	150	150	117
Total County Resident Students	11,701	11,861	12,112	12,112	12,234	12,234	12,242
County Appropriation	\$ 3,102	\$ 3,102	\$ 3,167	\$ 3,167	\$ 3,589	\$ 3,560	\$ 3,269
Special District Tax	\$ 1,605	\$ 1,607	\$ 1,577	\$ 1,577	\$ 1,585	\$ 1,585	\$ 1,752
LOCAL REVENUES							
	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPR</u>
County Appropriation	36,305,808	36,305,808	38,368,205	38,368,205	43,907,826	43,553,040	40,019,098
Special District Tax	18,785,591	19,123,433	19,101,442	19,101,442	19,387,964	19,387,964	21,446,134
Prior Year Special District Tax	250,000	397,786	300,000	300,000	300,000	300,000	300,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	90,000	59,881	90,000	90,000	75,000	75,000	75,000
Tuition - Regular School	160,000	156,025	160,000	160,000	170,000	170,000	170,000
Tuition - Preschool	380,000	315,538	380,000	380,000	380,000	380,000	380,000
Fines & Forfeitures	360,000	341,331	375,000	375,000	375,000	375,000	375,000
ABC Revenue	33,000	33,000	38,000	38,000	38,000	38,000	41,800
Interest Earned on Investments	60,000	86,429	85,000	50,000	50,000	50,000	50,000
Medicaid Reimbursements	125,000	719,138	300,000	331,565	325,000	325,000	325,000
Miscellaneous Revenue	217,000	340,365	195,151	195,151	201,731	200,517	196,717
Indirect Cost	165,000	111,700	170,000	120,000	110,000	110,000	110,000
Appropriated Fund Balance	3,652,913	4,420,169	3,222,913	4,369,213	3,222,913	3,222,913	3,222,913
TOTAL LOCAL REVENUES	\$ 61,078,312	\$ 62,904,603	\$ 63,279,711	\$ 64,372,576	\$ 69,037,434	\$ 68,681,434	\$ 67,205,662
Total Increase in Revenues:							\$ 3,925,951

Budget Assumptions

1. Appropriation is based on the State's projected enrollment of 12,256 students for 2013-14.
County uses 12,242. This is eight more students than the district projects; out-of-county 172 and Charter students 150.
2. The County increased the per pupil by \$102 from \$3167 to \$3269.
3. The projected 2013-2014 district tax one cent valuation amount is \$1,029,085. The special district tax rate has been from \$.1884 to \$.2084; a two cent increase
4. Charter student count has increased from 140 to 150 students.
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 2013-14.
7. Uses \$3,222,913 of Local fund balance to balance the 2013-2014 budget.
8. Alcohol and Beverage Commission grant in the amount of \$38,000 has been awarded for 2012-13.
9. Assumes the usual 150 student Charter School Enrollment.

Orange County Budget Office form

Local Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	20,582,975	18,737,084	21,138,213	21,138,213	23,045,600	22,897,532	22,158,447
5112 Cultural Arts Services	181,960	210,567	174,691	174,691	186,958	186,958	185,783
5113 Physical Education Curricular Services	253,590	82,968	258,455	258,455	262,911	262,911	261,264
5114 Foreign Language Curricular Services	150,022	136,539	152,967	152,967	155,430	155,430	155,297
5116 Homebound/Hospitalized Curricular Ser.	541,507	(16,526)	552,424	552,424	561,084	561,084	556,068
5120 CTE Curricular Services	368,707	462,422	376,025	376,025	381,728	381,728	378,741
5210 Special Populations Services	6,217,165	7,228,463	6,526,981	6,526,981	7,758,232	7,751,089	7,178,516
5211 EC Homebound Curricular Services	6,120	-	6,120	6,120	6,193	6,193	6,120
5220 CTE Children w/Disabilities Curricular	482,769	37,646	492,574	492,574	500,424	500,424	495,821
5230 Pre-K Children w/Disabilities Curricular	114,803	146,855	117,058	117,058	188,923	188,923	274,730
5240 Speech and Language	725,130	623,045	737,232	737,232	746,955	746,955	739,550
5260 Academically Gifted	893,557	917,631	949,932	949,932	1,036,396	1,036,396	1,027,760
5270 ESL Services	894,483	1,109,382	981,583	981,583	996,028	996,028	987,548
5310 Alternative Instructional Services	123,508	220,084	103,699	103,699	224,259	224,259	222,620
5320 Attendance/Social Work Services	678,719	567,681	693,808	693,808	703,488	702,586	698,075
5330 Remedial and Supplemental	195,231	248,818	265,663	265,663	234,824	234,824	248,070
5340 Pre-K Services	492,415	413,138	503,328	503,328	512,249	511,905	508,046
5353 Summer School	85,814	94,683	86,374	86,374	87,366	87,366	86,646
5401 Principal's Office	939,766	812,830	1,112,286	1,112,286	1,124,172	1,124,172	1,117,429
5402 Assistant Principal	888,120	943,780	947,784	947,784	915,222	915,222	907,606
5404 School Building Support	1,279,412	1,378,492	1,340,935	1,340,935	1,435,099	1,433,282	1,423,205
5501 Athletics	1,408,125	1,481,838	1,486,457	1,486,457	1,431,076	1,431,076	1,426,017
5502 Cultural Arts	191,910	191,744	194,118	194,118	197,262	197,262	195,588
5503 School Clubs/Student Organizations	277,771	336,095	327,045	327,045	281,803	281,803	281,803
5504 Before/After School Care	147,666	72,806	148,203	148,203	148,463	148,463	148,463
5810 Education Media	977,902	945,911	992,460	992,460	1,082,567	1,082,567	1,073,999
5820 Student Accounting	401,559	222,187	405,897	405,897	459,054	459,054	455,280
5830 Guidance Services	1,904,060	1,468,100	1,927,575	1,927,575	1,958,048	1,955,717	1,939,485
5840 Health Services	780,994	1,256,902	816,788	816,788	899,715	899,715	934,285
5841 ABC/Health Services	33,000	49,123	38,000	38,000	38,011	38,011	38,011
5850 Safety and Security	986,003	1,056,154	1,015,126	1,015,126	1,243,738	1,193,738	1,067,922
5860 Instructional Technology	70,000	2,808	70,000	70,000	70,840	70,840	70,000
5870 Staff Development	268,969	251,809	348,969	348,969	758,194	758,194	479,194
5890 Volunteer Services	275,052	262,573	277,823	277,823	282,146	282,146	279,838
5000 TOTAL INSTRUCT.SERVICES	43,818,784	41,953,632	45,566,593	45,566,593	49,914,456	49,703,854	48,007,226
SUPPORT SERVICES							
6110 Regular Curricular Support	933,378	758,185	1,132,560	1,132,560	1,258,468	1,156,992	1,137,109
6113 Physical Education Support					95,967	95,967	95,088
6115 Technology Curricular Support					109,794	109,794	108,782
6120 CTE Curricular Support	125,865	137,080	128,081	128,081	130,057	130,057	128,811
6100 Sub-total Regular Instruction Support	1,059,243	895,265	1,260,641	1,260,641	1,594,286	1,492,810	1,469,790

Local Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES (continued)	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6201 Children w/Disabilities Support	75,499	230,612	76,707	76,707	77,797	77,797	76,982
6207 ESL Support	71,629	86,255	71,629	71,629	71,629	71,629	71,629
6200 Sub-total Special Populations Support	147,128	316,867	148,336	148,336	149,426	149,426	148,611
6304 Pre-K Readiness/Remedial Services	29,867	27,089	30,171	30,171	30,620	30,620	30,362
6300 Sub-Total Admin. Staff/Alternative Prog.	29,867	27,089	30,171	30,171	30,620	30,620	30,362
6400 Technology Support	1,773,028	1,717,575	1,825,930	1,825,930	2,035,897	2,033,983	1,904,231
6510 Telephones	104,083	38,445	104,083	104,083	119,083	119,083	119,083
6520 Printing and Copying Services	329,457	280,197	329,476	329,476	329,485	329,485	329,485
6530 Public Utility and Energy Serv (new)	3,658,586	3,232,631	3,658,586	3,658,586	3,788,586	3,788,586	3,788,586
6540 Custodial Services	1,685,955	2,393,271	1,719,423	1,719,423	1,877,653	1,877,653	2,006,317
6550 Transportation	624,472	788,224	644,635	644,635	750,884	750,884	760,570
6580 Maintenance of Plant	2,427,477	2,624,830	2,473,361	2,473,361	2,839,563	2,845,141	2,696,696
6500 Sub-total Operational Support	8,830,030	9,357,598	8,929,564	8,929,564	9,705,254	9,710,832	9,700,737
6611 Financial Services	764,392	614,184	778,170	778,170	792,061	792,061	783,595
6613 Risk Management	301,000	254,266	301,000	301,000	311,000	311,000	311,000
6621 Human Resource Services	525,536	474,029	535,570	535,570	556,538	556,538	589,135
6600 Sub-total Financial/Human Resources	1,590,928	1,342,479	1,614,740	1,614,740	1,659,599	1,659,599	1,683,730
6720 Research and Evaluation	370,744	367,343	375,169	375,169	378,391	378,391	376,490
6700 Sub-total Student Accountability	370,744	367,343	375,169	375,169	378,391	378,391	376,490
6910 Board or Education	65,563	61,096	65,563	65,563	65,563	65,563	65,563
6920 Legal Services	90,000	91,567	90,000	90,000	100,000	100,000	100,000
6930 Audit Services	60,000	50,968	60,000	60,000	60,000	60,000	60,000
6941 Office of the Superintendent	224,709	230,859	228,132	228,132	242,227	234,641	233,108
6942 Assistant Supt of Instruction	1,468,540	974,547	1,524,288	1,524,288	1,493,177	1,493,177	1,741,693
6943 Assistant Supt of Supp Serv	324,377	374,782	331,603	331,603	337,053	337,053	454,111
6950 Public Relations	233,930	201,173	237,540	237,540	280,044	240,044	238,569
6900 Sub-total Other Support	2,467,119	1,984,992	2,537,126	2,537,126	2,578,064	2,530,478	2,893,044
6000 TOTAL SYSTEMWIDE SUPPORT	16,268,087	16,009,208	16,721,677	16,721,677	18,131,537	17,986,139	18,206,995

TRANSFERS							
8100 Charter School Funds	554,680	331,815	554,680	554,680	554,680	554,680	554,680
8100 Child Nutrition Transfers	225,000	225,000	225,000	225,000	225,000	225,000	225,000
8400 Transfers to Community Schools	11,761	11,761	11,761	11,761	11,761	11,761	11,761
8100 Other Transfers	200,000	200,000	200,000	200,000	200,000	200,000	200,000
8400 Intrafund Transfers		957,027					
TOTAL LOCAL FUND BUDGET	61,078,312	59,688,443	63,279,711	63,279,711	69,037,434	68,681,434	67,205,662

Orange County Budget Office form

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2013-2014 CONTINUATION & EXPANSION BUDGET REQUESTS**

NEW SCHOOL OPENING OPERATING REQUEST

Operating Costs: Opening of Northside Elementary **\$ 1,915,208**

State Mandates

	<u>Amount</u>
Anticipated increase in employee health insurance - (from \$5192 to \$5285)	\$ 87,000
Anticipated increase in employer state retirement match (from 14.23% to 14.68%)	218,000
Non-personnel cost increase for new students	38,607
Subtotal State Mandates	\$ 343,607

Continuation of Current Services

Federal Sequestration (to fully fund our teacher mentor program)	\$ 65,000
4 FTEs - Math Coaches - expiring RttT grant funds	280,276
IFL Professional Development Contract	254,000
Subtotal Continuation of Current Services	\$ 599,276

Expansion Requests:

Direct Support to Students and Schools

Reduce elementary class size to 1:26 average in grades 4 and 5	\$ 500,000
Provide schools with an increase in instructional supply budgets	40,000
Exceptional Children: 1.5 FTEs PreK teachers - \$105,104; 2.5 FTEs PreK teacher assistants \$86,900; classroom supplies - \$18,000; computers for teachers and students - \$17,000;	
.5 FTE psychologist - \$37,871; PreK transportation - \$15,000	279,875
2 Teacher Assistants for Section 504 students	69,520
Information Technology - 2 FTEs for new technology assistant positions	70,000
Temporary replacements for positions not covered by the State - \$35,000	35,000
Dual Language Classroom Startup and Math books	9,300
Drivers Education Local Contribution (no fee for students)	40,000
Transportation - 3 FTEs for additional bus drivers	97,554
Subtotal Direct Support to Students	\$ 1,141,249

Professional and Staff Development and Curriculum Support

World Language professional development, substitutes, and stipends	\$ 11,125
English Language - Arts mClass 3D and instructional planning stipends	24,600
AVID/AIG Memberships, PD for first time AVID teachers, curriculum materials	14,200
Math staff development planning support, MS and HS Substitutes, summer planning stipends, and instructional materials	64,500
Subtotal Professional and Staff Development and Curriculum Support	\$ 114,425

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2013-2014 CONTINUATION & EXPANSION BUDGET REQUESTS**

Safety and Security Related Requests

Security and Safety: Review and Support \$ 120,000

General and Administrative Support

Facilities Management - Central Warehouse custodial supplies \$ 135,000

Human Resources - Recruitment advertising - \$5,000; Recruitment events - \$10,000; 15,000

Blue Ribbon Mentor Advocate (matching funds) 15,000

Superintendent's Office - Increase in attorney fees - \$10,000; increase in Leadership Team
workshop budget - \$1,515; Superintendent's staff development - \$1,080;

Publications - \$1,500 14,095

Subtotal General and Administrative Support \$ 179,095

GRAND TOTAL OF CONTINUATION & EXPANSION BUDGET REQUESTS **\$ 2,497,652**

GRAND TOTAL INCLUDING NORTHSIDE ELEMENTARY **\$ 4,412,860**

BUDGET REALLOCATIONS/REDUCTIONS:

High School scheduling procedures and processes Amount
\$ (420,000)

ISD reduction in contracted services (55,000)

Change Middle School In-School suspension positions from certified to classified (140,000)

Reduce MS TA allocation to 1 per school (70,069)

Eliminate one time bonus funding (670,780)

Total Reallocations/Reductions **\$ (1,355,849)**

Reserve for Teacher Assistants Pending Final State Budget **\$ 868,940**

TOTAL REQUIRED REVENUE INCREASE **\$ 3,925,951**

2013-14 REVENUE INCREASE **\$ 3,925,951**

Hold Pending Final State Budget

1 teacher assistant reduction per elementary school 350,000

Total Pending Items **\$ 350,000**

**NORTHSIDE ELEMENTARY SCHOOL
OPERATING BUDGET FOR 2013-14 OPENING**

		REDUCTION OF FIRST YR EXP <u>12-13 BUDGET</u>	NON-REC. STARTUP NON-PERSONNEL <u>13-14 BUDGET</u>	RECURRING STARTUP <u>13-14 BUDGET</u>
<u>SCHOOL PERSONNEL</u>		<u>Cost</u>		<u>Pos.</u> <u>Cost</u>
Includes benefits				
CERTIFIED	Principal	\$ 96,602		1.00 New State Allotment
	Principal Supplement	18,282		
	Assistant Principal	30,385		1.00 30,385
	Assistant Principal Supplement	5,850		5,850
	Classroom Teachers			24.00 Regular Allotment
	Teacher Leaders			3.00 210,207
	AG Resource/Enrichment			1.00 70,069
	Literacy Coaches			1.00 70,069
	Guidance Counselor			1.00 Regular Allotment
	Family Specialist			1.00 70,069
	Media Specialist	36,608		1.00 36,608
	Technology Specialist	36,608		1.00 36,608
	Nurse (system allocated)			1.00 70,069
	Intervention			0.50 35,035
	Math/science			0.50 35,035
	EC Resource Teachers			2.50 175,173
	EC Self Contained Teacher (transfer from FPG)			1.00
	EC PreK Self Contained Teacher (transfer from FPG)			1.00
	Speech/Language Pathologist			0.50 37,871
	Occupational Therapist			0.50 37,871
	Psychologist			0.50 37,871
	EC Program Facilitator			0.50 35,035
	World Language Teacher			1.50 105,104
	Specials: Music, PE, Art	-		3.00 210,207
	Subtotal	\$ 224,335	-	48.00 \$ 1,309,135
NON- CERTIFIED	Admin. Asst./Secretary	\$ 22,925		2.00 69,695
	Data Manager			1.00 46,310
	Media Assistant			1.00 34,760
	Teacher Assistants (K-3)			14.00 Regular Allotment
	Teacher Assistants (4-5)			2.00 69,520
	EC Inclusion Assistants			2.00 69,520
	Preschool Teacher Assistant			1.00 Regular Allotment
	Custodians	10,283		2.00 69,556
	Additional Maintenance Staff:			

**NORTHSIDE ELEMENTARY SCHOOL
OPERATING BUDGET FOR 2013-14 OPENING**

	<u>REDUCTION OF FIRST YR EXP 12-13 BUDGET</u>	<u>NON-REC. STARTUP NON-PERSONNEL 13-14 BUDGET</u>	<u>RECURRING STARTUP 13-14 BUDGET</u>
Electrician Licensed Foreman		1.00	52,000
HVAC Licensed Foreman		1.00	52,000
HVAC Mechanic		1.00	34,000
Grounds Mechanic		1.00	26,800
School Crossing Guards - 5 @ .25 fte	-	<u>1.25</u>	<u>50,000</u>
Subtotal	\$ 33,208	30.25	\$ 574,161
TOTAL ADDITIONAL PERSONNEL	\$ 257,543	78.25	\$ 1,883,296
<u>NON-PERSONNEL</u>	<u>Cost</u>		<u>Cost</u>
<u>INSTRUCTIONAL</u>			
Staff Development/Planning	30,000	25,000	\$ 5,000
Computers for Resource Teachers and students		7,000	
<u>SCHOOL OPERATING FUNDS</u>			
Extra Duty Pay/Lead Teacher			\$ 19,185
Field Trips			1,500
SIT Supplies			1,142
Instructional Supplies			11,000
Media Center Supplies			6,300
At Risk Funds			1,650
Contracted Services	30,000		
Principal and Asst. Principal Travel			1,828
Administrative Supplies and Postage	<u>5,000</u>		<u>2,050</u>
Subtotal Continuing Operating	\$ 35,000		\$ 44,655
<u>OTHER CONTINUING COSTS</u>			
Contract Cleaning			\$ 65,000
Maintenance Contracts: inspections, etc.			47,800
Custodial Supplies			10,000
Utilities: Electricity			95,000
Natural Gas			25,000
Water			10,000
Property Insurance			10,000
Telephone	<u>5,000</u>		<u>15,000</u>
Subtotal Other	\$ 5,000		\$ 277,800

**NORTHSIDE ELEMENTARY SCHOOL
OPERATING BUDGET FOR 2013-14 OPENING**

	REDUCTION OF FIRST YR EXP <u>12-13 BUDGET</u>	NON-REC. STARTUP NON-PERSONNEL <u>13-14 BUDGET</u>		RECURRING <u>STARTUP</u> <u>13-14 BUDGET</u>
TOTAL NON-PERSONNEL COSTS	\$ 70,000	32,000		\$ 327,455
GRAND TOTAL NORTHSIDE ELEMENTARY	<u>\$ 327,543</u>	<u>\$ 32,000</u>	<u>78.25</u>	<u>\$ 2,210,751</u>
NET ADDITIONAL BUDGET REQUIRED				<u>\$ 1,915,208</u>

Local Fund Revenue History

Year	County Appropriation		Special District Tax per \$100 Value
	Per Student	Increase	District Tax
	1,057		
1990-91	1,175	118	0.1775
1991-92	1,310	135	0.1735
1992-93	1,310	-	0.1735
1993-94	1,363	53	0.1575
1994-95	1,451	88	0.1540
1995-96	1,571	120	0.1540
1996-97	1,782	211	0.1900
1997-98	1,889	107	0.1790
1998-99	2,040	151	0.1920
1999-00	2,256	216	0.2200
2000-01	2,395	139	0.2200
2001-02	2,437	42	0.2020
2002-03	2,516	79	0.1920
2003-04	2,566	50	0.2000
2004-05	2,623	57	0.2000
2005-06	2,796	173	0.1834
2006-07	2,957	161	0.1885
2007-08	3,069	112	0.2035
2008-09	3,200	131	0.2300
2009-10	3,096	(104)	0.1884
2010-11	3,096	-	0.1884
2011-12	3,102	6	0.1884
2012-13	3,167	65	0.1884
2013-14	3,269	102	0.2084

For 2013-14:

A \$.01 Special District Tax increase is projected to generate \$1,029,085 in additional revenue .

A \$.01 County General Fund Property Tax rate increase is estimated to generate \$1.6 million of additional revenue.

* Re-valuation year of property tax values

2013-14 State Fund Revenue Projection

	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	<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	\$ 59,157,736	\$ 58,078,833	\$ 61,662,864	\$ 61,662,864	\$ 62,585,367	\$ 62,585,367	\$ 62,585,367
State Textbook Revenue	173,622	176,527	208,376	208,376	802,770	802,770	802,770
Total Revenue	\$ 59,331,358	\$ 58,255,360	\$ 61,871,240	\$ 61,871,240	\$ 63,388,137	\$ 63,388,137	\$ 63,388,137

Orange County Budget Office form

State Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	37,037,415	35,747,870	39,478,928	39,478,928	39,017,707	39,017,707	39,966,852
5112 Cultural Arts Services	191,044	175,191	205,672	205,672	208,039	208,039	272,528
5113 Physical Education Curr. Serv.	290,568	128,813	111,174	111,174	112,508	112,508	78,683
5114 Foreign Language Curr. Serv.	164,498	201,972	194,556	194,556	196,891	196,891	166,321
5116 Homebound/Hospitalized Curr.	693,420	858,964	112,411	112,411	738,760	738,760	792,623
5120 CTE Curricular Services	3,089,340	2,493,922	3,236,751	3,236,751	3,892,728	3,892,728	3,601,204
5210 Children w/Disab. Curr. Serv.	3,116,895	3,345,334	3,076,052	3,076,052	3,481,789	3,481,789	3,364,485
5220 CTE Children w/Disab. Curr.	90,778	2,783					
5240 Speech & Language Path. Ser.	788,723	824,591	811,152	811,152	830,000	830,000	770,900
5260 Acad/Intell. Gifted Curricular	568,187	590,969	593,605	593,605	604,121	604,121	604,121
5270 LEP Curricular Services	1,128,857	1,152,507	1,251,395	1,251,395	1,256,696	1,256,696	1,256,696
5310 Alternative Instructional Prog.	735,917	518,202	673,916	673,916	800,000	800,000	588,059
5320 Attendance and Social Work	764,219	759,850	760,195	760,195	800,000	800,000	879,798
5330 Remedial & Suppl. K-12 Serv.	296,524	386,484	487,170	487,170	500,000	500,000	383,468
5353 Summer School Instruction	395,233	410,130	429,249	429,249	500,000	500,000	547,000
5401 Principal's Office	1,514,439	1,485,556	1,368,839	1,368,839	1,500,000	1,500,000	1,612,750
5402 Assistant Principal	771,213	984,424	909,127	909,127	1,150,000	1,150,000	699,967
5404 School Building Support	1,009,326	696,947	697,181	697,181	100,000	100,000	
5810 Educational Media Services	713,545	775,608	738,589	738,589	700,000	700,000	570,746
5820 Attendance - Social Work		211,723	212,324	212,324	200,000	200,000	180,169
5830 Guidance Services	1,879,614	2,137,315	2,411,127	2,411,127	2,500,000	2,500,000	1,601,147
5840 Health Services	871,704	877,354	898,009	898,009	900,000	900,000	928,186
5860 Instructional Technology							167,151
5000 INSTRUCTIONAL SERVICES	56,111,459	54,766,509	58,657,422	58,657,422	59,989,239	59,989,239	59,032,854

SUPPORT SERVICES	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6110 Regular Curricular Support	529,221	130,668	118,884	118,884	120,000	120,000	108,253
6120 CTE Support	37,206	20,489	39,822	39,822	47,000	47,000	39,822
6201 Children w/Disability Support	107,898	116,779	109,282	109,282	109,000	109,000	105,088
6400 Technology Support		94,046					
6540 Custodial Services	1,037,325	956,185	808,620	808,620	1,000,000	1,000,000	1,951,445
6550 Transportation	951,410	1,297,013	1,248,872	1,248,872	1,226,898	1,226,898	1,478,093
6611 Finance		278,920	292,300	292,300	295,000	295,000	
6612 Purchasing Services		2,073					
6621 Human Resources	139,993	179,968	177,151	177,151	177,000	177,000	251,302
6941 Office of the Superintendent	157,855	155,658	157,858	157,858	165,000	165,000	158,180
6942 Asst. Supt. for Instruction	113,404	124,708	114,110	114,110	114,000	114,000	116,549

State Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6943 Asst. Supt. for Support Serv.	99,601	97,728	99,651	99,651	100,000	100,000	102,090
6000 SUPPORT SERVICES	3,173,913	3,454,235	3,166,550	3,166,550	3,353,898	3,353,898	4,310,822
7200 Child Nutrition Services	45,986	45,470	47,268	47,268	45,000	45,000	44,461
8100 Transfers							
TOTAL	\$ 59,331,358	\$ 58,266,214	\$ 61,871,240	\$ 61,871,240	\$ 63,388,137	\$ 63,388,137	\$ 63,388,137

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**Summary of Changes
State Fund
2013-14**

- * The State's 2013-13 Planning Allotment total is \$63,388,137.
- * The 2013-14 Planning Allotment is \$1.5 million more than the 2012-13 State Planning Allotment.
- * No employee salary increase is expected when the final State budget is adopted.
- * The estimated State retirement rate is 14.68% for 2013-14.
- * The employer health insurance match rate is estimated to increase from \$5,192 to \$5,285 per FTE.
- * The State's enrollment projection for the district is 127 students more than the 2012-13 projection; from 12,129 to 12,256.

2013-2014 Federal Fund Revenue Projection

	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>	<u>BOE APPVED</u>
Federal Revenue	\$ 6,682,374	\$ 4,390,152	\$ 3,986,672	\$ 5,883,169	\$ 4,478,669	\$ 4,478,669	\$ 5,056,913

<u>Projected 2013-14 Federal Grant Allotments</u>		<u>2013-14</u>	<u>Estimated</u>	<u>Projected</u>
		<u>Allotment</u>	<u>Carryover</u>	<u>Total</u>
			<u>Amount</u>	
PRC017	Career Technical Education - Program Improvement	\$ 84,982	\$ -	\$ 84,982
PRC049	IDEA-VI-B - Preschool Handicapped	32,261	-	32,261
PRC050	Title I	1,087,851	165,113	1,252,964
PRC060	IDEA VI-B, Handicapped	1,966,478	600,000	2,566,478
PRC070	IDEA - Early Intervening Services	226,909	70,000	296,909
PRC103	Improving Teacher Quality	253,100		253,100
PRC104	Language Acquisition	278,019	105,297	383,316
PRC156	Race to the Top	-	186,903	186,903
Total		\$ 3,929,600	\$ 1,127,313	\$ 5,056,913

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Federal Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVED
5110 Regular Instructional Services	\$ 375,195	\$ 396,930	\$ 632,864	\$ 649,428	\$ 580,000	\$ 580,000	\$ 966,903
5120 CTE Curricular Services	91,557	93,626	93,123	95,056	80,000	80,000	80,000
5210 Children w/Disabilities Curriculum	1,827,758	1,538,720	1,528,890	1,761,911	1,472,000	1,472,000	1,498,228
5230 Pre-K Children w/Disab. Curr.	261,260	149,388	273,524	278,644	260,000	260,000	260,000
5240 Speech and Language Pathology	50,916	66,123	113,294	111,563	100,000	100,000	100,000
5270 ESL Services	152,727	103,152		197,138	90,000	90,000	90,000
5320 Attendance and Social Work	92,456	82,613	88,995	101,251	80,000	80,000	80,000
5330 Remedial and Suppl. K-12 Serv.	980,028	1,218,800		1,481,817	1,320,000	1,320,000	1,375,113
5350 Extended Day/Year Instruc.	237,193	151,136		25,456	68,000	68,000	68,000
5840 Health Services		58,575	59,147	58,282	50,000	50,000	50,000
5850 Safety and Security Support		324					
5870 Staff Development	94,978	37,841	5,873	5,704	5,800	5,800	5,800
5880 Parent Involvement Services	17,520	28,816		20,308	8,000	8,000	8,000
5000 INSTRUCTIONAL SERVICES	4,181,588	3,926,044	2,795,710	4,786,558	4,113,800	4,113,800	4,582,044

SUPPORT SERVICES	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2013-2014
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVED
6200 Instructional Staff	240,827	219,775	185,031	185,231	170,000	170,000	170,000
6201 Children w/Disabilities Support		132,223	145,819	145,819	134,869	134,869	134,869
6203 Pre-K Children w/Disab. Supp	39,270	3,875					
6301 Alt Progs & Services Supp	38,378	20,312		45,880	40,000	40,000	40,000
6550 Transportation	29,000	9,777	20,000	22,576	20,000	20,000	20,000
6000 SUPPORT SERVICES	347,475	385,962	350,850	399,506	364,869	364,869	364,869

7200 Child Nutrition Services	4,000	2,076					
8100 Transfers	133,631	76,070	73,286	112,289			110,000
8200 Other - Unbudgeted	2,015,680	-	766,826	584,816			

TOTAL	\$ 6,682,374	\$ 4,390,152	\$ 3,986,672	\$ 5,883,169	\$ 4,478,669	\$ 4,478,669	\$ 5,056,913
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Summary of Changes
Federal Fund
2013-2014

- * Federal Planning Allotments were received from the Department of Public Instruction.

- * The impact of the Federal Sequestration will be absorbed by reductions to the Federal operating budgets. The district will subsidize only \$65,000 of the estimated \$135,000 reduction.

Community Schools Fund Budget Summary

	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2013-14 <u>PROPOSED</u>	Percent <u>Change</u>
REVENUE				
After-school program	\$ 1,251,977	\$ 1,236,990	\$ 1,339,235	8.3%
Summer Camp	156,320	155,070	156,841	1.1%
Summer Youth Enrichment	55,500	44,500	36,900	-17.1%
District tuition assistance	11,761	11,761	11,761	0.0%
Facility rental	35,642	35,642	38,239	7.3%
Interest Income	100	100	-	-100.0%
Fund Balance Appropriated	<u>36,258</u>	<u>-</u>	<u>20,000</u>	
Total Revenue	\$ 1,547,558	\$ 1,484,063	\$ 1,602,976	8.0%
OPERATING EXPENSES				
Salaries, wages and benefits	\$ 1,305,920	\$ 1,272,504	\$ 1,372,159	7.8%
Supplies	52,703	46,929	60,092	28.0%
Food	127,630	115,080	115,130	0.0%
Purchased services/activities	<u>61,305</u>	<u>49,550</u>	<u>55,595</u>	12.2%
Total Expenses	\$ 1,547,558	\$ 1,484,063	\$ 1,602,976	8.0%
After-school program enrollment	620	615	635	3.3%

**Summary of Changes
Community Schools Fund
For 2013-14**

Changes in Revenue

- * Changes in revenue are due to expected enrollment changes for 2013-14 After-School, Teacher Workdays and Summer Youth Enrichment

Changes in Expenses

- * Changes in operating expenses are due to the opening of Northside Elementary After-School, a projected salary increase of 1.5%, retirement increase of 9%, a projected health insurance increase of 6% and replacement of out dated computers.

Child Nutrition Fund Budget Summary

	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2013-14 <u>PROPOSED</u>
REVENUE			
Sales of meals and supplemental sales	\$ 2,230,132	\$ 1,766,374	\$ 1,813,783
Federal reimbursements	1,592,933	1,698,588	2,272,477
Catering and miscellaneous	12,000	12,000	-
Summer Program	-	-	-
Chartwells Guarantee	50,000	50,000	-
Indirect cost	308,700	308,700	308,700
School district subsidy	225,000	225,000	225,000
Chartwells reimbursement	-	-	-
	\$ 4,418,765	\$ 4,060,662	\$ 4,619,960
OPERATING EXPENSES			
Food	\$ 1,434,188	\$ -	\$ -
Salaries, wages and benefits	1,508,750	1,574,750	1,172,685
Supplies	-	105,960	233,968
Administrative expenses	1,167,127	2,071,252	2,904,608
Chartwells contract reimbursements	-	-	-
Indirect cost	308,700	308,700	308,700
TOTAL OPERATING EXPENSES	\$ 4,418,765	\$ 4,060,662	\$ 4,619,960

**Summary of Changes
Child Nutrition Services Fund
For 2013-14**

Changes in Revenue

* No changes
*

Changes in Expenses

* No changes
*

Summary of Recurring Capital Budget

School District

Fiscal Year 2013-14

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		6,830	6,830	6,830
Ephesus Elementary	"		X		5,398	5,398	5,398
Estes Hills Elementary	"		X		6,221	6,221	6,221
FP Graham Elementary	"		X		5,635	5,635	5,635
Glenwood Elementary	"		X		5,872	5,872	5,872
McDougle Elementary	"		X		6,199	6,199	6,199
Morris Grove	"		X		6,627	6,627	6,627
Rashkis Elementary	"		X		5,917	5,917	5,917
Scroggs Elementary	"		X		6,954	6,954	6,954
Seawell Elementary	"		X		7,371	7,371	7,371
Culbreth Middle	"		X		7,844	7,844	7,844
McDougle Middle	"		X		7,799	7,799	7,799
Phillips Middle	"		X		7,258	7,258	7,258
Smith Middle	"		X		8,238	8,238	8,238
Carrboro High	"		X		10,211	10,211	10,211
Chapel Hill High	"		X		15,113	15,113	15,113
East Chapel Hill High	"		X		16,556	16,556	16,556
Hospital School	"		X		564	564	564
Total					136,604	136,604	136,604
<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			679,743	679,743	679,743
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					1,129,396	1,129,396	1,129,396

**Summary of Recurring Capital Budget
School District
Fiscal Year 2013-14**

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				45,000	45,000	45,000
Transportation Vehicles	Transportation Department				60,000	60,000	60,000
Contingency	Unknown Expenses				25,000	25,000	25,000
Total					\$ 130,000	\$ 130,000	\$ 130,000
Total Recurring Capital					\$ 1,845,000	\$ 1,845,000	\$ 1,845,000

2013-2023
CAPITAL INVESTMENTS PLAN

CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2013 - 2023

FUNDED PROJECTS - page 1 of 3

PROJECT TITLE	PENDING										Years 6 to 10 2018-23	
	2012-13 Budgeted Lottery Funded Projects	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Five Year Total					
ADA Requirements		75,000	35,000	45,000	35,000	35,000	225,000					345,000
Abatement Projects												
District Abatement Projects												
Phillips: Remove Asbestos Floor Tile		34,504	35,000	35,000	35,000	50,000	189,504					341,315
CHHS: Remove Asbestos Floor Tile					125,000							
					140,000	60,000	200,000					
Athletic Facilities												
Phillips: Gym Bleachers		95,000					95,000					392,119
CHHS: Athletic Track and Field				200,000			200,000					
ECHHS: Athletic Fields/Track		150,000					150,000					
Classroom/Building Improvements												
Carrboro Elementary: Casework	37,703	145,000	175,000	85,000		250,000	250,000					250,000
Estes Hills: Casework				85,000			145,000					
Estes Hills: Media Center Improvements				65,000			260,000					
Ephesus: Classroom Casework				175,000			65,000					
Glenwood: Bathroom Improvements	40,000						175,000					
FG Graham: Intermediate Bld Casework		115,000					115,000					180,554
Seawell: PODs Bathrooms/Casework	47,297			44,681			44,681					150,000
Culbreth: Locker Room Bathrooms	35,000											
McDougle: Stage Curtains				40,000			40,000					
Phillips: Auditorium Seating	75,000											
Doors/Hardware/Canopies												
District Hardware and Door Replacements		45,000		75,000			120,000					50,000
McDElm: Canopy at Kiss and Go												125,000
Seawell: Expand Canopies												
FPG: Canopy at Kiss n Go and Bus Circle					115,000		115,000					
Ephesus: Canopy at Kiss and Go						75,000	75,000					75,000
Electrical Systems												
All Schools: Increase Electrical Distribution		150,000	165,000	165,000	175,000	175,000	830,000					955,000
Energy Efficiency/Lighting Improvements												
Estes Hills: Multi Purpose Bid Upgrades	25,000											
Glenwood: Multi Purpose Bid Upgrades	25,000											
FPG: Lighting Upgrades/Efficiency												
Ephesus: Lighting Upgrades/Efficiency										125,000		125,000
Culbreth: Lighting Upgrades/Efficiency										150,000		150,000
Phillips: Auditorium/Gym Lighting Upgrades	75,000									121,609		121,609
Fire/Safety/Security Systems												
General Upgrades and Expansions	50,000	175,000	93,620	100,000		75,000	443,620					257,894
Indoor Air Quality Improvements												
District IAQ Projects		25,000	50,000		50,000		125,000					200,000

CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2013 - 2023

FUNDED PROJECTS - page 2 of 3

PROJECT TITLE	PENDING									
	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Five Year Total	Years 6 to 10 2018-23	2012-13 Budgeted Lottery Funded Projects		
Mechanical Systems										
Carrboro Elm: 1978 Electric Boiler/Cooling Tower	95,000	150,000	100,000		262,274	607,274	1,853,617			
Ephesus: 1991 Addition-HVAC Improvements					85,000	85,000				
Ephesus: 1990 Boiler Replacement							60,000			
Estes Hills: Cooling Tower Replacement	40,000					40,000				
Estes Hills: 1978 Electric Boiler Replacement							60,000			
Estes Hills: Multi Purpose 1978 Building Boiler							60,000			
Glenwood: Cooling Tower Replacement	40,000					40,000				
Glenwood: Multi Purpose 1978 Building Boiler							60,000			
Glenwood: Multi Purpose Bid - 2 air handlers				75,000		75,000				
FPG: Primary Building Boiler Replacement							57,602			
FPG: Upgrade Handicap Lifts			150,000			150,000				
McDougle Complex: Cooling Tower Replacement							75,000			
McDougle Complex: EMS Controls							75,000			
Scroggs: Cooling Tower							75,000			
Seawell: Lawlor Building Boiler							75,000			
Culbreth: Digital HVAC Controls		150,000			50,000	150,000	40,000			
Phillips: Expand Digital HVAC Controls							75,000			
ECHHS: Variable Speed Drives	145,000					145,000				
ECHHS: 1996 Cooling Towers	120,000	85,000				205,000				
Mobile Classrooms/Rental Space	133,000	135,001	138,000	138,000	140,000	684,001	743,500			
Paving/Parking Lots/Driveways/Walkways										
CHHS: Driveway and Parking Lot		131,360				231,360	369,206			
Estes Hills: Front Parking Lot/Driveway		75,000		100,000		75,000	401,798			
Roofing/Building Waterproofing Projects										
EC-HHS: Brick pointing/window seals		200,000		172,402		172,402	350,000			
Window Replacements										
Ephesus: replace Windows in Original Bld							150,000			
Seawell: Replace Classroom/Bld Windows							200,000			
Culbreth: Replace Classroom/Bld Windows			100,000	155,211		255,211				
Phillips: Replace Classroom/Bld Windows			100,000	150,000		250,000				
CHHS: Window Replacements		120,000		170,000		290,000	370,000			
Technology: Total of Listed Categories	1,582,600	1,600,000	1,617,700	1,635,700	1,653,900	8,089,900	8,552,800			
<i>Network Infrastructure</i>	750,572	758,824	767,219	775,755	784,367	3,836,757	4,056,295			
<i>Instructional Computers & Technology</i>	791,768	800,473	809,328	818,334	827,439	4,047,342	4,278,929			
<i>Administrative Computers</i>	40,260	40,703	41,153	41,611	42,074	205,801	217,577			
TOTAL EXPENDITURES - 10 YEAR CIP	3,165,104	3,199,981	3,236,381	3,271,313	3,307,783	16,179,562	17,105,405			

CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2013 - 2023

FUNDED PROJECTS - page 3 of 3

	2012-13 Budget	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Five Year Total	Years 6 to 10 2018-23
CIP FUNDING SOURCES:								
Long Range Pay-As-You-Go Funds - Projects	2,290,782	2,325,144	2,360,021	2,395,421	2,431,353	2,467,823	11,979,761	12,905,605
Lottery Funds - Budgeted	815,000	839,960	839,960	839,960	839,960	839,960	4,199,800	4,199,800
TOTAL CIP FUNDING	3,105,782	3,165,104	3,199,981	3,235,381	3,271,313	3,307,783	16,179,561	17,105,405
OTHER FUNDING:								
Northside Elementary School-opens Aug. '13		4,300,000					4,300,000	
Article 46 Sales Tax - 1/4 Cent								
-Technology Student Access Computing Devices Improvements at Older Schools.		380,000	380,000	380,000	380,000	380,000	1,900,000	1,900,000
Priority Repairs Identified in Facilities Assessment		380,000					380,000	
Kitchen Equipment Replacements			380,000				380,000	
Sidewalks, Walkways, Canopies				380,000			380,000	
Lincoln Center HVAC System					380,000		380,000	
					380,000		760,000	

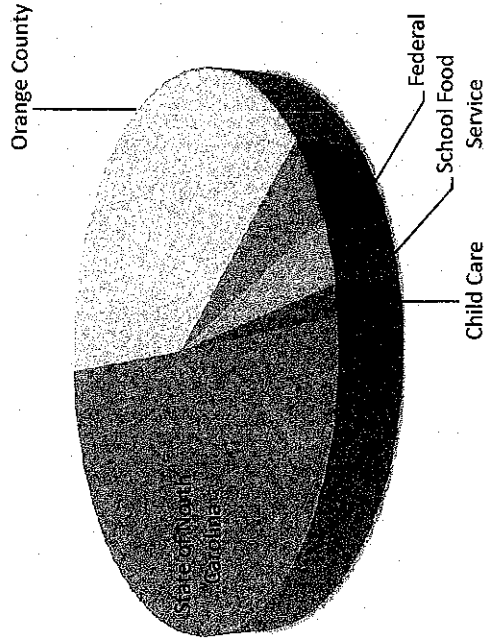
STATISTICAL PROFILE

Financial Perspective

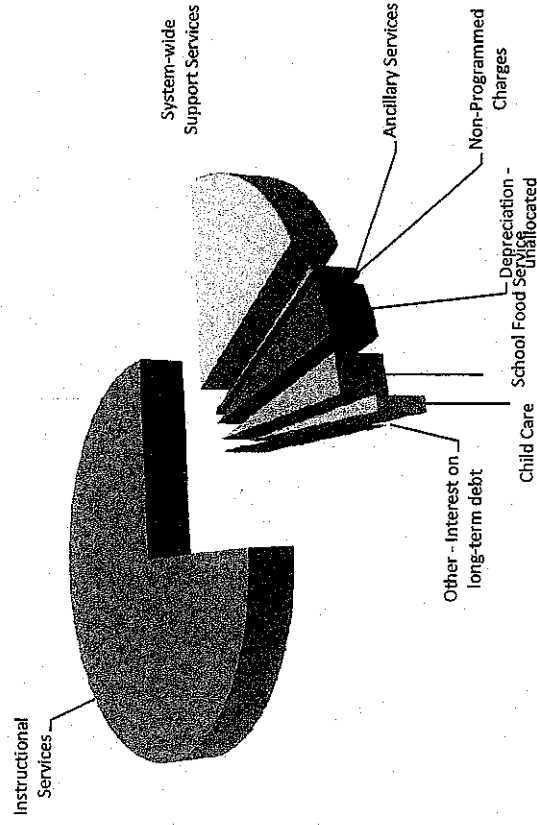
Governmental and Business-type Activities

for Fiscal Year 2011-2012

Revenue Sources



Expenditures/Expenses



State of North Carolina	\$58,808,280
Orange County	46,915,324
Federal	5,570,774
School Food Service	3,867,654
Child Care	1,749,274
Other	<u>24,885,251</u>
Total	<u>\$141,796,557</u>

Instructional Services	\$ 104,948,573
System-wide Support Services	23,529,956
Ancillary Services	136,883
Non-Programmed Charges	527,076 *
Depreciation - unallocated	5,757,524
School Food Service	4,009,913
Child Care	1,484,031
Other - Interest on long-term debt	675
Total	<u>\$ 140,394,631</u>

*Charter payments and indirect costs

Source: 2011-12 Audited Financial Statements

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Net Assets by Component Last Nine Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities									
Invested in capital assets, net of related debt	\$ 116,238,054	\$ 115,208,636	\$ 126,102,764	\$ 143,000,072	\$ 163,483,300	\$ 166,983,726	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825
Restricted	711,927	838,723	820,219	828,491	880,818	899,663	1,030,281	3,023,739	3,403,894
Unrestricted (deficit)	(3,608,022)	(2,263,039)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358	3,355,228
	<u>\$ 113,341,959</u>	<u>\$ 113,784,320</u>	<u>\$ 126,269,954</u>	<u>\$ 144,215,626</u>	<u>\$ 164,526,533</u>	<u>\$ 167,924,788</u>	<u>\$ 166,769,907</u>	<u>\$ 171,067,025</u>	<u>\$ 172,004,947</u>
Business-type activities									
Invested in capital assets, net of related debt	\$ 222,980	\$ 176,774	\$ 131,180	\$ 89,007	\$ 47,546	\$ 17,486	\$ 17,486	\$ 42,980	\$ 340,873
Unrestricted (deficit)	(11,174)	(15,675)	(170,427)	325,420	108,657	96,627	98,624	282,203	336,611
	<u>\$ 211,806</u>	<u>\$ 161,099</u>	<u>\$ (39,247)</u>	<u>\$ 414,427</u>	<u>\$ 156,203</u>	<u>\$ 114,113</u>	<u>\$ 114,110</u>	<u>\$ 325,183</u>	<u>\$ 677,484</u>
Government Wide									
Invested in capital assets, net of related debt	\$ 115,385,410	\$ 126,233,944	\$ 143,089,079	\$ 163,530,846	\$ 163,495,808	\$ 163,966,703	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698
Restricted	838,723	820,219	828,491	880,818	899,663	1,030,281	1,030,281	3,023,739	3,403,894
Unrestricted (deficit)	(2,278,714)	(823,456)	712,483	271,072	203,698	1,887,036	2,072,612	4,285,343	3,691,839
	<u>\$ 113,945,419</u>	<u>\$ 126,230,707</u>	<u>\$ 144,630,053</u>	<u>\$ 164,882,736</u>	<u>\$ 164,599,169</u>	<u>\$ 166,894,020</u>	<u>\$ 167,095,090</u>	<u>\$ 171,622,484</u>	<u>\$ 172,682,431</u>

Source: Chapel Hill-Carrboro City Schools Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2012

Note: This table is a ten year schedule. However, GASB 34 was implemented for the year ended June 30, 2003. Therefore, there are only nine years of comparative data noted above.

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Changes in Net Assets
Last Nine Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses:									
Governmental Activities:									
Instructional services	\$ 75,593,624	\$ 76,145,381	\$ 78,719,663	\$ 86,739,513	\$ 100,952,549	\$ 107,177,216	\$ 102,658,017	\$ 103,809,475	\$ 104,948,573
System-wide support services	24,880,909	25,583,561	25,141,611	27,399,783	21,027,599	22,067,945	23,000,808	22,689,231	23,529,956
Ancillary services	309,376	314,160	478,600	622,045	50,456	3,826	34,044	237,408	136,883
Non-programmed charges	133,180	254,972	301,204	418,143	463,074	416,950	492,838	575,187	527,076
Interest on long-term debt				4,349	51,977	39,912	31,171	16,154	675
Unallocated depreciation expense	3,250,965	3,153,570	3,704,445	3,792,816	3,914,010	4,000,727	5,470,036	5,657,984	5,757,524
Total governmental activities	104,168,054	105,451,654	108,345,513	118,976,649	126,459,665	133,706,576	131,686,914	132,985,439	134,900,687
Business-type activities:									
School food service	3,104,594	3,196,780	3,315,653	3,870,536	4,225,769	4,076,671	4,218,982	3,957,877	4,009,913
Child Care	1,504,925	1,471,514	1,581,550	1,718,892	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031
Total business-type activities	4,609,519	4,668,294	4,897,203	5,589,428	5,930,272	5,780,784	5,835,207	5,480,269	5,493,944
Total government-wide	\$ 108,777,573	\$ 110,119,948	\$ 113,242,716	\$ 124,566,077	\$ 132,389,937	\$ 139,487,360	\$ 137,522,121	\$ 138,465,708	\$ 140,394,631
Program Revenues:									
Governmental Activities:									
Charges for services : Co-curricular	\$ 2,268,858	\$ 2,238,301	\$ 2,145,681	\$ 2,414,520	\$ -	\$ 2,739,392	\$ 2,665,684	\$ 2,655,827	\$ 2,712,319
Operational Support	398,051	377,646	390,412	387,696	286,919	484,614	481,528	470,487	515,397
Operating grants and contributions	51,873,963	53,677,352	55,522,004	60,147,394	67,633,275	66,801,812	65,210,618	67,177,842	64,339,584
Capital grants and contributions	663,209	842,199	659,835	370,572	425,185	290,592	129,328	157,678	39,470
Total governmental activities program revenues	55,204,081	57,135,498	58,717,932	63,320,182	68,345,379	70,316,410	68,487,158	70,461,894	67,606,770
Business-type activities:									
Charges for services	1,933,458	1,673,683	1,816,782	1,990,981	2,017,352	2,012,280	1,913,553	1,913,273	1,861,576
School food service	1,515,108	1,492,568	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,645,250	1,749,274
Child care	1,036,541	1,095,463	1,252,370	1,539,327	1,737,831	1,595,932	1,685,927	1,648,292	1,863,465
Operating grants and contributions							31,955	157,678	39,470
Capital grants and contributions	4,485,107	4,261,714	4,772,811	5,233,880	5,416,128	5,429,143	5,468,460	5,364,493	5,513,785
Total business-type activities program revenues	59,689,188	61,397,212	63,490,743	68,554,062	73,761,507	75,745,553	73,965,618	75,826,327	73,120,555
Total government-wide	\$ (48,963,973)	\$ (48,316,156)	\$ (49,627,581)	\$ (55,656,467)	\$ (58,114,286)	\$ (63,390,166)	\$ (63,189,756)	\$ (62,523,605)	\$ (67,293,917)
Net (Expense)/Revenue	(124,412)	(406,580)	(124,392)	(355,548)	(514,144)	(351,641)	(366,747)	(273,454)	(19,629)
Governmental activities	\$ (49,088,385)	\$ (48,722,736)	\$ (49,751,973)	\$ (56,012,015)	\$ (58,628,430)	\$ (63,741,807)	\$ (63,556,503)	\$ (62,797,059)	\$ (67,313,546)
Business-type activities									
Total government-wide									

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Changes in Net Assets (Continued) Last Nine Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Unrestricted county appropriations - operating	\$ 27,479,292	\$ 28,816,278	\$ 30,372,967	\$ 33,121,358	\$ 34,935,883	\$ 56,849,123	\$ 55,862,017	\$ 56,318,539	\$ 56,321,027
Unrestricted county appropriations - capital	10,743,613	5,664,955	16,865,918	24,015,067	28,561,903	9,171,128	5,845,381	8,615,211	10,115,516
Unrestricted State appropriations - operating									
Unrestricted State appropriations - capital	40,332	99,843	259,385	425,481	450,995	248,970	113,561	102,977	86,429
Unrestricted Federal appropriations - capital	13,854,110	14,383,675	15,193,011	16,162,234	17,862,689	925,786	791,405	1,817,484	1,850,521
Miscellaneous, unrestricted	(73,705)	(206,234)	(578,066)	(122,000)	(386,177)	(406,883)	(577,192)	(500,017)	-
Transfers									
Total governmental activities	52,043,642	48,758,517	62,113,215	73,602,140	78,425,293	66,788,124	62,035,172	66,354,194	68,373,493
Business-type activities:									
Unrestricted State appropriations - operating					25,555	5,079	625	3,713	-
Investment earnings, unrestricted				33,415					
Miscellaneous, unrestricted									
Transfers	73,705	206,234	578,066	122,000	386,177	406,883	577,192	500,017	141,654
Total business-type activities	73,705	206,234	578,066	155,415	411,732	411,962	577,817	503,730	141,654
Total government-wide	\$ 52,117,347	\$ 48,964,751	\$ 62,691,281	\$ 73,757,555	\$ 78,837,025	\$ 67,200,086	\$ 62,612,989	\$ 66,857,924	\$ 68,515,147
Change in Net Assets									
Governmental activities	\$ 3,079,671	\$ 442,361	\$ 12,485,634	\$ 17,945,672	\$ 20,310,907	\$ 3,387,958	\$ (1,154,584)	\$ 3,830,589	\$ 937,922
Business-type activities	(50,707)	(200,346)	453,674	(200,133)	(102,412)	60,322	211,070	230,276	122,025
Total government-wide	\$ 3,028,964	\$ 242,015	\$ 12,939,308	\$ 17,745,539	\$ 20,208,495	\$ 3,458,280	\$ (943,514)	\$ 4,060,865	\$ 1,059,947

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2012

Note: This table is a ten year schedule. However, GASB 34 was implemented for the year ended June 30, 2003. Therefore, there are only nine years of comparative data noted above.

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 SCHOOL SYSTEM

Governmental Funds Changes in Fund Balances Last Ten Fiscal Years

Year Ended June 30	2003	2004	2005	2006	2007
Revenues					
State of North Carolina	\$ 45,748,986	\$ 47,229,446	\$ 49,564,687	\$ 51,235,505	\$ 55,717,793
Orange County	40,623,152	38,222,907	34,481,233	47,238,885	57,136,424
U.S. Government	4,508,736	5,307,726	4,954,864	4,946,334	4,800,173
Other	15,578,351	16,700,657	17,253,167	18,154,810	19,541,912
Total revenues	106,459,225	107,460,736	106,253,951	121,575,534	137,196,302
Expenditures					
Instructional services	71,206,862	74,754,669	76,114,340	78,231,187	86,185,395
System-wide support services	20,202,521	21,644,812	21,628,707	22,607,917	23,611,655
Ancillary services	337,941	309,376	314,160	478,600	665,695
Non-programmed charges	412,569	-	-	467,526	526,474
Debt service - principal	-	419,929	797,250	388,575	410,122
Capital outlay	14,724,089	13,245,075	6,069,782	16,595,509	25,699,612
Total expenditures	106,883,982	110,373,861	104,924,239	118,769,314	137,098,953
Revenues over (under) expenditures	(424,757)	(2,913,125)	1,329,712	2,806,220	97,349
Other financing sources (uses)					
Transfers from (to) other funds	\$ (65,407)	\$ (73,705)	\$ (206,234)	\$ (578,066)	\$ (122,000)
Installment purchase obligations	-	442,330	302,880	-	1,791,417
	(65,407)	368,625	96,646	(578,066)	1,669,417
Net change in fund balances	\$ (490,164)	\$ (2,544,500)	\$ 1,426,358	\$ 2,228,154	\$ 1,766,766
Debt service as a percent of non-capital expenditures:	0.00%	0.43%	0.81%	0.38%	0.37%
Year Ended June 30	2008	2009	2010	2011	2012
Revenues					
State of North Carolina	\$ 59,630,771	\$ 60,922,569	\$ 55,475,547	\$ 55,543,828	\$ 58,808,280
Orange County	60,497,786	47,036,977	42,643,077	45,703,931	46,915,324
U.S. Government	5,293,013	5,726,314	9,864,399	11,791,692	5,570,774
Other	21,863,500	23,959,296	23,474,646	24,551,625	24,885,251
Total revenues	147,285,070	137,645,156	131,457,669	137,591,076	136,179,629
Expenditures					
Instructional services	101,462,067	106,935,971	102,689,608	103,771,701	105,498,842
System-wide support services	18,627,203	19,848,927	19,658,874	20,087,800	20,327,573
Ancillary services	50,456	46,025	34,044	237,408	136,883
Non-programmed charges	591,395	579,216	753,318	762,551	638,776
Debt service - principal	515,946	674,050	511,763	717,076	98,967
Capital outlay	26,649,049	9,150,703	5,118,725	8,071,720	10,097,491
Total expenditures	147,896,116	137,234,892	128,766,332	133,648,256	136,798,532
Revenues over (under) expenditures	(611,046)	410,264	2,691,337	3,942,820	(618,903)
Other financing sources (uses)					
Transfers from (to) other funds	\$ (386,177)	\$ (398,639)	\$ (577,192)	\$ 182,811	\$ (107,370)
Installment purchase obligations	209,328	387,981	-	-	-
Total other financing sources (uses)	\$ (176,849)	\$ (10,658)	\$ (577,192)	\$ 182,811	\$ (107,370)
Net change in fund balances	\$ (787,895)	\$ 399,606	\$ 2,114,145	\$ 4,125,631	\$ (726,273)
Debt service as a percent of non-capital expenditures:	0.43%	0.53%	0.42%	0.57%	0.08%

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2012

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 SCHOOL SYSTEM

Governmental Funds Fund Balances Last Ten Fiscal Years

Year Ended June 30	2003	2004	2005	2006	2007
General Fund					
Assigned	\$ 601,646	\$ 1,425,638	\$ 431,966	\$ 605,293	\$ 1,173,547
Unassigned	2,591,263	1,166,249	3,195,773	4,954,863	5,640,941
Total General Fund	\$ 3,192,909	\$ 2,591,887	\$ 3,627,739	\$ 5,560,156	\$ 6,814,488
All Other Governmental Funds					
Unassigned, reported in					
Special Revenue Funds	700,224	711,927	838,723	820,219	820,219
Capital Projects Fund	923,924	(1,031,247)	(767,537)	(453,296)	(453,296)
Total all other governmental funds	\$ 1,624,148	\$ (319,320)	\$ 71,186	\$ 366,923	\$ 366,923
Year Ended June 30	2008	2009	2010	2011	2012
General Fund					
Non-spendable				1,080,333	972,818
Restricted				443,625	528,824
Assigned	\$ 1,210,499	\$ 1,569,752	\$ 1,034,519	3,652,913	3,222,913
Unassigned	4,333,818	5,160,768	7,135,658	6,675,445	6,123,908
Total General Fund	\$ 5,544,317	\$ 6,730,520	\$ 8,170,177	\$ 11,852,316	\$ 10,848,463
All Other Governmental Funds					
Special Revenue Funds:					
Non-spendable					425
Restricted				1,472,569	1,533,926
Assigned	828,491	880,818	899,663	28,970	11,169
Capital Projects Fund:					
Non-spendable					
Restricted				1,107,545	1,341,144
Assigned					
Unassigned	49,369	479,319	(313,421)		
Total all other governmental funds	\$ 877,860	\$ 1,360,137	\$ 586,242	\$ 2,609,084	\$ 2,886,664

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2012

NOTE: Fund balances reported for 2011 and 2012 are formatted to comply with GASB 54 reporting requirements. Page 27 of the notes to the Financial Statements provides an explanation of the fund balance categories.

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Proprietary Fund - Food Services Operations
Revenues by Source
Last Ten Fiscal Years

Expressed in Nominal Dollars

Year ended June 30	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Food Sales	\$ 1,777,144	\$ 1,933,458	\$ 1,676,680	\$ 1,816,782	\$ 1,990,981	\$ 2,017,352	\$ 2,012,284	\$ 1,913,553	\$ 1,913,273	\$ 1,861,576
Federal Reimbursements	810,706	898,473	986,446	1,042,779	1,097,491	1,215,885	1,402,498	1,386,853	1,489,132	1,697,467
Federal Commodities	133,943	133,068	109,017	129,094	146,978	170,504	193,434	299,074	159,160	161,631
Other	230,399	245,735	245,217	261,951	294,858	351,442	166,249	255,466	216,307	142,613
State/Local Reimburse	65,407	73,705	206,234	578,066	122,000	386,177	505,161	668,566	248,848	270,470
Totals	\$ 3,017,599	\$ 3,284,439	\$ 3,223,594	\$ 3,828,672	\$ 3,652,308	\$ 4,141,360	\$ 4,279,626	\$ 4,523,502	\$ 4,026,720	\$ 4,133,757

Expressed in Constant Dollars

Year ended June 30	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Food Sales	\$ 829,666	\$ 902,641	\$ 782,764	\$ 848,171	\$ 929,496	\$ 941,808	\$ 939,442	\$ 893,349	\$ 893,218	\$ 869,083
Federal Reimbursements	378,481	419,455	460,526	486,825	512,367	567,640	654,761	647,457	696,206	792,468
Federal Commodities	62,532	62,123	50,895	60,268	68,617	79,600	90,305	139,624	74,304	75,458
Other	107,563	114,722	114,480	122,293	137,655	164,072	77,614	119,265	100,984	66,579
State/Local Reimburse	30,535	34,409	96,281	269,872	56,956	180,288	235,836	312,118	116,176	126,270
Totals	\$ 1,408,777	\$ 1,533,350	\$ 1,504,946	\$ 1,787,429	\$ 1,705,091	\$ 1,933,408	\$ 1,997,958	\$ 1,992,548	\$ 1,778,904	\$ 1,863,279

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2012

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Year ended June 30

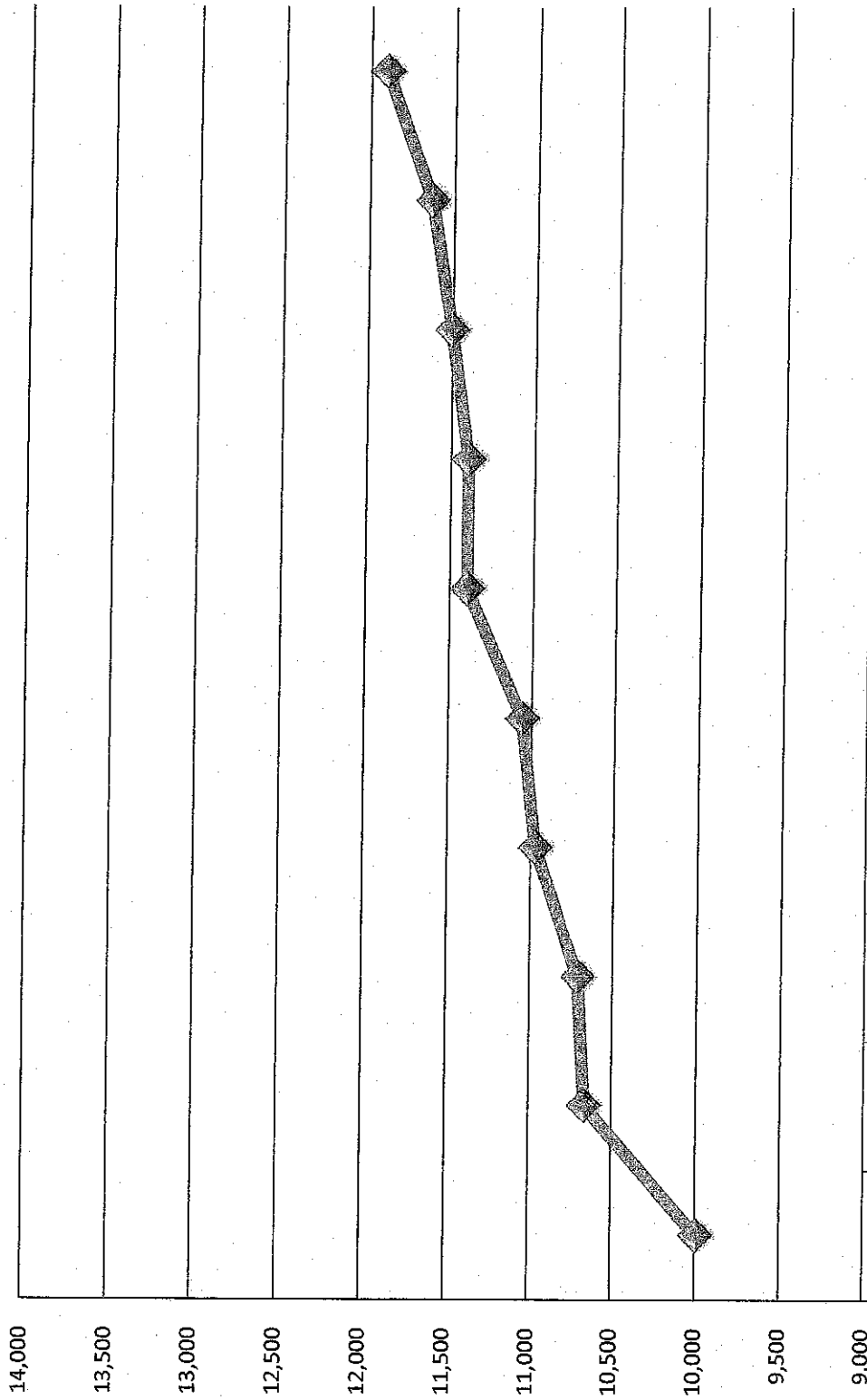
	Expressed in Nominal Dollars									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Food	\$ 1,155,373	\$ 1,218,702	\$ 1,318,750	\$ 1,324,436	\$ 1,311,029	\$ 1,479,112	\$ 1,448,704	\$ 1,285,532	\$ 26,124	\$ -
Donated Commodities							193,434	299,074		
Salaries and Benefits	1,379,688	1,471,631	1,416,762	1,367,107	1,413,905	1,538,768	1,510,710	1,436,671	1,482,891	1,297,561
Other	305,802	364,667	414,930	596,763	848,578	876,858	1,121,160	1,368,764	2,665,169	2,680,045
Totals	\$ 2,840,863	\$ 3,055,000	\$ 3,150,442	\$ 3,288,306	\$ 3,573,512	\$ 3,894,738	\$ 4,274,008	\$ 4,390,041	\$ 4,174,184	\$ 3,977,606

Year ended June 30

	Expressed in Constant Dollars									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Purchased Food	\$ 539,390	\$ 568,955	\$ 615,663	\$ 618,317	\$ 612,058	\$ 690,528	\$ 676,332	\$ 600,155	\$ 12,196	\$ -
Donated Commodities							90,305	139,624		
Salaries and Benefits	644,112	687,036	661,420	638,239	660,086	718,379	705,280	670,715	692,293	605,771
Other	142,765	170,246	193,711	278,601	396,162	409,364	523,417	639,012	1,244,243	1,251,188
Totals	\$ 1,326,267	\$ 1,426,237	\$ 1,470,794	\$ 1,535,157	\$ 1,668,306	\$ 1,818,271	\$ 1,995,334	\$ 2,049,506	\$ 1,948,732	\$ 1,856,959

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 SCHOOL SYSTEM
Average Daily Membership
Last Ten Fiscal Years



Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Avg Daily Membership	9,997	10,662	10,705	10,973	11,060	11,395	11,395	11,504	11,629	11,905

Chapel Hill-Carrboro City School System
Student Statistics
Last Ten Fiscal Years

Year Ended 30-Jun	Teaching Staff	Students	Pupil/ Teacher ratio	Student Attendance Percentage	Students receiving free/ Reduced lunch percentage
2012	981	11,905	12%	96.00%	23.40%
2011	983	11,629	12%	96.03%	22.15%
2010	972	11,504	12%	96.01%	20.30%
2009	997	11,614	12%	95.95%	20.70%
2008	897	11,395	13%	95.84%	21.10%
2007	882	11,060	13%	95.76%	21.00%
2006	873	10,973	13%	96.08%	16.00%
2005	862	10,705	12%	96.24%	14.30%
2004	843	10,662	13%	95.56%	15.10%
2003	810	10,347	13%	95.95%	13.90%

Source: North Carolina School Report Cards

CHAPEL HILL-CARRBORO CITY SCHOOLS

Operational Expenditures Per Pupil Expenditures by Function Last Ten Fiscal Years

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2003	2004	2005	2006	2007
Average Daily Membership	10,347	10,590	10,705	10,973	11,060
Instructional	\$ 6,921	\$ 7,138	\$ 7,113	\$ 7,174	\$ 7,843
Support	2,098	2,349	2,390	2,291	2,477
Ancillary	62	42	53	71	94
Total Expenditures	\$ 9,081	\$ 9,529	\$ 9,556	\$ 9,536	\$ 10,414

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2008	2009	2010	2011	2012
Average Daily Membership	11,395	11,614	11,504	11,629	11,905
Instructional	\$ 8,859	\$ 9,228	\$ 8,924	\$ 8,927	\$ 8,816
Support	1,845	1,900	1,999	1,951	1,976
Ancillary	83	36	3	20	11
Total Expenditures	\$ 10,787	\$ 11,164	\$ 10,926	\$ 10,898	\$ 10,803

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2003	2004	2005	2006	2007
Instructional	\$ 3,231	\$ 3,332	\$ 3,321	\$ 3,349	\$ 3,662
Support	-	1,097	1,116	1,070	1,156
Ancillary	29	20	25	33	44
Total Expenditures	\$ 3,260	\$ 4,449	\$ 4,462	\$ 4,452	\$ 4,862

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2008	2009	2010	2011	2012
Instructional	\$ 4,136	\$ 4,308	\$ 4,166	\$ 4,168	\$ 4,116
Support	861	887	933	911	923
Ancillary	39	17	1	9	5
Total Expenditures	\$ 5,036	\$ 5,212	\$ 5,100	\$ 5,088	\$ 5,044

Source: Chapel Hill-Carrboro City Schools, North Carolina, Annual Financial Report for the year ended June 30, 2012.

The above operational expenditures per pupil include the General, State Public School, and Federal Grants Funds, Capital Projects Fund and the Expendable Trust Fund.

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

Year ended June 30	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Officials, Admins, Mgrs	18	21	19	16	17	16	16	20	21	21
Principals	16	16	16	16	17	17	18	18	19	19
Asst. Principals, Teaching	18	19	20	20	20	19	23	23	23	23
Asst. Principals, Non-Teaching	52	56	55	52	54	52	61	62	63	63
Total Administrators	192	203	212	228	426	439	434	431	431	431
Elementary Teachers	371	379	383	372	205	209	206	204	206	206
Secondary Teachers	247	261	267	273	251	249	236	257	266	273
Other Teachers	810	843	862	873	882	897	876	892	903	993
Guidance	34	29	28	33	40	39	37	39	39	39
Psychological	9	10	9	9	8	9	11	9	9	9
Librarian, Audio Visual	14	29	27	15	30	14	18	32	32	32
Consultant, Supervisory	10	14	14	13	16	20	28	15	15	15
Other Professionals	74	82	82	87	108	85	94	126	126	127
Total Professionals	1,003	1,063	1,077	1,082	1,138	1,116	1,125	1,175	1,187	1,295
Teacher Assistants	292	330	324	331	361	347	350	356	356	359
Technicians	42	33	32	21	12	45	23	28	28	26
Clerical, Secretarial	82	93	82	93	100	112	110	114	114	155
Service Workers	91	90	86	137	152	177	132	115	115	119
Skilled Crafts	21	25	25	22	23	23	27	26	26	26
Laborers, Unskilled										
Totals	1,531	1,634	1,626	1,686	1,786	1,797	1,767	1,814	1,826	1,980

Source: North Carolina Public Schools Statistical Profile (2001-2011 Editions)

Chapel Hill-Carrboro City School System

School Building Data

June 30, 2012

Site	Year Built	Square Footage	Capacity	Current Membership	Over/(Under) Capacity	Condition
<u>ELEMENTARY SCHOOLS</u>						
Carrboro Elementary	1957	61,562	533	534	Over	Good
Ephesus Elementary	1972	73,096	448	435	Under	Good
Estes Hills Elementary	1958	57,029	527	493	Under	Good
FP Graham Elementary	1960	68,513	538	461	Under	Good
Glenwood Elementary	1952	54,412	423	465	Over	Good
McDougle Elementary	1996	99,920	564	544	Under	Very Good
Morris Grove Elementary	2008	90,221	585	640	Over	Excellent
Rashkis Elementary	2003	95,729	585	552	Under	Excellent
Mary Scroggs Elementary	1999	92,900	575	601	Under	Very Good
Seawell Elementary	1969	58,629	466	557	Over	Good
<u>MIDDLE SCHOOLS</u>						
Culbreth Middle	1969	108,058	670	677	Over	Good
McDougle Middle	1994	138,141	732	666	Under	Very Good
Phillips Middle	1962	109,498	706	670	Under	Good
Smith Middle	2001	136,054	732	701	Under	Excellent
<u>HIGH SCHOOLS</u>						
Carrboro High School	2007	148,023	800	861	Over	Excellent
Chapel Hill High	1966	254,551	1520	1313	Under	Good
East Chapel Hill High	1996	267,549	1515	1432	Under	Very Good
Hospital School (School is a part of the UNC Hospitals Facilities)				26		
Phoenix Academy (Alternative School is a part of Lincoln)						
<u>ADMINISTRATIVE OFFICES</u>						
Transportation Center		5,089				
Lincoln Center		72,932				

APPENDIX

**Chapel Hill- Carrboro Schools
Allotment Formula – 2013-2014**

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Principal	1 for 12 months	1 for 12 months	1 @ 12 months	
Assistant Principal	1 for 12 months	1 for 12 months	1: up to 600 ADM 2: 601- 1250 ADM 3: 1251 -1750 ADM 4: 1751- 2250 ADM all @12 months	
Classroom teachers				
Kindergarten-Third	1:21 ADM			
Fourth- Fifth	1:28 ADM			1:26ADM
Core subjects		1: 120 ADM (teaching 5 classes at 1:24)	1:140 ADM (5 sections at 1:28)	1:130 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 -for 9 th grade			2 FTE per school	
AVID		.60 FTE per school	AVID teacher must have free coordination period .2 FTE	
IFL		1FTE per school for math	1 FTE per school for ELA	Proposed 1 FTE MS ELA
IFL/Math Coach	2 FTE per school for ELA		1 per school (2010-11)	
Pre-K	Program allocation			
Pre-school Handicapped	Program allocation			
ESL	(system wide) 1:40	(system wide) 1:40	(system wide) 1:40	
Cultural Arts: Music, PE, Art	Music @1 FTE per 30 classes PE @1 FTE per 20 classes ART @ 1 FTE per 30 classes	elective allocation	elective allocation	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Elem Foreign Language	Serving grades 1-5 Allocation requires 3 periods @30 minutes per each 1-5 class or 1 FTE per 40 periods 1 FTE per 40 periods 1 FTE per school			
Media Specialist		1 FTE per school	1: up to 1000 ADM 1.5: 1001- 1500 ADM 2: 1501+ ADM	
Math/Science Spec. Intervention	.5 FTE per school .5 FTE per school			
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 per school	1 FTE (Teacher Assistant) per school	TA @ MS
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 District (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 Spec.	1.5 FTE per school	1 FTE per school		
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Teacher Assistant	1 FTE per K-3 class @ 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	
Network Support			District Allocation	

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. Athletic Trainer			1 FTE	
Security Guard			1 FTE 10 month year (August 1- May 30 th); 40 hr week	
Custodian	per formula based on square footage and ADM	per formula based on square footage and ADM	2 FTE; school (1 FTE @ 6 hrs daily assigned after- school/ evening hours) 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

2013-14 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	No Changes for 2013-14 Budget
STATE FUNDS:						
Instructional Supplies	per student	33.16	33.16	33.16	33.16	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 classrm	500.00	500.00	500.00	-	same as 00-01
New Classroom Setup Kindergarten	per classrm	1,000.00	-	-	-	same as 00-01
Technology software	per student	-	-	-	-	
Textbooks - special allotment				13,333		allocated \$40,000 in 06-07, div. by 3
Supplementary Books	per student	2.25	2.25	2.25	2.25	same as 09-10
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
						Total Reduction

Appendix B
NC State Department of Public Instruction
Allotment General Information FY 2013-14

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 210.53 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 (\$87.65 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$336.95 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 12-13 Initial Allotment is .29%.

Classroom Materials/Instructional Supplies/Equipment

\$58.83 per ADM plus \$2.69 per 8th and 9th grade ADM for PSAT funding..

Driver Education

\$199.65 per 9th grade ADM, includes private, charter, and federal schools.

Children with Special Needs

\$3,743.48 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 (\$233.73 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

\$1,182.69 per K-3 ADM

Textbooks

\$65.50 per ADM in grades K-12.

Transportation

Based on an efficiency rated formula and local operating plans. The initial allotment is 80% of Adjusted (based on final budget reductions) Planning.

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 (\$33.79)

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.
- 5400 School Leadership Services:
Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they supervise and evaluate the staff

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

- 5500 Co-Curricular Services:
Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-Curricular activities normally supplement the regular instructional programs and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.
- 5900 Reserved for future use
- 6000 System-Wide Support Services:
System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to them system-wide support for the school-based programs of the school system.
- 6900 Policy, Leadership and Public Relations Services
Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

Appendix D
Operating Budget Line Descriptions

- 7100 Community Services:
 Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, activities of custody and care of children, and community welfare activities provided by the LEA.
- 8100 Payments to Other Governmental Units:
 Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA.

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.