

**Board of Education's
2012-2013
Approved Budget
July 19, 2012**

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BUDGET MESSAGE

2012-13 Operating Budget Message

Over the past few years, the district has faced significant budget uncertainty. A variety of strategies have been used to mitigate the reductions in funding at the federal, state, and local levels. We have also been compensating for millions of dollars in mandated medical and retirement cost increases. These strategies have included maximizing the amount of federal recovery and stimulus funding, utilizing state funding strategically, and making significant reductions to our operating budget at the state and local levels. Over the past few years, we have made reductions to our state and local budgets in excess of \$7.6 million. These reductions have touched all aspects of how we do business including the loss of central office positions and resources, loss of teacher and teacher assistant positions, as well as non-personnel reductions; including reductions to supplies, equipment, and athletics. To avoid even more drastic reductions, the Board authorized the use of fund balance and developed a three year strategy to avoid having to make additional significant and damaging reductions.

Our strategy for the development of the 2012-13 budget was aimed at trying to stabilize our budget moving forward, plan for the anticipated increases in retirement and medical insurance premiums, plan for the increase in the state discretionary reduction, build our budget around the priorities of the school district (including the reallocation of resources/positions and the professional development needs to implement the Common Core/State Essential Standards), and to consider providing additional compensation to staff who have not received a pay increase of any kind over the past several years.

In February, the Board identified priorities for 2012-13. Included in these priorities are the continued implementation of the Common Core and State Essential Standards, a continued focus on literacy, and additional focus on improving instruction. Meeting these priorities will require a significant investment in the professional development of our staff. It requires us to look at our existing structures, staff, and resources to make adjustments to how we do business. When the Board's budget request was discussed in April, administration shared that we were reviewing and finalizing our professional development plan. We also shared that we would recommend repurposing or reallocating existing positions, staff, and budget allocations to best meet the district's needs. Since that time we have committed to developing a common language and focus on instruction by partnering with the University of Pittsburgh's Institute for Learning (IFL). These reallocations are accounted for in the recommended resolutions this evening. The budget and position reallocations and changes are summarized in the next paragraph.

Literacy coaches at our elementary schools will have different responsibilities next year. Based on school and staffing needs some staff have been reassigned to classroom positions or other school locations. We are providing instructional math coaches for each of the middle schools. These positions are being funded by making modifications to our Race to the Top grant. At the high school level, the student achievement coach positions are being modified to become English Language Arts coaches. All of the aforementioned changes are associated with supporting all of our staff develop a common language and focus on highly effective instructional practice and will be supported by our work with

the IFL. We will retain the services of a student achievement coach to monitor high school students in danger of academic failure by funding one position with our Title II grant as a result of the departure of one of our PAR teachers for an administrative internship. Earlier in the school year, the Superintendent made changes to the Central Office organizational structure associated with the Associate Superintendent position and the Technology Coordinator position. Permanent budget reallocations have been made to account for these changes.

State Budget

The state budget was passed by a veto override in the General Assembly on July 2, 2012. Some key financial provisions in the state budget included a general wage increase of 1.2% for all employees and a reduction in the discretionary reduction. For the district, the planning allotment total is \$61,871,240. Reductions that will be made by the State include the discretionary reduction, NCVPS, and the Charter School Reduction. After accounting for these reductions, the net estimated result is an increase in state funding of \$1,521,444. The majority of this increase is due to enrollment growth and therefore will be used to provide teachers to meet our class size requirements. The State's Initial Allotment will include the approved salary increases and the adjustments to the State's final retirement employer match rate for state paid employees. The rate was anticipated to be 14.31%, but was reduced to 14.23% in the final State budget.

The discretionary reduction total, based on the state's average salary, is \$2,922,889 which is a decrease of \$471,411 from the 2011-12 discretionary reduction total of \$3,394,300. The actual reduction will be based on the district's average salary rate. The discretionary reduction is due to the State by July 31. The district will continue the prior year's reduction plan and revert back the same 40.26 teaching positions that were reverted last year. The district will lower its reversion of teacher assistant funding by \$646,000 and increase its reversion of CTE months of employment from 60 to 65 months to complete the required reversion. Last year the district moved \$401,442 of State-paid teacher assistant positions to Local funds. This year, due to the decrease in the discretionary reduction, the district will be able to move those positions back to State funds plus an additional \$30,000 of Locally-paid teacher assistant positions.

The net result of these actions will save the district \$430,000 in the Local budget. This recommended budget reduces the assigned Local fund balance by \$430,000 from \$3,652,913 in 2011-12 to \$3,222,913 for 2012-13.

Staff Pay

Our employees have not had a wage increase since the 2008-09 school year. In 2008-09 all employees were furloughed a total of 10 hours, which resulted in a pay reduction for that year. Employees' salaries have been negatively impacted by a 3.5% inflation growth

for the past three years. Additionally, the out-of-pocket cost increases for employee medical benefits have further reduced net pay. Currently, employees with the 80/20 medical insurance plan must pay \$22.76 per month or the reduced coverage plan, 70/30, is available at no cost. The deductibles for 80/20 insurance have increased from \$300 to \$700 for individuals and from \$900 to \$2,100 for families since 2008-09. Co-pays have also increased by \$10 per visit. Monthly premiums for family coverage have increased from \$489.44 to \$666.18 or an additional \$2,120.88 per year since 2008-09.

We included in our budget request to the County funding necessary to give every employee a one-time bonus of \$500 if the General Assembly did not authorize a wage increase. As reported previously, the State Budget includes a 1.2% pay increase for all state employees. For many of our employees, this will fall short of the \$500 intent. We are recommending that the Board provide a one-time bonus of \$275 in addition to the wage increase authorized by the General Assembly. This will result in every full time employee receiving at least \$500 in additional compensation this year. Part time employees will receive a pro-rated amount.

Local Budget

On June 19, 2012, the County Commissioners approved the 2012-13 budget. The county budget increased funding to our school system by \$65 per student and it funded our enrollment growth. As a result, our local revenues are expected to total just over \$63.2 million, an increase of about \$2.2 million. This includes a fund balance appropriation of about \$3.2 million which is less than originally anticipated due to the decrease in the discretionary reduction in the state budget. The increase in local funding is being utilized to cover state mandated cost increases that impact the local budget as well as provide funding for the continuation of needed services and some expansion requests that have been recommended for inclusion in the 2012-13 budget. It is also being used to fund the one-time bonus for staff. Since our budget request was adopted in March, there have been additional budget requests that administration is recommending the Board include in the adopted budget this evening. Each of these is described briefly below:

Substance Abuse Counselor:

The ABC grant provisions for next year have changed and as a result, we can no longer fund the .5 FTE staff position on the grant. Positions are no longer supported by the ABC grant. We are recommending that the position be funded locally. (Substance Abuse Counselor \$27,000)

Interpretation Services:

The need for additional translated materials and translation services is continuing to increase. Current funding levels are inadequate to meet the needs of the district. It is recommended that additional funding be allocated to fund additional translation services. (Interpretation Services \$35,000)

Elementary Level English Language Arts Coordinator:

In the past, the ELA Coordinator position has typically been a K-12 position that covered two content areas (ELA and Social Studies). We have two critical issues: 1) It is unlikely to find an ELA coordinator who is expert in both elementary and secondary literacy and 2) One person cannot effectively lead elementary and secondary ELA as well as Social Studies, as it is an unmanageable position for one person. We have found that one or two areas often get neglected as a result of the magnitude of this position.

As we begin to repurpose existing staff and reflect on how the Common Core Standards will impact teachers, students, and administrators in our district, it is essential to reflect on the needs of our school system regarding content area expertise. Recent laws, such as budget legislation language from the proposed Excellent Public Schools Act require a mandatory improvement in K-3 literacy. Specifically, the law creates mandates regarding student assessment, retention and requirements for students not demonstrating reading proficiency. This will require elementary literacy to be a continued priority which demands elementary literacy expertise. However, secondary literacy must not be neglected as a result. At the secondary level, we have learned that many of our ELA courses lack the required rigor of the Common Core as well as college and career readiness, and even our honors classes. We also lack valid assessments, curriculum, and clear performance criteria on the secondary level. Grading and assessments have been longstanding issues that we have been unable to address at the secondary level due to a lack of staffing.

Effective implementation of the Common Core will be the biggest hurdle for our district. Teachers will require high quality professional development and content area leadership in order to effectively implement the Common Core State Standards. For this reason, it is imperative that we have ELA leaders at both the elementary and secondary level as we work towards improved teaching and learning in Chapel Hill-Carrboro City Schools. We are recommending that the Board hire an Elementary Level English Language Arts Coordinator and the existing position would be converted to a Secondary Level ELA/Social Studies Coordinator. (Elementary Level English Language Arts Coordinator \$90,508)

Dual Language Program Support:

As was reported during the dual language discussions, additional supports are recommended if we are to deliver a high quality dual language program and still meet our other obligations and address district priorities. A variety of budget additions around dual language are recommended and briefly summarized below.

At this time we are recommending that the district hire a World Language/Dual Language Coordinator. The Dual Language program has continued to expand in the district bringing with it increased access for students but also increasing the amount of management required to make it successful. Since 2008 the program has expanded to a total of four elementary schools and one middle school. In 2011-12 the program began offering one class at the high school level. The overall work load has increased as a result of the total number of students applying for the program, the number parent

inquiries, the number of employees, the number of interviews for new employees, and the overall management of the program.

During the same time the requirements for the ESL part of the position have also increased due to implementation of Title III mandates. The amount of management associated with Title III budget and reporting have increased significantly in the last few years. Since 2008 the training and data management for English language proficiency, a required part of Title III, has been assigned to the ESL/DL Coordinator.

In addition, the growth in both ESL and Dual Language has been tremendous. For example, in 2003-04 there were 26 ESL teachers, about 850 LEP students, 4 Dual Language teachers, and 96 Dual Language Students. In 2011-12 there were 35 ESL teachers, 1,410 ESL students, 35 Dual Language teachers, and 780 Dual Language students.

On June 7, 2012, the Board approved a plan to expand the Spanish Dual Language Program and create a magnet school. Hiring a dual language coordinator will help ensure that the district is able to successfully implement the decision to expand the program and will strengthen the learning outcomes for all students in the Dual Language program.

In addition we have a continued priority around World Languages this year. Currently that area is assigned to the position that is responsible for the professional development needs of the district. The district is preparing for the implementation of the Common Core and all of the recent communication and work around the strategic plan has repeatedly placed professional development as a major district need. We are also preparing to engage with the University of Pittsburgh's IFL to focus on improving instruction. If we are indeed interested in focusing on World Language next year, this responsibility should not reside with the same individual responsible for professional development leadership and oversight. That person should be focusing the majority of her time and energy on improving instruction, improving educator effectiveness, and helping teachers be prepared to implement the Common Core and State Essential Standards. We are recommending that World Languages and Dual Language responsibilities be combined into a single coordinator level position. (World Language/Dual Language Coordinator \$75,000)

We continue to be concerned that we do not have the resources or expertise to provide the supports necessary to manage and deliver the Mandarin Program. The various support needs of the Mandarin program including staffing, resources, curricular materials, professional development, and other general supports are lacking in the district. With the loss of teaching positions at both the elementary level and middle school level and the requirements for all new curriculums, we are essentially starting over. We are recommending that the district contract with VIF for their Splash Language Immersion Program. Their program and expertise will help provide the aforementioned programmatic needs and can help us deliver on the Board's request for the long term success of the program. (Mandarin Program Support \$55,000)

As was listed in the Dual Language Report and Recommendations and as has been customarily provided when opening new classrooms, an additional non-personnel resource allocation is recommended for the additional classes to be opened at FPG this year. (Dual Language Expansion Classroom Resources \$15,000)

A summary of all of the local continuation and expansion budget recommendation is summarized on page 2-5 of the budget documents.

Summary

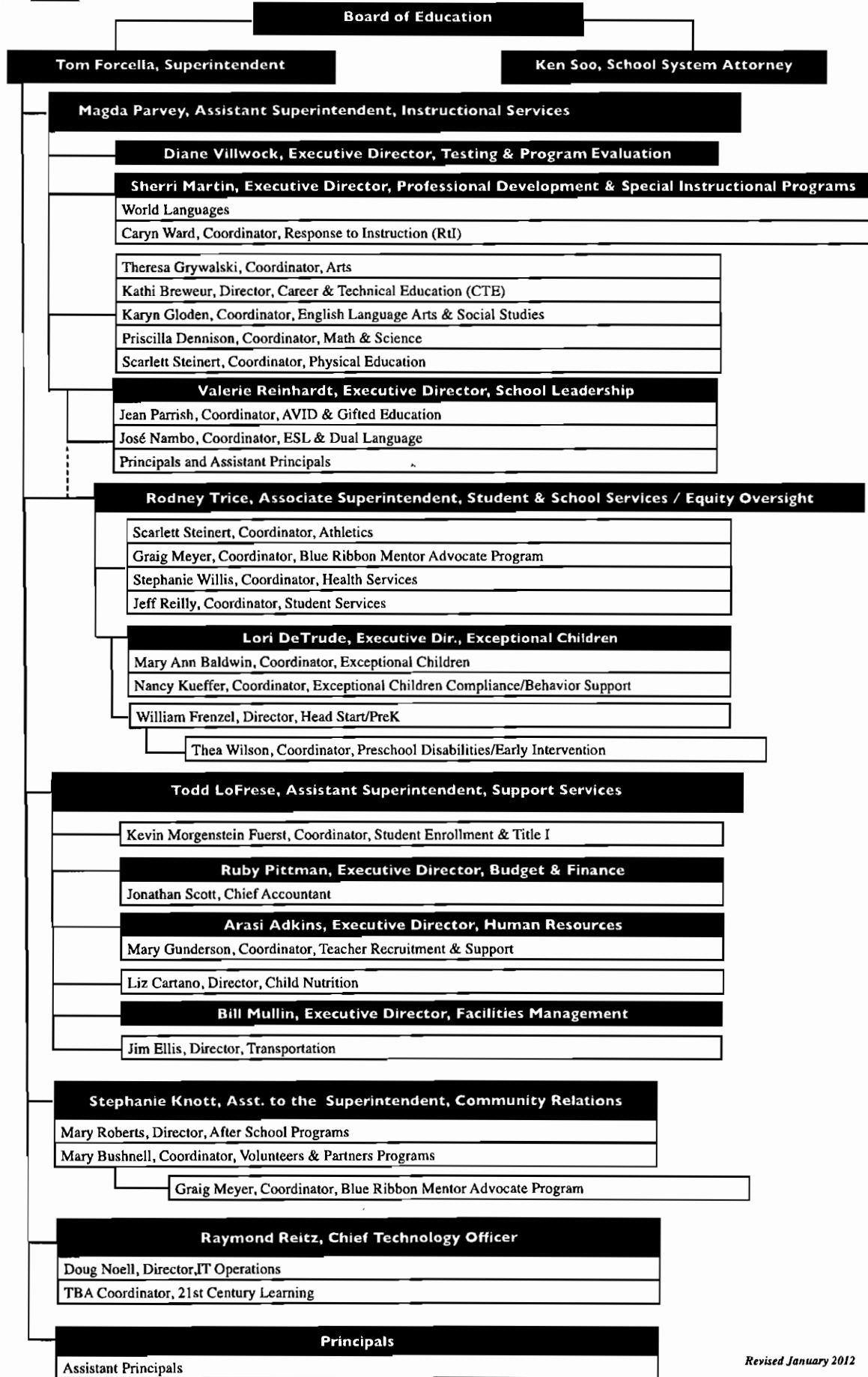
Chapel Hill – Carrboro City Schools, like many other school districts in the state, will implement the new Common Core and State Essential Standards curriculum this school year. The district is restructuring and re-assigning positions and budgets to ensure proper staffing for this major curriculum change and to minimize the impact on the overall budget. Overall the budgets reflect a commitment to improving instruction and meeting the priorities of the Board.

The County Commissioners have continued their strong support and commitment to public education by providing the district with a per pupil increase and funding our enrollment growth. Through their continued support we are able to avoid making budget reductions and are able to support providing staff with a one-time bonus. We want to thank the Commissioners, the Board, and our entire community for their ongoing commitment to supporting the education of our young people.

Respectfully Submitted,



Thomas Forcella



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

Mia Day Burroughs, Chair

Michelle (Shell) Brownstein, Vice-Chair

James Barrett

Jamezetta Bedford

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

Chapel Hill –Carrboro City Schools Principals

Principals

Emily Bivins	Carrboro Elementary School
Marny Ruben	Seawell Elementary School
Cheryl Carnahan	Estes Hills Elementary School
Victoria Creamer	Ephesus Road Elementary School
Darlene Ryan	Glenwood Elementary School
Rita Bongarten	Frank Porter Graham
Amanda Hartness	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Kebbler Williams	Rashkis Elementary School
Keri Litwak	Scroggs Elementary School
Beverly Rudolph	Culbreth Middle School
Debra Scott	McDougle Middle School
Vacant	Phillips Middle School
Phillip Holmes	Smith Middle School
Laverne Mattocks	Carrboro High School
Eileen Tully	East Chapel Hill High School
Vacant	Chapel Hill High School
Vacant	Phoenix Academy High School
Flicka Bateman	Hospital School, UNC Hospital

Chapel Hill-Carrboro City Schools 2012-13 Local Fund Budget Calendar

October, 2011	Cabinet develops proposed budget process and budget drivers
October, 2011	Kick off budget request process with schools and departments
December 16, 2011	Schools and Administrative Department submit new budget requests
February, 2012	Departments present recommendations for fee/rate increases
February 13-14, 2012	Superintendent presents budget to Board of Education, Board Planning Conference, Friday Center, Chapel Hill, NC
March 1, 2012	Board of Education work session on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
March 15, 2012	Board of Education work session and public hearing on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
March 29, 2012***	Board of Education discussion and action on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
April 6, 2012	Board of Education submits budget request to County Commissioners
April 26, 2012	Present budget to BOCC at joint meeting of school boards at Hillsborough Commons (DSS Bldg) Hillsborough, NC at 7:00 pm
May 17, 2012	County Commissioners' Budget Public Hearing, Hillsborough Commons (DSS Bldg.) Hillsborough, NC at 7:00 pm
May 22, 2012	County Commissioners' Budget Public Hearing, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
May 24, 2012	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm

Chapel Hill-Carrboro City Schools 2012-13 Local Fund Budget Calendar

June 7, 2012	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 12, 2012	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 19, 2012	County Commissioners' approve budget at regular meeting, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
July, 2012	Board of Education approves Budget resolutions for all Fund Codes

2012-13 BUDGETS

Combined Operating Budget Revenues and Expenditures

REVENUE	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
Total Local Revenue	58,708,704	60,115,008	61,078,312	61,078,312	62,366,387	63,585,987	63,279,711
Total State Revenue	56,447,018	54,941,061	59,331,358	59,030,250	61,151,255	61,871,240	61,871,240
Total Federal Revenue	8,836,705	10,386,072	6,682,374	6,899,083	4,982,578	4,982,578	3,986,672
TOTAL REVENUE	\$ 123,992,427	\$ 125,442,141	\$ 127,092,044	\$ 127,007,645	\$ 128,500,220	\$ 130,439,805	\$ 129,137,623

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
Regular Instructional Programs	\$ 63,473,462	\$ 58,812,946	\$ 64,011,798	\$ 62,187,852	\$ 65,622,344	\$ 66,883,786	\$ 66,718,253
Special Programs	17,341,598	17,625,280	17,320,128	17,094,204	17,506,779	17,596,779	17,459,392
Alternative Prog. and Services	4,463,363	4,968,695	5,077,257	5,102,902	5,112,744	5,112,744	4,092,397
Co-Curricular Activities	1,896,458	2,058,105	1,877,806	1,948,621	1,894,246	1,894,246	2,007,620
School Leadership	5,239,942	4,073,542	6,402,276	4,299,861	4,393,536	4,393,536	4,338,036
School Based Support Services	8,892,981	11,200,781	9,274,900	11,338,442	11,280,423	11,430,423	11,771,361
Other	564,341	537,301	147,666	610,678	783,792	783,792	632,665
TOTAL INSTRUCTIONAL PROG.	101,872,145	99,276,649	104,111,831	102,582,560	106,593,864	108,095,306	107,019,724

SUPPORT SERVICES	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
Instructional Support Services	2,316,554	1,891,762	2,599,782	2,290,373	2,600,174	2,834,947	2,413,155
Administrative Leadership	2,755,672	2,583,159	2,604,049	2,611,283	2,609,152	2,611,415	2,671,205
Technology Support Services	1,376,851	1,425,762	1,773,028	1,773,028	1,786,083	1,786,083	1,825,930
Operational Support Services	11,556,938	11,395,450	10,847,765	11,093,005	10,987,340	11,220,161	11,007,056
Financial and Human Services	1,655,561	1,718,015	1,730,921	2,051,889	1,748,949	1,748,949	2,084,191
TOTAL SUPPORT SERVICES	19,661,576	19,014,148	19,555,545	19,819,578	19,731,698	20,201,555	20,001,537

OTHER SERVICES	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVD
Community Relations	231,531	199,423	233,930	233,930	235,535	235,535	237,540
Charter School Funds	554,680	597,305	554,680	554,680	554,680	554,680	554,680
Child Nutrition Supp./Transfers	271,352	268,678	274,986	272,546	279,566	279,566	272,268
Community Schools Transfers	11,761	11,761	11,761	11,761	11,761	11,761	11,761
State Textbooks							
Other	1,389,382	556,847	2,349,311	257,170	1,100,000	1,100,000	1,040,112
TOTAL OTHER SERVICES	2,458,706	1,634,013	3,424,668	1,330,087	2,181,542	2,181,542	2,116,361

TOTAL OPERATING EXPENSES	\$ 123,992,427	\$ 119,924,810	\$ 127,092,044	\$ 123,732,225	\$ 128,507,105	\$ 130,478,403	\$ 129,137,623
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<i>Per Pupil Expenditures</i>	\$ 10,470	10,351	\$ 10,862	\$ 10,432	\$ 10,610	\$ 10,773	\$ 10,662
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CHAPEL HILL - CARRBORO CITY SCHOOLS

2012-2013 Local Fund Revenue Projections

Projected Student Enrollment	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPR
State projection of Students	11,834	11,666	11,718	11,878	12,129	12,129	12,129
Less: Out-of-County Tuition Paid	(131)	(131)	(157)	(157)	(157)	(157)	(157)
Existing Charter School students	140	140	140	140	140	140	140
Total County Resident Students	11,843	11,586	11,701	11,861	12,112	12,112	12,112
County Appropriation	\$ 3,096	\$ 3,159	\$ 3,102	\$ 3,102	\$ 3,102	\$ 3,169	\$ 3,167
Special District Tax	\$ 1,571	\$ 1,632	\$ 1,605	\$ 1,607	\$ 1,577	\$ 1,577	\$ 1,577
LOCAL REVENUES	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD REQ
County Appropriation	36,594,720	36,594,720	36,305,808	36,305,808	37,571,424	38,380,632	38,368,205
Special District Tax	18,599,595	18,912,319	18,785,591	19,063,861	19,101,442	19,101,442	19,101,442
Prior Year Special District Tax	95,000	317,500	250,000	397,786	250,000	250,000	300,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	75,000	174,085	90,000	59,881	90,000	90,000	90,000
Tuition - Regular School	160,000	179,414	160,000	156,025	160,000	160,000	160,000
Tuition - Preschool	380,000	378,740	380,000	313,874	380,000	380,000	380,000
Fines & Forfeitures	360,000	407,755	360,000	292,982	375,000	375,000	375,000
ABC Revenue	32,000	32,000	33,000	33,000	32,000	32,000	38,000
Interest Earned on Investments	110,000	102,977	60,000	80,413	100,000	100,000	85,000
Medicaid Reimbursements	200,000	226,284	125,000	702,697	200,000	200,000	300,000
Miscellaneous Revenue	268,389	162,106	217,000	337,767	200,000	200,000	195,151
Indirect Cost	250,000	187,364	165,000	111,700	170,000	170,000	170,000
Appropriated Fund Balance	1,090,000	1,945,744	3,652,913	4,420,169	3,242,521	3,652,913	3,222,913
TOTAL LOCAL REVENUES	\$ 58,708,704	\$ 60,115,008	\$ 61,078,312	\$ 62,769,963	\$ 62,366,387	\$ 63,585,987	\$ 63,279,711
Total Increase in Revenues:					\$ 1,288,075	\$ 2,507,675	\$ 2,201,399

Budget Assumptions

1. Appropriation is based on the State's projected enrollment of 12,129 students for 2012-13.
2. The County approved a per pupil increase of \$65. The County has funded three students above the projected enrollment; \$9,501 more.
3. The projected 2012-2013 district tax one cent valuation amount is \$1,013,877. The current district tax rate is \$.1884. A 1% inflationary increase has been projected.
4. Assumes the County will continue the Fair Funding allocation of \$494,000 to each district.
5. Carol Woods contribution of \$30,000 is included in the miscellaneous revenue projection for 2012-13.
6. Uses \$3,222,913 of Local fund balance to balance the 2012-2013 budget.
7. Alcohol and Beverage Commission grant in the amount of \$38,000 has been awarded for 2012-13.
8. Assumes the usual 140 student Charter School Enrollment.

Orange County Budget Office form

Local Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	20,553,685	18,644,165	20,582,975	20,582,975	20,905,319	21,795,627	21,138,213
5112 Cultural Arts Services	171,960	164,891	181,960	181,960	183,529	183,529	174,691
5113 Physical Education Curricular Services	175,050	138,600	253,590	253,590	256,828	256,828	258,455
5114 Foreign Language Curricular Services	130,022	143,293	150,022	150,022	151,506	151,506	152,967
5116 Homebound/Hospitalized Curricular Ser.	531,881	195,951	541,507	541,507	547,469	547,469	552,424
5120 CTE Curricular Services	426,806	359,364	368,707	368,707	373,073	373,073	376,025
5210 Special Populations Services	5,503,679	6,631,471	6,217,165	6,217,165	6,477,437	6,477,437	6,526,981
5211 EC Homebound Curricular Services	6,120	5,805	6,120	6,120	6,120	6,120	6,120
5220 CTE Children w/Disabilities Curricular	474,326	28,904	482,769	482,769	488,026	488,026	492,574
5230 Pre-K Children w/Disabilities Curricular	112,847	151,025	114,803	114,803	115,977	115,977	117,058
5240 Speech and Language	714,555	464,285	725,130	725,130	729,914	729,914	737,232
5260 Academically Gifted	876,917	937,293	893,557	893,557	941,858	941,858	949,932
5270 ESL Services	883,953	1,140,291	894,483	894,483	903,203	903,203	981,583
5310 Alternative Instructional Services	122,255	237,909	123,508	123,508	161,846	161,846	103,699
5320 Attendance/Social Work Services	679,182	544,684	678,719	678,719	685,742	685,742	693,808
5330 Remedial and Supplemental	195,020	231,624	195,231	195,231	231,955	231,955	265,663
5340 Pre-K Services	475,275	579,166	492,415	492,415	499,176	499,176	503,328
5353 Summer School	84,576	85,905	85,814	85,814	86,374	86,374	86,374
5401 Principal's Office	929,071	776,269	939,766	939,766	1,102,852	1,102,852	1,112,286
5402 Assistant Principal	891,584	764,838	888,120	888,120	936,464	936,464	947,784
5404 School Building Support	1,162,143	320,396	1,279,412	1,279,412	1,319,959	1,319,959	1,340,935
5501 Athletics	1,386,195	1,479,202	1,408,125	1,408,125	1,419,640	1,419,640	1,486,457
5502 Cultural Arts	90,829	145,472	191,910	191,910	194,119	194,119	194,118
5503 School Clubs/Student Organizations	271,768	324,770	277,771	277,771	280,487	280,487	327,045
5504 Before/After School Care	147,666	108,661	147,666	147,666	148,203	148,203	148,203
5810 Education Media	959,266	434,256	977,902	977,902	992,460	992,460	992,460
5820 Student Accounting	401,559	17,930	401,559	401,559	405,897	405,897	405,897
5830 Guidance Services	1,411,026	1,301,954	1,904,060	1,904,060	1,922,575	1,922,575	1,927,575
5840 Health Services	780,103	1,066,143	780,994	780,994	789,788	789,788	816,788
5841 ABC/Health Services	57,071	50,878	33,000	33,000	33,000	33,000	38,000
5850 Safety and Security	980,352	1,059,486	986,003	986,003	990,127	990,127	1,015,126
5860 Instructional Technology	70,000	127,989	70,000	70,000	70,000	70,000	70,000
5870 Staff Development	291,102	224,553	268,969	268,969	348,969	348,969	348,969
5890 Volunteer Services	273,239	264,124	275,052	275,052	277,823	277,823	277,823
5000 TOTAL INSTRUCT.SERVICES	42,221,083	39,151,547	43,818,784	43,818,784	44,977,715	45,868,023	45,566,593
SUPPORT SERVICES							
6110 Regular Curricular Support	823,306	507,558	933,378	933,378	940,504	1,184,424	1,132,560
6120 CTE Curricular Support	118,009	106,092	125,865	125,865	127,097	127,097	128,081
6100 Sub-total Regular Instruction Support	941,315	613,649	1,059,243	1,059,243	1,067,601	1,311,521	1,260,641

Local Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES (continued)	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6201 Children w/Disabilities Support	45,465	47,161	75,499	75,499	75,929	75,929	76,707
6207 ESL Support	71,629	62,284	71,629	71,629	71,629	71,629	71,629
6200 Sub-total Special Populations Support	117,094	109,445	147,128	147,128	147,558	147,558	148,336
6304 Pre-K Readiness/Remedial Services	28,023	31,185	29,867	29,867	30,171	30,171	30,171
6300 Sub-Total Admin. Staff/Alternative Prog.	28,023	31,185	29,867	29,867	30,171	30,171	30,171
6400 Technology Support	1,376,851	1,424,066	1,773,028	1,773,028	1,786,083	1,786,083	1,825,930
6510 Telephones	104,083	(25,639)	104,083	104,083	104,083	104,083	104,083
6520 Printing and Copying Services	349,913	398,521	329,457	329,457	329,476	329,476	329,476
6530 Public Utility and Energy Serv (new)	3,901,986	3,157,431	3,658,586	3,658,586	3,658,586	3,658,586	3,658,586
6540 Custodial Services	1,413,570	1,414,371	1,685,955	1,685,955	1,715,969	1,715,969	1,719,423
6550 Transportation	487,633	774,740	624,472	624,472	659,662	659,662	644,635
6580 Maintenance of Plant	2,416,637	2,520,847	2,427,477	2,427,477	2,441,167	2,526,539	2,473,361
6500 Sub-total Operational Support	8,673,822	8,240,271	8,830,030	8,830,030	8,908,943	8,994,315	8,929,564
6611 Financial Services	736,670	362,902	764,392	764,392	772,615	772,615	778,170
6613 Risk Management	301,000	258,712	301,000	301,000	301,000	301,000	301,000
6621 Human Resource Services	532,780	369,489	525,536	525,536	531,141	531,141	535,570
6600 Sub-total Financial/Human Resources	1,570,450	991,102	1,590,928	1,590,928	1,604,756	1,604,756	1,614,740
6720 Research and Evaluation	367,704	369,130	370,744	370,744	372,764	372,764	375,169
6700 Sub-total Student Accountability	367,704	369,130	370,744	370,744	372,764	372,764	375,169
6910 Board or Education	65,563	79,961	65,563	65,563	65,563	65,563	65,563
6920 Legal Services	90,000	209,656	90,000	90,000	90,000	90,000	90,000
6930 Audit Services	60,000	42,068	60,000	60,000	60,000	60,000	60,000
6941 Office of the Superintendent	221,747	215,606	224,709	224,709	228,173	226,173	228,132
6942 Assistant Supt of Instruction	1,632,270	1,216,682	1,468,540	1,468,540	1,474,658	1,474,658	1,524,288
6943 Assistant Supt of Supp Serv	319,820	417,753	324,377	324,377	327,426	327,426	331,603
6950 Public Relations	231,521	199,423	233,930	233,930	235,535	235,535	237,540
6900 Sub-total Other Support	2,620,921	2,381,149	2,467,119	2,467,119	2,479,355	2,479,355	2,537,126
6000 TOTAL SYSTEMWIDE SUPPORT	15,696,180	14,159,998	16,268,087	16,268,087	16,397,231	16,726,523	16,721,677

TRANSFERS							
8100 Charter School Funds	554,680	597,305	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
8100 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
8400 Intrafund Transfers		452,056					
TOTAL LOCAL FUND BUDGET	58,708,704	54,597,667	61,078,312	61,078,312	62,366,387	63,585,987	63,279,711

Orange County Budget Office form

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2012 - 2013 CONTINUATION AND EXPANSION BUDGET REQUESTS**

2012-13 District Student Enrollment Projection	12,129
2011-12 State Student Enrollment Projection	<u>11,718</u>
Projected Student Enrollment Growth	411

LOCAL FUND

	<u>Board Approved</u>
	<u>Amount</u>
<u>State Mandates</u>	
Anticipated increase in employee health insurance - (from \$4931 to \$5192)	\$ 207,000
Anticipated increase in employer state retirement match (from 13.12% to 14.23%)	320,000
1.2% Legislated Salary Increase for Locally-Paid Staff	<u>507,115</u>
Subtotal	\$ 1,034,115
<u>Continuation of Current Services</u>	
Non-personnel allotment increase for school budgets \$78/student	\$ 25,740
Health Services: Substance Abuse counselor (expired grant), .5 fte	<u>27,000</u>
Subtotal	\$ 52,740
<u>Expansion Requests</u>	
Elementary #11 Planning Budget	\$ 327,543
Ephesus Elementary: .5 AIG Specialist	36,607
Phoenix Academy: extra duty stipends \$4500; arts educ. field trips \$1000; community and family events \$1000; secy. position to 12 mos. \$5,000; Full-time SRO position \$25,000	36,500
Exceptional Children: 1.0 fte system level elem. teacher \$73,214; 2.0 fte system level teacher assts. \$68,860; classroom supplies \$1,500; computer equipment \$7,500; and .5 program facilitator for CHS and Phoenix \$36,607	187,681
Blue Ribbon Mentor Advocate Program - Parent University: .5 secy. \$22,925; operating expenses \$12,000	34,925
English/Language Arts Coordinator position, 1.0 fte	90,508
Staff development funds	50,000
Interpreters	35,000
World Language/Dual Language Coordinator position, 1.0 fte	75,000
Dual Language Classroom Resources	15,000
Dual Language Mandarin Program Support	55,000
One-Time \$275 bonus for All District Employees	<u>670,780</u>
Subtotal	\$ 1,614,544
Total of State Mandates, Continuation, and Expansion	\$ 2,701,399
Local Budget Reduction due to Decrease in State's Discretionary Reduction	\$ (500,000)
TOTAL LOCAL BUDGET INCREASE	\$ 2,201,399

**ELEMENTARY #11
2012-2013 PLANNING BUDGET**

**STARTUP
PERSONNEL
12-13 BUDGET**

SCHOOL PERSONNEL

Includes benefits

CERTIFIED	Principal - 12 mos. Base \$60,000*	\$ 96,602
	Principal Supplement - \$10,000	18,282
	Assistant Principal - 6 mos. Base	30,385
	Assistant Principal Supplement - 6 mos	5,850
	Media Specialist - 6 mos.	36,608
	Technology Specialist - 6 mos.	36,608
	Subtotal	<u>\$ 224,335</u>
CLASSIFIED	Secretary - 6 mos.	\$ 22,925
	Lead Custodian - 3 mos.	10,283
	Subtotal	<u>\$ 33,208</u>
TOTAL NON-PERSONNEL COSTS	Staff Development	\$ 30,000
	Administrative Office Supplies	5,000
	Telephones	5,000
	Contracted Services	30,000
		<u>\$ 70,000</u>
GRAND TOTAL		<u>\$ 327,543</u>

***Can apply to DPI for partial reimbursement**

Local Fund Revenue History

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

For 2012-13

A \$.01 Special District Tax increase is projected to generate \$1,013,877 in additional revenue .

A \$.01 County General Fund Property Tax rate increase is estimated to generate \$1,572,000 additional revenue.

* Re-valuation year of property tax values

2011-12 State Fund Revenue Projection

	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	<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	\$ 56,447,018	\$ 54,814,351	\$ 59,157,736	\$ 58,853,723	\$ 60,971,255	\$ 61,662,864	\$ 61,662,864
State Textbook Revenue		126,710	173,622	176,527	180,000	208,376	208,376
Total Revenue	\$ 56,447,018	\$ 54,941,061	\$ 59,331,358	\$ 59,030,250	\$ 61,151,255	\$ 61,871,240	\$ 61,871,240

Orange County Budget Office form

State Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	36,421,953	32,030,357	37,037,415	35,747,870	38,162,929	38,270,466	39,478,928
5112 Cultural Arts Services	186,324	200,028	191,044	175,191	196,775	196,775	205,672
5113 Physical Education Curr. Serv.	287,537	127,088	290,568	128,813	299,285	299,285	111,174
5114 Foreign Language Curr. Serv.	161,444	109,349	164,498	201,972	169,433	208,031	194,556
5116 Homebound/Hospitalized Curr.	531,223	726,263	693,420	858,964	754,178	754,178	112,411
5120 CTE Curricular Services	2,954,006	2,536,604	3,089,340	2,493,922	3,182,020	3,407,020	3,236,751
5210 Children w/Disab. Curr. Serv.	3,439,655	3,074,653	3,116,895	3,345,334	3,210,402	3,210,402	3,076,052
5220 CTE Children w/Disab. Curr.	430,487	93,813	90,778	2,783	93,501	93,501	
5230 Pre-K Children 2/Disab. Curr.	28,621	367					
5240 Speech & Language Path. Ser.	507,903	843,956	788,723	824,591	812,385	812,385	811,152
5260 Acad/Intell. Gifted Curricular	564,263	571,559	568,187	590,969	585,233	585,233	593,605
5270 LEP Curricular Services	1,210,528	1,178,411	1,128,857	1,152,507	1,162,723	1,252,723	1,251,395
5310 Alternative Instructional Prog.	596,806	690,506	735,917	518,202	757,995	757,995	673,916
5320 Attendance and Social Work	727,765	760,419	764,219	759,850	787,146	787,146	760,195
5330 Remedial & Suppl. K-12 Serv.	263,322	188,116	296,524	386,484	305,420	305,420	487,170
5353 Summer School Instruction	493,359	429,393	395,233	410,130	407,090	407,090	429,249
5401 Principal's Office	1,533,984	1,495,902	1,514,439	1,485,556	1,559,871	1,559,871	1,368,839
5402 Assistant Principal	911,417	1,036,533	771,213	984,424	794,349	794,349	909,127
5404 School Building Support		766,497	1,009,326	696,947	1,039,606	1,039,606	697,181
5810 Educational Media Services	694,332	1,238,513	713,545	775,608	734,951	734,951	738,589
5820 Attendance - Social Work		398,861		211,723			212,324
5830 Guidance Services	2,151,070	2,354,808	1,879,614	2,137,315	1,936,002	2,086,002	2,411,127
5840 Health Services	214,704	891,703	871,704	877,354	897,855	897,855	898,009
5000 INSTRUCTIONAL SERVICES	54,310,703	51,743,698	56,111,459	54,766,509	57,849,149	58,460,284	58,657,422

SUPPORT SERVICES	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6110 Regular Curricular Support	144,149	207,117	529,221	130,668	545,098	545,098	118,864
6120 CTE Support	128,888	38,259	37,206	20,489	38,322	38,322	39,822
6201 Children w/Disability Support	100,648	104,805	107,898	116,779	120,282	111,135	109,282
6207 LEP Support Services					-	-	
6400 Technology Support		180,015		94,046			
6540 Custodial Services		292,581	1,037,325	956,185	1,068,445	1,068,445	808,620
6550 Transportation	1,221,007	1,155,613	951,410	1,297,013	1,127,401	1,127,401	1,248,872
6580 Maintenance of Plant	43,888	52,577					
6611 Finance		391,416		278,920			292,300
6612 Purchasing Services		48,697		2,073			
6621 Human Resources	85,111	286,799	139,993	179,968	144,193	144,193	177,151
6624 Salary and Benefits Services					-	-	
6941 Office of the Superintendent	154,789	189,169	157,855	155,658	160,328	162,591	157,858
6942 Asst. Supt. for Instruction	112,764	114,263	113,404	124,708	116,806	116,806	114,110

State Fund Budget Summary

Summary by Purpose Code

	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
SUPPORT SERVICES							
6943 Asst. Supt. for Support Serv.	98,719	98,000	99,601	97,728	88,198	88,198	99,651
6000 SUPPORT SERVICES	2,089,963	3,159,314	3,173,913	3,454,235	3,409,073	3,402,189	3,166,550
7200 Child Nutrition Services	46,352	43,678	45,986	45,470	47,366	47,366	47,268
8100 Transfers		(5,629)		(7,139)			
TOTAL	<u>\$ 56,447,018</u>	<u>\$ 54,941,061</u>	<u>\$ 59,331,358</u>	<u>\$ 58,259,075</u>	<u>\$ 61,305,588</u>	<u>\$ 61,909,838</u>	<u>\$ 61,871,240</u>

Orange County Budget Office form

Summary of Changes State Fund 2012-2013

- * The State's 2012-13 Planning Allotment total is \$61,871,240.
- * The 2012-13 Planning Allotment is \$2.5 million more than the 2011-12 Initial State Allotment.
- * The legislated salary increase is 1.2% for 2012-13.
- * The state retirement employer match rate will increase from 13.12% to 14.23%.
- * The state health plan employer match rate will increase from \$4,931 to 5,192 per fte.
- * The district's discretionary reduction amount will decrease from \$3,394,500 to \$2,922,889.
- * The district anticipates a net change in teaching positions after the Discretionary Reduction, NCVPS Reduction, and Charter School Reduction are taken of 13.50 FTEs.

2011-2012 Federal Fund Revenue Projection

	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	<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	\$ 8,836,705	\$ 10,386,072	\$ 6,682,374	\$ 6,899,083	\$ 4,982,578	\$ 4,982,578	\$ 3,986,672

<u>Projected 2012-13 Federal Grant Allotments include. Projected 2011-12 Carryover</u>		<u>Amount</u>
PRC017	Career Technical Education - Program Improvement	\$ 93,123
PRC044	IDEA VI-B Cap. Building & Improvement	11,894
PRC049	IDEA-VI-B - Preschool Handicapped	34,775
PRC050	Title I	budget pending
PRC060	IDEA VI-B, Handicapped	2,984,895
PRC070	IDEA - Early Intervening Services	185,098
PRC103	Improving Teacher Quality	284,408
PRC104	Language Acquisition	budget pending
PRC105	Title I School Improvement	budget pending
PRC118	IDEA VI-B Special Needs Targeted	budget pending
PRC156	Race to the Top	<u>392,479</u>
Total		\$ 3,986,672

Orange County Budget Office form

Federal Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVED
5110 Regular Instructional Services	\$ 860,198	\$ 3,283,842	\$ 375,195	\$ 410,802	\$ 350,000	\$ 350,000	\$ 632,864
5120 CTE Curricular Services	81,073	70,035	91,557	93,626	90,000	90,000	93,123
5210 Children w/Disabilities Curriculum	2,172,231	2,208,603	1,827,758	1,538,720	1,700,000	1,700,000	1,528,890
5230 Pre-K Children w/Disab. Curr.	212,775	188,848	261,260	149,388	140,000	140,000	273,524
5240 Speech and Language Pathology			50,916	66,123	50,000	50,000	113,294
5270 ESL Services	203,038	105,995	152,727	89,762	90,000	90,000	
5320 Attendance and Social Work	90,587	87,296	92,456	82,613	90,000	90,000	88,995
5330 Remedial and Suppl. K-12 Serv.	735,216	995,027	980,028	1,218,800	900,000	900,000	
5350 Extended Day/Year Instruc.		138,650	237,193	151,136	200,000	200,000	
5404 School Support	973,886	964,459					
5840 Health Services		95,171		58,575			59,147
5850 Safety and Security Support		3,075		324			
5800 Pupil Support							
5870 Staff Development		10,083	94,978	37,841	140,000	140,000	5,873
5880 Parent Involvement Services	11,355	38,541	17,520	28,816	17,000	17,000	
5000 INSTRUCTIONAL SERVICES	5,340,359	8,189,627	4,181,588	3,926,526	3,767,000	3,767,000	2,795,710

SUPPORT SERVICES	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2012-2013
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ	BOE APPVED
6110 Support and Dev. Serv.	68,418	31,737					
6200 Instructional Staff	281,617	287,717	240,827	219,775	240,000	240,000	185,031
6201 Children w/Disabilities Support		62,687		132,223			145,819
6203 Pre-K Children w/Disab. Supp	27,322	-	39,270	3,875			
6301 All Progs & Services Supp	111,376	36,030	38,378	20,312	38,378	38,378	
6400 Technology Support Serv		1,696					
6500 Business Support							
6540 Custodial/Housekeeping Services	1,377,049	1,600,540					
6550 Transportation	40,293	53,868	29,000	9,777	30,000	30,000	20,000
6000 SUPPORT SERVICES	1,906,075	2,074,274	347,475	385,962	308,378	308,378	350,850

7200 Child Nutrition Services			4,000	2,076	7,200	7,200	
8100 Transfers	221,516	122,181	133,631	76,070			73,286
8200 Other - Unbudgeted	1,167,876	-	2,015,680	-	900,000	900,000	766,826

TOTAL	\$ 8,635,826	\$ 10,386,082	\$ 6,682,374	\$ 4,390,634	\$ 4,982,578	\$ 4,982,578	\$ 3,986,672
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Orange County Budget Office form

Summary of Changes Federal Fund For 2012-2013

- * The district's Federal Planning Allotments total \$2,688,418. This total includes only PRCs 017-CTE, 049-IDEA Pre-School, 060-IDEA VIB- Exceptional Children, 013-Improving Teacher Quality, and 104-Language Acquisition. The allotment does not include carryover budget.
- * No carryover of ARRA Federal grant balances are expected for 2012-13. All funds will expire in September 2012.
- * Potential reductions to some of the Federal grants could occur in 2013 with the new Federal budget year.

Community Schools Fund Budget Summary

	2010-11 <u>ACTUAL</u>	2011-12 <u>BUDGET</u>	2012-13 <u>PROPOSED</u>	Percent <u>Change</u>
REVENUE				
After-school program	\$ 1,380,356	\$ 1,251,977	\$ 1,236,990	-1.2%
Summer Camp	183,680	156,320	155,070	-0.8%
Summer Youth Enrichment	65,500	55,500	44,500	-19.8%
District tuition assistance	11,761	11,761	11,761	0.0%
Facility rental	35,642	35,642	35,642	0.0%
Interest Income	250	100	100	0.0%
Fund Balance Appropriated	<u>2,830</u>	<u>36,258</u>	<u>-</u>	
Total Revenue	\$ 1,680,019	\$ 1,547,558	\$ 1,484,063	-4.1%
OPERATING EXPENSES				
Salaries, wages and benefits	\$ 1,384,503	\$ 1,305,920	\$ 1,272,504	-2.6%
Supplies	69,023	52,703	46,929	-11.0%
Food	147,705	127,630	115,080	-9.8%
Purchased services/activities	<u>78,788</u>	<u>61,305</u>	<u>49,550</u>	-19.2%
Total Expenses	\$ 1,680,019	\$ 1,547,558	\$ 1,484,063	-4.1%
After-school program enrollment	695	620	615	-0.8%

Summary of Changes Community Schools Fund For 2012-13

Changes in Revenue

- * Changes in revenue are due to expected enrollment changes for 2012-13 After-School, Teacher Workdays, Spring Break Care and Summer Youth Enrichment

Changes in Expenses

- * Changes in operating expenses are due to a projected retirement increase to 14.23%, a projected health insurance change to \$5,192, a reduction in reduction in Summer Youth Enrichment teachers

Child Nutrition Fund Budget Summary

	2010-11 <u>ACTUAL</u>	2011-12 <u>BUDGET</u>	2012-13 <u>PROPOSED</u>
REVENUE			
Sales of meals and supplemental sales	\$ 2,230,132	\$ 1,766,374	\$ 1,763,833
Federal reimbursements	1,592,933	1,698,588	1,859,156
Catering and miscellaneous	12,000	12,000	7,000
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	\$ 4,163,689
OPERATING EXPENSES			
Food	\$ 1,434,188	\$ -	\$ -
Salaries, wages and benefits	1,508,750	1,574,750	1,262,803
Supplies	-	105,960	-
Administrative expenses	1,167,127	2,071,252	2,592,186
Chartwells contract reimbursements	-	-	-
Indirect cost	308,700	308,700	308,700
TOTAL OPERATING EXPENSES	\$ 4,418,765	\$ 4,060,662	\$ 4,163,689

Summary of Changes Child Nutrition Services Fund For 2012-13

Changes in Revenue

- * Increased USDA Commodity Credit based on participation
- * USDA Grant increase based on 2% CPI increase
- * Additional USDA Grant increase based on a projected 1.5% increase in lunch meals served
- * Decrease in catering revenue based on DPI billing requirement

Changes in Expenses

- * Contracted Services increase based on the assumption of a 2% CPI.
- * Repairs and Maintenance increase based on projected year end total

Summary of Recurring Capital Budget

School District

Fiscal Year 2012-13

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			669,243	669,243	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					1,118,896	1,118,896	1,129,396

Summary of Recurring Capital Budget

School District

Fiscal Year 2012-2013

Capital Item	Justification/Description	Category			Funding Amount		
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested	Board Requested
<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					\$ 1,834,500	\$ 1,834,500	\$ 1,845,000

2011-2022
CAPITAL IMPROVEMENT PLAN

CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2012 - 2022

CIP FUNDED PROJECTS pg 1 of 3

PROJECT TITLE	Current FY 2011-12 Budgeted Lottery Funds	Year 1 2012-13	Year 2 2013-14	Year 3 2014-15	Year 4 2015-16	Year 5 2016-17	Five Year Total	Years 6 to 10 2017-22
ADA Requirements	25,000	35,000	35,000	35,000	35,000	35,000	175,000	280,000
Abatement Projects								376,315
District Abatement Project	25,000	35,000	35,000	35,000	35,000	35,000	175,000	
CHHS: Remove asbestos Floor Tile						140,000	140,000	
Estes Hills: floor tile removal	35,000							
FP Graham: removal of canopy material	15,000							
Athletic Facilities								
Culbreth: Gym Bleachers			115,000				115,000	
Phillips: Gym Bleachers			120,000				120,000	
CHHS: Stadium/Soccer Field Lighting	295,000							
ECHHS: Athletic Fields/Track			175,000				175,000	
Classroom/Building Improvements								385,530
Carrboro Elementary: Casework			145,000				145,000	
Estes Hills: Casework				175,000	85,000		260,000	
Estes Hills: Media Center improvements					64,408		64,408	
Ephesus: Classroom Casework					175,000		175,000	
FGG:Bathrooms/Intermediate Bld Casework	75,000		117,970				117,970	
Glenwood: Bathroom Improvements		40,000					40,000	
Seawell: PODs Bathrooms/Casework		47,297					47,297	
Culbreth: Locker Room Bathrooms		35,000					35,000	
McDougle: Stage Curtins					40,000		40,000	
Phillips: Auditorium Seating and Improvements		75,000					75,000	
ECHHS: auditorium stage curtins	35,000							
Doors/Hardware/Canopies								225,000
District Hardware and Door Replacements	25,000	75,000	50,000				125,000	
McDEIm: Canopy at Kiss and Go						115,000	115,000	
Seawell: Expand canopies						115,000	115,000	
Estes Hills: replace exterior wood doors	8,000							
Electrical Systems								
All Schools: Increase Electrical Distribution		150,000	150,000	165,000	165,000	165,000	795,000	930,000
Energy Efficiency/Lighting Improvemnets								551,609
CHHS: A Bld-Lighting Upgrades/Ceiling	225,000							
Phillips: auditorium lighting		35,000					35,000	
Estes Hills: mulit purpose room lighting		25,000					25,000	
Glenwood: multi purpose room lighting		25,000					25,000	
Phillips: gymnasium lighting		40,000					40,000	

CIP FUNDED PROJECTS pg 2 of 3

PROJECT TITLE	Current FY 2011-12 Budgeted Lottery Funds	Year 1 2012-13	Year 2 2013-14	Year 3 2014-15	Year 4 2015-16	Year 5 2016-17	Five Year Total	Years 6 to 10 2017-22
Fire/Safety/Security Systems								
All Schools: expansion/upgrade of systems	10,000	50,000	75,000		100,000		225,000	
Lincoln Center: Fire Alarm System	20,000							
Estes Hills: expand access controls	20,000							
FPG: Intercom	15,000							
Indoor Air Quality Improvements								
District IAQ Projects		25,000	25,000	50,000			100,000	
Ephesus: carpet removal				60,000			60,000	
ECHHS: carpet removal	25,000							
								772,991
Mechanical Systems								
Ephesus: 1991 Addition-HVAC Improvements		115,000					115,000	
Estes Hills: Multi Purpose Building chiller	25,000							
Estes Hills: Lower Level Classroom humidity	100,000							
Glenwood: Replace 4 Basement Heat Pumps	40,000							
Glenwood: Multi Purpose building's 2 AHUs						75,000	75,000	
FPG: Upgrade Handicap Lifts					150,000		150,000	
McDougle: replace chiller controls		75,000					75,000	
Scroggs: Back-up Chiller	310,000							
Culbreth: Digital HVAC Controls				150,000			150,000	
CHHS: Replace 4 Fan Coil Units Gymnasium	100,000							
ECHHS: 1996 Cooling Tower				75,000			75,000	
Lincoln Center: chiller and cooling tower	65,000	40,000					40,000	
Mobile Classrooms/Rental Space								
	9,629	145,000	132,600	134,500	136,500	138,000	686,600	728,500
Paving: Parking Lots/Driveways/Walkways								
CHHS: North Parking Lot-Driveway and Lots	160,000			127,318			127,318	
Phillips: Staff Parking Lot/Bus Area	45,363							
Estes Hills: Front Parking Lot/Driveway				75,000			75,000	
Seawell: Staff Driveway and Parking Lot	135,000							
Roofing/Building Envelope Projects								
McDougle Mdl: Replacement		1,425,000					1,425,000	
Glenwood: Primary and Multi Purpose Buildings		400,000					400,000	
Phillips: 1990 Media Center Wing/Auditorium		375,000					375,000	
Window Replacements								
Culbreth: Replace Classroom/Bld Windows					100,000	100,000	200,000	500,000
Phillips: Replace Classroom/Bld Windows					100,000	100,000	200,000	
CHHS: Window Replacements				100,000		171,848	271,848	
Planning for Future Projects								
	150,000	100,000					100,000	1,000,000

CIP FUNDED PROJECTS pg 3 of 3

PROJECT TITLE	Current FY	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	Years 6 to 10
	2011-12 Budgeted Lottery Funds	2012-13	2013-14	2014-15	2015-16	2016-17	Total	2017-22
Technology: Total of Listed Categories		1,279,430	1,295,635	1,314,230	1,335,356	1,357,010	6,581,661	7,128,712
<i>Network Infrastructure</i>		656,646	664,963	674,506	685,349	696,463		
<i>Enterprise Software</i>		181,701	184,002	186,643	189,643	192,718		
<i>Instructional Computers & Technology</i>		360,832	365,402	370,647	376,605	382,712		
<i>Administrative Computers</i>		55,520	56,223	57,030	57,946	58,886		
<i>Network Printers</i>		20,694	20,956	21,257	21,598	21,948		
<i>Community Access Technology</i>		4,038	4,089	4,148	4,214	4,283		
TOTAL EXPENDITURES	1,992,992	4,646,727	2,471,205	2,496,048	2,521,264	2,546,858	14,682,102	13,131,842
Elementary School #11	5,290,000	13,925,000	2,400,000				16,325,000	

**CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2011 - 2021**

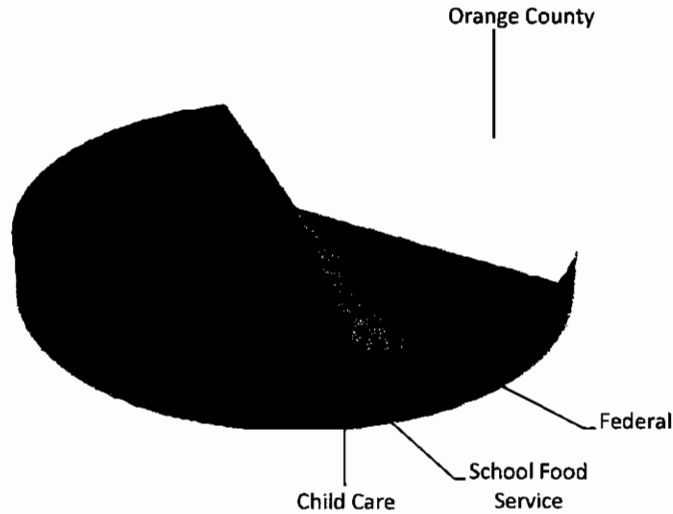
2011-21 CIP FUNDING	Current FY	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	Years 6 to 10
	2011-12 Budgeted Lottery Funds	2012-13	2013-14	2014-15	2015-16	2016-17	Total	2017-22
CIP FUNDING SOURCES:								
Long Range Pay-As-You-Go Funds		1,631,727	1,656,205	1,681,048	1,706,264	1,731,858	8,407,102	9,056,842
Lottery Funds - Projected	938,363	815,000	815,000	815,000	815,000	815,000	4,075,000	4,075,000
Lottery Proceeds-Collected: Projects in Process	1,054,629							
QSCBs		2,200,000					2,200,000	-
TOTAL CIP FUNDING	1,992,992	4,646,727	2,471,205	2,496,048	2,521,264	2,546,858	14,682,102	13,131,842
Elementary School #11	5,290,000	13,925,000	2,400,000				16,325,000	
		-	(0)	0	(0)	(0)		-

STATISTICAL PROFILE

Financial Perspective

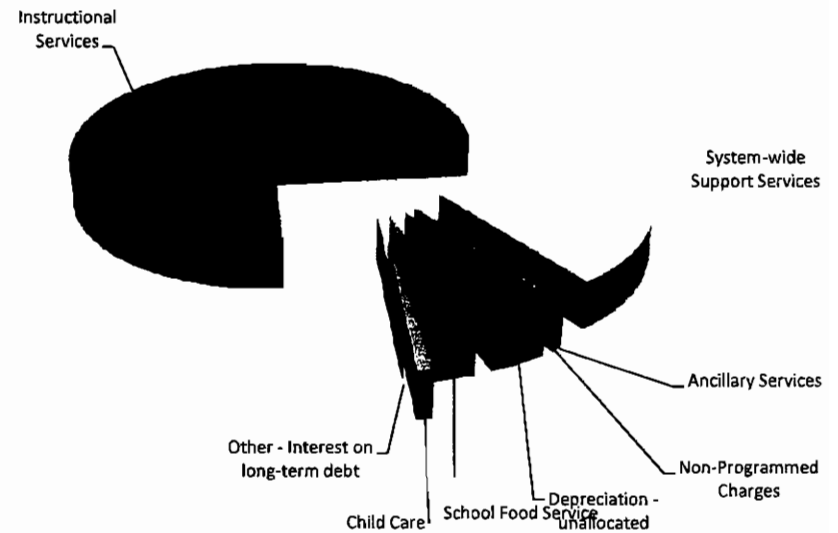
Governmental and Business-type Activities for Fiscal Year 2010-2011

Revenue Sources



State of North Carolina	\$55,543,828
Orange County	45,703,931
Federal	11,791,692
School Food Service	3,855,275
Child Care	1,645,250
Other	<u>18,038,631</u>
 Total	 <u><u>\$ 136,578,607</u></u>

Expenditures/Expenses



Instructional Services	\$ 103,809,475
System-wide Support Services	22,689,231
Ancillary Services	237,408
Non-Programmed Charges	575,187
Depreciation - unallocated	5,657,984
School Food Service	3,957,877
Child Care	1,522,392
Other - Interest on long-term debt	<u>16,154</u>
Total	<u><u>\$ 138,465,708</u></u>

*Charter payments and indirect costs

Source: 2010-11 Audited Financial Statements

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Net Assets by Component Last Nine Fiscal Years

Year Ended June 30	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities									
Invested in capital assets, net of related debt	\$ 109,294,577	\$ 116,238,054	\$ 115,208,636	\$ 126,102,764	\$ 143,000,072	\$ 163,483,300	\$ 166,983,726	\$ 163,949,217	\$ 163,961,928
Restricted	700,224	711,927	838,723	820,219	828,491	880,818	899,663	1,030,281	3,023,739
Unrestricted (deficit)	127,315	(3,608,022)	(2,263,039)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358
	\$ 110,122,116	\$ 113,341,959	\$ 113,784,320	\$ 126,269,954	\$ 144,215,626	\$ 164,526,533	\$ 167,924,788	\$ 166,769,907	\$ 171,067,025
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	\$ 351,474
Unrestricted (deficit)	(11,174)	(15,675)	(170,427)	325,420	108,657	96,627	96,624	282,203	203,985
	\$ 211,806	\$ 161,099	\$ (39,247)	\$ 414,427	\$ 156,203	\$ 114,113	\$ 114,110	\$ 325,183	\$ 555,459
Government Wide									
Invested in capital assets, net of related debt	\$ 109,517,557	\$ 115,385,410	\$ 126,233,944	\$ 143,089,079	\$ 163,530,846	\$ 163,495,808	\$ 163,966,703	\$ 163,992,197	\$ 164,313,402
Restricted	700,224	838,723	820,219	828,491	880,818	899,663	1,030,281	1,030,281	3,023,739
Unrestricted (deficit)	116,141	(2,278,714)	(823,456)	712,483	271,072	203,698	1,887,036	2,072,612	4,285,343
	\$ 110,333,922	\$ 113,945,419	\$ 126,230,707	\$ 144,630,053	\$ 164,682,736	\$ 164,599,169	\$ 166,884,020	\$ 167,095,090	\$ 171,622,484

Source: Chapel Hill-Carrboro City Schools Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2011

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses:									
Governmental Activities:									
Instructional services	\$ 71,612,700	\$ 75,593,624	\$ 76,145,391	\$ 78,719,653	\$ 86,739,513	\$ 100,952,549	\$ 107,177,216	\$ 102,658,017	\$ 103,809,475
System-wide support services	21,705,332	24,880,909	25,583,561	25,141,611	27,399,783	21,027,599	22,067,945	23,000,808	22,689,231
Ancillary services	337,941	309,376	314,160	478,600	622,045	50,456	3,826	34,044	237,408
Non-programmed charges	303,155	133,180	254,972	301,204	418,143	463,074	416,950	492,838	575,187
Interest on long-term debt	-	-	-	-	4,349	51,977	39,912	31,171	16,154
Unallocated depreciation expense	3,176,324	3,250,965	3,153,570	3,704,445	3,792,816	3,914,010	4,000,727	5,470,036	5,657,984
Total governmental activities	<u>97,135,452</u>	<u>104,168,054</u>	<u>105,451,654</u>	<u>108,345,513</u>	<u>118,976,649</u>	<u>126,459,665</u>	<u>133,706,576</u>	<u>131,686,914</u>	<u>132,985,439</u>
Business-type activities:									
School food service	2,913,396	3,104,594	\$ 3,196,780	\$ 3,315,653	\$ 3,870,536	\$ 4,225,769	\$ 4,076,671	\$ 4,218,982	\$ 3,957,877
Child Care	1,535,374	1,504,925	\$ 1,471,514	\$ 1,581,550	\$ 1,718,892	\$ 1,704,503	\$ 1,704,113	\$ 1,616,225	\$ 1,522,392
Total business-type activities	<u>4,448,770</u>	<u>4,609,519</u>	<u>4,668,294</u>	<u>4,897,203</u>	<u>5,589,428</u>	<u>5,930,272</u>	<u>5,780,784</u>	<u>5,835,207</u>	<u>5,480,269</u>
Total government-wide	<u>\$ 101,584,222</u>	<u>\$ 108,777,573</u>	<u>\$ 110,119,948</u>	<u>\$ 113,242,716</u>	<u>\$ 124,566,077</u>	<u>\$ 132,389,937</u>	<u>\$ 139,487,360</u>	<u>\$ 137,522,121</u>	<u>\$ 138,465,708</u>
Program Revenues:									
Governmental activities:									
Charges for services : Co-curricular	\$ 474,908	\$ 2,268,858	\$ 2,238,301	\$ 2,145,681	\$ 2,414,520	\$ -	\$ 2,739,392	\$ 2,665,684	\$ 2,655,827
Operational Support	-	\$ 398,051	\$ 377,646	\$ 390,412	\$ 387,696	\$ 286,819	\$ 484,614	\$ 491,528	\$ 470,487
Operating grants and contributions	51,807,762	51,873,963	53,677,352	55,522,004	60,147,394	67,633,275	66,801,812	65,210,618	67,177,842
Capital grants and contributions	525,856	663,209	842,199	659,835	370,572	425,185	290,592	129,328	157,678
Total governmental activities program revenues	<u>52,808,526</u>	<u>55,204,081</u>	<u>57,135,498</u>	<u>58,717,932</u>	<u>63,320,182</u>	<u>68,345,279</u>	<u>70,316,410</u>	<u>68,497,158</u>	<u>70,481,834</u>
Business-type activities:									
Charges for services	-	-	-	-	-	-	-	31,955	157,678
School food service	1,777,144	1,933,458	1,673,683	1,816,782	1,990,981	2,017,352	2,012,281	1,913,553	1,913,273
Child care	1,547,370	1,515,108	1,492,568	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,645,250
Operating grants and contributions	944,649	1,036,541	1,095,463	1,252,370	1,539,327	1,737,831	1,595,932	1,685,927	1,648,292
Capital grants and contributions	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<u>4,269,163</u>	<u>4,485,107</u>	<u>4,261,714</u>	<u>4,772,811</u>	<u>5,233,880</u>	<u>5,416,128</u>	<u>5,429,144</u>	<u>5,468,460</u>	<u>5,364,493</u>
Total government-wide	<u>\$ 57,077,689</u>	<u>\$ 59,689,188</u>	<u>\$ 61,397,212</u>	<u>\$ 63,490,743</u>	<u>\$ 68,554,062</u>	<u>\$ 73,761,407</u>	<u>\$ 75,745,554</u>	<u>\$ 73,965,618</u>	<u>\$ 75,826,327</u>
Net (Expense)/Revenue									
Governmental activities	\$ (44,326,926)	\$ (48,963,973)	\$ (48,316,156)	\$ (49,627,581)	\$ (55,856,467)	\$ (58,114,386)	\$ (63,390,166)	\$ (63,189,756)	\$ (62,523,605)
Business-type activities	(179,607)	(124,412)	(406,580)	(124,392)	(355,548)	(514,144)	(351,640)	(366,747)	(273,454)
Total government-wide	<u>\$ (44,506,533)</u>	<u>\$ (49,088,385)</u>	<u>\$ (48,722,736)</u>	<u>\$ (49,751,973)</u>	<u>\$ (56,012,015)</u>	<u>\$ (58,628,530)</u>	<u>\$ (63,741,806)</u>	<u>\$ (63,556,503)</u>	<u>\$ (62,797,059)</u>

CHAPEL HILL-CARRBORO CITY SCHOOL SYSTEM

Changes in Net Assets (Continued) Last Nine Fiscal Years

Year Ended June 30	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Unrestricted county appropriations - operating	\$ 26,201,624	\$ 27,479,294	\$ 28,816,278	\$ 30,372,967	\$ 33,121,357	\$ 34,935,883	\$ 56,849,123	\$ 55,862,017	\$ 56,318,539
Unrestricted county appropriations - capital	14,421,528	10,743,613	5,664,955	16,865,918	24,015,067	25,561,903	9,171,128	5,845,381	8,615,211
Unrestricted State appropriations - operating									
Unrestricted State appropriations - capital									
Unrestricted Federal appropriations - capital									
Investment earnings, unrestricted	77,495	40,332	99,843	259,385	425,481	450,995	248,970	113,561	102,977
Miscellaneous, unrestricted	12,840,636	13,854,110	14,383,675	15,193,011	16,162,234	17,862,689	925,786	791,405	1,817,484
Transfers	(65,407)	(73,705)	(206,234)	(578,066)	(122,000)	(386,177)	(406,883)	(577,192)	(500,017)
Total governmental activities	53,475,876	52,043,644	48,758,517	62,113,215	73,602,139	78,425,293	66,788,124	62,035,172	66,354,194
Business-type activities:									
Unrestricted State appropriations - operating						25,555	5,079	625	3,713
Investment earnings, unrestricted									
Miscellaneous, unrestricted	19,819	-	-		33,415				
Transfers	65,407	73,705	206,234	578,066	122,000	386,177	406,883	577,192	500,017
Total business-type activities	85,226	73,705	206,234	578,066	155,415	411,732	411,962	577,817	503,730
Total government-wide	\$ 53,561,102	\$ 52,117,349	\$ 48,964,751	\$ 62,691,281	\$ 73,757,554	\$ 78,837,025	\$ 67,200,086	\$ 62,612,989	\$ 66,857,924
Change in Net Assets									
Governmental activities	\$ 9,148,950	\$ 3,079,671	\$ 442,361	\$ 12,485,634	\$ 17,945,672	\$ 20,310,907	\$ 3,397,958	\$ (1,154,584)	\$ 3,830,589
Business-type activities	(94,381)	(50,707)	(200,346)	453,674	(200,133)	(102,412)	60,322	211,070	230,276
Total government-wide	\$ 9,054,569	\$ 3,028,964	\$ 242,015	\$ 12,939,308	\$ 17,745,539	\$ 20,208,495	\$ 3,458,280	\$ (943,514)	\$ 4,060,865

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2011

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	2002	2003	2004	2005	2006
Revenues					
State of North Carolina	\$ 44,456,004	\$ 45,748,986	\$ 47,229,446	\$ 49,564,687	\$ 51,235,505
Orange County	36,855,407	40,623,152	38,222,907	34,481,233	47,238,885
U.S. Government	3,542,490	4,508,736	5,307,726	4,954,864	4,946,334
Other	17,144,049	15,578,351	16,700,657	17,253,167	18,154,810
Total revenues	101,997,950	106,459,225	107,460,736	106,253,951	121,575,534
Expenditures					
Instructional services	66,422,521	71,206,862	74,754,669	76,114,340	78,231,187
System-wide support services	22,513,017	20,202,521	21,644,812	21,628,707	22,607,917
Ancillary services	310,504	337,941	309,376	314,160	478,600
Non-programmed charges	415,165	412,569	-	-	467,526
Debt service - principal	-	-	419,929	797,250	388,575
Capital outlay	12,683,300	14,724,089	13,245,075	6,069,782	16,595,509
Total expenditures	102,344,507	106,883,982	110,373,861	104,924,239	118,769,314
Revenues over (under) expenditures	(346,557)	(424,757)	(2,913,125)	1,329,712	2,806,220
Other financing sources (uses)					
Transfers from (to) other funds	\$ (11,761)	\$ (65,407)	\$ (73,705)	\$ (206,234)	\$ (578,066)
Installment purchase obligations	-	-	442,330	302,880	-
	(11,761)	(65,407)	368,625	96,646	(578,066)
Net change in fund balances	\$ (358,318)	\$ (490,164)	\$ (2,544,500)	\$ 1,426,358	\$ 2,228,154
Debt service as a percent of non-capital expenditures:					
	0.00%	0.00%	0.43%	0.81%	0.38%
Year Ended June 30	2007	2008	2009	2010	2011
Revenues					
State of North Carolina	\$ 55,717,793	\$ 59,630,771	\$ 60,922,569	\$ 55,475,547	\$ 55,543,828
Orange County	57,136,424	60,497,786	47,036,977	42,643,077	45,703,931
U.S. Government	4,800,173	5,293,013	5,726,314	9,864,399	11,791,692
Other	19,541,912	21,863,500	23,959,296	23,474,646	24,551,625
Total revenues	137,196,302	147,285,070	137,645,156	131,457,669	137,591,076
Expenditures					
Instructional services	86,185,395	101,462,067	106,935,971	102,689,608	103,771,701
System-wide support services	23,611,655	18,627,203	19,848,927	19,658,874	20,087,800
Ancillary services	665,695	50,456	46,025	34,044	237,408
Non-programmed charges	526,474	591,395	579,216	753,318	762,551
Debt service - principal	410,122	515,946	674,050	511,763	717,076
Capital outlay	25,699,612	26,649,049	9,150,703	5,118,725	8,071,720
Total expenditures	137,098,953	147,896,116	137,234,892	128,766,332	133,648,256
Revenues over (under) expenditures	97,349	(611,046)	410,264	2,691,337	3,942,820
Other financing sources (uses)					
Transfers from (to) other funds	\$ (122,000)	\$ (386,177)	\$ (398,639)	\$ (577,192)	\$ 182,811
Installment purchase obligations	1,791,417	209,328	387,981	-	-
Total other financing sources (uses)	\$ 1,669,417	\$ (176,849)	\$ (10,658)	\$ (577,192)	\$ 182,811
Net change in fund balances	\$ 1,766,766	\$ (787,895)	\$ 399,606	\$ 2,114,145	\$ 4,125,631
Debt service as a percent of non-capital expenditures:					
	0.37%	0.43%	0.53%	0.42%	0.57%

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2011

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	2002	2003	2004	2005	2006
General Fund					
Reserved	\$ 919,266	\$ 601,646	\$ 1,425,638	\$ 431,966	\$ 605,293
Unreserved	2,751,761	2,591,263	1,166,249	3,195,773	4,954,863
Total General Fund	\$ 3,671,027	\$ 3,192,909	\$ 2,591,887	\$ 3,627,739	\$ 5,560,156
All Other Governmental Funds					
Reserved					
Unreserved, reported in					
Special Revenue Funds	-	700,224	711,927	838,723	820,219
Capital Projects Fund	1,026,526	923,924	(1,031,247)	(767,537)	(453,296)
Total all other governmental funds	\$ 1,026,526	\$ 1,624,148	\$ (319,320)	\$ 71,186	\$ 366,923
Year Ended June 30					
	2007	2008	2009	2010	2011
General Fund					
Reserved	\$ 1,173,547	\$ 1,210,499	\$ 1,569,752	\$ 1,034,519	\$ 1,523,958
Unreserved	5,640,941	4,333,818	5,160,768	7,135,658	10,328,358
Total General Fund	\$ 6,814,488	\$ 5,544,317	\$ 6,730,520	\$ 8,170,177	\$ 11,852,316
All Other Governmental Funds					
Reserved					
Unreserved, reported in					
Special Revenue Funds	828,491	880,818	899,663	1,030,281	1,501,539
Capital Projects Fund	49,369	479,319	(313,421)	668,782	1,107,545
Total all other governmental funds	\$ 877,860	\$ 1,360,137	\$ 586,242	\$ 1,699,063	\$ 2,609,084

Source: Chapel Hill-Carrboro Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2011

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Food Sales	\$ 1,811,637	\$ 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
Federal Reimbursements	753,092	810,706	898,473	986,446	1,042,779	1,097,491	1,215,885	1,402,498	1,386,853	1,489,132
Federal Commodities	121,098	133,943	133,068	109,017	129,094	146,978	170,504	193,434	299,074	159,160
Other	293,252	230,399	245,735	245,217	261,951	294,858	351,442	166,249	255,466	216,307
State/Local Reimburse	-	65,407	73,705	206,234	578,066	122,000	386,177	505,161	668,556	248,848
Totals	\$ 2,979,079	\$ 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

Expressed in Constant Dollars										
Year ended June 30	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Food Sales	\$ 845,769	\$ 829,666	\$ 902,641	\$ 782,764	\$ 848,171	\$ 929,496	\$ 941,808	\$ 939,442	\$ 893,349	\$ 893,218
Federal Reimbursements	351,584	378,481	419,455	460,526	486,825	512,367	567,640	654,761	647,457	695,206
Federal Commodities	56,535	62,532	62,123	50,895	60,268	68,617	79,600	90,305	139,624	74,304
Other	136,906	107,563	114,722	114,480	122,293	137,655	164,072	77,614	119,265	100,984
State/Local Reimburse	-	30,535	34,409	96,281	269,872	56,956	180,288	235,836	312,118	116,176
Totals	\$ 1,390,794	\$ 1,408,777	\$ 1,533,350	\$ 1,504,946	\$ 1,787,429	\$ 1,705,091	\$ 1,933,408	\$ 1,920,344	\$ 1,992,548	\$ 1,778,904

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

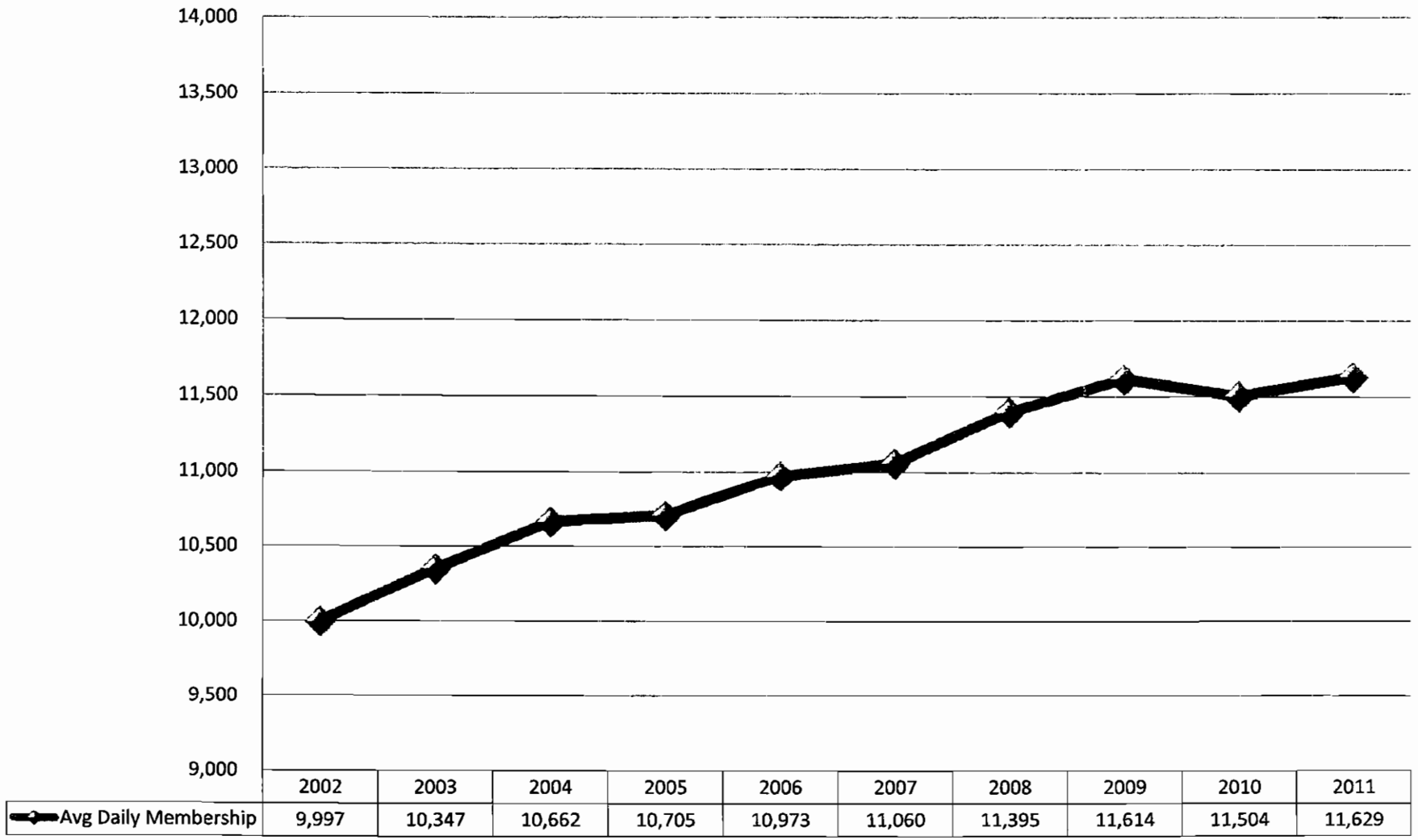
	Expressed in Nominal Dollars									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Purchased Food	\$ 1,055,993	\$ 1,155,373	\$ 1,218,702	\$ 1,318,750	\$ 1,324,436	\$ 1,311,029	\$ 1,479,112	\$ 1,448,704	\$ 1,285,532	\$ 26,124
Donated Commodities								193,434	299,074	-
Salaries and Benefits	1,354,535	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
Other	599,279	305,802	364,667	414,930	596,763	849,578	876,858	1,121,160	1,368,764	2,665,169
Totals	\$ 3,009,807	\$ 2,840,863	\$ 3,055,000	\$ 3,150,442	\$ 3,288,306	\$ 3,574,512	\$ 3,894,738	\$ 4,274,008	\$ 4,390,041	\$ 4,174,184

Year ended June 30	Expressed in Constant Dollars									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Purchased Food	\$ 492,994	\$ 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	632,369	644,112	687,036	661,420	638,239	660,086	718,379	705,280	670,715	692,293
Other	279,775	142,765	170,246	193,711	278,601	396,628	409,364	523,417	639,012	1,244,243
Totals	\$ 1,405,138	\$ 1,326,267	\$ 1,426,237	\$ 1,470,794	\$ 1,535,157	\$ 1,668,772	\$ 1,818,271	\$ 1,995,334	\$ 2,049,506	\$ 1,948,732

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



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
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%
2002	779	9,997	13%	96.10%	13.60%

CHAPEL HILL-CARRBORO CITY SCHOOLS

Operational Expenditures Per Pupil Expenditures by Function Last Ten Fiscal Years

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2002	2003	2004	2005	2006
Average Daily Membership	9,997	10,347	10,590	10,705	10,973
Instructional	\$ 6,644	\$ 6,921	\$ 7,138	\$ 7,113	\$ 7,174
Support	2,252	2,098	2,349	2,390	2,291
Ancillary	73	62	42	53	71
Total Expenditures	\$ 8,969	\$ 9,081	\$ 9,529	\$ 9,556	\$ 9,536

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2007	2008	2009	2010	2011
Average Daily Membership	11,060	11,395	11,614	11,504	11,629
Instructional	\$ 7,843	\$ 8,859	\$ 9,228	\$ 8,924	\$ 8,927
Support	2,477	1,845	1,900	1,999	1,951
Ancillary	94	83	36	3	20
Total Expenditures	\$ 10,414	\$ 10,787	\$ 11,164	\$ 10,926	\$ 10,898

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2002	2003	2004	2005	2006
Instructional	\$ 3,102	\$ 3,231	\$ 3,332	\$ 3,321	\$ 3,349
Support	1,051	-	1,097	1,116	1,070
Ancillary	34	29	20	25	33
Total Expenditures	\$ 4,187	\$ 3,260	\$ 4,449	\$ 4,462	\$ 4,452

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2007	2008	2009	2010	2011
Instructional	\$ 3,662	\$ 4,136	\$ 4,308	\$ 4,166	\$ 4,168
Support	1,156	861	887	933	911
Ancillary	44	39	17	1	9
Total Expenditures	\$ 4,862	\$ 5,036	\$ 5,212	\$ 5,100	\$ 5,088

Source: Chapel Hill-Carrboro City Schools, North Carolina, Annual Financial Report for the year ended June 30, 2011.

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Officials, Admins, Mgrs	16	18	21	19	16	17	16	20	21	21
Principals	15	16	16	16	16	17	17	18	19	19
Asst. Principals, Teaching										
Asst. Principals, Non-Teaching	18	18	19	20	20	20	19	23	22	23
Total Administrators	49	52	56	55	52	54	52	61	62	63
Elementary Teachers	197	192	203	212	228	426	439	434	431	431
Secondary Teachers	323	371	379	383	372	205	209	206	204	206
Other Teachers	259	247	261	267	273	251	249	236	257	266
Total Teachers	779	810	843	862	873	882	897	876	892	903
Guidance	33	34	29	28	33	40	39	37	39	39
Psychological	5	9	10	9	9	8	9	11	9	9
Librarian, Audio Visual	14	14	29	27	15	30	14	18	32	32
Consultant, Supervisory	23	10	14	14	13	16	20	28	15	15
Other Professionals	49	74	82	82	87	108	85	94	126	126
Total Professionals	952	1,003	1,063	1,077	1,082	1,138	1,116	1,125	1,175	1,187
Teacher Assistants	276	292	330	324	331	361	347	350	356	356
Technicians	29	42	33	32	21	12	45	23	28	28
Clerical, Secretarial	75	82	93	82	93	100	112	110	114	114
Service Workers	115	91	90	86	137	152	177	132	115	115
Skilled Crafts	23	21	25	25	22	23		27	26	26
Laborers, Unskilled										
Totals	1,470	1,531	1,634	1,626	1,686	1,786	1,797	1,767	1,814	1,826

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

Chapel Hill-Carrboro City School System

School Building Data

June 30, 2011

<u>Site</u>	<u>Year Built</u>	<u>Square Footage</u>	<u>Capacity</u>	<u>Current Membership</u>	<u>Over/(Under) Capacity</u>	<u>Condition</u>
<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
Proposed Allotment Formula – 2012-2013**

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	For 10-11 847=2@CHS 1344=3@CHHS 1440=3@ECHHS
Classroom teachers				
Kindergarten-Third	1:21 ADM			
Fourth- Fifth	1:28 ADM			
Core subjects		1: 120 ADM (teaching 5 classes at 1:24)	1:140 ADM (5 sections at 1:28)	
Mathematics			1: 120 ADM (teaching five 1:24)	
Vocational/ CTE		Dictated by the program	Dictated by the program	
Electives		1: 140 ADM (5 sections at 1:28)	1: 140 ADM (teaching 5 sections at 1:28)	
Dept. chair			No additional planning period; \$1,200 stipend for 10 teachers per high school 08/09	
Academy Leader			No additional planning period; \$5,000 per Thematic Academy &\$5,000 for Finance Academy 09/10	
Small classes			2 FTE per school	
AVID		.60 FTE per school	AVID teacher must have free coordination period .2 FTE	
Literacy Coach/Reading	2 FTE per school	2 FTE per school	1 FTE per school	
Instructional Coach (AYP & Student Achievement)	1 per school in School Improvement (2009-10)		1 per school (2010-11) 11 moe	
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	09/10 Music @1 FTE per 30 classes PE @1 FTE per 20 classes ART @ 1 FTE per 30 classes	elective allocation	elective allocation	

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
Elem Foreign Language	Serving grades 1-5 in 09-10 Allocation requires 3 periods @30 minutes per each 1-5 class or 1 FTE per 40 periods 1 FTE per 40 periods			
Media Specialist --	1 FTE per school	1 FTE per school	1: up to 1000 ADM 1.5: 1001- 1500 ADM 2: 1501+ ADM	
Math/Science Teacher Converted from Science Specialist by Board action effective 09/10	.5 FTE per school			
Intervention Specialist Converted from Dance allocation effective 09/10	.5 FTE			
Guidance	1 FTE per school	1 FTE per grade 1 @ 11 MOE others @ 10.5 MOE	1: up to 300 ADM 2: 301 - 600 ADM 3: 601 - 900 ADM 4: 901 -1200 ADM 5: 1201 -1500 ADM 6: 1501 -1800 ADM 1 @ 12 MOE others @ 11 MOE	For 10-11 CHS=847 ADM=3FTE CHHS=1344 ADM=5FTE ECHHS=1440 ADM =5FTE
Family Specialist	1 FTE per school	1 FTE per school	1: up to 1000 ADM 1.5: 1001-1500 ADM 2: 1501+ ADM .5 FTE reduction @CHHS reassigned to Welcome Center .5 @ ECHHS 09-10	
In School Suspension		1 FTE per school	1 FTE (Teacher Assistant) per school	
Student Assistance			1 FTE @CHHS .5 FTE @ ECHHS & CHS 09-10	
Nurses	1 per school	1 per school	1 per school	
Service Learning			1 per District (10-110)	
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) except Scroggs & Ephesus (09-10)	1 FTE per school (11 MOE)	1 FTE per school (12 MOE)	
504		Extra duty supplement	1 per school .5 FTE @ CHS 09-10	
Transition Facilitator			1 per school	
Program Facilitator	.50 FTE per school	.50 FTE per school	.50 FTE: up to 1000 ADM 1: 1000+ ADM	
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			
AIG (resource/ enrich)	1.5 FTE per school Allocation for Ephesus & Glenwood reduced to 1 FTE 09-10	1 FTE per school		
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Science Specialist	3 FTE per system @ 215 day school year			
Teacher Assistant	1FTE 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	.50 FTE @ Ephesus & Scroggs 11 months			
Principal Secretary	1per school @ 12 MOE	1per school @ 12 MOE	1per school @ 12 MOE	
AP Secretary			1 per AP @ 12 MOE	
Clerical assistant/ HS receptionist	.50 FTE: up to 500 ADM 1 FTE: 501+ ADM @11 MOE	1 per school @ 11 MOE	1 per school @ 12 MOE	
Driver/clerical		.50 FTE per school		
Technology Technician	.50 FTE per school @ 12 MOE	.50 FTE per school @ 12 MOE	.50 per school @ 12 MOE	
Network Support			District Allocation	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
CTE teacher/ technical assistant			1 FTE per 1000 students Eliminated	
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 Facilitator			1 FTE	
Athletic Trainer			1 FTE 10 month year (August 1- May 30 th); 40 hr week	
Security Guard			2 FTE: school (1 FTE @ 6 hrs daily assigned after- school/ evening hours)	
Custodian	per formula based on square footage and ADM	per formula based on square footage and ADM	per formula based on square footage and ADM	

ADM: Average Daily Membership or average student enrollment
FTE: Full Time Equivalent of a position
MOE: Months of Employment

2012-13 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS						
ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	No Changes for 2012-13 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	11.00	19.50	19.50	19.50	same as 09-10
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	per student	3.15	8.55	8.55	3.15	same as 09-10
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						Total Reduction
Replacement Equipment/Furniture	per student	11.27	11.27	11.27	11.27	based on number of students
Purchase of Computer Hardware-60%	per student	58.66	35.15	35.15	35.15	based on number of students

Appendix B

NC State Department of Public Instruction

Allotment General Information FY 2012-13

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 (\$85.86 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$340.69 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$237,248). The new formula is fully implemented and the hold harmless no longer applies.

Central Office Administration

Increase by LEA FY 11-12 Initial Allotment is 1.54%.

Classroom Materials/Instructional Supplies/Equipment

\$33.16 per ADM plus \$2.69 per 8th and 9th grade ADM for PSAT funding..

Driver Education

\$199.11 per 9th grade ADM, includes private, charter, and federal schools.

Children with Special Needs

\$3,700.00 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 (\$231.62 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

\$1,171.64 per K-3 ADM

Textbooks

\$17.18 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 (\$33.73)

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 as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.)
- 5300 Alternative Programs and Services:
Cost of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, alcohol and drug prevention, extended day, services to help keep students in school as well as alternative educational settings, instructional delivery models, and supporting services for identified students.
- 5320 Attendance - Social Work Services:
Includes salaries and supplements for family specialists, social workers, and supplies and travel
- 5830 Guidance Services:
Includes salaries and supplements for guidance counselors,

Appendix D
Operating Budget Line Descriptions

secretaries and instructional supplies

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

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

Support Services (6000)

Instructional Staff (6200)

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

Administrative (6900)

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

School Administration (6400)

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

Business Support (6500)

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

Central Support (6600)

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

Support Services Employee Benefits (6900)

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

Community Services (7000)

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

Other

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

Appendix E

Recurring Capital Outlay Budget

Description and Explanation of Line Items

9000 Capital Outlay:
Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580 etc.