



Board of Education's Approved Budget

2014-2015

August 14, 2014

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Statistical Profile

Chapel Hill-Carrboro City Schools:

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BUDGET MESSAGE

Chapel Hill – Carrboro City Schools 2014-15 Operating Budget Message

The General Assembly has approved the new state budget and it has been signed by the Governor. Now that the state budget has been finalized, we have analyzed its impact on our local operational plan. Administration is presenting budget recommendations this evening for Board approval as well as approval of the associated budget resolutions.

Key highlights of the state budget include sizeable teacher raises and a modification of the state teacher salary schedule to a five-step schedule. Teacher raises range from less than 1 percent to almost 20 percent, depending on where one falls on the schedule. Teachers will no longer receive longevity; rather the new schedule includes it. The state provided for either a 1.8 percent increase or \$1,000 for building administrators and a \$500 increase for classified employees and central office administrators. Other budget changes included small cuts to central office and transportation.

The state budget also reduces the teacher assistant allotment by 22 percent. State leaders have stated that this money has been shifted to teacher positions to lower class sizes in elementary grades. As a result our district will receive additional teacher positions this year. State leaders have also stated that local districts have the flexibility to move the money back to teacher assistants. While this is true, that flexibility is limited in that we may only exchange the new teacher positions for dollars at the lowest step on the teacher schedule. As a result, to offset the 22 percent reduction, we would need to exchange 8 more teacher positions than the extra positions received. This is clearly not desired and our recommendations in the abstract reflect this.

There were small reductions to transportation and central office. Another provision in the state budget states, “Local boards of education shall submit proposals to establish a local program to provide differentiated pay for highly effective classroom teachers to the Senate Appropriations/Base Budget Committee, the House Committee on Appropriations, and the Joint Legislative Education Oversight Committee by January 15, 2015. As part of our strategic plan, we have been working on a local program for this purpose. Compensation work is extremely complex and will require the assistance and expertise from outside experts. We are recommending that \$150,000 be included in the local operational plan to support the creation of a new compensation plan in collaboration with our teachers.

Budget Recommendations:

Salaries: Our operational plan was originally built on the premise that all employees would receive a 3 percent salary increase. Employees have gone nearly 6 years with only a single 1.2 percent raise a few years ago. Insurance co-pay increases and declining benefits have resulted in our employees falling further and further behind financially. We have also seen our ability to recruit and retain talent negatively affected by what we can pay our employees. While the state provided a sizeable teacher raise, it did not do right by all of our employees. The state did not provide enough funding to keep our classified employees and administrators current with inflation (most employees only received a \$500 increase) let alone address our recruitment and retention issues. We are recommending that the district provide an additional local raise to make up the difference between what was provided by the state and 3 percent for our classified employees, school based administrators, and central office administrators. Our original budget plan included \$1,450,000 to provide all employees a 3 percent raise. Since the state authorized teacher raises at nearly double this amount and since the state did not provide similar levels of funding for other staff, we will need to increase our budget for salary increases for other staff.

In addition, the state teacher salary schedule changes will result in a few teachers receiving less than a 3 percent increase. We are recommending a one-time bonus be provided so they receive at least 3 percent more pay than last year. We have also presented the results of a classified salary study and are in the midst of an administrative salary study. Accordingly, we have reserves to address salary equity and market pay issues identified in the studies, beginning first with those most out of line. In total, the district will need \$2,500,935 to support these salary changes. Employees receiving local salary increases must have been employed by the district and have started working prior to July 1, 2014. Employees who were new to the district in 2013-14 would receive the local portion of their increase at their anniversary date.

Central Office and Transportation Reductions: We do not recommend accepting the state reductions for these areas. As a result, we will need to increase our local budget in these two areas.

Teacher Assistants: As previously presented, the General Assembly reduced teacher assistant funding by approximately 22 percent or approximately \$800,000. They moved the funding to classroom teacher positions to fund class size reductions at the elementary level. While state legislative leaders stated we could move it back to fund teacher assistants, financially it is an unwise course of action. It is recommended that we accept the state teacher assistant funding reduction. This will result in a loss of approximately 22 teacher assistant positions. We recommend changing the allocation formula to be one teacher assistant for every four classrooms in grades 4 and 5. We would then use the extra teacher positions to allocate teachers at a class size of 24. This is two fewer students than our current formula. Recall that just a few years ago, we were dealing with some grade 4 and 5 classrooms containing 31 students. In addition to a class size decrease, this would also result in significantly fewer instances of 4/5 combination

classes. Many of our principals have already received SIT support and have requested an exchange of teacher assistants to avoid having a 4/5 combo.

Hiring Bonuses: In July the Board approved the use of \$60,000 for hiring bonuses for the 2014-15 school year in designated high needs areas. We must now add funding for that expenditure to the budget.

State Mandates: We had previously requested additional local funds to support the Read to Achieve six-week summer reading camp for non-proficient grade 3 students as required by state law. Legislative changes have provided greater flexibility and reduced the number of days students must attend the camp. As a result we do not need the additional \$50,000 requested. However, all districts must develop and submit a local differentiated pay plan. As previously mentioned we need \$150,000 in additional funding to support the development of our local plan.

After accounting for these changes along with other aspects (retirement rate changes, medical insurance, unemployment, etc.) of our local plan and after considering our local revenue growth, we arrive at a budget shortfall of \$911,130. Therefore we are recommending a total of \$911,130 in budget reductions to balance our budget based on the aforementioned changes. The list and brief descriptions are presented below. The budget reductions represent the list of reductions that had Board consensus in July and the custodial services recommendation.

As the Board is aware, these recommendations were being made after several opportunities for input and feedback. Many of these were brainstormed with principals and Board members at the Board planning retreat. We also conducted a “focused dialogue” to gain feedback and input of our parents and teachers. We modified our original recommendations based on feedback at the focused dialogue. A public hearing has been held and most of these budget reductions have been discussed at multiple Board meetings this past spring and summer. Ultimately we sought to minimize the impact at the schools the best we could, given our past history of reductions and the current situation.

Item	FTE	Amount
Central Office Reorganization Salary Reduction		25,000
Reduction in Central Office Contracted Services		60,000
Northside Start-up Reduction		32,000
NCVPS Local Reserve Reduction		150,000
Class Size Minimums at Secondary Level (2.2FTE)	2.2	157,326
Reduce Gifted Specialists (4.5 FTE)	4.5	321,804
Reduce Driver Education Local Subsidy		40,000
Custodial Reductions	6	125,000
Total	12.7	\$ 911,130

Central Office Salaries: We looked internally at central office for possible reductions as we have had multiple administrative vacancies. We reorganized roles and responsibilities to make our central office operations more efficient and sought to reduce expenditures for central office salaries. We had targeted a net reduction of \$50,000. As we have shared with the Board, it has become increasingly difficult to recruit and hire central office employees. We remain concerned about losing talented prospects to other districts and as a result are only recommending a net salary reduction of \$25,000.

Central Office Contracted Services: We have identified and recommend making reductions to contracted services totaling \$60,000.

Northside Start-up Funding: When we open a new school we provide an additional \$32,000 for professional development start-up related needs. Now that the school is open and operating, this funding will be reduced as has been customary following the opening of a new school. This is a net budget savings of \$32,000.

NCVPS Local Reserves: We have evaluated our current online course enrollment levels and feel that a portion of our local NCVPS reserves can be reduced by \$150,000.

Class Size Expectations: Last year we began the process of holding to some basic minimum class size expectations. In reality we should always look at our course offerings and student interests to determine which courses will be offered. This year we had proposed a budget reduction of 3 FTE or \$210,000 by continuing the process. We have achieved a net reduction of 2.2 FTE across the secondary level. We fell short of our target primarily due to ensuring most students could continue their studies and complete their sequence. In total, this is a net budget reduction of \$157,326. All reductions would be handled through attrition and/or reassignments.

Gifted Specialists: After receiving feedback from the focused dialogue, administration revised our recommendations for gifted specialist reductions. We recommend elementary staffing to be as follows: 1 FTE per school (previously 1.5 FTE), plus 1 FTE to support all schools. At the middle school level, staffing would remain untouched at 1 FTE per school. This is a total recommended reduction of 4.5 FTE or \$321,804. All reductions of permanent staff would be handled through attrition and/or reassignments.

Driver Education Local Subsidy: Last year the General Assembly made additional cuts to the driver education budget. In response, the Board approved a \$40,000 subsidy so students would not be charged to participate. We have completed the year and have not needed any of the subsidy and therefore recommend eliminating \$40,000 from our local budget. The General Assembly has stated that they intend to eliminate state support for driver education in 2015-16.

Custodial Reductions (Contract PT positions and consolidate FT employees): The custodial reductions will change some district-staffed schools to the custodial service next year. Currently, eleven of our nineteen schools are cleaned by a contractor in the evening. All of our schools are staffed with district employees during the day. In schools that are not currently contracted, we would eliminate part-time positions and consolidate full-time employees. Three of the eight district-staffed schools would be changed to the custodial service. We would request that part-time employees be offered employment with the contractor. As full-time employees retire or resign, we would transition the remaining schools to the custodial service over time. Since the July meeting, we have met with all employees potentially impacted by this change. All of the part-time employees were either retirees or have a full-time job elsewhere. In addition we evaluated our staffing levels and due to current vacancies, 3 fewer part-time employees are impacted and only 3 full-time employees would need to be reassigned to another school.

This would require a reduction in force in accordance with Policy Code 7921, 12 part-time employees would lose positions with the district resulting in a budget reduction of \$125,000. At the July meeting, additional information on the financial aspect of this recommendation was requested. An overview of the recommended changes and calculations are attached to the abstract.

Thanks to the strong support of our community and the Orange County Commissioners, we have been able to hold onto many of the positions, resources, and supports for students that would have otherwise been cut over the past several years. We began the budget process last year with a \$2.2 million hole due to the exhaustion of our undesignated fund balance. That hole no longer exists as all positions and services are funded. While we will continue to experience budget challenges for the next several years, we are in a much better financial position.

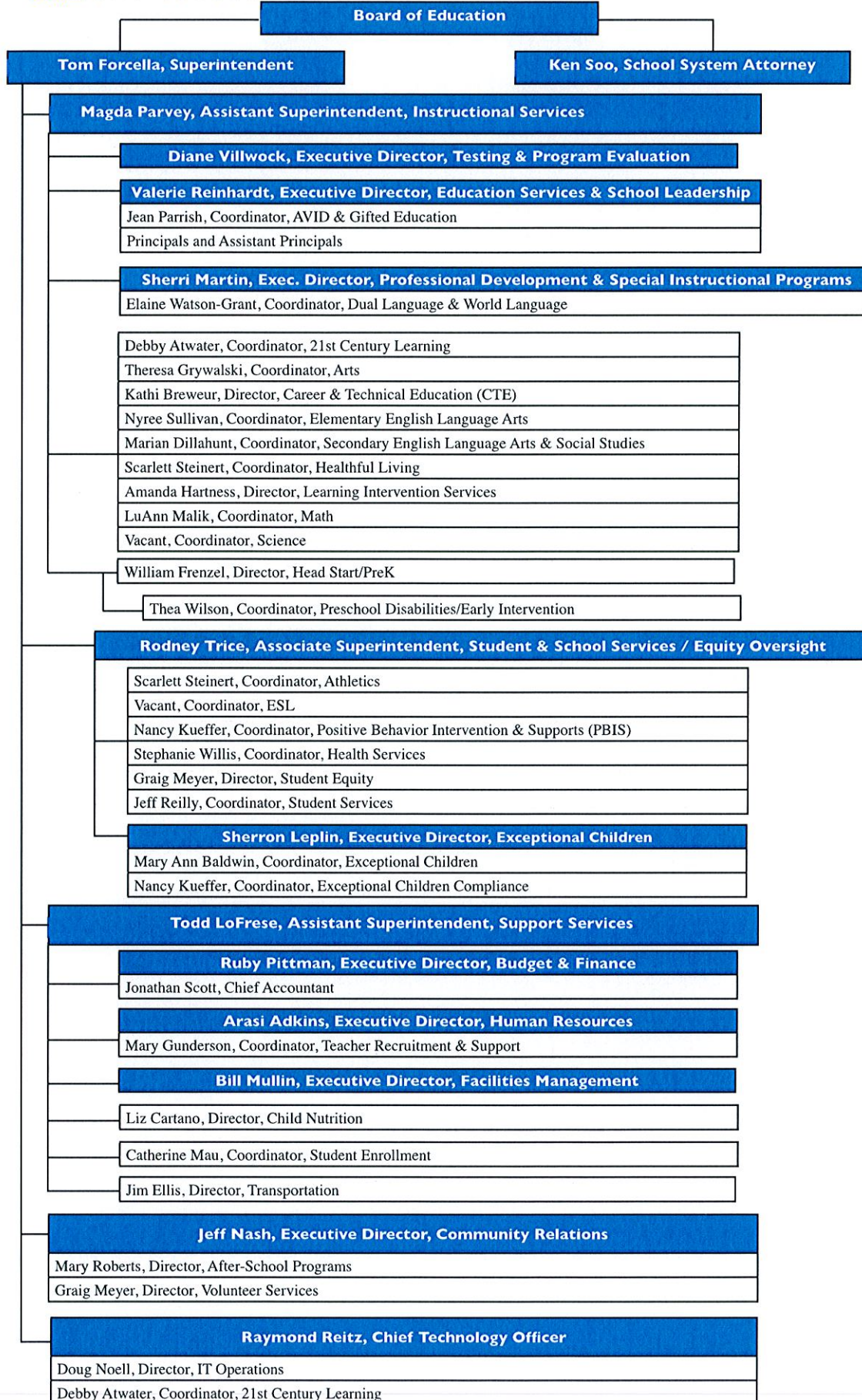
Sincerely,



Thomas A. Forcella
Superintendent

Organizational Chart

2013-14



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

Jamezetta Bedford, Chair

Michelle (Shell) Brownstein, ViceChair

James Barrett

Mia Burroughs

Mike Kelly

Andrew Davidson

Annetta Streater

Tom Forcella, Superintendent

Magda Parvey, Assistant Superintendent
for Instructional Services

Todd LoFrese, Assistant Superintendent
for Support Services

Ruby Pittman, Executive Director of Budget and Finance

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

April 10, 2014

Chapel Hill –Carrboro City Schools Principals

Principals

Jillian Laserna	Carrboro Elementary School
Marny Ruben	Seawell Elementary School
Lewis A. Ware	Estes Hills Elementary School
Victoria Creamer	Ephesus Road Elementary School
Darlene Ryan	Glenwood Elementary School
Emily Bivins	Frank Porter Graham
Patrenia McDowell	McDougle Elementary School
Amy Rickard	Morris Grove Elementary School
Cheryl Carnahan	Northside Elementary School
Janice Croasmun	Rashkis Elementary School
Keri Litwak	Scroggs Elementary School
Beverly Rudolph	Culbreth Middle School
Debra Scott	McDougle Middle School
Jonathan Enns	Phillips Middle School
Phillip Holmes	Smith Middle School
Laverne Mattocks	Carrboro High School
Eileen Tully	East Chapel Hill High School
Sulura Jackson	Chapel Hill High School
John Williams	Phoenix Academy High School
Nancy Yoder	Hospital School, UNC Hospital

Chapel Hill-Carrboro City Schools 2014-15 Budget Development Calendar

September 9, 2013	Begin work to develop a district budget communication plan.
October 1, 2013	Send requests to administrative departments to update program profiles.
October 15, 2015	Complete budget communication plan.
November 4, 2013	Kick off budget request process with schools and departments
November 14, 2013	Program profiles due
January 6, 2014	Schools and administrative departments submit new budget requests.
January 5, 2014	Begin community communications regarding the 2014-15 budget cycle
January 17, 2014	Auxiliary units present recommendations for fee/rate increases
January 22-24, 2014	Review of current continuation budgets, analyze current budget formulas vs. actual budget expenditures, review history and trends of major expense categories
February 10-11, 2014	Superintendent presents budget to Board of Education, Board Planning Retreat, Hampton Inn, Carrboro, NC
March 6, 2014	Board of Education work session on the budget, Lincoln Center, Chapel Hill, NC at 7:00 pm
March 20, 2014	Board of Education work session and public hearing on the budget, Smith Middle School, Chapel Hill, NC at 7:00 pm
April 17, 2014	Board of Education approves budget to be submitted to the County Commissioners, Lincoln Center, Chapel Hill, NC at 7:00 pm
April 29, 2014	Present budget to BOCC at joint meeting of school boards at Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
May 15, 2014	County Commissioners' Budget Work Session, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm

Chapel Hill-Carrboro City Schools 2014-15 Local Fund Budget Calendar

May 20, 2014	County Commissioners' Regular Meeting, Manager Presents 2014-15 Budget, Southern Human Services, Chapel Hill, NC at 7:00 pm
May 22, 2014	County Commissioners' Budget Public Hearing, Hillsborough Commons (DSS Bldg) Hillsborough, NC at 7:00 pm
May 29, 2014	County Commissioners' Budget Public Hearing, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
June 5, 2014	County Commissioners' Budget Work Session, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
June 10, 2014	County Commissioners' Budget Work Session, Link Government Services, Hillsborough, NC at 7:00 pm
June 12, 2014	County Commissioners/ Budget Work Session, Southern Human Services Bldg., Chapel Hill, NC at 7:00 pm
June 17, 2014	County Commissioners' approve budget at regular meeting, Southern Human Services Center on Homestead Road, Chapel Hill at 7:00 pm
July __, 2014	Board of Education approves Budget resolutions for all Fund Codes

BUDGETS

Combined Operating Budget Revenues and Expenditures

REVENUE	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Total Local Revenue	63,279,711	63,908,799	67,205,662	67,685,177	68,580,159	69,351,367	69,350,886
Total State Revenue	61,871,240	58,294,480	63,388,137	63,388,137	64,200,000	59,064,223	59,064,223
Total Federal Revenue	3,986,672	4,311,623	5,056,913	5,056,913	4,392,000	4,392,000	5,624,802
TOTAL REVENUE	\$ 129,137,623	\$ 126,514,902	\$ 135,650,712	\$ 136,130,227	\$ 137,172,159	\$ 132,807,590	\$ 134,039,911

ALLOCATIONS INSTRUCTIONAL PROGRAMS	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Regular Instructional Programs	\$ 66,718,256	\$ 61,001,333	\$ 69,625,268	\$ 66,423,025	\$ 69,770,966	\$ 68,710,722	\$ 68,002,153
Special Programs	17,459,392	18,714,836	18,654,475	19,394,363	18,896,575	18,965,439	18,698,124
Alternative Prog. and Services	4,092,397	5,274,843	5,684,895	5,750,680	5,886,318	5,585,915	5,519,988
Co-Curricular Activities	2,007,620	2,190,781	1,903,408	2,173,471	2,085,287	1,940,321	2,086,729
School Leadership	4,338,036	4,175,978	4,337,752	4,256,607	4,423,891	3,873,891	3,809,085
School Based Support Services	11,771,361	11,387,225	11,987,126	11,661,909	10,668,962	11,913,162	12,091,156
Other	632,665	773,101	772,832	615,216	739,340	759,340	676,520
TOTAL INSTRUCTIONAL PROG.	107,019,727	103,518,097	112,965,756	110,275,271	112,471,339	111,748,790	110,883,754

SUPPORT SERVICES	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Instructional Support Services	2,413,155	2,583,078	2,623,285	2,377,873	2,652,721	2,652,721	2,869,505
Administrative Leadership	2,671,205	2,895,306	3,031,294	3,134,680	3,441,377	3,492,377	3,469,677
Technology Support Services	1,825,930	2,111,846	1,904,231	1,978,751	2,092,940	2,018,940	2,120,097
Operational Support Services	11,007,056	11,802,174	11,652,182	12,489,974	13,605,636	10,245,259	10,930,337
Financial and Human Services	2,084,191	1,909,057	1,935,032	1,957,882	1,829,242	1,709,242	2,031,088
TOTAL SUPPORT SERVICES	20,001,537	21,301,461	21,146,024	21,939,160	23,621,916	20,118,539	21,420,704

OTHER SERVICES	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPRV
Community Relations	237,540	189,927	238,569	217,721	242,462	242,462	254,922
Charter School Funds	554,680	539,245	554,680	527,076	554,680	554,680	554,680
Child Nutrition Supp./Transfers	272,268	265,017	269,461	269,461	270,000	270,000	270,000
Community Schools Transfers	11,761	11,761	11,761	-	11,761	11,761	-
State Textbooks							
Other	1,040,112	689,393	464,461	652,239			655,850
TOTAL OTHER SERVICES	2,116,361	1,695,343	1,538,932	1,666,497	1,078,903	1,078,903	1,735,452

TOTAL OPERATING EXPENSES	\$ 129,137,623	\$ 126,514,901	\$ 135,650,712	\$ 133,880,928	\$ 137,172,159	\$ 132,946,234	\$ 134,039,911
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<i>Per Pupil Expenditures</i>	\$ 10,662	10,445	\$ 11,081	\$ 10,936	\$ 11,086	\$ 10,774	\$ 10,863
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Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS

2014-2015 Local Fund Revenue Projections

\$302 per pupil increase

Projected Student Enrollment	2012-2013	2012-2013	2013-14	2013-14	2014-15	2014-15	2014-15
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPR
State projection of Students	12,129	12,129	12,256	12,256	12,388	12,353	12,353
Less: Out-of-County Tuition Paid	(157)	(157)	(131)	(131)	(131)	(131)	(131)
Existing Charter School students	140	140	117	117	117	117	117
Total County Resident Students	12,112	12,112	12,242	12,242	12,374	12,339	12,339

County Appropriation	\$ 3,167	\$ 3,167	\$ 3,269	\$ 3,269	\$ 3,499	\$ 3,583	\$ 3,571
Special District Tax	\$ 1,577	\$ 1,577	\$ 1,752	\$ 1,752	\$ 1,759	\$ 1,764	\$ 1,764

LOCAL REVENUES	2012-2013	2012-2013	2013-14	2013-14	2014-15	2014-15	2014-15
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPR
County Appropriation	38,368,205	38,368,205	40,019,098	40,019,098	43,294,816	44,204,668	44,066,106
Special District Tax	19,101,442	19,470,218	21,446,134	21,446,134	21,767,826	21,767,826	21,767,826
Prior Year Special District Tax	300,000	231,482	300,000	300,000	300,000	300,000	300,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	90,000	77,425	75,000	75,000	75,000	75,000	75,000
Tuition - Regular School	160,000	173,573	170,000	170,000	170,000	170,000	170,000
Tuition - Preschool	380,000	277,099	380,000	385,155	380,000	380,000	380,000
Fines & Forfeitures	375,000	311,457	375,000	375,000	375,000	375,000	375,000
ABC Revenue	38,000	38,000	41,800	41,800	41,800	41,800	41,800
Interest Earned on Investments	85,000	42,140	50,000	50,000	50,000	50,000	50,000
Medicaid Reimbursements	300,000	873,840	325,000	325,000	325,000	325,000	325,000
Miscellaneous Revenue	195,151	338,956	196,717	309,424	196,717	196,717	196,154
Indirect Cost	170,000	128,002	110,000	110,000	110,000	110,000	110,000
Appropriated Fund Balance	3,222,913	3,084,402	3,222,913	3,584,566	1,000,000	1,000,000	1,000,000
TOTAL LOCAL REVENUES	\$ 63,279,711	\$ 63,908,799	\$ 67,205,662	\$ 67,685,177	\$ 68,580,159	\$ 69,490,011	\$ 69,350,886

Net Increase in Revenues: \$ 2,145,224

Increase in per pupil appropriation	\$ 4,046,926
Increase in special district tax	321,692
Decrease in appropriated F/B	(2,222,913)
Net Increase in Local Revenues	\$ 2,145,705

Budget Assumptions

1. Appropriation is based on the State's projected enrollment of 12,353.
2. The County increased the per pupil appropriation from \$3269 to \$3571.
3. The projected 2014-2015 district tax one cent valuation amount is \$1,044,521. The special district tax rate remains at \$.2084.
4. Charter students will be funded at 117 students.
5. Assumes the County will continue the Fair Funding allocation of \$494,000 to each district.
6. Carol Woods contribution of \$30,000 is included in the miscellaneous revenue projection for 2014-15.
7. Uses \$1,000,000 of Local fund balance to balance the 2014-2015 budget.
8. Alcohol and Beverage Commission grant in the amount of \$38,000 is expected in 2014-15.

Local Fund Budget Summary

Summary by Purpose Code

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
INSTRUCTIONAL	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
5110 Regular Instructional Services	21,138,213	20,049,058	22,158,447	19,934,426	22,749,016	23,005,283	23,145,908
5112 Cultural Arts Services	174,691	151,622	185,783	147,435	192,160	192,160	212,653
5113 Physical Education Curricular Services	258,455	43,160	261,264	74,667	85,000	274,123	274,123
5114 Foreign Language Curricular Services	152,967	141,610	155,297	119,111	163,127	163,127	163,127
5116 Homebound/Hospitalized Curricular Ser.	552,424	131,136	556,068	167,924	578,817	578,817	578,817
5120 CTE Curricular Services	376,025	444,300	378,741	366,269	388,152	388,152	388,152
5210 Special Populations Services	6,526,981	7,819,231	7,178,516	8,225,908	7,860,575	7,476,693	7,754,560
5211 EC Homebound Curricular Services	6,120		6,120	-	-		6,304
5220 CTE Children w/Disabilities Curricular	492,574	25,172	495,821	22,460	25,000	25,000	35,110
5230 Pre-K Children w/Disabilities Curricular	117,058	163,560	274,730	121,895	150,000	150,000	188,075
5240 Speech and Language	737,232	602,880	739,550	697,433	605,000	773,746	683,514
5260 Academically Gifted	949,932	1,023,369	1,027,760	1,085,464	1,000,000	1,500,000	754,224
5270 ESL Services	981,583	1,127,319	987,548	1,266,773	1,200,000	1,200,000	972,781
5310 Alternative Instructional Services	103,699	160,853	222,620	135,957	170,000	229,597	195,223
5320 Attendance/Social Work Services	693,808	581,647	698,075	743,410	692,000	692,000	725,097
5330 Remedial and Supplemental	265,663	386,968	248,070	499,682	421,000	421,000	386,280
5340 Pre-K Services	503,328	480,703	508,046	629,154	528,461	528,461	527,475
5353 Summer School	86,374	71,292	86,646	60,249	138,657	138,657	77,657
5401 Principal's Office	1,112,286	931,641	1,117,429	960,676	1,123,111	1,123,111	1,060,455
5402 Assistant Principal	947,784	815,361	907,606	983,214	929,780	929,780	927,630
5404 School Building Support	1,340,935	1,952,861	1,423,205	1,927,899	1,468,654	1,468,654	1,378,655
5501 Athletics	1,486,457	1,555,327	1,426,017	1,553,176	1,452,990	1,452,990	1,454,432
5502 Cultural Arts	194,118	192,141	195,588	195,469	200,802	200,802	200,802
5503 School Clubs/Student Organizations	327,045	327,675	281,803	326,105	282,829	282,829	282,829
5504 Before/After School Care	148,203	115,638	148,463	98,721	148,666	148,666	148,666
5810 Education Media	992,460	1,061,729	1,073,999	1,132,773	1,111,138	1,111,138	1,111,138
5820 Student Accounting	405,897	493,321	455,280	648,619	468,216	468,216	468,216
5830 Guidance Services	1,927,575	1,680,454	1,939,485	1,758,483	1,850,000	1,850,000	2,024,783
5840 Health Services	816,788	1,259,395	934,285	1,486,796	972,469	972,469	1,302,659
5841 ABC/Health Services	38,000	65,284	38,011	54,233	38,011	38,011	41,800
5850 Safety and Security	1,015,126	1,085,014	1,067,922	1,195,159	1,085,908	1,085,908	1,163,746
5860 Instructional Technology	70,000	1,798	70,000	3,178	72,100	72,100	72,100
5870 Staff Development	348,969	547,939	479,194	395,888	434,194	454,194	454,194
5890 Volunteer Services	277,823	216,468	279,838	193,528	289,346	289,346	196,526
5000 TOTAL INSTRUCT.SERVICES	45,566,593	45,705,926	48,007,226	47,212,134	48,875,179	49,685,031	49,357,710
SUPPORT SERVICES							
6110 Regular Curricular Support	1,132,560	996,532	1,137,109	851,802	1,114,707	1,114,707	873,490
6113 Physical Education Support		76,767	95,088	76,436	97,773	97,773	95,436
6115 Technology Curricular Support		87,970	108,782	94,795	111,850	111,850	96,421
6120 CTE Curricular Support	128,081	109,200	128,811	108,809	132,201	132,201	135,406
6100 Sub-total Regular Instruction Support	1,260,641	1,270,469	1,469,790	1,131,842	1,456,531	1,456,531	1,200,753

Local Fund Budget Summary

Summary by Purpose Code

SUPPORT SERVICES (continued)	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6201 Children w/Disabilities Support	76,707	235,307	76,982	225,855	79,144	79,144	147,803
6207 ESL Support	71,629	50,163	71,629	54,697	71,629	71,629	71,629
6200 Sub-total Special Populations Support	148,336	285,470	148,611	280,552	150,773	150,773	219,432
6304 Pre-K Readiness/Remedial Services	30,171	29,325	30,362	37,646	31,144	31,144	32,508
6300 Sub-Total Admin. Staff/Alternative Prog.	30,171	29,325	30,362	37,646	31,144	31,144	32,508
6400 Technology Support	1,825,930	2,039,311	1,904,231	1,978,751	2,018,940	2,018,940	2,046,097
6510 Telephones	104,083	98,383	119,083	67,998	119,083	119,083	119,083
6520 Printing and Copying Services	329,476	302,055	329,485	304,425	329,492	329,492	512,349
6530 Public Utility and Energy Serv (new)	3,658,586	3,335,197	3,788,586	3,553,001	3,788,586	3,788,586	3,788,586
6540 Custodial Services	1,719,423	1,495,821	2,006,317	1,418,975	2,068,527	2,068,527	1,558,576
6550 Transportation	644,635	866,272	760,570	898,180	779,164	779,164	785,130
6580 Maintenance of Plant	2,473,361	2,725,371	2,696,696	2,861,413	2,824,407	2,824,407	2,866,613
6500 Sub-total Operational Support	8,929,564	8,823,099	9,700,737	9,103,992	9,909,259	9,909,259	9,630,337
6611 Financial Services	778,170	524,033	783,595	893,463	802,285	802,285	870,863
6613 Risk Management	301,000	286,920	311,000	254,284	311,000	311,000	311,000
6621 Human Resource Services	535,570	621,356	589,135	693,586	595,957	595,957	849,225
6600 Sub-total Financial/Human Resources	1,614,740	1,432,309	1,683,730	1,841,333	1,709,242	1,709,242	2,031,088
6720 Research and Evaluation	375,169	356,819	376,490	374,670	381,273	381,273	464,681
6700 Sub-total Student Accountability	375,169	356,819	376,490	374,670	381,273	381,273	464,681
6910 Board or Education	65,563	72,485	65,563	82,993	69,563	69,563	65,563
6920 Legal Services	90,000	119,379	100,000	65,772	100,000	100,000	100,000
6930 Audit Services	60,000	52,518	60,000	52,584	60,000	60,000	60,000
6941 Office of the Superintendent	228,132	220,084	233,108	192,483	235,940	235,940	240,595
6942 Assistant Supt of Instruction	1,524,288	1,305,168	1,741,693	1,479,035	1,885,671	1,985,671	1,814,122
6943 Assistant Supt of Supp Serv	331,603	564,844	454,111	667,273	462,741	462,741	853,397
6950 Public Relations	237,540	189,927	238,569	217,721	242,462	242,462	254,922
6900 Sub-total Other Support	2,537,126	2,524,405	2,893,044	2,757,861	3,056,377	3,156,377	3,388,599
6000 TOTAL SYSTEMWIDE SUPPORT	16,721,677	16,761,207	18,206,995	17,506,647	18,713,539	18,813,539	19,013,495

TRANSFERS							
8100 Charter School Funds	554,680	539,245	554,680	527,076	554,680	554,680	554,680
8100 Child Nutrition Transfers	225,000	225,000	225,000	225,000	225,000	225,000	225,000
8400 Transfers to Community Schools	11,761	11,761	11,761	-	11,761	11,761	
8100 Other Transfers	200,000	61,657	200,000		200,000	200,000	200,000
8400 Intrafund Transfers		604,000					
TOTAL LOCAL FUND BUDGET	63,279,711	63,908,798	67,205,662	65,470,856	68,580,159	69,490,011	69,350,886

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Est. expenditures for 2013-14 are not final.

**CHAPEL HILL - CARRBORO CITY SCHOOLS
2014-2015 CONTINUATION & EXPANSION BUDGET REQUEST
CHAPEL HILL - CARRBORO CITY SCHOOLS**

PRELIMINARY

2014-15 District Student Enrollment Projection	12,353
2013-14 District Student Enrollment Projection	<u>12,256</u>
Projected Student Enrollment Growth	97

CONTINUATION BUDGET:

State Mandates

	<u>Amount</u>
Anticipated increase in employee health insurance - from \$5285 to \$5378	\$ 102,300
Anticipated increase in state retirement employer match rate - from 14.69% to 15.21%	193,273
Legislated Employee Salary Increase -7% avg. for teachers; approx 3 % for other employees	2,500,935
Mandate for Differentiated Pay Plan	<u>150,000</u>
Subtotal	\$ 2,946,508

Continuation of Current Services

1% Unemployment Insurance Reserve	\$ 50,000
Equal Opportunity Contract	30,000
Reserve Fund for Homeless Transportation, Section 504 Program, and Interpreter Services	50,000
Sales tax charge on contracted services	<u>150,000</u>
Subtotal	\$ 280,000

Subtotal - Continuation Budget **\$ 3,226,508**

EXPANSION BUDGET REQUEST:

Signing Bonuses 2014-15	\$ 60,000
Additional Custodian for Culbreth Science Wing Addition	<u>39,349</u>
Subtotal - Expansion Budget	\$ 99,349

GRAND TOTAL - BUDGET REQUEST **\$ 3,325,857**

NET INCREASE IN REVENUES 2,145,705

BUDGET SHORTFALL **\$ (1,180,152)**

STATE BUDGET REDUCTIONS (to cover locally):

3% Central Office Salary Reduction PRC002	\$ (20,423)
1% Transportation Reduction PRC056	(12,828)
Local Savings from Loss of Longevity Pay for Teachers	302,273

GRAND TOTAL OF LOCAL BUDGET SHORTFALL **(911,130)**

Local Reductions

Central Office Reorganization Salary Reduction	\$ 25,000
Reduction in Central Office Contracted Services	60,000
Northside Start-up Reduction	32,000
NCVPS Local Reserve Reduction	150,000
Class Size Minimums at Secondary Level (2.2 FTE)	157,326
Reduce Gifted Specialists (4.5 FTE)	321,804
Reduce Driver Education Local Subsidy	40,000
Custodial Services	<u>125,000</u>

Total **\$ 911,130**

Local Fund Revenue History

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

For 2014-2015:

A \$.01 Special District Tax increase is estimated to generate \$1,044,521 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

2013-14 State Fund Revenue Projection

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
Revenue	\$ 61,662,864	\$ 58,271,333	\$ 62,585,367	\$ 62,585,367	\$ 64,025,000	\$ 58,889,223	\$ 58,889,223
State Textbook Revenue	208,376	23,147	802,770	802,770	175,000	175,000	175,000
Total Revenue	\$ 61,871,240	\$ 58,294,480	\$ 63,388,137	\$ 63,388,137	\$ 64,200,000	\$ 59,064,223	\$ 59,064,223

* The State budget represents the Planning Allotment total.

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State Fund Budget Summary

Summary by Purpose Code

INSTRUCTIONAL	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
5110 Regular Instructional Services	39,478,928	35,217,549	39,966,852	39,966,852	40,056,000	38,000,000	38,000,000
5112 Cultural Arts Services	205,672	256,529	272,528	272,528	270,000	200,000	200,000
5113 Physical Education Curr. Serv.	111,174	102,081	78,683	78,683	100,000	80,000	80,000
5114 Foreign Language Curr. Serv.	194,556	172,670	166,321	166,321	171,000	171,000	171,000
5116 Homebound/Hospitalized Curr.	112,411	861,335	792,623	792,623	800,000	800,000	800,000
5120 CTE Curricular Services	3,236,751	2,819,274	3,601,204	3,601,204	3,700,000	3,239,094	3,239,094
5210 Children w/Disab. Curr. Serv.	3,076,052	3,432,461	3,364,485	3,364,485	3,500,000	3,500,000	3,500,000
5220 CTE Children w/Disab. Curr.							
5240 Speech & Language Path. Ser.	811,152	799,285	770,900	770,900	800,000	700,000	700,000
5260 Acad/Intell. Gifted Curricular	593,605	615,312	604,121	604,121	622,000	600,000	600,000
5270 LEP Curricular Services	1,251,395	1,274,845	1,256,696	1,256,696	1,294,000	1,200,000	1,200,000
5310 Alternative Instructional Prog.	673,916	562,803	588,059	588,059	600,000	500,000	500,000
5320 Attendance and Social Work	760,195	848,647	879,798	879,798	900,000	800,000	800,000
5330 Remedial & Suppl. K-12 Serv.	487,170	385,778	383,468	383,468	400,000	400,000	400,000
5353 Summer School Instruction	429,249	371,684	547,000	547,000	560,000	400,000	400,000
5401 Principal's Office	1,368,839	1,334,655	1,612,750	1,612,750	1,650,000	1,100,000	1,100,000
5402 Assistant Principal	909,127	1,094,321	699,967	699,967	721,000	721,000	721,000
5404 School Building Support	697,181	11,674					
5810 Educational Media Services	738,589	560,933	570,746	570,746	588,000	588,000	588,000
5820 Attendance - Social Work	212,324	171,319	180,169	180,169	200,000	200,000	200,000
5830 Guidance Services	2,411,127	1,934,978	1,601,147	1,601,147	1,650,000	1,500,000	1,500,000
5840 Health Services	898,009	925,037	928,186	928,186	950,000	900,000	900,000
5860 Instructional Technology		86,410	167,151	167,151	175,000	175,000	175,000
5000 INSTRUCTIONAL SERVICES	58,657,422	53,839,580	59,032,854	59,032,854	59,707,000	55,774,094	55,774,094

SUPPORT SERVICES	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	BUDGET	ACTUAL	BUDGET	ESTIMATE	SUPT RECOM	BOARD REQ	BOARD APPVD
6110 Regular Curricular Support	118,884	105,691	108,253	108,253	110,000	110,000	110,000
6120 CTE Support	39,822	52,530	39,822	39,822	41,000	41,000	41,000
6201 Children w/Disability Support	109,282	129,070	105,088	105,088	108,000	108,000	108,000
6400 Technology Support		72,535			74,000	74,000	74,000
6540 Custodial Services	808,620	1,852,729	1,951,445	1,951,445	1,975,000	1,300,000	1,300,000
6550 Transportation	1,248,872	1,388,156	1,478,093	1,478,093	1,500,000	1,276,129	1,276,129
6611 Finance	292,300	362,006					
6612 Purchasing Services							
6621 Human Resources	177,151	83,769	251,302	251,302	255,000		
6941 Office of the Superintendent	157,858	156,267	158,180	158,180	162,000	117,000	117,000
6942 Asst. Supt. for Instruction	114,110	114,742	116,549	116,549	120,000	116,000	116,000

State Fund Budget Summary

Summary by Purpose Code

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
<u>SUPPORT SERVICES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOARD REQ</u>	<u>BOARD APPVD</u>
6943 Asst. Supt. for Support Serv.	99,651	99,892	102,090	102,090	103,000	103,000	103,000
6000 SUPPORT SERVICES	3,166,550	4,417,387	4,310,822	4,310,822	4,448,000	3,245,129	3,245,129
7200 Child Nutrition Services	47,268	40,017	44,461	44,461	45,000	45,000	45,000
8100 Transfers		(2,504)					
TOTAL	\$ 61,871,240	\$ 58,294,480	\$ 63,388,137	\$ 63,388,137	\$ 64,200,000	\$ 59,064,223	\$ 59,064,223

The 2014-15 State Planning budget total is \$59,064,223.

Orange County Budget Office form

Summary of Changes State Fund 2014-15

- * The 2014-15 State Planning Allotment was received in the amount of \$59,064,223.
- * The General Assembly approved a salary increase for teachers averaging 7% and \$500 for other district employees.
- * The new State retirement rate is 15.21%.
- * The employer health insurance match rate is increased from \$5285 to \$5378.
- * The State's enrollment projection for the district for 2014-15 is 12,353 students; a 97 student increase over 2013-14 projection.

2014-2015 Federal Fund Revenue Projection

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>	<u>BOE APPVD</u>
Federal Revenue	\$ 3,986,672	\$ 4,311,623	\$ 5,056,913	\$ 5,056,913	\$ 4,392,000	\$ 4,392,000	\$ 5,624,802

<u>Projected 2014-15 Federal Grant Allotments</u>		<u>Federal Planning 2014-15 Allotments</u>	<u>Estimated Carryover Amount</u>	<u>Projected Total</u>
PRC017	Career Technical Education - Program Improvement	\$ 84,209	\$ -	\$ 84,209
PRC049	IDEA-VI-B - Preschool Handicapped	33,998	48,102	82,100
PRC050	Title I	1,045,307	288,970	1,334,277
PRC060	IDEA VI-B, Handicapped	1,747,690	953,006	2,700,696
PRC070	IDEA - Early Intervening Services	314,415	43,017	357,432
PRC103	Improving Teacher Quality	244,272	16,334	227,938
PRC104	Language Acquisition - State Grant	221,620	263,847	485,467
PRC111	Language Acquisition	45,766	306,917	352,683
Total		\$ 3,737,277	\$ 1,920,193	\$ 5,624,802

Orange County Budget Office form

Federal Fund Budget Summary

Summary by Purpose Code

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
<u>INSTRUCTIONAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>	<u>BOE APPVED</u>
5110 Regular Instructional Services	\$ 632,864	\$ 486,888	\$ 966,903	\$ 650,000	\$ 600,000	\$ 600,000	\$ 600,000
5120 CTE Curricular Services	93,123	90,824	80,000	84,982	90,000	90,000	84,209
5210 Children w/Disabilities Curriculum	1,528,890	1,437,686	1,498,228	1,498,228	1,450,000	1,450,000	1,133,393
5230 Pre-K Children w/Disab. Curr.	273,524	164,329	260,000	260,000	200,000	200,000	260,000
5240 Speech and Language Pathology	113,294	116,260	100,000	130,000	100,000	100,000	130,000
5270 ESL Services		113,127	90,000	90,000	90,000	90,000	780,163
5320 Attendance and Social Work	88,995	90,461	80,000	85,000	85,000	85,000	123,979
5330 Remedial and Suppl. K-12 Serv.		1,322,780	1,375,113	1,130,903	1,341,200	1,341,200	1,334,277
5350 Extended Day/Year Instruc.		11,227	68,000	68,000	50,000	50,000	50,000
5840 Health Services	59,147	59,096	50,000	50,000	50,000	50,000	50,000
5850 Safety and Security Support							
5870 Staff Development	5,873	(93)	5,800	5,800	5,800	5,800	5,800
5880 Parent Involvement Services		8,787	8,000	20,000	10,000	10,000	20,000
5000 INSTRUCTIONAL SERVICES	2,795,710	3,901,372	4,582,044	4,072,913	4,072,000	4,072,000	4,571,821

	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2014-2015
<u>SUPPORT SERVICES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>SUPT RECOM</u>	<u>BOE REQ</u>	<u>BOE APPVED</u>
6120 CTE Support							3,000
6200 Instructional Staff	185,031	174,948	170,000	200,000	200,000	200,000	485,825
6201 Children w/Disabilities Support	145,819	106,221	134,869	100,000	100,000	100,000	133,306
6203 Pre-K Children w/Disab. Supp							
6301 Alt Progs & Services Supp			40,000				
6550 Transportation	20,000	41,184	20,000	20,000	20,000	20,000	20,000
6000 SUPPORT SERVICES	350,850	322,353	364,869	320,000	320,000	320,000	642,131

7200 Child Nutrition Services							
8100 Transfers	73,286	87,897	110,000	110,000			48,817
8200 Other - Unbudgeted	766,826			554,000			362,033

TOTAL	\$ 3,986,672	\$ 4,311,623	\$ 5,056,913	\$ 5,056,913	\$ 4,392,000	\$ 4,392,000	\$ 5,624,802
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Orange County Budget Office form

* Federal represent estimated carryover balances plus Planning Allotments. Not all Federal budgets have been approved.

Summary of Changes Federal Fund 2014-2015

* Federal Planning Allotments compared to the 2013-2014 allotments are listed below:

		<u>Federal Planning 2014-15 Allotments</u>	<u>Federal Planning 2013-14 Allotments</u>	<u>Changes</u>
* <u>Projected 2014-15 Federal Grant Allotments</u>				
PRC017	Career Technical Education - Program Improvement	\$ 84,209	\$ 84,982	\$ (773)
PRC049	IDEA-VI-B - Preschool Handicapped	33,998	32,261	1,737
PRC050	Title I	1,045,307	1,087,851	(42,544)
PRC060	IDEA VI-B, Handicapped	1,747,690	1,966,478	(218,788)
PRC070	IDEA - Early Intervening Services	314,415	226,909	87,506
PRC103	Improving Teacher Quality	244,272	253,100	(8,828)
PRC104	Language Acquisition - State Grant	221,620	213,888	7,732
PRC111	Language Acquisition	<u>45,766</u>	<u>278,019</u>	<u>(232,253)</u>
Total		\$ 3,737,277	\$ 4,143,488	\$ (406,211)

Community Schools Fund Budget Summary

	2012-13 <u>ACTUAL</u>	2013-14 <u>BUDGET</u>	2014-15 <u>PROPOSED</u>	<u>Percent Change</u>
REVENUE				
After-school program	\$ 1,236,990	\$ 1,339,235	\$ 1,400,418	4.6%
Summer Camp	155,070	156,841	152,971	-2.5%
Summer Youth Enrichment	44,500	36,900	30,500	-17.3%
District tuition assistance	11,761	11,761	-	-100.0%
Facility rental	35,642	38,239	50,000	30.8%
Interest Income	100	-	-	
Fund Balance Appropriated	<u>-</u>	<u>20,000</u>	<u>60,000</u>	
Total Revenue	\$ 1,484,063	\$ 1,602,976	\$ 1,693,889	5.7%
OPERATING EXPENSES				
Salaries, wages and benefits	\$ 1,272,504	\$ 1,372,159	\$ 1,461,826	6.5%
Supplies	46,929	60,092	66,737	11.1%
Food	115,080	115,130	115,362	0.2%
Purchased services/activities	<u>49,550</u>	<u>55,595</u>	<u>49,964</u>	-10.1%
Total Expenses	\$ 1,484,063	\$ 1,602,976	\$ 1,693,889	5.7%
After-school program enrollment	615	635	634	-0.2%

**Summary of Changes
Community Schools Fund
For 2014-15**

Changes in Revenue

- * Changes in revenue are due to expected enrollment changes for 2014-15
After-School, Teacher Workdays and Summer Youth Enrichment

Changes in Expenses

- * Changes in operating expenses are due to a projected salary increase of 3%,
annual payouts, advance payments to unemployment insurance and changes in the
retirement of 15.13%

Child Nutrition Fund Budget Summary

	2012-13 <u>ACTUAL</u>	2013-14 <u>BUDGET</u>	2014-15 <u>PROPOSED</u>
REVENUE			
Sales of meals and supplemental sales	\$ 1,766,374	\$ 1,813,783	\$ 1,805,710
Federal reimbursements	1,698,588	2,272,477	2,136,021
Catering and miscellaneous	12,000	-	-
Summer Program	-	-	-
Chartwells Guarantee	50,000	-	-
Indirect cost	308,700	308,700	308,700
School district subsidy	225,000	225,000	225,000
Chartwells reimbursement	-	-	-
	\$ 4,060,662	\$ 4,619,960	\$ 4,475,432
OPERATING EXPENSES			
Food	\$ -	\$ -	\$ -
Salaries, wages and benefits	1,574,750	1,172,685	1,167,749
Supplies	105,960	233,968	150,000
Administrative expenses	2,071,252	2,904,608	2,848,983
Chartwells contract reimbursements	-	-	-
Indirect cost	308,700	308,700	308,700
TOTAL OPERATING EXPENSES	\$ 4,060,662	\$ 4,619,961	\$ 4,475,432

**Summary of Changes
Child Nutrition Services Fund
For 2014-15**

Changes in Revenue

- * Reductions in the amount of \$136,000 in federal reimbursement

Changes in Expenses

- * Reduction in supplies \$83,000
- * Reduction in administrative expenses \$55,000

Summary of Recurring Capital Budget

School District

Fiscal Year 2014-2015

Capital Item	Justification/Description	Category			Funding Amount		
		Category 1 - Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 - Vehicles	Superintendent's Recommended	Board Requested	Board Approved
<i>School</i>							
Carrboro Elementary	furniture/equipment		X		6,830	6,830	5,365
Ephesus Elementary	"		X		5,398	5,398	4,857
Estes Hills Elementary	"		X		6,221	6,221	5,804
FP Graham Elementary	"		X		5,635	5,635	6,289
Glenwood Elementary	"		X		5,872	5,872	5,579
McDougle Elementary	"		X		6,199	6,199	5,241
Morris Grove	"		X		6,627	6,627	6,052
Northside Elementary	"		X				5,939
Rashkis Elementary	"		X		5,917	5,917	6,199
Scroggs Elementary	"		X		6,954	6,954	6,142
Seawell Elementary	"		X		7,371	7,371	5,342
Culbreth Middle	"		X		7,844	7,844	8,137
McDougle Middle	"		X		7,799	7,799	7,607
Phillips Middle	"		X		7,258	7,258	7,810
Smith Middle	"		X		8,238	8,238	9,354
Carrboro High	"		X		10,211	10,211	10,233
Chapel Hill High	"		X		15,113	15,113	16,567
East Chapel Hill High	"		X		16,556	16,556	16,308
Hospital School	"		X		564	564	564
Total					136,604	136,604	139,387
<i>District Projects</i>							
Technology Equipment	MIS Department Expenses		X		250,000	250,000	250,000
Classroom Furniture	Facilities Management Dept.		X		20,000	20,000	20,000
Child Nutrition Equip.	Child Nutrition Department		X		40,000	40,000	40,000
Custodial Supp/Equip	Facilities Management Dept.		X		20,000	20,000	20,000
Administrative Equip.	Administrative Tech. Dept.		X		55,000	55,000	55,000
Print Shop Equipment	Support Services Division		X		3,500	3,500	3,500
Cafeteria Equipment	Facilities Management Dept.		X		5,000	5,000	5,000
Equipment	Support Services Division		X		50,000	50,000	50,000
Cultural Arts Equip.	Instructional Services		X		5,500	5,500	5,500
Total					449,000	449,000	449,000
<i>District Projects</i>							
Site Development	Drainage/Safety Improvements	X			107,733	107,733	107,733
Renovations	Painting, IAQ, Electrical, etc.	X			679,743	679,743	673,360
Floor Coverings	Carpet/Tile Installations	X			20,000	20,000	20,000
Roof Replacement	CIP Supplement	X					
Roof Repairs	District Repairs	X			81,920	81,920	81,920
Playgrounds/Playfields	Safety Comp./Major Maint.	X			240,000	240,000	240,000
Total					1,129,396	1,129,396	1,123,013

Summary of Recurring Capital Budget

School District

Fiscal Year 2014-2015

Capital Item	Justification/Description	Category			Funding Amount		
		Category 1 Buildings & Grounds	Category 2 - Furniture & Equipment	Category 3 Vehicles	Superintendent's Recommended	Board Requested	Board Approved
<i>District Projects</i>							
District Vehicles	Maintenance Dept. Trucks				45,000	45,000	36,000
Transportation Vehicles	Transportation Department				60,000	60,000	60,000
Contingency	Unknown Expenses				25,000	25,000	25,000
Total					\$ 130,000	\$ 130,000	\$ 121,000
Total Recurring Capital					\$ 1,845,000	\$ 1,845,000	\$ 1,832,400

2014-2024
CAPITAL INVESTMENT PLAN

EXPENDITURES

PROJECT TITLE	PENDING	Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	Five Year Total		Years 6 to 10 2019-24
	2013-14 Budgeted Lottery Funded Projects								
ADA Requirements	75,000		45,000	35,000	35,000	35,000	150,000		335,000
Abatement Projects									
District Abatement Projects	34,504	25,000	35,000	35,000	50,000	50,000	195,000		337,500
Phillips: Remove Asbestos Floor Tile				125,000			125,000		
CHHS: Remove Asbestos Floor Tile				175,000			175,000		
Athletic Facilities									550,000
CHHS: Athletic Track and Field			200,000				200,000		
ECHHS: Athletic Fields/Track	150,000								
Classroom/Building Improvements									450,000
Estes Hills: Media Center and Classroom Improvements			150,000				150,000		
Ephesus: Classroom Casework			175,000				175,000		
FG Graham: Bathroom Improvements	115,000								180,554
Seawell: PODs Casework/Bathrooms						150,000	150,000		
McDougle: Stage Curtains			40,000				40,000		
Phillips: 4 Science Classrooms Casework-80k					100,000		100,000		
CHHS: 6 Science Classroom Casework 120k					150,000		150,000		
Doors/Hardware/Canopies									
District Hardware and Door Replacements	45,000		75,000				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		
Electrical Systems									
All Schools: Increase Electrical Distribution	50,456	165,000	165,000	175,000	175,000	175,000	855,000		980,000
Energy Efficiency/Lighting Improvemnets									
FPG: Lighting Upgrades/Efficiency						155,000	155,000		
Ephesus: Lighting Upgrades/Efficiency					125,000		125,000		
Culbreth: Lighting Upgrades/Efficiency					150,000		150,000		
Phillips: Auditorium/Gym Lighting Upgrades					121,609		121,609		
Fire/Safety/Security Systems									
Security Systems Upgrades/Expansions and Signage		150,000	100,000		75,000		325,000		250,000
Entrance/Reception Control		150,000							

Indoor Air Quality Improvements									
District IAQ Projects	25,000	50,000		50,000		50,000	150,000		150,000
Mobile Classrooms/Rental Space		125,000	128,000	131,000	134,000	137,000	655,000		730,000
Paving: Parking Lots/Driveways/Walkways									
CHHS: Student Parking Lot		50,000		140,852		150,000	340,852		200,000
ECHHS: Bus Driveway and Parking Lot		110,000					110,000		
Roofing/Building Waterproofing Projects									
Scroggs: Flat Roof Sections Replacement		365,000					365,000		
ECHHS: Brick pointing/window seals				172,402			172,402		330,000
Window Replacements									
Ephesus: replace Windows in Original Bld									150,000
Seawell: Replace Classroom/Bld Windows									200,000
Culbreth: Replace Classroom/Bld Windows			100,000	155,211			255,211		
Phillips: Replace Classroom/Bld Windows			100,000	150,000			250,000		
CHHS: Window Replacements				170,000			170,000		350,000

CHAPEL HILL - CARRBORO CITY SCHOOLS
CAPITAL INVESTMENTS PLAN 2014 - 2024

FUNDED PROJECTS pg 2 of 2

PROJECT TITLE	PENDING	Year 1	Year 2	Year 3		Year 5	Five Year		Years 6 to 10
	2013-14 Budgeted Lottery Funded Projects	2014-15	2015-16	2016-17	2017-18	2018-19	Total		2019-24
Mechanical Systems									2,641,748
Carrboro Elm: 1978 Electric Boiler/Cooling Tower					85,000		85,000		
Ephesus: 1991 Addition-HVAC Improvements					55,000		55,000		
Estes Hills: Cooling Tower Replacement	40,000								
Estes Hills: 1978 Electric Boiler Replacement						60,000	60,000		
Estes Hills: Multi Purpose 1978 Building Boiler						60,000	60,000		
Glenwood: Cooling Tower Replacement	40,000								
Glenwood: Multi Purpose 1978 Building Boiler						60,000	60,000		
Glenwood: Multi Purpose Bld - 2 air handlers				80,000			80,000		
FPG: Primary Building Boiler Replacement						57,602	57,602		
FPG: Upgrade Handicap Lifts			145,000				145,000		
McDougle Complex: Cooling Tower Replacement									75,000
McDougle Complex: EMS Controls									75,000
Scroggs: Cooling Tower									75,000
Scroggs: Classroom Air Ventilators						415,545	415,545		
Seawell: Lawlor Building Boiler		75,000					75,000		
Seawell: 9 Heat Pumps for PODs			119,088				119,088		
Culbreth: 300 Wing Six Heat Pumps		84,726					84,726		
Culbreth: Roof Top Units					281,576		281,576		
Culbreth: Digital HVAC Controls		125,000					125,000		
Phillips: Expand Digital HVAC Controls									75,000
ECHHS: Variable Speed Drives	145,000								
ECHHS: 1996 Cooling Towers	120,000	85,000					85,000		
Technology: Total of Listed Categories		1,560,000	1,577,000	1,594,500	1,612,180	1,630,150	7,973,830		8,429,800
<i>Network Infrastructure</i>		553,800	559,835	566,048	572,324	578,703			
<i>Enterprise Software</i>		152,880	154,546	156,261	157,994	159,755			
<i>Instructional Computers & Technology</i>		780,000	788,500	797,250	806,090	815,075			
<i>Administrative Computers</i>		46,800	47,310	47,835	48,365	48,905			
Network Printers		17,160	17,347	17,540	17,734	17,932			
Community Access Technology		9,360	9,462	9,567	9,673	9,781			
TOTAL EXPENDITURES - 10 YEAR CIP	839,960	3,119,726	3,154,088	3,188,965	3,224,365	3,260,297	15,947,440		16,859,602

FUNDING and ARTICLE 46 SALES TAX

	2013-14 Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Five Year		Years 6 to 10
		2014-15	2015-16	2016-17	2017-18	2018-19	Total		2019-24
CIP FUNDING SOURCES:									
Long Range Pay-As-You-Go Funds - Projects	2,290,782	2,290,782	2,325,144	2,360,021	2,395,421	2,431,353	11,802,720		12,714,882

Lottery Funds - Budgeted	839,960	828,944	828,944	828,944	828,944	828,944	4,144,720		4,144,720
TOTAL CIP FUNDING	3,130,742	3,119,726	3,154,088	3,188,965	3,224,365	3,260,297	15,947,440		16,859,602
OTHER FUNDING:									
Culbreth MS - Science Classroom Addition	4,971,676								
Article 46 Sales Tax - 1/4 Cent		823,664	836,019	848,560	861,288	874,207	4,243,738		4,640,286
Article 46 Sales Tax Projects as Follows:									
-Technology: Student Access Computing Devices		411,832	418,010	424,280	430,644	380,000	2,064,766		2,320,143
-Improvements at Older Schools:						380,000	380,000		2,320,143
<i>Kitchen Equipment Replacements</i>		55,000					55,000		
<i>CHHS: Repairs to Exterior Stairs</i>		75,000							
<i>Multi Purpose</i>		130,000					130,000		
<i>Lincoln Center: Chiller and Cooling Tower</i>		151,832					151,832		
<i>Lincoln Center: HVAC/Electrical/Fire Safety Systems</i>			418,009	424,280	430,644		1,272,933		
		-	0	0	(0)	0			

PROJECTS:	OPENS:	10 YEAR UNFUNDED NEW SCHOOLS										TEN YEAR TOTAL	
		Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	Year 6 2019-20	Year 7 2020-21	Year 8 2021-22	Year 9 2022-23	Year 10 2023-24		
Elementary School #12	2020-21					6,327,888	23,412,842	4,711,067					34,451,797
Middle School #5	2020-21				1,362,292	7,795,337	31,335,321	5,693,787					46,186,737
Carrboro High School Additions	2023-24								3,887,776	15,978,952	3,281,887		23,148,615
TOTAL UNFUNDED PROJECTS		-	-	-	1,362,292	14,123,225	54,748,163	10,404,854	3,887,776	15,978,952	3,281,887		103,787,149

Notes:

- 1) Elementary School #12, Middle School #5, and the Carrboro HS Addition opening dates are based on Nov. 15, 2013 enrollment SAPFO projections.
- 2) Middle School projections have been adjusted to account for 104 capacity increase at Culbreth MS as a result of the Science Classroom addition opening in 2014-15.
- 3) The need for Elementary School #12 and High School Additions could be delayed depending upon the implementation of recommendations from the Facilities Assessment report.

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL
	Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	Year 6 2019-20	Year 7 2020-21	Year 8 2021-22	Year 9 2022-23	Year 10 2023-24	
ADA Requirements											
Carboro Elm: Assessment Findings	437,320										437,320
Ephesus: Assessment Findings	146,000										146,000
Estes Hills: Assessment Findings	990,015										990,015
FPG: Assessment Findings	741,585										741,585
Glenwood: Assessment Findings	554,815										554,815
Seawell: Assessment Findings	594,880										594,880
Culbreth: Assessment Findings	971,100										971,100
Phillips: Assessment Findings	521,170										521,170
CHHS: Assessment Findings	1,253,460										1,253,460
Lincoln Center: Assessment Findings	170,000										170,000
Abatement Projects: Flooring replacements											
Carboro Elm: Assessment Findings	33,150										33,150
Ephesus: Assessment Findings	50,685										50,685
Estes Hills: Assessment Findings	400,196										400,196
FPG: Assessment Findings	3,000										3,000
Glenwood: Assessment Findings	348,219										348,219
Seawell: Assessment Findings	33,790										33,790
Culbreth: Assessment Findings	220,891										220,891
Phillips: Assessment Findings	793,050										793,050
CHHS: Assessment Findings	458,520										458,520
Lincoln Center: Assessment Findings	184,820										184,820
Athletic Facilities:											
CarboroHS: Stadium Visitor Bleachers					450,000						450,000
CarboroHS: Stadium Synthetic Field								1,250,000			1,250,000
CHHS: Stadium Visitor Bleachers					250,000						250,000
CHHS: Stadium Synthetic Field								1,250,000			1,250,000
CHHS: Soccer Field Improvements		250,000									250,000
CHHS: Athletic Fields			150,000								150,000
CHHS: Baseball Field Bathroom/Concession Bld							750,000				750,000
ECHHS: Stadium Synthetic Field								1,250,000			1,250,000
CHHS/ECHHS: Major Athletic Field Repairs				250,000							250,000
ECHHS: Stadium Visitor Bleachers					250,000						250,000
Carboro Elementary: Multi purpose field			125,000								125,000
Scroggs: Athletic Field				150,000							150,000
McDougle Mdl: Tennis Courts			500,000								500,000
Playfields(10): Provide Potable Water		150,000									150,000
Classroom/Interior Improvements:											
Carboro Elm: Assessment Findings	695,825										695,825
Ephesus: Assessment Findings	533,533										533,533
Estes Hills: Assessment Findings	761,535										761,535
FPG: Assessment Findings	524,810										524,810
Glenwood: Assessment Findings	828,099										828,099
Seawell: Assessment Findings	237,348										237,348
Culbreth: Assessment Findings	1,169,143										1,169,143
Phillips: Assessment Findings	2,038,725										2,038,725
CHHS: Assessment Findings	2,722,018										2,722,018
Lincoln Center: Assessment Findings	895,427										895,427
McDougle: Gymnasium Audio System				50,000							50,000
McDougle: Library carpet		45,000									45,000
McDougleMS: Casework								400,000			400,000
Smith: Cafeteria Sound Panels	50,000										50,000
ECHHS: Theater Lighting and Sound upgrade				375,000							375,000

UNFUNDED MAJOR PROJECTS pg 2 of 3

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL
	Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	Year 6 2019-20	Year 7 2020-21	Year 8 2021-22	Year 9 2022-23	Year 10 2023-24	
Doors/Hardware/Canopies											
Scroggs: Canopies-Mobile Units, other areas				175,000				100,000	100,000	100,000	400,000
Estes Hills: Expand Canopy			75,000								75,000
Ephesus: Canopy at Kiss and Go						125,000					125,000
FPG: Canopy at Bus Drop Off		95,000									95,000
Glenwood: Canopy at Kiss and Go				150,000							150,000
Scroggs: Canopy at Mobiles and Bus Drop Off					150,000						150,000
Exterior Improvements: Windows, Doors,											
Carboro Elm: Assessment Findings	141,102										141,102
Ephesus: Assessment Findings	104,416										104,416
Estes Hills: Assessment Findings	151,870										151,870
FPG: Assessment Findings	465,400										465,400
Glenwood: Assessment Findings	422,630										422,630
Seawell: Assessment Findings	366,470										366,470
Culbreth: Assessment Findings	45,367										45,367
Phillips: Assessment Findings	57,250										57,250
CHHS: Assessment Findings	380,610										380,610
Lincoln Center: Assessment Findings	65,845										65,845
Fire and Safety Systems											
System Upgrades for McDs, ECHHS, Scroggs, Smith, Rashkis			150,000			125,000		100,000		125,000	500,000
Mechanical Systems:											
Carboro Elm: Assessment Findings	1,401,650										1,401,650
Ephesus: Assessment Findings	2,172,471										2,172,471
Estes Hills: Assessment Findings	1,099,246										1,099,246
FPG: Assessment Findings	1,802,924										1,802,924
Glenwood: Assessment Findings	1,250,481										1,250,481
Seawell: Assessment Findings	1,047,771										1,047,771
Culbreth: Assessment Findings	2,789,536										2,789,536
Phillips: Assessment Findings	1,819,654										1,819,654
CHHS: Assessment Findings	6,114,507										6,114,507
Rashkis: Chillers and Cooling Towers									450,000		450,000
Scroggs: Chiller and Cooling Tower						500,000					500,000
McDougle Complex: 2 Chillers Replaced					350,000						350,000
Smith: 2 Chillers replaced								250,000			250,000
ECHHS: 1996 Chiller Replacement						250,000					250,000
Site Improvements:Paving/Parking/Driveways/Stormwater Mgt.											
Carboro Elm: Assessment Findings	1,229,345										1,229,345
Ephesus: Assessment Findings	191,458										191,458
Estes Hills: Assessment Findings	825,825										825,825
FPG: Assessment Findings	648,375										648,375
Glenwood: Assessment Findings	480,025										480,025
Seawell: Assessment Findings	501,215										501,215
Culbreth: Assessment Findings	892,614										892,614
Phillips: Assessment Findings	1,434,680										1,434,680
CHHS: Assessment Findings	822,650										822,650
Lincoln Center: Assessment Findings	353,113										353,113
District: Playground Equipment Replacement		50,000		50,000		50,000		50,000			200,000

UNFUNDED MAJOR PROJECTS pg 3 of 3

PROJECTS:	10 YEAR UNFUNDED CAPITAL PROJECTS										TEN YEAR TOTAL
	Year 1 2014-15	Year 2 2015-16	Year 3 2016-17	Year 4 2017-18	Year 5 2018-19	Year 6 2019-20	Year 7 2020-21	Year 8 2021-22	Year 9 2022-23	Year 10 2023-24	
Rental Space - Administrative	75,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	1,290,000
Roofing											
Rashkis: Repairs and seals (20 years)										1,500,000	1,500,000
Scroggs: repairs and seals (20 years)						750,000					750,000
Smith: repairs and seals (20 years)								2,000,000			2,000,000
ECHHS: repairs and seals (20 years)			1,500,000								1,500,000
Technology											
1:1 Student Laptop Initiative	2,061,717	1,972,529	2,437,719	1,948,087	1,303,503	1,909,377	2,373,819	1,882,239	1,528,651	1,218,359	18,636,000
Equity & Modernizing Classroom Instructional Technology	492,000	492,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,784,000
Building Additions											
McDougle Middle School: Auditorium		400,000	3,909,138	325,000							4,634,138
TOTAL UNFUNDED MAINTENANCE PROJECTS	51,070,346	3,589,529	9,081,857	3,708,087	2,988,503	3,944,377	3,458,819	8,367,239	2,263,651	3,628,359	92,100,767

NOTES:

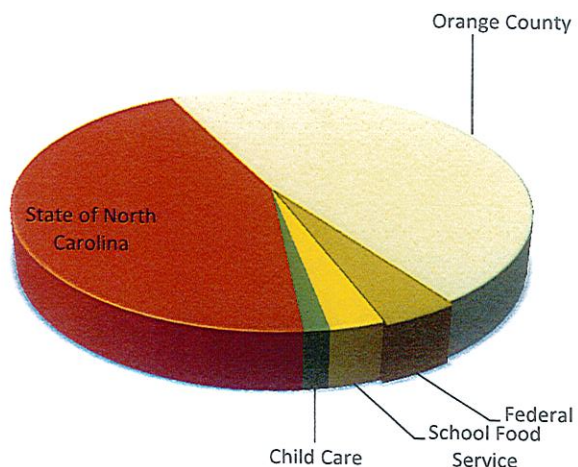
- 1) Only Level 1 recommendations from the Facilities Assessment report have been included in the Unfunded list and approximately 7,000,000 of these findings have been deducted because they are included in the 10 year F
- 2) All findings from the Facility Assessment are listed in Year 1 until a financial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

STATISTICAL PROFILE

Financial Perspective

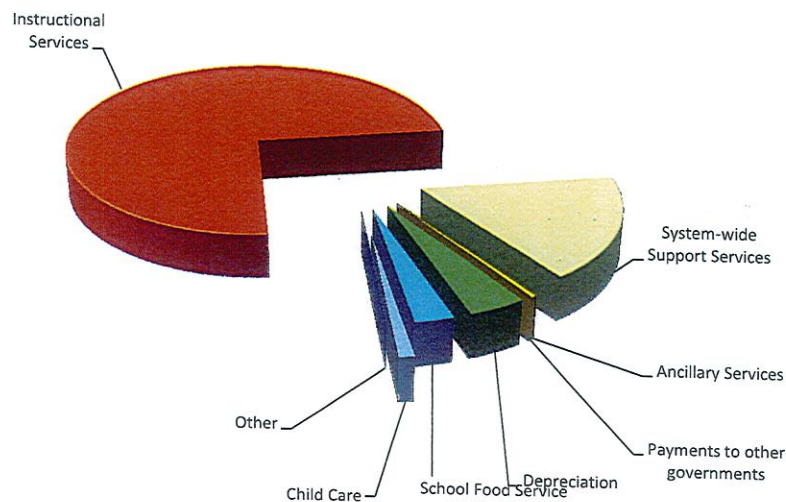
Governmental and Business-type Activities for Fiscal Year 2012-2013

Revenue Sources



State of North Carolina	\$ 58,911,178
Orange County	63,241,889
Federal	5,501,707
School Food Service	3,840,865
Child Care	1,872,606
Other	24,941,860
Total	<u>\$ 158,310,105</u>

Expenses



Instructional Services	\$ 109,512,140
System-wide Support Services	26,104,923
Ancillary Services	106,706
Payments to other governments	508,313
Depreciation	6,284,193
School Food Service	4,174,046
Child Care	1,591,053
Other	20,142
Total	<u>\$ 148,301,516</u>

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Report for the year ended June 30, 2013.

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Net Position by Component Last Ten Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
Net investment in capital assets	\$ 116,012,175	\$ 115,208,636	\$ 126,102,764	\$ 143,000,072	\$ 163,483,300	\$ 166,983,429	\$ 163,949,217	\$ 163,961,928	\$ 165,245,825	\$ 180,562,451
Restricted	711,927	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181
Unrestricted (deficit)	(3,382,143)	(2,263,039)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358	3,355,228	(1,507,943)
	<u>\$ 113,341,959</u>	<u>\$ 113,784,320</u>	<u>\$ 126,269,954</u>	<u>\$ 144,215,626</u>	<u>\$ 164,526,533</u>	<u>\$ 167,924,491</u>	<u>\$ 167,236,436</u>	<u>\$ 171,067,025</u>	<u>\$ 172,004,947</u>	<u>\$ 181,997,689</u>
Business-type activities:										
Net investment in capital assets	\$ 176,774	\$ 131,180	\$ 89,007	\$ 47,546	\$ 12,508	\$ 17,486	\$ 42,980	\$ 351,474	\$ 340,873	\$ 329,853
Unrestricted (deficit)	(15,675)	(170,427)	267,329	108,657	41,283	96,627	282,203	203,985	336,611	363,478
	<u>\$ 161,099</u>	<u>\$ (39,247)</u>	<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>
Government-wide:										
Net investment in capital assets	\$ 116,188,949	\$ 115,339,816	\$ 126,191,771	\$ 143,047,618	\$ 163,495,808	\$ 167,000,915	\$ 163,992,197	\$ 164,313,402	\$ 165,586,698	\$ 180,892,304
Restricted	711,927	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181
Unrestricted (deficit)	(3,397,818)	(2,433,466)	(385,700)	495,720	203,698	138,026	2,072,612	4,285,343	3,691,839	(1,144,465)
	<u>\$ 113,503,058</u>	<u>\$ 113,745,073</u>	<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>

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position Last Ten Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses:										
Governmental Activities:										
Instructional services	\$ 75,593,624	\$ 76,145,391	\$ 78,719,653	\$ 86,739,513	\$ 100,952,549	\$ 107,177,216	\$ 102,658,017	\$ 103,809,475	\$ 104,948,573	\$ 109,512,140
System-wide support services	24,880,909	25,583,561	25,141,611	27,399,783	21,027,599	22,067,945	23,000,808	22,689,231	23,529,956	26,104,923
Ancillary services	309,376	314,160	478,600	622,045	50,456	3,826	34,044	237,408	136,883	106,706
Payments to other governments	133,180	254,972	301,204	418,143	463,074	416,950	492,838	575,187	527,076	508,313
Interest on long-term debt	-	-	-	4,349	51,977	39,912	31,171	16,154	675	20,142
Unallocated depreciation expense	3,250,965	3,153,570	3,704,445	3,792,816	3,914,010	4,000,727	5,470,036	5,657,984	5,757,524	6,284,193
Total governmental activities	104,168,054	105,451,654	108,345,513	118,976,649	128,459,665	133,706,576	131,686,914	132,985,439	134,900,687	142,536,417
Business-type activities:										
School food service	3,104,594	3,196,780	3,373,744	3,870,536	4,225,769	4,076,671	4,218,982	3,957,877	4,009,913	4,174,046
Child Care	1,504,925	1,471,514	1,581,550	1,718,892	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031	1,591,053
Total business-type activities	4,609,519	4,668,294	4,955,294	5,589,428	5,930,272	5,780,784	5,835,207	5,480,269	5,493,944	5,765,099
Total government-wide	\$ 108,777,573	\$ 110,119,948	\$ 113,300,807	\$ 124,566,077	\$ 132,389,937	\$ 139,487,360	\$ 137,522,121	\$ 138,465,708	\$ 140,394,631	\$ 148,301,516
Program Revenues:										
Governmental activities:										
Charges for services:										
Co-curricular	\$ 2,268,858	\$ 2,238,301	\$ 2,145,681	\$ 2,414,520	\$ -	\$ 2,739,392	\$ 2,665,684	\$ 2,655,627	\$ 2,712,319	\$ 2,900,197
Operational Support	398,051	377,646	390,412	387,696	286,919	484,614	491,528	470,487	515,397	494,505
Operating grants and contributions	51,873,963	53,677,352	55,522,004	60,147,393	67,633,175	66,801,813	65,677,147	67,177,842	64,339,584	64,250,067
Capital grants and contributions	663,209	842,199	659,835	370,572	425,185	290,592	129,328	157,678	39,470	162,818
Total governmental activities	55,204,081	57,135,498	58,717,932	63,320,181	68,345,279	70,316,411	68,963,687	70,461,834	67,606,770	67,807,587
Business-type activities:										
Charges for services:										
School food service	1,933,458	1,673,683	1,816,782	1,990,981	2,017,352	2,012,280	1,913,553	1,913,273	1,861,576	1,785,164
Child care	1,515,108	1,492,568	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,645,250	1,749,274	1,872,606
Operating grants and contributions	1,036,541	1,095,463	1,252,370	1,539,327	1,737,831	1,595,932	1,685,927	1,648,292	1,863,465	2,055,701
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities	4,485,107	4,261,714	4,772,811	5,233,880	5,416,128	5,429,143	5,468,460	5,206,815	5,474,315	5,713,471
Total government-wide	\$ 59,689,188	\$ 61,397,212	\$ 63,490,743	\$ 68,554,061	\$ 73,761,407	\$ 75,745,554	\$ 74,432,147	\$ 75,668,649	\$ 73,081,085	\$ 73,521,058
Net (Expense)/Revenue										
Governmental activities	\$ (48,963,973)	\$ (48,316,156)	\$ (49,627,581)	\$ (55,656,468)	\$ (58,114,386)	\$ (63,390,165)	\$ (62,723,227)	\$ (62,523,605)	\$ (67,293,917)	\$ (74,728,830)
Business-type activities	(124,412)	(406,580)	(182,483)	(355,548)	(514,144)	(351,641)	(366,747)	(273,454)	(19,629)	(51,628)
Total government-wide	\$ (49,088,385)	\$ (48,722,736)	\$ (49,810,064)	\$ (56,012,016)	\$ (58,628,530)	\$ (63,741,806)	\$ (63,089,974)	\$ (62,797,059)	\$ (67,313,546)	\$ (74,780,458)

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

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes in Net Position										
Governmental activities:										
Unrestricted county and city appropriations - operating	\$ 27,479,292	\$ 28,816,278	\$ 30,372,967	\$ 33,121,358	\$ 34,935,883	\$ 56,849,123	\$ 55,862,017	\$ 56,318,539	\$ 56,321,027	\$ 58,563,905
Unrestricted county appropriations - capital	10,743,613	5,664,955	16,865,918	24,015,067	25,561,903	9,171,128	5,845,381	8,615,211	10,115,516	24,379,684
Investment earnings, unrestricted	40,332	99,843	259,385	425,481	450,995	248,970	113,561	102,977	86,429	42,140
Miscellaneous, unrestricted	13,854,110	14,383,675	15,193,011	16,162,234	17,862,689	925,786	791,405	1,817,484	1,850,521	1,803,318
Transfers	(73,705)	(206,234)	(578,066)	(122,000)	(386,177)	(406,883)	(577,192)	(500,017)	(141,654)	(67,475)
Total governmental activities	52,043,642	48,758,517	62,113,215	73,602,140	78,425,293	66,788,124	62,035,172	66,354,194	68,231,839	84,721,572
Business-type activities:										
Investment earnings, unrestricted	-	-	-	-	25,555	5,079	625	3,713	-	-
Miscellaneous, unrestricted	-	-	-	33,415	-	-	-	-	-	-
Transfers	73,705	206,234	578,066	122,000	386,177	406,883	577,192	500,017	141,654	67,475
Total business-type activities	73,705	206,234	578,066	155,415	411,732	411,962	577,817	503,730	141,654	67,475
Total government-wide	\$ 52,117,347	\$ 48,964,751	\$ 62,691,281	\$ 73,757,555	\$ 78,837,025	\$ 67,200,086	\$ 62,612,989	\$ 66,857,924	\$ 68,373,493	\$ 84,789,047
Change in Net Position										
Governmental activities	\$ 3,079,669	\$ 442,361	\$ 12,485,634	\$ 17,945,672	\$ 20,310,907	\$ 3,397,959	\$ (688,055)	\$ 3,830,589	\$ 937,922	\$ 9,992,742
Business-type activities	(50,707)	(200,346)	395,583	(200,133)	(102,412)	60,321	211,070	230,276	122,025	15,847
Total government-wide	\$ 3,028,962	\$ 242,015	\$ 12,881,217	\$ 17,745,539	\$ 20,208,495	\$ 3,458,280	\$ (476,985)	\$ 4,060,865	\$ 1,059,947	\$ 10,008,589

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

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

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

Year Ended June 30	2004	2005	2006	2007	2008
Revenues					
State of North Carolina	\$ 47,229,446	\$ 49,564,687	\$ 51,235,505	\$ 55,717,793	\$ 59,630,771
Orange County	38,222,907	34,481,233	47,238,885	57,136,424	60,497,786
U.S. Government	5,307,726	4,954,864	4,946,334	4,800,173	5,293,013
Other	16,700,657	17,253,167	18,154,810	19,541,912	21,863,500
Total revenues	<u>107,460,736</u>	<u>106,253,951</u>	<u>121,575,534</u>	<u>137,196,302</u>	<u>147,285,070</u>
Expenditures					
Instructional services	74,754,669	76,114,340	78,231,187	86,185,395	101,462,067
System-wide support services	21,644,812	21,628,707	22,607,917	23,611,655	18,627,203
Ancillary services	309,376	314,160	478,600	665,695	50,456
Non-programmed charges	-	-	467,526	526,474	591,395
Debt service - principal	419,929	797,250	388,575	410,122	463,568
Debt service - interest	-	-	-	-	52,378
Capital outlay	13,245,075	6,069,782	16,595,509	25,699,612	26,649,049
Total expenditures	<u>110,373,861</u>	<u>104,924,239</u>	<u>118,769,314</u>	<u>137,098,953</u>	<u>147,896,116</u>
Revenues over (under) expenditures	(2,913,125)	1,329,712	2,806,220	97,349	(611,046)
Other financing sources (uses)					
Transfers from (to) other funds	73,507	(206,234)	(578,066)	(122,000)	(386,177)
Installment purchase obligations	442,330	302,880	-	1,791,417	209,328
	<u>368,625</u>	<u>96,646</u>	<u>(578,066)</u>	<u>1,669,417</u>	<u>(176,849)</u>
Net change in fund balances	<u>\$ (2,544,500)</u>	<u>\$ 1,426,358</u>	<u>\$ 2,228,154</u>	<u>\$ 1,766,766</u>	<u>\$ (787,895)</u>
Ratio of debt service to non-capital expenditures	0.43%	0.81%	0.38%	0.37%	0.43%
Year Ended June 30	2009	2010	2011	2012	2013
Revenues					
State of North Carolina	\$ 60,922,569	\$ 55,475,547	\$ 55,543,828	\$ 58,808,280	\$ 58,911,178
Orange County	47,036,977	42,643,077	45,703,931	46,915,324	63,241,889
U.S. Government	5,726,314	9,864,399	11,791,692	5,570,774	5,501,707
Other	23,959,296	23,474,646	24,551,625	24,885,251	25,157,529
Total revenues	<u>137,645,156</u>	<u>131,457,669</u>	<u>137,591,076</u>	<u>136,179,629</u>	<u>152,812,303</u>
Expenditures					
Instructional services	106,935,971	102,689,608	103,771,701	105,428,842	108,523,623
System-wide support services	19,848,927	19,658,874	20,087,800	20,327,573	22,260,008
Ancillary services	46,025	34,044	237,408	136,883	106,706
Non-programmed charges	579,216	753,318	762,551	638,776	636,315
Debt service - principal	629,600	480,592	700,922	98,292	435,540
Debt service - interest	44,450	31,171	16,154	675	20,142
Capital outlay	9,150,703	5,118,725	8,071,720	10,097,491	26,258,936
Total expenditures	<u>137,234,892</u>	<u>128,766,332</u>	<u>133,648,256</u>	<u>136,728,532</u>	<u>158,241,270</u>
Revenues over (under) expenditures	410,264	2,691,337	3,942,820	(618,903)	(5,428,967)
Other financing sources (uses)					
Transfers from other funds	-	-	182,811	896,939	850,425
Transfers to other funds	(398,639)	(577,192)	-	(1,004,309)	(880,273)
Installment purchase obligations	387,981	-	-	-	1,608,547
Total other financing sources (uses)	<u>(10,658)</u>	<u>(577,192)</u>	<u>182,811</u>	<u>(107,370)</u>	<u>1,578,699</u>
Net change in fund balances	<u>\$ 399,606</u>	<u>\$ 2,114,145</u>	<u>\$ 4,125,631</u>	<u>\$ (726,273)</u>	<u>\$ (3,850,268)</u>
Ratio of debt service to non-capital expenditures	0.53%	0.42%	0.57%	0.08%	0.35%

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	2004	2005	2006	2007	2008
General Fund					
Reserved	\$ 1,425,638	\$ 431,966	\$ 605,293	\$ 1,173,547	\$ 1,210,499
Unreserved	1,166,249	3,195,773	4,954,863	5,640,941	4,333,818
Total General Fund	\$ 2,591,887	\$ 3,627,739	\$ 5,560,156	\$ 6,814,488	\$ 5,544,317
All Other Governmental Funds					
Reserved	\$ 534,866	\$ 855,811	\$ 431,875	\$ 5,622,675	\$ 3,647,263
Unreserved (deficit), reported in					
Special Revenue Funds	711,927	838,723	818,723	828,491	880,818
Capital Projects Fund	(1,566,113)	(1,623,348)	(885,171)	(5,573,306)	(3,167,944)
Total all other governmental funds	\$ (319,320)	\$ 71,186	\$ 365,427	\$ 877,860	\$ 1,360,137
Year Ended June 30					
	2009	2010	2011	2012	2013
General Fund					
Reserved	\$ 1,569,752	\$ 1,034,519	\$ -	\$ -	\$ -
Unreserved	5,160,768	7,135,658	-	-	-
Nonspendable	-	-	1,080,333	972,818	941,271
Restricted	-	-	443,625	528,824	758,515
Assigned	-	-	3,652,913	3,222,913	3,222,913
Unassigned	-	-	6,675,445	6,123,908	2,841,362
Total General Fund	\$ 6,730,520	\$ 8,170,177	\$ 11,852,316	\$ 10,848,463	\$ 7,764,061
All Other Governmental Funds:					
Reserved	\$ 605,816	\$ 1,226,320	\$ -	\$ -	\$ -
Unreserved (deficit), reported in					
Special Revenue Funds	899,663	875,082	-	-	-
Capital Projects Fund	(480,904)	(402,339)	-	-	-
Nonspendable	-	-	-	425	-
Restricted	-	-	2,580,114	2,875,070	2,184,666
Assigned, reported in					
Special Revenue Funds	-	-	28,970	11,169	-
Unassigned, reported in					
Special Revenue Funds	-	-	-	-	(63,868)
Total all other governmental funds	\$ 1,024,575	\$ 1,699,063	\$ 2,609,084	\$ 2,886,664	\$ 2,120,798

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

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Purchased Food	\$ 1,224,979	\$ 1,311,961	\$ 1,291,420	\$ 1,302,493	\$ 1,466,999	\$ 1,599,210	\$ 1,658,249	\$ 26,124	\$ -	\$ -
Salaries and Benefits	1,474,549	1,424,904	1,385,297	1,382,146	1,528,029	1,519,284	1,441,004	1,482,891	1,284,983	1,211,722
Other	650,801	705,132	900,887	1,185,897	1,230,741	1,124,426	1,375,225	2,665,169	2,867,543	3,099,171
Totals	\$ 3,350,329	\$ 3,441,997	\$ 3,577,604	\$ 3,870,536	\$ 4,225,769	\$ 4,242,920	\$ 4,474,478	\$ 4,174,184	\$ 4,152,526	\$ 4,310,893

Year ended June 30	Expressed in Constant Dollars									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Purchased Food	\$ 645,745	\$ 674,530	\$ 636,481	\$ 625,141	\$ 670,429	\$ 741,429	\$ 760,787	\$ 11,574	\$ -	\$ -
Salaries and Benefits	777,306	732,598	682,749	663,371	698,320	704,373	661,117	656,955	559,959	518,930
Other	343,069	362,536	444,005	569,180	562,457	521,309	630,938	1,180,731	1,249,594	1,327,245
Totals	\$ 1,766,120	\$ 1,769,664	\$ 1,763,236	\$ 1,857,692	\$ 1,931,206	\$ 1,967,111	\$ 2,052,842	\$ 1,849,260	\$ 1,809,553	\$ 1,846,175

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Proprietary Fund - Food Service Operations

Revenues by Source

Last Ten Fiscal Years

Expressed in Nominal Dollars										
Year ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Food Sales	\$ 1,933,458	\$ 1,676,680	\$ 1,816,782	\$ 1,990,981	\$ 2,017,352	\$ 2,012,284	\$ 1,913,553	\$ 1,913,273	\$ 1,861,576	\$ 1,785,164
Federal Reimbursements	898,473	986,446	1,042,779	1,097,491	1,215,885	1,402,498	1,386,853	1,489,132	1,697,467	1,863,739
Federal Commodities	133,068	109,017	129,094	146,978	170,504	193,434	299,074	159,160	161,631	187,786
Other	245,735	245,217	261,951	294,858	351,442	166,249	255,466	216,307	142,613	174,474
State/Local Reimbursements	73,705	206,234	578,066	122,000	386,177	505,161	668,556	248,848	270,470	236,610
Totals	\$ 3,284,439	\$ 3,223,594	\$ 3,828,672	\$ 3,652,308	\$ 4,141,360	\$ 4,279,626	\$ 4,523,502	\$ 4,026,720	\$ 4,133,757	\$ 4,247,773

Expressed in Constant Dollars										
Year ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Food Sales	\$ 1,019,219	\$ 862,046	\$ 895,408	\$ 955,585	\$ 921,944	\$ 932,939	\$ 877,918	\$ 847,624	\$ 811,222	\$ 764,511
Federal Reimbursements	473,628	507,170	513,937	526,748	555,668	650,229	636,273	659,719	739,708	798,161
Federal Commodities	70,147	56,050	63,624	70,543	77,922	89,680	137,212	70,512	70,434	80,421
Other	129,539	126,076	129,103	141,519	160,611	77,077	117,205	95,829	62,147	74,720
State/Local Reimbursements	38,853	106,033	284,902	58,555	176,486	234,204	306,726	110,245	117,863	101,330
Totals	\$ 1,731,386	\$ 1,657,375	\$ 1,886,974	\$ 1,752,950	\$ 1,892,631	\$ 1,984,129	\$ 1,958,129	\$ 1,688,100	\$ 1,739,227	\$ 1,744,423

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

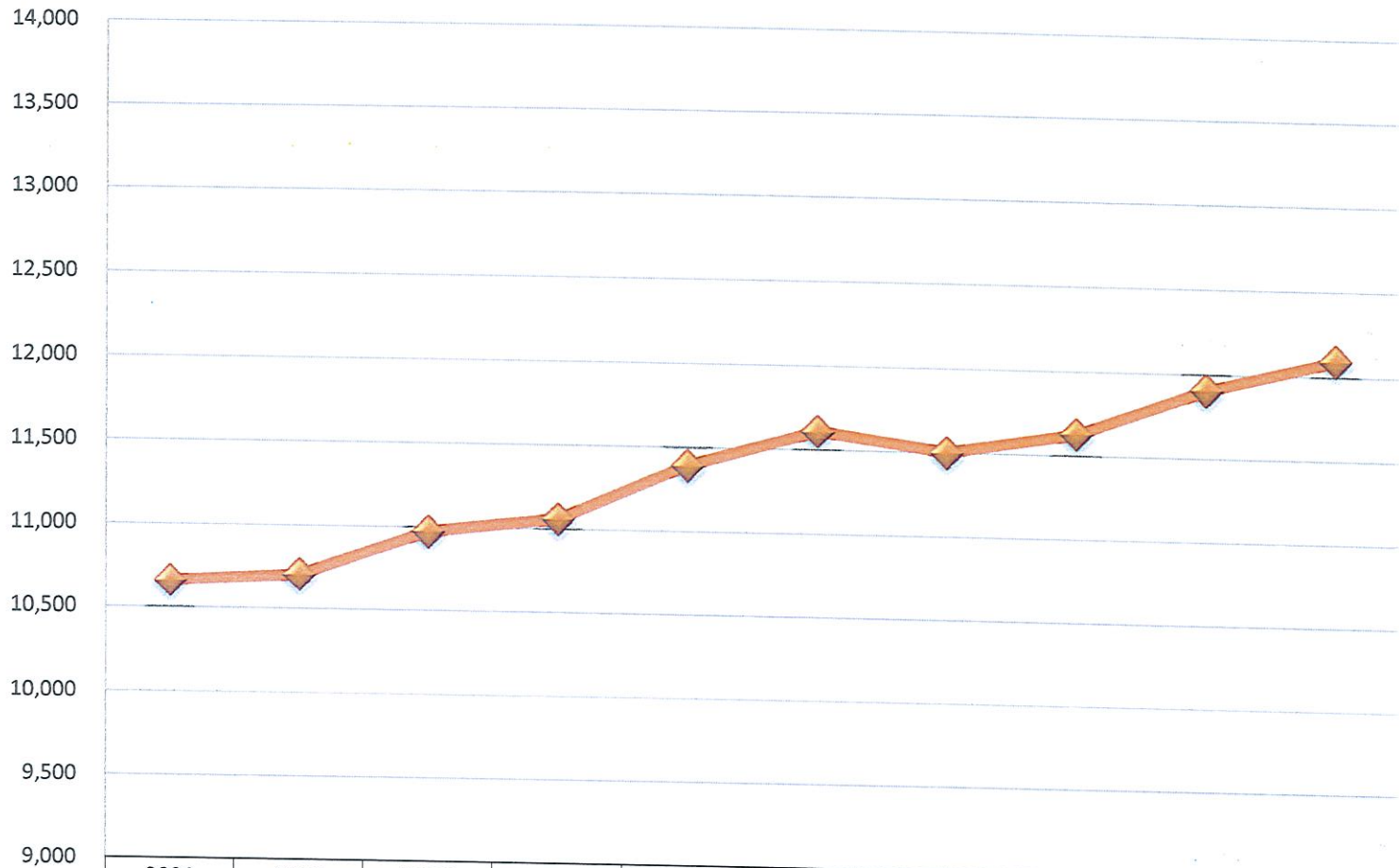
Other revenue includes interest earned, gain on disposal of fixed assets, indirect costs not paid, and other revenue.

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Average Daily Membership

Last Ten Fiscal Years



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
◆ Avg Daily Membership	10,662	10,705	10,973	11,060	11,395	11,614	11,504	11,629	11,905	12,094

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
Student Statistics
Last Ten Fiscal Years

Year Ended June 30	Teaching Staff	Average Daily Membership	Pupil/ Teacher ratio	Student Attendance Percentage	Students receiving free/ Reduced lunch percentage
2013	935	12,094	1/13	95.80%	27.09%
2012	993	11,905	1/12	96.00%	23.40%
2011	903	11,629	1/13	96.03%	22.15%
2010	892	11,504	1/13	96.01%	20.30%
2009	876	11,614	1/13	95.95%	20.70%
2008	897	11,395	1/13	95.84%	21.10%
2007	882	11,060	1/13	95.76%	21.00%
2006	873	10,973	1/13	96.08%	16.00%
2005	862	10,705	1/12	96.24%	14.30%
2004	843	10,662	1/13	95.56%	15.10%

Source: North Carolina School Report Cards

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	2004	2005	2006	2007	2008
Average Daily Membership	10,662	10,705	10,973	11,060	11,395
Instructional	\$ 7,090	\$ 7,113	\$ 7,174	\$ 7,843	\$ 8,859
Support	2,334	2,390	2,291	2,477	1,845
Ancillary	29	29	44	56	4
Total Expenditures	\$ 9,453	\$ 9,532	\$ 9,509	\$ 10,376	\$ 10,708

EXPRESSED IN NOMINAL DOLLARS					
Year Ended June 30	2009	2010	2011	2012	2013
Average Daily Membership	11,614	11,504	11,629	11,905	12,094
Instructional	\$ 9,228	\$ 8,924	\$ 8,927	\$ 8,816	\$ 9,055
Support	1,900	1,999	1,951	1,976	2,159
Ancillary	-	3	20	11	9
Total Expenditures	\$ 11,128	\$ 10,926	\$ 10,898	\$ 10,803	\$ 11,223

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2004	2005	2006	2007	2008
Instructional	\$ 3,737	\$ 3,657	\$ 3,536	\$ 3,764	\$ 4,049
Support	1,230	1,229	1,129	1,189	843
Ancillary	15	15	22	27	2
Total Expenditures	\$ 4,982	\$ 4,901	\$ 4,687	\$ 4,980	\$ 4,894

EXPRESSED IN CONSTANT DOLLARS					
Year Ended June 30	2009	2010	2011	2012	2013
Instructional	\$ 4,278	\$ 4,094	\$ 3,955	\$ 3,842	\$ 3,878
Support	881	917	864	861	925
Ancillary	-	1	9	5	4
Total Expenditures	\$ 5,159	\$ 5,012	\$ 4,828	\$ 4,708	\$ 4,807

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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Officials, Admins, Mgrs	21	19	16	17	16	20	21	21	38	24
Principals	16	16	16	17	17	18	19	19	19	22
Asst. Principals, Non-Teaching	19	20	20	20	19	23	22	23	23	22
Total Administrators	56	55	52	54	52	61	62	63	80	68
Elementary Teachers	203	212	228	426	439	434	431	431	459	415
Secondary Teachers	379	383	372	205	209	206	204	206	261	144
Other Teachers	261	267	273	251	249	236	257	266	273	376
Total Teachers	843	862	873	882	897	876	892	903	993	935
Guidance	29	28	33	40	39	37	39	39	39	44
Psychological	10	9	9	8	9	11	9	9	9	8
Librarian, Audio Visual	29	27	15	30	14	18	32	32	32	33
Consultant, Supervisory	14	14	13	16	20	28	15	15	15	17
Other Professionals	82	82	87	108	85	94	126	126	127	149
Total Professionals	1,063	1,077	1,082	1,138	1,116	1,125	1,175	1,187	1,295	1,254
Teacher Assistants	330	324	331	361	347	350	356	356	359	359
Technicians	33	32	21	12	45	23	28	28	26	13
Clerical, Secretarial	93	82	93	100	112	110	114	114	155	104
Service Workers	90	86	137	152	177	132	115	115	119	104
Skilled Crafts	25	25	22	23	-	27	26	26	26	27
Totals	1,634	1,626	1,686	1,786	1,797	1,767	1,814	1,826	1,980	1,861

Source: North Carolina Public Schools Statistical Profile (2004-2013 Editions)

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
School Building Data
June 30, 2013

<u>Site</u>	<u>Year Built</u>	<u>Square Footage</u>	<u>Capacity</u>	<u>Current Membership</u>	<u>Over/(Under) Capacity</u>	<u>Condition</u>
<u>ELEMENTARY SCHOOLS</u>						
Carrboro Elementary	1957	61,562	533	579	46	Good
Ephesus Elementary	1972	73,096	448	483	35	Good
Estes Hills Elementary	1958	57,029	527	558	31	Good
FP Graham Elementary	1960	68,513	538	513	(25)	Good
Glenwood Elementary	1952	54,412	423	510	87	Good
McDougle Elementary	1996	99,920	564	533	(31)	Very Good
Morris Grove Elementary	2008	90,221	585	561	(24)	Excellent
Rashkis Elementary	2003	95,729	585	503	(82)	Excellent
Mary Scroggs Elementary	1999	92,900	575	603	28	Very Good
Seawell Elementary	1969	58,629	466	691	225	Good
<u>MIDDLE SCHOOLS</u>						
Culbreth Middle	1969	108,058	670	685	15	Good
McDougle Middle	1994	138,141	732	700	(32)	Very Good
Phillips Middle	1962	109,498	706	642	(64)	Good
Smith Middle	2001	136,054	732	760	28	Excellent
<u>HIGH SCHOOLS</u>						
Carrboro High School	2007	148,023	800	911	111	Excellent
Chapel Hill High	1966	254,551	1,520	1,364	(156)	Good
East Chapel Hill High	1996	267,549	1,515	1,454	(61)	Very Good
Hospital School (School is a part of the UNC Hospitals Facilities)				16		
Phoenix Academy (Alternative School is a part of Lincoln)				28		
<u>ADMINISTRATIVE OFFICES</u>						
Transportation Center		5,089				
Lincoln Center		72,932				

APPENDIX

**Chapel Hill- Carrboro Schools
Allotment Formula – 2014-2015**

<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)	
Vocational/ CTE		Dictated by the program	Dictated by the program MOE	
Electives		1: 140 ADM (5 sections at 1:28)	1: 140 ADM (teaching 5 sections at 1:28)	
Dept. chair			No additional planning period; \$1,200 stipend for 10 teachers per high school 08/09	
Academy Leader			No additional planning period; \$5,000 per Thematic Academy &\$5,000 for Finance Academy 09/10	
Small classes			2 FTE per school	
AVID IFL		.60 FTE per school	AVID teacher must have free coordination period .2 FTE	
IFL/Math Coach	2 FTE per school for ELA	1 FTE per school for math 1 FTE per school ELA	1 FTE per school for ELA	
Pre-K	Program allocation			
Pre-school Handicapped	Program allocation			
ESL	(systemwide) 1:40	(systemwide) 1:40	(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	elective allocation	elective allocation	

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

<u>POSITION</u>	<u>ELEMENTARY</u>	<u>MIDDLE</u>	<u>HIGH SCHOOL</u>	<u>Proposed Changes TBD</u>
Technology Specialist	1 FTE per school (11 MOE)	1 FTE per school (11 MOE)	1 FTE per school (12 MOE)	
504		Extra duty supplement	1 per school .5 FTE @ CHS 09-10	
Transition Facilitator			1 per school	
Program Facilitator	.50 FTE per school	.50 FTE per school	1 FTE per school	
Ex Ed - resource	1 FTE per 15 - 20 caseload	1 FTE per 20-25 caseload	1 FTE per 20-25 caseload	
Speech-language Path	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload	1 FTE per 30 - 35 caseload	
Self-contained AIG (District - wide)	district program			
Gifted Specialist	1.5 FTE per school	1 FTE per school		
Occupational Therapist	System allocation	System allocation	System allocation	
Physical Therapist	System allocation	System allocation	System allocation	
Teacher Assistant	1FTE 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	1per school @ 12 MOE	1per school @ 12 MOE	1per school @ 12 MOE	
AP Secretary			1 per AP @ 12 MOE	
Clerical assistant/ HS receptionist	.50 FTE: up to 500 ADM 1 FTE: 501+ ADM @11 MOE	1 per school @ 11 MOE	1 per school @ 12 MOE	
Network Support			District Allocation	
Theater Tech			1 FTE @ 12 MOE	

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

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

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

2014-15 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

<u>ACCOUNT</u>	<u>per</u>	<u>ELEM</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>HOSPITAL</u>	<u>No Changes for 2014-15 Budget</u>
STATE FUNDS:						
Instructional Supplies	per student	33.16	33.16	33.16	33.16	initial allotment from state
Textbooks	per student	-	-	-	-	initial allotment from state
At-Risk	per student	10.00	10.00	10.00	10.00	initial allotment from state
School Technology	per student	-	-	-	-	
Duty Free Period	per school	-	-	-	-	
LOCAL FUNDS:						
Differentiated Pay	per cert staff	75.00	75.00	75.00	75.00	11-12 allotment reduction
Field Trips	per student	2.70	2.70	2.70	2.70	same as 09-10
Staff Development	per teacher	90.00	90.00	90.00	90.00	same as 09-10
Safe Schools/Violence Prevention	per school	-	11,700	16,200	-	same as 09-10
At Risk	per student	2.97	2.97	2.97	2.97	same as 09-10
Instructional Supplies	per student	11.55	19.95	19.95	19.95	same as 13-14
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

2014-15 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

<u>ACCOUNT</u>	<u>per</u>	<u>ELEM</u>	<u>MIDDLE</u>	<u>HIGH</u>	<u>HOSPITAL</u>	<u>No Changes for 2014-15 Budget</u>
Utilities - Electric	per history					increased 7% in 08-09
Utilities - Natural Gas	per history					increased 7% in 08-09
CAPITAL FUNDS						Total Reduction
Replacement Equipment/Furniture	per student	11.27	11.27	11.27	11.27	based on number of students
Purchase of Computer Hardware-60%	per student	58.66	35.15	35.15	35.15	based on number of students

Appendix B
NC State Department of Public Instruction
Allotment General Information FY 2014-15

State Fund Allotment Formulas

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

Classroom Teachers

See Allotment Policy Manual, pages 43-49.

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

Instructional Support Personnel

1 position per 218.55 ADM.

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

At-Risk Student Services

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

Central Office Administration

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

Classroom Materials/Instructional Supplies/Equipment

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

Driver Education

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

Children with Special Needs

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

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

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

School Building Administration

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

Assistant Principals: One month per 98.53 in ADM

School Technology

No longer funded.

Staff Development

No longer funded.

Teacher Assistants

\$971.75 per K-3 ADM

Textbooks

\$14.26 per ADM in grades K-12.

Transportation

Based on an efficiency rated formula and local operating plans.

Vocational Education Months of Employment (MOEs)

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

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

Dollars associated with these months are based on each LEA's average vocational education teacher salary including benefits, rather than the statewide average salary.

This is a month of employment allotment and you must stay within the months, rather than the dollars, allotted. This calculation is necessary to determine your LEA's allotment per ADM for charter schools.

Vocational Education - Program Support

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

Federal Fund Allotment Formulas

Drug Free Schools and Communities

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

IASA Title 1 - Reading

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

IDEA Title VI-B Handicapped

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

IDEA Title VI-B Preschool Handicapped

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

Vocational Education - Program Improvement

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

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

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

APPENDIX C

REVENUE SOURCES GLOSSARY

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

Appendix C
Revenue Sources Glossary

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

Appendix D
Operating Budget
Description and Explanation of Line Items

Instructional (5000)

- 5110 Regular Curricular Services:
Cost of activities that provide students in grades K-12 with learning experience to prepare them for activities as workers, citizens, and family members. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.
- 5200 Special Populations Services:
Cost of activities for identifying and serving students (in accordance with state and federal regulations) having special physical emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.)
- 5300 Alternative Programs and Services:
Cost of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, alcohol and drug prevention, extended day, services to help keep students in school as well as alternative educational settings, instructional delivery models, and supporting services for identified students.
- 5400 School Leadership Services:
Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they supervise and evaluate the staff

Appendix D
Operating Budget Line Descriptions

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

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