

# THINK (AND ACT) DIFFERENTLY

## Chapel Hill – Carrboro City Schools Board of Education

FY 2023-2024 ADOPTED BUDGET



750 S Merritt Mill Rd, Chapel Hill, NC 27514  
[www.chccs.org](http://www.chccs.org)

# **Adopted Budget for the Fiscal Year Ending June 30, 2024**

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

Rani Dasi, Chair

George Griffin, Vice Chair

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Jillian LaSerna

Ashton Powell

Mike Sharp

Deon Temne

Dr. Nyah Hamlett, Superintendent

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[www.chccs.org](http://www.chccs.org)

October 19, 2023



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Pathway to the MBA Award is presented to

## CHAPEL HILL – CARRBORO CITY SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'John W. Hutchison'.

**John W. Hutchison**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer, Interim Executive Director

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# EXECUTIVE SUMMARY



Chapel Hill – Carrboro City Schools (CHCCS)  
750 S Merritt Mill Road, Chapel Hill, NC 27516  
Web Site: [chccs.org](http://chccs.org)  
Prepared by the Business and Financial Services Division  
(919) 967-8211



## CHAPEL HILL CARRBORO CITY SCHOOLS

750 S Merritt Mill Road  
Chapel Hill, NC 27516

October 19, 2023

To the staff, students, families and community of Chapel Hill-Carrboro City Schools,

I'm pleased to present the 2023-24 Chapel Hill-Carrboro City Schools annual financial plan, which is designed to demonstrate our ongoing commitment to the key priorities and core values of our school district outlined in our [Strategic Plan 2027: Think \(and act\) Differently](#):

### **Key Priorities:**

- Creating a culture of safety and wellness
- Instructional excellence: Preparing students for life
- Empowering, equipping and investing in our people
- Equitable and transparent fiscal stewardship and operations
- Strengthening family and community engagement

### **Core Values:**

- Engagement
- Social Justice Action
- Collective Efficacy
- Wellness
- Joy

As always, you'll see proof of our equity-centered moral compass. In CHCCS, equity is a lens through which we unapologetically plan and act. This proposal creates a path toward removing the systemic barriers to a welcoming, affirming and high-quality learning environment for all students as we work to achieve the goals of our 2027 Strategic Plan. With your support, we can address achievement, attitude, access and opportunity gaps, and enhance our standing as a first-choice destination for current and future generations of highly motivated and top-quality staff.

This proposal is the result of a collective effort. Many representatives of our schools and the communities they serve were asked to get involved. For example:

- Principals engaged their School Improvement Teams to identify and prioritize needs.
- Principals then collaborated with one another to develop needs-based presentations using the District's Racial Equity Decision-making Protocol (REDP). With the REDP, the Principals demonstrated in specific detail what will best support students as they progress from elementary to middle to high school.
- CHCCS department-heads, leaders and cabinet members also communicated with one another to bring forward new ideas for districtwide improvement.



Together, these efforts formed the foundation of what we share today. Moving forward, we are eager to join you in the review process that is so crucial to fiscal responsibility and public transparency.

Our budget is presented in four sections:

- **Executive Summary:** Provides a high-level overview of all the sections to follow
- **Organizational:** Includes the major goals and objectives of the school district, organizational charts and governance structure, along with a review of the budget process
- **Financial:** Presents historical and upcoming budgeted revenues and expenditures, including five years of data
- **Informational:** Compiles important data of considerable public interest and includes a glossary of terms

On behalf of our staff, students, families and community, thank you for your continued service. Together, we will uphold the vision of Chapel Hill-Carrboro City Schools to equip our students to navigate the world and make a positive impact throughout their life's journey.

Sincerely,

A handwritten signature in black ink, reading "Nyah Hamlett", is centered on a light gray rectangular background.

Dr. Nyah Hamlett  
Superintendent, Chapel Hill – Carrboro City Schools



## Board of Education's Financial Plan for FY 2023-24

The following narrative details the continuation needs and expansion items that will drive the operational funding request for the upcoming fiscal year (FY). It is broken up into several sections to provide information related to salary and benefit changes, increases for operational needs, and increases for unfunded continuation costs in the prior year. Each budget item proposed includes a narrative to connect the item to our shared goal of student, staff, and community excellence.

### Student Data

The District's financial planning process begins by carefully considering enrollment projections for the upcoming year. State enrollment projections ultimately determine both State and local funding levels. As of this writing, we have received preliminary State projections of student enrollment. For this request's purposes, the State has estimated that enrollment will be at 11,334 in Average Daily Membership (ADM). Out of district student enrollment is projected at 350 ADM. Current charter school enrollments total 210. The net result of the projected 11,334 ADM, less the 350 out of district students, plus the 210 charter school students provides a total budgeted student estimate of 11,194 ADM. Actual 40th Day Enrollment for the 2022-23 school year was recorded at 11,393.

### Continuation Budget

The Board of Education (BOE) has appropriated a significant portion of its available fund balance in order to empower, equip, and invest in its highly capable staff. This bold investment has created a high level of uncertainty in our economic future regarding local funding. Strong local funding support is required for CHCCS to continue improving upon State-leading levels of service for all students. The foundation of that local support is found in the continuation portion of the Local Operating Budget. This portion represents the expenses required to be able to continue providing the existing level of services and standards of education in the upcoming fiscal year.

### Salaries and Wages

**\$1,909,000**

The State of North Carolina has finally agreed to its biennial budget for fiscal years 2024 and 2025. Included in the budget for FY24 are salary increases of 4% across the board, with an additional 2% for bus drivers. The impact to the local budget of these salary increases amounts to \$1,336,000 in base salaries, \$50,000 for the additional 2% increase in bus driver salaries, and \$523,000 for the matching local supplement. The total of these salary increases is \$1,909,000.

Additionally, the District remains fully committed to its partnership with Orange County Living Wage to create a more just and sustainable local economy. As a living wage certified employer, the District is required to certify eligibility every two years. The Orange County Living Wage is \$16.60/hour for the calendar year ending December 31, 2023, which corresponds with the first year of the district's two-year certification. The increases contained in the continuation budget is adequate to keep the District at pace with the annual Orange County Living Wage increases.

### Benefit Increases \$1,061,000

Federal and State legislation establishes employer-required matching rates and annual employer health insurance premiums. Together, these changes require adjustments to our local operational plan as the District must match benefit increases for the local portion of teacher salary increases and for all locally-paid employees. The Federal Insurance Contributions Act (FICA) rate is expected to remain at 7.65%, but to account for the mandated increases in salaries and corresponding supplements, an increase of \$149,000 is included for FICA matching. The District's estimates also include increases to the Teachers and State Employees Retirement (TSERS) Program Matching and Employer Sponsored Health Insurance Costs for each employee. The State budget included an increase to 25.02% from 24.5% in the matching TSERS rate and an increase to \$7,557 from \$7,397 for the Employer Health Insurance Cost of each employee. The resulting budget increase estimates were \$780,000 for State Retirement Matching and \$132,000 for Employer Health Insurance Cost. Together, these combined increase estimates in matching benefits total \$1,061,000.

### Other Non-Salaried Operating Costs \$655,000

The past year has brought an historically high period of inflation to the country. The high inflation has impacted operations beyond just wages and salary. The District has experienced extreme increases in purchases of goods, purchases of services, and most of all payments for utilities such as water, gas, and electricity. These inflated expenses have not been met with budgetary increases and have thus contributed to the ~\$6.5million loss in the local fund during the 2022-23 fiscal year. This budget request includes an expansion item to combat the high inflation with a request for a 5% Inflationary Adjustment to Non-Salary Operating Costs.

### Unfunded Continuation Cost from Prior Year \$4,545,000

CHCCS ended the 2021-22 fiscal year with an unassigned local fund balance of approximately \$11.3 million. This \$11.3 million was net of an appropriation of \$2.5 million to balance the adopted 2021-22 budget required to maintain continuation costs related to State mandated salary and benefits increases in the 2021-22. As the school year got underway it became apparent that in order for the Board to remain agile in responding to ongoing pandemic mitigation and staff retention the Board allocated an additional \$3.1 million bringing the total 2021-22 appropriated local fund balance to \$5.1 million. Based on the 2021-22 audited financial statements, the BOE utilized \$3.5 million of the \$5.1 million local fund balance allocation as local expenditures exceeded local revenues by the same amount.

### Continuation Budget Summary

Salary and wage increases were included to anticipate salary increases in the absence of guidance from the State of North Carolina. Matching benefit rate increases were also included.

Additionally, the Board of Education adopted their prior year budget with a one-time appropriation of almost \$5 million to increase salaries and wages in the District's classified and certified staff. Therefore, this continuation request had to account for those wage and salary increases as well as the anticipated salary increases from the State. The continuation budget reflects the amount of additional funding necessary to continue operations at current levels of employment and service. It is budgeted in total at \$8,170,000.

## Revenues

The District's estimates include changes in several different revenue sources as listed below:

- \$5,150,000 Net Increase in County Appropriation
- \$2,450,000 Net Increase in Special District Tax (Manager Recommended)
- \$115,000 Net Increase in Sales Tax Revenues
- \$(150,000) Net (Decrease) in Fines and Forfeitures
- \$(60,000) Net (Decrease) in Interest Earned on Investments
- \$330,000 Net Increase in Indirect Costs
- \$25,000 Net Increase in Disposition of Surplus Property
- \$110,000 Net Increase/(Decrease) in Miscellaneous Revenue

## Fund Balance Appropriated

When the District does not spend all of its local revenue in the current fiscal year, the excess carries over into the next budget year is what is known as "fund balance." The current estimate of local unassigned fund balance is \$3.5 million before any fund balance is appropriated to balance the FY 23-24 local operating budget. At this time, an appropriation of \$200,000 is needed to balance the local operating budget. At this appropriation level, local unassigned fund balance will be reduced to approximately \$3.3 million or 3.7% of budgeted expenditures. This is approximately \$1.6 million below the District's minimum policy target of 5.5% or \$4.9 million.

## Summary FY 2023-24 Adopted Budget

**\$8,170,000**

In the budget development process leading up to the adoption of the FY 2022-23 Board Adopted Budget, bold strategies were considered, and acted upon, to strengthen the District's position to attract and retain highly qualified staff to deliver and support the instruction received by our students. These strategies included salary increases for our classified staff, local supplement increases to our certified staff, among other staff-related recruitment and retention strategies. Following a trend of unfunded continuation and expansion requests to Orange County, the Board of Education approved the appropriation of \$5.125 million from their existing local fund balance to fund these bold actions.

The combination of the fund balance appropriation and higher-than-expected continuation costs in the FY 2022-23 operations created an inherent deficit situation that would play out as operations occurred through the year. As a result, preliminary estimates indicate that there will be an approximate \$6.5 million reported loss to the local fund once the district's financial statements are audited. This loss was approximately \$1.38 million above the Board's 2022-23 original projection and local fund balance appropriation.

Our continuation budget of \$8,170,000 for FY 2024 reflects the necessary cost to continue operations of the school district at the same level as the previous year. With the generous increases in revenues included in the Orange County Commissioner Adopted budget, the District can meet these needs with a modest fund balance appropriation of \$200,000.

## Additional Identified Needs Not Included

**\$2,170,950**

The overwhelming needs identified during the budget process focused primarily on the immediate and urgent staffing issues facing the District. For this reason, the adopted budget focuses solely on the needs of our people. However, the budget process seeks involvement of a number of key stakeholders and allows many critical voices to be lifted up. As a result, several additional requests were identified at the school and departmental level. In the current structure, these requests would go unfunded in the local operating budget for next fiscal year, unless revisions are made to the plan. These items have been included below to highlight additional needs beyond the immediate staffing needs presented:

- **Magnet Coordinator** - Our three Magnet/Dual Language schools requested the allocation of a Dual Language Coordinator position to serve as the liaison between the relevant District departments and the three schools. The estimated cost of this full time equivalent (FTE) is \$100,000.
- **Elementary Interventionists** - A full-time certified interventionist position in each elementary school that would support students in both reading and math. With a 10-month position, each interventionist on average would cost approximately \$90,750 per year in salary and matching benefits. The estimated cost of these additional 11 FTE is \$998,250.
- **Explore VISA Sponsorship** - The District must be able to retain the Dual Language staff in whom it invests significant time, money, resources, and relationships. The District estimates the cost of applications, permits, fee, and legal services to be \$10,000 per FTE. Initial implementation would be limited to five available slots. The estimated cost to the District is \$50,000.
- **Spanish Interpreters** - Two full time Spanish interpreters for all middle schools based at Culbreth Middle School. With a 10-month position, each interpreter on average would cost approximately \$62,250 per year in salary and matching benefits. The estimated cost of these additional two FTE is \$124,500.
- **Move all Middle School Counselors to 11 months** - The current allotment is two counselors at each middle school. These positions are currently all 10-month positions. This would require an additional eight months of employment. The total estimated cost to the District is \$66,000.
- **Move all Instructional Coaches to 11 months** - The current allotment is two at each elementary school, two at each middle school, and one at each high school. All currently allotted instructional coaches are at 10 months. This change would require an additional 33 months of employment. The estimated cost for these additional months is \$272,250.
- **Additional .5 MTSS Coordinator Allotment for Middle Schools** - The current approved allotment for middle Multi-Tiered Systems of Support (MTSS) coordinators is .5 FTE. An additional .5 allotment would make each position a full FTE. This would require an additional 2 FTE (.5 at all 4 middle schools). The estimated cost to the District for this additional allotment is \$181,500.
- **Two Additional Months of Employment (MOE) for Athletic Directors** - The current allotment is an 11-month athletic director at each high school and two 10-month athletic directors shared at the middle schools. This would make high school athletic directors 12-month employees and middle school athletic directors 11-month employees. This change to the current allotment formula would require an additional five months of employment;

two for the middle schools and three for the high schools. The estimated cost for these additional months is \$33,000.

- **Two Additional MOE for High School Athletic Trainers** - Athletic Trainers are currently 10-month employees. There is a need to employ them for athletic events that take place during the summer. This change to the current allotment would require an additional two months of employment at each comprehensive high school and the estimated cost is \$43,200.
- **9th Grade Transition Program** - This program provides Social and Emotional Learning (SEL) support for 9th graders prior to the beginning of the school year and throughout the 9th grade year. Students are grouped with 11th/12th grade mentors who conduct SEL check-ins. Implementation at each of the District's three comprehensive high schools is estimated at \$10,000 per school. The estimated cost is \$30,000.
- **High School Reading Teacher Allotment Formula** - The current allotment for high school reading teachers is one FTE per comprehensive high school. This change to the current high school allotment formula from one to two reading teachers would require an additional three FTE. The total estimated cost of the three additional FTE is \$272,250.

## FY 2023-24 Budget Resolution

BE IT RESOLVED by the Board of Education of the Chapel Hill - Carrboro City Schools Administrative Unit:

**Fund 1 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Programs:

Total 5100 - Regular Instructional Services	47,877,747
Total 5200 - Special Population Services	13,605,084
Total 5300 - Alternative Program Services	3,778,360
Total 5400 - School Leadership Services	3,481,618
Total 5800 - School-Based Services	2,977,996
	71,720,805

Support Services:

Total 6100 - Support and Development Services	214,909
Total 6500 - Operational Support Services	4,979,877
Total 6600 - Financial and Human Resource Services	131,239
Total 6900 -Policy, Leadership, and Public Relations Services	550,307
	5,876,332

<b>Total State Public School Fund Appropriation</b>	<b>\$ 77,597,137</b>
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**Fund 1 Revenues-** The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 3100 - State Public School Fund Revenue	\$ 77,597,137
	77,597,137

<b>Total State Public School Fund Appropriation</b>	<b>\$ 77,597,137</b>
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**Fund 2 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 30,914,774
Total 5200 - Special Population Services	9,680,506
Total 5300 - Alternative Program Services	2,987,728
Total 5400 - School Leadership Services	6,637,755
Total 5500 - Co-Curricular Services	3,081,358
Total 5800 - School-Based Services	10,024,135
	<u>\$ 63,326,256</u>
Support Services:	
Total 6100 - Support and Development Services	\$ 2,379,191
Total 6200 - Special Population Support and Development Services	670,404
Total 6300 - Alternative Programs Support and Development Services	12,354
Total 6400 - Technology Support Services	2,117,643
Total 6500 - Operational Support Services	11,149,314
Total 6600 - Financial and Human Resource Services	4,155,134
Total 6700 - Accountability Services	609,639
Total 6800 - System-wide Pupil Support Services	183,654
Total 6900 -Policy, Leadership, and Public Relations Services	3,966,048
	<u>\$ 25,243,381</u>
Ancillary Services:	
Total 7200 - Nutrition Services	\$ 4,221
	<u>\$ 4,221</u>
Non-Programmed Charges:	
Total 8100 - Payments to Other Governmental Units	\$ 1,142,382
	<u>\$ 1,142,382</u>
<b>Total Local Current Expense Fund Appropriation</b>	<b><u><u>\$ 89,716,240</u></u></b>

**Fund 2 Revenues-** The following revenues are hereby estimated to be available the Local Current Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 3200 - State Revenue - Other Funds	\$ 250,000
Total 4100 - Local Sources General	87,907,504
Total 4400 - Local Sources - Unrestricted	740,000
Total 4800 - Local Sources - Restricted	575,000
Total 4900 - Fund Balance Appropriated/Transfer In	249,736
	<u>\$ 86,462,882</u>
<b>Total Local Current Expense Fund Appropriation</b>	<b><u><u>\$ 89,716,240</u></u></b>



**Fund 3 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Programs:

Total 5100 - Regular Instructional Services	\$ 1,175,388
Total 5200 - Special Population Services	1,461,411
Total 5300 - Alternative Program Services	880,328
Total 5800 - School-Based Services	167,565
	\$ 3,684,692

Support Services:

Total 6100 - Support and Development Services	2,000
Total 6200 - Special Population Support and Development Services	645,660
Total 6500 - Operational Support Services	104,317
	\$ 751,977

Ancillary Services:

Total 7200 - Nutrition Services	\$ 5,383
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Non-Programmed Charges:

Total 8100 - Payments to Other Governmental Units	\$ 191,442
Total 8200 - Unbudgeted Funds	541,783
	\$ 733,225

**Total Federal Grants Fund Appropriation**

**\$ 5,175,277**

**Fund 3 Revenues-** The following revenues are estimated to be available to the Federal Grant Fund Revenues for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

PRC 017 Voc. Ed-Program Improvement	\$ 117,950
PRC 026 McKinney-Vento Homeless Assistance	8,539
PRC 049 Title VI Preschool	44,010
PRC 060 IDEA VI-B Handicapped	2,640,362
PRC 070 IDEA CEIS	581,552
PRC 118 IDEA VI-B Special Needs	4,000
PRC 171 ESSER II	4,609
PRC 174 ESSER II - School Nutrition	6,009
PRC 176 ESSER II - Instructional Grants	183,250
PRC 177 ESSER II - Instructional Programs	222,984
PRC 178 ESSER II - Competency Based Assessment	69,756
PRC 181 ESSER III	851,000
PRC 183 Education for Homeless Children and Youth	28,598
PRC 184 Education for Homeless Children and Youth	35,969
PRC 185 IDEA, Part B	1,563
PRC 187 IDEA Coordinating Early Intervening Services	87,839
PRC 188 IDEA	221,394
PRC 189 IDEA	65,893
	\$ 5,175,277
<b>Total Federal Grants Fund Appropriation</b>	<b>\$ 5,175,277</b>

**Fund 4 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 354,127
	<u>354,127</u>
Support Services:	
Total 6400 - Technology Support Services	945,000
Total 6500 - Operational Support Services	279,406
	<u>1,224,406</u>
Ancillary Services:	
Total 7200 - Nutrition Services	45,000
	<u>45,000</u>
Capital Outlay:	
Total 9000 - Capital Outlay	23,507,489
	<u>23,507,489</u>
<b>Total Capital Outlay Fund Appropriation</b>	<b><u><u>\$ 25,131,022</u></u></b>

**Fund 4 Revenues-** The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 4110 - County Appropriation - Recurring Capital	\$ 1,763,400
Total 4810 - County Appropriation - Capital Investment Plan	22,722,948
Total 4900 - Fund Balance Appropriated/Transfer In	654,874
	<u>\$ 25,131,022</u>
<b>Total Capital Outlay Fund Appropriation</b>	<b><u><u>\$ 25,131,022</u></u></b>

**Fund 5 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ancillary Services:

Total 7200 - Nutrition Services	\$ 4,389,933
	<u>4,389,933</u>

Non-Programmed Charges:

Total 8100 - Payments to Other Governmental Units	203,300
	<u>203,300</u>

**Total Child Nutrition Fund Appropriation** **\$ 4,592,933**

**Fund 5 Revenues-** The following revenues are hereby estimated to be available to the Child Nutrition Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 3800 - Other Restricted Grants	\$ 2,552,300
Total 4300 - Sales Revenues	1,664,200
Total 4400 - Local Sources - Unrestricted	9,500
Total 4800 - Indirect Cost	293,300
Total 4900 – Fund Balance Appropriated	73,633
	<u>\$ 4,592,933</u>

**Total Child Nutrition Fund Appropriation** **\$ 4,592,933**

**Fund 7 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Care Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ancillary Services:

Total 7200 - Nutrition Services	\$ 1,982,797
	<u>1,982,797</u>

<b>Total Community Schools Fund Appropriation</b>	<b><u>\$ 1,982,797</u></b>
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**Fund 7 Revenues-** The following revenues are estimated to be available to the Child Care Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 4200 - Tuition & Fees	\$ 1,658,949
Total 4400 - Local Sources – Unrestricted	260,000
Total 4800 - Local Source - Restricted	12,240
Total 4900 - Transfer from Local Fund	50,000
	<u>\$ 1,982,797</u>

<b>Total Community Schools Fund Appropriation</b>	<b><u>\$ 1,982,797</u></b>
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**Fund 8 Expenditures-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Fund 8 - Other Local Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 562,221
Total 5200 - Special Population Services	816,196
Total 5300 - Alternative Program Services	2,437,235
Total 5800 - School-Based Services	4,549,921
	<u>\$ 8,365,573</u>
Support Services:	
Total 6300 - Alternative Programs Support and Development Services	\$ 84,257
Total 6900 -Policy, Leadership, and Public Relations Services	36,672
	<u>\$ 120,929</u>
<b>Total Other Local Revenues Fund Appropriation</b>	<b><u>\$ 8,499,708</u></b>

**Fund 8 Revenues-** The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Local Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total 3200 - State Revenue – Other Funds	\$ 700,000
Total 3700 - Federal Revenue – Other Funds	3,156,123
Total 4100 - Local Sources - General	1,921,920
Total 4200 - Tuition & Fees	500,000
Total 4400 - Local Sources – Unrestricted	2,076,384
	<u>\$ 8,499,708</u>
<b>Total Other Local Revenues Fund Appropriation</b>	<b><u>\$ 8,499,708</u></b>

Section 14 - The Superintendent is hereby authorized to:

Transfer appropriations under the following conditions:

1. Amounts may be transferred between functions of the same purpose of the same fund with a quarterly report of such transfers provided to the Board of Education and entered into the Board's minutes.
2. Amounts may be transferred between sub-functions and objects of expenditures with a monthly report of such transfers provided to the Board of Education being required.
3. Amounts may not be transferred between Fund Codes without prior approval of the Board of Education.
4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency.
5. For the purpose of year-end closeout only, the Board of Education agrees to suspend the restrictions/provisions of this resolution given that a summary of all such transfers must be reported no later than December 31, 2024 and any such transfers resulting from the extraordinary/unusual occurrences/circumstances must be noted and explained.



Summary of Commitments

# THINK (AND ACT) DIFFERENTLY

We purposely selected a design for our strategic plan that would clearly outline the work that we have ahead of us. It also makes the work clear to our community. The plan and vision offers our schools in collaboration with our district's Divisions a clear and compelling roadmap to success while helping to meet our collective goals by 2027.



STRATEGIC PLAN 2022-2027

## Key Priorities

Creating a Culture of Safety and Wellness



**Creating a Culture of Safety and Wellness**

**Goal 1:** CHCCS will prioritize the social, emotional and physical well-being of every student and staff member to ensure that everyone has the support needed to thrive in our learning communities.

**Goal 2:** CHCCS will prioritize personalized support for every student with a focus on students' strengths, and their areas of need to ensure that every student successfully realizes the best version of themselves.

Instructional Excellence: Preparing Students for Life



**Instructional Excellence: Preparing Students for Life**

**Goal 1:** CHCCS students will be provided access to a challenging, diverse and culturally relevant, standards aligned curriculum which is student centered and will propel their educational growth and achievement.

**Goal 2:** CHCCS will prioritize opportunities designed to elevate student voice and access to meaningful, authentic instruction while empowering students to advocate for their own learning.

Empowering, Equipping and Investing in Our People



**Empowering, Equipping and Investing in Our People**

**Goal 1:** CHCCS will recruit a diverse workforce representative of our broader community using proven local and national best practices and focus on the retention.

**Goal 2:** CHCCS will invest in a diverse and highly-qualified workforce to ensure CHCCS is the place where talented professionals choose to work and grow.

**Goal 3:** Equip a culturally responsive workforce so our people will effectively support students and families. Continue to develop professional learning that develops a culturally responsive mindsets and capabilities with stakeholders so there is an inviting and inclusive environment to support student learning throughout every classroom, school, and central office.

Equitable and Transparent Fiscal Stewardship and Operations



Strengthening Family and Community Engagement



**Instructional Excellence: Preparing Students for Life (continued)**

**Goal 3:** CHCCS will ensure flexibility in available learning opportunities and that choice programs are accessible for all students.



# THINK (AND ACT) DIFFERENTLY



## Equitable and Transparent Fiscal Stewardship and Operations

**Goal 1:** Create and maintain safe spaces where instructional excellence can occur.

**Goal 2:** Provide effective support services for students, staff, and the community through equitable allocation and distribution of resources using a tiered system of support model.

**Goal 3:** Timely, accurate reporting and transparent communication of Financial Information to the members of our community.



## Strengthening Family and Community Engagement

**Goal 1:** Design effective forms of school-to-home and home-to-school communications about school programs and student progress.

**Goal 2:** Provide information and ideas to families about how to promote the continuation of learning at home and in the community through learning, service, and enrichment activities.

**Goal 3:** Elevate diverse parents and caregivers as leaders and representatives, and include them in school and district-based decision-making.

## Portrait of a Graduate

Chapel Hill-Carrboro City Schools is committed to providing all of its students with the knowledge, experiences and opportunities necessary for them to develop the competencies required for success in school, the workforce, and in life.



**I explore and exchange ideas with others.** I grow my understanding by actively listening to, honoring, and building on the voices of others, and I express my own understanding clearly, using a variety of formats depending on the purpose, audience, and setting. I continually look for opportunities to grow in this area.



**I form partnerships with others.** I work with others to achieve common goals by building relationships, managing team dynamics, making shared decisions, and learning from and contributing to the learning of others.



**I analyze and synthesize ideas.** I make decisions by processing and evaluating information, seeking patterns and connections, constructing meaningful knowledge, and applying knowledge in authentic contexts.



**I adjust to challenging conditions with agility and flexibility.** I work effectively in a climate of ambiguity and changing priorities.



**I demonstrate sensitivity, concern, and respect for the experiences and feelings of others.** I act with key moral principles that include honesty, fairness, equity, and dignity.



### Board of Education

The Board of Education is comprised of seven community members elected to set policy and direction for the local school district. The Chapel Hill-Carrboro City Schools Board of Education includes seven members who serve four-year terms.

#### CHCCS School Board's Mission Statement:

To facilitate the CHCCS Mission by establishing and maintaining policies that are in the best interest of our students, communicating and engaging with key stakeholders, and hiring and collaborating with the district superintendent.

**Rani Dasi,  
Chair**

[rdasi@chccs.k12.nc.us](mailto:rdasi@chccs.k12.nc.us)



**George Griffin,  
Vice Chair**

[ggriffin@chccs.k12.nc.us](mailto:ggriffin@chccs.k12.nc.us)



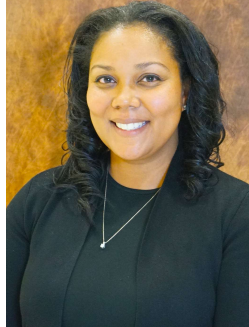
**Jillian LaSerna**

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**Riza Jenkins**

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**Deon Temne**

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**Ashton Powell**

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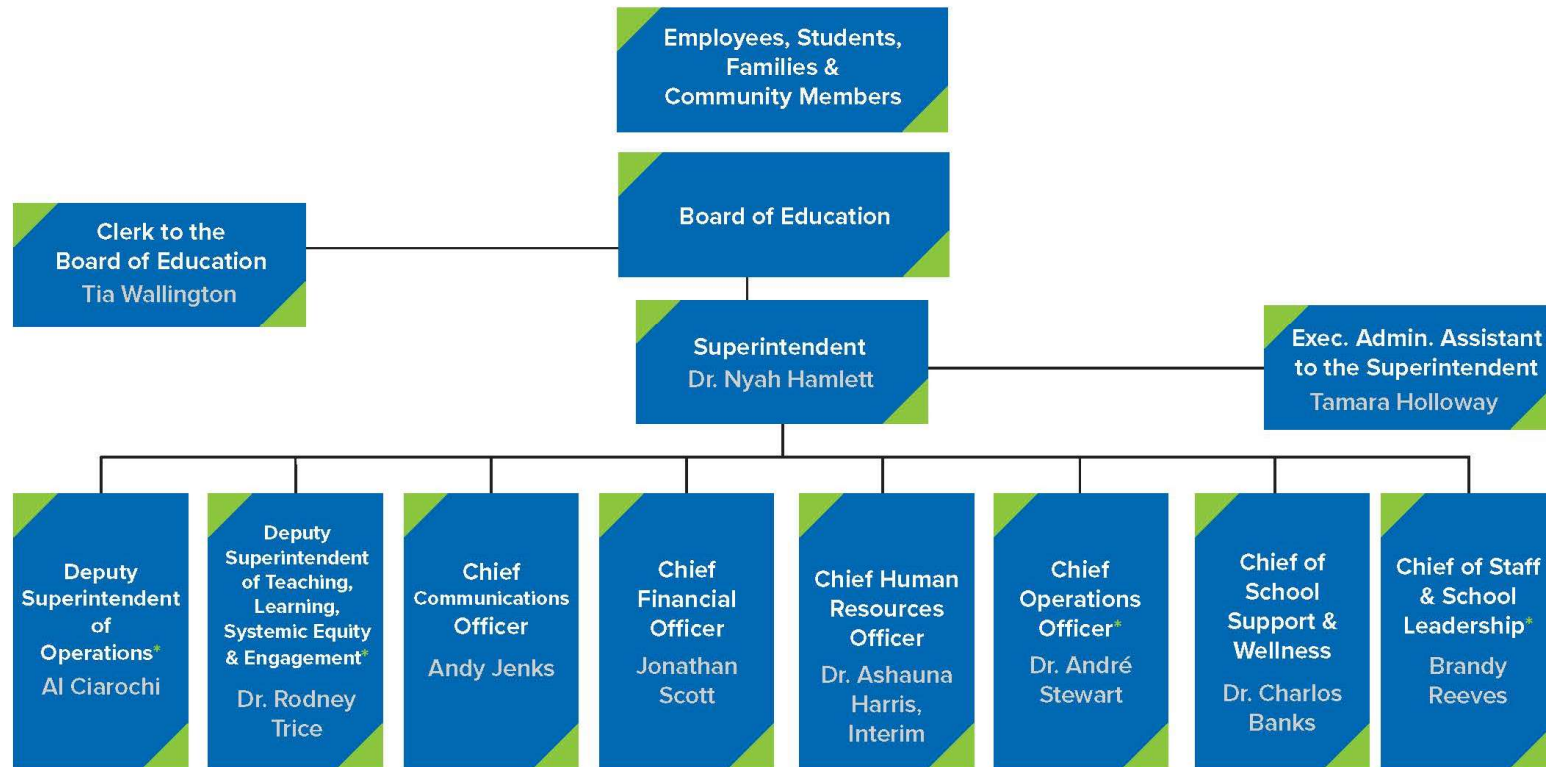
**Mike Sharp**

[mike.sharp@chccs.k12.nc.us](mailto:mike.sharp@chccs.k12.nc.us)





### Superintendent’s Cabinet & Central Services Division



\*Superintendent’s designee(s) if/when the Superintendent is out of the office.

## FY 2023-24 Budget Preparation Timeline

In accordance with North Carolina General Statute (GS 115C – 428), the Superintendent shall prepare a budget for the ensuing year and submit to the local Board of Education no later than May 1. Before submitting the prepared budget, the Board of Education may choose to hold a public hearing at which time any persons who wish to be heard on the budget may appear. North Carolina LEAs are fiscally dependent on the local governing body, which in the District’s case is the Orange County Board of County Commissioners. After consideration of the budget and the public hearing, the Board of Education will submit the budget to the Orange County Board of County Commissioners no later than May 15 (GS 115C – 429).

The following is a summary of the budget preparation process timeline for the upcoming year:

### November - December

- Finance and Facilities Committee holds preliminary budget discussions
- Cabinet holds Budget Strategy Work Session
- The budget development process for gathering school and department budgets is considered and established

### January – February

- Budget Request Worksheets are distributed to schools and departments
- Board of Education holds first budget work session
- Schools present budget requests to Cabinet based on school data, identified needs, schedules, and special circumstances
- Departments submit budget requests to Business and Financial Services Division
- Superintendent presents preliminary budget information to Board of Education

### March - April

- Superintendent submits FY2024 Proposed Budget Request to the Board of Education
- Board of Education holds Public Hearing work session
- Board of Education holds budget work session for final consideration and review
- Board of County Commissioners holds budget work session for consideration and review
- Board of Education approves FY2024 Budget Request and submits to the Board of County Commissioners

### May – October

- Board of County Commissioners holds Public Hearing on budget
- Board of County Commissioners holds work sessions to review requested budget
- Board of County Commissioners holds final Public Hearing and work session
- Board of County Commissioners adopts FY 2023-24 Local and Capital Fund budget
- Board of Education approves Final Budget Resolution for all Fund Codes

## FY 2023-24 Budget Preparation Process

For this year's budget process, the District implemented a modified budget request process to gather data from Schools and Budget Managers. These changes primarily came from feedback solicited from critical stakeholders such as principals and budget managers.

Preliminary budget discussions were held in cabinet, with the Board, and with leveled principal teams before the winter break of 2022. From there, principals collaborated with key stakeholders such as their School Improvement Teams (SIT) and staff, while departmental budget managers collaborated with their staff to gather data and information on needs across the District. We asked a set of general questions for each request relating to the broader picture of the school or department within the District's values:

1. How are schools meaningfully engaging a diverse and representative set of stakeholders – including students, families, educators, and the broader community – in developing a plan to use these funds and implementing that plan?
2. What data will the schools use to identify student needs — including needs that were unmet prior to the pandemic — and monitor how students are progressing?
3. How will the schools ensure funding is targeted to the students who need it the most?
4. How will the schools target additional resources, including federal stimulus funding, to create safe and equitable learning environments and provide whole child supports, particularly for vulnerable and systematically marginalized students?
5. What items would get us closer to our goals of ensuring that all students learn at a high level? How (using what data) will we monitor for the impact?
6. Are there any additional staffing needs beyond the Board of Education's position allotment formulas?
  - a. Are there professional learning opportunities that will enhance the work of your school teams or school-based leadership teams? If so, please describe.
7. Are there any capital improvements beyond what has been identified in your school's Capital Investment Plan? If so, please describe and identify the impact on student learning and access.
8. What are the equity impacts from this request? - Consideration of the following questions may help guide the framework of your response:
  - a. What are the root causes of inequity, if applicable?
  - b. Does this budget request change any structures that currently perpetuate inequities? If so, how?
  - c. Who is or will experience burden or benefit if we approve this budget request?
  - d. After we put this in place, is anybody better off? If so, who?

At the culmination of this process, the principals gathered in their leveled groups to aggregate their data and responses to prepare for presentation to the Cabinet. Each school level had the opportunity to present their requested to Cabinet in January during allocated times. This process formulated the foundation of the total budget request. It was clear at the conclusion of this process that this year's budget would have to very heavily focus on the people within and being recruited to our district.

The information gathered was critical in determining the eventual budget drivers of the final adopted budget for the upcoming fiscal year:

- Continuation such as salary and matching benefit increases adopted by the State of North Carolina
- Additional compensation across the District to retain current staff and recruit much-needed staff to fill gaps left by high turnover in recent years
- Additional benefits beyond compensation to continue to improve the District's support for its staff

Simultaneous with the budget development process, the District developed an entirely new Strategic Plan to establish the core values, vision, mission, and goals that will center the District in its equity work and provide the roadmap to providing an excellent education for all students. The Strategic Plan 2022-2027 includes 5 key priorities that will force the District to “Think (and Act) Differently”:

- Creating a Culture of Safety and Wellness
- Instructional Excellence: Preparing Students for Life
- Empowering, Equipping, and Investing in Our People
- Equitable and Transparent Fiscal Stewardship and Operations
- Strengthening Family and Community Engagement

This adopted budget and future budget development processes must be synchronized with the Strategic Plan to ultimately achieve the goals set forth in the plan. This adopted budget invests heavily to Empowering, Equipping, and Investing Our People. The rippling effects of this investment in the first year of the plan will be positive improvements in each of the other key priorities.



## Changes in Fiscal Management for FY 2023-24

Our District's changes in fiscal management for the upcoming fiscal year are tied directly to the goals and strategic actions contained in the 4<sup>th</sup> pillar of the Strategic Plan 2027 mentioned previously. Significant progress has been achieved in all areas of our Equitable and Transparent Fiscal Stewardship and Operations priorities of the strategic plan. The Business and Financial Services, in collaboration with the Operations Division, continue to work diligently to ensure the safety of our schools, the equitable allocation of resources, transparent financial reporting, and the improvement of our facilities.

### **Goal 4.1: CHCCS will create and maintain safe spaces where instructional excellence can occur**

In our pursuit of our first goal, which revolves around creating and maintaining secure environments that foster instructional excellence, we have undertaken a series of key strategic actions. These actions entail close collaboration with local law enforcement, State safety agencies, and our schools. Currently, our progress toward realizing this goal is well underway. We've established specific key metrics to guide our efforts, which include the introduction of Safety Protocols to Principals and District Leadership at the Beginning of Year Leadership Summit, the compilation of a safety walk-through completion list, the implementation and training of standard crisis protocols, and the installation of safety and security enhancements.

These efforts commenced on September 1, 2022, and significant milestones were achieved by November 1, 2022. During this time, the school safety assessments were conducted, and districtwide school crisis protocol training was completed. Furthermore, the installation of safety and security enhancements is well underway, and work continues with conducting individual classroom safety assessments throughout the 2023-24 school year involving the school administration and members of the Operations division.

### **Goal 4.2: CHCCS will provide effective support services for students and staff through equitable allocation and distribution of resources using a tiered system of support model**

Our second goal revolves around providing effective support services for students and staff through equitable resource allocation. To achieve this, we've undertaken a series of strategic actions. Early on in the budget development process, we increased the frequency and quality of professional learning opportunities from Business and Financial Services to successfully integrate the newly developed CHCCS Racial Equity Decision-Making Protocol (REDP) into our budget development process. This effort was critical to ensure that the capacity of our critical stakeholders related to resource allocation was at a higher level. This ensures that equity will be central to the budget development process and its outcomes.

The next step in our iterative approach to equitable resource allocation includes continuing the professional development offerings provided on the REDP and equitable allocations, gathering

feedback to fine-tune our strategies and continue building coherence around this process, and to move forward in our plan to introduce and integrate the concept of Academic Return on Investment (A-ROI) into the day to day operations and the critical decisions made by all groups of stakeholders. An operational example of this was the creation of the Staffing Allocation Committee (SAC), which is a cross-departmental group of key decision-makers put in place to review, improve, distribute, and monitor the allocation of our most critical resource: our staff.

Our continued work on Goal Two emphasizes collaboration with the Operations division to create an individual school facility rating system. The strategic action involves cooperation with the Superintendent, Operations, and Business/Finance to utilize the facility condition index in determining the equitable allocation and distribution of resources throughout the District in our capital investment plan. Considerable work occurred in the Spring/Summer of '23 in developing a path for conducting districtwide facility assessments, with the outcome being the development of a prioritized list of capital improvements, including recommendations for a 10-year plan. A preliminary update on the assessment was provided to the Orange County Board of Commissioners (BOCC) at its September 26, 2023, BOCC/Boards of Education Joint Meeting. Progress for this goal is likewise marked as "in progress," with key metrics related to the creation of a document and the approval of FY24 Capital Investment Plan (CIP) prioritizing renovation needs. Notably, this effort extends into the following year, with an anticipated completion date set for June 30, 2024.

#### **Goal 4.3: CHCCS will provide timely, accurate, and transparent communication and reporting of Financial Information to the members of our community**

Goal three underscores our commitment to providing timely, accurate, and transparent communication and reporting of financial information to our community members. To achieve this, we've engaged in various strategic actions, including attendance at professional development offerings, the completion of the Annual Comprehensive Financial Report and Budget Document, the assessment of financial internal controls while applying new accounting standards, and the initial planning phase for the modernization of the District's entity resource planning system (ERP).

Two significant milestones were accomplished in FY 2022-23 that exemplify our commitment to these efforts. First, the Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to the Chapel Hill-Carrboro City Board of Education for its annual comprehensive financial report for the fiscal year ending June 30, 2022. This prestigious recognition reflects our dedication to maintaining the highest standards in financial reporting and our commitment to a "spirit of full disclosure." Secondly, the Association of School Business Officials International (ASBO) has honored the Chapel Hill-Carrboro City Schools Board of Education with the

Certificate of Excellence in Financial Reporting for the fiscal year ending June 30, 2022. This award acknowledges districts that meet stringent criteria for financial reporting and transparency.

In alignment with these achievements, our engagement in ASBO International's Meritorious Budget Award (MBA) and introductory Pathway to the MBA programs highlights our commitment to enhancing our financial practices. These programs promote and recognize excellence in school budget presentation, further enhancing our ability to develop, analyze, and present our school system budget. Our participation has provided expert feedback from school financial professionals, which we can use to continually improve our budget documents and ensure they align with the highest standards of excellence. Our participation in the ASBO Pathway program serves as a crucial precursor to a significant strategic action in the current fiscal year. This action entails the submission of the Board of Education's FY 2023-24 Adopted Budget for consideration for the full ASBO International's Meritorious Budget Award.

As we progress toward the goals in our Strategic Plan, these accomplishments highlight our commitment to maintaining a high level of financial transparency and reporting for our community. We are dedicated to achieving the objectives of Goals One, Two, and Three, ensuring that our instructional spaces are safe and highly functional, our resources are allocated equitably and effectively, and that all financial information reported to stakeholders remains accurate, timely, and transparent.

### **Looking Forward: Strategic Goals and Actions for FY 2023-24**

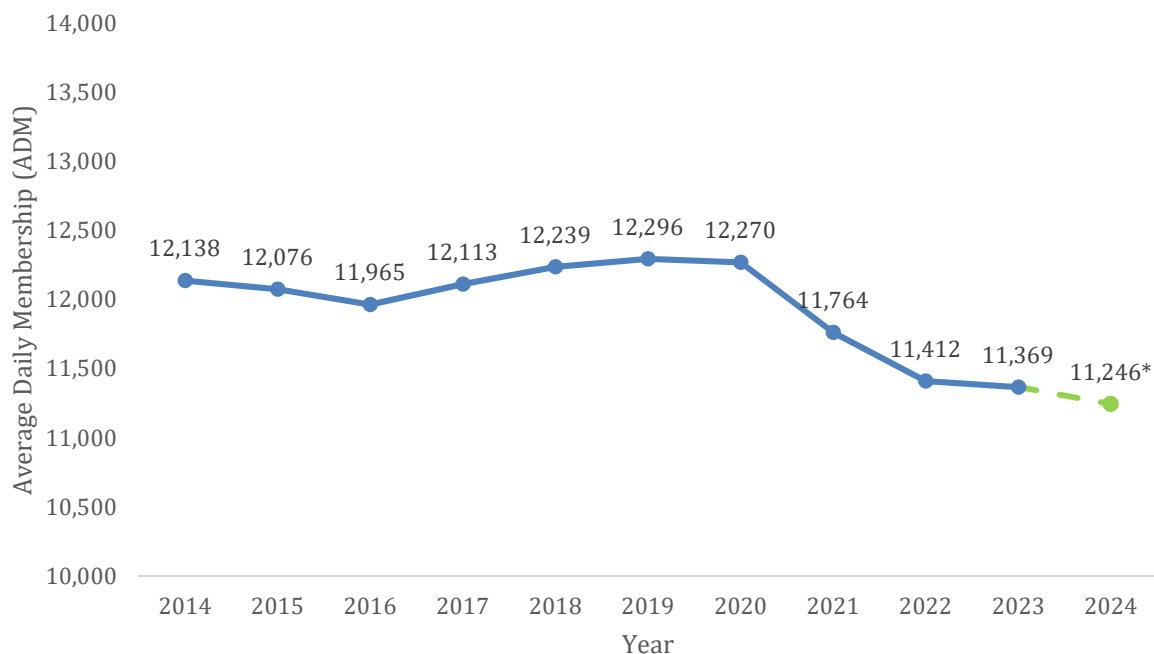
In the upcoming 2023-24 academic year, our primary strategic actions will consist of:

#### *Division of Business and Financial Services:*

- Continued focus on enhancing the District's fiscal capacity, aligning budgets with our overarching strategic plans, and ensuring the equitable allocation of resources.
- Integrating the concept of Academic Return on Investment (A-ROI) into daily operations and critical decision-making processes involving all stakeholders. As a result, these initiatives will empower our school leaders with the knowledge and skills required to confidently and competently navigate the financial aspects of their roles to best serve the needs of our students.
- Engaging our school principals, treasurers, and department bookkeepers in the North Carolina Association of School Business Officials (NCASBO) Principals and Treasurers Academies professional learning offerings.
- Pursuing the full Meritorious Budget Award from ASBO International.
- Begin our evaluation, preparation, and planning process for a strategic business systems transformation. This transformation involves the modernization of the district's Accounting and Entity Resource Planning (ERP) systems.

### Enrollment Trends and Forecast

In years prior to the COVID-19 pandemic, the District had seen steady enrollment growth over the last 10 years with average growth just under 1% each year. This year, families around the District are faced with major uncertainty in the decision of where the children will receive their education. This makes it difficult to predict how many students will return to our schools in the new school year. The graph below highlights the overall trend of actual student enrollment across the last 10 years and includes the District’s projection for FY 2023-24:



*\*The projected FY2023-24 enrollment level of 11,246 ADM is based on a cohort-survival method of projection using the final enrollment count of FY 2022-23. It does not reflect actual students in seats as of writing. Please see Page 116 of this document for an in-depth review of the projection methodology.*

It is important to note that the District is funded based on the State’s projection of enrollment, adjusted for charter school students and out of district students. That adjusted enrollment is the 11,194 ADM number previously discussed in the continuation budget narrative. However, the District must make accurate projections of the total number of students beyond the funded ADM number. Using a cohort survival methodology, the District’s projection of actual enrollment in our buildings was 11,264 ADM. The breakdown of that projected number to the prior year’s actual enrollment is highlighted in the table below:

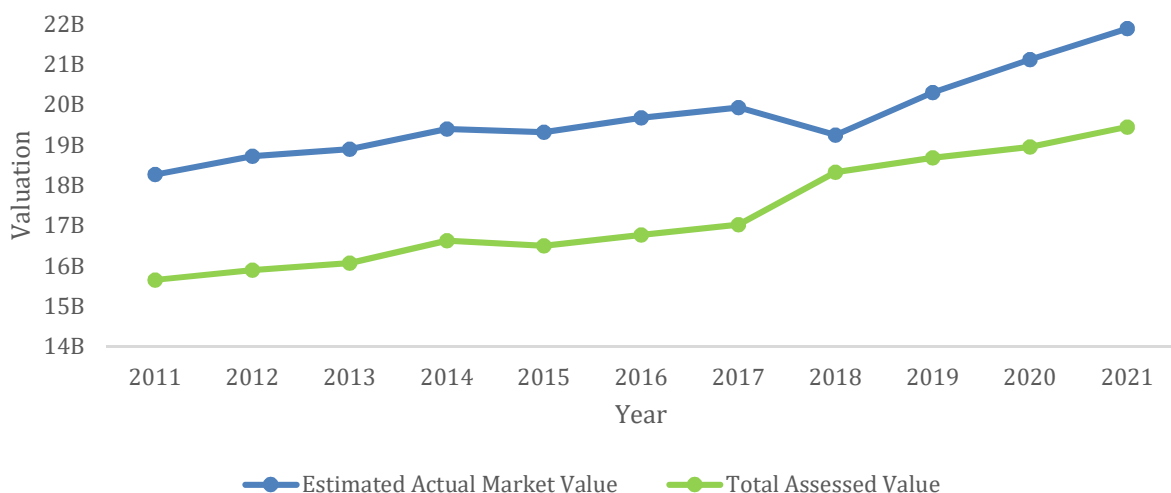
	FY 2023 Final Enrollment	FY 2024 Projected Enrollment	FY23 Final to FY23 Projection	
			Change	Percent
Elementary School	4,657	4,539	(118)	-2%
Middle School	2,794	2,762	(32)	-1%
High School	3,856	3,885	29	1%
Other	62	59	(3)	-5%
<b>Total</b>	<b>11,369</b>	<b>11,246</b>	<b>(123)</b>	

### Tax Base and Rate Trends

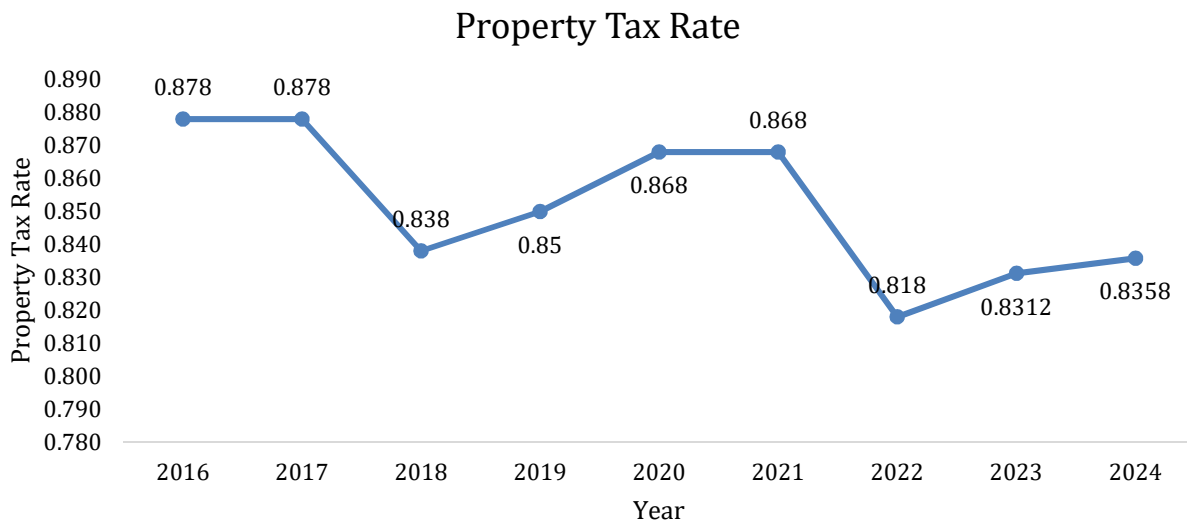
Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property tax assessments are conducted by the County Assessor, while personal property assessments are conducted by the Commissioner of the Revenue. Both real and personal property taxes are levied on 100% of assessed market value. Rates are established per \$100 of assessed value. The total tax base and tax rates for Orange County over the last 10 fiscal years are summarized below:

Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2022	\$19,776,883,656	\$1,884,947,740	\$364,879,155	\$82,177,022	\$21,944,533,529	0.818	\$22,233,569,938	98.70%
2021	17,333,962,055	1,769,659,485	346,332,873	77,934,293	19,449,954,413	0.868	21,885,849,476	88.87%
2020	16,974,899,491	1,726,673,593	337,564,917	82,646,419	18,956,491,582	0.868	21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%
2013	14,630,730,056	1,274,117,983	235,565,073	64,439,641	16,075,973,471	0.858	18,896,681,052	85.07%

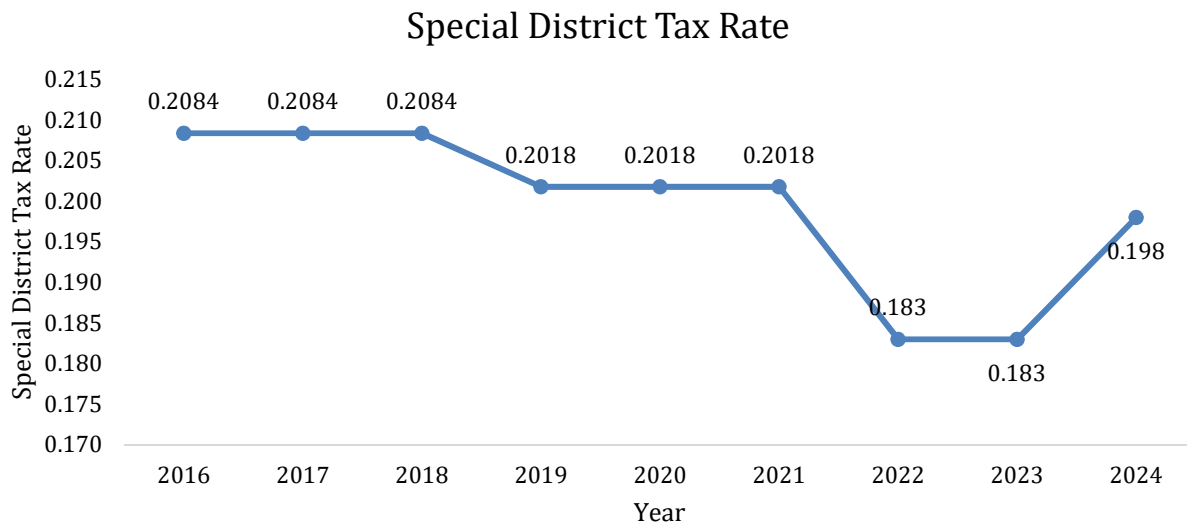
\*Source: Orange County Comprehensive Annual Report for the Fiscal Year 2022-23



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government During their annual budget adoption. The first rate to consider is the Property Tax Rate (Direct Tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2016:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill and Carrboro Districts. The table below shows the Special District Tax Rate trends since 2015:



## Debt Obligations and Changes

The District maintains a very healthy financial obligation position by incurring low amounts of debt only when necessary. District Administration recommended and the Board approved the payoff of a loan with Grapeland State Bank that was used to upgrade the Global Positioning Systems (GPS) in buses around the District. The total amount paid off was approximately \$55,000 that would have matured in June of 2022. The only major debt obligation entered into during FY 2022 was the continuation of an installment purchase from Trinity 3 Holdings, LLC to provide each of our secondary students with Chromebooks. This was a 4-year agreement totaling \$3.44 million. Payment of the year 1 obligation has already been made, which brings the remaining obligation down to ~\$2.6 million.

<b>Year Ended June 30</b>	<b>Installment Purchases</b>	<b>Total Debt Obligations</b>	<b>Per Capita</b>
2022	\$ 1,767,560	\$ 1,767,560	N/A
2021	2,621,784	2,621,784	\$ 17.61
2020	194,468	194,468	1.30
2019	344,995	344,995	2.32
2018	362,825	362,825	2.48
2017	167,778	167,778	1.16
2016	597,416	597,416	4.21
2015	601,602	601,602	4.26
2014	890,391	890,391	6.34
2013	1,212,475	1,212,475	8.64

Source: FY 2022-23 Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Comprehensive Financial Report

Note: This table is a ten-year schedule. However, current year county level annual population estimates are not released by the U.S. Census Bureau until the spring of the following year. Therefore, June 30, 2021 population-based information will be shown above as "N/A", and the information will be reported for the year ended June 30, 2022, if applicable.





# ORGANIZATIONAL SECTION



Chapel Hill – Carrboro City Schools  
750 S Merritt Mill Road, Chapel Hill, NC 27516  
Web Site: [chccs.org](http://chccs.org)  
Prepared by the Business and Financial Services Division  
(919) 967-8211

## Roadmap to the Organizational Section

The Organizational Section of this budget document details many important aspects of the District such its’ organizational structure, its’ guiding principles, and more in-depth information about fiscal preparation and management. The section begins by covering the governance structure and the authority it has as a public-school district. After that, the structure of the District and the organization of primary officials around the District is detailed. Finally, it provides an in-depth view of how the budget is prepared, what shapes the budget, and how funds are managed after the budget is adopted. Though this information is all supplementary to the actual budget, it offers great insight into how the District is set up to achieve its stated goals and provide the high-quality education that it strives for. The overarching goal of this section is to provide a better understanding of the organization itself, before diving into the numbers of the Financial Section.

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## Governance Structure

The Chapel Hill – Carrboro City Schools Board of Education consists of seven members elected for staggered terms of four years. The Chair and Vice Chair are elected by a majority vote of the Board each year. The Superintendent serves as secretary to the Board. The Board of Education members are listed below:

Rani Dasi, Chair

George Griffin, Vice Chair

Riza Jenkins

Jillian LaSerna

Ashton Powell

Mike Sharp

Deon Temne

## Reporting Entity

The Chapel Hill – Carrboro City Board of Education is a separate governmental entity providing public elementary and secondary education (to include grades Pre-Kindergarten (Pre-K) through 12<sup>th</sup> Grade) to students of the Chapel Hill and Carrboro Townships in North Carolina. The Board has no tax levying authority or borrowing authority. The County levies taxes but cannot govern the Board's budget allocated for schools. The County levies all taxes and manages all debt related to the school system. The County does not share in any surpluses generated by the District nor is required to finance any deficits of the school system. Consequently, the Board is not fiscally dependent on the County and is recognized as a primary government entity.

The Board receives State and Federal government funding and must comply with the legal requirements of each funding entity. North Carolina statute 115C-40 empowers the publicly elected Chapel Hill – Carrboro City Board of Education with general control and supervision of all matters pertaining to the schools in the system.

## Our Mission

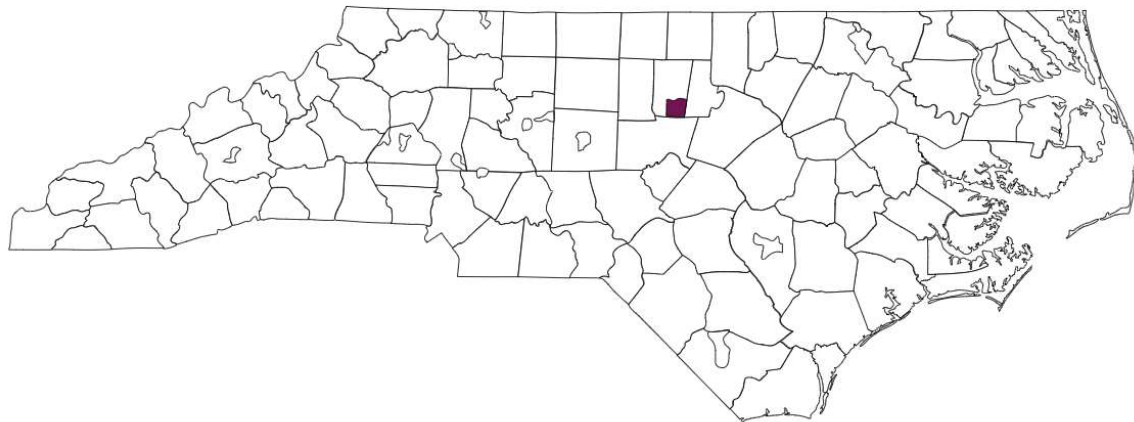
The mission of the Chapel Hill-Carrboro City Schools (CHCCS) is to enable all students to acquire through programs of excellence and fairness, the knowledge, skills and insights necessary to live rewarding, productive lives in an ever-changing society

*CHCCS commits to:*

- 1. Preparing** all students to succeed in a multicultural, global society by providing equitable opportunities and multiple pathways that will build and honor the strengths of every student and eliminate any and all disparities.
- 2. Fostering family and community engagement** by intentionally creating structures and processes that welcome and engage families and community as essential and active partners in major decisions in the educational process.
- 3. Improving school climate** by leveraging diversity in its myriad forms to create schools where students, families, community members and employees feel welcomed, valued, safe, supported, and where students and staff can perform to their personal bests without personal compromise. Recruit and retain teachers, staff and administration who are representative of the student population.
- 4. Providing all students with personalized strategies,** resources, opportunities and a restorative mindset that capitalize on each student's current strengths and enhances their academic, social and emotional growth.
- 5. Enhancing all employees' and board members'** awareness and capacity around identifying and eradicating all gaps that exist and impede student success with a focus on culturally responsive teaching practices and cultural competencies towards social justice.
- 6. Removing all barriers** that exist within systems, outdated practices and policies that continue to hinder success for all students by utilizing the Racial Equity Impact Assessment.
- 7. Ensuring every student has equitable access** to rigorous and culturally relevant curriculum, diverse and culturally competent teachers and staff, personalized learning supports and facilities that are cutting edge and purposefully crafted for student engagement and success

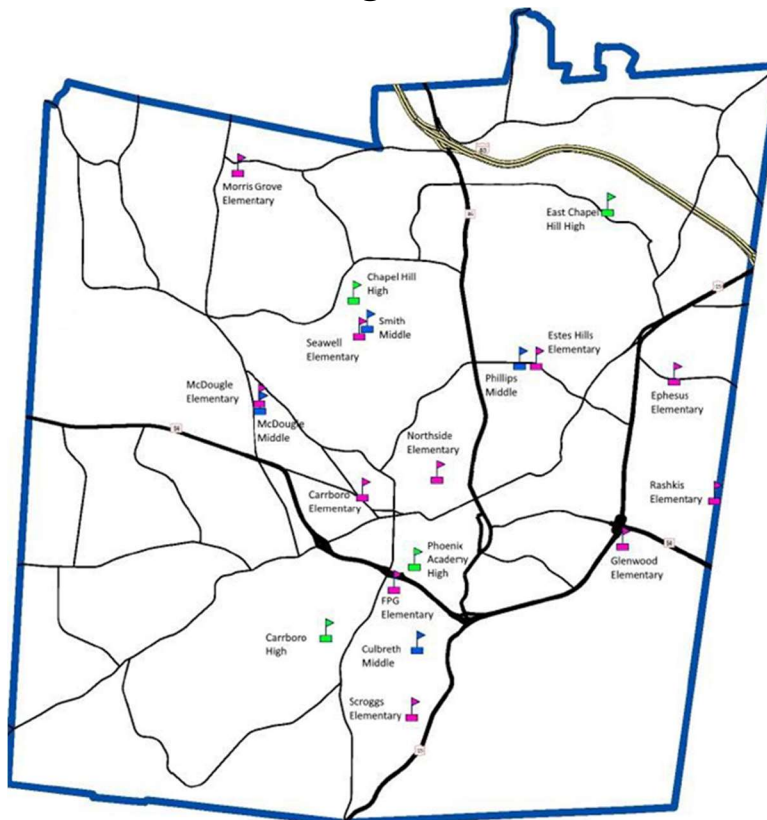
### Chapel Hill Carrboro City Schools Location

Chapel Hill-Carrboro City Schools (CHCCS) is one of two public school systems in Orange County, NC. CHCCS is located near the flagship campus of the University of North Carolina (UNC) and the world-renowned Research Triangle Park (RTP). The district operates three high schools, four middle schools, eleven elementary schools, a school for young people being treated at UNC Hospital and an alternative high school. These schools serve more than 12,000 students.



\*Picture Source: <https://www.ednc.org/district/chapel-hill-carrboro/>

### Chapel Hill - Carrboro City Schools Building Locations



### Current Student Enrollment Totals

Student Enrollment is essential to projecting revenues and expenses during the budget development process. Since the budget cycle starts early in the calendar year, the budget is typically adopted using student enrollment projections. Then, once school begins, actual student enrollment counts are taken. The table below summarizes the final actual student enrollments at our 20 schools from FY 2022-23:

Schools	KI	1	2	3	4	5	6	7	8	9	10	11	12	Total
<b>Carrboro Elementary</b>	81	83	78	85	81	77								<b>485</b>
<b>Ephesus Elementary</b>	57	51	51	74	68	52								<b>353</b>
<b>Estes Hills Elementary</b>	50	43	51	68	63	56								<b>331</b>
<b>FPG Elementary</b>	81	87	94	78	83	89								<b>512</b>
<b>Glenwood Elementary</b>	75	75	75	74	67	66								<b>432</b>
<b>McDougle Elementary</b>	72	80	60	91	82	92								<b>477</b>
<b>Morris Grove Elementary</b>	62	56	58	96	81	73								<b>426</b>
<b>Northside Elementary</b>	52	50	73	66	68	68								<b>377</b>
<b>Rashkis Elementary</b>	58	59	78	80	73	75								<b>423</b>
<b>Scroggs Elementary</b>	64	55	79	53	76	50								<b>377</b>
<b>Seawell Elementary</b>	41	69	64	69	96	125								<b>464</b>
<b>Culbreth Middle</b>							223	230	207					<b>660</b>
<b>McDougle Middle</b>							228	256	269					<b>753</b>
<b>Phillips Middle</b>							176	215	219					<b>610</b>
<b>Smith Middle</b>							284	238	249					<b>771</b>
<b>Carrboro High</b>										255	234	193	171	<b>853</b>
<b>Chapel Hill High</b>										402	410	405	361	<b>1,578</b>
<b>East Chapel Hill High</b>										376	353	346	350	<b>1,425</b>
<b>Phoenix Academy High</b>										3	9	10	6	<b>28</b>
<b>Virtual Learning Academy</b>										11	3	11	9	<b>34</b>
<b>Total</b>	<b>693</b>	<b>708</b>	<b>761</b>	<b>834</b>	<b>838</b>	<b>823</b>	<b>911</b>	<b>939</b>	<b>944</b>	<b>1,047</b>	<b>1,009</b>	<b>965</b>	<b>897</b>	<b>11,369</b>

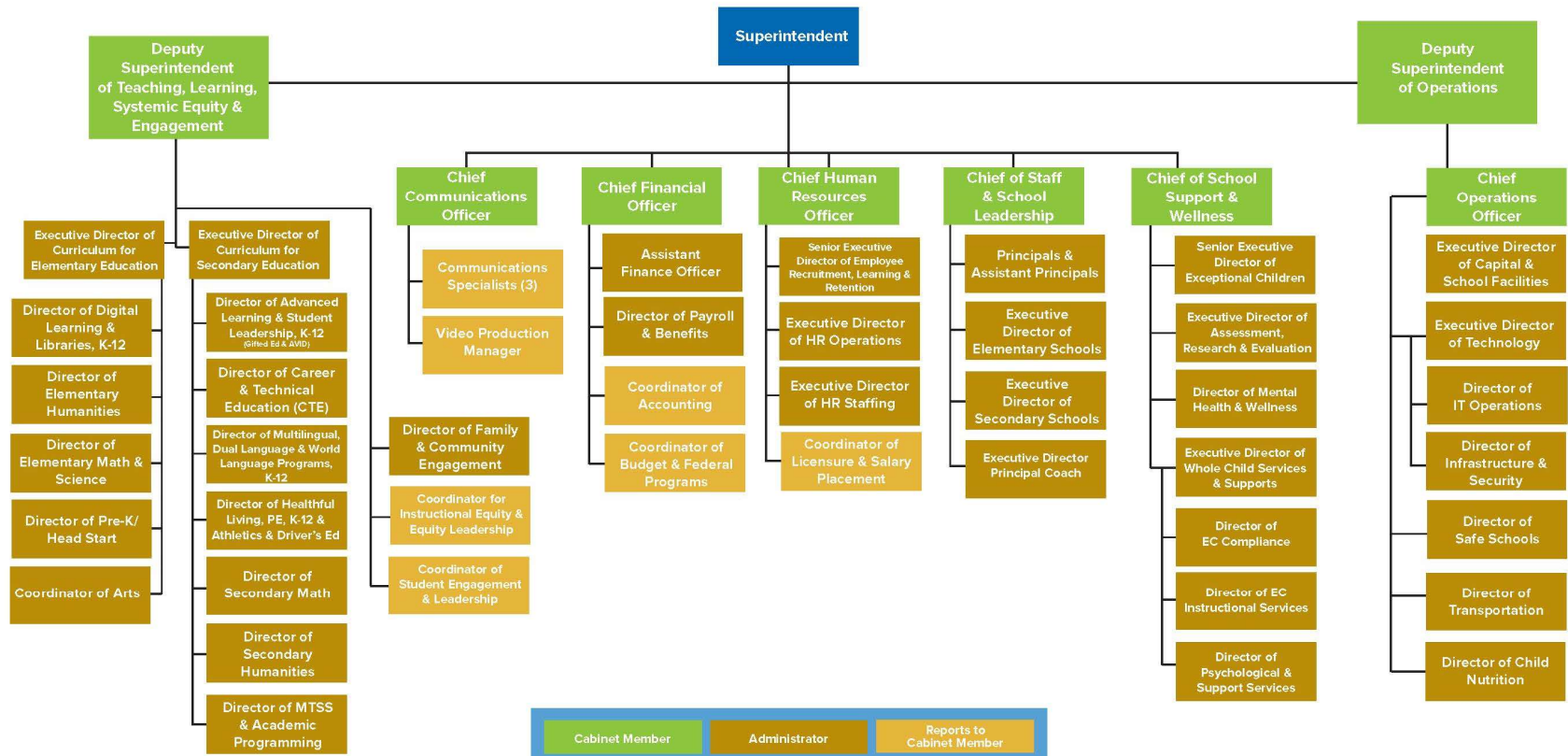
\*Pre-K/Head Start not included in any school or enrollment totals.



## Organizational Chart



### Cabinet & Senior Leadership Team



## School Principals

### Elementary Schools

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Jennifer Halsey	Carrboro Elementary School
Pamela McCann	Estes Hills Elementary School
Stacy Boyer	Ephesus Elementary School
Channing Bennett	Glenwood Elementary School
Karen Galassi-Ferrer	Frank Porter Graham
Kirtisha Jones	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Coretta Sharpless	Northside Elementary School
Princess Pressley	Rashkis Elementary School
Crystal Epps	Scroggs Elementary School
Minnie Goins	Seawell Elementary School

### Middle Schools

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Lucas Paulson	Culbreth Middle School
Chris Horne	McDougle Middle School
Tiffany Cheshire	Phillips Middle School
Pamela McCallister	Smith Middle School

### High Schools

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Helena Thomas	Carrboro High School
Shelba Levins	Chapel Hill High School
Jesse Casey	East Chapel Hill High School
Johnathan Dixon	Phoenix Academy High School
Marny Ruben	Hospital School, UNC Hospital

### Basis of Accounting

The board’s funds are divided into governmental, proprietary, and fiduciary types. Each fund is a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with the law, good accounting practices, special regulations, or other limitations. Governmental fund types include general, special revenue, and capital projects. The enterprise funds: Child Nutrition and Child Care comprise the proprietary fund types. The agency fund comprises the fiduciary fund. Transactions are recorded following the standard U.S. Generally Accepted Accounting Principles (GAAP). District resources are allocated and accounted for based on the purpose for they which are to be spent. A summary of how each account is classified is provided below:

### Classification of Revenues and Expenditures

District transactions are recorded and classified using the account code structure found in the North Carolina Department of Public Instruction’s (NCDPI) Chart of Accounts (COA). The two types of transactions that can occur are revenue (money comes in) and expenditures (money goes out). Every transaction is recorded with an account code to match revenues with expenses so that the District can manage funds as they come in and out of the District. The structure of the account code used in a transaction classifies the revenue or expenditure by the purpose in which it is to be spent. The full account code structure and its meaning is described below:

### Account Code Structure

Fund	Purpose	PRC	Object	Location	Use 1	Use 2
X	XXXX	XXX	XXX	XXX	XXX	XX
Example:			1.5110.001.121.300.000.00			

### Fund Codes

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

- 1 – State Public School Fund** – Appropriations for the current operating expenses of the public-school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- 2 – Local Current Expense Fund** – Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures, county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations.
- 3 – Federal Grant Fund** – Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.

**4 – The Capital Outlay Fund – Appropriations for:**

- a) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages;
- b) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance;
- c) The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment;
- d) The acquisition of school buses as additions to the fleet;
- e) The acquisition of activity buses and other motor vehicles;
- f) Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format. The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

**5 – Multiple Enterprise Fund** – Revenues and expenditures for multiple enterprise accounts, as needed by the local school administrative units, to include PRC 035, Child Nutrition operations. Other enterprise accounts may optionally be included in Fund 5, such as Before/After School Care, PRC 701. Each enterprise account must have proper accounting structure and process, including all appropriate general ledger accounts as well as cash.

**6 – Trust and Agency Funds** – Revenues and expenditures for trust and agency funds as needed by the local school administrative unit to account for trust and agency arrangements such as endowments, funds of individuals held by the school finance officer, and special funds of individual schools.

**7 – Reserved for LEA or Charter School local use.**

**8 – Other Specific Revenue Fund** – Revenues from reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).

**9 – Capital Assets** – A self-balancing group of accounts used to provide a record of fixed assets owned by the local school administrative unit except those accounted for in the Child Nutrition Fund.

## Purpose Codes

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

- 5000** Instructional Services
- 6000** System-Wide Support Services
- 7000** Ancillary Services
- 8000** Non-Programmed Charges
- 9000** Capital Outlay

The “purpose dimension” is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit.

\*A detailed list of purpose codes can be found in the Appendix

## Program Report Codes (PRC)

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

- PRC 001 – 299:** NCDPI defined State and Federal Fund codes
- PRC 300 – 399:** Federal Grants and Funding Sources Not Allotted by NCDPI
- PRC 400 – 499:** State Grants and Funding Sources Not Allotted by NCDPI
- PRC 500 – 599:** Local Grants and Donations
- PRC 600 – 699:** Local Special Revenue Sources
- PRC 700 – 799:** Tuition or Fee Funded Programs
- PRC 800 – 999:** Local Cost Centers

## Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

- 100** Salaries
- 200** Employer Provided Benefits
- 300** Purchased Services
- 400** Supplies and Materials
- 500** Capital Outlay
- 600** Reserved for Future Use
- 700** Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100, 200 etc.).

**Location Codes**

Location codes track location specific expenditures:

<b>300</b> Northside Elementary	<b>309</b> McDougle Middle
<b>304</b> Carrboro Elementary	<b>322</b> Culbreth Middle
<b>310</b> Seawell Elementary	<b>324</b> Phillips Middle
<b>311</b> Ephesus Elementary	<b>336</b> Smith Middle
<b>312</b> Estes Hill Elementary	
<b>316</b> Frank Porter Graham Elementary	<b>305</b> Carrboro High
<b>320</b> Glenwood Elementary	<b>308</b> Chapel Hill High
<b>326</b> McDougle Elementary	<b>314</b> East Chapel Hill High
<b>330</b> Scroggs Elementary	<b>338</b> Phoenix Academy
<b>334</b> Rashkis Elementary	<b>400</b> Virtual Learning Academy
<b>332</b> Morris Grove Elementary	

**Use Codes**

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



## District Financial Structure

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. The District, maintains 3 types of funds: Governmental, proprietary, and fiduciary.

The Board reports the following major governmental funds:

*General Fund.* The General Fund, or Local Current Expense Fund, is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are accounted for in another fund.

*State Public School Fund.* The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public-school system.

*Federal Grants Fund.* The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public-school system.

*Other Special Revenue Fund.* The Other Special Revenue Fund is used to account for gifts and grants restricted as to use, certain federal and state grants restricted as to use, federal and state appropriations made directly to local school administrative units, funds received for refunds, reimbursements and various special programs.

*Capital Outlay Fund.* The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Orange County appropriations, restricted sales tax moneys, proceeds of county debt issued for public school construction, lottery proceeds as well as certain State assistance.

The Board reports the following nonmajor governmental fund:

*Individual Schools Fund.* The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fundraising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

The Board reports the following major enterprise funds:

*School Food Service Fund.* The School Food Service Fund is used to account for the food service program within the school system.

*Child Care Fund.* The Child Care Fund is used to account for the afterschool care program within the school system, as well as revenues from the rental of school property.

The Board reports the following fiduciary fund:

*Agency Fund.* Agency funds are custodial in nature and do not involve the measurement of operating results. Agency funds are used to account for assets the Board holds on behalf of others. The Board maintains one agency fund, the Employee Flexible Spending Account, which accounts for monies voluntarily withheld from employees' wages to pay for child care and medical expenses not covered under the employees' medical insurance.

## FY2023-24 Budget Development Calendar

- January 5, 2023 Board of Education Work Session: Preliminary Budget Overview
- January 6, 2023 Budget Development Worksheets and Guiding Questions distributed to Schools and Departments
- January 10, 2023 Finance, Facilities, and Operations Committee Meeting
- January 19, 2023 Board of Education Work Session
- February 7, 2023 Finance, Facilities, and Operations Committee Meeting
- February 13, 2023 Leveled School Groups present their Requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
- February 16, 2023 Superintendent Presents Preliminary Budget Information to Board of Education
- February 28, 2023 Joint Meeting\* with Board of County Commissioners
- February 28, 2023 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- March 2, 2023 Superintendent submits FY 2021-2022 Proposed Budget Request to the Board of Education
- March 14, 2023 Finance, Facilities, and Operations Committee Meeting
- March 16, 2023 Board of Education Budget Public Hearing and Work Session
- March 30, 2023 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- April 6, 2023 Board of Education Budget Work Session
- April 11, 2023 Finance, Facilities, and Operations Committee Meeting
- April 11, 2023 Board of County Commissioners Budget Work Session - CIP
- April 20, 2023 Board of Education approves the FY 2022-2023 Budget Request for submission to the Board of Orange County Commissioners
- April 27, 2023 Joint Meeting\* with Board of County Commissioners
- April 29, 2023 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- May 9, 2023 Finance, Facilities, and Operations Committee Meeting
- May 9, 2023 Board of Orange County Commissioners Budget Public Hearing

- May 11, 2023 Board of Orange County Commissioners Budget Work Session
- May 18, 2023 Board of Orange County Commissioners Budget Work Session
- May 23, 2023 Board of Orange County Commissioners Budget Work Session
- May 30, 2023 Business and Financial Services Provides Budget Update to Principals and Budget Managers
- June 1, 2023 Board of Orange County Commissioners Budget Public Hearing
- June 8, 2023 Board of Orange County Commissioners Budget Work Session
- June 20, 2023 Board of Orange County Commissioners adopt the FY 2023-2024 Local Fund and Capital Fund budgets
- October 19, 2023 Board of Education approves Budget resolutions for all fund codes

## Budget Development Policies and Regulations

Budget planning and preparation is critical to the development of a budget likely to further the educational goals of the board and the state and to provide for the smooth operations of the school district.

### Board Policies that Guide Budget Development

#### Policy 8100: Budget Planning and Adoption:

In recognition of the importance of the budget planning process, the budget planning for the board and administration will include:

- establishing the priorities of the school district, recognizing that providing students the opportunity to receive a sound basic education and improving student success will always be of paramount concern;
- considering long-range facilities plans, goals and objectives as established by the board and school district when assessing the needs of the school district;
- integrating budget planning into program planning so that the budget may effectively express and implement all programs and activities of the school district
- seeking opportunities to communicate budget needs with the county commissioners on a regular basis, especially in regard to capital outlay;
- seeking broad participation by administrators, teachers, SGCs and other school district personnel and citizens;
- exploring all practical and legal sources of income;
- continually assessing the needs of the school district and the revenues and expenses; and
- identifying the most cost-effective means of meeting the school districts' needs.

#### Process

- The superintendent will prepare an annual operating budget and submit it with his or her budget message to the board no later than the first board meeting in April.
- On the same day that the operating budget is submitted to the board, the superintendent will file a copy of it in his or her office, and make it available for public inspection until the budget resolution is adopted.
- The board will hold at least one public hearing on the proposed operating budget prior to final action.
- The board will consider the operating budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board to the board of county commissioners no later than May 15, or such later date as may be fixed by the board of county commissioners.
- The board of county commissioners must complete its action on the school budget on or before July 1, unless a later date is agreed upon by the board of education and the board of county commissioners.
- After the board of county commissioners has appropriated funds and after the conclusion of any dispute regarding the appropriation, the board of education will adopt a budget resolution pursuant to policy 8110 (Budget Resolution) and in compliance with legal requirements.

- The Superintendent will prepare an annual Capital Investment Plan (CIP) Budget that reflects the capital priorities for the district and submit it to the board. The board will consider the Superintendent's recommended budget, make such changes as it deems advisable, approve the budget request, and submit the CIP budget request to the county manager at a date fixed by the board of county commissioners.

#### Fiscal Year

- The fiscal year of this administrative unit begins on July 1 and ends on June 30.

#### Budgets for Individual Schools

- The principal of each school, in conjunction with the School Improvement Team, will prepare and submit to the superintendent or designee an individual school budget detailing all revenues and expenditures anticipated for the school for each budget year. The budget will include both tax and non-tax revenue. Any school trust fund over \$10,000.00 must have a budget approved by Superintendent or his designee.

#### Policy 8351: Local Current Expense Fund Balance:

- The District will make a good faith effort to maintain a level of unassigned fund balance that will ensure sufficient funds are available to address its cash flow needs. The targeted level of unassigned fund balance for cash flow purposes will be at a minimum of 5.5 percent of budgeted expenditures.

\*All other board policies relevant to Fiscal Management can be found at: [Series 8000 – Fiscal Management](#)

### **Regulations that Govern the Budget Process**

In accordance with North Carolina General Statute (GS 115C – 428), the Superintendent shall prepare a budget for the ensuing year and submit to the local Board of Education no later than May 1. Before submitting the prepared budget, the Board of Education may choose to hold a public hearing at which time any persons who wish to be heard on the budget may appear. North Carolina LEAs are fiscally dependent on the local governing body, which in the District's case is the Orange County Board of County Commissioners. After consideration of the budget and the public hearing, the Board of Education will submit the budget to the Orange County Board of County Commissioners no later than May 15 (GS 115C – 429).

## Budget Development Process

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds, except for the fiduciary funds and the individual school's special revenue funds, as required by the North Carolina General Statutes. No budget is required by State law for individual school funds. All appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds.

The budget development process is comprised of several stages: Gather, Evaluate, Prepare, Present, Adopt. The first step is to gather information from all budget managers in the District including School Principals, Division and Department leaders, and the Superintendent. The next step is for Cabinet Members and the Business and Financial Services Division to evaluate the information collected from the budget managers and consider other influencing budget drivers for the upcoming year. All of this information leads into the next step which is to prepare the recommended budget increases for the Board of Education, also known as the Superintendent's Recommended Budget. The Board receives this recommendation and proceeds to hold public hearings on the budget before making any final changes they deem necessary from this feedback.

The next step from there is to present the budget request to the Orange County Board of County Commissioners for consideration. The Commissioners consider the request and allot the local portion of the budget as they see fit. The final step is for the Board to take the local allotment from the Commissioners along with the proposed budgets for the other funds, and adopt a total budget for all funds. This is the Board's Adopted Budget for the beginning of the new fiscal year.

### FY 2023-24 General Fund Budget Development

For this year's budget process, the District continued to use the same modified budget request process to gather data from Schools and Budget Managers, as the previous fiscal year. Feedback solicited from critical stakeholders such as principals and budget managers indicated that the process worked well.

Preliminary budget discussions were held in cabinet, with the Board, and with leveled principal teams before the winter break of 2022. From there, principals collaborated with key stakeholders such as their School Improvement Teams (SIT) and staff, while departmental budget managers collaborated with their staff to gather data and information on needs across the District. We asked a set of general questions for each request relating to the broader picture of the school or department within the District's values:

1. How are schools meaningfully engaging a diverse and representative set of stakeholders – including students, families, educators, and the broader community – in developing a plan to use these funds and implementing that plan?
2. What data will the schools use to identify student needs — including needs that were unmet prior to the pandemic — and monitor how students are progressing?
3. How will the schools ensure funding is targeted to the students who need it the most?



4. How will the schools target additional resources, including federal stimulus funding, to create safe and equitable learning environments and provide whole child supports, particularly for vulnerable and systematically marginalized students?
5. What items would get us closer to our goals of ensuring that all students learn at a high level? How (using what data) will we monitor for the impact?
6. Are there any additional staffing needs beyond the Board of Education's position allotment formulas?
  - a. Are there professional learning opportunities that will enhance the work of your school teams or school-based leadership teams? If so, please describe.
7. Are there any capital improvements beyond what has been identified in your school's Capital Investment Plan? If so, please describe and identify the impact on student learning and access.
8. What are the equity impacts from this request? - Consideration of the following questions may help guide the framework of your response:
  - a. What are the root causes of inequity, if applicable?
  - b. Does this budget request change any structures that currently perpetuate inequities? If so, how?
  - c. Who is or will experience burden or benefit if we approve this budget request?
  - d. After we put this in place, is anybody better off? If so, who?

At the culmination of this process, the principals gathered in their leveled groups to aggregate their data and responses to prepare for presentation to the Cabinet. Each school level had the opportunity to present their requested to Cabinet in January during allocated times. This process formulated the foundation of the total budget request. It was clear at the conclusion of this process that this year's budget would have to very heavily focus on the people within and being recruited to our district.

The information gathered was critical in determining the eventual budget drivers of the final adopted budget for the upcoming fiscal year:

- Continuation such as salary and matching benefit increases adopted by the State of North Carolina
- Additional compensation across the District to retain current staff and recruit much-needed staff to fill gaps left by high turnover in recent years
- Additional benefits beyond compensation to continue to improve the District's support for its staff

Simultaneous with the budget development process, the District developed an entirely new Strategic Plan to establish the core values, vision, mission, and goals that will center the District in its equity work and provide the roadmap to providing an excellent education for all students. The Strategic Plan 2022-2027 includes 5 key priorities that will force the District to "Think (and Act) Differently":

- Creating a Culture of Safety and Wellness
- Instructional Excellence: Preparing Students for Life
- Empowering, Equipping, and Investing in Our People

- Equitable and Transparent Fiscal Stewardship and Operations
- Strengthening Family and Community Engagement

This adopted budget and future budget development processes must be synchronized with the Strategic Plan to ultimately achieve the goals set forth in the plan. This adopted budget invests heavily to Empowering, Equipping, and Investing Our People. The rippling effects of this investment in the first year of the plan will be positive improvements in each of the other key priorities.

### **FY 2023-24 Capital Fund Budget Development**

The Capital Investment Plan (CIP) budget development follows a similar cadence with the budget development of the general fund. January and February consist of data and information gathering efforts to assess the District's capital and facility needs. School principals are given the opportunity to work with their SIT teams to create a capital request in conjunction with their general budget request. With the information gathered, the District's Operations team begins to prepare a preliminary CIP budget request. From there, the budget request goes through several iterations of work sessions with the Board of Education, Board of County Commissioners, and county staff. Once the official request is submitted in April, the BOCC conducts their own budget work sessions and public hearings regarding the CIP plan before adopting a final plan in June. The timeline for the FY 2023-24 CIP Budget is include below:

January 6, 2023	Budget Development Worksheets and Guiding Questions distributed to Schools and Departments
February 13, 2023	Leveled School Groups present their Requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
February 17, 2023	Joint Meeting with County Staff for Preliminary CIP Information
March 2, 2023	CHCCS Board of Education Approves FY 2024-34 Capital Investment Plan
April 4, 2023	Manager Presents FY 2024-34 Capital Investment Plan to BOCC
April 11, 2023	Board of County Commissioners Budget Work Session - CIP
April 20, 2023	Board of Education approves the FY 2022-2023 Budget Request for submission to the Board of Orange County Commissioners
May 9, 2023	Annual Operating Budget and CIP Hearings (1)
May 11, 2023	Budget/CIP Work Sessions (1)
May 18, 2023	Budget/CIP Work Sessions (2)
May 23, 2023	Budget/CIP Work Sessions (3)
June 1, 2023	Annual Operating Budget and CIP Hearings (2)

- June 8, 2023 Budget/CIP Work Sessions (4)
- June 20, 2023 BOCC Approves FY2024-34 Annual Operating Budget and Capital Investment Plan
- October 19, 2023 Board of Education approves Budget resolutions for all fund codes

## Budget Management and Administration

Chapel Hill – Carrboro City Schools is committed to obtaining, managing and using financial resources to further the goals of supporting a system of free public schools and to further the educational goals of the Board and the State. All decisions regarding the use of financial resources will be consistent with the Board's objective of providing all students with a sound basic education, as required by law.

The Board authorizes the superintendent to transfer amounts not to exceed \$100,000 from one budget appropriation to another within the same fund. The Superintendent or his/her designee must present for approval any such transfers at the meeting of the board in the month following such transfers and such transfers must be entered in the minutes of that meeting. Amendments are required for any revisions that alter total expenditures of any fund or that change appropriations at the purpose level. All amendments must be approved by the Board. During the year, several amendments to the original budget are necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

In recognition of the trust and responsibility placed with the board to manage financial resources for the local educational program, the board establishes the following standards:

1. The Board and all employees of the school system will manage and use available funds efficiently and effectively to meet the goals of the local board and State.
2. Effective accounting, financial reporting, and management control systems will be designed, maintained, and periodically reviewed to (a) enable the Board and school system to have access to accurate, reliable, and relevant data; (b) provide assurance that school system obligations are paid in a timely manner and that accounts are not overspent; (c) provide assurance that funds and records are safeguarded at all times; and (4) permit audits and periodic reports adequate to show that those in charge have handled funds within legal requirements and in accordance with board policy.
3. The superintendent and finance officer shall keep the board sufficiently informed regarding the budget through periodic financial statements showing the financial condition of the school system, other periodic reports, and any other appropriate means so that the board can deliberate upon and evaluate the budget.
4. No moneys will be expended, regardless of the source (including moneys derived from federal, state, local, or private sources), except in accordance with the board's budget resolution or amendments to the budget resolution. The superintendent is authorized to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by board resolution or state or federal law or regulation. Any such transfers must be reported to the board at its next regular meeting and recorded in the minutes.
5. All receipts and disbursements shall be accounted for according to generally accepted accounting principles for governmental entities.

6. Each employee responsible for handling school system funds or funds of individual schools shall comply with all applicable state and federal laws and regulations, board policies, administrative procedures, and any applicable procedures, requirements, or guidelines established by the finance officer.

7. Principals and school improvement teams must be familiar with state and local board requirements related to managing and using fiscal resources and must comply with these requirements in developing and implementing school improvement plans.

### **Changes in Fiscal Management and Administration**

The District has implemented several general changes relating to fiscal management. A major focus being implemented this year is related to the strategic plan goal of empowering, equipping, and investing in our people. The District's Business and Financial Services Division has committed to developing a strong professional development plan to invest in and grow the knowledge base of financial matters around the District. The structure of this plan contains monthly professional development time between Finance, department bookkeepers, and school treasurers across the District. It also includes several opportunities for training new principals, veteran principals, and budget managers on financial matters relevant to their work. Outside of the focus on internal development, the Business and Financial Services Division has also committed to building relationships with external sources of professional development such as the North Carolina Association of Business Officials (NCASBO) and the Government Finance Officers Association (GFOA) so that our staff can utilize the extensive professional development opportunities offered by these organizations.

Additionally, the District has continued to develop its practices around reporting financial information to the Board of Education and to the public. Work has been done to improve reports like the monthly report to the Board that details all vendors that have received payment from the District over \$50,000 in aggregate during the current fiscal year. These types of reports allow both the Board and the Public to review the District's financial position and transaction, which allows them to hold the District accountable to the strategic plan goal of equitable and transparent fiscal stewardship and operations.

Beyond that, the District has implemented complete digitization of the purchasing process. In order for a purchase order to be approved and created, the document cabinet in the ERP system must contain all of the relevant documentation. This would include items like the bids and quotes received for the purchase, the completed service contract, and other miscellaneous documents. This benefits the District in aligning with its sustainability goals and provides an easily accessible, permanent document trail should any of this information need review in the future. These procedural changes were set up to ensure compliance and increase efficiency in their various aspects of the fiscal management process for the District.

## Definitions of Sustaining Revenue Sources

The various sources of revenue that the District receives to sustain operations is included in the table below:

### **Significant Sources of Revenue**

Bond and Note Proceeds	Include revenues received from the county out of the proceeds of bonds and notes sold for school purposes. Includes revenues from proceeds of School Literary Fund Notes. This revenue is actually the county appropriation from one or more bond funds, certificates of participation (COPS), and revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G. S. 153A-158.1.
County Appropriation	Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.
Federal Funds Revenue	Include revenues received through the Department of Public Instruction by way of deposits to the state level Unit Disbursing Account at the State Treasurer.
Fines and Forfeitures	Local Fund revenue received from Orange County. The sources of the revenue are the fines and forfeitures assessed by the Orange County Courts.
Fund Balance Appropriated	This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425.
Sales and Use Tax	Include revenues received from local government non-restricted sales tax sources.
State Public School Fund Revenue	Include revenues allocated via the allotment process (and appearing on the allotment report) by the Department of Public Instruction from which expenditures for current operations are made by writing a warrant on the State Treasurer.
Supplemental Tax - Current Year	Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for the current year.

## **Other Miscellaneous Sources of Revenue**

ABC Revenues	Include revenues received by the local school administrative unit from ABC profits because of specific legal requirements applying to local ABC boards.
Other Restricted Local Sources	Include revenues received from local sources for restricted purposes, which are not elsewhere classified.
Contributions and Donations	Include gifts, contributions, and donations received from private, nongovernmental sources.
Disposition of School Fixed Assets	Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, and revenues from the sale of scrap or salvage from school fixed assets.
Federal Revenue-Other Funds	Include revenues received directly from the federal government, or from other sources which are federal funded. These are funds which are not part of the allocation process from DPI, nor reflected on the DPI allotment form.
Indirect Cost Allocated	Include in the Local Current Expense Fund the amounts received from indirect cost allocations. Include in the Child Nutrition Fund the amount of indirect cost charged to a Federal Grant, but not reimbursed to Local Current Expense Fund.
Insurance Settle School Property	Include monies received in settlement of insurance claims, which arise out of the loss, or destruction of school property that, under current law, would be purchased from the Capital Outlay Fund.
Miscellaneous Local Operating Revenues	Local Fund revenues that are small and miscellaneous in nature.
Paid Student Meal Supplement	Include revenues received from full pay supplements.
Reduced Student Meal Supplement	Include revenues received from reduced supplements.
Rental of School Property	Include revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school real property.



Sales - Breakfast - Adults	Include revenues received from adult breakfasts.
Sales - Breakfast - Full Pay	Include revenues received from full pay breakfasts.
Sales - Lunch - Adults	Include revenues received from adult lunches.
Sales - Lunch - Full Pay	Include revenues received from full pay lunches.
Sales - Lunch - Reduced	Include revenues received from reduced lunches.
Sales - Other	Include other revenues received from sales not elsewhere classified
Sales - Supplemental Sales	Include revenues received from supplemental sales
State Allocated Restricted to Capital Outlay	Includes all revenues received from the Department of Public Instruction, and other state agencies for capital outlay. The specific program or area in which this revenue is being used must be indicated by PRC in order to designate the distinction of funding sources.
State Reimbursement for Breakfast	Include revenues received from state funds for reduced price breakfasts
Supplemental Tax - Prior Years	Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for prior years subject to the provisions of G.S. 159-27.
Textbooks	Include revenues received from the Department of Public Instruction for the purchase of textbooks.
Tuition & Fees - Regular	Local Fund revenue received from parents of students who attend CHCCS but live outside the District. The tuition is set each year to match the county and district tax revenues.
USDA Grant Summer Feeding Programs	Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service.
USDA Grants - Commodities Used	This revenue represents the value of commodity foods used.
USDA Grants - Regular	Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.



# FINANCIAL SECTION



Chapel Hill – Carrboro City Schools  
750 S Merritt Mill Road, Chapel Hill, NC 27516  
Web Site: [chccs.org](http://chccs.org)  
Prepared by the Business and Financial Services Division  
(919) 967-8211

## Roadmap to the Financial Section

The financial section of this budget document was developed using a structure as laid forth by the Association of School Business Officials (ASBO). ASBO details the use of a pyramid approach in communicating the District’s financials. This approach begins at a broad level and proceeds to drill down to provide further details as each level of the pyramid is addressed. The levels are designed as follows:

<b>Level One</b>	<b>Summary of Total Budget</b> Total Revenues by Source Total Expenditures by Object
<b>Level Two</b>	<b>Summary of Data for all Operating Funds</b> Revenues by Source Expenditures by Object Expenditures by Purpose
<b>Level Three</b>	<b>Summary Data for Individual Funds</b> Revenues by Source Expenditures by Object Expenditures by Purpose

As you will see, the Level One Data will provide a snapshot of the budget at the Fund level to provide an understanding of how each fund is a building block for the overall budget. The Level Two Data will break down the Operating Funds to the purpose and object level to provide an understanding of how the Operating Funds work together to further the education provided by the District. The Level Three Data presents each fund individually and breaks down its data all the way to the purpose code. This provides an understanding of how each fund is used individually.

The use of this structure and level of detail serves to provide all users of the District’s financial information with a better understanding of how the District uses the funds it receives to achieve the District’s goals. It also serves to address the needs highlighted by the Board of Education’s External Review to adopt a budget with enough detail to properly pre-audit all expenditures initiated by the District. Transparency, understandability, and the ability to be held accountable for financial decisions are essential to building trust between the District and the public.

## **Summary Data for Operating Funds**

Actual FY 2020 – Budgeted FY 2024

Revenues by Source and Expenditures by Object and Purpose (Level Two Data)

**State Public School Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ 77,441,188	\$ 79,075,602	\$ 85,625,796	\$ 77,597,137	\$ 77,597,137
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 77,441,188</b>	<b>\$ 79,075,602</b>	<b>\$ 85,625,796</b>	<b>\$ 77,597,137</b>	<b>\$ 77,597,137</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ 53,631,447	\$ 55,885,090	\$ 57,393,699	\$ 56,260,562	\$ 56,260,562
(200) Employer Provided Benefits	18,237,801	18,258,549	23,462,731	18,833,543	18,833,543
(300) Purchased Services	2,202,741	1,849,341	1,279,938	1,275,464	1,275,464
(400) Supplies and Materials	2,491,664	3,082,622	1,759,666	1,227,568	1,227,568
(500) Capital Outlay	877,535	-	1,729,761	-	-
(700) Transfers out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 77,441,188</b>	<b>\$ 79,075,602</b>	<b>\$ 85,625,796</b>	<b>\$ 77,597,137</b>	<b>\$ 77,597,137</b>

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	77,441,188	79,075,602	85,625,796	77,597,137	77,597,137
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
<b>Total Revenues</b>	<b>77,441,188</b>	<b>79,075,602</b>	<b>85,625,796</b>	<b>77,597,137</b>	<b>77,597,137</b>
<b>Expenditures (by Purpose)</b>					
5110-Regular Curricular Services	33,380,410	32,948,909	36,424,015	31,154,763	31,154,763
5112-Cultural Arts Services	66,769	515,663	-	-	-
5113-Physical Education Curricular Services	921	-	-	-	-
5114-Foreign Language Curricular Services	67	-	-	-	-
5116-Homebound/Hospitalized Curricular Services	536,830	-	560,531	509,223	509,223
5120-CTE Curricular Services	3,837,873	3,869,610	4,219,568	4,603,934	4,603,934
5132-Cultural Arts Curricular Services	3,202,855	3,405,023	3,727,201	3,362,308	3,362,308
5133-Physical Education Curricular Services	2,443,370	2,637,208	2,856,114	2,604,001	2,604,001
5134-Foreign Language Curricular Services	3,099,130	3,716,927	4,339,497	5,643,518	5,643,518
<b>Total 5100 - Regular Instructional Services</b>	<b>46,568,224</b>	<b>47,093,340</b>	<b>52,126,926</b>	<b>47,877,747</b>	<b>47,877,747</b>
5210-Children with Disabilities Curricular Services	8,231,398	8,846,795	8,886,705	9,292,577	9,292,577
5220-CTE Children with Disabilities Curricular Services	150,052	150,395	204,436	-	-
5230-Pre-K Children with Disabilities Curricular Services	-	71,607	85,062	65,034	65,034
5240-Speech & Language Pathological Services	655,528	635,956	648,633	584,227	584,227
5260-Academically/Intellectually Gifted Curricular Services	1,272,906	1,186,171	1,251,485	1,114,122	1,114,122
5270-LEP Services	2,784,429	2,626,278	2,632,018	2,549,124	2,549,124
<b>Total 5200 - Special Population Services</b>	<b>13,094,314</b>	<b>13,517,202</b>	<b>13,708,339</b>	<b>13,605,084</b>	<b>13,605,084</b>
5310-Alternative Instructional Services K-12	719,649	704,541	1,183,528	697,728	697,728
5320-Attendance & Social Work Services	1,483,295	1,445,079	1,315,384	1,294,379	1,294,379
5330-Remedial & Suppl K-12 Services	648,794	833,075	701,186	1,158,748	1,158,748
5340-Pre-K Readiness/Remedial & Supplemental	-	6,390	64,884	-	-
5350-Extended Day/Year Instructional Services	16,578	330,593	112,530	-	-
5353-Summer School Instruction	198,474	705,465	690,731	627,505	627,505
5360-Extended Learning (SELREP)	-	-	470,894	-	-

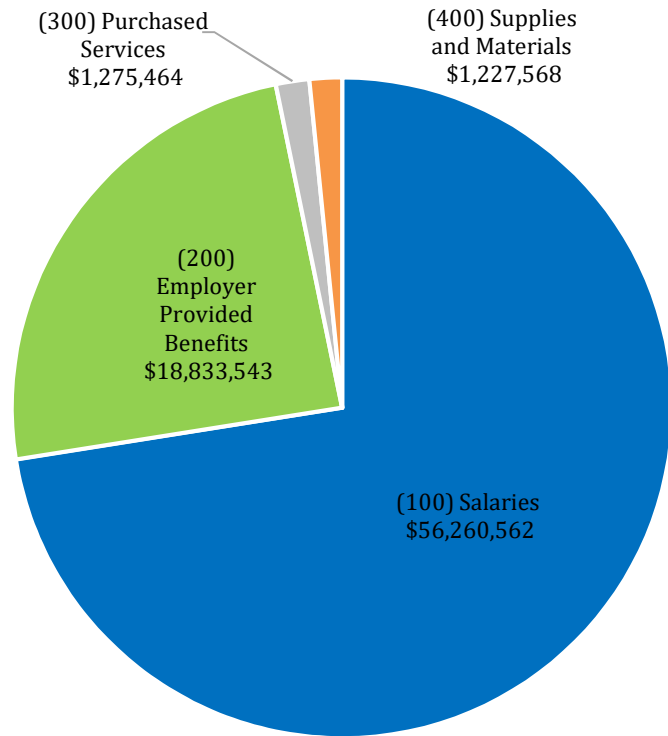


<b>Total 5300 - Alternative Program Services</b>	3,066,790	4,025,144	4,539,136	3,778,360	3,778,360
5403-School Treasurer	-	-	1,615	-	-
5404-School Building Support Staff	6,255	916	64,052	-	-
5410-School Principal	2,312,154	2,221,519	2,163,187	2,223,132	2,223,132
5420-School Assistant Principal	1,090,791	1,252,832	1,496,914	1,258,486	1,258,486
<b>Total 5400 - School Leadership Services</b>	<b>3,409,200</b>	<b>3,475,267</b>	<b>3,725,768</b>	<b>3,481,618</b>	<b>3,481,618</b>
5501-Athletics	-	-	8,612	-	-
5502-Cultural Arts	-	-	4,844	-	-
<b>Total 5500 - Co-Curricular Services</b>	<b>-</b>	<b>-</b>	<b>13,456</b>	<b>-</b>	<b>-</b>
5810-Educational Media Services	399,324	328,606	375,855	319,412	319,412
5820-Attendance - Social Work Services	203,645	211,950	244,848	222,146	222,146
5830-Guidance Services	1,203,366	1,332,791	1,334,116	920,930	920,930
5840-Health Services	1,202,201	1,310,478	1,126,013	1,020,171	1,020,171
5850-Safety and Security Support Services	-	-	29,332	-	-
5860-Instructional Tech Services	1,208,053	1,009,370	670,447	476,512	476,512
5870-Staff Development	-	-	18,825	18,825	18,825
<b>Total 5800 - School-Based Services</b>	<b>4,216,589</b>	<b>4,193,195</b>	<b>3,799,436</b>	<b>2,977,996</b>	<b>2,977,996</b>
6110-Regular Curricular Support	109,507	32,856	224,925	35,134	35,134
6115-Technology Curricular Support Services	-	-	3,500	-	-
6120-CTE Curricular Support and Development Services	165,343	175,526	198,756	179,775	179,775
<b>Total 6100 - Support and Development Services</b>	<b>274,850</b>	<b>208,382</b>	<b>427,180</b>	<b>214,909</b>	<b>214,909</b>
6200-Special Population Support and Development Services	-	-	4,306	-	-
6201-Children with Disabilities Support	-	-	5,382	-	-
6207-Limited English Proficiency Support and Development Services	-	-	1,077	-	-
<b>Total 6200 - Special Population Support and Development Services</b>	<b>-</b>	<b>-</b>	<b>10,765</b>	<b>-</b>	<b>-</b>
6300-Alternative Programs and Services Support Services	-	-	1,615	-	-
6304-Pre-K Readiness/Remedial and Supplemental Support Services	-	-	1,077	-	-
<b>Total 6300 - Alternative Programs Support and Development Services</b>	<b>-</b>	<b>-</b>	<b>2,691</b>	<b>-</b>	<b>-</b>

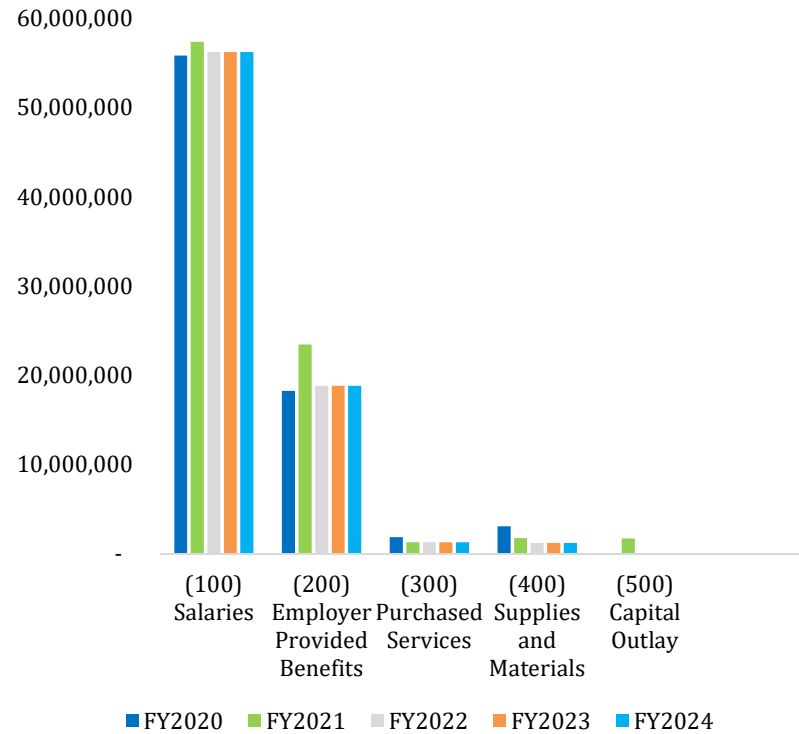
6400-Technology Support Services	547,234	257,111	983,639	-	-
6401-Technology Services	-	-	2,153	-	-
<b>Total 6400 - Technology Support Services</b>	<b>547,234</b>	<b>257,111</b>	<b>985,792</b>	<b>-</b>	<b>-</b>
6540-Custodial/Housekeeping Serv	2,950,245	3,122,139	3,263,660	3,266,887	3,266,887
6550-Transportation of Pupils	2,561,062	2,353,101	2,389,767	1,712,990	1,712,990
6580-Maintenance Services			35,525	-	-
<b>Total 6500 - Operational Support Services</b>	<b>5,511,307</b>	<b>5,475,240</b>	<b>5,688,951</b>	<b>4,979,877</b>	<b>4,979,877</b>
6611-Financial Office	2,716	123,392	125,455	131,239	131,239
6621-Human Resources	-	-	6,997	-	-
6623-Staff Development Services	-	-	2,691	-	-
6624-Salaries and Benefits Services	-	-	4,844	-	-
<b>Total 6600 - Financial and Human Resource Services</b>	<b>2,716</b>	<b>123,392</b>	<b>139,988</b>	<b>131,239</b>	<b>131,239</b>
6720-Planning, Research Development, and Program Evaluation	-	-	3,229	-	-
<b>Total 6700 - Accountability Services</b>	<b>2,716</b>	<b>123,392</b>	<b>3,229</b>	<b>-</b>	<b>-</b>
6910-Policy, Leadership, and Public Relations Services	-	-	1,615	-	-
6941-Office of The Superintendent	177,073	174,747	180,733	174,788	174,788
6942-Asst. Supt. For Instruction	271,099	161,015	135,928	187,304	187,304
6943-Asst. Supt. For Support Services	55,406	187,999	31,632.81	188,215	188,215
6950-Public relations and Marketing Services	-	-	4,844.25	-	-
<b>Total 6900 -Policy, Leadership, and Public Relations Services</b>	<b>503,578</b>	<b>523,762</b>	<b>354,753</b>	<b>550,307</b>	<b>550,307</b>
7100-Community Services	-	-	29,577	-	-
<b>Total 7100 - Community Services</b>	<b>-</b>	<b>-</b>	<b>29,577</b>	<b>-</b>	<b>-</b>
7200-Nutrition Services	255,688	183,566	69,807	-	-
<b>Total 7200 - Nutrition Services</b>	<b>255,688</b>	<b>183,566</b>	<b>69,807</b>	<b>-</b>	<b>-</b>
8100-Payments to Other Governments & Transfers of Funds	(9,300)	-	-	-	-
<b>Total 8100 - Payments to Other Governmental Units</b>	<b>(9,300)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>77,441,188</b>	<b>79,075,602</b>	<b>85,625,796</b>	<b>77,597,137</b>	<b>77,597,137</b>

**FY2020-2024 State Public School Fund Budgeted Expenditure Analysis**

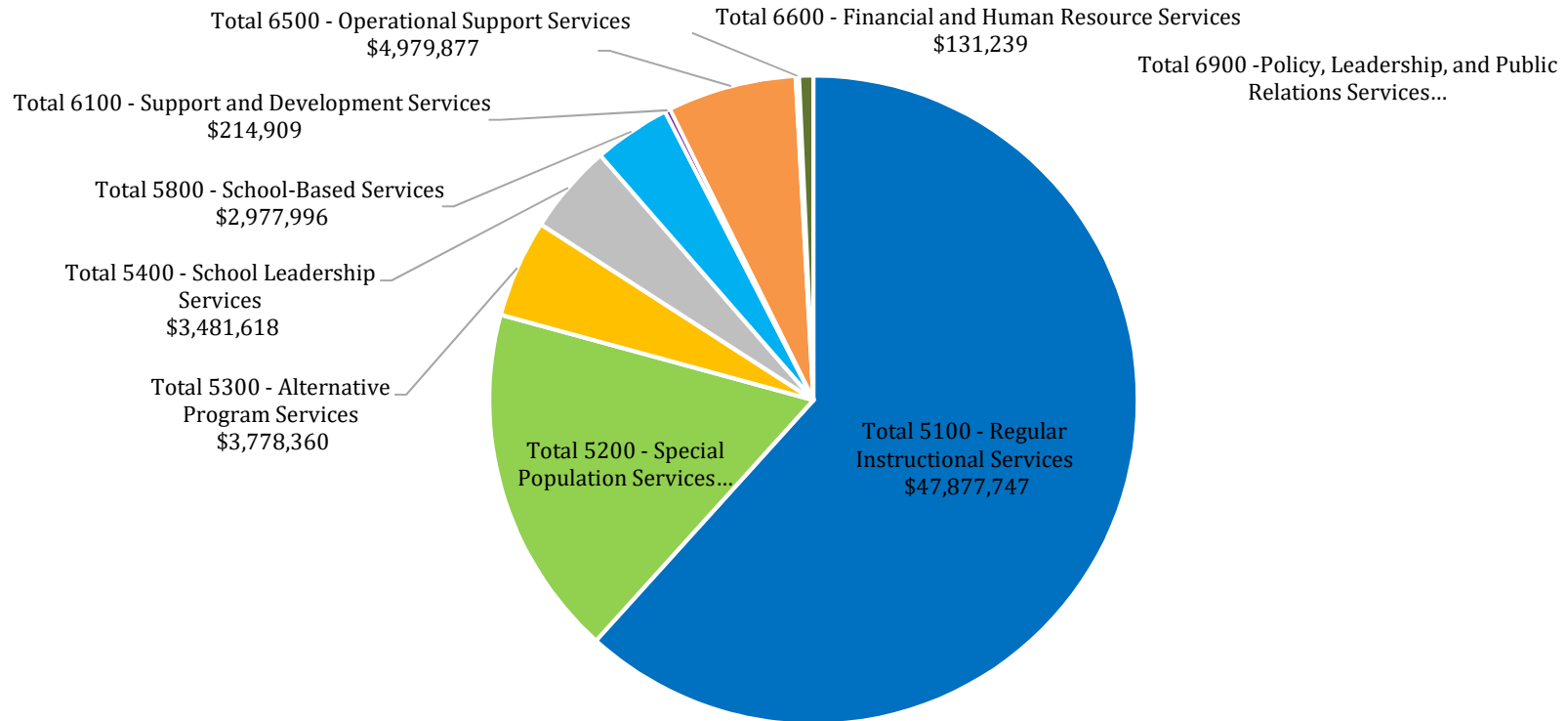
**FY2024 Budgeted Expenditures by Object**



**Five Year Trends by Object**



### FY2024 Budgeted Expenditures by Purpose



**Budget Commentary:**

The State Public School Fund is a critical part of the District’s total operation. It is composed almost entirely of salaries and benefits, which frees up local funding. The object code trends show the salaries remaining at similar levels, while other areas saw decreases. This shows the story of salaries and benefits continuing to increase in an environment of decreased revenues. Analysis of the purpose code allocations show over 75% of the State budget focused on regular instruction and special populations. Due to the late adoption of the North Carolina State budget, NCDPI has not had the opportunity to fully operationalize the State budget allotments to LEAs. Therefore, this document reflects the State budget at the same levels as the prior year as a placeholder until the allotments are fully operationalized.

**Local Operating Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ 135,000	\$ 248,851	\$ 250,000
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	78,507,490	78,708,083	80,847,697	82,564,355	89,216,504
Transfers in/Fund Balance Appropriated	3,100,000	5,511,261	5,426,771	6,186,176	249,736
<b>Total Revenues</b>	<b>\$ 81,607,490</b>	<b>\$ 84,219,344</b>	<b>\$ 86,409,468</b>	<b>\$ 88,999,383</b>	<b>\$ 89,716,240</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ 47,998,794	\$ 47,427,868	\$ 49,852,462	\$ 51,705,580	\$ 51,019,315
(200) Employer Provided Benefits	18,915,203	18,769,657	19,344,946	22,253,010	22,176,530
(300) Purchased Services	10,097,070	11,226,778	11,049,176	10,799,797	11,996,389
(400) Supplies and Materials	3,545,058	5,764,367	4,403,586	3,202,433	3,366,983
(500) Capital Outlay	70,273	70,144	867,871	32	14,640
(700) Transfers out	981,092	960,530	891,427	1,038,529	1,142,382
<b>Total Expenditures</b>	<b>\$ 81,607,490</b>	<b>\$ 84,219,344</b>	<b>\$ 86,409,468</b>	<b>\$ 88,999,383</b>	<b>\$ 89,716,240</b>

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	-	-	-	-	-
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	76,537,906	78,507,490	78,708,083	80,982,697	81,497,882
Transfers in/Fund Balance Appropriated	200,000	3,100,000	5,511,261	5,426,771	4,965,000
<b>Total Revenues</b>	<b>76,737,906</b>	<b>81,607,490</b>	<b>84,219,344</b>	<b>86,409,468</b>	<b>86,462,882</b>
<b>Expenditures (by Purpose)</b>					
5110-Regular Curricular Services	\$22,203,625	\$21,260,308	\$23,339,873	\$26,567,664	\$25,365,689
5113-Physical Education Curricular	35,370	35,018	627	-	-
5114-Foreign Language Curricular	10,305	10,292	11,240	12,902	11,732
5116-Homebound/Hospitalized Curricular Services	362,278	322,238	251,933	358,155	342,344
5117-High School Academies	13,720	29,881	30,603	11,145	16,665
5118-Department Chairs	3,293	46,620	49,303	50,198	49,243
5120-CTE Curricular Services	644,482	656,067	850,705	994,420	931,062
5132-Cultural Arts Curricular Services	1,285,003	1,256,798	1,394,501	1,531,611	1,475,432
5133-Physical Education Curricular Services	822,796	836,831	849,471	971,677	905,760
5134-Foreign Language Curricular Services	1,351,341	1,292,020	1,852,876	1,941,229	1,816,847
<b>Total 5100 - Regular Instructional Services</b>	<b>26,732,213</b>	<b>25,746,073</b>	<b>28,631,132</b>	<b>32,439,001</b>	<b>30,914,774</b>
5210-Children W/Disabilities Curricular Services	6,689,350	6,734,706	5,671,142	5,287,093	5,476,549
5220-CTE Children W/Disabilities Curricular	44,001	44,453	50,775	55,669	55,371
5230-Pre-K Children W/Disabilities Curricular	474,829	470,450	496,482	370,495	381,473
5240-Speech & Language Pathology Services	1,092,936	1,321,912	1,277,324	298,646	297,396
5260-AIG Curricular Services	1,585,490	1,898,361	1,470,788	1,569,336	1,620,771
5270-LEP Services	1,593,229	1,560,869	1,862,028	1,718,226	1,848,946
<b>Total 5200 - Special Population Services</b>	<b>11,479,835</b>	<b>12,030,750</b>	<b>10,828,539</b>	<b>9,299,465</b>	<b>9,680,506</b>

5310-Alternative Instructional Services K-12	300,975	304,865	340,490	311,956	286,868
5320-Attendance & Social Work Services	802,605	858,783	1,078,540	963,087	956,814
5330-Remedial & Supplemental K-12 Services	1,450,001	1,613,132	658,571	686,606	795,086
5340-Pre-K Readiness/Remedial & Supplemental	546,513	556,389	547,179	558,068	556,682
5350-Extended Day/Year Instructional Services	1,021	562,658	87,404	223,659	175,114
5351-Before/After School Instruction	314,500	316,160	102,030	5,596	97,471
5353-Summer School Instruction	307,544	223,401	125,624	124,037	119,693
<b>Total 5300 - Alternative Program Services</b>	<b>3,723,159</b>	<b>4,435,387</b>	<b>2,939,838</b>	<b>2,873,009</b>	<b>2,987,728</b>
5400-School Leadership Services	66,252	64,466	64,591	37,538	74,829
5402-Assistant Principal	-	-	627	-	-
5403-School Treasurer	60,112	53,757	65,279	67,295	69,516
5404-School Building Support Staff	2,183,403	2,185,634	2,213,972	2,475,584	2,526,432
5410-School Principal	1,189,485	1,131,899	2,104,919	1,941,460	1,981,726
5420-School Assistant Principal	1,547,769	1,575,292	1,605,017	1,915,058	1,985,252
<b>Total 5400 - School Leadership Services</b>	<b>5,047,021</b>	<b>5,011,048</b>	<b>6,054,404</b>	<b>6,436,936</b>	<b>6,637,755</b>
5501-Athletics	2,051,107	2,030,187	2,139,712	2,407,002	2,379,792
5502-Cultural Arts	212,339	210,966	239,967	245,883	273,525
5503-School Clubs & Student Organizations	480,481	438,055	274,906	347,531	428,041
<b>Total 5500 - Co-Curricular Services</b>	<b>2,743,927</b>	<b>2,679,208</b>	<b>2,654,585</b>	<b>3,000,417</b>	<b>3,081,358</b>
5810-Educational Media Services	1,776,264	1,943,048	1,731,779	1,833,477	1,792,070
5820-Attendance - Social Work Services	803,947	828,015	880,306	987,429	1,021,550
5830-Guidance Services	2,852,051	2,764,899	3,280,184	3,215,511	3,098,880
5840-Health Services	1,005,209	1,237,194	776,142	366,239	301,452
5841-ABC/Student Health Services	1,740	617	-	885	885
5848-Other Health Services	215,244	7,637	-	-	-
5850-Safety and Security Support	1,013,033	969,624	958,373	1,038,387	1,186,150



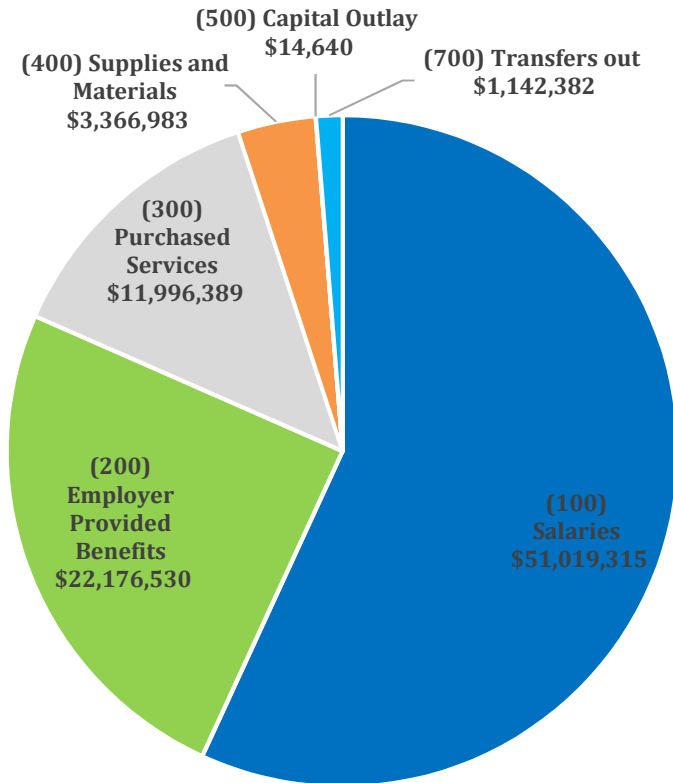
5860-Instructional Tech Services	1,143,960	1,071,755	1,104,351	1,610,455	1,533,563
5870-Staff Development	985,184	710,029	708,416	568,724	796,978
5880-Parent Involvement Services	21,810	15,983	16,316	48,091	61,813
5890-Volunteer Services	352,867	358,452	322,219	224,224	230,793
<b>Total 5800 - School-Based Services</b>	<b>10,171,309</b>	<b>9,907,253</b>	<b>9,778,087</b>	<b>9,893,423</b>	<b>10,024,135</b>
6110-Regular Curricular Support	1,006,324	1,021,588	1,328,081	1,908,777	1,984,400
6112-Cultural Arts Curricular Support and Development Services	4,950	1,449	500	73	500
6113-Physical Education Curricular Support and Development Services	1,529	1,164	1,570	1,586	1,600
6115-Technology Curricular Support	125,814	128,018	136,621	208,103	215,921
6120-Voc Curricular Support & Development Services	148,605	151,163	162,704	170,996	176,770
<b>Total 6100 - Support and Development Services</b>	<b>1,287,222</b>	<b>1,303,382</b>	<b>1,629,477</b>	<b>2,289,536</b>	<b>2,379,191</b>
6200-Spec Pop Support/Development Services	40,294	60,394	37,449	19,700	13,032
6201-Children W/Disabilities Support	405,603	384,482	418,434	364,355	370,357
6206-Aig Support and Development Services	4,000	-	-	4,606	-
6207-Lep Support and Development	233,432	233,040	203,314	213,327	287,015
<b>Total 6200 - Special Population Support and Development Services</b>	<b>683,329</b>	<b>677,916</b>	<b>659,197</b>	<b>601,987</b>	<b>670,404</b>
6300-Alternative Programs Support and Development Services	-	-	1,615	-	-
6303-Remedial and Supplemental Services K-12 Support Services	18,500	-	-	83	-
6304-Prek Readiness/Remedial Supp	25,975	24,643	19,680	25,395	11,886
6305-Extended Day/Year Instructional Support Services	1,000	3,000	719	468	468
<b>Total 6300 - Alternative Programs Support and Development</b>	<b>45,475</b>	<b>27,643</b>	<b>22,013</b>	<b>25,947</b>	<b>12,354</b>
6400-Technology Support Services	1,994,576	1,956,820	1,641,821	1,703,767	1,937,580
6401-Technology Services	300,011	305,984	334,542	173,635	180,063
6403-Technology User Support Services	384,535	391,257	6,888	-	-
<b>Total 6400 - Technology Support Services</b>	<b>2,679,122</b>	<b>2,654,061</b>	<b>1,983,251</b>	<b>1,877,402</b>	<b>2,117,643</b>

6510-Direction of Business Support	130,000	196,393	242,210	125,057	194,410
6530-Public Utilities & Energy	3,036,730	3,316,000	3,808,786	4,316,184	4,541,020
6540-Custodial/Housekeeping Services	1,366,612	2,203,960	1,849,456	1,598,865	1,584,955
6550-Transportation of Pupils	1,903,155	1,904,291	2,338,235	1,600,896	1,449,549
6570-Facilities Planning & Acquisition	46,000	4,783	820,000	-	-
6580-Maintenance Services	2,827,599	3,343,669	2,903,896	2,927,785	3,080,726
6581-Glass Maintenance	8,300	8,300	8,300	21,814	21,814
6582-Grounds Maintenance	16,079	14,079	81,829	186,440	186,440
6583-Electrical Maintenance	28,692	28,521	99,615	-	-
6584-Vehicle Maintenance	93,100	93,100	93,528	89,545	89,545
6585-Hvac Maintenance	63,730	62,396	190,242	-	-
6586-Plumbing Maintenance	23,700	23,700	98,179	-	-
6588-Locksmith	2,400	2,400	2,400	855	855
<b>Total 6500 - Operational Support Services</b>	<b>9,546,097</b>	<b>11,201,592</b>	<b>12,536,677</b>	<b>10,867,441</b>	<b>11,149,314</b>
6611-Financial Office	996,014	971,299	833,410	1,126,569	1,219,898
6612-Purchasing Services	63,620	64,855	16,519	-	-
6613-Risk Management Services	348,649	399,131	974,726	898,961	1,151,000
6620-Human Resources	43,175	17,390	53,175	48,480	43,175
6621-Human Resources	968,418	836,001	843,139	1,368,442	1,117,038
6622-Recruitment Services	72,840	49,475	52,885	10,236	39,444
6623-Staff Development Services	105,366	81,972	309,085	414,622	427,278
6624-Salary and Benefits Services	139,420	144,667	172,466	145,521	157,301
<b>Total 6600 - Financial and Human Resource Services</b>	<b>2,737,502</b>	<b>2,564,790</b>	<b>3,255,404</b>	<b>4,012,831</b>	<b>4,155,134</b>
6710-Student Testing Services	69,271	70,594	111,181	78,148	117,619
6720-Planning, Research Dev & Program	514,462	426,305	500,773	500,735	492,020
<b>Total 6700 - Accountability Services</b>	<b>583,733</b>	<b>496,899</b>	<b>611,954</b>	<b>578,883</b>	<b>609,639</b>

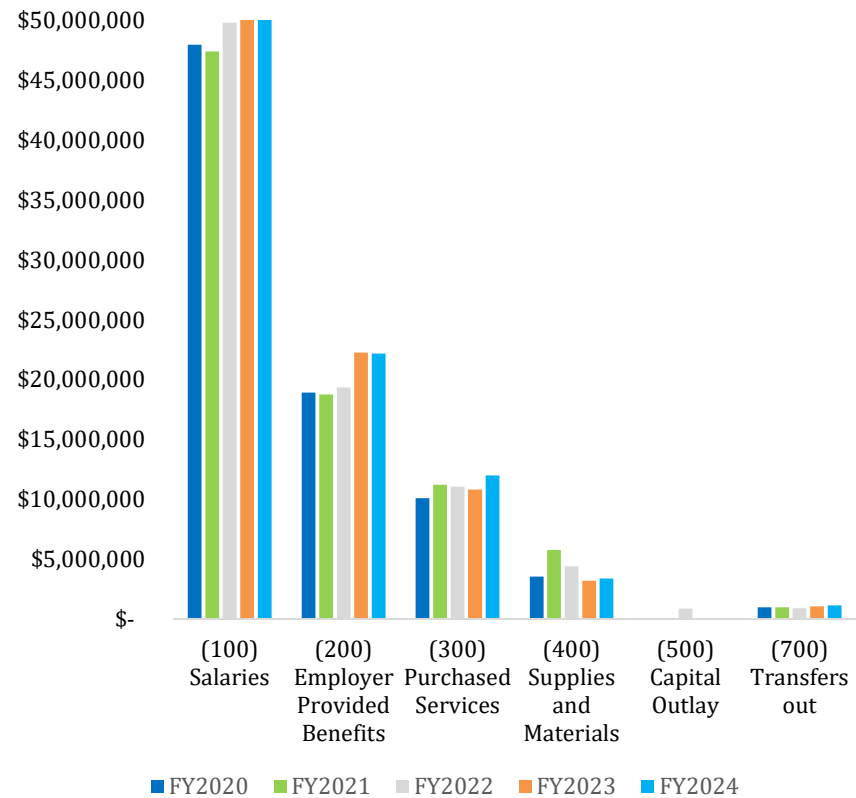
6800-Systemwide Pupil Support Services	14,019	-	-	-	-
6820-Student Accounting Support Services	14,930	81,830	83,300	62,557	83,300
6830-Guidance Support Services	29,923	1,349	8,406	12,042	12,700
6840-Health Support Services	-	2,991	1,336	446	1,335
6850-Safety & Security Support Services	17,000	1,527,000	436,115	84,516	81,319
6860-Instructional Tech Support Services	5,000	5,000	5,000	449	5,000
<b>Total 6800 - System-wide Pupil Support Services</b>	<b>80,872</b>	<b>1,618,170</b>	<b>534,157</b>	<b>160,010</b>	<b>183,654</b>
6910-Other Support Services - Employee Benefits	193,330	185,035	201,048	251,193	284,904
6920-Other Support Services - Additional Pay	305,000	305,000	287,623	244,838	290,000
6930-Workshop	-	12,746	17,075	60,823	65,000
6932-External Audit	50,000	50,000	53,342	-	55,000
6941-Office of The Superintendent	292,264	496,606	385,516	517,845	579,726
6942-Office of Asst. Supt. For Instruction	637,926	552,272	769,914	1,041,474	1,090,813
6943-Office of Asst. Supt. For Support Services	864,623	632,639	1,036,267	951,815	962,722
6944-Office of School Support and Wellness	124,131	57,753	23,100	15,084	43,375
6945-Office of Strategic Planning	199,922	193,264	99,800	49,481	55,923
6950-Public Relations & Marketing Services	406,743	417,684	476,062	467,753	538,585
<b>Total 6900 -Policy, Leadership, and Public Relations Services</b>	<b>3,073,939</b>	<b>2,902,999</b>	<b>3,349,746</b>	<b>3,600,306</b>	<b>3,966,048</b>
7100-Community Services	-	-	30,142	-	-
<b>Total 7100 - Community Services</b>	<b>-</b>	<b>-</b>	<b>30,142</b>	<b>-</b>	<b>-</b>
7200-Nutrition Services	11,643	1,643	19,439	4,258	4,221
<b>Total 7200 - Nutrition Services</b>	<b>11,643</b>	<b>1,643</b>	<b>19,439</b>	<b>4,258</b>	<b>4,221</b>
8100-Pay to Other Governments & Transfers of Funds	981,092	960,530	891,427	1,038,529	1,142,382
<b>Total 8100 - Payments to Other Governmental Units</b>	<b>981,092</b>	<b>960,530</b>	<b>891,427</b>	<b>1,038,529</b>	<b>1,142,382</b>
<b>Total Expenditures</b>	<b>\$81,607,490</b>	<b>\$84,219,344</b>	<b>\$86,409,468</b>	<b>\$88,999,383</b>	<b>\$89,716,240</b>

**FY2020-2024 Local Operating Budgeted Expenditure Analysis**

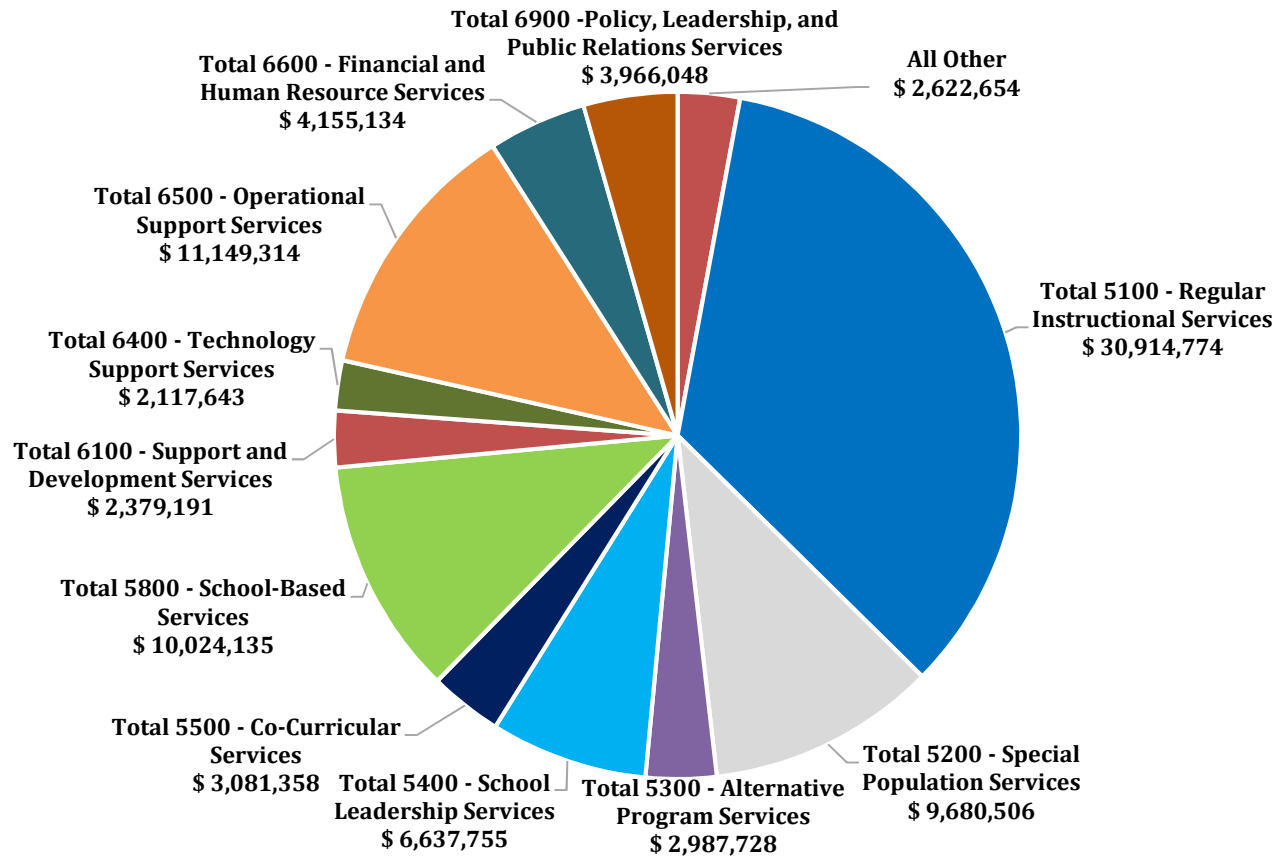
**FY 2024 Local Operating Budgeted Expenditures by Object**



**Five Year Trends by Object**



### FY2024 Budgeted Local Operating Expenditures by Purpose



**Budget Commentary:**

The Local Operating Budget is another critical funding source for the District’s operations. The object code trends continue to show the increasing salary and benefits as seen across the board. The effect of this on the District has previously been discussed with the fund balance trends. The purpose code allocations show the same focus on services directly impacting schools with approximately 50% in regular instructional and special population services, 25% in other school-based services like alternative programs, co-curricular, and school leadership, and the remaining 25% in District level support services like operations, finance, and technology.

**Federal Grants Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	5,560,321	9,366,914	18,649,956	14,036,208	5,175,277
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,560,321</b>	<b>\$ 9,366,914</b>	<b>\$ 18,649,956</b>	<b>\$ 14,036,208</b>	<b>\$ 5,175,277</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ 1,936,438	\$ 5,211,848	\$ 11,057,209	\$ 6,882,831	\$ 2,370,753
(200) Employer Provided Benefits	602,560	891,749	2,889,682	1,858,563	932,672
(300) Purchased Services	1,616,746	1,680,041	3,399,633	3,919,297	976,297
(400) Supplies and Materials	1,404,577	1,583,276	1,303,432	1,375,517	883,660
(500) Capital Outlay	-	-	-	-	11,895
(700) Transfers out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,560,321</b>	<b>\$ 9,366,914</b>	<b>\$ 18,649,956</b>	<b>\$ 14,036,208</b>	<b>\$ 5,175,277</b>

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	5,560,321	9,366,914	18,649,956	14,036,208	5,175,277
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,560,321</b>	<b>\$ 9,366,914</b>	<b>\$ 18,649,956</b>	<b>\$ 14,036,208</b>	<b>\$ 5,175,277</b>
<b>Expenditures (by Purpose)</b>					
5110-Regular Curricular Services	\$ 331,173	\$ 315,499	\$ 5,324,115	\$ 1,144,319	\$ 1,059,438
5120-CTE Curricular Services	106,465	110,672	132,897	136,015	115,950
5130-Program Enhancement	-	-	-	537,712	-
<b>Total 5100 - Regular Instructional Services</b>	<b>437,638</b>	<b>426,171</b>	<b>5,457,012</b>	<b>1,818,046</b>	<b>1,175,388</b>
5210-Children with Disabilities Curricular Services	1,741,440	2,117,780	1,960,982	2,049,551	1,461,411
5230-Pre-K Children with Disabilities Curricular Services	75,142	-	2,000	-	-
5240-Speech & Language Pathological Services	139,656	121,220	134,679	1,212,112	-
5270-LEP Services	153,869	151,869	116,569	91,216	-
<b>Total 5200 - Special Population Services</b>	<b>2,110,107</b>	<b>2,390,869</b>	<b>2,214,230</b>	<b>3,352,879</b>	<b>1,461,411</b>
5310-Alternative Instructional Services K-12	138,651	64,006	1,416,674	83,738	-
5320-Attendance & Social Work Services	-	81,777	547,365	60,000	-
5330-Remedial & Supplemental K-12 Services	919,988	1,125,901	1,648,313	2,389,509	208,890
5350-Extended Day/Year Instructional Services	70,638	252,003	2,226,777	1,081,927	671,437
5360-School Extension Learning Recovery and Enrichment Program Instructional Services	-	3,182,423	1,083,925	-	-
<b>Total 5300 - Alternative Program Services</b>	<b>1,129,276</b>	<b>4,706,110</b>	<b>6,923,054</b>	<b>3,615,174</b>	<b>880,328</b>

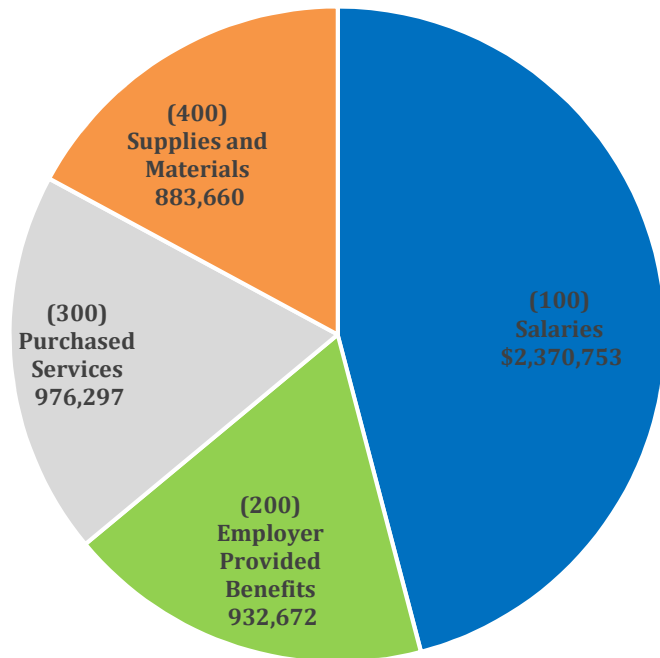


5830-Guidance Services	2,500	81,777	161,099	138,000	-
5840-Health Services	116,700	165,065	228,474	1,277,008	89,270
5860-Instructional Tech Services	-	-	173,404	140,753	69,756
5870-Staff Development	-	-	-	15,000	8,539
5880-Parent Involvement Services	85,601	70,930	50,846	59,527	-
<b>Total 5800 - School-Based Services</b>	<b>204,801</b>	<b>317,772</b>	<b>613,823</b>	<b>1,630,287</b>	<b>167,565</b>
6120-Voc Curricular Support & Development Services	6,223	-	1,199	5,000	2,000
<b>Total 6100 - Support and Development Services</b>	<b>6,223</b>	<b>-</b>	<b>1,199</b>	<b>5,000</b>	<b>2,000</b>
6200-Spec Pop Support/Development Services	252,607	251,633	558,718	517,529	359,046
6201-Children W/Disabilities Support	73,029	64,033	50,281	59,881	286,615
<b>Total 6200 - Special Population Support and Development Services</b>	<b>325,637</b>	<b>315,666</b>	<b>608,999</b>	<b>577,411</b>	<b>645,660</b>
6300-Alternative Programs Support and Development Services	84,172	75,200	297,938	181,942	-
<b>Total 6300 - Alternative Programs Support and Development Services</b>	<b>84,172</b>	<b>75,200</b>	<b>297,938</b>	<b>181,942</b>	<b>-</b>
6400-Technology Support Services	591,806	591,806	-	-	-
<b>Total 6400 - Technology Support Services</b>	<b>591,806</b>	<b>591,806</b>	<b>-</b>	<b>-</b>	<b>-</b>
6550-Transportation of Pupils	230,000	125,000	411,587	440,470	104,317
6580-Maintenance Services	220,000	220,000	2,622	-	-
<b>Total 6500 - Operational Support Services</b>	<b>450,000</b>	<b>345,000</b>	<b>414,209</b>	<b>440,470</b>	<b>104,317</b>
6940-Leadership Services	10,000	-	5,000	5,000	-
6950-Public Relations and Marketing Services	-	-	13,853	-	-
<b>Total 6900 - Policy, Leadership, and Public Relations Services</b>	<b>10,000</b>	<b>-</b>	<b>18,853</b>	<b>5,000</b>	<b>-</b>

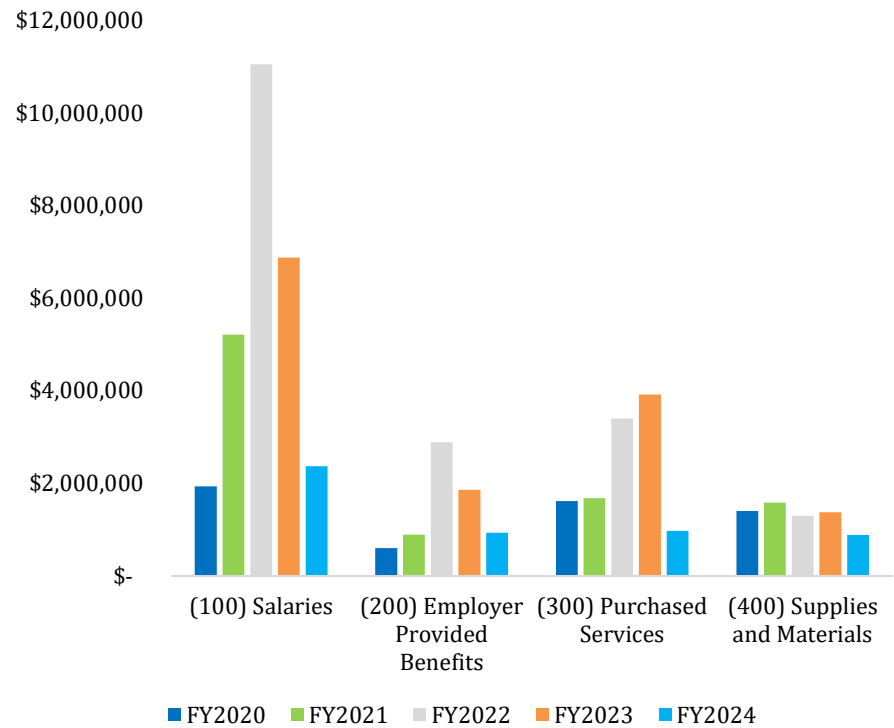
7200-Nutrition Services					
<b>Total 7200 - Nutrition Services</b>	-	-	85,714	5,383	5,383
8100-Pay to Other Governments & Transfers of Funds	112,679	118,032	113,511	417,180	111,480
<b>Total 8100 - Payments to Other Governmental Units</b>	<b>112,679</b>	<b>118,032</b>	<b>113,511</b>	<b>417,180</b>	<b>111,480</b>
8200-Unbudgeted Federal Grant Funds	192,701	92,629	84,809	1,266,742	3,560,400
<b>Total 8200 - Unbudgeted Funds</b>	<b>192,701</b>	<b>92,629</b>	<b>84,809</b>	<b>1,266,742</b>	<b>3,560,400</b>
<b>Total Expenditures</b>	<b>\$ 5,560,321</b>	<b>\$ 9,366,914</b>	<b>\$ 18,649,956</b>	<b>\$ 14,036,208</b>	<b>\$ 5,175,277</b>

**FY2020-2024 Federal Grants Fund Budgeted Expenditure Analysis**

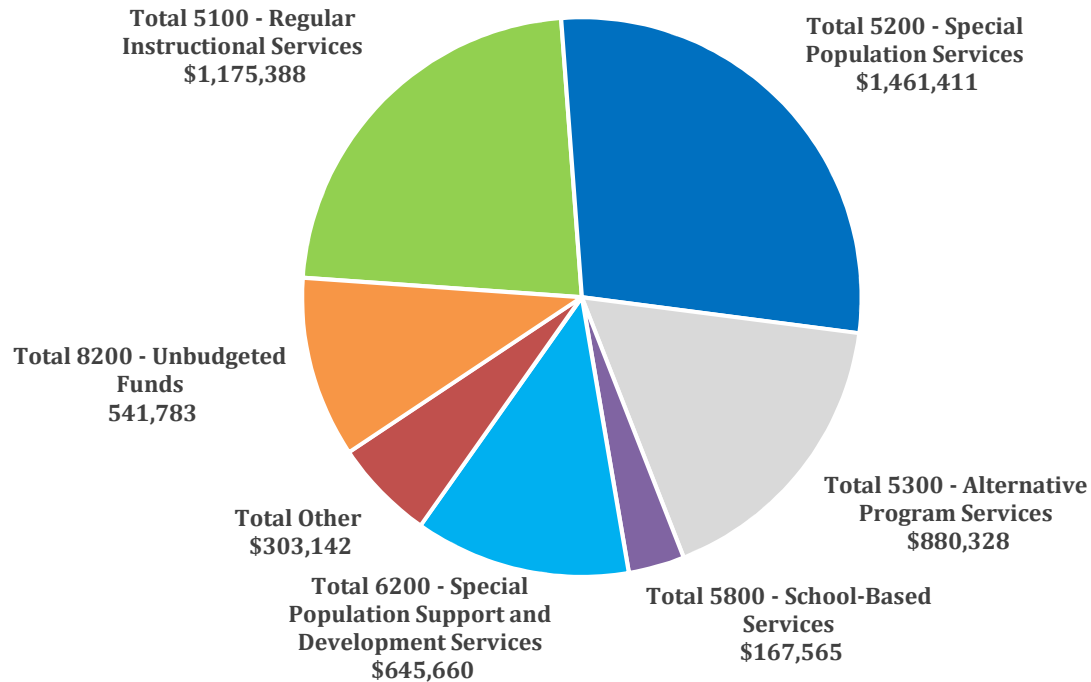
**FY2024 Federal Grants Fund Budgeted Expenditures by Object**



**Five Year Trends by Object**



FY2024 Federal Grants Fund Budgeted Expenditures by Purpose



**Budget Commentary:**

The Federal Grants Fund represents a majority of the revenues received by the District in the form of Grants from the Federal Government. It is important to note with this fund that the revenues received are often on temporary timelines with an eventual expiration date. Therefore, it is difficult to compare historical data and use historical data as a guide for future years. For example, the previous fiscal year included a large sum of federal stimulus money that was a one-time revenue source. Additionally, the Federal Grants received by the District are on different fiscal year timelines that the July – June timeline of the District. This creates a difficulty in adopting an accurate budget for this fund. The numbers used reflect currently planning allotments and are certain to change over the course of the school year. The analysis shows that our current Federal Grants funding is mostly targeted towards special populations services and alternative program services like our Exceptional Children Department.

**Capital Outlay Fund**

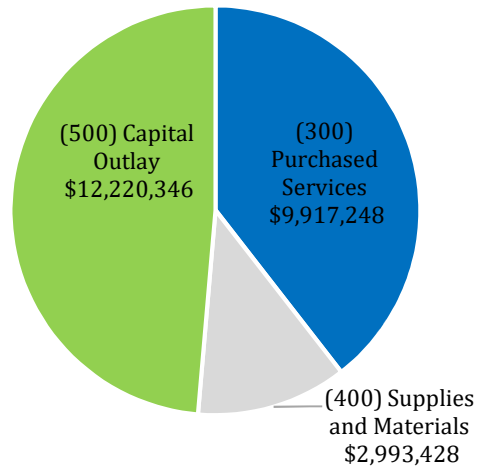
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ 150,527	\$ 150,227	\$ 47,712	\$ 151,637	\$ -
Revenues from Federal Sources	-	-	-	797,387	-
Revenues from Local Sources	59,763,028	28,319,730	14,493,236	27,192,043	24,476,148
Transfers in/Fund Balance Appropriated	-	1,237,595	1,034,080	1,409,732	654,874
<b>Total Revenues</b>	<b>\$ 59,913,555</b>	<b>\$ 29,707,552</b>	<b>\$ 15,575,028</b>	<b>\$ 29,550,799</b>	<b>\$ 25,131,022</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ -	\$ -	\$ -	\$ 91,776	\$ -
(200) Employer Provided Benefits	-	-	-	36,639	-
(300) Purchased Services	2,292,409	2,436,052	1,427,614	330,527	9,917,248
(400) Supplies and Materials	1,789,203	3,000,358	1,937,770	5,105,488	2,993,428
(500) Capital Outlay	55,831,943	24,271,142	12,209,644	23,986,369	12,220,346
(700) Transfers out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 59,913,555</b>	<b>\$ 29,707,552</b>	<b>\$ 15,575,028</b>	<b>\$ 29,550,799</b>	<b>\$ 25,131,022</b>

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ 150,527	\$ -	\$ 150,227	\$ -
Revenues from Federal Sources	-	-	-	797,387	-
Revenues from Local Sources	59,763,028	28,319,730	14,493,236	27,192,043	24,476,148
Transfers in/Fund Balance Appropriated	-	1,237,595	1,034,080	1,409,732	654,874
<b>Total Revenues</b>	<b>\$ 59,913,555</b>	<b>\$ 29,707,552</b>	<b>\$ 15,575,028</b>	<b>\$ 29,550,799</b>	<b>\$ 25,131,022</b>
<b>Expenditures (by Purpose)</b>					
5110-Regular Curricular Services	\$ 327,300	\$ 381,480	\$ 342,907	\$ 1,137,886	\$ 344,127
5132-Cultural Arts Curricular Services	10,000	10,000	10,000	10,000	10,000
<b>Total 5100 - Regular Instructional Services</b>	<b>337,300</b>	<b>391,480</b>	<b>352,907</b>	<b>1,147,886</b>	<b>354,127</b>
6400-Technology Support Services	887,170	435,000	1,285,000	916,005	945,000
<b>Total 6400 - Technology Support Services</b>	<b>887,170</b>	<b>435,000</b>	<b>1,285,000</b>	<b>916,005</b>	<b>945,000</b>
6540-Custodial/Housekeeping Services	14,300	8,596	163,285	9,000	9,000
6550-Transportation of Pupils	41,000	131,168	5,000	5,000	5,000
6580-Maintenance Services	458,716	101,479	193,506	355,396	265,406
<b>Total 6500 - Operational Support Services</b>	<b>514,016</b>	<b>241,243</b>	<b>361,791</b>	<b>369,396</b>	<b>279,406</b>
6943-Asst. Supt. For Support Services	800	-	-	-	-
<b>Total 6900 -Policy, Leadership, and Public Relations Services</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7200-Nutrition Services	51,399	45,000	64,641	45,000	45,000
<b>Total 7200 - Nutrition Services</b>	<b>51,399</b>	<b>45,000</b>	<b>64,641</b>	<b>45,000</b>	<b>45,000</b>
8300-Debt Service	150,527	150,227	949,648	23,856	-
<b>Total 8300 - Debt Services</b>	<b>150,527</b>	<b>150,227</b>	<b>949,648</b>	<b>23,856</b>	<b>-</b>

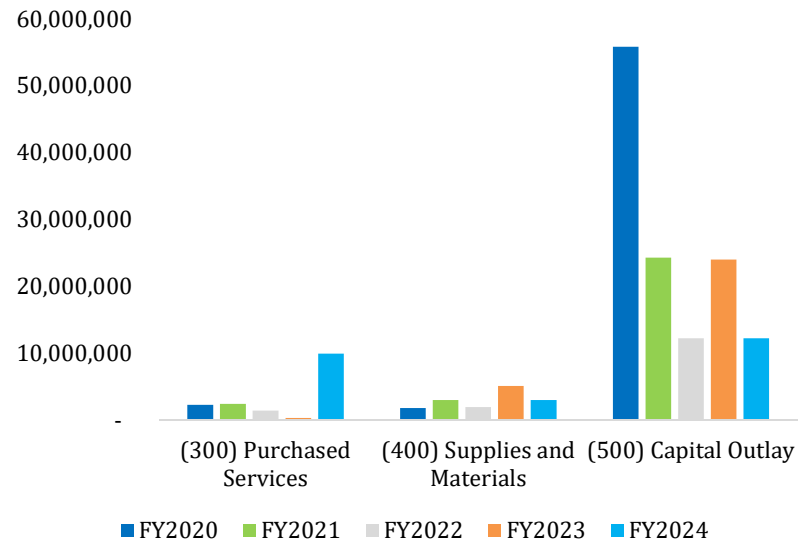
9000-Capital Outlay	57,972,343	28,444,602	12,561,041	27,048,656	23,507,489
<b>Total 9000 - Capital Outlay</b>	<b>57,972,343</b>	<b>28,444,602</b>	<b>12,561,041</b>	<b>27,048,656</b>	<b>23,507,489</b>
<b>Total Expenditures</b>	<b>\$ 59,913,555</b>	<b>\$ 29,707,552</b>	<b>\$ 15,575,028</b>	<b>\$ 29,550,799</b>	<b>\$ 25,131,022</b>

**FY2020-2024 Capital Outlay Budgeted Expenditure Analysis**

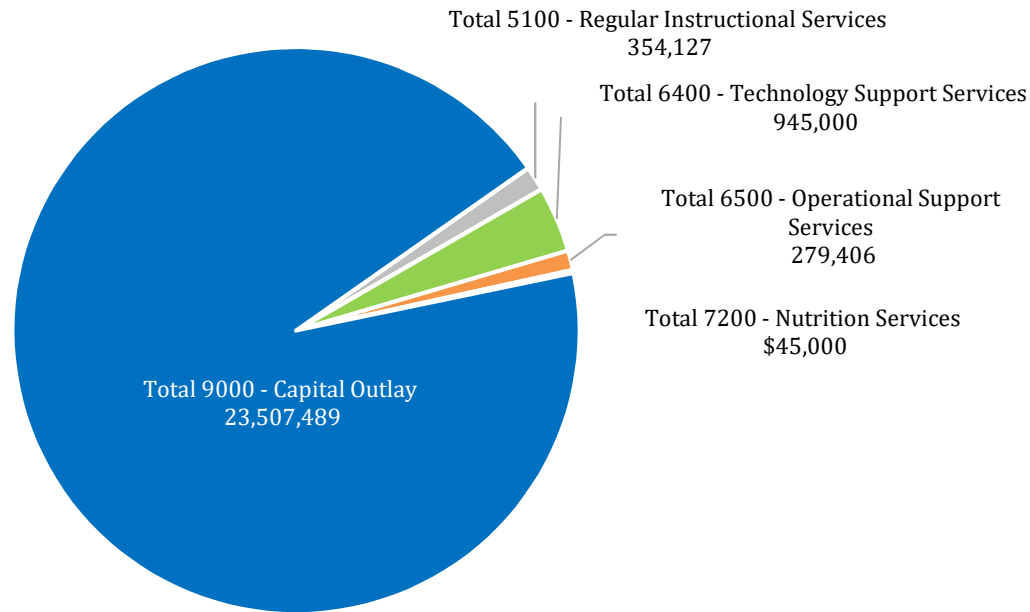
**FY2024 Budgeted Capital Outlay Expenditures by Object**



**Five Year Trends by Object**



### FY2024 Budgeted Capital Outlay Expenditures by Purpose



**Budget Commentary:**

The Capital Outlay Fund is money that primarily comes from Orange County to improve and maintain the buildings around the District. The object code trends above track the progress of the Chapel Hill High School construction project as it came to an end in FY2021. A large portion of the Capital Outlay Fund is allocated to identified projects and improvement in the Capital Investment Plan (CIP) each year. The approved CIP plan for the District is included below along with the funding sources to match the projects. Further information about completed, ongoing, and upcoming capital improvement projects can be found in the updates provided during the Finance and Facilities Committee meetings as well as in various Board of Education update items.



### FY2024-33 Capital Investment Plan (CIP)

## Funding Request by Project

This section totals the amount requested in each of the funding source tabs. It will properly total if the dropdowns are used in the other tabs. If you want to create new projects, please send that request back to county finance.

#### Recurring Capital Projects - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400
<b>Funding Sources</b>										
<i>Pay-go/Debt Service TBD</i>	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400	\$ 1,763,400
<i>Lottery Proceeds</i>										
<i>Article 46</i>										

#### Deferred Maintenance - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 4,000,000	\$ 9,067,600	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 4,000,000	\$ 9,067,600	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lottery Proceeds</i>										
<i>Article 46</i>										

#### Doors/Hardware/Canopies - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 200,000	\$ 180,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 55,000	\$ 264,793	\$ 100,000	\$ 100,000	\$ 323,028
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 200,000	\$ 180,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 55,000	\$ 264,793	\$ 100,000	\$ 100,000	\$ 323,028

<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Classroom & Building Improvements - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 106,382	\$ 105,010	\$ -	\$ 250,000	\$ 103,161	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 106,382	\$ 105,010	\$ -	\$ -	\$ 103,161	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Electrical Systems - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ -	\$ 56,109	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ -	\$ 56,109	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Major Facility Renovations - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ADA Requirements - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Abatement Projects - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Athletic Facilities - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 66,351	\$ 193,778	\$ 200,000	\$ 508,981	\$ 250,000	\$ -	\$ 360,000	\$ -	\$ 100,000	\$ 450,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 66,351	\$ 193,778	\$ 200,000	\$ 508,981	\$ 250,000	\$ -	\$ 360,000	\$ -	\$ 100,000	\$ 450,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Energy Efficiency/Lightning Improvements - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 563,424	\$ -	\$ 676,179	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 563,424	\$ -	\$ 676,179	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Fire/Safety/Security Systems - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 824,304	\$ 824,304	\$ 824,304	\$ 574,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ 824,304	\$ 824,304	\$ 824,304	\$ 574,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304	\$ 824,304
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Indoor Air Quality Improvements - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Mechanical Systems - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 250,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 250,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 300,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Paving/Parking Lots/Driveways/Walkways - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Roofing and Building Waterproofing - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Technology Plan - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 2,614,704	\$ 2,679,292	\$ 2,746,464	\$ 2,816,323	\$ 2,888,976	\$ 2,964,535	\$ 3,043,117	\$ 3,124,842	\$ 3,209,835	\$ 3,298,229
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ 1,614,704	\$ 1,679,292	\$ 1,746,464	\$ 1,816,323	\$ 1,888,976	\$ 1,964,535	\$ 2,043,117	\$ 2,124,842	\$ 2,209,835	\$ 2,298,229

**Rental Space - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ 380,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 377,725
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 380,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 377,725
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Stormwater Management - CHCCS**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditures</b>	\$ -	\$ 75,000	\$ 105,864	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 590,934	\$ -
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ -	\$ 75,000	\$ 105,864	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 590,934	\$ -
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Sustainability Investment Projects - CHCCS**

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
<b>Expenditures</b>	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Funding Sources</b>										
<i>Debt Financing</i>	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Other Local Revenues Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ 6,939,898	\$ 693,989	\$ 693,989	\$ 700,000	\$ 700,000
Revenues from Federal Sources	2,341,376	2,385,958	2,599,784	2,968,421	3,156,126
Revenues from Local Sources	1,845,633	7,368,427	8,269,273	5,578,578	4,498,304
Transfers in/Fund Balance Appropriated	52,087	193,080	90,151	93,817	-
<b>Total Revenues</b>	<b>\$ 11,178,994</b>	<b>\$ 10,641,454</b>	<b>\$ 11,653,197</b>	<b>\$ 9,340,816</b>	<b>\$ 8,354,430</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	3,746,102	3,563,979	4,252,845	4,589,067	4,041,811
(200) Employer Provided Benefits	1,198,449	1,219,441	1,297,295	1,348,891	1,722,604
(300) Purchased Services	5,604,213	5,071,947	5,722,377	2,904,288	2,351,673
(400) Supplies and Materials	630,230	258,087	380,680	498,570	238,342
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	-	528,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,178,994</b>	<b>\$ 10,641,454</b>	<b>\$ 11,653,197</b>	<b>\$ 9,340,816</b>	<b>\$ 8,354,430</b>



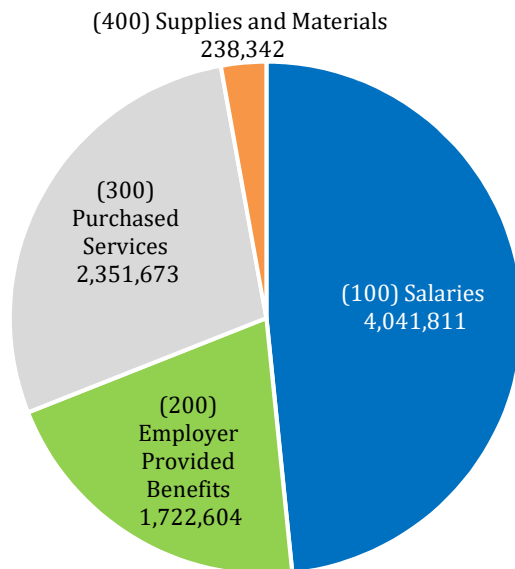
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ 6,939,898	\$ 693,989	\$ 693,989	\$ 700,000	\$ 700,000
Revenues from Federal Sources	2,341,376	2,385,958	2,599,784	2,968,421	3,156,126
Revenues from Local Sources	1,845,633	7,368,427	8,269,273	5,578,578	4,498,304
Transfers in/Fund Balance Appropriated	52,087	193,080	90,151	93,817	-
<b>Total Revenues</b>	<b>\$ 11,178,994</b>	<b>\$ 10,641,454</b>	<b>\$ 11,653,197</b>	<b>\$ 9,340,816</b>	<b>\$ 8,354,430</b>
<b>Expenditures (by Purpose)</b>					
5110-Regular Curricular Services	\$ 961,173	\$ 485,391	\$ 856,003	\$ 283,598	\$ 329,477
<b>Total 5100 - Regular Instructional Services</b>	<b>961,173</b>	<b>485,391</b>	<b>856,003</b>	<b>283,598</b>	<b>329,477</b>
5210-Children with Disabilities Curricular Services	937,851	594,553	898,464	1,035,226	1,075,221
5230-Pre-K Children with Disabilities Curricular Services	298,481	349,751	366,858	415,618	396,021
<b>Total 5200 - Special Population Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,543</b>	<b>-</b>
	1,236,332	944,304	1,265,322	1,527,387	1,471,242
5310-Alternative Instructional Services K-12					
5320-Attendance & Social Work Services	3,874	-	-	524,093	938,000
5330-Remedial & Suppl K-12 Services	20,664	-	-	138,367	20,000
5340-Pre-K Readiness/Remedial & Supplemental	2,210,673	2,386,050	2,559,250	2,413,686	2,294,714
5353-Summer School Instruction	492,450	405,930	100,250	232,726	503,302
<b>Total 5300 - Alternative Program Services</b>	<b>2,727,661</b>	<b>2,791,980</b>	<b>2,659,500</b>	<b>3,308,872</b>	<b>3,756,016</b>
5400-School Leadership Services	750	-	-	-	-
5410-School Principal	-	70	-	-	-
<b>Total 5400 - School Leadership Services</b>	<b>750</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>
5503-School Clubs and Other Student Organizations	-	-	-	-	300
<b>Total 5500 - Co-curricular Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>

5810-Educational Media Services	-	10,375	-	-	-
5830-Guidance Services	-	100,000	160,000	259,410	148,532
5840-Health Services	1,419,833	1,276,150	1,278,000	2,563,000	1,865,263
5841-Abc/Stud Health Services	-	37,000	37,000	40,000	40,000
5850-Safety and Security Support	560,616	595,737	570,000	570,000	570,000
5870-Staff Development	-	3,122,910	3,030,975	3,232,007	1,926,126
<b>Total 5800 - School-Based Services</b>	<b>1,980,449</b>	<b>5,142,172</b>	<b>5,075,975</b>	<b>6,664,417</b>	<b>4,549,921</b>
6110-Regular Curricular Support and Development Services	12,651	13,300	-	-	-
<b>Total 6100 - Support and Development Services</b>	<b>12,651</b>	<b>13,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
6200-Special Population Support and Development Services	13,300	-	-	-	-
6207-LEP Support and Development Services	-	-	-	126,179	135,000
<b>Total 6200 - Special Population Support and Development Services</b>	<b>13,300</b>	<b>-</b>	<b>-</b>	<b>126,179</b>	<b>135,000</b>
6304-Pre-K Readiness/Remedial and Supplemental Support Services	95,978	74,146	97,665	102,509	84,783
<b>Total 6300 - Alternative Programs and Services Support and Development Services</b>	<b>95,978</b>	<b>74,146</b>	<b>97,665</b>	<b>102,509</b>	<b>84,783</b>
6520-Printing and Copying Services	5,000	-	-	-	-
6550-Transportation of Pupils	10,000	1,747	1,397	-	-
<b>Total 6500 - Operational Support Services</b>	<b>15,000</b>	<b>1,747</b>	<b>1,397</b>	<b>-</b>	<b>-</b>
6610-Financial Services	121,000	3,895	2,392	-	-
<b>Total 6600 - Financial and Human Resource Services</b>	<b>121,000</b>	<b>3,895</b>	<b>2,392</b>	<b>-</b>	<b>-</b>
6940-Leadership Services	601,644	570,444	64,047	170,106	86,028
6945-Office of Strategic Planning	5,772	-	-	89,500	-
<b>Total 6900 -Policy, Leadership, and Public Relations Services</b>	<b>607,416</b>	<b>570,444</b>	<b>64,047</b>	<b>259,606</b>	<b>86,028</b>

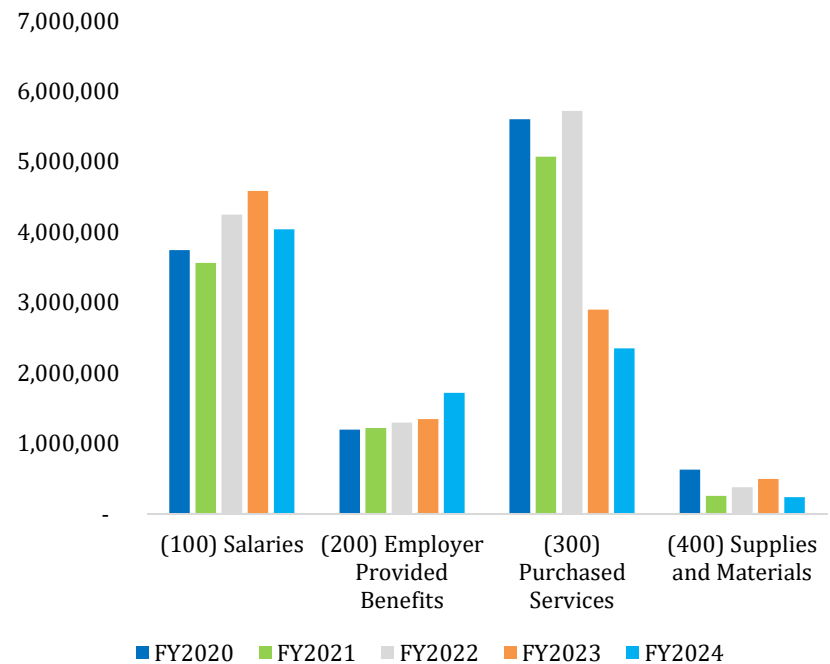
7200-Nutrition Services	183,539	106,127	-	-	-
<b>Total 7200 - Nutrition Services</b>	<b>183,539</b>	<b>106,127</b>	<b>-</b>	<b>-</b>	<b>-</b>
8100-Payments to Other Governments & Transfers of Funds	74,673	587,375	42,454	49,187	72,000
<b>Total 8100 - Payments to Other Governmental Units</b>	<b>74,673</b>	<b>587,375</b>	<b>42,454</b>	<b>49,187</b>	<b>72,000</b>
<b>Total Expenditures</b>	<b>\$ 11,178,994</b>	<b>\$ 10,641,454</b>	<b>\$ 11,653,197</b>	<b>\$ 9,340,816</b>	<b>\$ 8,354,430</b>

**FY2020-2024 Other Local Revenues Fund Budgeted Expenditure Analysis**

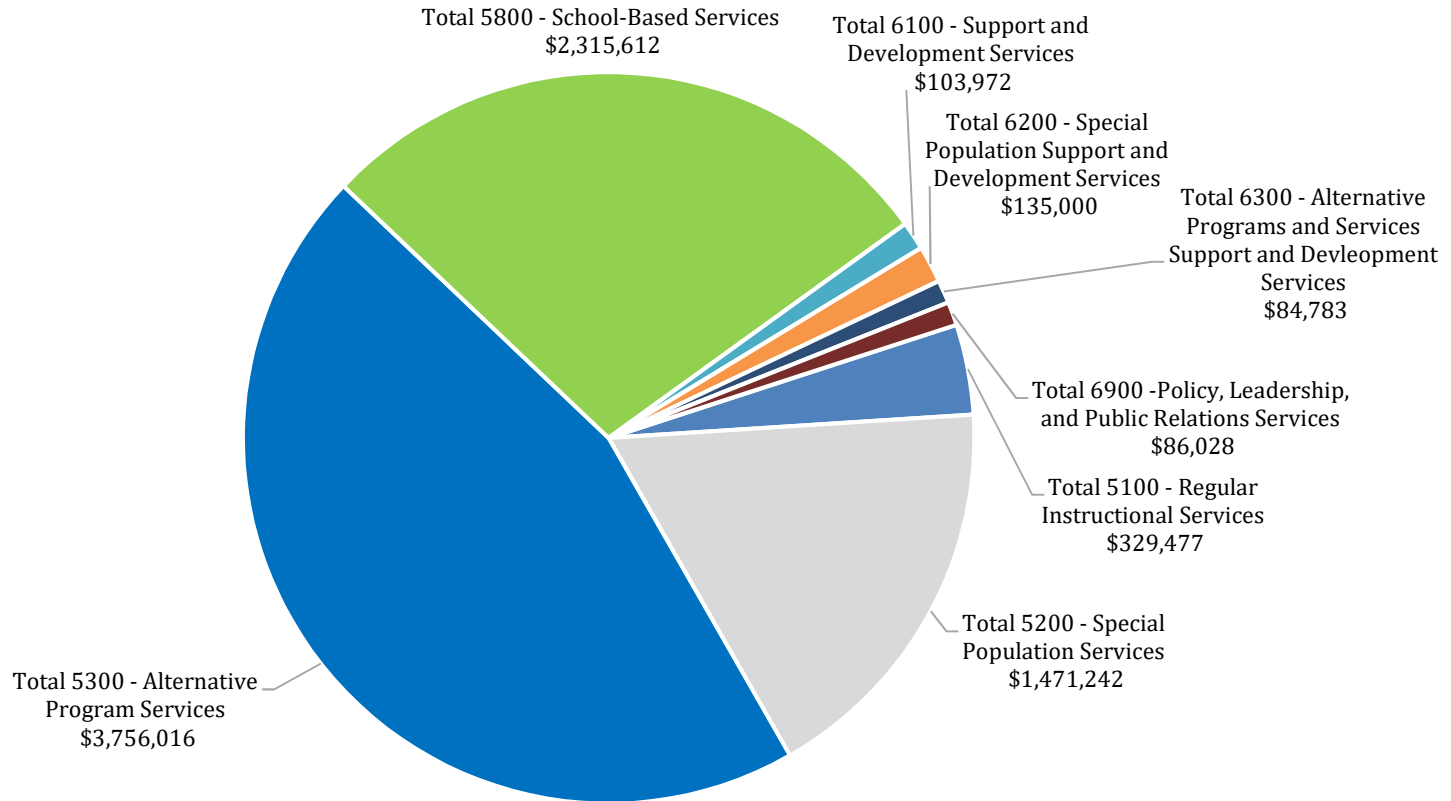
**FY2024 Other Local Revenues Fund Budgeted Expenditures by Object**



**Five Year Trends by Object**



### FY2024 Other Local Revenues Fund Budgeted Expenditures by Purpose



## **Summary Data for Individual Funds**

Actual FY 2020 – Budgeted FY 2024

Revenues by Source and Expenditures by Object and Purpose (Level Three Data)

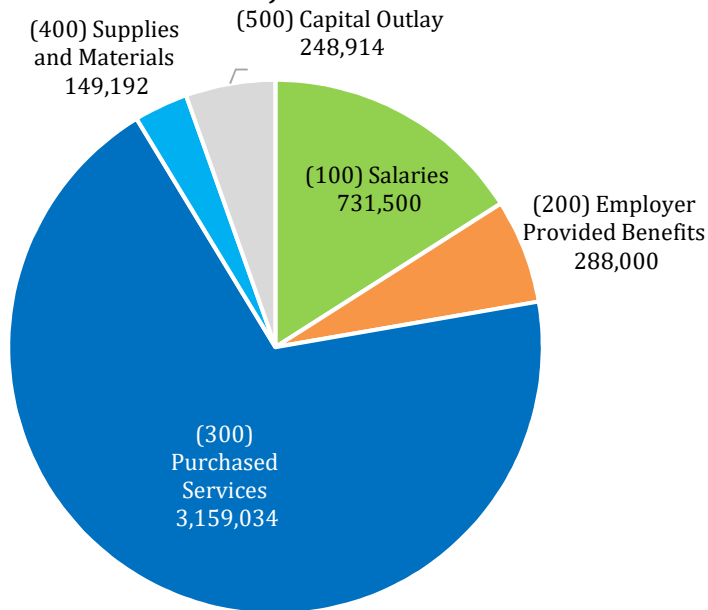
**Child Nutrition Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	2,552,300	2,552,300	3,552,300	2,552,300	2,552,300
Revenues from Local Sources	1,967,000	1,967,000	1,967,000	1,967,000	1,967,000
Transfers in/Fund Balance Appropriated	225,000	332,665	57,340	73,633	73,633
<b>Total Revenues</b>	<b>\$ 4,744,300</b>	<b>\$ 4,851,965</b>	<b>\$ 5,576,640</b>	<b>\$ 4,592,933</b>	<b>\$ 4,592,933</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,500
(200) Employer Provided Benefits	288,000	288,000	288,000	288,000	288,000
(300) Purchased Services	3,538,700	3,488,700	4,159,034	3,159,034	3,159,034
(400) Supplies and Materials	93,100	152,191	149,192	152,683	152,683
(500) Capital Outlay	93,000	191,574	248,914	261,716	261,716
(700) Transfers out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,744,300</b>	<b>\$ 4,851,965</b>	<b>\$ 5,576,640</b>	<b>\$ 4,592,933</b>	<b>\$ 4,592,933</b>

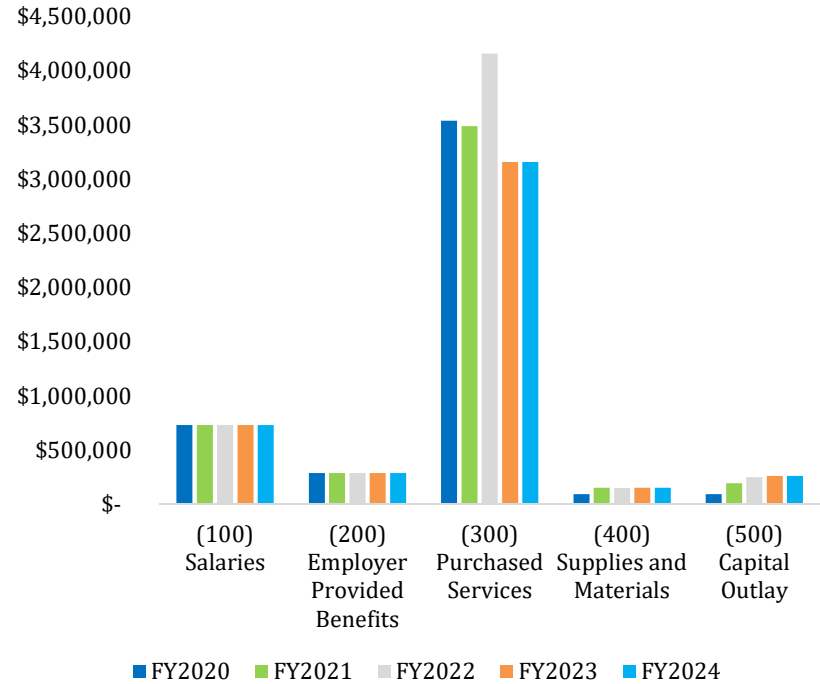
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	2,552,300	2,552,300	3,552,300	2,552,300	2,552,300
Revenues from Local Sources	1,967,000	1,967,000	1,967,000	1,967,000	1,967,000
Transfers in/Fund Balance Appropriated	225,000	332,665	57,340	73,633	73,633
<b>Total Revenues</b>	<b>\$ 4,744,300</b>	<b>\$ 4,851,965</b>	<b>\$ 5,576,640</b>	<b>\$ 4,592,933</b>	<b>\$ 4,592,933</b>
<b>Expenditures (by Purpose)</b>					
7200-Nutrition Services	\$ 4,541,000	\$ 4,648,665	\$ 5,373,340	\$ 4,389,633	\$ 4,389,633
<b>Total 7200 - Nutrition Services</b>	<b>4,541,000</b>	<b>4,648,665</b>	<b>5,373,340</b>	<b>4,389,633</b>	<b>4,389,633</b>
8100-Payments to Other Governments & Transfers of Funds	203,300	203,300	203,300	203,300	203,300
<b>Total 8100 - Payments to Other Governmental Units</b>	<b>203,300</b>	<b>203,300</b>	<b>203,300</b>	<b>203,300</b>	<b>203,300</b>
<b>Total Expenditures</b>	<b>\$ 4,744,300</b>	<b>\$ 4,851,965</b>	<b>\$ 5,576,640</b>	<b>\$ 4,592,933</b>	<b>\$ 4,592,933</b>

**FY2020-2024 Child Nutrition Budgeted Expenditure Analysis**

**FY2024 Child Nutrition Expenditures by Object**



**Five Year Trends by Object**





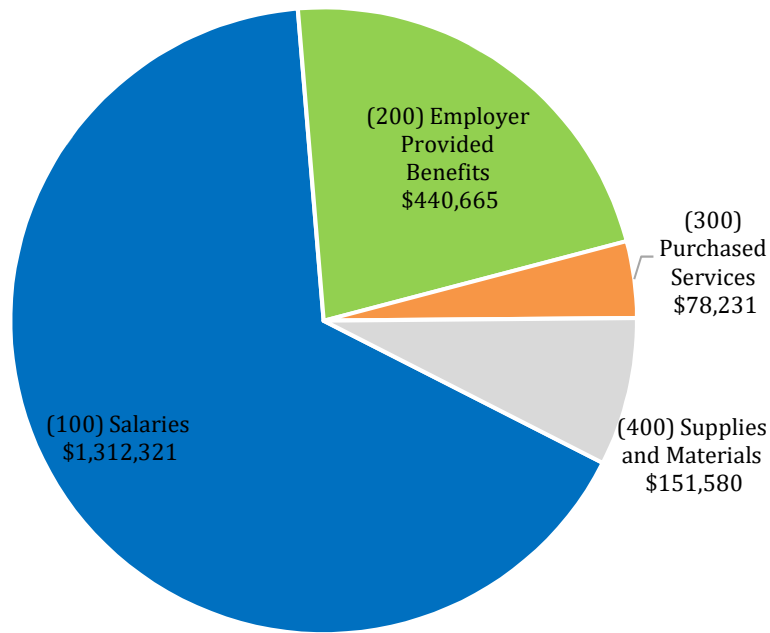
**Community Schools Fund**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	1,931,189	1,931,189	1,932,797	1,932,797	1,932,797
Transfers in/Fund Balance Appropriated	50,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 1,981,189</b>	<b>\$ 1,981,189</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>
<b>Expenditures (by Object)</b>					
(100) Salaries	\$ 1,312,321	\$ 1,312,321	\$ 1,312,321	\$ 1,312,321	\$ 1,312,321
(200) Employer Provided Benefits	440,665	440,665	440,665	440,665	440,665
(300) Purchased Services	78,635	78,635	78,231	78,231	78,231
(400) Supplies and Materials	149,568	149,568	151,580	151,580	151,580
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,981,189</b>	<b>\$ 1,981,189</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>

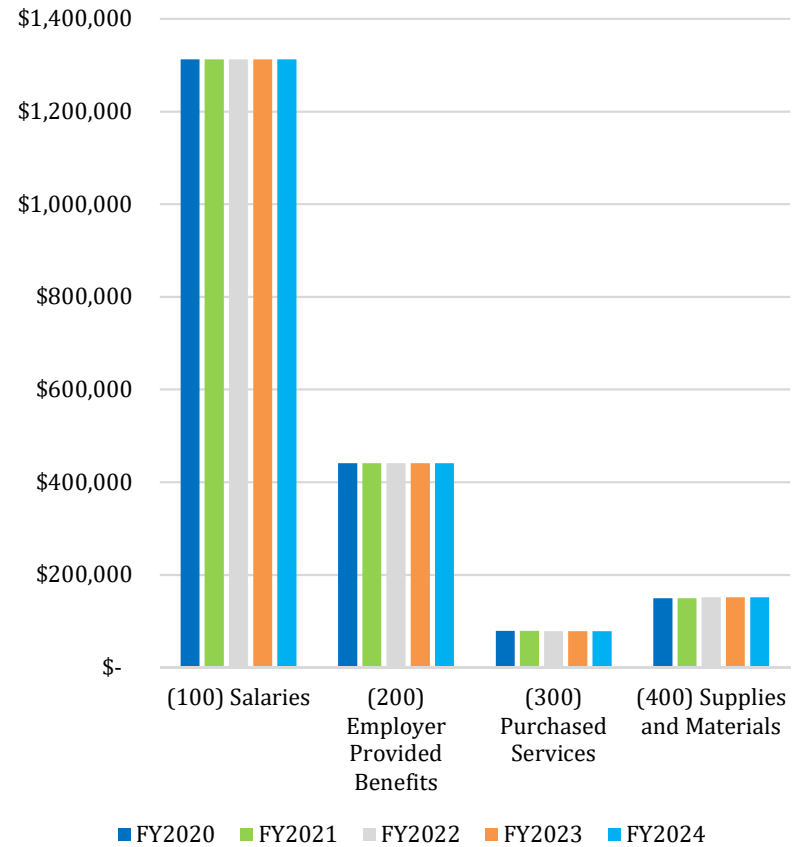
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Budgeted FY 2024
<b>Revenues (by Source)</b>					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	1,931,189	1,931,189	1,932,797	1,932,797	1,932,797
Transfers in/Fund Balance Appropriated	50,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>\$ 1,981,189</b>	<b>\$ 1,981,189</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>	<b>\$ 1,982,797</b>
<b>Expenditures (by Purpose)</b>					
7100-Community Services	\$ 1,981,189	\$ 1,981,189	\$ 1,982,797	\$ 1,982,797	\$ 1,982,797
<b>Total 7100 - Community Services</b>	<b>1,981,189</b>	<b>1,981,189</b>	<b>1,982,797</b>	<b>1,982,797</b>	<b>1,982,797</b>
<b>Total Expenditures</b>	<b>\$ 1,931,189</b>	<b>\$ 1,931,189</b>	<b>\$ 1,932,797</b>	<b>\$ 1,932,797</b>	<b>\$ 1,932,797</b>

**FY2020-2024 Community Schools Budgeted Expenditure Analysis**

**FY2024 Community Schools Budgeted Expenditures by Object**



**Five Year Trends by Object**





# INFORMATIONAL SECTION



Chapel Hill – Carrboro City Schools  
750 S Merritt Mill Road, Chapel Hill, NC 27516  
Web Site: [chccs.org](http://chccs.org)  
Prepared by the Business and Financial Services Division  
(919) 967-8211

## **Roadmap to the Informational Section**

The Informational Section of this budget document provides even deeper statistical information that supplements and indirectly shapes the overall budget for the district. First is an analysis of the tax base, rates, and effects on the average tax payer in Orange County. The taxes collected by Orange County are the base of the funding in the District’s Local Operating Budget. Next is an analysis of the District’s student enrollments. These trends shape many aspects of the budget that are allocated per pupil, based on the enrollment levels. Following that are several tables outlining personnel, relevant bond information, and District performance measures. These are all important supplemental information pieces about how the District operates efficiently and the student outcomes that are produced. The final part of the section is a glossary of acronyms and terms that were used throughout the document.

### **Table of Contents – Informational Section**

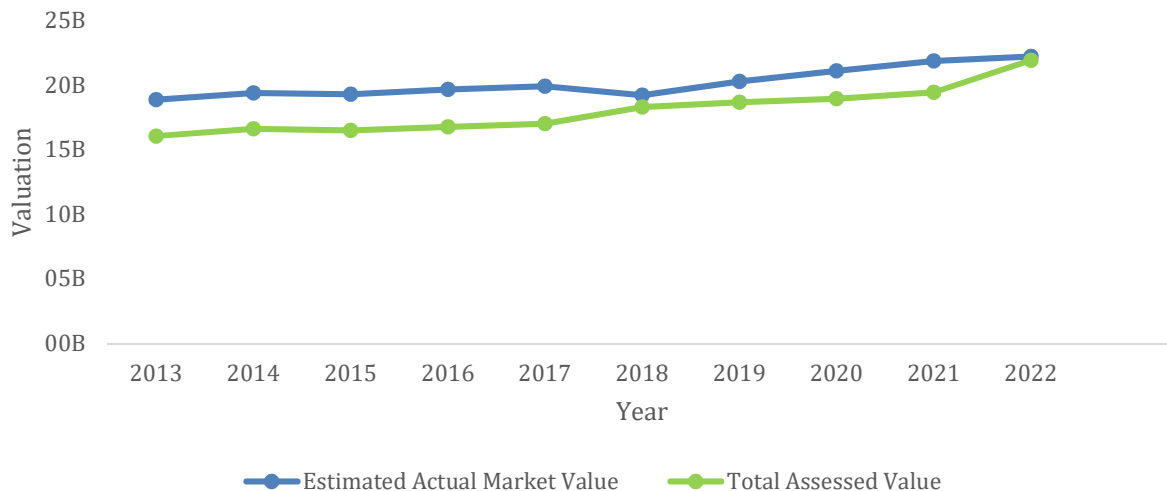
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### Assessed Value of Taxable Property (Historical)

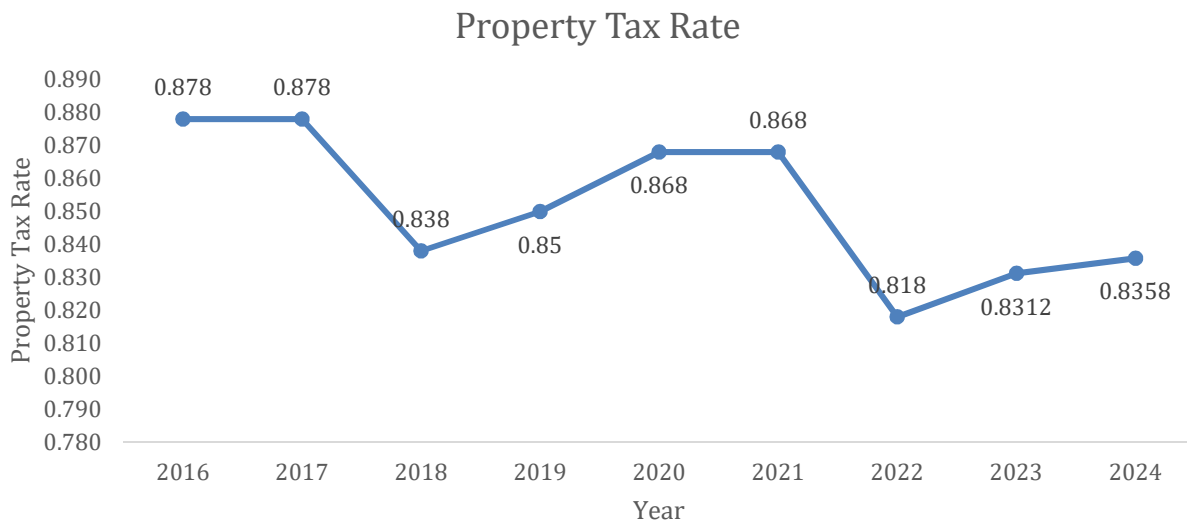
Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property tax assessments are conducted by the County Assessor, while personal property assessments are conducted by the Commissioner of the Revenue. Both real and personal property taxes are levied on 100% of assessed market value. Rates are established per \$100 of assessed value. The total tax base and tax rates for Orange County over the last 10 fiscal years are summarized below:

Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2022	\$19,776,883,656	\$1,884,947,740	\$364,879,155	\$82,177,022	\$21,944,533,529	0.818	\$22,233,569,938	98.70%
2021	17,333,962,055	1,769,659,485	346,332,873	77,934,293	19,449,954,413	0.868	21,885,849,476	88.87%
2020	16,974,899,491	1,726,673,593	337,564,917	82,646,419	18,956,491,582	0.868	21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%
2013	14,630,730,056	1,274,117,983	235,565,073	64,439,641	16,075,973,471	0.858	18,896,681,052	85.07%

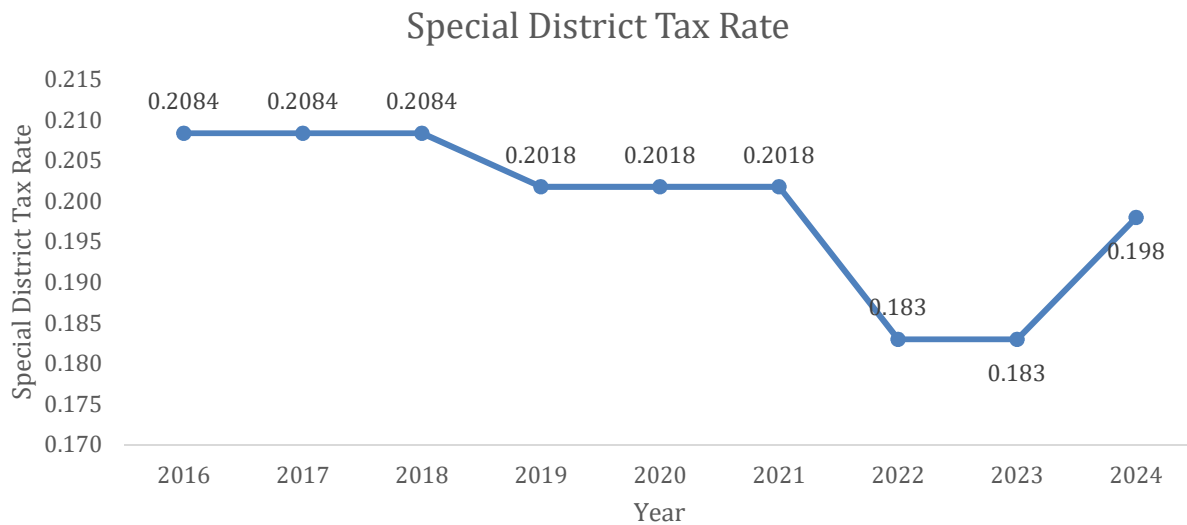
\*Source: Orange County Comprehensive Annual Report for the Fiscal Year 2022-23



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government During their annual budget adoption. The first rate to consider is the Property Tax Rate (Direct Tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2016:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill and Carrboro Districts. The table below shows the Special District Tax Rate trends since 2016:





### 3 Year Projection of the Assessed Value of Taxable Property

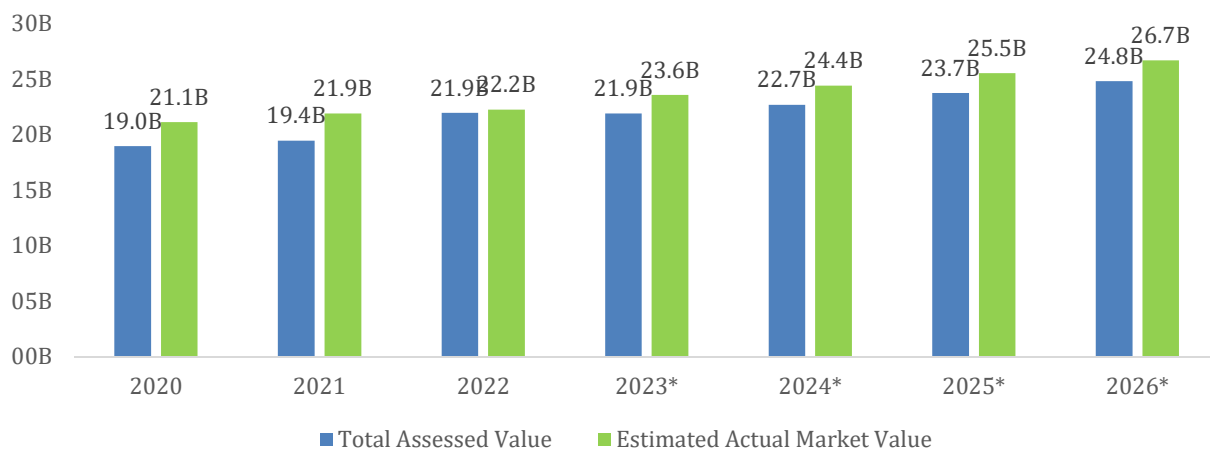
The FY 2022-23 Orange County Commissioner Approved Annual Operating Budget states, “Property tax revenues are calculated by applying a property tax rate to the property tax base. If the tax rate were left unchanged following a revaluation, property tax revenues would automatically increase as a result of the increased property tax base. However, the State of North Carolina requires counties to publish a revenue neutral rate following a revaluation. The revenue neutral rate is the tax rate that would produce the same amount of revenue had the revaluation not occurred. The revenue neutral rate calculation does adjust the tax base for natural growth that would have occurred between revaluations. In the case of the FY2021-22 Recommended Budget, it is the rate that would be necessary to generate the same amount of property tax revenue (\$165.3 million) using a higher assessed valuation (\$21.7 billion). Since the County’s overall tax base increased, the County’s revenue neutral rate decreases from 86.79 cents per \$100 of value to 78.87 cents per \$100 of value. The revenue neutral rate for the Chapel Hill Carrboro City Schools District Tax decreases from 20.18 cents per \$100 of value to 18.30 cents per \$100 of value.”

Type	Fiscal Year	Total Assessed Value	Estimated Actual Market Value
Actual	2020	18,956,491,582	21,116,733,410
Actual	2021	19,449,954,413	21,885,849,476
Actual	2022	21,944,533,529	22,233,569,938
Projection	2023*	21,887,879,929	23,555,110,662
Projection	2024*	22,681,940,780	24,409,656,250
Projection	2025*	23,729,440,316	25,536,945,304
Projection	2026*	24,792,111,675	26,680,561,842

Source: Orange County FY 2022-23 Commissioner Approved Annual Operating Budget

\*District Projections made based on the estimates in the FY 2022-23 Orange County Commissioner’s Approved Budget

3 Year Forecast of Total Assessed Value and Estimated Market Value via Linear Regression Model



\*District Projections made based on the estimates in the FY 2022-23 Orange County Commissioner’s Approved Budget

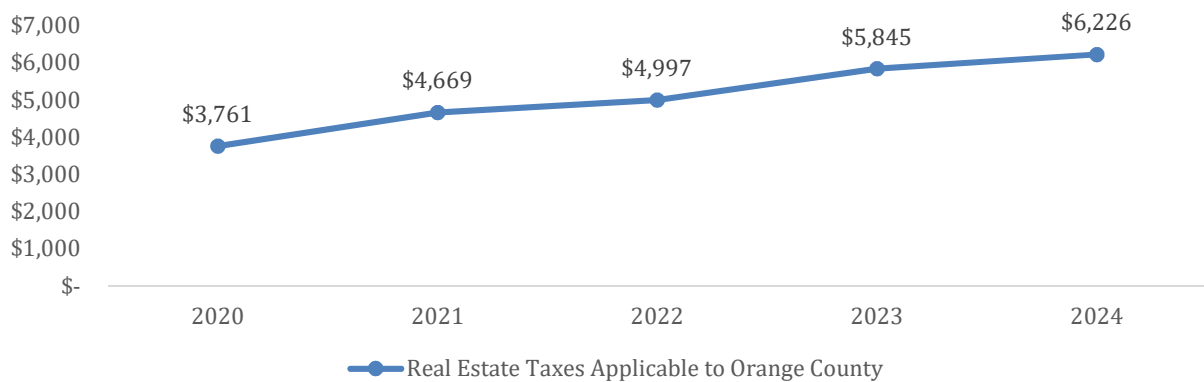
### Tax Rate’s Effect on the Average Taxpayer

Provided below is the historical and projected impact of the total direct tax rate levied by Orange County each fiscal year on the average home owner based upon the average home value according to the Zillow Home Value Index (ZHVI) included in their available housing data. According to the North Carolina Department of Revenue (NCDOR), to properly calculate the tax bill on a property, “Multiply the applicable county and municipal/district combined tax rate to the county tax appraisal of the property.” Assuming the average county tax appraisal is similar to the ZHVI, the effects of the historical and projected tax rates on the average taxpayer are as follows:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<i>Current Year</i> <u>2024</u>
Average Home Value	\$ 351,522	\$ 436,482	\$ 498,890	\$ 576,333	\$ 602,220*
Chapel Hill - Carrboro City Schools Special District Tax	0.2018	0.2018	0.1830	0.1830	0.1980
Total Direct Tax Rate (per \$100)	0.868	0.868	0.819	0.831	0.836
Real Estate Taxes Applicable to Orange County	<b>\$ 3,761</b>	<b>\$ 4,669</b>	<b>\$ 4,997</b>	<b>\$ 5,845</b>	<b>\$ 6,226</b>
<i>Dollar Increase</i>		\$ 909	\$ 328	\$ 848	\$ 381
<i>Percent Increase</i>		24.17%	7.02%	16.96%	6.51%

\*Source: Zillow Home Value Index (ZHVI)

#### Real Estate Taxes Applicable to Orange County



### Property Tax Rates and Collections in Orange County

*Current Taxes* – These taxes are the major revenue source in the General Fund comprising about 68 percent of the total General Fund revenue. Taxes in this category reflect all taxable property valued as of January 2023. Revenues generated by current taxes are based on a tax rate of 83.12 cents per \$100 assessed valuation. This tax rate represents a rate of 83.12 cents per \$100 assessed valuation, plus a .41 cent tax rate increase. The County’s budgeted real property tax base is projected to be \$20.3 billion for the 2023-24 fiscal year. The other components of the County’s tax base include Motor Vehicles (budgeted valuation of \$1.53 billion); personal property (budgeted valuation of \$534 million); Utilities and Corporate Excess (budgeted valuation of \$402 million).

*Delinquent Taxes* – Taxes in this category include amounts of unpaid collectible property taxes from prior years. The estimate is based on the outstanding levy for prior year taxes at a collection rate consistent with past performance.

*Interest on Delinquent Taxes* – These revenues are related to the interest charges established by State Statutes on unpaid property taxes. Interest begins on taxes due as of January 6 at an interest rate of two percent for the first month and for each month that taxes are due, but not paid, the interest rate equals three-fourths of one percent/each month.

*Late List Penalties* – These are penalties assessed by the Tax Assessor for property not listed by the January 31 deadline. The penalty is 10 percent of the amount of taxes due.

Tax rate trends were presented with the assessed value of taxable property analysis. The proposed revenue estimates are based on the District’s projections of the total direct tax rate. Below is a table of Orange County Revenues from FY 2020 through FY2024:

	FY 2020	FY 2021	FY 2022	FY 2023 Original Budget	FY 2024 Commissioner Approved
Property Taxes	\$164,867,143	\$169,766,054	\$180,911,455	\$186,165,129	\$190,759,520
Sales Tax	28,126,263	32,101,943	37,996,379	35,616,489	43,739,131
Licenses and Permits	2,048,578	2,055,236	268,824	274,200	274,200
Intergovernmental	18,171,331	23,103,034	20,943,639	18,428,977	19,686,908
Charges for Services	10,090,118	9,239,714	14,796,717	14,029,092	14,208,193
Investment Earnings	709,280	17,708	84,805	10,300	1,600,000
Miscellaneous	2,050,216	1,654,481	1,344,853	899,764	846,286
Transfers from Other Funds	6,544,670	7,591,105	106,691	76,740	1,391,290
Other Financing Sources	438,685	414,056	-	-	-
Appropriated Fund Balance	2,236,740	2,248,217	-	2,608,888	7,000,000
<b>Total Revenue</b>	<b>\$235,283,024</b>	<b>\$248,191,548</b>	<b>\$256,453,363</b>	<b>\$258,109,579</b>	<b>\$279,505,528</b>

Source: Orange County FY 2023-24 Commissioner Approved Annual Operating Budget

### Alternative Tax Collections in Orange County

*Article 39 One Cent* - This is the original 1 percent local option sales tax levied by the County, and is collected and distributed by the State based on local retail sales.

*Article 40 Half-Cent (1st Half Cent)* - Enacted by the County in late 1984, the State collects this revenue and returns it to local governments on a per capita basis. This revenue source is earmarked for both County and School capital projects and debt service.

*Article 42 Half-Cent (Additional Half Cent)* - The tax in this category is similar to the first half cent tax. The General Assembly authorized it in 1986. As with the Article 40 Sales tax, this tax is used to finance school and County capital projects, including debt service payment. There was a change in calculating Article 42 proceeds from a per capita to a point of sale formula during FY 2010-11.

*Article 44 Half Cent (Third Half Cent)* – Authorized by the General Assembly effective December 1, 2002, this tax replaced the reimbursements the State withheld from counties and cities, beginning in FY 2001-02. In FY 2007-08, the General Assembly enacted the Medicaid Relief/Sales Tax Swap (House Bill 1473), which phased out the County’s share of Medicaid expenditures over a three-year period, from FY 2007-08 through FY 2009-10. In exchange, the County ceded Article 44 sales tax to the State beginning October 1, 2009.

*Article 46 One-Quarter Cent* – The Article 46 One-Quarter Cent (1/4 cent) County Sales and Use Tax was approved by Orange County voters in the November 2011 election, and became effective April 1, 2012. A Special Revenue Fund, outside of the General Fund, has been established to receive and account for the One-Quarter Cent (1/4 cent) Sales and Use Tax proceeds. For more information, please refer to the Article 46 Sales Tax section in this document, located after the department budgets.

The table below shows historical values, the current year adopted values, and the proposed year values:

	FY 2020	FY 2021	FY 2022	FY 2023 Original Adopted	FY 2024 Commissioner Approved
Article 39 One Cent	\$11,535,110	\$10,612,301	\$14,251,262	\$14,681,551	\$16,599,870
Article 40 Half Cent	8,067,555	7,704,515	11,029,765	11,348,156	12,739,379
Article 42 Half Cent	5,770,196	5,510,537	7,168,511	7,386,782	8,349,882
Article 44 Half Cent	-	-	247,562	-	300,000
Hold Harmless Article 44	-	-	5,299,278	2,200,000	5,750,000
<b>Sales Tax Total</b>	<b>\$25,372,861</b>	<b>\$23,827,353</b>	<b>\$37,996,378</b>	<b>\$35,616,489</b>	<b>\$43,739,131</b>

Source: Orange County FY 2023-24 Commissioner Approved Annual Operating Budget

## Student Enrollment Analysis

In the District, the budget process begins with an analysis of the upcoming student enrollment because of the many effects it has on funding and allotments. Many funding sources are allotted based on a per pupil count for the district, therefore a significant change in the student population can have a significant change on the budget available in a given year. Projecting beyond just the upcoming year allows the District to be forward-thinking in its preparation and mitigates some of the possibility of surprise changes in funding.

The methodology is important to consider because projections will always be subject to error and cannot account for unexpected or “black-swan” events, such as a global pandemic. However, utilizing the right methods can reveal important trends and provide rough estimates with an acceptable margin for error. The District has utilized a modified cohort survival method based on the previous five years of actual enrollments.

### Cohort Survival Methodology

The cohort survival technique is a statistical forecasting method that uses historical data to compute a survival rate for selected cohorts and applies them to project progression into higher cohorts as time progresses. The District applied this using each grade level as a separate cohort.

A ratio is computed for each grade by dividing the enrollment in that grade by the previous grade from the previous school year. A projection for the following school year of a particular grade is computed by multiplying the enrollment in the previous grade by the ratio of this school year’s current enrollment at said grade and the previous school year’s enrollment in the previous grade. For example, to project a second-grade enrollment of year 1 (next school year), the second-grade enrollment of year 0 (current school year) would be divided by the first-grade enrollment for year -1 (prior school year). The subsequent ratio is then multiplied by the current first grade enrollment to obtain a projection for the upcoming year’s second grade enrollment.

The District has modified this technique slightly by calculating the ratios as an average of five years of data. Instead of calculating just one year to find the survival rate of a cohort, we calculated five years of ratios for each grade level and then applied that average ratio to future years to get a projection. Using more historical data protects the model from an odd year skewing the data and provides a higher probability that the projected ratio is closer to the actual survival rate in future years.

Kindergarten rates are more difficult to project because there is no cohort below it to calculate a survival rate. The District analyzed the trends in Resident Birth data for Orange County 4-5 years prior to help project kindergarten enrollment in a given year. There are many other demographic and economic factors that can affect Kindergarten enrollment in a given year, however it is difficult to monitor all of these. Birth Data has proven to be an effective tool in forecasting Kindergarten enrollments so that is the District’s most efficient way to forecast this data.

The methodology begins with gathering the historical data. Several years of enrollment actuals are provided in the table below:

**Historical Enrollment Counts**

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 PMR 4
<b>KIND</b>	876	827	858	848	703	682	693
<b>1st</b>	891	897	824	854	806	758	708
<b>2nd</b>	898	902	917	822	794	812	761
<b>3rd</b>	1,010	933	909	935	785	823	834
<b>4th</b>	948	1,013	957	942	911	799	838
<b>5th</b>	955	956	1,002	955	927	908	823
<b>6th</b>	945	974	993	1,002	923	916	911
<b>7th</b>	902	961	988	1,021	990	925	939
<b>8th</b>	980	899	956	999	999	981	944
<b>9th</b>	1,059	1,079	993	1,008	1,035	1,066	1047
<b>10th</b>	976	1,025	1,049	991	982	1,005	1009
<b>11th</b>	860	923	933	996	966	922	965
<b>12th</b>	813	850	917	897	943	913	897
<b>Total</b>	12,113	12,239	12,296	12,270	11,764	11,510	11,369

Source: NCDPI's Statistical Profile

This historical data was used to calculate three years of cohort survival ratios. Historical resident birth rate showed trends used to project Kindergarten enrollments. These data points are provided in the tables below:

**Cohort Survival Ratios**

Grade	FY 2021	FY 2022	FY 2023	Average
<b>1st</b>	0.95	1.08	1.04	1.02
<b>2nd</b>	0.93	1.01	1.00	1.01
<b>3rd</b>	0.95	1.04	1.03	1.01
<b>4th</b>	0.97	1.02	1.02	1.00
<b>5th</b>	0.98	1.00	1.03	1.00
<b>6th</b>	0.97	0.99	1.00	0.99
<b>7th</b>	0.99	1.00	1.03	1.01
<b>8th</b>	0.98	0.99	1.02	1.00
<b>9th</b>	1.04	1.07	1.07	1.06
<b>10th</b>	0.97	0.97	0.95	0.96
<b>11th</b>	0.97	0.94	0.96	0.96
<b>12th</b>	0.95	0.95	0.97	0.95

**Historical Resident Birth Rates and Counts in Orange County**

	2014	2015	2016	2017	2018	2019
<b>Resident Birth Rate</b>	8.7	8.5	8.3	8.1	7.8	N/A
<b>Resident Births</b>	1215	1207	1166	1179	1134	1164

Source: North Carolina Vital Statistics, Volume 1 – 2014-2019

The projections produced by each of these calculations are provided in the table below:

**Projected Enrollment Counts**

Grade	FY 2023 PMR 4	FY 2024 Projected*	FY 2025 Projected*	FY 2026 Projected*
<b>KIND</b>	693	693	700	707
<b>1st</b>	708	708	708	716
<b>2nd</b>	761	694	695	695
<b>3rd</b>	834	766	698	699
<b>4th</b>	838	837	768	701
<b>5th</b>	823	841	840	771
<b>6th</b>	911	911	829	828
<b>7th</b>	939	916	916	833
<b>8th</b>	944	936	913	913
<b>9th</b>	1,047	1,047	989	964
<b>10th</b>	1,009	1,009	1,009	953
<b>11th</b>	965	967	967	967
<b>12th</b>	897	922	923	923
<b>Total</b>	11,369	11,246	10,955	10,670

*\*Projections based on a modified cohort survival method*

### Personnel Resource Allocations

The FY 2022-23 audit has not yet been completed. Therefore, the official count of personnel from the auditors has not yet been provided. In the FY 2023-34 budget, there are no proposed changes to personnel directly related to the budget’s adoption. With the decline in student enrollment, a slight drop in teacher counts is expected as teacher allocations are directly tied to student enrollment. As discussed previously, the District has projected a total enrollment of 11,264, which is about a 1% decrease in enrollment from the previous year. The table below reflects what a 1% adjustment in the teacher and teacher assistant allocations would be:

Year Ended June 30	2020	2021	2022	Estimated 2023	Proposed 2024
Officials, Admins, Mgrs	32	30	35	35	35
Principals	21	20	21	21	20
Asst. Principals, Non-Teaching	24	25	24	24	24
<b>Total Administrators</b>	<b>77</b>	<b>75</b>	<b>80</b>	<b>80</b>	<b>79</b>
Elementary Teachers	379	387	386	386	382
Secondary Teachers	170	167	175	175	173
Other Teachers	378	383	373	373	369
<b>Total Teachers</b>	<b>927</b>	<b>937</b>	<b>934</b>	<b>934</b>	<b>925</b>
Guidance	41	38	40	40	40
Psychological	7	8	13	13	13
Librarian, Audiovisual	36	36	37	37	37
Consultant, Supervisor	13	13	15	15	15
Other Professionals	171	179	180	180	180
<b>Total School-Based Support</b>	<b>268</b>	<b>274</b>	<b>285</b>	<b>285</b>	<b>285</b>
<b>Total Professionals</b>	<b>1,272</b>	<b>1,286</b>	<b>1,299</b>	<b>1,299</b>	<b>1,289</b>
Teacher Assistants	319	314	309	309	306
Technicians	17	19	19	19	19
Clerical, Secretarial	109	108	102	102	102
Service Workers	87	83	83	83	83
Skilled Crafts	30	19	16	16	16
<b>Totals</b>	<b>1,834</b>	<b>1,829</b>	<b>1,828</b>	<b>1,828</b>	<b>1,815</b>

Source: FY 2022 CHCCS Comprehensive Annual Financial Report



## Outstanding Bond Issues and Bond Amortization Schedules

Series	Authorization Date	Original Authorization	Outstanding Amount	Purpose
<b>GENERAL OBLIGATION (GO)</b>				
2011	11/15/2011	\$24,440,000	\$1,370,000	County, Schools
2012	12/28/2012	\$13,300,000	\$6,445,000	County, Schools
2017A	11/14/2017	\$5,900,000	\$3,770,000	Schools, County
2017B	11/15/2017	\$21,000,000	\$19,750,000	Schools, County
2018	07/12/2018	\$64,400,000	\$57,240,000	Schools
2020	06/03/2020	\$20,060,000	\$18,050,000	Schools
2021	07/08/2021	\$2,500,000	\$2,375,000	County
2022	06/02/2022	\$14,540,000	\$14,540,000	Schools
<b>Total GO Bonds</b>		<b>\$166,140,000</b>	<b>\$123,540,000</b>	
<b>INSTALLMENT NOTE (APPROPRIATION)</b>				
2017	06/14/2017	\$13,471,000	\$8,969,000	County, Vehicle, Sportsplex Supported, Solid Waste Supported
<b>Total Installment Note</b>		<b>\$13,471,000</b>	<b>\$8,969,000</b>	
<b>LIMITED OBLIGATION (LOB)</b>				
2010	04/19/2010	\$4,136,434	\$827,287	Schools
2012	04/12/2012	\$37,805,000	\$4,640,000	Solid Waste Supported, County, Schools, Sportsplex Supported
2015 - NM	06/25/2015	\$14,800,000	\$7,755,000	County, Vehicle, Sportsplex Supported, Solid Waste Supported, Water and Sewer
2015 - REF	06/25/2015	\$5,310,000	\$3,105,000	County, Schools, Sportsplex Supported
2017	11/16/2017	\$27,120,000	\$24,840,000	County, Schools, Sportsplex Supported, Solid Waste Supported
2018	06/28/2018	\$7,510,000	\$5,035,000	County, Schools, Vehicle, Solid Waste
2019A	05/30/2019	\$14,135,000	\$12,130,000	Solid Waste Supported, Water and Sewer, Vehicle, Schools, County
2019 B	11/05/2019	\$29,745,000	\$21,400,000	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2020	05/08/2020	\$40,731,000	\$38,272,000	County, Schools, Sportsplex Supported, Solid Waste Supported
2021A	06/24/2021	\$19,355,000	\$18,940,000	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2021B	06/24/2021	\$4,230,000	\$4,090,000	County, Solid Waste Supported
2022A	05/11/2022	\$7,404,000	\$7,404,000	County, Schools, Vehicle, Solid Waste
2022B	05/11/2022	\$34,131,000	\$34,131,000	County, Schools, Solid Waste Supported, Sportsplex Supported
<b>Total Limited Obligation Bonds</b>		<b>\$246,412,434</b>	<b>\$182,569,287</b>	
<b>QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCB)</b>				
2011	01/27/2011	\$9,889,439	\$2,637,184	Schools
<b>Total QSCB</b>		<b>\$9,889,439</b>	<b>\$2,637,184</b>	
<b>Total</b>		<b>\$435,912,873</b>	<b>\$317,715,470</b>	

Source: Orange County FY 2022-23 Commissioner Approved Annual Operating Budget

## Performance Measures

### Student Statistics

Year Ended June 30	Teaching Staff	Average Daily Membership	Pupil/Teacher Ratio	Student Attendance Percentage	Students Receiving Free/Reduced Lunch Percentage
2022	934	11,425	1:12	93.36%	22.49%
2021	937	11,645	1:13	97.72%	23.41%
2020	927	12,270	1:13	96.75%	23.83%
2019	925	12,296	1:13	95.40%	25.60%
2018	911	12,239	1:13	95.69%	27.45%
2017	900	12,113	1:13	95.62%	23.98%
2016	917	11,965	1:13	95.98%	25.00%

Source: FY 2022 CHCCS Annual Comprehensive Financial Report (ACFR)

### Graduation Rates

Student Groups	State of North Carolina Cohort Graduation Rates	Chapel Hill-Carrboro Schools Cohort Graduation Rates
	2022 - 2023	2022-2023
All Students	86.5	94.8
Male	83.9	94.5
Female	89.2	>95
American Indian	80.3	*
Asian	94.7	>95
Black	84	91.2
Hispanic	81.1	89.4
Two or More Races	83.5	94.8
White	89.9	>95
Economically Disadvantaged	83.6	89.6
English Learner	66.1	79.7
Students with Disabilities	71.6	83.7
Academically Gifted	>95	>95

Source: NCDPI 2022-2023 Cohort Graduation Rate Reports

### High School Dropout Counts and Rates, 2017-2018 through 2021-2022

LEA	LEA or Charter School	2017-18		2018-19		2019-20*		2020-21*		2021-22	
		#	Rate	#	Rate	#	Rate	#	Rate	#	Rate
000	North Carolina	10,523	2.18	9,512	2.01	7,194	1.53	9,147	1.94	10,841	2.25
681	Chapel Hill-Carrboro	27	0.69	38	0.96	25	0.63	12	0.30	18	0.46

Source: 2021-22 NCDPI Discipline, ALP, and Dropout Annual Reports

\*In response to the COVID-19 pandemic, starting in March of the 2019-2020 school year and continuing through the 2020-2021 school year, public school units across the state employed unprecedented methods to ensure continued student learning by utilizing various modes of instruction and student outreach. As such, caution should be taken when comparing data reported for the 2019-2020 and 2020-2021 school years to data reported for prior and subsequent years.

**District SAT Student Performance**

<b>School System &amp; School</b>	<b>2020</b>				
	<b># Tested</b>	<b>% Tested</b>	<b>Total</b>	<b>ERW</b>	<b>Math</b>
<b>United States (Public School Students)</b>	<b>1,849,197</b>	<b>100.0</b>	<b>1030</b>	<b>520</b>	<b>510</b>
<b>North Carolina (Public School Students)</b>	<b>44,282</b>	<b>42.6</b>	<b>1089</b>	<b>548</b>	<b>540</b>
<b>Chapel Hill - Carrboro City Schools</b>	<b>588</b>	<b>65.6</b>	<b>1270</b>	<b>638</b>	<b>632</b>
Carrboro High	109	56.5	1285	648	638
Chapel Hill High	239	67.5	1264	637	627
East Chapel Hill High	239	69.3	1270	635	635
Phoenix Academy High	<10	*	*	*	*

<b>School System &amp; School</b>	<b>2021</b>				
	<b># Tested</b>	<b>% Tested</b>	<b>Total</b>	<b>ERW</b>	<b>Math</b>
<b>United States (Public School Students)</b>	<b>1,251,753</b>	<b>100.0</b>	<b>1038</b>	<b>524</b>	<b>514</b>
<b>North Carolina (Public School Students)</b>	<b>21,416</b>	<b>21.3</b>	<b>1147</b>	<b>575</b>	<b>572</b>
<b>Chapel Hill - Carrboro City Schools</b>	<b>336</b>	<b>36.5</b>	<b>1318</b>	<b>656</b>	<b>663</b>
Carrboro High	55	28.8	1276	646	630
Chapel Hill High	137	35.0	1327	659	668
East Chapel Hill High	144	42.7	1326	656	670
Phoenix Academy High	<10	*	*	*	*

<b>School System &amp; School</b>	<b>2022</b>				
	<b># Tested</b>	<b>% Tested</b>	<b>Total</b>	<b>ERW</b>	<b>Math</b>
<b>United States (Public School Students)</b>	<b>1,450,575</b>	<b>100</b>	<b>1028</b>	<b>521</b>	<b>507</b>
<b>North Carolina (Public School Students)</b>	<b>23,378</b>	<b>25.1</b>	<b>1130</b>	<b>569</b>	<b>561</b>
<b>Chapel Hill - Carrboro City Schools</b>	<b>392</b>	<b>42.7</b>	<b>1307</b>	<b>657</b>	<b>650</b>
Carrboro High	61	29.9	1315	670	644
Chapel Hill High	126	39.3	1284	645	638
East Chapel Hill High	205	53.8	1319	660	659
Phoenix Academy High	<10	*	*	*	*

## Acronyms Index

ABC – Alcoholic Beverage Control Commission	GPS – Global Positioning System
AD – Athletic Director	GS – General Statute
ADA – Americans with Disabilities Act	HR – Human Resources
ADM - Average Daily Membership	ITF – Instructional Tech Facilitator
AIG – Academically/Intellectually Gifted	LEA – Local Education Agency
ALP – Alternative Learning Program	LEP – Limited English Proficiency
AP – Assistant Principal	MBA – Meritorious Budget Award
A-ROI – Academic Return on Investment	MOE – Months of Employment
ASBO – Association of School Business Officials	MTSS – Multi-tiered Systems of Support
AT – Athletic Trainer	NCASBO – North Carolina Association of School Business Officials
AVID – Advancement Via Individual Determination	NCDHHS – North Carolina Department of Health and Human Services
BOE – Board of Education	NCDOR – North Carolina Department of Revenue
BOCC – Orange County Board of County Commissioners	NCDPI – North Carolina Department of Public Instruction
CBT – Cognitive Behavior Therapy	NCVPS – North Carolina Virtual Public School
CDC – Centers for Disease Control	PBIS – Positive Behavioral Interventions and Supports
CHCCS – Chapel Hill – Carrboro City Schools	PE – Physical Education
CIP – Capital Investment Plan	PRC – Program Report Code
CN – Child Nutrition	Pre-K – Pre-Kindergarten
COA – Chart of Accounts	PSAT – Preliminary SAT
COPS – Certificate of Participation	REDP – Racial Equity Decision Protocol
CTE – Career Technical Education	RTP – Research Triangle Park
DBT – Dialectical Behavior Therapy	SAC – Staffing Allocation Committee
DL – Dual Language	SEL – Social and Emotional Learning
EL – English Learners	SGC – School Governance Council
ELA – English Language Arts	SIT – School Improvement Team
ERP – Enterprise Resource Planning	SPSF – State Public School Fund
ERW – Evidence-Based Reading and Writing	TA – Teacher Assistant
ESSER – Elementary and Secondary School Emergency Relief Fund	TBD – To Be Determined
FICA – Federal Insurance Contributions Act	TSERS – Teachers and State Employees Retirement System
FTE – Full Time Equivalent	UNC – University of North Carolina
FY – Fiscal Year	USDA – United States Department of Agriculture
GAAP – Generally Accepted Accounting Principals	ZHVI – Zillow Home Value Index
GFOA – Government Finance Officers Association	

## Glossary of Terms

**Accounts Payable** - A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**Accounts Receivable** - An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**Accrual Basis** - The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur; rather than only in the periods in which cash is received or paid by the government.

**Allocation** - The amount of funding appropriated to a school. Types of allocations include the per pupil allocation for instructional supplies, postage, library books, staff development, computer supplies, etc.

**American with Disabilities Act (ADA)** - Prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

**Amortization** - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Appropriation** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amounts and as to the time when it may be expended.

**Average Daily Membership (ADM)** - The aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

**Balance Sheet** - A summarized statement, as of a given date, of the financial position of an entity by fund type presenting assets, liabilities, reserves, and fund balance.

**Balanced Budget** - A balanced budget is when there is neither a budget deficit nor a budget surplus. Total revenues equal total expenditures.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**Bond** - A written promise to pay a specific amount of money (face value) and interest over a specific period of time.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed financing sources.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**Capital Budget** - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

**Capital Outlay and Capital Acquisition** - All expenditures for equipment, equity leases, purchases of land which result in acquisition of, or additions to, fixed assets, except outlays for Capital Construction. Capital Outlay includes the purchase of assets, both replacement and/or additions that cost more than \$5,000, with a useful life of at least one year.

**Capital Improvement Plan** - The ten-year plan for school construction projects.

**Capital Projects Funds** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Contracted Services** - All expenditures for services acquired or purchased from sources outside the school system (i.e., private vendors, public authorities or other governmental entities). Purchase of the service must be on a fee basis or fixed time contract basis. Payments for leases and rentals, utilities, communications, and insurance are not included.

**Debt Service (Lease Purchase)** - All expenditures related to the repayment of debt, for example, vehicles purchased through lease agreements.

**Every Student Succeeds Act (ESSA)** - Federal legislation passed in December 2015 that replaced the No Child Left Behind Act (NCLB) and governs the United States K-12 public education policy.

**Expenditures** - Total charges incurred, whether paid or unpaid, for current costs.

**Family Medical Leave Act (FMLA)** - The FMLA of 1993 provides up to 12 weeks of unpaid leave to an employee who has worked for at least 750 hours and 12 months at a location where there are at least 50 employees employed by the employer within 75 miles. These 12 weeks of leave are provided for certain medical reasons such as pregnancy and birth of a child, caring for an immediate family member with a serious health condition or for an employee who has a serious health condition. Certain type of notice may need to be given to the employer for requesting such leave.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. CHCCS' fiscal year begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>.

**Fixed Assets** - Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, or improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment.

**Fringe Costs** - All expenditures for job-related costs provided to employees as part of their total compensation. Fringe costs include the employer's portion of FICA, retirement, group insurance (health, dental, and life), unemployment, workers' compensation, and direct educational assistance.

**Full-Time Equivalent (FTE)** - Method of calculating hourly or part-time employees on a full-time position basis.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the school system.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves. Governmental Accounting Standards Board Statement No. 54 established five components: non-spendable, restricted, committed, assigned, and unassigned.

**General Ledger** - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances.)

**Governmental Accounting Standards Board (GASB)** – The independent private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

**General Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**Grants** - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

**Insurance** - All expenditures for insurance except those which are related to personal services and which are reflected under Fringe Costs (i.e., group health, group life, unemployment compensation, worker's compensation, etc.).



**Leases and Rentals** - All expenditures for payments of non-equity leases and rentals. Includes leases, which are capitalized and rental of land, structures, and equipment. Payments made under equity type lease/purchase agreements are not included here, but under Capital Leases.

**Liabilities** - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services by other entities in the future as a result of past transactions or events.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All government funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

**Object Code** - Line item that denotes purpose of expenditures.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Per Pupil Allocation** - An allocation to a school based on the type and number of students enrolled.

**Personnel** - All expenditures to compensate persons in the employment for direct labor including full-time and part-time employees.

**Property Tax** - An ad valorem tax that an owner is required to pay on the value of the property being taxed. The property tax rate is often given as a percentage. It may also be expressed as a per \$100 of taxable amount.

**Revenue** - The income of a government agency from taxation and other sources.

**Risk Management** - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

**Taxes** - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or



property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges.)

**Utilities** - All expenditures for electrical, heating, water, and sewage services provided to school system owned and operated buildings, and facilities, regardless of whether the service is provided by a private enterprise, authority, or an enterprise fund operated by the school system.

## Appendix

### Appendix A: FY 2023-24 Local Personnel Allotment Formulas

<b>Elementary School Formulas</b>				
<b>Position</b>	<b>Chapel Hill - Carrboro City Schools Allotment</b>		<b>State of North Carolina Funding Provided</b>	
	<b>FTE</b>	<b>Formula</b>	<b>FTE</b>	<b>Formula</b>
<b>Administration (PRC 005)</b>			<b>Administration (PRC 005)</b>	
Principal	1	per school (12 months)	1	per school (12 months)
Assistant Principal	1	per school (12 months)	1	month per 98.53 ADM (rounded to nearest whole month)
<b>Classroom Teachers (PRC 001)</b>			<b>Classroom Teachers (PRC 001)</b>	
Classroom teachers K	1	per 18 in ADM DL 1 per 24 ADM	1	per 18 in ADM
Classroom teachers 1	1	per 16 in ADM DL 1 per 24 ADM	1	per 16 in ADM
Classroom teachers 2	1	per 17 in ADM DL 1 per 24 ADM	1	per 17 in ADM
Classroom teachers 3	1	per 17 in ADM or DL 1 per 24 ADM	1	per 17 in ADM
Classroom teachers 4	1	per 24 in ADM (all)	1	per 24 in ADM
Classroom teachers 5	1	per 24 in ADM (all)	1	per 24 in ADM
<b>Teacher Assistants (PRC 027)</b>			<b>Teacher Assistants (PRC 027)</b>	
Teacher Assistants K	1	per Homeroom	2	per every 3 classes (determined by 1:21 ratio)
Teacher Assistants 1	1	per Homeroom	1	per every 2 classes (determined by 1:21 ratio)
Teacher Assistants 2	1	per Homeroom	1	per every 2 classes (determined by 1:21 ratio)
Teacher Assistants 3	1	per Homeroom	1	per every 3 classes (determined by 1:21 ratio)
Teacher Assistants 4	0.25	per Homeroom (rounded to nearest .5)	0	
Teacher Assistants 5	0.25	per Homeroom (rounded to nearest .5)	0	
Dual Language TA (if DL school)	0.25	additional per 4th & 5th grade Homeroom	0	
<b>Exceptional Children (PRC 032)</b>			<b>Exceptional Children (PRC 032)</b>	

EC Teacher (General)		Formula Based on Ratio and Service Delivery		
EC Teacher- Behavior		Formula Based on Ratio and Service Delivery		
EC Teacher- OCS		Formula Based on Ratio and Service Delivery		
EC Teacher (Adapted)		Formula Based on Ratio and Service Delivery		
General Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery		
Adapted Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery		
<b>Multi Language Learning (PRC 054)</b>			<b>Multi Language Learning (PRC 054)</b>	
ESL Teacher	1	per 40-45 MLL ADM based on needs-based weighted formula		
<b>Program Enhancement (PRC 004)</b>			<b>Program Enhancement (PRC 004)</b>	
Music	1	per 30 classes, minimum of 1		
Physical Education	1	if 20 homerooms	1	per 191 in K-5 ADM
	1.5	if 21-30 homerooms		
	2	if 31-40 home rooms		
Art	1	per 30 classes, minimum of 1		
<b>Instructional Support (PRC 007)</b>			<b>Instructional Support (PRC 007)</b>	
Instructional Coaches	2	per school (Literacy/Math)	1	per 222.36 in ADM
Interventionist	1	per school		
<b>World Language</b>			<b>World Language</b>	
Elementary Foreign Language	1	if 40 periods	0	
	1.5	if 41-60 periods		
	2	if 61-80 periods		
<b>Support Staff</b>			<b>Support Staff</b>	
Media Specialist	1	per school	0	Dollar Allotment - \$290.36 per ADM
School Counselors	1	per school		
Nurses	1	per school		
Social Worker	1	per school		

Mental Health Specialist	0.5	per school		
Instructional Tech Facilitator	1	per school (11 months)		
Gifted Specialist	1	per school		
<b>Office Staff</b>			<b>Office Staff</b>	
Bookkeeper	1	per school (12 months)	0	
Receptionist	1	per school (11 months)		
Data Manager	1	per school (12 months)		
Lead Custodian	1	per school		
Custodian	0.5	per school		
<b>Athletics/Extra Curriculars</b>			<b>Athletics/Extra Curriculars</b>	
Activity Units (\$500 each)		10 units	0	
Co-curricular Assignments		N/A		

<b>Middle School Formulas</b>				
<b>Position</b>	<b>Chapel Hill - Carrboro City Schools Allotment</b>		<b>State of North Carolina Funding Provided</b>	
	<b>FTE</b>	<b>Formula</b>	<b>FTE</b>	<b>Formula</b>
<b>Administration (PRC 005)</b>			<b>Administration (PRC 005)</b>	
Principal	1	per school (12 months)	1	per school (12 months)
Assistant Principal	2	per school (12 months)	1	month per 98.53 ADM (rounded to nearest whole month)
<b>Classroom Teachers (PRC 001)</b>			<b>Classroom Teachers (PRC 001)</b>	
Core Subjects 6	1	1 per 120 ADM (30 students per class)	1	per 24 ADM Grade 6 or per 23 ADM Grade 7 & 8
Core Subjects 7	1	1 per 120 ADM (30 students per class)		
Core Subjects 8	1	1 per 120 ADM (30 students per class)		
Middle School Dual Language (if DL school)	3	per school		
Reading Interventionist	1	per school		
Math Interventionist	1	per school		

Math Teacher (additional)	1	per school		
Small Classes	2	per school		
<b>Additional Teachers</b>			<b>Additional Teachers</b>	
Grade 6 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))	0	
Grade 7 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))		
Grade 8 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))		
Vocational/CTE	3	per school	5	per District with additional months of employment allocated based on grades 8-12 ADM
<b>Instructional Support (PRC 007)</b>			<b>Instructional Support (PRC 007)</b>	
Instructional Coach (Math)	1	per school	1	per 222.36 in ADM
Instructional Coach (ELA)	1	per school		
Instructional Tech Facilitator	1	per school (11 months)		
<b>Support Staff (PRC 003)</b>			<b>Support Staff (PRC 003)</b>	
Media Specialist	1	per school	0	Dollar Allotment - \$290.36 per ADM
School Counselors	1	per grade (2 @ 10.5 months, 1 @ 11 months)		
Nurses	1	per school		
Social Worker	1	per school		
AVID	1	per school		
Gifted Specialist	1	per school		
Mental Health Specialist	0.5	per school		
<b>Office Staff</b>			<b>Office Staff</b>	
Bookkeeper	1	per school (12 months)	0	
Data Manager	1	per school (12 months)		
Lead Custodian	1	per school		
Custodian	1	per school		

Guidance Administrative Support Assistant	1	per school (11 months)		
Restorative Practice Coach	1	per school (Certified)		
Principal Secretary	1	per school (11 months)		
Media Assistant	1	per school		
<b>Athletics/Extra Curriculars</b>			<b>Athletics/Extra Curriculars</b>	
Athletic Coaches	35	per school	0	
Athletic Director	0.5	per school		
Activity Units (\$500 each)		20 units		
Co-curricular Assignments		12 assignments		

<b>High School Formulas</b>				
<b>Position</b>	<b>Chapel Hill - Carrboro City Schools Allotment</b>		<b>State of North Carolina Funding Provided</b>	
	<b>FTE</b>	<b>Formula</b>	<b>FTE</b>	<b>Formula</b>
<b>Administration (PRC 005)</b>			<b>Administration (PRC 005)</b>	
Principal	1	per school (12 months)	1	per school (12 months)
Assistant Principal	1	if <600 ADM	1	month per 98.53 ADM (rounded to nearest whole month)
	2	if 601 - 1,250 ADM		
	3	if 1,251 - 1,750 ADM		
	4	if 1,751 - 2,250 ADM		
<b>Classroom Teachers (PRC 001)</b>			<b>Classroom Teachers (PRC 001)</b>	
Core 9	1	per 135 ADM	1	per 26.5 ADM Grade 9 or per 29 ADM Grades 10 - 12
Core 10	1	per 135 ADM		
Core 11	1	per 135 ADM		
Core 12	1	per 135 ADM		
Small Classes	2	per school		
Small High School	2	per school if <1,000 ADM		
<b>Additional Teachers</b>			<b>Additional Teachers</b>	
AVID	1	per school	0	

Reading Teacher	1	per school	0	
Vocational/CTE	3	per 65 ADM	5	per District with additional months of employment allocated based on grades 8-12 ADM
<b>Instructional Support (PRC 007)</b>			<b>Instructional Support (PRC 007)</b>	
Instructional Coaches	1	per school	1	per 222.36 in ADM
Math Coach	1	per school		
Instructional Tech Facilitator	1	per school (12 months)		
<b>Support Staff (PRC 003)</b>			<b>Support Staff (PRC 003)</b>	
Media Specialist	1	if <1,000 ADM	0	Dollar Allotment - \$290.36 per ADM
	1.5	if 1,001 - 1,500 ADM		
	2	if 1,501 ADM+		
Guidance	Based on ADM:			
	CHS - 3 FTE			
	CHHS - 5 FTE			
	ECHHS - 5 FTE (1 per school is 12 m, remaining are 11 m)			
Career Development Coordinator (CTE)	1	per school		
504 Coordinator	1	per school		
Nurses	1	per school		
Mental Health Specialist	1	per school		
Social Worker	1	if <1,000 ADM		
	1.5	if 1,001 - 1,500 ADM		
	2	if 1,501 ADM+		
<b>Office Staff</b>			<b>Office Staff</b>	
Bookkeeper	1	per school (12 months)	0	
Data Manager	1	per school (12 months)		
Lead Custodian	1	per school		
Custodian	2	per school		
Guidance Administrative Support Assistant	1	if <1,000 ADM		
	2	if 1,001 ADM+		
Restorative Practice Coach	1	per school (Certified)		



Principal Secretary	1	per school (12 months)		
Media Assistant	1	if <1,000 ADM		
	1.5	if 1,001 ADM+		
Technology Assistant	2	per school (considered Lincoln Center Staff)		
Transition Facilitator	1	per school		
AP Secretary	1	per school (12 months)		
Clerical Assistant/Receptionist	1	per school (12 months)		
Theater Tech	1	per school (12 months)		
Online Learning Assistant (NCVPS)	1	per school		
Study Hall	1	per school		
Security Guard	3	per school (1 @ 6 hrs. daily after-hours)		
Testing Coordinator	1	per school (Certified)		
<b>Athletics/Extra Curriculars</b>			<b>Athletics/Extra Curriculars</b>	
Athletic Coaches	65	per school	0	
Athletic Director	1	per school (11 months)		
Athletic Trainer	1	per school		
Activity Units (\$500 each)		40 units		
Co-curricular Assignments		24 assignments		

Chapel Hill - Carrboro City Schools  
Base Non-Salary Allotment Formulas  
Budget Year 2024

Description	Budget Code	Allocation Type	Elementary	Middle	High	Other
Instructional Supplies - STATE	1.5110.061.411	per ADM	\$ 30	\$ 30	\$ 30	\$ 50
At-Risk Students	2.5330.069.143	per ADM	\$ 13	\$ 13	\$ 13	\$ 20
Field Trips	2.5110.061.333	per ADM	\$ 3	\$ 3	\$ 3	\$
Staff Development	2.5870.028.312	per FTE Factor	\$ 90	\$ 90	\$ 90	fixed
Safe Schools/Violence Prevention	2.5850.069.411	per School	\$ 2,000	\$ 12,000	\$ 16,500	\$ 2,000
Event Security	2.5850.069.311	per ADM	\$ 5	\$ 10	\$ 15	\$ -
Instructional Supplies	2.5110.061.411	per ADM	\$ 21	\$ 21	\$ 21	\$ 21
Cultural Arts	2.5132.061.411	per School	\$ 900	\$ 5,400	\$ 7,100	\$ 400
Literacy Materials	2.5330.061.411	per ADM	\$ 3	\$ 3	\$ 3	fixed
Media Center Supplies	2.5810.061.411	per ADM	\$ 12	\$ 12	\$ 12	fixed
ITF Media PD	2.5810.028.312	per School	\$ 1,000	\$ 1,000	\$ 1,000	fixed
Athletics	2.5501.061.411	per ADM	\$ -	\$ 25	\$ 50	\$ -
Athletic Travel	2.5501.003.331	per ADM	\$ -	\$ 15	\$ 30	\$ -
Co-Curricular	2.5503.061.411	per ADM	\$ 2	\$ 5	\$ 18	fixed
Travel- School Admin Office	2.5400.003.332	per School	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,200
Administrative Supplies	2.5400.061.411	per ADM	\$ 3	\$ 3	\$ 5	fixed
Custodial Supplies Pre 1990	2.6540.003.411	per Sq. Ft	\$ 0.035	\$ 0.035	\$ 0.035	fixed
SIT Funds	2.5880.061.411	per School	\$ 1,030	\$ 1,030	\$ 1,030	\$ 500
Commencement	2.5830.061.411	per Sec School		\$ 500	\$ 2,700	
Local Extra-Duty School Discretionary	2.5400.061.411	Activity Units	\$ 10.0	\$ 20.0	\$ 40.0	
FICA for Extra-Duty	2.5400.061.411	Percentage	7.65%	7.65%	7.65%	7.65%
Retirement for Extra-Duty	2.5400.061.411	Percentage	25.02%	25.02%	25.02%	25.02%
CAPITAL Classroom Furniture/Equip	4.5110.001.461	per ADM	\$ 20	\$ 20	\$ 20	\$ fixed

## Appendix B: FY2022-23 State Planning Allotment Formulas

\*As of the time of writing, the State has not yet released their allotment formulas for the 2023-24 fiscal year due to the delay in the passing of a State budget. The following formulas are reflective of the prior year's formulas until we have a complete detail of the new ones.

### PRC 001: Classroom Teachers

<i>Kindergarten</i>	<i>1 per 18 in ADM.</i>
<i>Grade 1</i>	<i>1 per 16 in ADM.</i>
<i>Grades 2 - 3</i>	<i>1 per 17 in ADM.</i>
<i>Grades 4 - 6</i>	<i>1 per 24 in ADM.</i>
<i>Grades 7 - 8</i>	<i>1 per 23 in ADM.</i>
<i>Grade 9</i>	<i>1 per 26.5 in ADM.</i>
<i>Grades 10 - 12</i>	<i>1 per 29 in ADM.</i>
<i>Math/Science/Computer Teachers</i>	<i>1 per county or based on sub agreements</i>

### PRC 002: Central Office Administration

Use 2021-22 Initial Allotment plus 6.28% increase

### PRC 003: Non-instructional Support Personnel

\$311.89 per ADM and \$6,000 per Textbook Commission member for Clerical Assistants

### PRC 004: Program Enhancement

1 per 1:191 in k-5 ADM

### PRC 005: School Building Administration

Principals – 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel. Schools opening after 7/1/2011 are eligible based on at least 100 ADM only.

Assistant Principals – 1 month per 98.53 in ADM (rounded to the nearest whole month)

### PRC 006: School Psychologist

1 position per LEA. Additional positions per 4,278.34 in ADM rounded to the nearest half position

### PRC 007: Instructional Support

1 per 222.36 in ADM.

### PRC 012: Driver Training

\$199.55 per public, charter, private, and federal 9<sup>th</sup> Grade ADM.

### PRC 013: CTE

Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12

PRC 014: CTE - Program Support

\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$38.33)

PRC 027: Teacher Assistant

The number of classes is determined by a ratio of 1:21:

<i>Kindergarten</i>	<i>2 TAs for every 3 classes of 21 students</i>
<i>Grade 1 - 2</i>	<i>1 TA for every 2 classes of 21 students</i>
<i>Grade 3</i>	<i>1 TA for every 3 classes of 21 students</i>

PRC 032: Children with Special Needs

*School Aged* \$5,275.72 per funded child count. Child count is comprised of the lesser of the Apr 1 handicapped child count or 13% of the allotted ADM

*Preschool* Base of \$74,894 per LEA; remainder distributed based on April 1 child count of ages 3, 4, and PreK- 5, (\$3,803.89) per child.

PRC 034: Academically & Intellectually Gifted

\$1,423.14 per child for 4% of ADM.

PRC 054: Limited English Proficiency

Base of a teacher asst. (\$40,567); remainder based 50% on number of funded LEP students (\$510.43) and 50% on an LEA's concentration of LEP students (\$3,944.87).

PRC 061: Supplies

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

PRC 069: At-Risk Student Services

Each LEA receives the dollar equivalent of one resource officer (\$58,480) per high school. Of the remaining funds, 50% is distributed based on ADM (\$105.58 per ADM) and 50% is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$524.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$316,618).

## Appendix C: Description and Explanation of Line Items

### Purpose Codes

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

- 5000 Instructional Services**
- 6000 System-Wide Support Services**
- 7000 Ancillary Services**
- 8000 Non-Programmed Charges**
- 9000 Capital Outlay**

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

### Instructional Services (5000)

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

#### 5100 Regular Instructional Services

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

#### 5200 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to

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

5300 Alternative Programs and Services

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

5400 School Leadership Services

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

5500 Co-Curricular Services

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

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

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

5900 Reserved for future use

**System-Wide Support Services (6000)**

System-wide support services include the costs of activities providing systemwide support for school-based programs, regardless of where these supporting services are based or housed. These

services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the District are included here.

6100 Support and Development Services

Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

6200 Special Population Support and Development Services

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

6300 Alternative Programs and Services Support and Development Services

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

6400 Technology Support Services

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

6500 Operational Support Services

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance

services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

6600 Financial and Human Resource Services

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

6700 Accountability Services

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

6800 System-wide Pupil Support Services

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

6900 Policy, Leadership and Public Relations Services

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

**Ancillary Services (7000)**

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

7100 Community Services

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

7110 Child Care Services

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

7200 Nutrition Services

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



**7300 Adult Services**

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

**Non-Programmed Charges (8000)**

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

**8100 Payments to Other Governmental Units**

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

**8200 Unbudgeted Funds**

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

**8300 Debt Services**

Include debt service payments for lease purchases or installment contracts.

**8400 Interfund Transfers**

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

**8500 Contingency**

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

**8600 Educational Foundations**

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

**8700 Scholarships**

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

**Capital Outlay (9000)**

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