



## **Board of Education's Budget Request**

**2016-2017**

**April 7, 2016**

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# Statistical Profile

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# BUDGET MESSAGE





### **2016-17 Budget Message**

The 2016-17 budget development process began shortly after significant delays in the current fiscal year's state budget. The current state budget was not adopted until October and our local budget followed shortly thereafter. As we began the budget development process for 2016-17, it was clear that teacher salaries would comprise the majority of our budget request. Anticipated salary increases, due in part to election year politics and increased competition from Wake County Public Schools has placed tremendous financial pressure on our school system.

The district has continued the usual budget development process for 2016-17. We asked principals and administrators to identify budget needs to support the district's long range plan and focus on instructional excellence as well as other critical needs areas. As you will see however, teacher recruitment and retention has become paramount and the great majority of the recommendations are focused on ensuring we have quality teachers teaching our children.

### **Student Enrollment Levels, Special District Tax, and Revenues Changes**

District enrollment projections are for 186 fewer students next year. The district is requesting that the county provide the second phase of funding for charter school students. Orange County funded additional charter school students this year as part of the Orange County Manager's plan to fully fund charter school students in 2016-17. The district estimates paying the county per pupil rate for 217 charter school students next year.

An additional \$331,415 of revenue growth is estimated from the inflationary increase in the special district tax. We are anticipating, however, a reduction in our miscellaneous revenues of \$183,784. After considering enrollment changes and local revenue changes, the district anticipates a slight increase of local revenue at \$147,631.

### **Mandated Cost Increases and Continuation of Current Services**

The Superintendent's recommended budget includes mandated cost increases and continuation expenses for medical insurance and retirement match, along with a placeholder for an anticipated State pay raise for teachers and other public school employees. We anticipate teachers receiving on average a 5% pay raise and all other employees receiving a 3% increase. The district's budget request includes funding to provide the state mandated raise for locally paid teachers and all other locally paid employees, including the increase in the local supplement for state-paid personnel, classified employees, and administrator's pay-for-performance. At this time we have placed \$1.8 million in our request to fund the anticipated increase in the local portion of employees' salaries.



Cost increases for the employer matching retirement (\$244,845) and health insurance payments (\$96,200) for locally paid employees are included at a combined cost of \$337,045. The 2015-16 state budget included a reduction to our teacher assistant budget of \$306,161. This equates to approximately 9 teacher assistant positions. We are requesting funding to maintain our current ratio of teacher assistants at the elementary level and offset this additional state reduction. The Board approved two mid-year hires for Human Resources and the Budget and Finance office and an additional \$85,000 is required to fully fund the positions. Combined with anticipated state salary mandates, retirement matches, and health insurance matches, the total continuation request is \$2,130,692.

### **Teacher Supplements**

Wake County Public Schools significantly increased their teacher supplement levels in October 2015 after receiving an additional \$16 million from their county commissioners for the purposes of increasing salaries. This is the first step of their 5-year plan to have all teachers paid at the national average. As a result, the salaries we have been offering our teachers were significantly below that of Wake County Public Schools. Our salaries were approximately \$2,000 to \$3,000 below Wake County Public Schools. This past fall we were unable to fill all of our elementary classroom vacancies, let alone address traditionally hard to fill positions of math, science, and exceptional children. This was prior to Wake's adoption of their increased supplement. Mid-year, Wake County Schools had nearly 200 vacancies. Wake County Public Schools hires well over 1000 teachers annually. We are in the middle of our recruiting season now. We were extremely concerned that we would have significant challenges recruiting and retaining staff unless we took immediate action. Absent a competitive supplement, we are at great risk of losing current staff and fall short hiring employees.

The Board approved an increase in the teacher supplement schedule to restore our competitive position and is seeking financial support from the county. In total, the additional funding needed for the supplement increase is \$1.84 million. The Board recognized that should the county be unable to fully fund our request, the district may need to make budget cuts to balance our operational plan.

If we must cut, it is important to note that the district has made \$9 million in local reductions over the past seven years and absorbed millions more in state reductions. Details of prior years' budget reductions are included on the budget development website. Given the scale of what we have already reduced, it will not be possible to protect the programs and positions that we have worked so hard to hold on to over the past seven years. We must, however, be prepared to cut millions of dollars from our current operational plan. Possible areas include teacher assistants, media assistants, gifted specialists, central office positions, school based office/clerical positions, secondary level class size increases, elementary foreign language, instructional coaching positions, and athletics. Should reductions be necessary, we of course would work closely with our principals to identify reductions that are as manageable as possible and work with impacted employees to reassign them into vacancies, if possible. Once we have greater clarity on our level of state and local funding, a plan will be formulated for Board consideration.



### **Priority Related Expansion Requests**

We received nearly \$3 million in budget requests from our program managers and schools. These requests included funding to restore teacher assistant positions that were reduced as a result of state budget cuts, funding for professional development needs, funding for technology resources, funding for student mental health needs, and funding for core curriculum materials, and many others. While these all represent legitimate identified needs, we are recommending holding the line on nearly all of the requests due to the aforementioned importance of remaining competitive and retaining our talented teachers. Two requests that we do recommend are to fund a grow-our-own teacher program and the final phase of the classified pay study.

#### *Grow Our Own Program with NC Central University*

This request is made to support a new "Grow Our Own" recruitment effort, in partnership with NC Central University. This program would provide tuition reimbursement for ten (selected) teacher assistants to complete NC Central's EC teacher certification program. As we know, efforts to recruit high quality teaching candidates in NC has become increasingly difficult for a variety of reasons (decreasing numbers enrolled in teacher education programs; slow state teacher compensation growth; changes to teacher tenure; costly increases to teacher licensing testing requirements; new obstacles in rehiring retirees; etc.) The presence of these obstacles requires that we think innovatively to address teacher shortages. This investment in our own employees has many benefits, including: 1) aligns directly with our long range plan and district philosophy in the growth mindset, 2) the selected employees will already be knowledgeable and experienced with our students, district, and community, 3) EC teacher retention among the cohort group will be higher, allowing for better service continuity and stability for our children and families, 4) cohort members will have a built in support system with their colleagues, as they complete the program together. This kind of support system is a key ingredient in retaining talent, 5) making this kind of investment in our employees, whose salaries will increase upon completion of the program and securing a teaching position, has potential for positive economic impact in our community, 6) the certification program is less than two years, so the district will be able to see positive recruitment impact in a short period of time. We are requesting \$50,000 for this new program.

#### *Classified Pay Study Final Phase*

The 2015-16 budget included funding for the initial phase of the classified pay study recommendations. This funding addressed employees who were furthest from market rate and critical areas including our EC teacher assistants, bus drivers, information technology staff, and staff in our finance department. The initial phase included funding to ensure the district pay all employees a living wage. Custodians and bus drivers received increases bring the total employee count to nearly 300 employees, nearly 40% of our classified staff. However years of frozen wages have resulted in significant issues of wage rate compression among employees with years of dedicated service to the district's children and we still have employees paid at rates below market rate. We are requesting \$200,000 to complete the recommendations of the classified pay study. This funding will be used to address wage compression and be more competitive in line with recommendations from the study.

**Fund Balance**

In November, the Board approved administration's recommendation to set aside \$1.3 million in fund balance to be used in the 2016-17 budget development process, ideally for one-time expenditures. Current year end fund balance estimates suggest that the Board could appropriate up to \$900,000 for 2016-17 budget needs and still maintain the targeted undesignated fund balance of 5.5%. We are working to identify appropriate expenditures for this purpose.

In summary, the district has significant fiscal needs. Our focus is to ensure that we have highly qualified teachers working with our students and that our employees are receiving appropriate compensation for the essential work they do. The recruitment and retention of our teaching staff has been prioritized above all other budget needs. The total local budget increase request for 2016-17 is \$4,465,205. As the General Assembly develops the State's 2016-17 budget and the County Commissioners determine our local budget, adjustments to our final operational plan may become necessary. We are confident that with the continued strong support from our County Commissioners and our community, we can continue providing excellent instruction, supports, and services to our students.



## 2016-2017 Central Office and School Administrators (COSA)

### Superintendent's Office

#### Tom Forcella

Jeff Nash  
Mary Roberts  
Julie Hennis  
Amatullah Stanback

#### Superintendent

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

### Information Technology Division

#### Daniel Curry-Corcoran

Doug Noell  
Debby Atwater  
Dave Scott

#### Chief Technology Officer

**Director**, IT Operations  
**Director**, Digital Learning and Library Services  
**Director**, Technical Services

### Instructional Services Division

#### Magda Parvey

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

#### Sherron Leplin

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

#### Assistant Superintendent, Instructional Services

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

### Support Services Division

#### Todd LoFrese

Bill Mullin  
Brad Johnson  
Liiz Cartano  
Catherine Mau  
Jeff Reilly

#### Ruby Pittman

Jonathan Scott

#### Arasi Adkins

Erika NewKirk

#### Assistant Superintendent, Support Services

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

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

James Barrett, Chair

Annetta Streeter, Vice Chair

Joal Broun

Rani Dasi

Andrew Davidson

Pat Heinrich

Margaret Samuels

Tom Forcella, Superintendent

Magda Parvey, Assistant Superintendent  
for Instructional Services

Todd LoFrese, Assistant Superintendent  
for Support Services

Ruby Pittman, Senior Executive Director of Budget and Finance

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

March 3, 2016



## Chapel Hill –Carrboro City Schools Principals

### Principals

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

## **Chapel Hill-Carrboro City Schools 2016-17 Budget Development Calendar**

November 24, 2015	Kick off budget request process with schools and departments
January 15, 2016	Schools and Administrative Department submit new budget requests
January, 2016	Present the district budget requests to the Cabinet
January 18-22, 2016	Departmental budget review sessions
February 8-9, 2016	Superintendent presents budget to Board of Education, Board Planning Conference, February 8-9, 2016
March 3, 2016	Board of Education work session on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
March 17, 2016	Board of Education work session and public hearing on the budget, Town Hall, Chapel Hill, NC at 7:00 pm
April 7, 2016	Board of Education approves budget to be submitted to the County Commissioners, Town Hall
April 26, 2016	Present budget to BOCC at joint meeting of school boards at Hillsborough Commons, Southern Human Services, Chapel Hill at 7:00 pm
May 5, 2016	County Manager presents recommended 2016-17 budget, Whitted Building, Hillsborough at 7:00 pm
May 10, 2016	County Commissioners' Work Session, Southern Human Services, Chapel Hill at 7:00 pm
May 12, 2016	County Commissioners' Budget Public Hearing, Whitted Building, Hillsborough at 7:00 pm
May 17, 2016	County Commissioners' Regular Meeting, Manager Presents 2016-17 Budget, Southern Human Services, Chapel Hill, NC at 7:00pm
May 19, 2016	County Commissioners' Budget Public Hearing, Hillsborough Commons, Southern Human Services, Chapel Hill, NC at 7:00 pm

## **Chapel Hill-Carrboro City Schools 2016-17 Local Fund Budget Calendar**

May 26, 2016	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 9, 2016	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 14, 2016	County Commissioners' Budget Work Session, Hillsborough Commons (Whitted Bldg) Hillsborough, NC at 7:00 pm
June 16, 2016	County Commissioners' Budget Work Session, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
June 21, 2016	County Commissioners to approve the 2016-17 budget, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
July, 2016	Board of Education approves Budget resolutions for all Fund Codes

3/21/16

# 2016-17 BUDGETS

## Combined Operating Budget Revenues and Expenditures

REVENUE	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
Total Local Revenue	69,350,886	70,784,079	71,783,564	71,783,564	76,396,400	76,396,398
Total State Revenue	59,064,223	61,233,884	60,876,056	64,340,172	63,792,801	63,792,801
Total Federal Revenue	5,624,802	4,992,403	4,749,000	4,529,685	4,058,300	4,058,300
<b>TOTAL REVENUE</b>	<b>\$ 134,039,911</b>	<b>\$ 137,010,366</b>	<b>\$ 137,408,620</b>	<b>\$ 140,653,421</b>	<b>\$ 144,247,500</b>	<b>\$ 144,247,500</b>

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
Regular Instructional Programs	\$ 68,002,153	\$ 62,476,943	\$ 64,991,925	\$ 67,663,229	\$ 70,517,305	\$ 70,517,305
Special Programs	18,698,124	21,235,943	20,924,044	20,652,367	21,217,755	21,217,755
Alternative Prog. and Services	5,519,988	5,510,568	5,501,485	6,387,860	5,531,497	5,531,497
Co-Curricular Activities	2,086,729	2,095,262	2,093,873	2,093,873	2,124,317	2,124,317
School Leadership	3,809,085	4,396,936	4,411,399	4,741,137	4,637,616	4,637,616
School Based Support Services	12,091,156	12,107,501	11,673,191	11,470,299	12,182,988	12,182,988
Other	676,520	747,489	939,787	988,584	923,732	923,732
<b>TOTAL INSTRUCTIONAL PROG.</b>	<b>110,883,754</b>	<b>108,570,642</b>	<b>110,535,703</b>	<b>113,997,349</b>	<b>117,135,210</b>	<b>117,135,210</b>

SUPPORT SERVICES	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
Instructional Support Services	2,869,505	3,090,973	3,210,219	3,440,015	3,439,807	3,439,807
Administrative Leadership	3,469,677	2,981,400	3,668,762	3,664,348	3,749,755	3,749,755
Technology Support Services	2,120,097	2,076,202	2,110,659	2,171,769	2,155,251	2,155,251
Operational Support Services	10,930,337	12,972,390	13,719,771	13,754,938	13,831,080	13,831,080
Financial and Human Services	2,031,088	1,911,004	2,142,614	2,142,614	2,316,439	2,316,439
<b>TOTAL SUPPORT SERVICES</b>	<b>21,420,704</b>	<b>23,031,969</b>	<b>24,852,025</b>	<b>25,173,684</b>	<b>25,492,332</b>	<b>25,492,332</b>

OTHER SERVICES	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
Community Relations	254,922	214,432	257,025	257,025	261,728	261,728
Charter School Funds	554,680	819,753	733,230	733,230	733,230	733,230
Child Nutrition Supp./Transfers	270,000	270,118	271,533	272,340	270,000	270,000
Community Schools Transfers	-	-	-	-	-	-
State Textbooks			459,103	259,202	355,000	355,000
Other	655,850	153,359	300,000	340,591		
<b>TOTAL OTHER SERVICES</b>	<b>1,735,452</b>	<b>1,457,662</b>	<b>2,020,891</b>	<b>1,862,388</b>	<b>1,619,958</b>	<b>1,619,958</b>

<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 134,039,911</b>	<b>\$ 133,060,273</b>	<b>\$ 137,408,620</b>	<b>\$ 141,033,421</b>	<b>\$ 144,247,500</b>	<b>\$ 144,247,500</b>
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<i>Per Pupil Expenditures</i>	\$ 10,863	11,003	\$ 11,136	\$ 11,748	\$ 12,024	\$ 12,024
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Orange County Budget Office form



# CHAPEL HILL - CARRBORO CITY SCHOOLS

## 2016-2017 Local Fund Revenue Projections

### Requires a \$446.76 per pupil rate increase

Projected Student Enrollment	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ
State projection of Students	12,353	12,107	12,203	12,203	12,017	12,017
Less: Out-of-County Tuition Paid	(131)	(131)	(131)	(131)	(237)	(237)
Existing Charter School students	117	193	167	190	217	217
<b>Total County Resident Students</b>	<b>12,339</b>	<b>12,169</b>	<b>12,239</b>	<b>12,262</b>	<b>11,997</b>	<b>11,997</b>
<b>County Appropriation</b>	<b>\$ 3,571</b>	<b>\$ 3,571</b>	<b>3,697.50</b>	<b>3,697.50</b>	<b>4,144.26</b>	<b>4,144.26</b>
<b>Special District Tax</b>	<b>\$ 1,764</b>	<b>\$ 1,764</b>	<b>\$ 1,805</b>	<b>\$ 1,802</b>	<b>\$ 1,869</b>	<b>\$ 1,869</b>

LOCAL REVENUES	2014-15	2014-15	2015-16	2015-16	2016-17	2015-16
	BUDGET	ACTUAL	BOARD APPR	ESTIMATE	SUPT RECOM	BOARD REQ
County Appropriation	44,066,106	44,066,106	45,253,437	45,253,437	49,718,639	49,718,640
Special District Tax	21,767,826	22,135,495	22,094,343	22,094,343	22,425,758	22,425,758
Prior Year Special District Tax	300,000	271,111	250,000	250,000	250,000	250,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	75,000	-	75,000	75,000	75,000	75,000
Tuition - Regular School	170,000	196,093	170,000	170,000	170,000	170,000
Tuition - Preschool	380,000	515,553	440,000	440,000	440,000	440,000
Fines & Forfeitures	375,000	333,101	340,000	340,000	330,000	330,000
ABC Revenue	41,800	45,300	45,300	45,300	40,000	40,000
Interest Earned on Investments	50,000	23,785	25,000	25,000	25,000	25,000
Medicaid Reimbursements	325,000	1,157,423	450,000	450,000	300,000	300,000
Miscellaneous Revenue	196,154	359,558	168,484	168,484	150,000	150,000
Indirect Cost	110,000	186,555	110,000	110,000	110,000	110,000
Appropriated Fund Balance	1,000,000	1,000,000	1,868,000	1,868,000	1,868,000	1,868,000
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 69,350,886</b>	<b>\$ 70,784,079</b>	<b>\$ 71,783,564</b>	<b>\$ 71,783,564</b>	<b>\$ 76,396,398</b>	<b>\$ 76,396,398</b>
					<b>\$ 4,612,836</b>	<b>\$ 4,612,836</b>

### Budget Assumptions

1. Appropriation is based on the State's projected enrollment of 12,017.
2. The County's per pupil allotment is increased by \$446.76.
3. The projected 2016-2017 district tax one cent valuation amount is \$1,076,092. The special district tax rate remains at \$.2084.  
Assumes there is a 1.5% inflationary increase in the special district tax revenue.
4. Charter student funding will be increased to 217.
5. Assumes the County will continue the Fair Funding allocation of \$494,000 to each district.
6. Carol Woods contribution of \$30,000 is included in the miscellaneous revenue projection for 2015-16.
7. Uses \$1,868,000 of Local fund balance to balance the 2016-2017 budget.
8. Alcohol and Beverage Commission grant in the amount of \$40,000 is expected in 2016-17.

Orange County Budget Office form



## Local Fund Budget Summary

### Summary by Purpose Code

INSTRUCTIONAL	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ
5110 Regular Instructional Services	23,145,908	19,734,614	21,857,652	21,857,652	24,901,665	24,901,665
5112 Cultural Arts Services	212,653	128,836	235,056	235,056	240,802	240,802
5113 Physical Education Curricular Services	274,123	59,812	274,123	274,123	285,558	285,558
5114 Foreign Language Curricular Services	163,127	25,208	163,127	163,127	170,183	170,183
5116 Homebound/Hospitalized Curricular Ser.	578,817	83,546	578,817	578,817	601,583	601,583
5120 CTE Curricular Services	388,152	474,874	438,986	438,986	455,658	455,658
5210 Special Populations Services	7,754,560	9,029,227	9,054,958	9,054,958	9,358,344	9,358,344
5211 EC Homebound Curricular Services	6,304	-	6,304	6,304	6,304	6,304
5220 CTE Children w/Disabilities Curricular	35,110	10,588	14,041	14,041	14,301	14,301
5230 Pre-K Children w/Disabilities Curricular	188,075	149,866	199,713	199,713	206,284	206,284
5240 Speech and Language	683,514	746,911	962,267	962,267	1,004,329	1,004,329
5260 Academically Gifted	754,224	916,048	756,003	756,003	783,496	783,496
5270 ESL Services	972,781	1,426,618	972,259	972,259	1,011,723	1,011,723
5310 Alternative Instructional Services	195,223	142,578	195,335	195,335	202,138	202,138
5320 Attendance/Social Work Services	725,097	896,488	725,827	725,827	751,645	751,645
5330 Remedial and Supplemental	386,280	401,690	384,267	384,267	396,090	396,090
5340 Pre-K Services	527,475	586,313	521,988	521,988	539,429	539,429
5353 Summer School	77,657	114,292	109,329	109,329	112,918	112,918
5401 Principal's Office	1,060,455	1,007,421	1,164,290	1,164,290	1,227,078	1,227,078
5402 Assistant Principal	927,630	791,523	814,278	814,278	856,065	856,065
5404 School Building Support	1,378,655	2,030,001	2,062,747	2,062,747	2,216,859	2,216,859
5501 Athletics	1,454,432	1,573,410	1,453,576	1,453,576	1,478,135	1,478,135
5502 Cultural Arts	200,802	194,786	205,802	205,802	210,923	210,923
5503 School Clubs/Student Organizations	282,829	327,066	285,829	285,829	286,594	286,594
5504 Before/After School Care	148,666	120,438	148,666	148,666	148,666	148,666
5810 Education Media	1,111,138	1,202,891	1,131,767	1,131,767	1,169,272	1,169,272
5820 Student Accounting	468,216	667,992	106,367	106,367	108,307	108,307
5830 Guidance Services	2,024,783	1,658,107	2,194,955	2,194,955	2,284,746	2,284,746
5840 Health Services	1,302,659	1,640,466	1,553,152	1,553,152	1,606,536	1,606,536
5841 ABC/Health Services	41,800	41,258	40,000	40,000	40,000	40,000
5850 Safety and Security	1,163,746	1,243,274	1,364,165	1,364,165	1,387,912	1,387,912
5860 Instructional Technology	72,100	134,775			-	-
5870 Staff Development	454,194	401,898	604,194	604,194	578,667	578,667
5880 Parent Involvement		1,787				
5890 Volunteer Services	196,526	236,453	300,593	300,593	310,065	310,065
<b>5000 TOTAL INSTRUCT.SERVICES</b>	<b>49,357,710</b>	<b>48,201,055</b>	<b>50,880,432</b>	<b>50,880,433</b>	<b>54,952,275</b>	<b>54,952,275</b>
<b>SUPPORT SERVICES</b>						
6110 Regular Curricular Support	873,490	1,136,283	1,469,932	1,469,932	1,660,056	1,660,056
6113 Physical Education Support	95,436	90,956	91,787	91,787	94,242	94,242
6115 Technology Curricular Support	96,421	97,728	98,286	98,286	100,505	100,505
6120 CTE Curricular Support	135,406	112,706	134,912	134,912	138,968	138,968
6100 Sub-total Regular Instruction Support	1,200,753	1,437,673	1,794,917	1,794,917	1,993,771	1,993,771



## Local Fund Budget Summary

### Summary by Purpose Code

SUPPORT SERVICES (continued)	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ
6201 Children w/Disabilities Support	147,803	146,669	132,740	132,740	135,951	135,951
6207 ESL Support	71,629	23,256	89,256	89,256	101,942	101,942
6200 Sub-total Special Populations Support	219,432	169,925	221,996	221,996	237,893	237,893
6304 Pre-K Readiness/Remedial Services	32,508	37,004	44,247	44,247	45,358	45,358
6300 Sub-Total Admin. Staff/Alternative Prog.	32,508	37,004	44,247	44,247	45,358	45,358
6400 Technology Support	2,046,097	2,008,321	2,110,659	2,110,659	2,155,251	2,155,251
6510 Telephones	119,083	72,405	119,083	119,083	110,083	110,083
6520 Printing and Copying Services	512,349	388,032	512,349	512,349	512,354	512,354
6530 Public Utility and Energy Serv (new)	3,788,586	3,295,532	3,788,586	3,788,586	3,743,586	3,743,586
6540 Custodial Services	1,558,576	1,303,550	1,553,247	1,553,247	1,562,879	1,562,879
6550 Transportation	785,130	831,649	848,032	848,032	869,849	869,849
6580 Maintenance of Plant	2,866,613	3,097,169	2,938,591	2,938,591	2,993,249	2,993,249
6500 Sub-total Operational Support	9,630,337	8,988,337	9,759,888	9,759,888	9,791,999	9,791,999
6611 Financial Services	870,863	870,064	932,239	932,239	985,743	985,743
6613 Risk Management	311,000	319,992	311,000	311,000	311,000	311,000
6621 Human Resource Services	849,225	720,948	899,375	899,375	1,019,697	1,019,697
6600 Sub-total Financial/Human Resources	2,031,088	1,911,004	2,142,614	2,142,614	2,316,439	2,316,439
6720 Research and Evaluation	464,681	440,978	409,181	409,181	415,009	415,009
6700 Sub-total Student Accountability	464,681	440,978	409,181	409,181	415,009	415,009
6910 Board or Education	65,563	67,778	65,594	65,594	65,594	65,594
6920 Legal Services	100,000	161,992	100,000	100,000	100,000	100,000
6930 Audit Services	60,000	51,636	60,000	60,000	60,000	60,000
6941 Office of the Superintendent	240,595	234,754	250,509	250,509	256,082	256,082
6942 Assistant Supt of Instruction	1,814,122	1,170,313	1,707,765	1,707,765	1,706,787	1,706,787
6943 Assistant Supt of Supp Serv	853,397	694,029	820,507	820,507	879,981	879,981
6950 Public Relations	254,922	214,432	257,025	257,025	261,728	261,728
6900 Sub-total Other Support	3,388,599	2,594,934	3,261,400	3,261,400	3,330,172	3,330,172
7200 Nutrition Services						
<b>6000 TOTAL SYSTEMWIDE SUPPORT</b>	<b>19,013,495</b>	<b>17,588,176</b>	<b>19,744,902</b>	<b>19,744,902</b>	<b>20,285,893</b>	<b>20,285,893</b>
<b>TRANSFERS</b>						
8100 Charter School Funds	554,680	819,753	733,230	733,230	733,230	733,230
8100 Child Nutrition Transfers	225,000	225,000	225,000	225,000	225,000	225,000
8400 Transfers to Community Schools						
8100 Other Transfers	200,000		200,000	200,000	200,000	200,000
8400 Intrafund Transfers						
<b>TOTAL LOCAL FUND BUDGET</b>	<b>69,350,886</b>	<b>66,833,986</b>	<b>71,783,564</b>	<b>71,783,564</b>	<b>76,396,400</b>	<b>76,396,400</b>

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**CHAPEL HILL - CARRBORO CITY SCHOOLS  
2016-2017 CONTINUATION/EXPANSION BUDGET REQUEST**

2016-17 District Student Enrollment Projection	12,139
2015-16 DPI Student Enrollment Projection	<u>12,203</u>
Projected Student Enrollment Growth	(64)

**LOCAL FUND EXPENSES:**

**State/Federal Mandates**

**Amount**

**Potential State pay raises:**

5% Teacher Pay raise - base pay including benefits	\$ 1,106,000
3% Pay Raise for all other Locally-paid employees ( incl. benefits, supplements, PFF)	683,647
Increase in employer state retirement match from 15.32% to 15.47% - projection	244,845
Increase in employer health insurance match from \$5471 to \$5580 - projection	<u>96,200</u>
<b>Subtotal</b>	<b>\$ 2,130,692</b>

**Continuation of Current Services**

Continued funding for State teacher assistant budget reduction in 2015-16	\$ 306,161
HR Compliance Position (2015-16 mid-year hire)	55,000
Accounts payable technician/position upgrades (2015-16 mid-year hire)	<u>30,000</u>
<b>Subtotal</b>	<b>\$ 391,161</b>

**TOTAL CONTINUATION REQUESTS** **2,521,853**

**Priority Expansion Requests**

Teachers' Local Supplement Proposal for 2016-17	\$ 1,840,983
Classified Employee Pay Study Salary Adjustments - Second Phase	200,000
Tuition Reimbursement Program for EC Teacher Assistants	50,000
<b>TOTAL EXPANSION REQUESTS</b>	<b>\$ 2,090,983</b>

**GRAND TOTAL OF CONTINUATION AND EXPANSION REQUESTS** **\$ 4,612,836**

**LESS PROJECTED LOCAL FUND REVENUE INCREASES:**

1.5% Inflationary increase in Special District Tax Revenue	331,415
Net Change in all other Local Revenues	<u>(183,784)</u>
<b>GRAND TOTAL - REVENUES</b>	<b>\$ 147,631</b>

**BUDGET EXCESS/(DEFICIT)** **\$ (4,465,205)**

## Local Fund Revenue History

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

For 2016-2017:

A \$.01 Special District Tax increase is estimated to generate \$1,076,092 in additional revenue .

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

\* Re-valuation year of property tax values

## 2016-17 State Fund Revenue Projection

	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
Revenue	\$ 58,889,223	\$ 61,233,884	\$ 60,416,953	\$ 64,080,970	\$ 63,437,801	\$ 63,437,801
State Textbook Revenue	175,000		459,103	259,202	355,000	355,000
<b>Total Revenue</b>	<b>\$ 59,064,223</b>	<b>\$ 61,233,884</b>	<b>\$ 60,876,056</b>	<b>\$ 64,340,172</b>	<b>\$ 63,792,801</b>	<b>\$ 63,792,801</b>

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## State Fund Budget Summary

### Summary by Purpose Code

INSTRUCTIONAL	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ
5110 Regular Instructional Services	38,000,000	37,034,886	36,082,882	37,662,108	37,902,618	37,902,618
5112 Cultural Arts Services	200,000	439,947	638,516	641,746	670,442	670,442
5113 Physical Education Curr. Serv.	80,000	93,792	131,539	133,154	138,116	138,116
5114 Foreign Language Curr. Serv.	171,000	175,242	324,737	327,321	340,974	340,974
5116 Homebound/Hospitalized Curr.	800,000	618,288	817,822	824,527	858,713	858,713
5120 CTE Curricular Services	3,239,094	3,148,334	3,689,655	3,773,041	3,874,138	3,874,138
5210 Children w/Disab. Curr. Serv.	3,500,000	4,041,639	3,977,608	4,122,103	4,176,488	4,176,488
5220 CTE Children w/Disab. Curr.		1,370			-	-
5240 Speech & Language Path. Ser.	700,000	703,645	653,526	661,876	686,202	686,202
5260 Acad/Intell. Gifted Curricular	600,000	649,144	624,949	637,668	656,196	656,196
5270 LEP Curricular Services	1,200,000	1,259,803	1,367,416	1,383,959	1,435,787	1,435,787
5310 Alternative Instructional Prog.	500,000	535,420	571,254	650,101	599,817	599,817
5320 Attendance and Social Work	800,000	767,606	899,481	591,253	944,455	944,455
5330 Remedial & Suppl. K-12 Serv.	400,000	328,657	126,004	499,400	132,304	132,304
5353 Summer School Instruction	400,000	448,043	574,000	1,125,290	602,700	602,700
5401 Principal's Office	1,100,000	1,492,908	1,642,207	1,683,892	1,724,317	1,724,317
5402 Assistant Principal	721,000	1,105,084	790,624	1,078,677	830,155	830,155
5404 School Building Support		54,095		39,290	-	-
5810 Educational Media Services	588,000	549,803	660,432	531,182	693,454	693,454
5820 Attendance - Social Work	200,000	176,125	187,232	192,632	196,594	196,594
5830 Guidance Services	1,500,000	1,772,502	1,306,606	1,110,473	1,371,936	1,371,936
5840 Health Services	900,000	833,037	832,102	848,831	873,707	873,707
5850 Safety & Security Support			-	-	-	-
5860 Instructional Technology	175,000	123,003	168,808	885,082	177,248	177,248
5870 Staff Development				3,000		
5000 INSTRUCTIONAL SERVICES	55,774,094	56,352,373	56,067,400	59,406,606	58,886,362	58,886,362

SUPPORT SERVICES	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ
6110 Regular Curricular Support	110,000	149,328	229,532	221,246	234,123	234,123
6120 CTE Support	41,000	51,392	44,715	54,022	45,609	45,609
6201 Children w/Disability Support	108,000	123,789	120,631	88,639	123,044	123,044
6207 LEP Support		74,822		31,219	-	-
6400 Technology Support	74,000	67,881		61,110	-	-
6540 Custodial Services	1,300,000	2,213,122	2,228,526	2,255,337	2,273,097	2,273,097
					-	-
6550 Transportation	1,276,129	1,770,931	1,731,357	1,739,713	1,765,984	1,765,984
6580 Maintenance		7,992		31,992	-	-
6941 Office of the Superintendent	117,000	158,126	173,194	167,258	178,390	178,390
6942 Asst. Supt. for Instruction	116,000	115,951	123,866	124,627	127,582	127,582



## State Fund Budget Summary

### *Summary by Purpose Code*

	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
<u>SUPPORT SERVICES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>
6943 Asst. Supt. for Support Serv.	103,000	103,059	110,302	111,063	113,611	113,611
6000 SUPPORT SERVICES	3,245,129	4,836,393	4,762,123	4,886,226	4,861,439	4,861,439
7200 Child Nutrition Services	45,000	45,118	46,533	47,340	45,000	45,000
8100 Transfers						
<b>TOTAL</b>	<b>\$ 59,064,223</b>	<b>\$ 61,233,884</b>	<b>\$ 60,876,056</b>	<b>\$ 64,340,172</b>	<b>\$ 63,792,801</b>	<b>\$ 63,792,801</b>

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**Summary of Changes  
State Fund  
2016-2017**

- \* The 2016-17 State Planning Allotment has not been received to date.
- \* The estimated State retirement rate is 15.47%.
- \* The employer health insurance match rate is projected to increase from \$5,471 to \$5,580 per FTE.
- \* The State's enrollment projection for the district for 2016-17 has not been received to date.

## 2016-2017 Federal Fund Revenue Projection

	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>
Federal Revenue	\$ 5,624,802	\$ 4,992,403	\$ 4,749,000	\$ 4,529,685	\$ 4,058,300	\$ 4,058,300

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

<u>Projected 2015-16 Federal Grant Allotments</u>	<u>Estimated</u> <u>2016-17</u> <u>Allotment</u>	<u>Estimated</u> <u>Carryover</u> <u>Amount</u>	<u>Projected Total</u>
PRC017 Career Technical Education - Program Improvement	\$ 84,500	\$ -	\$ 84,500
PRC049 IDEA-VI-B - Preschool Handicapped	37,800	-	37,800
PRC050 Title I	1,007,000	50,000	1,057,000
PRC060 IDEA VI-B, Handicapped	1,697,000	100,000	1,797,000
PRC070 IDEA - Early Intervening Services	320,000	100,000	420,000
PRC103 Improving Teacher Quality	240,000	30,000	270,000
PRC104 Language Acquisition - State Grant	212,000	100,000	312,000
PRC111 Language Acquisition	80,000	-	80,000
Total	\$ 3,678,300	\$ 380,000	\$ 4,058,300

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## Federal Fund Budget Summary

### *Summary by Purpose Code*

INSTRUCTIONAL	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ
5110 Regular Instructional Services	\$ 600,000	\$ 374,943	\$ 350,000	\$ 318,678	\$ 300,000	\$ 300,000
5120 CTE Curricular Services	84,209	84,621	80,000	67,367	60,000	60,000
5210 Children w/Disabilities Curriculum	1,133,393	1,768,139	1,400,000	1,424,938	1,300,000	1,300,000
5230 Pre-K Children w/Disab. Curr.	260,000	152,218	260,000	88,857	100,000	100,000
5240 Speech and Language Pathology	130,000	158,027	150,000	139,416	130,000	130,000
5270 ESL Services	780,163	222,700	525,000	228,005	348,300	348,300
5320 Attendance and Social Work	123,979	109,748	100,000	118,542	100,000	100,000
5330 Remedial and Suppl. K-12 Serv.	1,334,277	1,156,672	1,244,000	1,330,912	1,100,000	1,100,000
5350 Extended Day/Year Instruc.	50,000	23,061	50,000	135,616	50,000	50,000
5840 Health Services	50,000	61,383	50,000	62,275	50,000	50,000
5850 Safety and Security Support						
5870 Staff Development	5,800	45,053				
5880 Parent Involvement Services	20,000	64,085	35,000	83,797	35,000	35,000
5000 INSTRUCTIONAL SERVICES	4,571,821	4,220,650	4,244,000	3,998,403	3,573,300	3,573,300

SUPPORT SERVICES	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOE REQ
6120 CTE Support	3,000	3,000				
6200 Instructional Staff	485,825	311,509	170,000	268,538	170,000	170,000
6201 Children w/Disabilities Support	133,306	201,830	135,000	145,819	135,000	135,000
6300 Alt Progs & Services Supp		22,361		48,372		
6550 Transportation	20,000	70,362	40,000	81,928	40,000	40,000
6940 Leadership Services		9,330	60,000	26,037	40,000	40,000
6000 SUPPORT SERVICES	642,131	618,392	405,000	570,694	385,000	385,000

7200 Child Nutrition Services						
8100 Transfers	48,817	153,359	100,000	120,189	100,000	100,000
8200 Other - Unbudgeted	362,033			220,402		

<b>TOTAL</b>	<b>\$ 5,624,802</b>	<b>\$ 4,992,403</b>	<b>\$ 4,749,000</b>	<b>\$ 4,909,685</b>	<b>\$ 4,058,300</b>	<b>\$ 4,058,300</b>
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## **Summary of Changes Federal Fund 2016-2017**

- \* No Federal Planning Allotments have been received from DPI to date.
- \* Budget estimates have been provided assuming that no major reductions will occur in grant funded for 2016-17. Less carryover in the individual grants is projected.

## Community Schools Fund Budget Summary

	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>PROPOSED</u>	Percent <u>Change</u>
<b>REVENUE</b>				
After-school program	\$ 1,400,418	\$ 1,409,017	\$ 1,405,734	-0.2%
Summer Camp	152,971	157,114	156,713	-0.3%
Summer Youth Enrichment	30,500	33,000	25,000	-24.2%
'District Tuition Assistance	50,000	50,000	50,000	0.0%
Interest Income	-	-	-	
Fund Balance Appropriated	<u>60,000</u>	<u>26,000</u>	<u>-</u>	<u>0.0%</u>
<b>Total Revenue</b>	<b>\$ 1,693,889</b>	<b>\$ 1,675,131</b>	<b>\$ 1,637,447</b>	<b>-2.2%</b>
<b>OPERATING EXPENSES</b>				
Salaries, wages and benefits	\$ 1,461,826	\$ 1,443,291	\$ 1,399,771	-3.0%
Supplies	66,737	55,328	63,566	14.9%
Food	115,362	116,162	114,860	-1.1%
Purchased services/activities	<u>49,964</u>	<u>60,350</u>	<u>59,250</u>	<u>-1.8%</u>
<b>Total Expenses</b>	<b>\$ 1,693,889</b>	<b>\$ 1,675,131</b>	<b>\$ 1,637,447</b>	<b>-2.2%</b>
After-school program enrollment	645	634	668	5.4%



**Summary of Changes  
Community Schools Fund  
For 2016-17**

**Changes in Revenue**

- \* Changes in revenue are due to an After-School tuition increase, changes in After-School enrollment, an expected decrease Summer Youth and Summer Camp enrollment.

**Changes in Expenses**

- \* Changes in operating expenses are due to the expected 2015-16 Living Wage pay increase for Group Leaders, expected increases in the retirement rate to 15.47% and health insurance to \$5,580 per FTE and anticipated annual leave payouts.

## Child Nutrition Fund Budget Summary

	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>PROPOSED</u>	Percent <u>Change</u>
<b>REVENUE</b>				
Sales of meals and supplemental sales	\$ 1,805,710	\$ 1,727,394	\$ 1,670,997	-3.3%
Federal reimbursements	2,136,021	2,220,678	2,341,428	5.4%
Catering and miscellaneous	-	-	-	
Summer Program	-	-	-	
Chartwells Guarantee	-	-	-	
Indirect cost	308,700	308,700	308,700	
School district subsidy	225,000	225,000	225,000	
Chartwells reimbursement	-	-	-	
	<u>\$ 4,475,431</u>	<u>\$ 4,481,772</u>	<u>\$ 4,546,125</u>	<u>1.4%</u>
<b>OPERATING EXPENSES</b>				
Food	\$ -	\$ -	\$ -	
Salaries, wages and benefits	1,167,749	1,124,554	1,107,567	-1.5%
Supplies	150,000	133,973	114,476	-14.6%
Administrative expenses	2,848,983	2,914,544	3,015,382	3.5%
Chartwells contract reimbursements	-	-	-	
Indirect cost	308,700	308,700	308,700	
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 4,475,432</u>	<u>\$ 4,481,771</u>	<u>\$ 4,546,125</u>	<u>1.4%</u>

**Summary of Changes  
Child Nutrition Fund  
For 2016-17**

Changes in Revenue

\* No Changes

Changes in Expenses

\* Changes in operating expenses are due to the expected increases in the retirement rate to 15.47% and health insurance to \$5,580.



# Summary of Recurring Capital Budget

## School District

Fiscal Year 2016-2017

Capital Item	Justification/Description	Category			Funding Amount	
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested
<i>School</i>						
Carrboro Elementary	furniture/equipment		X		5,365	5,899
Ephesus Elementary	"		X		4,857	5,181
Estes Hills Elementary	"		X		5,804	5,308
FP Graham Elementary	"		X		6,289	6,282
Glenwood Elementary	"		X		5,579	4,914
McDougle Elementary	"		X		5,241	6,015
Morris Grove			X		6,052	6,884
Northside Elementary			X		5,939	5,575
Rashkis Elementary	"		X		6,199	6,363
Scroggs Elementary	"		X		6,142	5,262
Seawell Elementary	"		X		5,342	6,131
Culbreth Middle	"		X		8,137	8,148
McDougle Middle	"		X		7,607	8,159
Phillips Middle	"		X		7,810	7,452
Smith Middle	"		X		9,354	9,179
Carrboro High	"		X		10,233	9,249
Chapel Hill High	"		X		16,567	17,385
East Chapel Hill High	"		X		16,308	15,484
Hospital School	"		X		564	580
<b>Total</b>					<b>139,387</b>	<b>139,451</b>
<i>District Projects</i>						
Technology Equipment	MIS Department Expenses		X		250,000	250,000
Classroom Furniture	Facilities Management Dept.		X		20,000	20,000
Child Nutrition Equip.	Child Nutrition Department		X		40,000	40,000
Custodial Supp/Equip	Facilities Management Dept.		X		20,000	20,000
Administrative Equip.	Administrative Tech. Dept.		X		55,000	55,000
Print Shop Equipment	Support Services Division		X		3,500	3,500
Cafeteria Equipment	Facilities Management Dept.		X		5,000	5,000
Equipment	Support Services Division		X		50,000	50,000
Cultural Arts Equip.	Instructional Services		X		5,500	5,500
<b>Total</b>					<b>449,000</b>	<b>449,000</b>
<i>District Projects</i>						
Site Development	Drainage/Safety Improvements	X			107,733	107,733
Renovations	Painting, IAQ, Electrical, etc.	X			673,360	673,298
Floor Coverings	Carpet/Tile Installations	X			20,000	20,000
Roof Replacement	CIP Supplement	X				
Roof Repairs	District Repairs	X			81,920	81,920
Playgrounds/Playfields	Safety Comp./Major Maint.	X			240,000	240,000
<b>Total</b>					<b>1,123,013</b>	<b>1,122,951</b>

# Summary of Recurring Capital Budget

## School District

Fiscal Year 2016-2017

Capital Item	Justification/Description	Category			Funding Amount	
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested
<i>District Projects</i>						
District Vehicles	Maintenance Dept. Trucks				36,000	36,000
Transportation Vehicles	Transportation Department				60,000	60,000
Contingency	Unknown Expenses				25,000	25,000
<b>Total</b>					<b>\$ 121,000</b>	<b>\$ 121,000</b>
<b>Total Recurring Capital</b>						
					<b>\$ 1,832,400</b>	<b>\$ 1,832,400</b>

2016-2026  
**CAPITAL INVESTMENTS PLAN**

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EXPENDITURES	PENDING 2015-16 Budgeted Lottery Funded Projects	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year	Years 6 to 10
		2016-17	2017-18	2018-19	2019-20	2020-21	Total	2021-26
<b>ADA Requirements</b>	45,000	35,000	35,000	35,000	35,000	50,000	190,000	335,000
<b>Abatement Projects</b>								
District Abatement Projects	35,000	50,000	50,000	50,000	50,000		185,000	337,500
Phillips: Remove Asbestos Floor Tile	125,000						125,000	
CHHS: Remove Asbestos Floor Tile	175,000						175,000	
<b>Athletic Facilities</b>								
CHHS: Athletic Track and Field Improvements	185,000							550,000
Carboro HS: Athletic Track and Field Improvem	130,000							
ECHHS: Field Improvements				194,059			194,059	
<b>Classroom/Building Improvements</b>								
Ephesus: Classroom Casework		150,000					150,000	450,000
Scroggs: Classroom Casework		150,000					150,000	
Seawell: PODs Casework/Bathrooms				105,000			105,000	
Phillips: 4 Science Classrooms Casework		100,000					100,000	
CTE: Classroom Upgrades	50,000							
<b>Doors/Hardware/Canopies</b>								
District Hardware and Door Replacements	75,000							175,000
Seawell: Expand canopies								120,000
FPG: Canopy at Kiss n Go and Bus Circle		75,000					75,000	
Ephesus: Canopy at Kiss and Go				75,000			75,000	
<b>Electrical Systems</b>								
All Schools: Increase Electrical Distribution	123,244	150,000	100,000	175,000	200,000		625,000	730,000
<b>Energy Efficiency/Lighting Improvements</b>								
FPG: Lighting Upgrades/Efficiency								125,000
Ephesus: Lighting Upgrades/Efficiency								125,000
CHHS: Light Fixture Upgrades			121,225				121,225	
<b>Fire/Safety/Security Systems</b>								
Security Systems: Camera Upgrades/Expansion	150,000	105,000	75,000		150,000		330,000	250,000
<b>Indoor Air Quality Improvements</b>								
District IAQ Projects		50,000		50,000	50,000	75,000	225,000	150,000
<b>Rental Space</b>								
Central Office Space		131,000	134,000	137,000	140,000	143,000	685,000	730,000
CHHS: Window Replacements		120,000					120,000	350,000



PROJECT TITLE	PENDING									
	Year 1 2016-17	Year 2 2017-18	Year 3 2018-19	Year 4 2019-20	Year 5 2020-21	Five Year Total	Years 6 to 10 2021-26			
<b>Paving/Parking Lots/Driveways/Walkways</b>										
CHHS: Student Parking Lots			150,000		250,000	400,000	200,000			
Estes Hills: front driveway	50,000									
McD Mdl: bus driveway and lot	75,000					75,000				
<b>Roofing/Building Waterproofing Projects</b>										
Scroggs: Flat Roof Sections Replacement	368,262					368,262				
Smith: Roof project					419,169	419,169				
ECHHS: Brick pointing/window seals/roof repairs							330,000			
<b>Window Replacements</b>										
Ephesus: replace Windows in Original Bid							150,000			
Seawell: Replace Classroom/Bld Windows							200,000			
Culbreth: Replace Classroom/Bld Windows	155,033					155,033				
CHHS: Window Replacements	120,000					120,000	350,000			
<b>Mechanical Systems</b>										
Carboro Elm: 1978 Electric Boiler/Cooling Tower		85,000				85,000	2,859,656			
Ephesus: 1991 Addition-HVAC Improvements		55,000				55,000				
Estes Hills: Multi Purpose 1988 Building Boiler			60,000			60,000				
Glenwood: Multi Purpose 1988 Building Boiler			60,000			60,000				
FPG: Primary Building Boiler Replacement			57,602			57,602				
McDougle Complex: Cooling Tower Replacement							344,608			
McDougle Complex: Chillers Replaced-20 plus y			120,000	300,000		420,000				
Scroggs: Classroom Air Ventilators Humidity Control			334,758			334,758				
Culbreth: Roof Top Units		261,472				261,472	75,000			
CHHS: HVAC Replacements				308,229	200,000	508,229				
ECHHS: HVAC Systems					308,316	308,316				
<b>Technology: Total of Listed Categories</b>										
Network Infrastructure	1,574,295	1,591,697	1,609,360	1,627,288	1,645,484	8,048,124	8,586,764			
Enterprise Software	558,875	565,052	571,323	577,687	584,147	2,857,084				
Instructional Computers & Technology	154,281	155,986	157,717	159,474	161,257	788,716				
Administrative Computers	787,148	795,849	804,680	813,644	822,742	4,024,062				
Network Printers	47,229	47,751	48,281	48,819	49,365	241,444				
Community Access Technology	17,317	17,509	17,703	17,900	18,100	88,529				
	9,443	9,547	9,654	9,761	9,852	48,259				
<b>TOTAL EXPENDITURES - 10 YEAR CIP</b>	<b>3,268,690</b>	<b>3,183,394</b>	<b>3,218,720</b>	<b>3,254,576</b>	<b>3,290,969</b>	<b>16,216,249</b>	<b>17,523,528</b>			



PROJECT TITLE	PENDING									
	Year 1 2016-17	Year 2 2017-18	Year 3 2018-19	Year 4 2019-20	Year 5 2020-21	Five Year Total	Years 6 to 10 2021-26			
<b>Paving/Parking Lots/Driveways/Walkways</b>										
CHHS: Student Parking Lots			150,000		250,000	400,000	200,000			
Estes Hills: front driveway	50,000									
McD Mdi: bus driveway and lot	75,000					75,000				
<b>Roofing/Building Waterproofing Projects</b>										
Scroggs: Flat Roof Sections Replacement	368,262					368,262				
Smith: Roof project					419,169	419,169				
ECHHS: Brick pointing/window seals/roof repairs		42,382					330,000			
<b>Window Replacements</b>										
Ephesus: replace Windows in Original Bld							150,000			
Seawell: Replace Classroom/Bld Windows							200,000			
Culbreth: Replace Classroom/Bld Windows	155,033					155,033				
CHHS: Window Replacements	120,000					120,000	350,000			
<b>Mechanical Systems</b>										
Carboro Elm: 1978 Electric Boiler/Cooling Tower		85,000				85,000	2,859,656			
Ephesus: 1991 Addition-HVAC Improvements		55,000				55,000				
Estes Hills: Multi Purpose 1988 Building Boiler			60,000			60,000				
Glenwood: Multi Purpose 1988 Building Boiler			60,000			60,000				
FPG: Primary Building Boiler Replacement			57,602			57,602	344,608			
McDougle Complex: Cooling Tower Replacement										
McDougle Complex: Chillers Replaced-20 plus y			120,000	300,000		420,000				
Scroggs: Classroom Air Ventilators Humidity Control			334,758			334,758				
Culbreth: Roof Top Units		261,472				261,472	75,000			
CHHS: HVAC Replacements					200,000	508,229				
ECHHS: HVAC Systems					308,316	308,316				
<b>Technology: Total of Listed Categories</b>										
Network Infrastructure	1,574,295	1,591,697	1,609,360	1,627,288	1,645,484	8,048,124	8,586,764			
Enterprise Software	558,875	565,052	571,323	577,687	584,147	2,857,084				
Instructional Computers & Technology	154,281	155,986	157,717	159,474	161,257	788,716				
Administrative Computers	787,148	795,849	804,680	813,644	822,742	4,024,062				
Network Printers	47,229	47,751	48,281	48,819	49,365	241,444				
Community Access Technology	17,317	17,509	17,703	17,900	18,100	88,529				
	9,443	9,547	9,654	9,761	9,852	48,259				
<b>TOTAL EXPENDITURES - 10 YEAR CIP</b>	<b>3,268,590</b>	<b>3,183,394</b>	<b>3,218,720</b>	<b>3,254,576</b>	<b>3,290,969</b>	<b>16,216,249</b>	<b>17,523,528</b>			



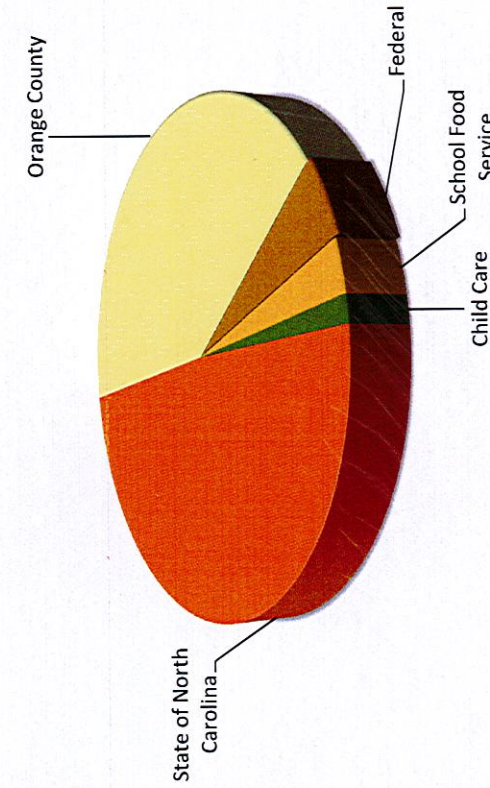
# STATISTICAL PROFILE

# Financial Perspective

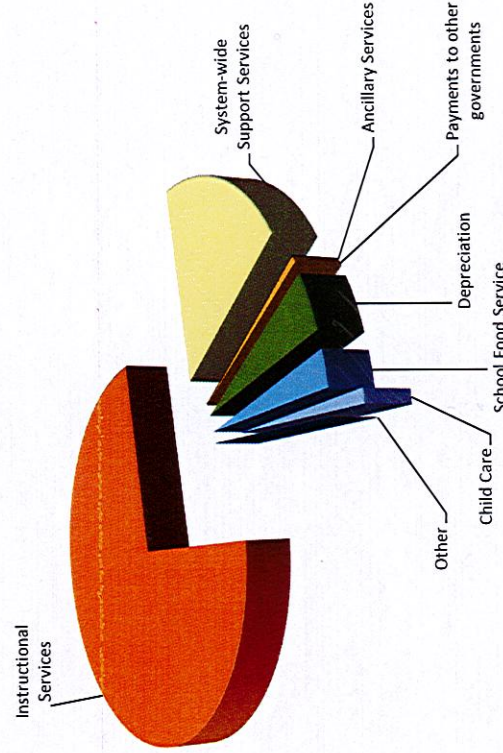
## Governmental and Business-type Activities

### for Fiscal Year 2014-2015

#### Revenue Sources



#### Expenses



Instructional Services	\$ 108,968,591
System-wide Support Services	27,034,498
Ancillary Services	61,433
Payments to other governments	819,752
Depreciation	6,996,814
School Food Service	4,170,678
Child Care	1,605,549
Other	24,695
<b>Total</b>	<b>\$ 149,682,010</b>

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2015.

## CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Net Position by Component  
Last Ten Fiscal Years

Year Ended June 30	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental activities:</b>										
Net investment in capital assets	\$ 126,102,764	\$ 143,000,072	\$ 163,483,300	\$ 166,983,429	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825	\$ 180,562,451	\$ 182,769,201	\$ 180,120,404
Restricted	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507
Unrestricted (deficit)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358	3,355,228	(1,507,943)	(4,026,196)	(25,876,479)
	<u>\$ 126,269,954</u>	<u>\$ 144,215,626</u>	<u>\$ 164,526,533</u>	<u>\$ 167,924,491</u>	<u>\$ 167,236,436</u>	<u>\$ 171,067,025</u>	<u>\$ 172,004,947</u>	<u>\$ 181,997,689</u>	<u>\$ 182,476,706</u>	<u>\$ 157,304,432</u>
<b>Business-type activities:</b>										
Investment in capital assets	\$ 89,007	\$ 47,546	\$ 12,508	\$ 17,486	\$ 42,980	\$ 351,474	\$ 340,873	\$ 329,853	\$ 595,469	\$ 662,343
Unrestricted (deficit)	267,329	108,657	41,283	96,627	282,203	203,985	336,611	363,478	252,864	(192,193)
	<u>\$ 356,336</u>	<u>\$ 156,203</u>	<u>\$ 53,791</u>	<u>\$ 114,113</u>	<u>\$ 325,183</u>	<u>\$ 555,459</u>	<u>\$ 677,484</u>	<u>\$ 693,331</u>	<u>\$ 848,333</u>	<u>\$ 470,150</u>
<b>Government-wide:</b>										
Net investment in capital assets	\$ 126,191,771	\$ 143,047,618	\$ 163,495,808	\$ 167,000,915	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698	\$ 180,892,304	\$ 183,364,670	\$ 180,782,747
Restricted	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181	3,733,701	3,060,507
Unrestricted (deficit)	(385,700)	495,720	203,698	138,026	2,072,612	4,285,343	3,691,839	(1,144,465)	(3,773,332)	(26,068,672)
	<u>\$ 126,626,290</u>	<u>\$ 144,371,829</u>	<u>\$ 164,580,324</u>	<u>\$ 168,038,604</u>	<u>\$ 167,561,619</u>	<u>\$ 171,622,484</u>	<u>\$ 172,682,431</u>	<u>\$ 182,691,020</u>	<u>\$ 183,325,039</u>	<u>\$ 157,774,582</u>

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

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



# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position  
Last Ten Fiscal Years

Year Ended June 30	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Expenses:</b>										
Governmental Activities:										
Instructional services	\$ 78,719,653	\$ 86,739,513	\$ 100,952,549	\$ 107,177,216	\$ 102,658,017	\$ 103,809,475	\$ 104,948,573	\$ 108,512,140	\$ 109,586,544	\$ 108,968,591
System-wide support services	25,141,611	27,399,783	21,027,589	22,067,945	23,000,808	22,689,231	23,529,956	26,104,923	26,114,404	27,084,498
Ancillary services	478,600	622,045	50,456	3,826	34,044	237,408	136,883	106,706	90,470	61,433
Payments to other governments	301,204	418,143	463,074	416,950	492,838	575,187	527,076	508,313	649,613	819,752
Interest on long-term debt	-	4,349	51,977	39,912	16,154	675	20,142	32,455	32,455	24,695
Unallocated depreciation expense	3,704,445	3,792,816	3,914,010	4,000,727	5,470,036	5,657,984	5,757,524	6,284,193	5,358,748	5,996,614
Total governmental activities	108,345,513	118,976,649	126,459,665	133,706,576	131,686,914	132,985,439	134,900,687	142,536,417	141,832,234	143,905,783
Business-type activities:										
School food service	3,373,744	3,870,536	4,225,769	4,076,671	4,218,982	3,957,877	4,009,913	4,174,046	4,265,306	4,170,678
Child Care	1,581,550	1,718,892	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031	1,591,053	1,629,050	1,605,549
Total business-type activities	4,955,294	5,589,428	5,930,272	5,780,784	5,835,207	5,480,269	5,493,944	5,765,099	5,894,356	5,776,227
Total government-wide	\$ 113,300,807	\$ 124,566,077	\$ 132,389,937	\$ 139,487,360	\$ 137,522,121	\$ 138,465,708	\$ 140,394,631	\$ 148,301,516	\$ 147,726,590	\$ 149,682,010
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services:										
Co-curricular	\$ 2,145,681	\$ 2,414,520	\$ -	\$ 2,739,392	\$ 2,685,684	\$ 2,655,827	\$ 2,712,319	\$ 2,900,197	\$ 2,626,915	\$ 2,484,363
Operational support	390,412	387,696	286,919	484,614	491,528	470,487	515,397	484,505	725,262	755,480
Operating grants and contributions	55,522,004	60,147,393	67,633,175	66,801,813	65,677,147	67,177,842	64,339,584	64,250,067	63,995,592	68,179,662
Capital grants and contributions	659,835	370,572	425,185	290,592	129,328	157,678	39,470	162,818	61,675	102,730
Total governmental activities	58,717,932	63,320,181	68,345,279	70,316,411	68,963,687	70,461,694	67,606,770	67,807,587	67,408,444	71,472,235
Business-type activities:										
Charges for services										
School food service	1,816,782	1,990,981	2,017,352	2,012,280	1,913,553	1,913,273	1,861,576	1,785,164	1,720,720	1,652,723
Child care	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,645,250	1,749,274	1,872,606	1,836,115	1,941,681
Operating grants and contributions	1,252,370	1,539,327	1,737,831	1,595,932	1,686,927	1,648,292	1,863,485	2,055,701	2,177,773	2,154,519
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities	4,772,811	5,233,880	5,416,128	5,429,143	5,468,460	5,206,815	5,474,315	5,713,471	5,736,608	5,748,923
Total government-wide	\$ 63,490,743	\$ 68,554,061	\$ 73,761,407	\$ 75,745,554	\$ 74,432,147	\$ 75,668,649	\$ 73,081,085	\$ 73,521,058	\$ 73,146,052	\$ 77,221,158
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (49,627,581)	\$ (55,656,468)	\$ (58,114,366)	\$ (63,390,165)	\$ (62,723,227)	\$ (62,523,605)	\$ (67,293,917)	\$ (74,728,830)	\$ (74,422,790)	\$ (72,433,548)
Business-type activities	(182,483)	(355,548)	(514,144)	(351,641)	(366,747)	(273,454)	(19,629)	(61,628)	(157,748)	(21,304)
Total government-wide	\$ (49,810,064)	\$ (56,012,016)	\$ (58,628,530)	\$ (63,741,806)	\$ (63,089,974)	\$ (62,797,059)	\$ (67,313,546)	\$ (74,790,458)	\$ (74,580,538)	\$ (72,460,852)

# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position (Continued)

Last Ten Fiscal Years

Year Ended June 30	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Unrestricted county and city appropriations - operating	\$ 30,372,987	\$ 33,121,358	\$ 34,935,883	\$ 56,849,123	\$ 55,862,017	\$ 56,318,539	\$ 56,321,027	\$ 59,563,905	\$ 62,845,255	\$ 66,966,712
Unrestricted county appropriations - capital	16,865,918	24,015,067	25,561,903	9,171,128	5,845,381	8,615,211	10,115,516	24,379,684	10,909,841	8,504,463
Investment earnings, unrestricted	259,385	425,481	450,985	248,970	113,561	102,977	86,429	42,140	38,313	23,785
Miscellaneous, unrestricted	15,193,011	16,162,234	17,862,689	925,786	791,405	1,817,484	1,850,521	1,803,318	1,421,148	2,214,920
Transfers	(578,066)	(122,000)	(386,177)	(406,883)	(577,192)	(500,017)	(141,654)	(67,475)	(312,750)	(193,286)
Total governmental activities	62,113,215	73,602,140	78,425,283	68,788,124	62,035,172	66,354,194	68,231,839	84,721,572	74,901,807	77,516,594
Business-type activities:										
Investment earnings, unrestricted	-	-	25,555	5,079	625	3,713	-	-	-	-
Miscellaneous, unrestricted	-	33,415	-	-	-	-	-	-	-	-
Transfers	578,066	122,000	386,177	406,883	577,192	500,017	141,654	67,475	312,750	193,286
Total business-type activities	578,066	155,415	411,732	411,962	577,817	503,730	141,654	67,475	312,750	193,286
Total government-wide	\$ 62,691,281	\$ 73,757,555	\$ 78,837,025	\$ 67,200,086	\$ 62,612,989	\$ 66,857,924	\$ 68,373,493	\$ 84,789,047	\$ 75,214,557	\$ 77,709,880
<b>Change in Net Position</b>										
Governmental activities	\$ 12,485,634	\$ 17,945,672	\$ 20,310,907	\$ 3,397,959	\$ (688,055)	\$ 3,830,589	\$ 937,922	\$ 9,992,742	\$ 479,017	\$ 5,085,046
Business-type activities	395,583	(200,133)	(102,412)	60,321	211,070	230,276	122,025	15,847	155,002	165,982
Total government-wide	\$ 12,881,217	\$ 17,745,539	\$ 20,208,495	\$ 3,458,280	\$ (476,985)	\$ 4,060,865	\$ 1,059,947	\$ 10,008,589	\$ 634,019	\$ 5,249,028

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

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

# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

## Governmental Funds Fund Balances Last Ten Fiscal Years

Year Ended June 30	2006	2007	2008	2009	2010
<b>General Fund</b>					
Reserved	\$ 605,293	\$ 1,173,547	\$ 1,210,499	\$ 1,569,752	\$ 1,034,519
Unreserved	4,954,863	5,640,941	4,333,818	5,160,768	7,135,658
<b>Total General Fund</b>	<b>\$ 5,560,156</b>	<b>\$ 6,814,488</b>	<b>\$ 5,544,317</b>	<b>\$ 6,730,520</b>	<b>\$ 8,170,177</b>
<b>All Other Governmental Funds</b>					
Reserved	\$ 431,875	\$ 5,622,675	\$ 3,647,263	\$ 605,816	\$ 1,226,320
Unreserved (deficit), reported in					
Special Revenue Funds	818,723	828,491	880,818	899,663	875,082
Capital Projects Fund	(885,171)	(5,573,306)	(3,167,944)	(480,904)	(402,339)
<b>Total all other governmental funds</b>	<b>\$ 365,427</b>	<b>\$ 877,860</b>	<b>\$ 1,360,137</b>	<b>\$ 1,024,575</b>	<b>\$ 1,699,063</b>
<b>Year Ended June 30</b>					
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>General Fund</b>					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Nonspendable	1,080,333	972,818	941,271	1,120,202	1,051,690
Restricted	443,625	528,824	758,515	1,131,274	792,982
Assigned	3,652,913	3,222,913	3,222,913	1,000,000	1,868,000
Unassigned	6,675,445	6,123,908	2,841,362	3,458,330	5,947,241
<b>Total General Fund</b>	<b>\$ 11,852,316</b>	<b>\$ 10,848,463</b>	<b>\$ 7,764,061</b>	<b>\$ 6,709,806</b>	<b>\$ 9,659,913</b>
<b>All Other Governmental Funds:</b>					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved (deficit), reported in					
Special Revenue Funds	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Nonspendable	-	425	-	-	-
Restricted	2,580,114	2,875,070	2,184,666	2,602,427	2,267,525
Assigned, reported in					
Special Revenue Funds	28,970	11,169	-	-	-
Unassigned, reported in					
Special Revenue Funds	-	-	(63,868)	(187,210)	(28,864)
<b>Total all other governmental funds</b>	<b>\$ 2,609,084</b>	<b>\$ 2,886,664</b>	<b>\$ 2,120,798</b>	<b>\$ 2,415,217</b>	<b>\$ 2,238,661</b>

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

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



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

Year Ended June 30	2006	2007	2008	2009	2010
<b>Revenues</b>					
State of North Carolina	\$ 51,235,505	\$ 55,717,793	\$ 59,630,771	\$ 60,922,569	\$ 55,475,547
Orange County	47,238,885	57,136,424	60,497,786	47,036,977	42,643,077
U.S. Government	4,946,334	4,800,173	5,293,013	5,726,314	9,864,399
Other	18,154,810	19,541,912	21,863,500	23,959,296	23,474,646
<b>Total revenues</b>	<b>121,575,534</b>	<b>137,196,302</b>	<b>147,285,070</b>	<b>137,645,156</b>	<b>131,457,669</b>
<b>Expenditures</b>					
Instructional services	78,231,187	86,185,395	101,462,067	106,935,971	102,689,608
System-wide support services	22,607,917	23,611,655	18,627,203	19,848,927	19,658,874
Ancillary services	478,600	665,695	50,456	46,025	34,044
Non-programmed charges	467,526	526,474	591,395	579,216	753,318
Debt service - principal	388,575	410,122	463,568	629,600	480,592
Debt service - interest	-	-	52,378	44,450	31,171
Capital outlay	16,595,509	25,699,612	26,649,049	9,150,703	5,118,725
<b>Total expenditures</b>	<b>118,769,314</b>	<b>137,098,953</b>	<b>147,896,116</b>	<b>137,234,892</b>	<b>128,766,332</b>
Revenues over (under) expenditures	2,806,220	97,349	(611,046)	410,264	2,691,337
<b>Other financing sources (uses)</b>					
Transfers from (to) other funds	(578,066)	(122,000)	(386,177)	(398,639)	(577,192)
Installment purchase obligations	-	1,791,417	209,328	387,981	-
	<b>(578,066)</b>	<b>1,669,417</b>	<b>(176,849)</b>	<b>(10,658)</b>	<b>(577,192)</b>
<b>Net change in fund balances</b>	<b>\$ 2,228,154</b>	<b>\$ 1,766,766</b>	<b>\$ (787,895)</b>	<b>\$ 399,606</b>	<b>\$ 2,114,145</b>
<b>Ratio of debt service to non-capital expenditures</b>					
	0.38%	0.37%	0.43%	0.53%	0.42%
Year Ended June 30	2011	2012	2013	2014	2015
<b>Revenues</b>					
State of North Carolina	\$ 55,543,828	\$ 58,808,280	\$ 58,911,178	\$ 58,878,531	\$ 61,999,596
Orange County	45,703,931	46,915,324	63,241,889	51,422,939	53,064,569
U.S. Government	11,791,692	5,570,774	5,501,707	5,178,736	6,282,796
Other	24,551,625	24,885,251	25,157,529	27,375,623	27,977,875
<b>Total revenues</b>	<b>137,591,076</b>	<b>136,179,629</b>	<b>152,812,303</b>	<b>142,855,829</b>	<b>149,324,836</b>
<b>Expenditures</b>					
Instructional services	103,771,701	105,498,842	108,523,623	108,971,020	113,420,291
System-wide support services	20,087,800	20,327,573	22,260,008	22,987,200	23,595,307
Ancillary services	237,408	136,883	106,706	90,470	63,164
Non-programmed charges	762,551	638,776	636,315	793,774	1,006,307
Debt service - principal	700,922	98,292	435,540	322,084	370,899
Debt service - interest	16,154	675	20,142	32,455	24,695
Capital outlay	8,071,720	10,097,491	26,258,936	10,409,996	8,116,798
<b>Total expenditures</b>	<b>133,648,256</b>	<b>136,798,532</b>	<b>158,241,270</b>	<b>143,606,999</b>	<b>146,597,461</b>
Revenues over (under) expenditures	3,942,820	(618,903)	(5,428,967)	(751,170)	2,727,375
<b>Other financing sources (uses)</b>					
Transfers from other funds	182,811	896,939	850,425	293,373	341,610
Transfers to other funds	-	(1,004,309)	(880,273)	(302,039)	(377,544)
Installment purchase obligations issued	-	-	1,608,547	-	82,110
<b>Total other financing sources (uses)</b>	<b>182,811</b>	<b>(107,370)</b>	<b>1,578,699</b>	<b>(8,666)</b>	<b>46,176</b>
<b>Net change in fund balances</b>	<b>\$ 4,125,631</b>	<b>\$ (726,273)</b>	<b>\$ (3,850,268)</b>	<b>\$ (759,836)</b>	<b>\$ 2,773,551</b>
<b>Ratio of debt service to non-capital expenditures</b>					
	0.57%	0.08%	0.35%	0.26%	0.28%

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

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



# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Year ended June 30	Expressed in Nominal Dollars									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Food Sales	\$1,816,782	\$1,990,981	\$2,017,352	\$2,012,284	\$1,913,553	\$1,913,273	\$1,861,576	\$1,785,164	\$1,720,720	\$1,652,723
Federal Reimbursements	1,042,779	1,097,491	1,215,885	1,402,498	1,386,853	1,489,132	1,697,467	1,863,739	1,918,154	1,927,898
Federal Commodities	129,094	146,978	170,504	193,434	299,074	159,160	161,631	187,786	234,534	220,602
Other	261,951	294,858	351,442	166,249	255,466	216,307	142,613	174,474	174,031	141,479
State/Local Reimbursements	578,066	122,000	386,177	505,161	668,556	248,848	270,470	236,610	257,124	258,563
<b>Totals</b>	<b>\$3,828,672</b>	<b>\$3,652,308</b>	<b>\$4,141,360</b>	<b>\$4,279,626</b>	<b>\$4,523,502</b>	<b>\$4,026,720</b>	<b>\$4,133,757</b>	<b>\$4,247,773</b>	<b>\$4,304,563</b>	<b>\$4,201,265</b>

Year ended June 30	Expressed in Constant Dollars									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Food Sales	\$ 895,408	\$ 955,585	\$ 921,944	\$ 932,939	\$ 877,918	\$ 847,624	\$ 811,222	\$ 764,511	\$ 721,951	\$ 692,565
Federal Reimbursements	513,937	526,748	555,668	650,229	636,273	659,719	739,708	798,161	804,787	807,876
Federal Commodities	63,624	70,543	77,922	89,680	137,212	70,512	70,434	80,421	98,402	92,442
Other	129,103	141,519	160,611	77,077	117,205	95,829	62,147	74,720	73,017	59,286
State/Local Reimbursements	284,902	58,555	176,486	234,204	306,726	110,245	117,863	101,330	107,880	108,349
<b>Totals</b>	<b>\$1,886,974</b>	<b>\$1,752,950</b>	<b>\$1,892,631</b>	<b>\$1,984,129</b>	<b>\$2,075,334</b>	<b>\$1,688,100</b>	<b>\$1,739,227</b>	<b>\$1,744,423</b>	<b>\$1,733,020</b>	<b>\$1,701,232</b>

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

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

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

# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Year ended June 30	Expressed in Nominal Dollars									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Purchased Food	\$ 1,291,420	\$ 1,302,493	\$ 1,466,999	\$ 1,599,210	\$ 1,658,249	\$ 26,124	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	1,385,297	1,382,146	1,528,029	1,519,284	1,441,004	1,482,891	1,284,983	1,211,722	1,191,652	1,043,464
Other	900,887	1,185,897	1,230,741	1,124,426	1,375,225	2,665,169	2,867,543	3,099,171	3,227,685	3,268,693
<b>Totals</b>	<b>\$ 3,577,604</b>	<b>\$ 3,870,536</b>	<b>\$ 4,225,769</b>	<b>\$ 4,242,920</b>	<b>\$ 4,474,478</b>	<b>\$ 4,174,184</b>	<b>\$ 4,152,526</b>	<b>\$ 4,310,893</b>	<b>\$ 4,419,337</b>	<b>\$ 4,312,157</b>

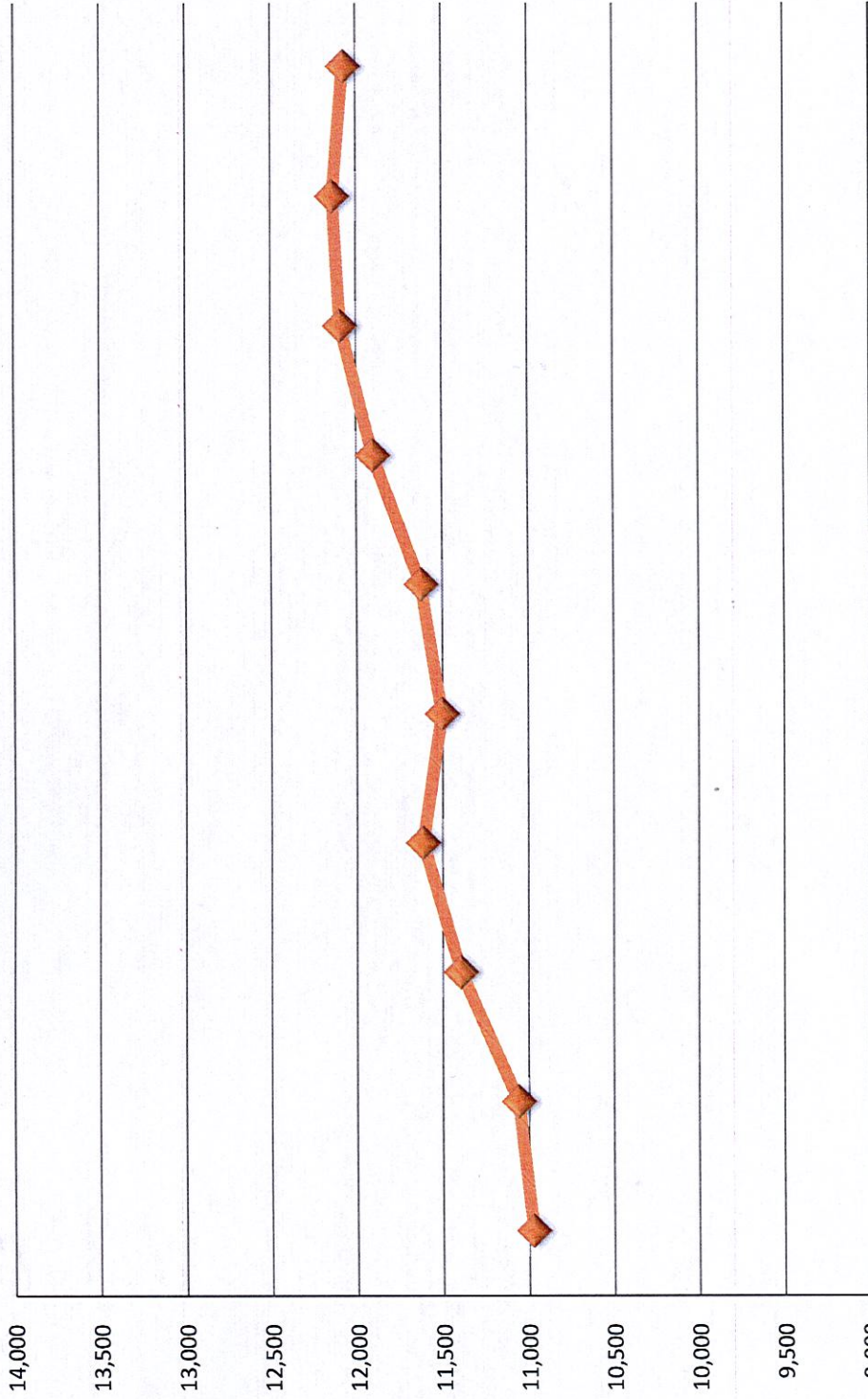
Year ended June 30	Expressed in Constant Dollars									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Purchased Food	\$ 636,481	\$ 625,141	\$ 670,429	\$ 741,429	\$ 760,767	\$ 11,574	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	682,749	663,371	696,320	704,373	661,117	656,955	559,959	518,930	499,974	437,258
Other	444,005	569,180	562,457	521,309	630,938	1,180,731	1,249,594	1,327,245	1,354,219	1,369,729
<b>Totals</b>	<b>\$ 1,763,235</b>	<b>\$ 1,857,692</b>	<b>\$ 1,931,206</b>	<b>\$ 1,967,111</b>	<b>\$ 2,052,842</b>	<b>\$ 1,849,260</b>	<b>\$ 1,809,553</b>	<b>\$ 1,846,175</b>	<b>\$ 1,854,193</b>	<b>\$ 1,806,987</b>

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



# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

## Average Daily Membership Last Ten Fiscal Years



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
◆ Avg Daily Membership	10,973	11,060	11,395	11,614	11,504	11,629	11,905	12,094	12,138	12,076

**CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION**

**Student Statistics  
Last Ten Fiscal Years**

Year Ended June 30	Teaching Staff <sup>(3)</sup>	Average Daily Membership	Pupil/ Teacher Ratio	Student Attendance Percentage <sup>(1)</sup>	Students Receiving Free/ Reduced Lunch Percentage <sup>(2)</sup>
2015	917	12,076	1/13	95.68%	27.89%
2014	894	12,138	1/14	96.46%	23.95%
2013	935	12,094	1/13	95.80%	27.09%
2012	993	11,905	1/12	96.00%	23.40%
2011	903	11,629	1/13	96.03%	22.15%
2010	892	11,504	1/13	96.01%	20.30%
2009	876	11,614	1/13	95.95%	20.70%
2008	897	11,395	1/13	95.84%	21.10%
2007	882	11,060	1/13	95.76%	21.00%
2006	873	10,973	1/13	96.08%	16.00%

Sources:

- (1) NC Department of Public Instruction Average Daily Attendance(ADA):Average Daily Membership(ADM) Ratio Reports
- (2) NC Department of Public Instruction Free & Reduced Meals Application Data Reports. Information for 2015 obtained from Chapel Hill-Carrboro City Board of Education Student Data.
- (3) North Carolina Public Schools Statistical Profile (2006-2015 Editions).

# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

## Operational Expenditures Per Pupil Expenditures by Function Last Ten Fiscal Years

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2006	2007	2008	2009	2010
Average Daily Membership	10,973	11,060	11,395	11,614	11,504
Instructional	\$ 7,174	\$ 7,843	\$ 8,859	\$ 9,228	\$ 8,924
Support	2,291	2,477	1,845	1,900	1,999
Ancillary	44	56	4	-	3
<b>Total Expenditures</b>	<b>\$ 9,509</b>	<b>\$ 10,376</b>	<b>\$ 10,708</b>	<b>\$ 11,128</b>	<b>\$ 10,926</b>

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2011	2012	2013	2014	2015
Average Daily Membership	11,629	11,905	12,094	12,138	12,076
Instructional	\$ 8,927	\$ 8,816	\$ 9,055	\$ 9,028	\$ 9,024
Support	1,951	1,976	2,159	2,151	2,239
Ancillary	20	11	9	7	5
<b>Total Expenditures</b>	<b>\$ 10,898</b>	<b>\$ 10,803</b>	<b>\$ 11,223</b>	<b>\$ 11,186</b>	<b>\$ 11,268</b>

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2006	2007	2008	2009	2010
Instructional	\$ 3,536	\$ 3,764	\$ 4,049	\$ 4,278	\$ 4,094
Support	1,129	1,189	843	881	917
Ancillary	22	27	2	-	1
<b>Total Expenditures</b>	<b>\$ 4,687</b>	<b>\$ 4,980</b>	<b>\$ 4,894</b>	<b>\$ 5,159</b>	<b>\$ 5,012</b>

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2011	2012	2013	2014	2015
Instructional	\$ 3,955	\$ 3,842	\$ 3,878	\$ 3,788	\$ 3,781
Support	864	861	925	902	938
Ancillary	9	5	4	3	2
<b>Total Expenditures</b>	<b>\$ 4,828</b>	<b>\$ 4,708</b>	<b>\$ 4,807</b>	<b>\$ 4,693</b>	<b>\$ 4,721</b>

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

The above operational expenditures per pupil include all governmental funds.

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

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



# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Year ended June 30	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Officials, Admins, Mgrs	16	17	16	20	21	21	38	24	28	27
Principals	16	17	17	18	19	19	19	22	22	20
Asst. Principals, Non-Teaching	20	20	19	23	22	23	23	22	18	22
Total Administrators	52	54	52	61	62	63	80	68	68	69
Elementary Teachers	228	426	439	434	431	431	459	415	408	388
Secondary Teachers	372	205	209	206	204	206	261	144	142	153
Other Teachers	273	251	249	236	257	266	273	376	344	376
Total Teachers	873	882	897	876	892	903	993	935	894	917
Guidance	33	40	39	37	39	39	39	44	39	42
Psychological	9	8	9	11	9	9	9	8	7	8
Librarian, Audiovisual	15	30	14	18	32	32	32	33	32	35
Consultant, Supervisor	13	16	20	28	15	15	15	17	15	14
Other Professionals	87	108	85	94	126	126	127	149	157	157
Total Professionals	1,082	1,138	1,116	1,125	1,175	1,187	1,295	1,254	1,212	1,242
Teacher Assistants	331	361	347	350	356	356	359	359	397	375
Technicians	21	12	45	23	28	28	26	13	14	14
Clerical, Secretarial	93	100	112	110	114	114	155	104	109	111
Service Workers	137	152	177	132	115	115	119	104	117	114
Skilled Crafts	22	23	-	27	26	26	26	27	31	30
Totals	1,686	1,786	1,797	1,767	1,814	1,826	1,980	1,861	1,880	1,886

Source: North Carolina Public Schools Statistical Profile (2006-2015 Editions)

# CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

## School Building Data June 30, 2015

Site	Year Built	Square Footage	Capacity	Current Membership	Over/(Under) Capacity	Condition
<b><u>ELEMENTARY SCHOOLS</u></b>						
Carrboro Elementary	1957	61,562	533	501	(32)	Poor
Ephesus Elementary	1972	73,096	448	432	(16)	Poor
Estes Hills Elementary	1958	57,029	527	490	(37)	Poor
FP Graham Elementary	1960	68,513	538	497	(41)	Poor
Glenwood Elementary	1952	54,412	423	473	50	Poor
McDougle Elementary	1996	99,920	564	479	(85)	Good
Morris Grove Elementary	2008	90,221	585	551	(34)	Excellent
Northside Elementary	2013	97,423	585	519	(66)	Excellent
Rashkis Elementary	2003	95,729	585	527	(58)	Excellent
Mary Scroggs Elementary	1999	92,900	575	545	(30)	Good
Seawell Elementary	1969	58,629	466	526	60	Poor
<b><u>MIDDLE SCHOOLS</u></b>						
Culbreth Middle	1969	108,058	670	683	13	Good
McDougle Middle	1994	138,141	732	722	(10)	Good
Phillips Middle	1962	109,498	706	624	(82)	Poor
Smith Middle	2001	136,054	732	824	92	Good
<b><u>HIGH SCHOOLS</u></b>						
Carrboro High School	2007	148,023	800	820	20	Excellent
Chapel Hill High	1966	254,551	1,520	1,427	(93)	Poor
East Chapel Hill High	1996	267,549	1,515	1,395	(120)	Good
UNC Hospital School (School is a part of the UNC Hospitals Facilities)				9		
Phoenix Academy (Alternative School is a part of Lincoln)				32		
<b><u>ADMINISTRATIVE OFFICES</u></b>						
Transportation Center		5,089				
Lincoln Center		72,932				

# APPENDIX



**Chapel Hill- Carrboro Schools  
Allotment Formula – 2016-2017**

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
Principal	1 for 12 months	1 for 12 months	1 @ 12 months	
Assistant Principal	1 for 12 months	1 for 12 months	1: up to 600 ADM 2: 601- 1250 ADM 3: 1251 -1750 ADM 4: 1751- 2250 ADM all @12 months	
Classroom teachers				
Kindergarten-Third	1:21 ADM			
Fourth- Fifth	1:26 ADM			
Core subjects		1: 120 ADM (teaching 5 classes at 1:24)	1:140 ADM (5 sections at 1:28)	
Mathematics			1: 120 ADM (teaching five 1:24)	
CTE		Dictated by the program	Dictated by the program MOE	
Electives		1: 140 ADM (5 sections at 1:28)	1: 140 ADM (teaching 5 sections at 1:28)	
Dept. chair			No additional planning period; \$1,200 stipend for 10 teachers per high school 08/09	
Academy Leader			No additional planning period; \$5,000 per Thematic Academy &\$5,000 for Finance Academy 09/10	
Small classes			2 FTE per school	
AVID		.60 FTE per school	AVID teacher must have free coordination period .2 FTE	
Math Coach ELA	2 FTE per school for ELA	1 FTE per school for math 1 FTE per school ELA	1 FTE per school for ELA	
Pre-K				
Pre-school Handicapped	Program allocation			
ESL	Program allocation (systemwide) 1:40			
Cultural Arts: Music, PE, Art	Music @1 FTE per 30 classes PE @1 FTE per 20 classes ART @ 1 FTE per 30 classes	(systemwide) 1:40 elective allocation	(systemwide) 1:40 elective allocation	

POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Elem World Language (FLES)	Serving grades 1-5 in 09-10 Allocation requires 3 periods @30 minutes per each 1-5 class or 1 FTE per 40 periods 1 FTE per school			
Media Coordinator --	1 FTE per school	1 FTE per school	1: up to 1000 ADM 1.5: 1001-1500 ADM 2: 1501+ ADM	
Math/Science Specialist	.5 FTE per school			
Intervention Specialist	.5 FTE			
School Counselor	1 FTE per school	1 FTE per grade 1 @ 11 MOE others @ 10.5 MOE	CHS ADM=3FTE CHHS ADM=5FTE ECHHS ADM =5FTE 1@ 12 MOE others @11 MOE	
School Social Worker	1 FTE per school	1 FTE per school	1: up to 1000 ADM 1.5: 1001-1500 ADM 2: 1501+ ADM .5 @ ECHHS 09-10	
Positive Behavior Specialist & Student Support		1 FTE		
Student Assistance Specialist			1 FTE @CHHS .5 FTE @ ECHHS & CHS 09-10	
ISS Assistant			1FTE per High School	
Nurses	1 per school	1 per school	1 per school	
Service Learning			1 district wide	
Athletic Director		Extra duty supplement	1 FTE per school @ 11 moe Assigned 2 teaching periods	



POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Instructional Tech Specialist	1 FTE per school (11 MOE)	1 FTE per school (11 MOE)	1 FTE per school (12 MOE)	
504 Facilitator		Extra duty supplement	1 per school .5 FTE @ CHS 09-10	
Transition Facilitator			1 per school	
Program Facilitator	.50 FTE per school	.50 FTE per school	1 FTE per school	
Ex Ed - resource	1 FTE per 15 - 20 caseload	1 FTE per 20-25 caseload	1 FTE per 20-25 caseload	
Speech-language Path	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload	
Self-contained AIG (District - wide)	district program			
Gifted Specialist	1 FTE per school	1 FTE per school		
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Teacher Assistant	1 FTE per K-3 class @ 210 day school year .50 FTE per 4-5 @ 210 day school year	1 per school	2: up to 1000 ADM 3: 1001+ ADM @ 210 day school year	
Ex Ed teacher assistant	per total student need @ 210 day school year	per total school need @ 210 day school year	per total school need @ 210 day school year	
Media assistant	1 FTE per school @ 210 day school year	1 FTE per school @ 210 day school year	1: up to 1000 ADM 1.5: 1001+ ADM @ 210 day school year	
Technology Assistant			2 @ each H.S.	
Principal Secretary	1 per school @ 12 MOE	1 per school @ 12 MOE	1 per school @ 12 MOE	
AP Secretary			1 per AP @ 12 MOE	
Clerical assistant/ HS receptionist	.50 FTE: up to 500 ADM 1 FTE: 501+ ADM @ 11 MOE	1 per school @ 11 MOE	1 per school @ 12 MOE	
Network Support			District Allocation	
Theater Tech			1 FTE @ 12 MOE	



POSITION	ELEMENTARY	MIDDLE	HIGH SCHOOL	Proposed Changes TBD
Bookkeeper				
Data Manager	1 FTE per school @ 12 MOE	1 FTE per school @ 12 MOE	1 FTE per school @ 12 MOE	
Guidance Clerk		1 FTE per school @ 11 MOE	1: up to 1000 ADM 2: 1000+ ADM	
Online Learning Asst.			1 @ 12 months other = 11 months	
Athletic Trainer			1 FTE	
Security Guard			1 FTE 10 month year (August 1-May 30 <sup>th</sup> ); 40 hr week	
Custodian	per formula based on square footage and ADM	per formula based on square footage and ADM	2 FTE; school (1 FTE @ 6 hrs daily assigned after-school/ evening hours) per formula based on square footage and ADM	

ADM: Average Daily Membership or average student enrollment

FTE: Full Time Equivalent of a position

MOE: Months of Employment

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

**2016-17 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS**

ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	No Changes for 2016-17 Budget
<b>STATE FUNDS:</b>						
Instructional Supplies	per student	28.38	28.38	28.38	28.38	initial allotment from state
Textbooks	per student	-	-	-	-	initial allotment from state
At-Risk	per student	10.00	10.00	10.00	10.00	initial allotment from state
School Technology	per student	-	-	-	-	
Duty Free Period	per school	-	-	-	-	
<b>LOCAL FUNDS:</b>						
Differentiated Pay	per cert staff	75.00	75.00	75.00	75.00	11-12 allotment reduction
Field Trips	per student	2.70	2.70	2.70	2.70	same as 09-10
Staff Development	per teacher	90.00	90.00	90.00	90.00	same as 09-10
Safe Schools/Violence Prevention	per school	-	11,700	16,200	-	same as 09-10
At Risk	per student	2.97	2.97	2.97	2.97	same as 09-10
Instructional Supplies	per student	11.55	19.95	19.95	19.95	\$3.27 per student increase
Cultural Arts	per school	893.00	2,768.00	4,419.00		same as 10-11
New Classroom Setup grades 1-12	per classrm	500.00	500.00	500.00	-	same as 00-01
New Classroom Setup Kindergarten	per classrm	1,000.00	-	-	-	same as 00-01
Technology software	per student	-	-	-	-	
Textbooks - special allotment				13,333		allocated \$40,000 in 06-07, div. by 3
Supplementary Books	per student	2.25	2.25	2.25	2.25	same as 09-10
Media Center Supplies	per student	11.34	11.34	11.34	11.34	same as 09-10
Co-curricular Activities	per school	-	14,400	48,600	-	same as 09-10
Co-curricular Activities	per student	-	-	16.09	-	same as 09-10
Travel - Asst. Principals	per Asst. Prin	430.00	430.00	430.00	-	same as 09-10
Travel - Principals	per Principal	1,215.00	1,215.00	1,215.00	1,215.00	same as 09-10
Telephone	per school size					same as 09-10
Administrative Supplies & Postage	per student	3.69	3.69	5.53	3.69	same as 09-10
Custodial Supplies Pre 1990	per square ft.	0.032	0.032	0.032	-	same as 10-11
Custodial Supplies Post 1990	per square ft.	0.020	0.020	0.020	-	same as 10-11
Copier/Equip Maintenance /Repair	District	-	-	-	-	District
SIT Funds	per school	1,028.00	1,028.00	1,028.00	514.00	same as 09-10
Commencement	high school			2,718.00		same as 09-10
Utilities - Electric	per history					increased 7% in 08-09
Utilities - Natural Gas	per history					increased 7% in 08-09
<b>CAPITAL FUNDS</b>						
Replacement Equipment/Furniture	per student	11.27	11.27	11.27	11.27	based on number of students
Purchase of Computer Hardware-60%	per student	58.66	35.15	35.15	35.15	based on number of students
<b>Total Reduction</b>						

Appendix B  
NC State Department of Public Instruction  
Allotment General Information FY 2016-17

**State Fund Allotment Formulas**

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

Classroom Teachers

See Allotment Policy Manual, pages 43-49.

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

Instructional Support Personnel

1 position per 218.55 ADM.

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

At-Risk Student Services

Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, 50% is distributed based on ADM (\$90.67 per ADM) and 50% is distributed based on number of poor children, per the Federal Title I Low Income poverty data (\$338.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$235,472). The new formula is fully implemented and the hold harmless no longer applies.

Central Office Administration

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

Classroom Materials/Instructional Supplies/Equipment

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

Driver Education

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

Children with Special Needs

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



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

Distributed based on ADM (\$235.93 per ADM). \$6,000 per Textbook Commission member for Clerical Assistants.

School Building Administration

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

Assistant Principals: One month per 98.53 in ADM

School Technology

No longer funded.

Staff Development

No longer funded.

Teacher Assistants

\$971.75 per K-3 ADM

Textbooks

\$14.26 per ADM in grades K-12.

Transportation

Based on an efficiency rated formula and local operating plans.

Vocational Education Months of Employment (MOEs)

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

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

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

Vocational Education - Program Support

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

## Federal Fund Allotment Formulas

### Drug Free Schools and Communities

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

### IASA Title 1 - Reading

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

### IDEA Title VI-B Handicapped

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

### IDEA Title VI-B Preschool Handicapped

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

### Vocational Education - Program Improvement

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

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

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



## APPENDIX C REVENUE SOURCES GLOSSARY

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



Appendix C  
Revenue Sources Glossary

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

Appendix D  
Operating Budget  
Description and Explanation of Line Items

Instructional (5000)

- 5110 Regular Curricular Services:  
Cost of activities that provide students in grades K-12 with learning experience to prepare them for activities as workers, citizens, and family members. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.
- 5200 Special Populations Services:  
Cost of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.)
- 5300 Alternative Programs and Services:  
Cost of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, alcohol and drug prevention, extended day, services to help keep students in school as well as alternative educational settings, instructional delivery models, and supporting services for identified students.
- 5320 Attendance - Social Work Services:  
Includes salaries and supplements for family specialists, social workers, and supplies and travel
- 5830 Guidance Services:  
Includes salaries and supplements for guidance counselors,

Appendix D  
Operating Budget Line Descriptions

secretaries and instructional supplies

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



Appendix D  
Operating Budget Line Descriptions

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

Support Services (6000)

Instructional Staff (6200)

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

Administrative (6900)

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

School Administration (6400)

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

Business Support (6500)

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

Central Support (6600)

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

Support Services Employee Benefits (6900)

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

Community Services (7000)

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

Other

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



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

9000

Capital Outlay:

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