

THINK (AND ACT)

DIFFERENTLY

FY 2024-2025

Chapel Hill – Carrboro City Schools Board of Education's Adopted Budget



750 S Merritt Mill Rd, Chapel Hill, NC 27516
www.chccs.org

Adopted Budget for the Fiscal Year Ending June 30, 2025

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

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November 7, 2024



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL


This Meritorious Budget Award is presented to:

CHAPEL HILL - CARRBORO CITY SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023-2024.

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




John W. Hutchison
President


James M. Rowan, CAE, SFO
CEO/Executive Director

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EXECUTIVE SUMMARY



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



CHAPEL HILL CARRBORO CITY SCHOOLS

750 S Merritt Mill Road
Chapel Hill, NC 27516

November 7, 2024

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

I am delighted to present the Chapel Hill-Carrboro City Schools Board of Education's Financial Plan for Fiscal Year 2024-25. This proposal outlines our commitment to the fundamental principles and priorities that shape our educational mission:

Key Priorities

- Fostering a culture of safety and well-being
- Excellence in instruction: Preparing students for life
- Empowering, equipping, and investing in our staff
- Ensuring equitable and transparent fiscal management
- Strengthening family and community engagement

This financial plan is designed to align with our equity-centered approach, aiming to eliminate systemic barriers and create an inclusive and enriching learning environment for all students. It supports the objectives outlined in our 2027 Strategic Plan, focusing on enhancing our appeal as a premier educational organization and addressing opportunities for continuous improvement. The following pages represent a collaborative effort involving various stakeholders within our schools and communities.

Budget Drivers

The continuation budget addresses ongoing operational needs and unfunded costs from the previous year. It includes provisions for:

- Salary and Wage increases: Reflecting a 3% increase across the board for salaries in alignment with the North Carolina state budget.
- Benefit Increases: Accounting for mandated increases in employer-required matching rates and health insurance premiums.
- Other Non-Salaried Operating Costs: A 5% Inflationary Adjustment to combat rising expenses.

Reorganization

The 2024-25 financial plan accounts for the district's approach to a decline in student enrollment. Today, CHCCS is a district of approximately 11,000 students, but until recently had remained staffed for a pre-pandemic enrollment (2019-20) of more than 12,000 students. Given

the realities of per-pupil funding formulas, inflationary factors and more, this budget restructures our school district for long-term financial sustainability, including:

- Cuts to 24 full-time central office and other non-student facing positions, with impacted staff reassigned to open positions elsewhere in CHCCS (some cut positions were already vacant; no employee was laid off.)
- The reorganization or restructuring of additional school-based positions by the end of the 2024-25 school year.

Budget Structure

Our budget is presented in four sections:

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

In conclusion, this financial plan reflects our dedication to excellence, equity and fiscal responsibility. We are committed to working collaboratively with the Board to ensure the continued success of Chapel Hill-Carrboro City Schools.

Thank you for your unwavering dedication and service to our staff, students and families.

Sincerely,



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

Board of Education’s Financial Plan for FY 2024-25

The following narrative details the many different components that shaped the District’s guiding financial plan for the upcoming fiscal year, including the continuation needs and expansion items included in the Board’s funding request to Orange County, the level of funding ultimately adopted by the County, and the actions taken by the District to develop a balanced budget. Additionally, this narrative will detail how the actions taken to reach a balanced budget will return fiscal sustainability to the Local Operating Budget, evidenced by a plan to reduce expenditures and return a positive balance to the local fund balance in future fiscal years.

Student Data

The District’s financial planning process begins by carefully considering enrollment projections for the upcoming year. State enrollment projections ultimately have a major impact on both State and local funding levels. Each fiscal year, Orange County must adopt their educational funding levels based on projected student enrollment at both school districts within the county. The allocation that our District receives is based on a proportional split between our projected enrollment and Orange County Schools’ (OCS) projected enrollment. The table below details the official projections and adjustments for out-of-district students and charter school enrollment within the county.

2024-25 Enrollment Projections

	CHCCS	OCS	Total
March 2023 Department of Public Instruction ADM Allotment #s	11,219	6,990	18,209
<i>Less:</i> Out of District Students	<u>(309)</u>	<u>(145)</u>	<u>(454)</u>
	10,910	6,845	17,755
<i>Plus:</i> Budgeted Charter Students	<u>231</u>	<u>1,091</u>	<u>1,322</u>
Total Budgeted Students	11,141	7,936	19,077
	58.40%	41.60%	

Source: Orange County FY 24-25 Commissioner Approved Annual Operating Budget

Note: The above table shows the calculation of “Total Budgeted Students” that the County used in determining the student enrollment split for budgeting purposes. Analysis of actual student enrollment trends at CHCCS can be found later in both the Executive Summary and Informational Section of this document.

Continuation Costs

The biggest foundational piece that the District considers when financially planning for an upcoming fiscal year is in the estimated continuation portion of the Local Operating Budget. This calculation represents the expenses required to be able to continue providing the existing level of services and standards of education in the upcoming fiscal year before any structural or programmatic changes are considered. The following section will detail the major drivers of the

continuation cost estimates to include salaries and wages, required matching benefit changes, and an inflationary adjustment for non-salary items contained in the budget.

Salaries and Wages \$1,626,950

The State of North Carolina has a biennial budget in place for the upcoming fiscal year, 2024-25. Based on the information provided in the State's adopted biennial budget, the District has included a 3% increase across the board for salaries. The increase amounts to a \$1,221,200 increase to base salaries and a \$405,750 increase for the matching local supplement. The total of these salary increases is \$1,626,950.

Additionally, the District remains fully committed to its partnership with Orange County Living Wage to create a more just and sustainable local economy. As a living wage certified employer, the District is required to certify eligibility every two years. The Orange County Living Wage is \$17.65/hour for the calendar year ending Dec. 31, 2024. The increases contained in the continuation request are estimated to be adequate to keep the District at pace with the annual Orange County Living Wage increases.

Benefit Increases \$934,000

Federal and State legislation establishes employer-required matching rates and annual employer health insurance premiums. Together, these changes require adjustments to our local operational plan as the District must match benefit increases for the local portion of teacher salary increases and for all locally-funded positions. The Federal Insurance Contributions Act (FICA) rate is expected to remain at 7.65%, but to account for the mandated increases in salaries and corresponding supplements, an increase of \$120,000 is included for FICA matching. The State's biennial budget includes a decrease in the Teachers and State Employees Retirement (TSERS) Program Matching and an increase in the Employer Sponsored Health Insurance Costs for each employee. The stated decrease in the TSERS matching rate is 24.04%, down from 25.02%. The adopted increase to the Employer Health Insurance Cost of each employee moves it to \$8,095, up from \$7,557. There remains a resulting estimated budget increase of \$396,000 for TSERS matching due to the increases in salaries. Additionally, a \$418,300 increase is estimated for Employer Health Insurance Cost. Together, these combined increase estimates in matching benefits total \$934,000.

Other Non-Salaried Operating Costs \$740,000

The last several years have brought historically high periods of inflation to the country. The high inflation has impacted operations beyond just wages and salary. The District has experienced extreme increases in purchases of goods, purchases of services, and most of all payments for utilities such as water, natural gas, and electricity. These inflated expenses have not been met with budgetary increases and have thus contributed to the approximately \$6.5 million loss in the local fund during the 2022-23 fiscal year. This budget includes an expansion item to combat the high inflation with a request for a 5% inflationary adjustment to non-salary operating costs. The total estimated continuation cost is \$740,000.

Continuation Costs Summary

Continuation Item	Cost
Salaries and Wages	\$ 1,626,950
Required Matching Benefits	934,000
Non-salary Operating Costs	740,000
Total Budgeted Continuation Costs	\$ 3,301,250

Financial Results from Operations in the Previous Fiscal Year (2023-24)

The Board of Education's FY 2023-24 Budget Request to the County included a total continuation request of \$8.44 million. This continuation request was driven by an estimated 4% increase in salaries mandated by the State, along with the previous year's unfunded continuation cost of approximately \$5 million. The unfunded continuation amount directly stems from the District's decision to fund salary increases in FY 2022-23 with local fund balance that was available at the time. This decision was made in conjunction with direction from the Orange County Board of Commissioners that the level of local fund balance held at the District should be spent down to address the needs of the District. Faced with critical vacancy issues around the District, the Board of Education used this fund balance appropriation to bolster salaries and wages that aimed to attract and retain the necessary staff to provide the highest level of educational services possible.

In the subsequent fiscal year (2023-24), Orange County raised both the Property Tax and Special District Tax rates to attempt to address the structural deficit created by the payment of salary increases with fund balance coupled with another year of continuation increases. As the fiscal year progressed, persistently high inflationary pressures, combined with an unexpectedly high school-based vacancy fill rate (98%), exacerbated the anticipated shortfall. By the end of the fiscal year, the District realized a shortfall of approximately \$5.6 million after year-end accruals and adjustments were made. The resulting deficit from operations was a critical building block for the Fiscal Year 2024-25 Financial Plan. The importance of this consideration will be further highlighted later in this narrative with discussion of the trend in fund balance levels over the last several fiscal years.

Budgetary Consideration	Impact
Total Budgeted Continuation Costs	\$ (3,301,250)
Deficit from FY 2023-24 Operations	(5,599,844)
Total Deficit Consideration before Revenue Changes	\$ (8,901,094)

Local Operating Fund Revenue Changes for FY 2024-25

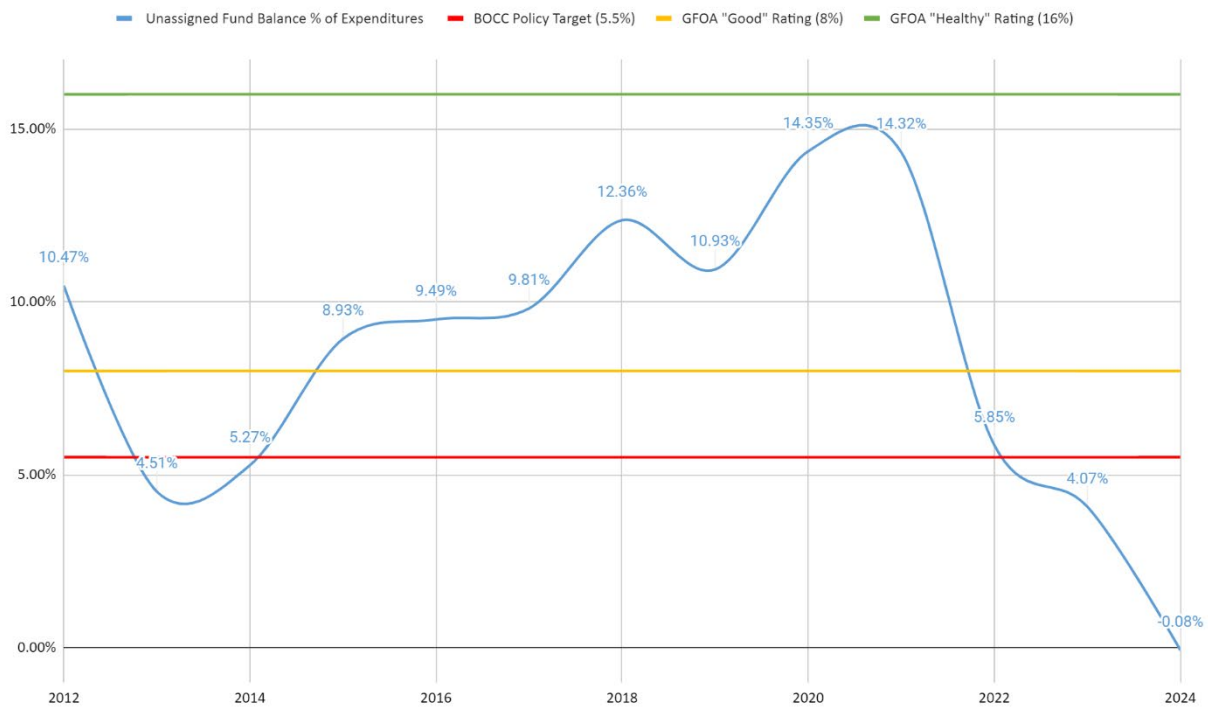
The District's estimates include changes in several different revenue sources as listed below:

- \$2,966,368 net increase in County Appropriation
- \$676,252 net increase in Special District Tax (inflationary, no rate change)
- \$50,000 net increase in Driver's Education Fee Revenue (new)
- \$20,000 net increase in Transportation Revenue
- \$(8,446) net (decrease) in Fines and Forfeitures
- \$(5,000) net (decrease) in Interest Earned on Investments
- \$(15,000) net (decrease) in Disposition of Surplus Property
- \$(3,065) net (decrease) in Indirect Costs

Budgetary Consideration	Impact
Total Deficit Consideration before Revenue Changes	\$ (8,901,094)
Net Local Revenue Changes for FY 2024-25	3,681,109
Total Deficit Consideration after Revenue Changes	\$ (5,219,985)

Fund Balance Appropriated

The audited local unassigned fund balance for the fiscal year ending June 30, 2023, was \$3.6 million (4.07% of total expenditures), down from \$5 million (5.85%) the previous year. This is \$1.31 million below the District’s minimum target of 5.5% of local expenditures, which is \$4.93 million. The results of operations in FY 2023-24 leave the District at a local fund balance of essentially **zero**. The graph below highlights the trend of the District’s local fund balance over the last twelve fiscal years and ultimately shows its **critically low level**.



This critically low fund balance level is another consideration that ultimately lead the District Administration and Board of Education to implement a savings plan that would bring the District out of a deficit spending position this year, and begin to sustainably build back local fund balance reserves in future fiscal years. If no action was taken, the District would eventually find itself unable to meet the cash requirements for normal operations of the District before the end of this fiscal year.

Spending Reduction Plan for FY 2024-25 and Beyond

Tier I: Spring 2024 Budget Corrective Action Plan

On February 15, 2024, the District Administration reported to the Board of Education that mid-year financial projections indicated the structural deficit the District has experienced for several fiscal years was again expected to materialize at the close of the 2023-24 fiscal year. In response, the District Administration presented the Corrective Action Plan to address the persistent financial shortfall in the District's Local Operating Budget. As part of this plan, recommendations were made to freeze certain positions and adjust several personnel allotment formulas, allowing funds to be recaptured over time through the lapsed salaries of vacated positions. This reduction is expected to result in cost savings of \$2.4 million for the fiscal year 2024-25, with recurring annual savings in subsequent fiscal years.

Reduction Item	Level	Continuing FTE Reduction	Estimated Annual Savings
Instructional Assistants Formula - 4th & 5th Grade	Elementary	11	\$ 550,000
PE FTE formula .5	Elementary	5	425,000
Small Class Size Staff	Secondary	14	1,190,000
HS Office Support	Secondary	3	180,000
Half-time Media Assistants	Secondary	1	50,000
Totals:		34	\$ 2,395,000

Tier II: Central Office and Ancillary Support/Central Services

In Tier II, District Administration will begin with Central Office and Ancillary Support/Central Services positions, which are further removed from direct student interaction than school-based positions. This is a difficult task given that every role within the District supports our staff and students, and contributes to the overall classroom experience in some capacity. To evaluate these positions, the District Administration used a decision-making rubric that considered factors such as impact on strategic goals, efficiency, and redundancy. As part of this process, effective July 22, 2024, the administration froze school-based vacancies that could potentially be filled by Central Office employees, allowing for the reallocation of personnel as necessary, and eliminating the need for layoffs. Layoffs are defined as “a discharge of a worker or workers because of economic conditions or shortage of work.” In this case, positions are being eliminated, allotment formulas adjusted, and people or “workers” are being reassigned to other positions within the District.

This reduction involves 24 full-time equivalent (FTE) positions, 13 of which are vacant positions. This reduction in force will inevitably strain our schools and departments, potentially disrupting essential services and diminishing the quality of education we strive to provide.

Job Title	Total FTE	Estimated Continuing Annual Cost Savings	Estimated FY 2024-25 Savings (Post Aug 31)
Central Office Clerical Reduction- SL and ISEED	2	\$ 125,000	\$ 104,125
Communications Specialists	2	187,500	156,188
Superintendent Teacher on Special Assignment	1	103,100	85,882
Director of Family and Community Engagement	1	126,650	105,499
Chief of School Support and Wellness	1	245,000	204,085
Director Mental Health and Wellness	1	139,200	115,954
2 FTE Mental Health Specialists	2	204,600	192,300
1 FTE Exec. Admin. Assistant Superintendent's Office	1	127,250	105,999
HR Staffing Specialist	1	84,000	69,972
Coordinator of HR Operations	1	122,500	102,043
Coordinator of World Language/Multi Language Learners	1	130,500	108,707
Federal Programs Coordinator	1	126,250	105,166
Teacher on Special Assignment for Teacher of the Year	1	110,000	91,630
3 Bus Drivers	3	130,000	130,000
1 High School Campus Safety Monitor	1	65,800	54,811
1 Grounds Mechanic	1	50,250	41,858
1 HVAC Mechanic I	1	63,250	52,687
Equity Specialist for Instructional Equity	1	94,407	78,641
Boomerang Teacher	1	129,200	129,200
Totals:	24	\$ 2,364,457	\$ 2,034,747

Tier III: Instructional Support and Non-Core Teaching Roles

The Tier III adjustment plan, much like the Tier I Corrective Action Plan, is focused on managing the attrition of vacant positions throughout the school year/fiscal year 2024-25. Attrition refers to the natural and voluntary loss of full-time equivalent (FTE) positions due to retirements, resignations, planned departures, and similar occurrences. By strategically managing attrition, the District can leave certain positions unfilled as they become vacant, thereby reducing personnel costs without immediately resorting to reassignments, layoffs, or other drastic measures. This approach allows for natural workforce adjustments over time, helping to alleviate financial strain while minimizing disruptions to individual school operations and individual staff members.

For this school year/fiscal year 2024-25, Tier III will capture lapsed salaries by freezing certain positions that include district-wide support positions, as well as school-based positions at both the elementary and secondary levels. These changes in the District's allotment formulas will become permanent in the fiscal year 2025-26 budget. As a result, any employees remaining in the affected positions as of June 30, 2025, will first be offered a reassignment for 2025-26. This reduction involves 57 full-time equivalent positions.

<u>District-wide Actions</u>	Cost Per 1 FTE	Total FTEs	Estimated Annual Cost Savings	FYE 6/30/24 FTE Attrition Rate	Projected FYE 6/30/25 Attrition Savings
Reduction in ITF workforce (10 FTE across district)	\$90,000	10	\$ 900,000	8.30%	\$ 164,700
Reducing Extra Duty Activity Units/Co-curricular by \$100,000	\$100,000	N/A	100,000	N/A	100,000
Pre-K Mental Health Specialist	\$119,300	1	119,300	0%	0
Totals:		11	\$ 1,119,300		\$ 264,700

<u>Elementary Specific</u>	Cost Per 1 FTE	Total FTEs	Estimated Annual Cost Savings	FYE 6/30/24 FTE Attrition Rate	Projected FYE 6/30/25 Attrition Savings
Reducing Front Office Support (Receptionist, Data Manager, Treasurer)	\$70,000	11	\$ 770,000	8%	\$ 61,600
World Language Teacher Formula from 1.5 FTE to 1 FTE per School	\$90,000	5.5	495,000	12.50%	61,875
Reducing Assistant Principal to 11 months (Elementary, consider summer school)	\$9,600	N/A	105,600	0%	105,600
Instructional Coaches @ Elementary (1 FTE per school)	\$90,000	11	990,000	8.30%	82,170
Reduction of Tier I Budget CAP Positions that are still filled		2.5			N/A
Totals:		30	\$ 2,360,600		\$ 311,245

<u>Secondary Specific</u>	Cost Per 1 FTE	Total FTEs	Estimated Annual Cost Savings	FYE 6/30/24 FTE Attrition Rate	Projected FYE 6/30/25 Attrition Savings
Secondary Instructional Coaches reduction of 1 FTE	\$90,000	7	\$ 630,000	8.30%	\$ 52,290
HS Guidance Admin Secretary	\$60,000	1	60,000	0%	0
Middle School AP 1 FTE per school	\$125,000	4	500,000	11.70%	58,500
HS Testing Coordinators	\$85,000	3	255,000	0%	0
Reduction of Counselor Contracts to 10 months	\$9,000	N/A	144,000	N/A	144,000
Totals:		16	\$1,589,000		\$254,790

Summary FY 2024-25 Adopted Budget

To summarize, the Board of Education's Financial Plan for FY 2024-25 represents a critical effort to restore fiscal sustainability amidst ongoing financial challenges. The District is faced with difficult budgetary deficits, driven by increased salary and benefit obligations, inflationary pressures, and a depleted local fund balance. Despite increases in local revenue, the District still anticipates a budget shortfall in the coming fiscal year, prompting the implementation of a multi-tiered spending reduction plan. This plan strategically focuses on reducing personnel costs through position freezes, adjustments in staff allocations, and managing attrition over time, with the ultimate aim of balancing the budget and rebuilding reserves. The careful alignment of financial resources with operational needs, along with the emphasis on preserving essential services while reducing costs, demonstrates our commitment to fiscal responsibility. Through these measures, the District aims to stabilize its financial position and ensure long-term sustainability for future fiscal years.

Budgetary Item	Impact in FY 2024-25	Long-term Impact (Beyond FY 2024-25)
Total Deficit Consideration after Revenue Changes	\$ (5,219,985)	\$ (5,219,985)
Tier I: Corrective Action Plan from FY 2023-24	2,395,000	2,395,000
Tier II: Central Office and Ancillary Support/Central Services	2,034,747	2,364,457
Tier III: Instructional Support and Non-Core Teaching Roles	835,305	5,126,500
Estimated Net Financial Position after Spending Reductions	\$ 45,067	\$ 4,665,972

FY 2024-25 Budget Resolution

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

Fund 1 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Instructional Programs:

Total 5100 - Regular Instructional Services	\$ 57,584,748
Total 5200 - Special Population Services	11,503,507
Total 5300 - Alternative Program Services	2,182,867
Total 5400 - School Leadership Services	3,651,384
Total 5800 - School-Based Services	215,517
	75,138,023

Support Services:

Total 6100 - Support and Development Services	104,499
Total 6400 - Technology Support Services	172,715
Total 6500 - Operational Support Services	6,122,176
Total 6600 - Financial and Human Resource Services	198,851
Total 6900 - Policy, Leadership, and Public Relations Services	541,578
	7,139,819

Ancillary Services:

Total 7200 - Nutrition Services	35,492
	35,492

Total State Public School Fund Appropriation **\$ 82,313,334**

Fund 1 Revenues: The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 3100 - State Public School Fund Revenue	\$ 82,313,334
	82,313,334

Total State Public School Fund Appropriation **\$ 82,313,334**

Fund 2 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 31,345,797
Total 5200 - Special Population Services	13,192,416
Total 5300 - Alternative Program Services	2,728,728
Total 5400 - School Leadership Services	6,837,892
Total 5500 - Co-Curricular Services	2,659,205
Total 5800 - School-Based Services	11,120,283
	<u>67,884,321</u>
Support Services:	
Total 6100 - Support and Development Services	2,861,288
Total 6200 - Special Population Support and Development Services	762,406
Total 6300 - Alternative Programs Support and Development Services	22,489
Total 6400 - Technology Support Services	2,208,773
Total 6500 - Operational Support Services	9,916,512
Total 6600 - Financial and Human Resource Services	4,000,922
Total 6700 - Accountability Services	233,695
Total 6800 - System-wide Pupil Support Services	221,656
Total 6900 -Policy, Leadership, and Public Relations Services	3,718,134
	<u>23,945,875</u>
Ancillary Services:	
Total 7200 - Nutrition Services	3,928
	<u>3,928</u>
Non-Programmed Charges:	
Total 8100 - Payments to Other Governmental Units	1,400,000
	<u>1,400,000</u>
Total Local Current Expense Fund Appropriation	<u><u>\$ 93,234,124</u></u>

Fund 2 Revenues: The following revenues are hereby estimated to be available the Local Current Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 3200 - State Revenue - Other Funds	\$ 250,000
Total 4100 - Local Sources General	91,544,124
Total 4400 - Local Sources - Unrestricted	880,000
Total 4800 - Local Sources - Restricted	560,000
	<u>93,234,124</u>
Total Local Current Expense Fund Appropriation	<u><u>\$ 93,234,124</u></u>

Fund 3 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Instructional Programs:

Total 5100 - Regular Instructional Services	\$ 797,635
Total 5200 - Special Population Services	1,714,295
Total 5300 - Alternative Program Services	1,778,742
Total 5800 - School-Based Services	131,868
	4,422,540

Support Services:

Total 6100 - Support and Development Services	2,000
Total 6200 - Special Population Support and Development Services	979,165
Total 6300 - Alternative Programs Support and Development Services	80,332
Total 6500 - Operational Support Services	95,017
Total 6900 - Policy, Leadership, and Public Relations Services	5,000
	1,161,514

Non-Programmed Charges:

Total 8100 - Payments to Other Governmental Units	169,063
Total 8200 - Unbudgeted Funds	274,476
	443,539

Total Federal Grants Fund Appropriation

\$ 6,027,594

Fund 3 Revenues: The following revenues are estimated to be available to the Federal Grant Fund Revenues for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

PRC 017 Voc. Ed-Program Improvement	\$ 127,395
PRC 026 McKinney-Vento Homeless Assistance	8,539
PRC 049 Title VI Preschool	44,010
PRC 050 ESEA Title I	1,910,865
PRC 060 IDEA VI-B Handicapped	2,800,639
PRC 070 IDEA CEIS	581,552
PRC 103 Title II - Improving Teacher Quality	267,461
PRC 104 Title III - Language Acquisition	149,872
PRC 108 ESEA Title IV - Student Support and Academic Enrichment	104,782
PRC 111 Title III - Language Acquisition - Significant Increase	11,928
PRC 115 ESEA Title I - Targeted Support and Improvement	10,551
PRC 118 IDEA VI-B Special Needs	8,000
PRC 119 IDEA Targeted Assistance for Preschool	2,000
	6,027,594
Total Federal Grants Fund Appropriation	\$ 6,027,594

Fund 4 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 292,120
	<u>292,120</u>
Support Services:	
Total 6400 - Technology Support Services	225,000
Total 6500 - Operational Support Services	225,670
	<u>450,670</u>
Ancillary Services:	
Total 7200 - Nutrition Services	45,000
	<u>45,000</u>
Capital Outlay:	
Total 9000 - Capital Outlay	15,436,721
	<u>15,436,721</u>
Total Capital Outlay Fund Appropriation	<u><u>\$ 16,224,511</u></u>

Fund 4 Revenues: The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 4110 - County Appropriation - Recurring Capital	\$ 1,787,040
Total 4810 - County Appropriation - Capital Investment Plan	14,437,471
	<u>16,224,511</u>
Total Capital Outlay Fund Appropriation	<u><u>\$ 16,224,511</u></u>

Fund 5 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ancillary Services:	
Total 7200 - Nutrition Services	\$ 4,568,239
	<u>4,568,239</u>
Non-Programmed Charges:	
Total 8100 - Payments to Other Governmental Units	55,000
	<u>55,000</u>
Total Child Nutrition Fund Appropriation	<u>\$ 4,623,239</u>

Fund 5 Revenues: The following revenues are hereby estimated to be available to the Child Nutrition Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 3800 - Other Restricted Grants	\$ 2,844,669
Total 4300 - Sales Revenues	1,769,070
Total 4400 - Local Sources - Unrestricted	9,500
	<u>4,623,239</u>
Total Child Nutrition Fund Appropriation	<u>\$ 4,623,239</u>

Fund 7 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Care Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ancillary Services:	
Total 7200 - Nutrition Services	\$ 2,114,949
	<u>2,114,949</u>
Total Community Schools Fund Appropriation	<u><u>\$ 2,114,949</u></u>

Fund 7 Revenues: The following revenues are estimated to be available to the Child Care Expense Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 4200 - Tuition & Fees	\$ 1,754,949
Total 4400 - Local Sources – Unrestricted	<u>360,000</u>
	<u>2,114,949</u>
Total Community Schools Fund Appropriation	<u><u>\$ 2,114,949</u></u>

Fund 8 Expenditures: The following amounts are hereby appropriated for the operation of the school administrative unit in the Fund 8 - Other Local Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Instructional Programs:	
Total 5100 - Regular Instructional Services	\$ 147,782
Total 5200 - Special Population Services	1,788,816
Total 5300 - Alternative Program Services	3,188,902
Total 5800 - School-Based Services	2,352,317
	<u>7,477,817</u>
Support Services:	
Total 6300 - Alternative Programs Support and Development Services	70,520
Total 6800 - System-wide Pupil Support Services	152,000
	<u>222,520</u>
Non-Programmed Charges	
Total 8100 – Payments to Other Governmental Units	\$25,000
	<u>\$25,000</u>
Total Other Local Revenues Fund Appropriation	<u><u>\$ 7,725,337</u></u>

Fund 8 Revenues: The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Local Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Total 3200 - State Revenue – Other Funds	\$ 525,000
Total 3700 - Federal Revenue – Other Funds	3,554,012
Total 4100 - Local Sources - General	2,225,000
Total 4200 - Tuition & Fees	500,000
Total 4400 - Local Sources – Unrestricted	921,325
	<u>7,725,337</u>
Total Other Local Revenues Fund Appropriation	<u><u>\$ 7,725,337</u></u>

Section 14 - The Superintendent is hereby authorized to:

Transfer appropriations under the following conditions:

1. Amounts may be transferred between functions of the same purpose of the same fund with a quarterly report of such transfers provided to the Board of Education and entered into the Board's minutes.
2. Amounts may be transferred between sub-functions and objects of expenditures with a monthly report of such transfers provided to the Board of Education being required.
3. Amounts may not be transferred between Fund Codes without prior approval of the Board of Education.
4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency.
5. For the purpose of year-end closeout only, the Board of Education agrees to suspend the restrictions/provisions of this resolution given that a summary of all such transfers must be reported no later than December 31, 2025 and any such transfers resulting from the extraordinary/unusual occurrences/circumstances must be noted and explained.

THINK (AND ACT) DIFFERENTLY

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



Key Priorities

Creating a Culture of Safety and Wellness



Creating a Culture of Safety and Wellness

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

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

Instructional Excellence: Preparing Students for Life



Instructional Excellence: Preparing Students for Life

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

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

Empowering, Equipping and Investing in Our People



Empowering, Equipping and Investing in Our People

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

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

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

Equitable and Transparent Fiscal Stewardship and Operations



Strengthening Family and Community Engagement



Instructional Excellence: Preparing Students for Life (continued)

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



THINK (AND ACT) DIFFERENTLY



Equitable and Transparent Fiscal Stewardship and Operations

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

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

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



Strengthening Family and Community Engagement

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

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

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

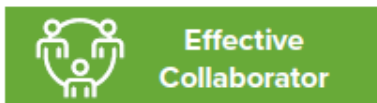
Portrait of a Graduate

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



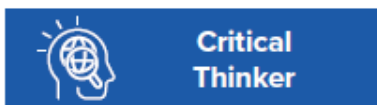
Skilled Communicator

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



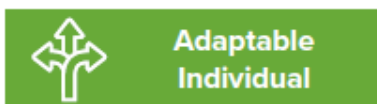
Effective Collaborator

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



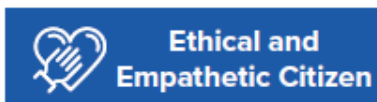
Critical Thinker

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



Adaptable Individual

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



Ethical and Empathetic Citizen

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

Board of Education

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

CHCCS School Board's Mission Statement:

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

George W. Griffin,
Chair
ggriffin@chccs.k12.nc.us



Riza Jenkins,
Vice Chair
rjenkins@chccs.k12.nc.us



Meredith H. Ballew
meredith.ballew@chccs.k12.nc.us



Rani D. Dasi
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Vickie L. Feaster Fornville
vfeasterfornville@chccs.k12.nc.us

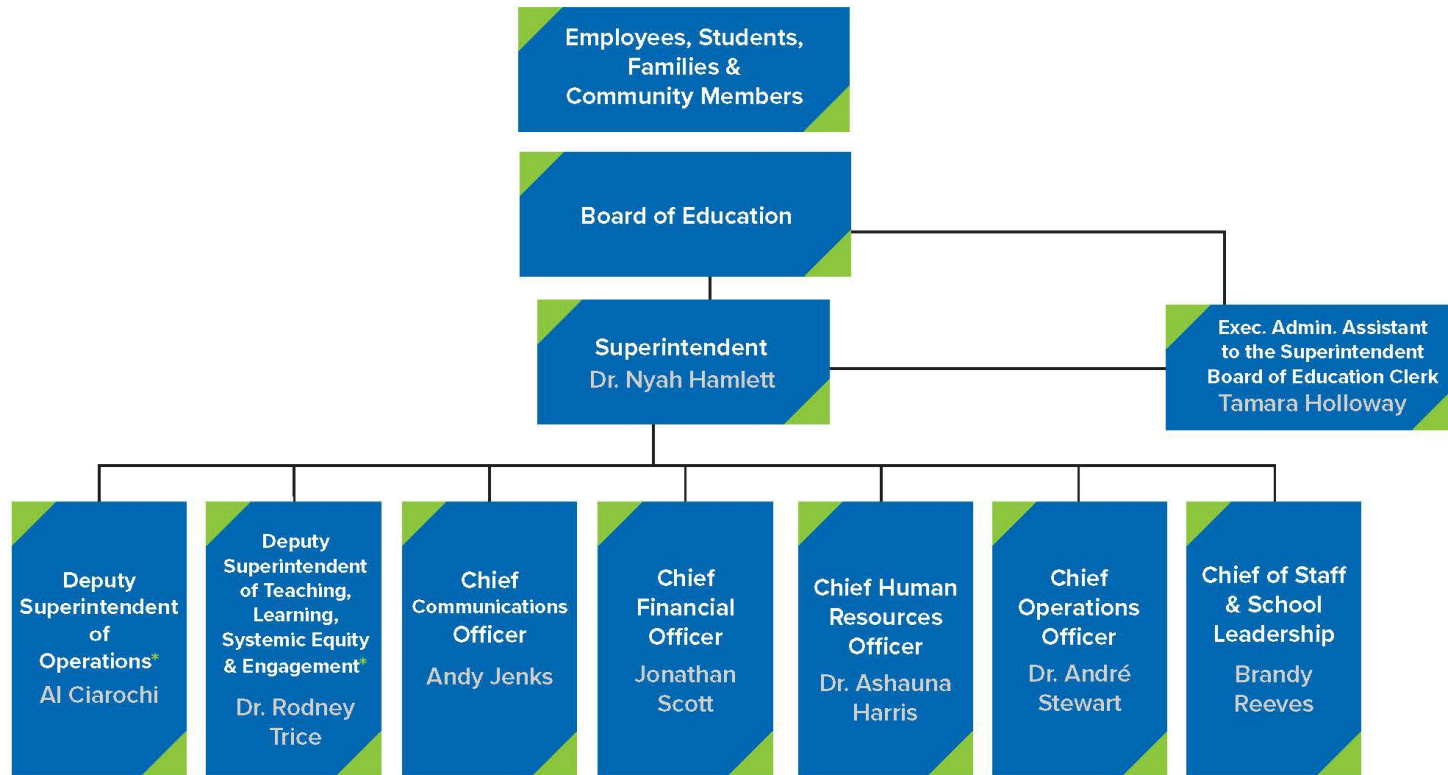


Michael H. Sharp
mike.sharp@chccs.k12.nc.us





Superintendent’s Cabinet & Central Services Division



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

FY 2024-25 Budget Preparation Timeline

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

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

November - December

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

January – February

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

March - April

- Superintendent submits FY2025 Proposed Budget Request to the Board of Education
- Board of Education holds Public Hearing work session
- Board of Education holds budget work session for final consideration and review
- Board of County Commissioners holds budget work session for consideration and review
- Board of Education approves FY2025 Budget Request and submits to the Board of County Commissioners

May – November

- Board of County Commissioners holds Public Hearing on budget
- Board of County Commissioners holds work sessions to review requested budget
- Board of County Commissioners holds final Public Hearing and work session
- Board of County Commissioners adopts FY 2024-25 Local and Capital Fund budget
- Board of Education approves Final Budget Resolution for all Fund Codes

FY 2024-25 Budget Preparation Process

This year, the District's budget preparation process was tied directly to the development of a [Reduction in Force \(RIF\) plan](#) to address the continuing budgetary deficit position that the District has experienced over the last few fiscal years. District Administration and the Board of Education developed and implemented a tiered plan that aimed to address these difficulties while minimizing the impact to student outcomes and minimizing the direct impact to affected employees. The link to the full plan is included above, and important excerpts from the plan about the development process are included below:

Preliminary Determination

Per policy 7920, *“The superintendent shall determine whether or not a reduction in force for employees subject to this policy is necessary, appropriate or in the best interests of the school system. If the superintendent decides to recommend to the board a reduction in force, he or she shall first determine which positions shall be subject to the reduction. In making that determination, the superintendent shall account for both: (a) structural considerations, such as identifying positions, departments, courses, programs, operations, and other areas where there are (1) less essential, duplicative, or excess personnel; (2) job responsibility and/or position inefficiencies; (3) opportunities for combined work functions; and/or (4) decreased student or other demands for curriculum, programs, operations, or other services; and (b) organizational considerations, such as anticipated organizational needs of the school system and program/school enrollment.”*

Per policy 7921, *“The superintendent with prior board approval may terminate or reduce the term of employment of classified employees in order to reduce staff positions.”*

Considerations

The Reduction in Force (RIF) plan and subsequent budget preparation process detailed several considerations that the District Administration and Board used as the guiding principles in developing the plan:

Operational Consideration: The aforementioned policy factors and additional factors of consideration are designed to provide a well-rounded assessment of each position's value and importance within the school district. Despite the operational considerations, the District Administration acknowledges the potential strain on our schools and central services departments, with inevitable disruptions to essential services that diminishes the quality of education we strive to provide. The combination of these factors assisted the superintendent and leadership team in making informed decisions about staffing while considering multiple aspects of each role's contribution to the district's mission and operations.

- **Impact on Student Outcomes:** The degree to which the position directly or indirectly impacts student learning, growth, achievement, and overall educational experience.
- **Optimal Value for Investment:** Essentially, conducting a cost-benefit analysis comparing the cost of each position against its benefits to the organization, including impact on student outcomes, revenue generation, and support to other essential roles.

- **Operational Necessity:** How essential the role is for the day-to-day functioning of the school district and its ability to meet its core objectives.
- **Strategic Plan Impacts:** Example: ___'x'___ key strategic action (KSA) will be delayed or may not be accomplished if we eliminate ___'y'___ position(s).
- **Workload Shifts to Other Employee Groups:** Example: By eliminating the Chief of School Support and Wellness FTE, the Chief of Staff and School Leadership will become the Superintendent's designee/district hearing officer for discipline matters.
- **Legal Requirement:** Whether the position is mandated by law or necessary to comply with legal and regulatory requirements.
- **Unique Skills:** The level of specialized knowledge, abilities, or expertise required for the role that may be difficult to replace or distribute among other staff members.

Educational Impact Consideration: The primary consideration in any reduction in force will be the maintenance of a sound and balanced educational program that is consistent with the functions and responsibilities of the school system. Priority in the retention of staff will be given to effectiveness in performance rather than seniority factors. The Superintendent and leadership team considered a variety of factors in determining which employees will be included in the reduction in force, including the following:

- work performance and evaluation ratings;
- areas of licensure;
- program enrollment;
- service in extra duty positions, qualifications for, and willingness to fill such positions; and
- length of service, with higher priority given to service in this school system

Racial Equity Decision Protocol (REDP) Consideration: As with any major decisions that directly impact our students and/or staff, the Administration and Board considered a few guiding questions from the District's REDP. This protocol helps to ensure that proper consideration is given to all groups of students and staff. It gives the time and space to directly consider unforeseen burdens that may be placed on a group as a result of the decision being considered. The main questions considered included:

- Who is most directly affected by this RIF plan?
- Who experiences benefit or burden if we eliminate ___'x'___ position(s)?
- How can the district support and expand the engagement, leadership, and power of Black, Indigenous, People of Color (BIPOC) communities in the decision-making process regarding service provision to schools moving forward?

Changes in Fiscal Management for FY 2024-25

The District has implemented several general changes relating to fiscal management. The District's Business and Financial Services Division has continued to develop a strong professional development plan to invest in and grow deeper a deeper understanding of fiscal operations, internal controls, and statutory laws governing the financial processes of the District. The structure of this plan contains monthly professional development time between the Business and Financial Services Division, department bookkeepers, and school treasurers across the District. It also includes several opportunities for training new principals, veteran principals, and budget managers on financial matters relevant to their work. Outside of the focus on internal development, the Business and Financial Services Division has also committed to building relationships with external sources of professional development such as the North Carolina Association of Business Officials (NCASBO) and the Government Finance Officers Association (GFOA) so that our staff can utilize the extensive professional development opportunities offered by these organizations.

Beyond that, the Business and Financial Services division has developed and implemented more widespread digitization of high-volume forms. For example, the division has implemented a digital extra duty contract, utilized a digital employment contract for all summer school employees, and utilized a digital form to track position updates. This benefits the District in aligning with its sustainability goals and provides an easily accessible, permanent document trail should any of this information need review in the future. These procedural changes were set up to ensure compliance and increase efficiency in their various aspects of the fiscal management process for the District.

Looking Forward: Strategic Goals and Actions for FY 2024-25

In the upcoming 2024-25 academic year, our primary strategic actions will consist of:

Business and Financial Services Division:

- Continue to build the District's fiscal capacity, aligning budgets with our overarching strategic plans, and ensuring the equitable allocation of resources.
 - Closely monitor the implementation of the aforementioned spending reduction plan in collaboration with the HR division to ensure fiscal sustainability in the short-term and the long-term.
- Continue to lean on the concept of Academic Return on Investment (A-ROI) to develop effective plans when critical decision-making is required and to monitor plans in action effectively in ways that involve all stakeholders.
- Continue to engage our school principals, treasurers, and department bookkeepers in the North Carolina Association of School Business Officials (NCASBO) Principals and Treasurers Academies professional learning offerings. These employee groups have been

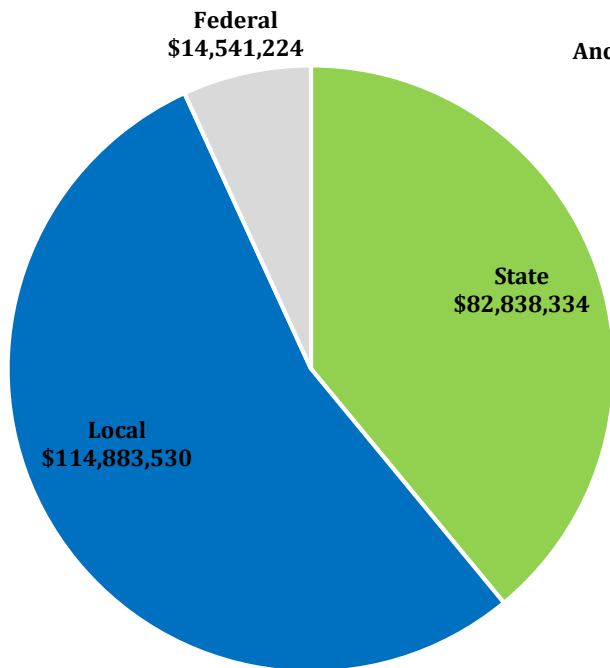
exposed to several accounting, financial, and leadership topics and skills relevant to their roles in the District.

- Pursuing the full Meritorious Budget Award from ASBO International.
- Begin our evaluation, preparation, and planning process for a strategic business systems transformation. This transformation involves the modernization of the district's Accounting and Entity Resource Planning (ERP) systems.

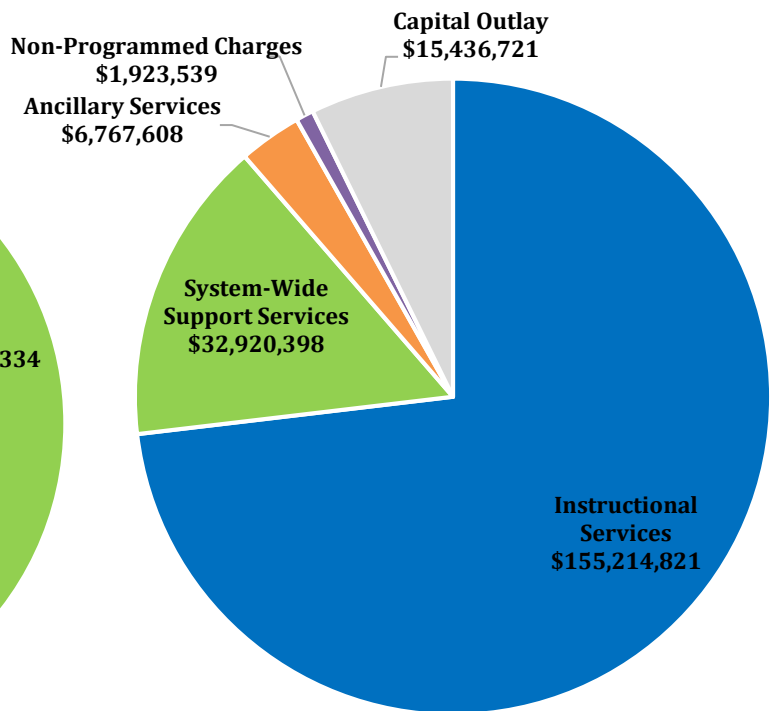
Summary of FY 2024-25 Revenues and Expenditures by Fund

	State Public School Fund	Local Operating Fund	Federal Grants Fund	Capital Outlay Fund	Child Nutrition Fund	Community Schools Fund	Other Local Revenues Fund	Total
Revenues								
State	\$ 82,313,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ 82,838,334
Local	-	93,234,124	-	16,224,511	2,844,669	-	3,554,012	114,883,530
Federal	-	-	6,027,594	-	1,778,570	2,114,949	3,646,325	14,541,224
Fund Balance Appropriated	-	-	-	-	-	-	-	-
Total Revenues	\$ 82,313,334	\$ 93,234,124	\$ 6,027,594	\$ 16,224,511	\$ 4,623,239	\$ 2,114,949	\$ 7,725,337	\$ 212,263,088
Expenditures								
Instructional Services	\$ 75,138,023	\$ 67,884,321	\$ 4,422,540	\$ 292,120	\$ -	\$ -	\$ 7,477,817	\$ 155,214,821
System-Wide Support Services	7,139,819	23,945,875	1,161,514	450,670	-	-	222,520	32,920,398
Ancillary Services	35,492	3,928	-	45,000	4,568,239	2,114,949	-	6,767,608
Non-Programmed Charges	-	1,400,000	443,539	-	55,000	-	25,000	1,923,539
Capital Outlay	-	-	-	15,436,721	-	-	-	15,436,721
Total Expenditures	\$ 82,313,334	\$ 93,234,124	\$ 6,027,594	\$ 16,224,511	\$ 4,623,239	\$ 2,114,949	\$ 7,725,337	\$ 212,263,088

FY 2025 Revenue Snapshot by Source of Funding



FY 2025 Expenditures Snapshot by Type

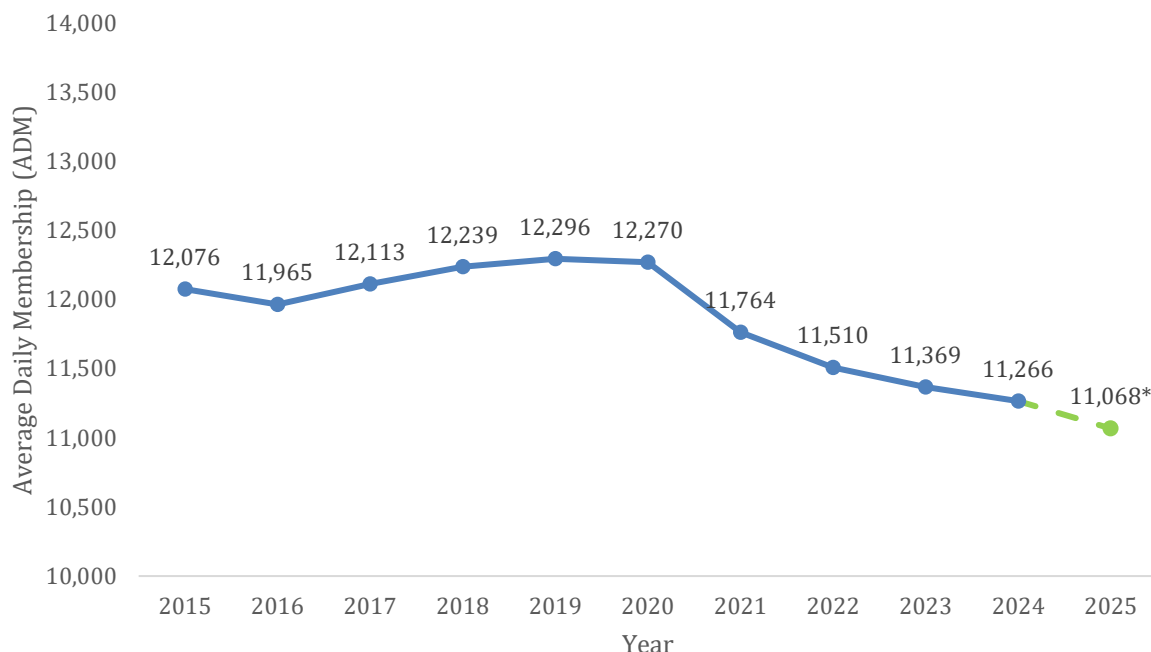


Budget Comparison for Last 3 Fiscal Years All Funds

	FY 23 Actual	FY 24 Actual	FY 25 Budgeted	FY 24 Actual to FY 25 Budgeted
State Public School Fund				
Revenue Received	\$ 80,068,737	\$ 82,945,174	\$ 82,313,334	(631,840)
Expenditures Paid	80,068,737	82,945,174	82,313,334	(631,840)
Ending Net Balance	-	-	-	
Local Operating Fund				
Revenue Received	82,510,304	89,691,391	93,234,124	3,542,733
Expenditures Paid	88,998,975	95,178,035	93,234,124	(1,943,911)
Ending Net Balance	(6,488,671)	(5,486,644)	-	
Federal Grants Fund				
Revenue Received	10,588,780	6,449,468	6,207,594	(241,874)
Expenditures Paid	10,588,780	6,449,468	6,207,594	(241,874)
Ending Net Balance	-	-	-	
Capital Outlay Fund				
Revenue Received	14,734,818	21,360,791	16,224,511	(5,136,280)
Expenditures Paid	15,541,522	21,311,808	16,224,511	(5,087,297)
Ending Net Balance	(806,704)	48,983	-	
Child Nutrition Fund				
Revenue Received	4,789,055	4,144,450	4,623,239	478,789
Expenditures Paid	4,121,174	4,433,586	4,623,239	189,653
Ending Net Balance	667,881	(289,136)	-	
Community Schools Fund				
Revenue Received	2,871,206	2,122,004	2,114,949	(7,055)
Expenditures Paid	1,825,543	2,697,723	2,114,949	(582,774)
Ending Net Balance	1,045,663	(575,719)	-	
Other Grants Fund				
Revenue Received	8,541,184	8,054,872	7,725,337	(329,535)
Expenditures Paid	9,193,767	9,681,149	7,725,337	(1,955,812)
Ending Net Balance	(652,583)	(1,626,277)	-	
Total Net Position	\$ (6,234,414)	\$ (7,928,793)	\$ -	

Enrollment Trends and Forecast

Over the 10 years prior to the COVID-19 pandemic, the District saw steady enrollment growth, with average growth just under 1% each year. Post-COVID trends and recent political action have created uncertainty for families around the District in the decision of where their children will receive their education. The District has experienced a steady decline in enrollment since the onset of the pandemic. The graph below shows the trend of actual student enrollment across the last 10 years and includes the District’s projection for FY 2024-25:



**The projected FY 2024-25 enrollment level of 11,068 ADM is based on a cohort-survival method of projection using the final enrollment count of FY 2023-24. It does not reflect actual students in seats as of writing. Please see the Information Section of this document for an in-depth review of the projection methodology.*

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

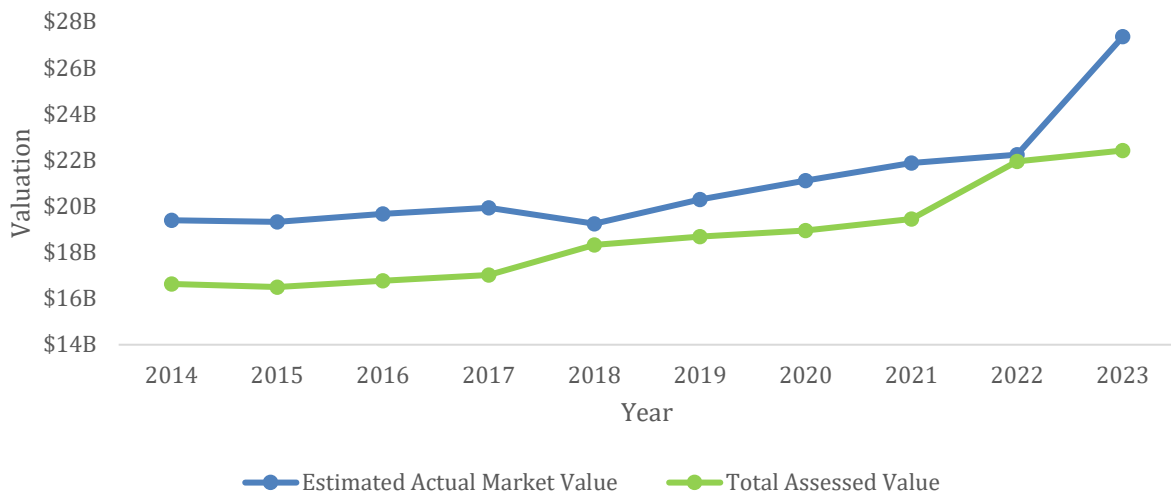
	FY 2024 Final Enrollment	FY 2025 Projected Enrollment	FY 24 Final to FY 25 Projection	
			Change	Percent
Elementary School	4,583	4,453	(130)	-3%
Middle School	2,720	2,663	(57)	-2%
High School	3,912	3,890	(22)	-1%
Other	51	62	11	22%
Total	11,266	11,068	(198)	-2%

Tax Base and Rate Trends

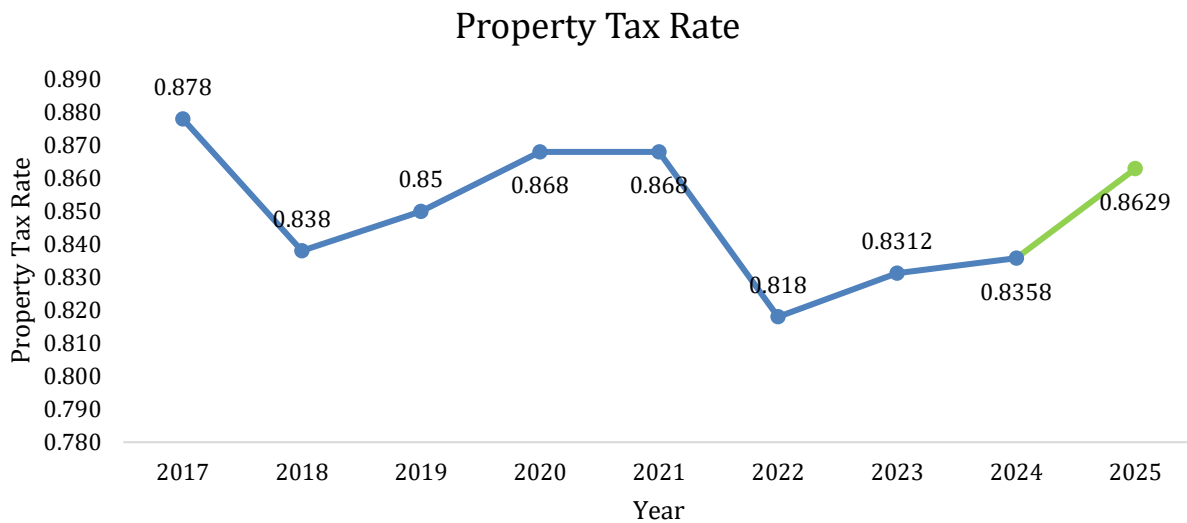
Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property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

Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2023	\$20,915,506,497	\$1,504,996,150	\$386,793,191	\$81,256,223	\$22,421,502,597	0.831	\$27,353,303,156	81.97%
2022	19,776,883,656	1,884,947,740	364,879,155	82,177,022	21,944,533,529	0.818	22,233,569,938	98.70%
2021	17,333,962,055	1,769,659,485	346,332,873	77,934,293	19,449,954,413	0.868	21,885,849,476	88.87%
2020	16,974,899,491	1,726,673,593	337,564,917	82,646,419	18,956,491,582	0.868	21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%

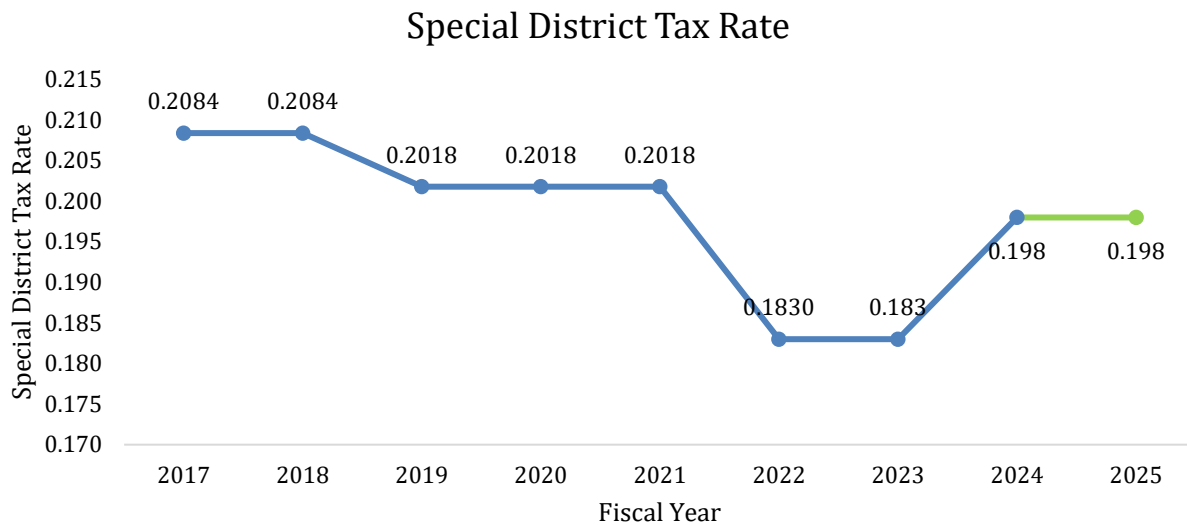
Source: Orange County Comprehensive Annual Report for the Fiscal Year 2022-23



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government during their annual budget adoption. The first rate to consider is the property tax rate (direct tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2017:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill-Carrboro City Schools District. The table below shows the Special District Tax rate trends since 2017:



Changes in Personnel Resource Allocations

In the FY 2024-25 budget, there are several changes to personnel directly related to the budget's adoption. Faced with a difficult financial position, the District implemented a tiered reduction-in-force (RIF) plan to restructure various aspects and allotments across the District. Further information on the plan can be found earlier in the Executive Summary within the budget narrative. The table below shows historical trends in various employee groups and the approximated effect of the reduction-in-force plan on those groups:

Year Ended June 30	Audited 2021	Audited 2022	Audited 2023	Estimated 2024	Proposed 2025
Officials, Admins, Mgrs	30	35	36	36	30
Principals	20	21	20	20	20
Asst. Principals, Non-Teaching	25	24	27	27	27
Total Administrators	75	80	83	83	77
Elementary Teachers	387	386	378	378	378
Secondary Teachers	167	175	178	178	164
Other Teachers	383	373	359	359	353
Total Teachers	937	934	915	915	895
Guidance	38	40	38	38	38
Psychological	8	13	13	13	13
Librarian, Audiovisual	36	37	37	37	37
Consultant, Supervisor	13	15	19	19	19
Other Professionals	179	180	164	164	156
Total School-Based Support	274	285	271	271	263
Total Professionals	1,286	1,299	1,269	1,269	1,235
Teacher Assistants	314	309	324	324	313
Technicians	19	19	18	18	18
Clerical, Secretarial	108	102	97	97	90
Service Workers	83	83	137	137	133
Skilled Crafts	19	16	20	20	18
Totals	1,829	1,828	1,866	1,866	1,807

Source: FY 2023 CHCCS Comprehensive Annual Financial Report and District Estimates

Debt Obligations and Changes

The District maintains a very healthy financial obligation position by incurring low amounts of debt only when necessary. The only major debt obligation engaged with during FY 2024 was the continuation of an installment purchase from Trinity 3 Holdings, LLC to provide each of our secondary students with Chromebooks. This was a 4-year agreement totaling \$3.44 million. Payment of the years 1-3 of the obligation have already been made, which brings the remaining obligation down to approximately \$0.89 million.

Year Ended June 30	Installment Purchases	Total Debt Obligations	Per Capita
2023	\$ 885,709	\$ 885,709	N/A
2022	1,767,560	1,767,560	11.75
2021	2,621,784	2,621,784	17.61
2020	194,468	194,468	1.30
2019	344,995	344,995	2.32
2018	362,825	362,825	2.48
2017	167,778	167,778	1.16
2016	597,416	597,416	4.21
2015	601,602	601,602	4.26
2014	890,391	890,391	6.34
2013	1,212,475	1,212,475	8.64

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

Note: This table is a ten-year schedule. However, current year county level annual population estimates are not released by the U.S. Census Bureau until the spring of the following year. Therefore, June 30, 2023 population-based information will be shown above as "N/A", and the information will be reported for the year ended June 30, 2022, if applicable.



ORGANIZATIONAL SECTION



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

Roadmap to the Organizational Section

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

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Governance Structure

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

George W. Griffin, Ph. D., Chair

Riza Jenkins, Vice Chair

Meredith H. Ballew

Rani D. Dasi

Vickie L. Feaster Fornville

Barbara Fedders

Michael H. Sharp

Reporting Entity

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

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

Our Mission

The mission of the Chapel Hill-Carrboro City Schools (CHCCS) is to enable all students to acquire through programs of excellence and fairness, the knowledge, skills and insights necessary to live rewarding, productive lives in an ever-changing society. Policies are the primary means by which the Board expresses its vision for the school district. In formulating specific policies, the Board is guided by its duties to provide students with the opportunity to receive a sound basic education as defined by the NC Supreme Court in *Leandro v. State*. It is further guided by governing principles it considers critical to providing a system of excellent schools where students can succeed. These governing principles are referenced frequently in the Board policies and also are set out below.

Historic and persistent obstacles which perpetuate opportunity and achievement gaps for students exist in CHCCS. With this policy, the district commits to establishing a framework to dismantle these structural and persistent barriers. The goal is to eliminate the racial predictability of achievement and provide educational opportunities that result in equitable outcomes for all.

CHCCS believes that excellence requires a commitment to equity. By addressing practices, policies and institutional barriers, including institutional racism and privilege, the district strives to create a safe and inclusive environment.

CHCCS will proactively acknowledge and intentionally address racial, cultural, religious, ability, gender, and any other biases to build institutional structures and practices that support the learning and achievement of all students.

CHCCS commits to:

1. Preparing all students to succeed in a multicultural, global society by providing equitable opportunities and multiple pathways that will build and honor the strengths of every student and eliminate any and all disparities.

2. Fostering family and community engagement by intentionally creating structures and processes that welcome and engage families and community as essential and active partners in major decisions in the educational process.

3. Improving school climate by leveraging diversity in its myriad forms to create schools where students, families, community members, and employees feel welcomed, valued, safe, supported, and where students and staff can perform to their personal bests without personal compromise.

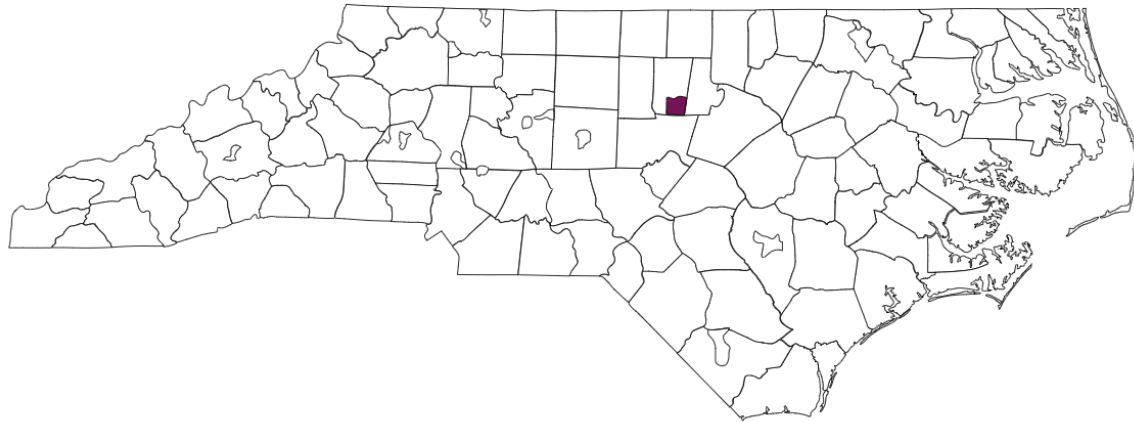
Recruit and retain teachers, staff and administration who are representative of the student population.

- 4. Providing all students with personalized strategies**, resources, opportunities and a restorative mindset that capitalize on each student’s current strengths and enhances their academic, social and emotional growth.
- 5. Enhancing all employees’ and Board members’** awareness and capacity around identifying and eradicating all gaps that exist and impede student success with a focus on culturally responsive teaching practices and cultural competencies towards social justice.
- 6. Removing all barriers** that exist within systems, outdated practices, and policies that continue to hinder success for all students by utilizing the Racial Equity Impact Assessment.
- 7. Ensuring every student has equitable access** to rigorous and culturally relevant curriculum, diverse and culturally competent teachers and staff, personalized learning supports, and facilities that are cutting edge and purposefully crafted for student engagement and success.

We further acknowledge and embrace our Non-Discrimination statement including all groups listed within that statement and prohibit discrimination, harassment, or bullying based on protected classifications that include, but are not limited to, the following: race, creed, color, national origin, gender, gender identity, class, socioeconomic status, ethnicity, sexual orientation, cognitive/physical ability, neurodiversity, diverse language fluency, religion, status as an English Language Learner, marital status, pregnancy, parenthood, immigration status, genetic makeup, or any classification or characteristic protected by state or federal law or regulation, or by this policy.

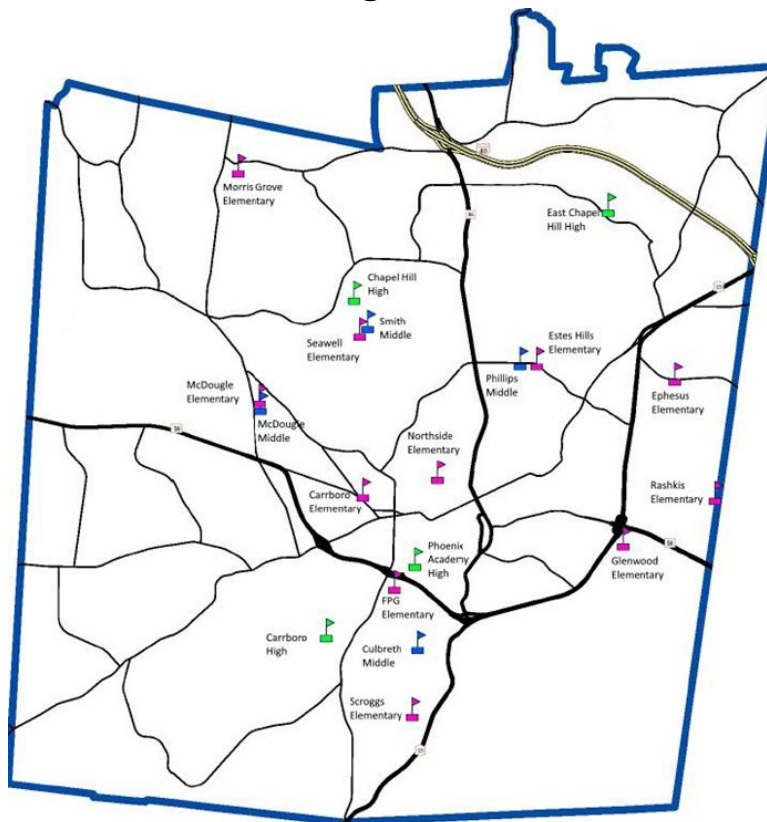
Chapel Hill-Carrboro City School’s Location

Chapel Hill-Carrboro City Schools (CHCCS) is one of two public school systems in Orange County, NC. CHCCS is located near the flagship campus of the University of North Carolina (UNC) and the world-renowned Research Triangle Park (RTP). The district operates three high schools, four middle schools, eleven elementary schools, a school for young people being treated at UNC Hospital and an alternative high school. These schools serve more than 11,000 students.



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

Chapel Hill-Carrboro City Schools Building Locations



Current Student Enrollment Totals

Student Enrollment is essential to projecting revenues and expenses during the budget development process. Since the budget cycle starts early in the calendar year, the budget is typically adopted using student enrollment projections. Then, once school begins, actual student enrollment counts are taken. The table below summarizes the official final student enrollments at our 20 schools from FY 2023-24:

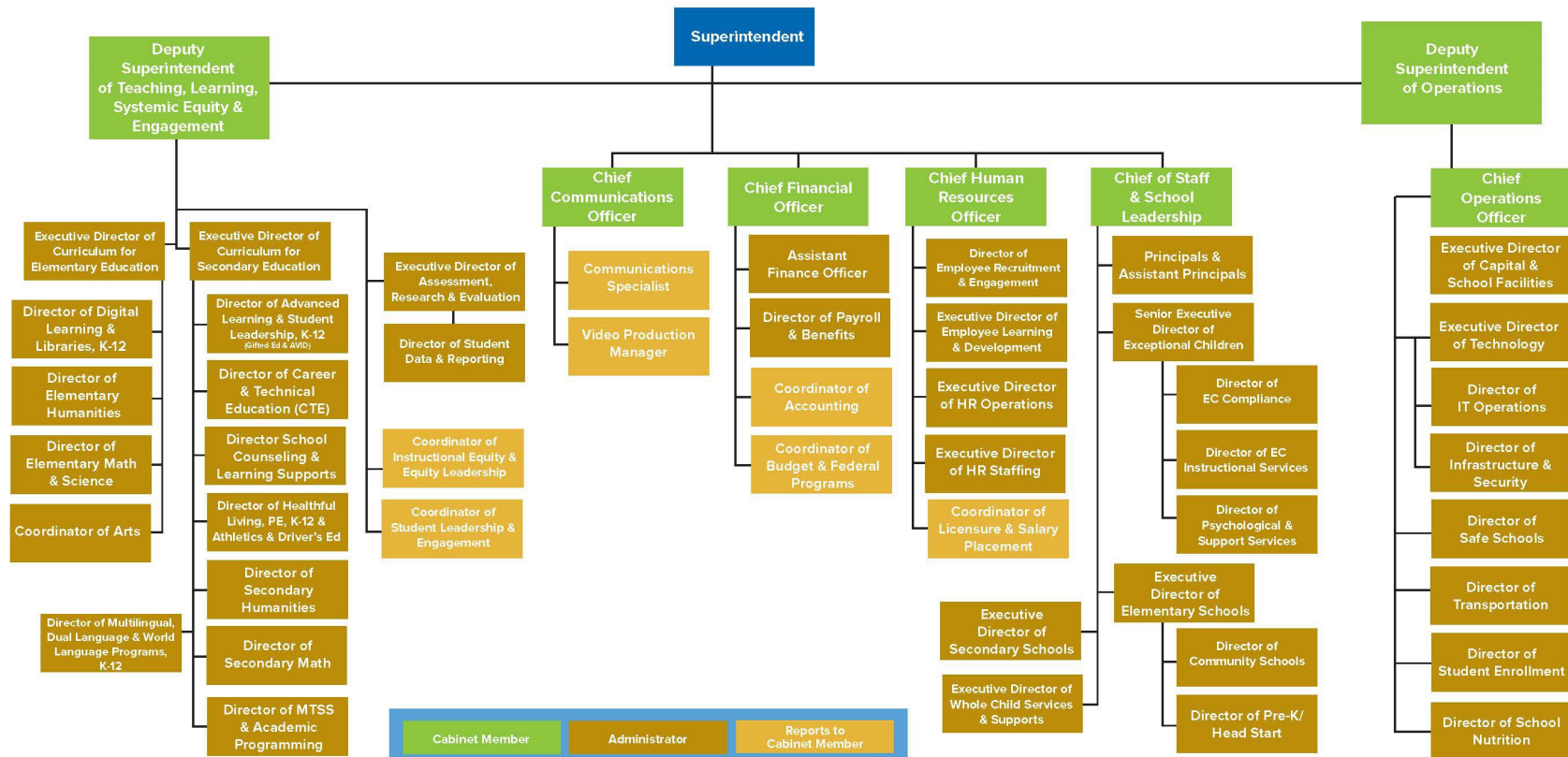
Schools	KI	1	2	3	4	5	6	7	8	9	10	11	12	Total
Carrboro Elementary	68	88	82	83	87	81								489
Ephesus Elementary	49	66	52	47	73	72								359
Estes Hills Elementary	55	48	52	55	61	69								340
FPG Elementary	87	95	80	91	76	81								510
Glenwood Elementary	55	78	72	75	64	63								407
McDougle Elementary	61	73	87	68	88	88								465
Morris Grove Elementary	43	70	56	62	88	80								399
Northside Elementary	48	55	51	81	75	70								380
Rashkis Elementary	62	62	60	86	72	82								424
Scroggs Elementary	49	72	56	76	55	75								383
Seawell Elementary	38	51	69	65	98	106								427
Culbreth Middle							204	230	250					684
McDougle Middle							221	229	254					704
Phillips Middle							184	178	223					585
Smith Middle							231	291	225					747
Carrboro High										235	243	212	194	884
Chapel Hill High										436	389	396	404	1,625
East Chapel Hill High										352	376	327	348	1,403
Phoenix Academy High										4	7	7	3	21
Virtual Learning Academy										3	13	6	8	30
Total	615	758	717	789	837	867	840	928	952	1,030	1,028	948	957	11,266

Source: North Carolina Department of Public Instruction (NCDPI) Membership Last Day by School Report for FY 2023-24
 Note: Pre-K/Head Start not included in any school or enrollment totals.

Organizational Charts

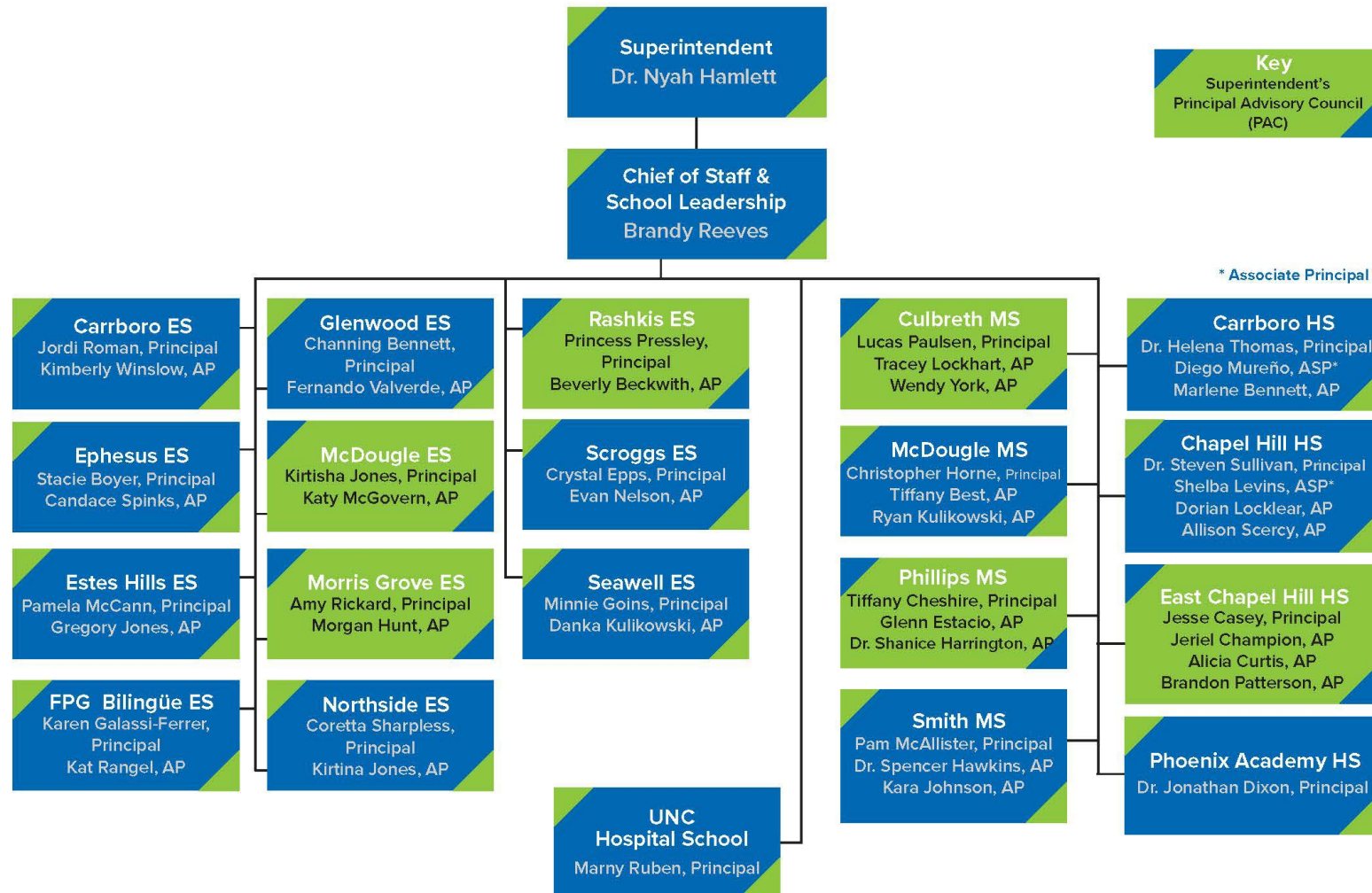


Cabinet & Senior Leadership Team





Principals, Associate Principals & Assistant Principals



Basis of Accounting

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

Classification of Revenues and Expenditures

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

Account Code Structure

Fund	Purpose	PRC	Object	Location	Use 1	Use 2	Grant Year
X	XXXX	XXX	XXX	XXX	XXX	XX	X

Example: 1.5110.001.121.300.000.00.0

Fund Codes

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

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

4 – The Capital Outlay Fund – Appropriations for:

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

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

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

7 – Reserved for LEA or Charter School local use.

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

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

Purpose Codes

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

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

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

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

Program Report Codes (PRC)

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

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

Object Codes

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

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

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

Location Codes

Location codes track location specific expenditures:

300 Northside Elementary	309 McDougle Middle
304 Carrboro Elementary	322 Culbreth Middle
310 Seawell Elementary	324 Phillips Middle
311 Ephesus Elementary	336 Smith Middle
312 Estes Hill Elementary	
316 Frank Porter Graham Elementary	305 Carrboro High
320 Glenwood Elementary	308 Chapel Hill High
326 McDougle Elementary	314 East Chapel Hill High
328 UNC Hospital School	338 Phoenix Academy
330 Scroggs Elementary	
334 Rashkis Elementary	810 Central Office
332 Morris Grove Elementary	

Use Codes

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

Grant Year

The grant year segment is used to align the expenditures to the matching grant year. For example: in the code 3.5110.050.121.000.000.00.4 the “.4” would align the expenditure to grant year 2024.

District Financial Structure

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

The Board reports the following major governmental funds:

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

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

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

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

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

The Board reports the following nonmajor governmental fund:

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

The Board reports the following major enterprise funds:

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

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

The Board reports the following fiduciary fund:

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

FY 2024-25 Budget Development Calendar

December 12, 2023	Finance, Facilities, and Operations Committee Meeting
January 5, 2024	Budget Development Worksheets and Guiding Questions distributed to schools and departments
January 9, 2024	Finance, Facilities, and Operations Committee Meeting
February 1, 2024	Board of Education Work Session: Preliminary Budget Overview
February 9, 2024	Leveled School Groups present their requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
February 13, 2024	Finance, Facilities, and Operations Committee Meeting
February 15, 2024	Superintendent presents preliminary budget information to Board of Education
March 1, 2024	Business and Financial Services provides budget update to Principals and Budget Managers
March 7, 2024	Superintendent submits FY 2024-25 Proposed Budget Request to the Board of Education
March 12, 2024	Finance, Facilities, and Operations Committee Meeting
March 21, 2024	Board of Education Budget Public Hearing and Work Session
March 29, 2024	Business and Financial Services Provides Budget Update to Principals and Budget Managers
April 9, 2024	Finance, Facilities, and Operations Committee Meeting
April 9, 2024	Board of County Commissioners Budget Work Session - CIP
April 11, 2024	Board of Education Budget Work Session
April 18, 2024	Board of Education approves the FY 2024-25 Budget Request for submission to the Board of Orange County Commissioners
April 25, 2024	Joint Meeting with Board of County Commissioners
May 3, 2024	Business and Financial Services provides Budget Update to Principals and Budget Managers
May 14, 2024	Finance, Facilities, and Operations Committee Meeting
May 14, 2024	Board of Orange County Commissioners Budget Public Hearing
May 16, 2024	Board of Orange County Commissioners Budget Work Session
May 23, 2024	Board of Orange County Commissioners Budget Work Session

- May 28, 2024 Board of Orange County Commissioners Budget Work Session
- May 30, 2024 Board of Orange County Commissioners Budget Public Hearing
- May 31, 2024 Business and Financial Services provides Budget Update to Principals and Budget Managers
- June 6, 2024 Board of Orange County Commissioners adopt the FY 2024-25 Local Fund and Capital Fund budgets
- June 11, 2024 Finance, Facilities, and Operations Committee Meeting
- November 7, 2024 Board of Education approves Budget resolutions for all Fund Codes

Budget Development Policies and Regulations

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

Board Policies that Guide Budget Development

Policy 8100: Budget Planning and Adoption:

In recognition of the importance of the budget planning process, the budget planning for the Board and the Administration will include:

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

Process

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

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

Fiscal Year

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

Budgets for Individual Schools

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

Policy 8351: Local Current Expense Fund Balance:

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

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

Regulations that Govern the Budget Process

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

Budget Development Process

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

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

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

FY 2024-25 General Fund Budget Development

This year, the District's budget preparation process was tied directly to the development of a [reduction-in-force \(RIF\) plan](#) to address the continuing budgetary deficit position that the District has experienced over the last few fiscal years. District Administration and the Board of Education developed and implemented a tiered plan that aimed to address these difficulties while minimizing the impact to student outcomes and minimizing the direct impact to affected employees. The link to the full plan is included above, and important excerpts from the plan about the development process are included below:

Preliminary Determination

Per policy 7920, "The superintendent shall determine whether or not a reduction in force for employees subject to this policy is necessary, appropriate or in the best interests of the school system. If the superintendent decides to recommend to the Board a reduction in force, he or she shall first determine which positions shall be subject to the reduction. In making that determination, the superintendent shall account for both: (a) structural considerations, such as identifying positions, departments, courses, programs, operations, and other areas where there are (1) less essential, duplicative, or excess personnel; (2) job responsibility and/or position inefficiencies; (3) opportunities for combined work functions; and/or (4) decreased student or other demands for curriculum, programs, operations, or other services; and (b) organizational

considerations, such as anticipated organizational needs of the school system and program/school enrollment.”

Per policy 7921, “*The superintendent with prior board approval may terminate or reduce the term of employment of classified employees in order to reduce staff positions.*”

Considerations

The Reduction in Force (RIF) plan and subsequent Budget Preparation Process detailed several considerations that the Administration and Board use as the guiding principles in developing the plan:

Operational Consideration: The aforementioned policy factors and additional factors of consideration are designed to provide a well-rounded assessment of each position's value and importance within the school district. Despite the operational considerations, the District Administration acknowledges the potential strain on our schools and central services departments, with inevitable disruptions to essential services that diminishes the quality of education we strive to provide. The combination of these factors assisted the Superintendent and leadership team in making informed decisions about staffing while considering multiple aspects of each role's contribution to the district's mission and operations.

- **Impact on Student Outcomes:** The degree to which the position directly or indirectly impacts student learning, growth, achievement, and overall educational experience.
- **Optimal Value for Investment:** Essentially, conducting a cost-benefit analysis comparing the cost of each position against its benefits to the organization, including impact on student outcomes, revenue generation, and support to other essential roles.
- **Operational Necessity:** How essential the role is for the day-to-day functioning of the school district and its ability to meet its core objectives.
- **Strategic Plan Impacts:** Example: ___'x'___ key strategic action (KSA) will be delayed or may not be accomplished if we eliminate ___'y'___ position(s).
- **Workload Shifts to Other Employee Groups:** Example: By eliminating the Chief of School Support and Wellness FTE, the Chief of Staff and School Leadership will become the Superintendent’s designee/district hearing officer for discipline matters.
- **Legal Requirement:** Whether the position is mandated by law or necessary to comply with legal and regulatory requirements.
- **Unique Skills:** The level of specialized knowledge, abilities, or expertise required for the role that may be difficult to replace or distribute among other staff members.

Educational Impact Consideration: The primary consideration in any reduction in force will be the maintenance of a sound and balanced educational program that is consistent with the functions and responsibilities of the school system. Priority in the retention of staff will be given to effectiveness in performance rather than seniority factors. The Superintendent and leadership team considered a variety of factors in determining which employees will be included in the reduction in force, including the following:

- work performance and evaluation ratings;
- areas of licensure;

- program enrollment;
- service in extra duty positions, qualifications for, and willingness to fill such positions; and
- length of service, with higher priority given to service in this school system

Racial Equity Decision Protocol (REDP) Consideration: As with any major decisions that directly impact our students and/or staff, the Administration and Board considered a few guiding questions from the District’s REDP. This protocol helps to ensure that proper consideration is given to all groups of students and staff. It gives the time and space to directly consider unforeseen burdens that may be placed on a group as a result of the decision being considered. The main questions considered included:

- Who is most directly affected by this RIF plan?
- Who experiences benefit or burden if we eliminate ‘x’ position(s)?
- How can the district support and expand the engagement, leadership, and power of Black, Indigenous, People of Color (BIPOC) communities in the decision-making process regarding service provision to schools moving forward?

FY 2024-25 Capital Fund Budget Development

The Capital Investment Plan (CIP) budget development follows a similar cadence with the budget development of the general fund. January and February consist of data and information gathering efforts to assess the District’s capital and facility needs. School principals are given the opportunity to work with their School Improvement Teams (SITs) to create a capital request in conjunction with their general budget request. With the information gathered, the District’s Operations team begins to prepare a preliminary CIP budget request. From there, the budget request goes through several iterations of work sessions with the Board of Education, Board of County Commissioners, and county staff. Once the official request is submitted in April, the BOCC conducts their own budget work sessions and public hearings regarding the CIP budget before adopting a final plan in June. The timeline for the FY 2024-25 CIP budget is included below:

January 5, 2024	Budget Development Worksheets and Guiding Questions distributed to schools and departments
February 9, 2024	Leveled School Groups present their requests to Cabinet based on school data, identified needs, schedules, and special circumstances.
March 7, 2024	Superintendent submits FY 2024-25 Proposed Budget Request to the Board of Education
April 9, 2024	Board of County Commissioners Budget Work Session - CIP
April 18, 2024	Board of Education approves the FY 2024-25 Budget Request for submission to the Board of Orange County Commissioners

April 25, 2024	Joint Meeting with Board of County Commissioners
May 14, 2024	Annual Operating Budget and CIP Hearings (1)
May 16, 2024	Budget/CIP Work Sessions (1)
May 23, 2024	Budget/CIP Work Sessions (2)
May 28, 2024	Budget/CIP Work Sessions (3)
May 30, 2024	Annual Operating Budget and CIP Hearings (2)
June 6, 2024	Board of Orange County Commissioners adopt the FY 2024-25 Local Fund and Capital Fund budgets
November 7, 2024	Board of Education approves Budget resolutions for all Fund Codes

Budget Management and Administration

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

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

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

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

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

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

Changes in Fiscal Management and Administration

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

Beyond that, the Business and Financial Services Division has developed and implemented more widespread digitization of high-volume forms. For example, the Division has implemented a digital extra duty contract, utilized a digital employment contract for all summer school employees, and utilized a digital form to track position updates. This benefits the District in aligning with its sustainability goals and provides an easily accessible, permanent document trail should any of this information need review in the future. These procedural changes were set up to ensure compliance and increase efficiency in their various aspects of the fiscal management process for the District.

Definitions of Sustaining Revenue Sources

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

Significant Sources of Revenue

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

Other Minor Miscellaneous Sources of Revenue

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

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



FINANCIAL SECTION



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

Roadmap to the Financial Section

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

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

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

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

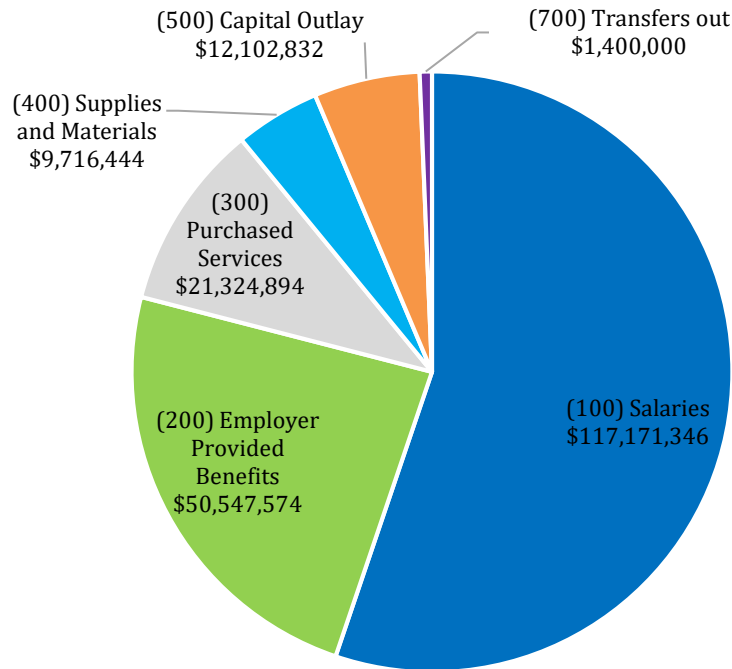
Summary Data for Total Budget
Actual FY 2021 – Budgeted FY 2025
Revenues by Source and Expenditures by Object (Level One Data)

Total Budget (All Funds)

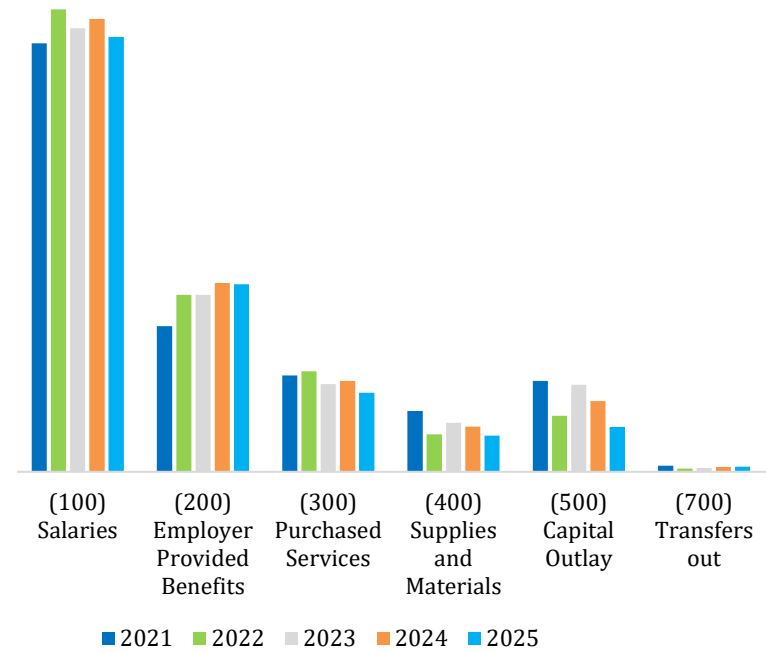
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues					
Revenues from State Sources	\$ 80,054,818	\$ 86,502,497	\$ 80,920,404	\$ 84,088,657	\$ 82,838,334
Revenues from Federal Sources	14,305,172	24,802,041	20,354,316	14,879,166	114,883,530
Revenues from Local Sources	121,595,267	107,508,395	119,482,017	124,740,507	14,541,224
Transfers in/Fund Balance Appropriated	7,324,602	6,659,950	7,814,966	6,227,339	-
Total Revenues	\$ 223,279,859	\$ 225,472,883	\$ 228,571,703	\$ 229,935,669	\$ 212,263,088
Expenditures					
(100) Salaries	\$ 115,520,223	\$ 124,600,037	\$ 119,546,582	\$ 122,077,756	\$ 117,171,346
(200) Employer Provided Benefits	39,248,563	47,723,319	47,677,113	50,919,399	50,547,574
(300) Purchased Services	25,990,239	27,116,003	23,659,423	24,484,992	21,324,894
(400) Supplies and Materials	16,386,873	10,085,907	13,224,480	12,157,252	9,716,444
(500) Capital Outlay	24,532,859	15,056,190	23,425,576	19,027,439	12,102,832
(700) Transfers out	1,601,102	891,427	1,038,529	1,268,831	1,400,000
Total Expenditures	\$ 223,279,859	\$ 225,472,883	\$ 228,571,703	\$ 229,935,669	\$ 212,263,090

FY 2021-FY 2025 Total Budgeted Expenditure Analysis

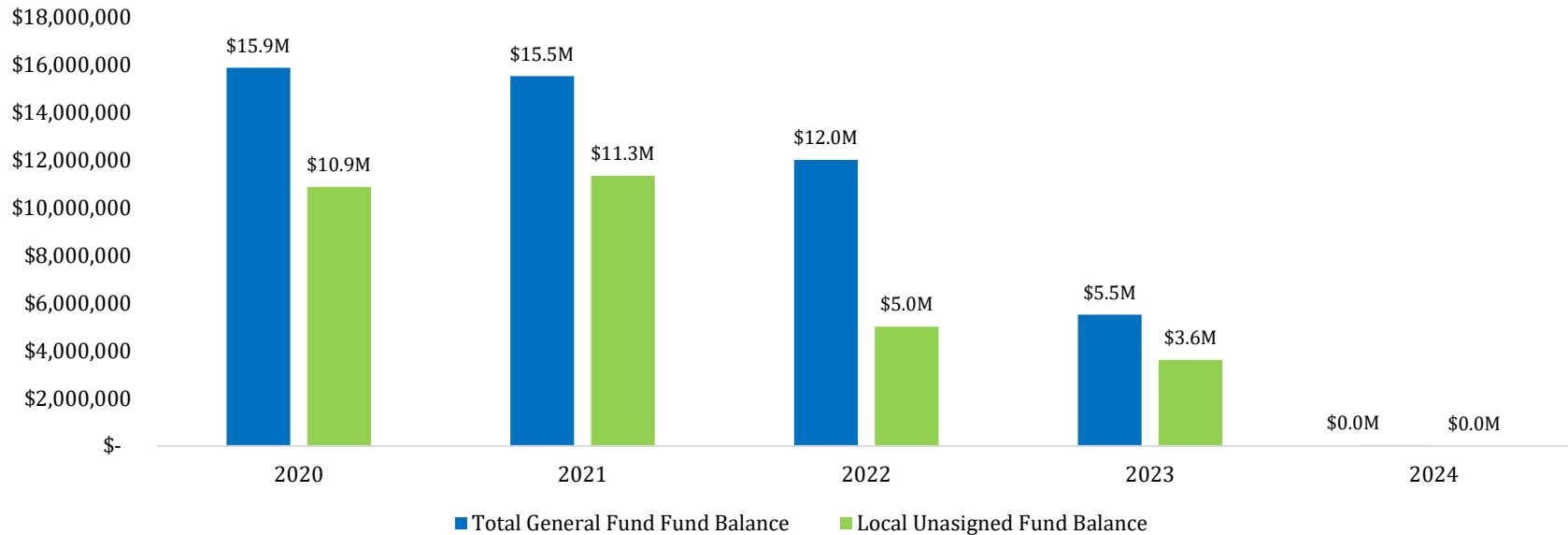
FY 2025 Total Budgeted Expenditures



5 Year Expenditure Trends by Object



Fund Balance Trends FY 2020-FY 2024



Budget Commentary:

The District began the FY 2022-23 with \$12 million in total fund balance with \$5 million of that being unassigned fund balance. As of the end of the 2022-23 fiscal year, the District’s total local fund balance was at \$5.5 million. Upon the consistent guidance from the Board of County Commissioners that the Orange County Government serves as the ultimate financial backstop for both school districts in Orange County, the Chapel Hill-Carrboro City Schools Board of Education appropriated \$5 million of local unassigned fund balance in its FY 2023 adopted budget. The entirety of this appropriation was utilized to increase employee compensation, which is directly tied to our strategic plan goal of empowering, equipping, and investing in our people. As a result, the District was left in a position of a structural deficit with a need to secure funding for future budget years to cover these recurring costs. The audited local unassigned fund balance for the fiscal year ending June 30, 2023, was \$3.6 million (4.07% of total expenditures), down from \$5 million (5.85%) the previous year. This is \$1.31 million below the District’s minimum target of 5.5% of local expenditures, which is \$4.93 million. The results of operations in FY 2023-24 leave the District at a local fund balance of **essentially zero**. The graph above highlights the trend of the District’s local fund balance over several fiscal years and ultimately shows its **critically low level**.

Summary Data for Operating Funds

Actual FY 2021 – Budgeted FY 2025

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

State Public School Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ 79,075,602	\$ 85,625,796	\$ 80,068,767	\$ 82,945,174	\$ 82,313,334
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance	-	-	-	-	-
Appropriated					
Total Revenues	\$ 79,075,602	\$ 85,625,796	\$ 80,068,767	\$ 82,945,174	\$ 82,313,334
Expenditures (by Object)					
(100) Salaries	\$ 55,885,090	\$ 57,393,699	\$ 54,067,450	55,340,861	56,067,711
(200) Employer Provided Benefits	18,258,549	23,462,731	21,641,405	23,117,687	23,421,316
(300) Purchased Services	1,849,341	1,279,938	1,792,372	1,770,683	1,266,216
(400) Supplies and Materials	3,082,622	1,759,666	2,043,389	2,249,494	1,385,377
(500) Capital Outlay	-	1,729,761	524,121	466,449	172,715
(700) Transfers out	-	-	-	-	-
Total Expenditures	\$ 79,075,602	\$ 85,625,796	\$ 80,068,737	\$ 82,945,174	\$ 82,313,334

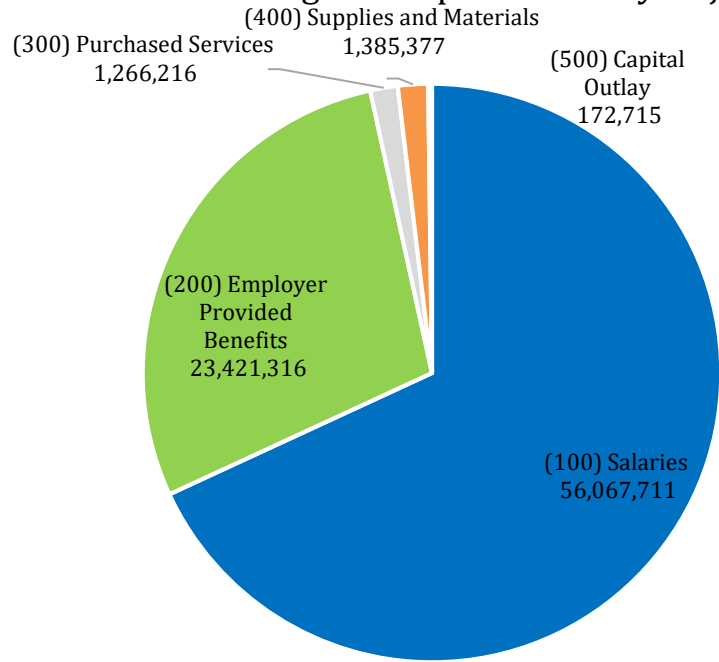
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$79,075,602	\$85,625,796	\$80,068,767	\$82,945,174	\$82,313,334
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	\$79,075,602	\$85,625,796	\$80,068,767	\$82,945,174	\$82,313,334
Expenditures (by Purpose)					
5110-Regular Curricular Services	\$32,948,909	\$36,424,015	\$36,135,825	\$36,229,930	\$50,296,528
5112-Cultural Arts Services	515,663	-	-	-	1,120
5116-Homebound/Hospitalized Curricular Services	-	560,531	711,472	684,379	-
5120-CTE Curricular Services	3,869,610	4,219,568	4,390,645	4,781,137	5,193,556
5132-Cultural Arts Curricular Services	3,405,023	3,727,201	3,720,684	3,614,243	-
5133-Physical Education Curricular Services	2,637,208	2,856,114	2,687,080	2,782,008	-
5134-Foreign Language Curricular Services	3,716,927	4,339,497	3,280,209	3,883,519	2,093,544
Total 5100 - Regular Instructional Services	47,093,340	52,126,926	50,925,914	51,975,215	57,584,748
5210-Children with Disabilities Curricular Services	8,846,795	8,886,705	7,829,025	8,388,095	9,521,034
5220-CTE Children with Disabilities Curricular Services	150,395	204,436	230,268	199,446	-
5230-Pre-K Children with Disabilities Curricular Services	71,607	85,062	-	-	-
5240-Speech & Language Pathological Services	635,956	648,633	684,764	712,782	-
5260-Academically/Intellectually Gifted Curricular Services	1,186,171	1,251,485	1,178,727	1,255,591	683,799
5270-LEP Services	2,626,278	2,632,018	2,429,738	2,301,818	1,298,674
Total 5200 - Special Population Services	13,517,202	13,708,339	12,352,521	12,857,732	11,503,507
5310-Alternative Instructional Services K-12	704,541	1,183,528	948,602	1,015,446	-
5320-Attendance & Social Work Services	1,445,079	1,315,384	1,352,020	1,377,820	-
5330-Remedial & Suppl K-12 Services	833,075	701,186	602,957	574,040	2,182,867
5340-Pre-K Readiness/Remedial & Supplemental	6,390	64,884	-	-	-
5350-Extended Day/Year Instructional Services	330,593	112,530	369,818	119,626	-
5353-Summer School Instruction	705,465	690,731	365,083	390,362	-
5360-Extended Learning (SELREP)	-	470,894	-	-	-
Total 5300 - Alternative Program Services	4,025,144	4,539,136	3,638,479	3,477,294	2,182,867

5403-School Treasurer	-	1,615			
5404-School Building Support Staff	916	64,052			
5410-School Principal	2,221,519	2,163,187	1,934,684	2,507,958	3,594,362
5420-School Assistant Principal	1,252,832	1,496,914	1,473,087	980,802	57,022
Total 5400 - School Leadership Services	3,475,267	3,725,768	3,407,771	3,488,760	3,651,384
5501-Athletics	-	8,612	-	-	-
5502-Cultural Arts	-	4,844	-	-	-
Total 5500 - Co-Curricular Services	-	13,456	-	-	-
5810-Educational Media Services	328,606	375,855	360,278	208,541	-
5820-Attendance - Social Work Services	211,950	244,848	214,349	237,171	185,807
5830-Guidance Services	1,332,791	1,334,116	1,269,142	1,824,509	29,710
5840-Health Services	1,310,478	1,126,013	929,869	808,917	-
5850-Safety and Security Support Services	-	29,332	539,036	525,549	-
5860-Instructional Tech Services	1,009,370	670,447	149,443	419,204	-
5870-Staff Development	-	18,825	-	-	-
Total 5800 - School-Based Services	4,193,195	3,799,436	3,462,118	4,023,891	215,517
6110-Regular Curricular Support	32,856	224,925	20,532	-	104,499
6115-Technology Curricular Support Services	-	3,500			
6120-CTE Curricular Support and Development Services	175,526	198,756	209,198	182,972	-
Total 6100 - Support and Development Services	208,382	427,180	229,731	182,972	104,499
6200-Special Population Support and Development Services	-	4,306	-	-	-
6201-Children with Disabilities Support	-	5,382	-	-	-
6207-Limited English Proficiency Support and Development Services	-	1,077	-	-	-
Total 6200 - Special Population Support and Development Services	-	10,765	-	-	-
6300-Alternative Programs and Services Support Services	-	1,615	-	-	-
6304-Pre-K Readiness/Remedial and Supplemental Support Services	-	1,077	-	-	-
Total 6300 - Alternative Programs Support and Development Services	-	2,691	-	-	-

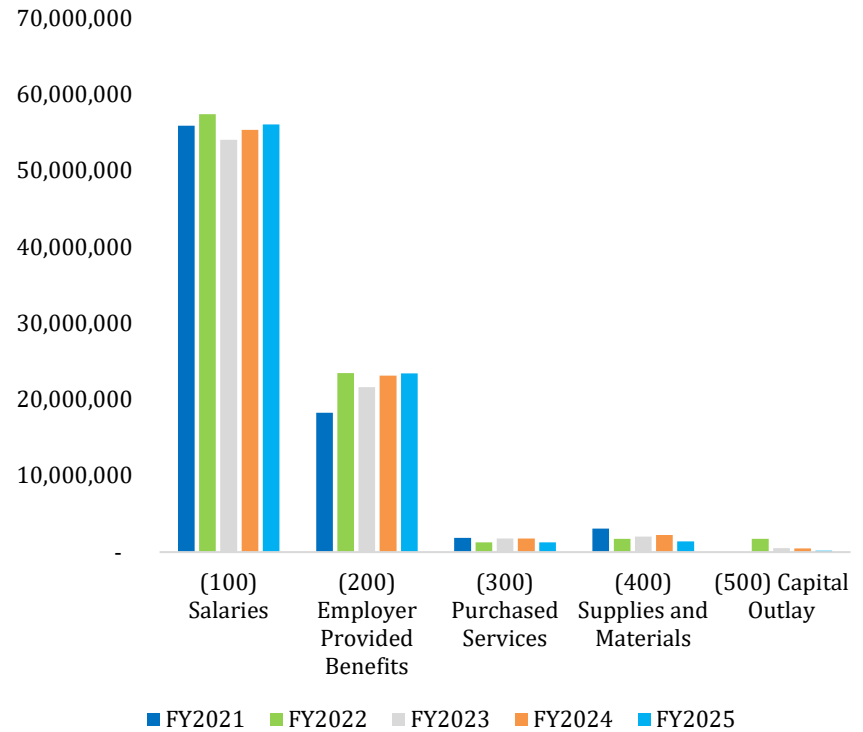
6400-Technology Support Services	257,111	983,639	213,928	422,002	172,715
6401-Technology Services	-	2,153	-	-	-
Total 6400 - Technology Support Services	257,111	985,792	213,928	422,002	172,715
6540-Custodial/Housekeeping Serv	3,122,139	3,263,660	2,796,513	2,926,805	3,416,420
6550-Transportation of Pupils	2,353,101	2,389,767	2,311,658	2,805,167	2,705,756
6580-Maintenance Services	-	35,525	-	-	-
Total 6500 - Operational Support Services	5,475,240	5,688,951	5,108,171	5,731,972	6,122,176
6611-Financial Office	123,392	125,455	150,614	157,610	198,851
6621-Human Resources	-	6,997	-	-	-
6623-Staff Development Services	-	2,691	-	-	-
6624-Salaries and Benefits Services	-	4,844	-	-	-
Total 6600 - Financial and Human Resource Services	123,392	139,988	150,614	157,610	198,851
6720-Planning, Research Development, and Program Evaluation	-	3,229	-	-	-
Total 6700 - Accountability Services	123,392	3,229	-	-	-
6910-Policy, Leadership, and Public Relations Services	-	1,615	-	-	-
6941-Office of The Superintendent	174,747	180,733	117,992	200,379	187,105
6942-Asst. Supt. For Instruction	161,015	135,928	258,040	224,352	192,816
6943-Asst. Supt. For Support Services	187,999	31,632.81	152,074	160,073	161,657
6950-Public relations and Marketing Services	-	4,844.25	-	-	-
Total 6900 -Policy, Leadership, and Public Relations Services	523,762	354,753	528,106	584,804	541,578
7100-Community Services	-	29,577	-	-	-
Total 7100 - Community Services	-	29,577	-	-	-
7200-Nutrition Services	183,566	69,807	51,383	42,921	35,492
Total 7200 - Nutrition Services	183,566	69,807	51,383	42,921	35,492
Total Expenditures	\$79,075,602	\$85,625,796	\$80,068,767	\$82,945,174	\$82,313,334

FY 2021-FY 2025 State Public School Fund Budgeted Expenditure Analysis

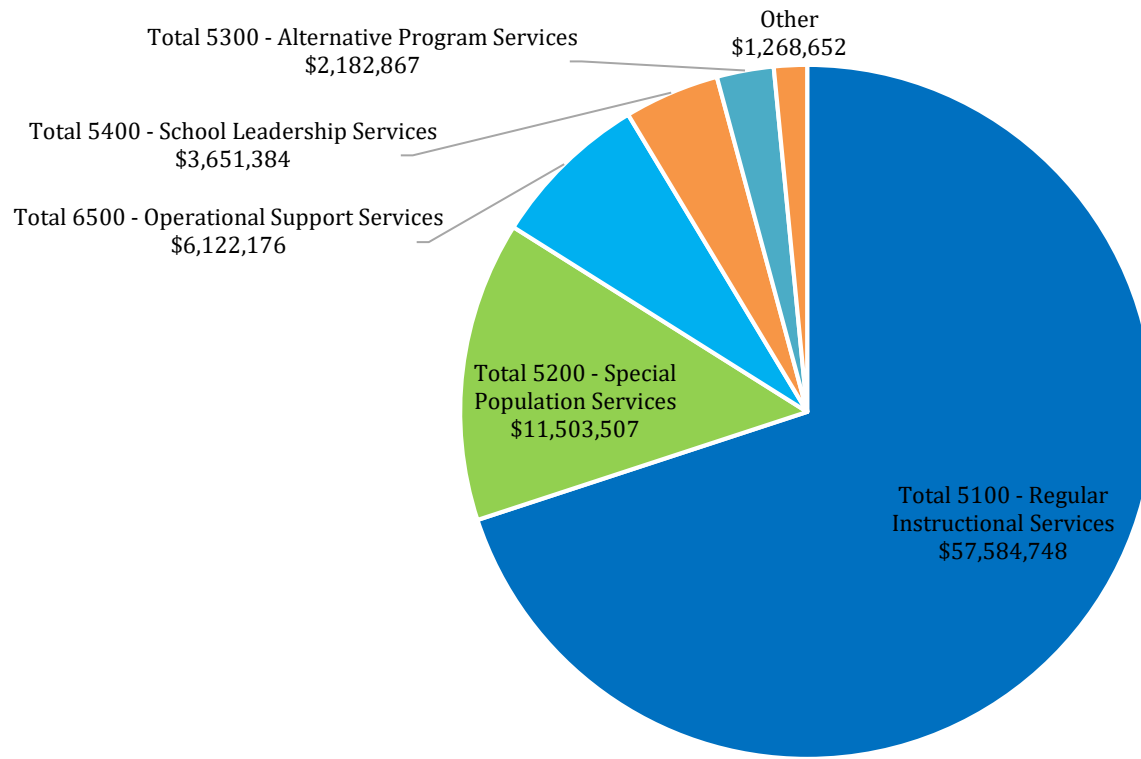
FY 2025 Budgeted Expenditures by Object



Five Year Trends by Object



FY 2025 Budgeted State Public School Fund Expenditures by Purpose



Budget Commentary:

The State Public School Fund is a critical part of the District’s total operation. It is composed almost entirely of salaries and benefits, which frees up local funding. The object code trends show the salaries remaining at similar levels, while other areas saw decreases. The dominant driver in this fiscal year’s budget is a 3% mandated raise that is included in the salary numbers. This tells the story of salaries and benefits continuing to increase with a background of decreasing student enrollment (discussed previously). This is critical to the future budgeting of the District because it means the local fund will have to absorb the additional costs, if all services are to remain at current levels. Analysis of the purpose code allocations show over 75% of the State budget focused on regular instruction and special populations.

Local Operating Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ 135,000	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	78,708,083	80,847,697	82,813,207	89,942,123	93,234,124
Transfers in/Fund Balance Appropriated	5,511,261	5,426,771	6,186,176	5,447,224	-
Total Revenues	\$ 84,219,344	\$ 86,409,468	\$ 88,999,383	\$ 95,389,347	\$ 93,234,124
Expenditures (by Object)					
(100) Salaries	\$ 47,427,868	\$ 49,852,462	\$ 51,705,580	\$ 56,066,273	\$ 53,125,122
(200) Employer Provided Benefits	18,769,657	19,344,946	22,253,010	23,895,198	23,907,082
(300) Purchased Services	11,226,778	11,049,176	10,799,797	11,201,381	11,344,465
(400) Supplies and Materials	5,764,367	4,403,586	3,202,433	2,924,779	3,431,036
(500) Capital Outlay	70,144	867,871	32	32,886	26,420
(700) Transfers out	960,530	891,427	1,038,529	1,268,831	1,400,000
Total Expenditures	\$ 84,219,344	\$ 86,409,468	\$ 88,999,383	\$ 95,389,347	\$ 93,234,124

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	78,507,490	78,708,083	82,813,207	89,942,123	93,234,124
Transfers in/Fund Balance Appropriated	3,100,000	5,511,261	6,186,176	5,447,224	-
Total Revenues	\$ 81,607,490	\$ 84,219,344	\$ 88,999,383	\$ 95,389,347	\$ 93,234,124
Expenditures (by Purpose)					
5110-Regular Curricular Services	\$ 21,260,308	\$ 23,339,873	\$ 26,567,664	\$ 26,606,437	\$ 24,878,254
5113-Physical Education Curricular	35,018	627	-	-	-
5114-Foreign Language Curricular	10,292	11,240	12,902	5,509	-
5116-Homebound/Hospitalized Curricular Services	322,238	251,933	358,155	325,240	390,753
5117-High School Academies	29,881	30,603	11,145	13,103	30,608
5118-Department Chairs	46,620	49,303	50,198	74,638	47,115
5120-CTE Curricular Services	656,067	850,705	994,420	940,905	941,712
5132-Cultural Arts Curricular Services	1,256,798	1,394,501	1,531,611	1,750,125	1,822,344
5133-Physical Education Curricular Services	836,831	849,471	971,677	1,235,143	1,265,025
5134-Foreign Language Curricular Services	1,292,020	1,852,876	1,941,229	1,923,434	1,969,987
Total 5100 - Regular Instructional Services	25,746,073	28,631,132	32,439,001	32,874,534	31,345,797
5210-Children W/Disabilities Curricular Services	6,734,706	5,671,142	5,287,093	7,123,158	7,221,693
5220-CTE Children W/Disabilities Curricular	44,453	50,775	55,669	65,988	67,763
5230-Pre-K Children W/Disabilities Curricular	470,450	496,482	370,495	472,747	485,836
5240-Speech & Language Pathology Services	1,321,912	1,277,324	298,646	1,507,814	1,538,531
5260-AIG Curricular Services	1,898,361	1,470,788	1,569,336	1,499,925	1,590,175
5270-LEP Services	1,560,869	1,862,028	1,718,226	2,108,243	2,288,418
Total 5200 - Special Population Services	12,030,750	10,828,539	9,299,465	12,777,876	13,192,416

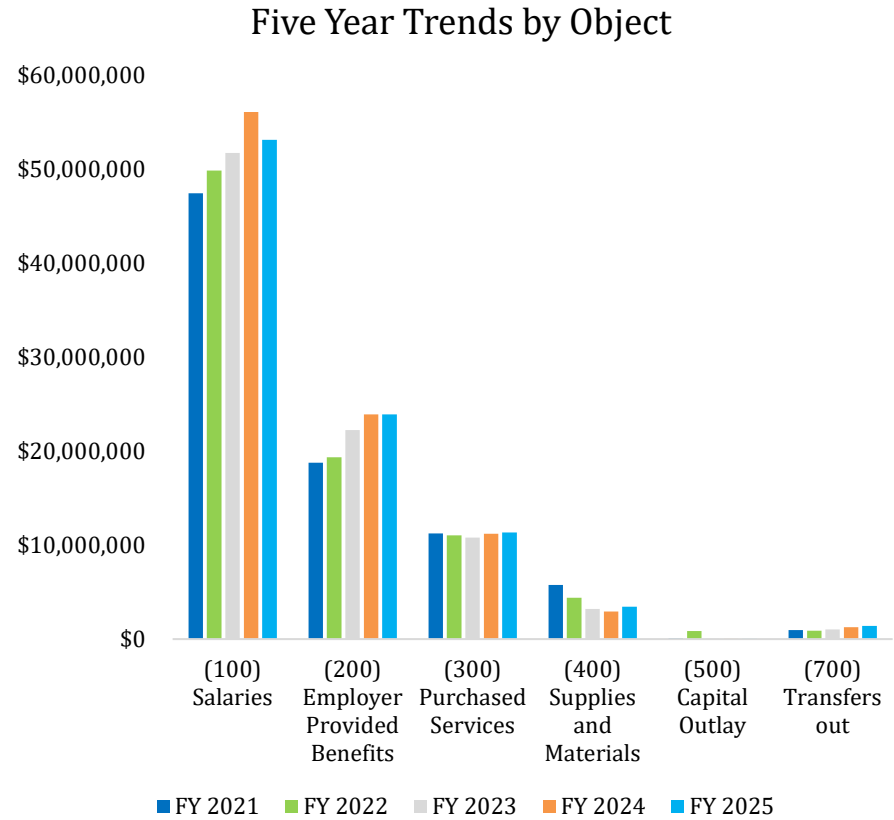
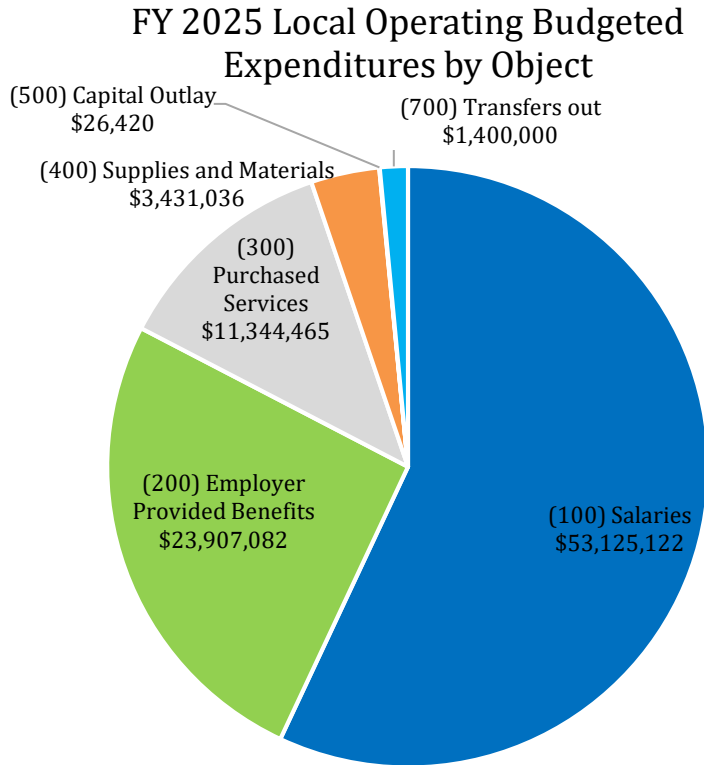
5310-Alternative Instructional Services K-12	304,865	340,490	311,956	342,757	237,393
5320-Attendance & Social Work Services	858,783	1,078,540	963,087	934,235	908,276
5330-Remedial & Supplemental K-12 Services	1,613,132	658,571	686,606	869,670	722,125
5340-Pre-K Readiness/Remedial & Supplemental	556,389	547,179	558,068	820,649	840,433
5350-Extended Day/Year Instructional Services	562,658	87,404	223,659	122,831	701
5351-Before/After School Instruction	316,160	102,030	5,596	26,702	19,800
5353-Summer School Instruction	223,401	125,624	124,037	99,502	-
Total 5300 - Alternative Program Services	4,435,387	2,939,838	2,873,009	3,216,346	2,728,728
5400-School Leadership Services	64,466	64,591	37,538	98,803	73,219
5402-Assistant Principal	-	627	-	-	-
5403-School Treasurer	53,757	65,279	67,295	70,940	72,316
5404-School Building Support Staff	2,185,634	2,213,972	2,475,584	2,666,274	2,691,747
5410-School Principal	1,131,899	2,104,919	1,941,460	1,511,736	1,494,250
5420-School Assistant Principal	1,575,292	1,605,017	1,915,058	2,532,160	2,506,360
Total 5400 - School Leadership Services	5,011,048	6,054,404	6,436,936	6,879,912	6,837,892
5501-Athletics	2,030,187	2,139,712	2,407,002	2,450,517	2,040,360
5502-Cultural Arts	210,966	239,967	245,883	231,932	266,784
5503-School Clubs & Student Organizations	438,055	274,906	347,531	302,742	352,061
Total 5500 - Co-Curricular Services	2,679,208	2,654,585	3,000,417	2,985,191	2,659,205
5810-Educational Media Services	1,943,048	1,731,779	1,833,477	2,024,559	2,106,893
5820-Attendance - Social Work Services	828,015	880,306	987,429	1,034,752	1,039,094
5830-Guidance Services	2,764,899	3,280,184	3,215,511	2,937,548	3,065,297
5840-Health Services	1,237,194	776,142	366,239	1,302,817	1,354,874
5841-ABC/Student Health Services	617	-	885	145	-
5848-Other Health Services	7,637	-	-	-	-
5850-Safety and Security Support	969,624	958,373	1,038,387	1,101,811	1,264,815

5860-Instructional Tech Services	1,071,755	1,104,351	1,610,455	1,528,921	1,414,652
5870-Staff Development	710,029	708,416	568,724	490,651	705,313
5880-Parent Involvement Services	15,983	16,316	48,091	49,145	32,008
5890-Volunteer Services	358,452	322,219	224,224	181,337	137,337
Total 5800 - School-Based Services	9,907,253	9,778,087	9,893,423	10,651,687	11,120,283
6110-Regular Curricular Support	1,021,588	1,328,081	1,908,777	2,249,455	2,367,741
6112-Cultural Arts Curricular Support and Development Services	1,449	500	73	1,145	-
6113-Physical Education Curricular Support and Development Services	1,164	1,570	1,586	1,592	-
6115-Technology Curricular Support	128,018	136,621	208,103	309,995	316,154
6120-Voc Curricular Support & Development Services	151,163	162,704	170,996	173,079	177,393
Total 6100 - Support and Development Services	1,303,382	1,629,477	2,289,536	2,735,266	2,861,288
6200-Spec Pop Support/Development Services	60,394	37,449	19,700	33,719	-
6201-Children W/Disabilities Support	384,482	418,434	364,355	533,569	487,576
6206-Aig Support and Development Services	-	-	4,606	-	-
6207-Lep Support and Development	233,040	203,314	213,327	229,207	274,830
Total 6200 - Special Population Support and Development Services	677,916	659,197	601,987	796,495	762,406
6300-Alternative Programs Support and Development Services	-	1,615	-	85,199	-
6303-Remedial and Supplemental Services K-12 Support Services	-	-	83	1,948	1,800
6304-Prek Readiness/Remedial Supp	24,643	19,680	25,395	19,580	19,771
6305-Extended Day/Year Instructional Support Services	3,000	719	468	1,067	918
Total 6300 - Alternative Programs Support and Development	27,643	22,013	25,947	107,795	22,489
6400-Technology Support Services	1,956,820	1,641,821	1,703,767	1,815,076	2,022,480
6401-Technology Services	305,984	334,542	173,635	181,773	186,293
6403-Technology User Support Services	391,257	6,888			
Total 6400 - Technology Support Services	2,654,061	1,983,251	1,877,402	1,996,849	2,208,773

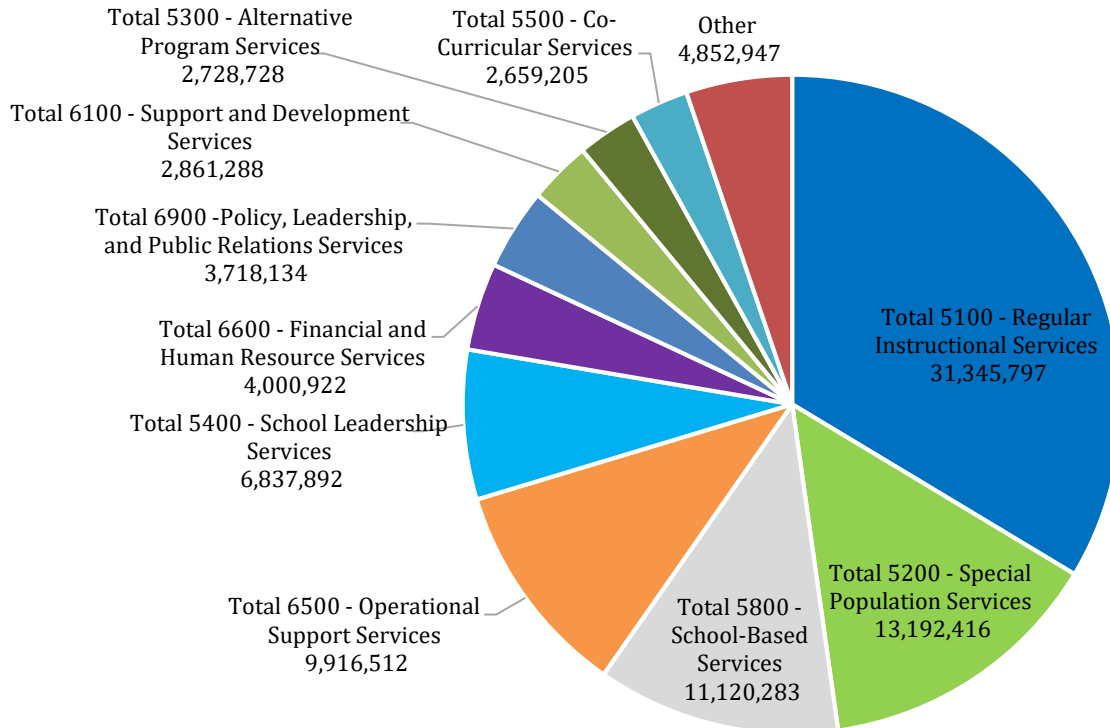
6510-Direction of Business Support	196,393	242,210	125,057	173,327	176,949
6530-Public Utilities & Energy	3,316,000	3,808,786	4,316,184	3,724,994	3,884,250
6540-Custodial/Housekeeping Services	2,203,960	1,849,456	1,598,865	2,238,843	1,392,998
6550-Transportation of Pupils	1,904,291	2,338,235	1,600,896	1,500,966	1,503,341
6570-Facilities Planning & Acquisition	4,783	820,000	-	-	-
6580-Maintenance Services	3,343,669	2,903,896	2,927,785	2,319,046	2,723,174
6581-Glass Maintenance	8,300	8,300	21,814	1,139	19,800
6582-Grounds Maintenance	14,079	81,829	186,440	282	-
6583-Electrical Maintenance	28,521	99,615	-	841	-
6584-Vehicle Maintenance	93,100	93,528	89,545	60,122	80,100
6585-Hvac Maintenance	62,396	190,242	-	440	90,000
6586-Plumbing Maintenance	23,700	98,179	-	1,896	45,000
6588-Locksmith	2,400	2,400	855	-	900
Total 6500 - Operational Support Services	11,201,592	12,536,677	10,867,441	10,021,895	9,916,512
6611-Financial Office	971,299	833,410	1,126,569	1,303,954	755,108
6612-Purchasing Services	64,855	16,519	-	74,997	76,796
6613-Risk Management Services	399,131	974,726	898,961	1,056,893	1,470,000
6620-Human Resources	17,390	53,175	48,480	11,239	8,100
6621-Human Resources	836,001	843,139	1,368,442	1,756,730	1,217,639
6622-Recruitment Services	49,475	52,885	10,236	51,752	96,036
6623-Staff Development Services	81,972	309,085	414,622	203,834	316,026
6624-Salary and Benefits Services	144,667	172,466	145,521	60,976	61,217
Total 6600 - Financial and Human Resource Services	2,564,790	3,255,404	4,012,831	4,520,375	4,000,922
6710-Student Testing Services	70,594	111,181	78,148	66,737	105,255
6720-Planning, Research Dev & Program	426,305	500,773	500,735	540,978	128,440
Total 6700 - Accountability Services	496,899	611,954	578,883	607,715	233,695
6820-Student Accounting Support Services	81,830	83,300	62,557	61,145	68,500
6830-Guidance Support Services	1,349	8,406	12,042	-	9,259

6840-Health Support Services	2,991	1,336	446	155	-
6850-Safety & Security Support Services	1,527,000	436,115	84,516	93,953	139,397
6860-Instructional Tech Support Services	5,000	5,000	449	643	4,500
Total 6800 - System-wide Pupil Support Services	1,618,170	534,157	160,010	155,896	221,656
6910-Other Support Services - Employee Benefits	185,035	201,048	251,193	260,379	129,205
6920-Other Support Services - Additional Pay	305,000	287,623	244,838	206,166	258,750
6930-Workshop	12,746	17,075	60,823	-	-
6932-External Audit	50,000	53,342	-	57,085	49,500
6941-Office of The Superintendent	496,606	385,516	517,845	490,487	363,299
6942-Office of Asst. Supt. For Instruction	552,272	769,914	1,041,474	1,174,280	1,270,196
6943-Office of Asst. Supt. For Support Services	632,639	1,036,267	951,815	1,055,208	1,127,448
6944-Office of School Support and Wellness	57,753	23,100	15,084	10,085	-
6945-Office of Strategic Planning	193,264	99,800	49,481	47,077	49,890
6950-Public Relations & Marketing Services	417,684	476,062	467,753	488,080	469,846
Total 6900 -Policy, Leadership, and Public Relations Services	2,902,999	3,349,746	3,600,306	3,788,848	3,718,134
7100-Community Services	-	30,142	-	-	-
Total 7100 - Community Services	-	30,142	-	-	-
7200-Nutrition Services	1,643	19,439	4,258	3,838	3,928
Total 7200 - Nutrition Services	1,643	19,439	4,258	3,838	3,928
8100-Pay to Other Governments & Transfers of Funds	960,530	891,427	1,038,529	1,268,831	1,400,000
Total 8100 - Payments to Other Governmental Units	960,530	891,427	1,038,529	1,268,831	1,400,000
Total Expenditures	\$ 84,219,344	\$ 86,409,468	\$ 88,999,383	\$ 95,389,347	\$ 93,234,124

FY 2021-FY 2025 Local Operating Budgeted Expenditure Analysis



FY 2025 Budget Local Operating Expenditures by Purpose



Budget Commentary:

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

Federal Grants Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	9,366,914	18,649,956	14,036,208	7,877,972	6,027,594
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	\$ 9,366,914	\$ 18,649,956	\$ 14,036,208	\$ 7,877,972	\$ 6,027,594
Expenditures (by Object)					
(100) Salaries	\$ 5,211,848	\$ 11,057,209	\$ 7,062,544	\$ 3,630,053	\$2,986,963
(200) Employer Provided Benefits	891,749	2,889,682	1,858,563	1,361,521	1,157,507
(300) Purchased Services	1,680,041	3,399,633	3,739,584	1,678,710	1,076,604
(400) Supplies and Materials	1,583,276	1,303,432	1,375,517	1,170,792	794,625
(500) Capital Outlay	-	-	-	36,895	11,895
(700) Transfers out	-	-	-	-	-
Total Expenditures	\$ 9,366,914	\$ 18,649,956	\$ 14,036,208	\$ 7,877,972	\$ 6,027,594

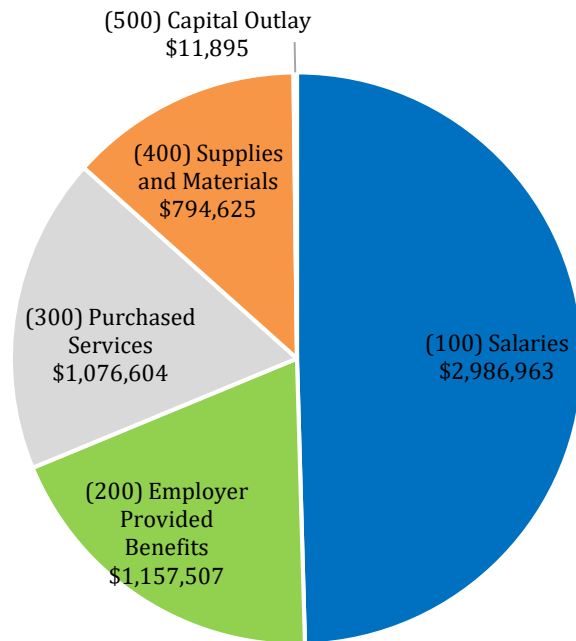
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	9,366,914	18,649,956	14,036,208	7,877,973	6,027,594
Revenues from Local Sources	-	-	-	-	-
Transfers in/Fund Balance Appropriated	-	-	-	-	-
Total Revenues	\$ 9,366,914	\$ 18,649,956	\$ 14,036,208	\$ 7,877,973	\$ 6,027,594
Expenditures (by Purpose)					
5110-Regular Curricular Services	\$ 315,499	\$ 5,324,115	\$ 1,606,681	\$ 1,256,414	\$672,240
5116-Homebound/Hospitalized Curricular Services			3,768	-	-
5120-CTE Curricular Services	110,672	132,897	158,670	125,395	125,395
5130-Program Enhancement	-	-	449,391	-	-
5132-Cultural Arts Curricular Services	-	-	23,145	-	-
5133-Physical Education Curricular Services	-	-	15,071	-	-
5134-Foreign Language Curricular Services	-	-	23,683	-	-
Total 5100 - Regular Instructional Services	426,171	5,457,012	2,280,407	1,381,809	797,635
5210-Children with Disabilities Curricular Services	2,117,780	1,960,982	2,876,792	1,570,533	1,570,533
5230-Pre-K Children with Disabilities Curricular Services	-	2,000	69,563	-	-
5240-Speech & Language Pathological Services	121,220	134,679	1,212,112	-	-
5260-Academically/Intellectually Gifted Curricular Services	-	-	10,765	-	-
5270-LEP Services	151,869	116,569	92,298	143,762	143,762
Total 5200 - Special Population Services	2,390,869	2,214,230	4,261,529	1,714,295	1,714,295
5310-Alternative Instructional Services K-12	64,006	1,416,674	83,738	84,560	84,560
5320-Attendance & Social Work Services	81,777	547,365	60,000	-	-
5330-Remedial & Supplemental K-12 Services	1,125,901	1,648,313	2,389,509	1,950,228	1,646,228
5340-Pre-K Readiness/Remedial & Supplemental	-	-	14,242	-	-

5350-Extended Day/Year Instructional Services	252,003	2,226,777	1,081,927	720,497	47,955
5360-School Extension Learning Recovery and Enrichment Program Instructional Services	3,182,423	1,083,925	-	-	-
Total 5300 - Alternative Program Services	4,706,110	6,923,054	3,629,416	2,755,285	1,778,742
5404-School Building Support Staff	-	-	538	-	-
Total 5400 - School Leadership Services	-	-	538	-	-
5810-Educational Media Services	-	-	12,315	-	-
5830-Guidance Services	81,777	161,099	138,000	-	-
5840-Health Services	165,065	228,474	449,767	106,503	106,503
5860-Instructional Tech Services	-	173,404	140,753	145,270	-
5870-Staff Development	-	-	15,000	-	-
5880-Parent Involvement Services	70,930	50,846	59,527	25,365	25,365
Total 5800 - School-Based Services	317,772	613,823	815,362	277,138	131,868
6120-Voc Curricular Support & Development Services	-	1,199	5,000	2,000	2,000
Total 6100 - Support and Development Services	-	1,199	5,000	2,000	2,000
6200-Spec Pop Support/Development Services	251,633	558,718	517,529	685,119	685,119
6201-Children W/Disabilities Support	64,033	50,281	59,881	294,047	294,047
Total 6200 - Special Population Support and Development Services	315,666	608,999	577,411	979,165	979,165
6300-Alternative Programs Support and Development Services	75,200	297,938	253,150	80,332	80,332
Total 6300 - Alternative Programs Support and Development Services	75,200	297,938	253,150	80,332	80,332

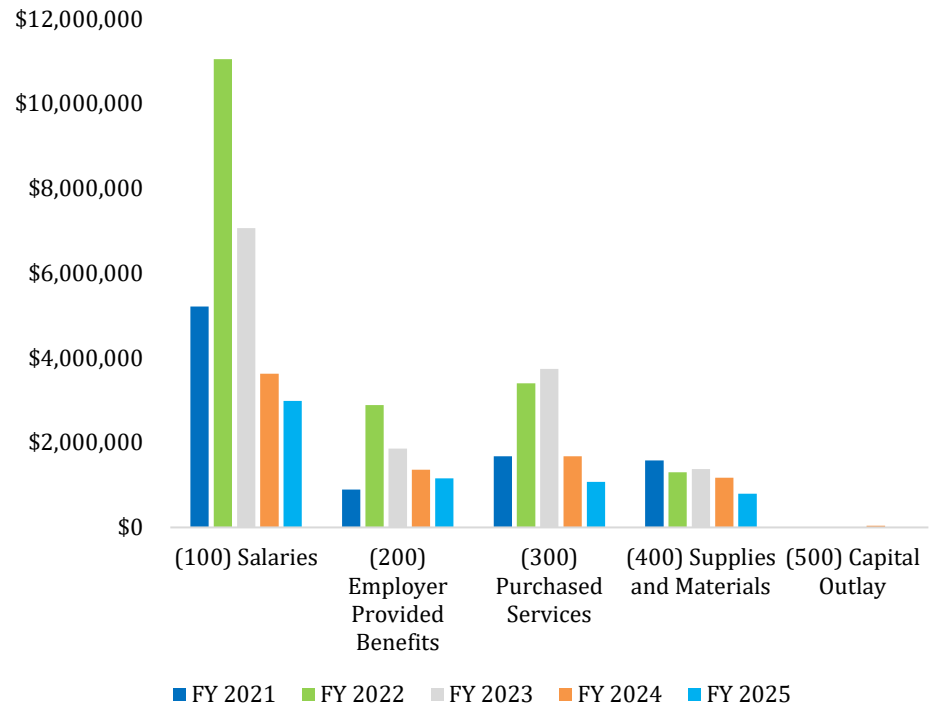
6400-Technology Support Services	591,806	-	-	-	-
Total 6400 - Technology Support Services	591,806	-	-	-	-
6540-Custodial/Housekeeping Serv	-	-	350,000	-	-
6550-Transportation of Pupils	125,000	411,587	455,954	149,356	95,017
6580-Maintenance Services	220,000	2,622	-	-	-
Total 6500 - Operational Support Services	345,000	414,209	805,954	149,356	95,017
6620-Human Resource Services	-	-	102,253	-	-
Total 6600 - Financial and Human Resource Services	-	-	102,253	-	-
6940-Leadership Services	-	5,000	5,000	5,000	5,000
6950-Public Relations and Marketing Services	-	13,853	-	-	-
Total 6900 - Policy, Leadership, and Public Relations Services	-	18,853	5,000	5,000	5,000
7200-Nutrition Services	-	-	5,383	5,383	-
Total 7200 - Nutrition Services	-	85,714	5,383	5,383	-
8100-Pay to Other Governments & Transfers of Funds	118,032	113,511	469,555	243,812	169,063
Total 8100 - Payments to Other Governmental Units	118,032	113,511	469,555	243,812	169,063
8200-Unbudgeted Federal Grant Funds	92,629	84,809	825,250	284,398	274,476
Total 8200 - Unbudgeted Funds	92,629	84,809	825,250	284,398	274,476
Total Expenditures	\$ 9,366,914	\$ 18,649,956	\$ 14,036,208	\$ 7,877,972	\$6,027,594

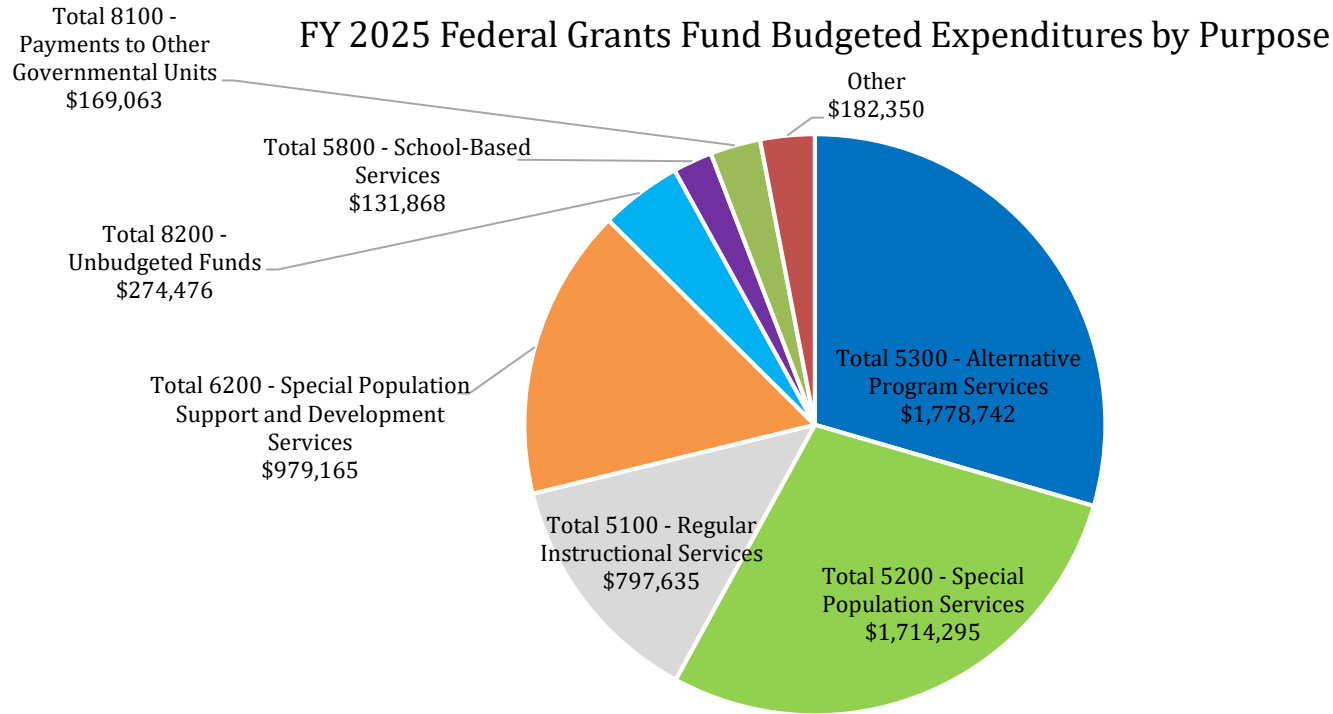
FY 2021-FY 2025 Federal Grants Fund Budgeted Expenditure Analysis

FY 2025 Federal Grants Fund Budgeted Expenditures by Object



Five Year Trends by Object





Budget Commentary:

The Federal Grants Fund represents a majority of the revenues received by the District in the form of grants from the Federal Government. It is important to note with this fund that the revenues received are often on temporary timelines with an eventual expiration date. Therefore, it is difficult to compare historical data and use historical data as a guide for future years. For example, previous fiscal years included large sums of federal stimulus money that was a one-time revenue source. Additionally, the Federal Grants received by the District are on different fiscal year timelines than the July – June timeline of the District. This creates a difficulty in adopting an accurate budget for this fund. The numbers used reflect generally the balances remaining at the end of the District’s fiscal year and will be amended throughout the year each quarter as new allocations are made during the federal fiscal year. The analysis shows that our current Federal Grants funding is mostly targeted towards special populations services and alternative program services like our Exceptional Children Department.

Capital Outlay Fund

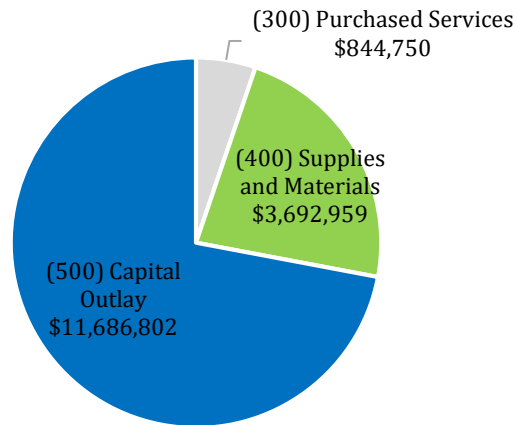
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ 150,227	\$ 47,712	\$ 151,637	\$ 89,836	\$ -
Revenues from Federal Sources	-	-	797,387	1,065,868	-
Revenues from Local Sources	28,319,730	14,493,236	27,192,043	25,332,190	16,224,511
Transfers in/Fund Balance Appropriated	1,237,595	1,034,080	1,409,732	654,874	-
Total Revenues	\$ 29,707,552	\$ 15,575,028	\$ 29,550,798	\$ 27,142,768	\$ 16,224,511
Expenditures (by Object)					
(100) Salaries	\$ -	\$ -	\$ 91,776	\$ 198,997	\$ -
(200) Employer Provided Benefits	-	-	36,639	78,850	-
(300) Purchased Services	2,436,052	1,427,614	982,369	3,429,229	844,750
(400) Supplies and Materials	3,000,358	1,937,770	5,800,308	5,176,199	3,692,959
(500) Capital Outlay	24,271,142	12,209,644	22,639,707	18,259,493	11,686,802
(700) Transfers out	-	-	-	-	-
Total Expenditures	\$ 29,707,552	\$ 15,575,028	\$ 29,550,798	\$ 27,142,768	\$ 16,224,511

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ 150,527	\$ -	\$ 151,637	\$ 89,836	\$ -
Revenues from Federal Sources	-	-	797,387	1,065,868	-
Revenues from Local Sources	28,319,730	14,493,236	27,192,043	25,332,190	16,224,511
Transfers in/Fund Balance Appropriated	1,237,595	1,034,080	1,409,732	654,874	-
Total Revenues	\$ 29,707,552	\$ 15,575,028	\$ 29,550,798	\$ 27,142,768	\$ 16,224,511
Expenditures (by Purpose)					
5110-Regular Curricular Services	\$ 381,480	\$ 342,907	\$ 1,137,886	\$ 1,344,463	\$ 272,120
5132-Cultural Arts Curricular Services	10,000	10,000	10,000	10,000	20,000
Total 5100 - Regular Instructional Services	391,480	352,907	1,147,886	1,354,463	292,120
5840-Health Services	-	-	74,883	-	-
Total 5800 - School-Based Services	-	-	74,883	-	-
6400-Technology Support Services	435,000	1,285,000	927,872	2,035,249	225,000
Total 6400 - Technology Support Services	435,000	1,285,000	927,872	2,035,249	225,000
6540-Custodial/Housekeeping Services	8,596	163,285	469,789	13,822	9,000
6550-Transportation of Pupils	131,168	5,000	5,000	5,000	5,000
6580-Maintenance Services	101,479	193,506	1,007,238	2,618,897	211,670
Total 6500 - Operational Support Services	241,243	361,791	1,482,027	2,637,718	225,670
6943-Asst. Supt. For Support Services	-	-	159,147	-	-
Total 6900 -Policy, Leadership, and Public Relations Services	-	-	159,147	-	-
7200-Nutrition Services	45,000	64,641	159,148	45,000	45,000
Total 7200 - Nutrition Services	45,000	64,641	159,148	45,000	45,000

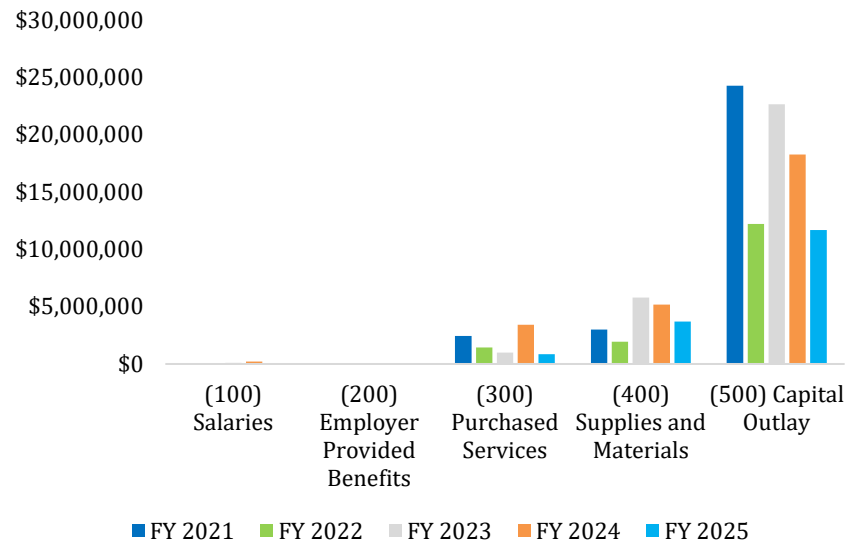
8300-Debt Service	150,227	949,648	23,856	56,836	-
Total 8300 - Debt Services	150,227	949,648	23,856	56,836	-
9000-Capital Outlay	28,444,602	12,561,041	25,689,350	21,013,502	15,436,721
Total 9000 - Capital Outlay	28,444,602	12,561,041	25,689,350	21,013,502	15,436,721
Total Expenditures	\$ 29,707,552	\$ 15,575,028	\$ 29,550,798	\$ 27,142,768	\$ 16,224,511

FY 2021-FY 2025 Capital Outlay Budgeted Expenditure Analysis

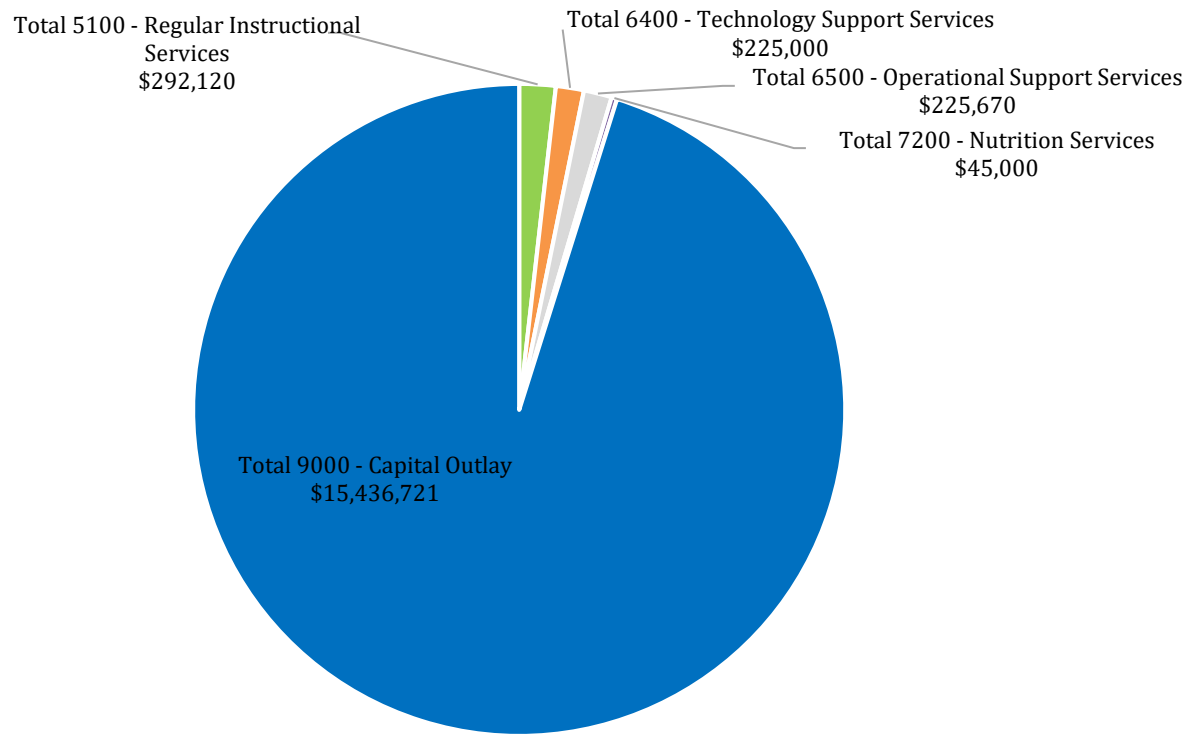
FY 2025 Capital Outlay Budgeted Expenditures by Object



Five Year Trend by Object



FY 2025 Budgeted Capital Outlay Expenditures by Purpose



Budget Commentary:

The Capital Outlay Fund is funding that primarily comes from Orange County to improve and maintain the buildings around the District. The object code trends above tracks the progress of the Chapel Hill High School construction project as it came to an end in FY 2021. A large portion of the Capital Outlay Fund is allocated to identified projects and improvement in the Capital Investment Plan (CIP) each year. The approved CIP budget for the District is included below along with the funding sources to match the projects. Further information about completed, ongoing, and upcoming capital improvement projects can be found in the updates provided during the Finance and Facilities Committee meetings as well as in various Board of Education update items.

FY 2025-34 Capital Investment Plan (CIP)

Funding Request by Project

Recurring Capital Projects - CHCCS

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

Deferred Maintenance - CHCCS

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

Doors/Hardware/Canopies - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 55,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Funding Sources										
<i>Debt Financing</i>	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 55,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Electrical Systems - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ -	\$ 127,864	\$ 150,000	\$ 200,000	\$ 200,000	\$ 160,000	\$ 56,109	\$ 50,000	\$ 50,000	\$ 50,000
Funding Sources										
<i>Debt Financing</i>	\$ -	\$ 127,864	\$ 150,000	\$ 200,000	\$ 200,000	\$ 160,000	\$ 56,109	\$ 50,000	\$ 50,000	\$ 50,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ADA Requirements - CHCCS

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

Abatement Projects - CHCCS

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

Athletic Facilities - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 190,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 450,000	\$ 450,000
Funding Sources										
<i>Debt Financing</i>	\$ 190,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 450,000	\$ 450,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Energy Efficiency/Lightning Improvements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ -	\$ 100,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ 95,000	\$ 65,000	\$ 75,000
Funding Sources										
<i>Debt Financing</i>	\$ -	\$ 100,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 200,000	\$ 95,000	\$ 65,000	\$ 75,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire/Safety/Security Systems - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536
Funding Sources										
<i>Debt Financing</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lottery Proceeds</i>	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536	\$ 819,536
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Indoor Air Quality Improvements - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Funding Sources										
<i>Debt Financing</i>	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mechanical Systems - CHCCS

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

Paving/Parking Lots/Driveways/Walkways - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 65,000
Funding Sources										
<i>Debt Financing</i>	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 65,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Roofing and Building Waterproofing - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 181,727	\$ 134,638	\$ 179,312	\$ 162,178	\$ 136,121	\$ 136,164	\$ 151,218	\$ 133,634	\$ 136,106	\$ 134,768
Funding Sources										
<i>Debt Financing</i>	\$ 181,727	\$ 134,638	\$ 179,312	\$ 162,178	\$ 136,121	\$ 136,164	\$ 151,218	\$ 133,634	\$ 136,106	\$ 134,768
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Technology Plan - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 2,955,639	\$ 3,033,865	\$ 3,115,219	\$ 3,199,828	\$ 3,287,822	\$ 3,379,335	\$ 3,474,508	\$ 3,573,489	\$ 3,676,429	\$ 3,783,486
Funding Sources										
<i>Debt Financing</i>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ 1,955,639	\$ 2,033,865	\$ 2,115,219	\$ 2,199,828	\$ 2,287,822	\$ 2,379,335	\$ 2,474,508	\$ 2,573,489	\$ 2,676,429	\$ 2,783,486

Rental Space - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 542,000	\$ 553,000	\$ 564,000	\$ 575,000	\$ 586,000	\$ 597,000	\$ 608,000	\$ 620,000	\$ 632,000	\$ 644,000
Funding Sources										
<i>Debt Financing</i>	\$ 542,000	\$ 553,000	\$ 564,000	\$ 575,000	\$ 586,000	\$ 597,000	\$ 608,000	\$ 620,000	\$ 632,000	\$ 644,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stormwater Management - CHCCS

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditures	\$ 75,000	\$ 75,000	\$ -	\$ 60,000	\$ -	\$ 65,000	\$ -	\$ 75,000	\$ -	\$ 75,000
Funding Sources										
<i>Debt Financing</i>	\$ 75,000	\$ 75,000	\$ -	\$ 60,000	\$ -	\$ 65,000	\$ -	\$ 75,000	\$ -	\$ 75,000
<i>Lottery Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Article 46</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sustainability Investment Projects - CHCCS

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

Other Local Revenues Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ 693,989	\$ 693,989	\$ 700,000	\$ 1,053,647	\$ 525,000
Revenues from Federal Sources	2,385,958	2,599,784	2,968,421	3,383,026	3,554,012
Revenues from Local Sources	7,368,427	8,269,273	5,578,578	5,468,005	3,646,325
Transfers in/Fund Balance Appropriated	193,080	90,151	93,817	-	-
Total Revenues	\$ 10,641,454	\$ 11,653,197	\$ 9,340,816	\$ 9,904,678	\$ 7,725,337
Expenditures (by Object)					
(100) Salaries	\$ 3,563,979	\$ 4,252,845	\$ 4,589,067	\$ 4,803,751	\$ 3,271,125
(200) Employer Provided Benefits	1,219,441	1,297,295	1,348,891	1,744,546	1,371,746
(300) Purchased Services	5,071,947	5,722,377	2,904,288	3,066,766	2,982,009
(400) Supplies and Materials	258,087	380,680	498,570	289,615	100,457
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	528,000	-	-	-	-
Total Expenditures	\$ 10,641,454	\$ 11,653,197	\$ 9,340,816	\$ 9,904,678	\$ 7,725,337

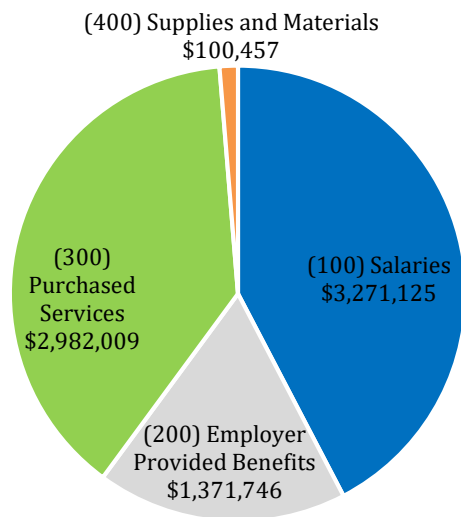
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ 693,989	\$ 693,989	\$ 700,000	\$ 1,053,647	\$ 525,000
Revenues from Federal Sources	2,385,958	2,599,784	2,968,421	3,383,026	3,554,012
Revenues from Local Sources	7,368,427	8,269,273	5,578,578	5,468,005	3,646,325
Transfers in/Fund Balance Appropriated	193,080	90,151	93,817	-	-
Total Revenues	\$ 10,641,454	\$ 11,653,197	\$ 9,340,816	\$ 9,904,678	\$ 7,725,337
Expenditures (by Purpose)					
5110-Regular Curricular Services	\$ 485,391	\$ 856,003	\$ 283,598	\$ 416,854	\$ 147,782
Total 5100 - Regular Instructional Services	485,391	856,003	283,598	416,854	147,782
5210-Children with Disabilities Curricular Services	594,553	898,464	1,035,226	1,755,926	1,477,516
5230-Pre-K Children with Disabilities Curricular Services	349,751	366,858	415,618	346,567	311,300
5240-Speech & Language Pathological Services	-	-	76,543	-	-
5270-LEP Services	-	-	-	2,687	-
Total 5200 - Special Population Services	944,304	1,265,322	1,527,387	2,105,180	1,788,816
5320-Attendance & Social Work Services	-	-	524,093	882,846	265,000
5330-Remedial & Suppl K-12 Services	-	-	138,367	212,988	261,100
5340-Pre-K Readiness/Remedial & Supplemental	2,386,050	2,559,250	2,413,686	2,629,361	2,662,802
5353-Summer School Instruction	405,930	100,250	232,726	303,508	-
Total 5300 - Alternative Program Services	2,791,980	2,659,500	3,308,872	4,028,702	3,188,902
5400-School Leadership Services	-	-	-	-	-
5410-School Principal	70	-	-	-	-
Total 5400 - School Leadership Services	70	-	-	-	-
5503-School Clubs and Other Student Organizations	-	-	-	300	-
Total 5500 - Co-curricular Services	-	-	-	300	-

5810-Educational Media Services	10,375	-	-	-	-
5830-Guidance Services	100,000	160,000	195,625	208,830	-
5840-Health Services	1,276,150	1,278,000	2,539,614	1,711,405	1,497,317
5841-Abc/Stud Health Services	37,000	37,000	40,000	40,000	40,000
5850-Safety and Security Support	595,737	570,000	656,331	814,081	815,000
5870-Staff Development	3,122,910	3,030,975	146,544	29,300	-
Total 5800 - School-Based Services	5,142,172	5,075,975	3,578,113	2,803,616	2,352,317
6110-Regular Curricular Support and Development Services	13,300	-	105,365	141,662	-
Total 6100 - Support and Development Services	13,300	-	105,365	141,662	-
6207-LEP Support and Development Services	-	-	126,179	135,000	-
Total 6200 - Special Population Support and Development Services	-	-	126,179	135,000	-
6304-Pre-K Readiness/Remedial and Supplemental Support Services	74,146	97,665	102,509	105,235	70,520
Total 6300 - Alternative Programs and Services Support and Development Services	74,146	97,665	102,509	105,235	70,520
6520-Printing and Copying Services	-	-	-	-	-
6550-Transportation of Pupils	1,747	1,397	-	-	-
Total 6500 - Operational Support Services	1,747	1,397	-	-	-
6610-Financial Services	3,895	2,392	-	100	-
Total 6600 - Financial and Human Resource Services	3,895	2,392	-	100	-
6840-Health Support Services	-	-	-	-	152,000
Total 6800 - System-wide Pupil Support Services	-	-	-	-	152,000
6940-Leadership Services	570,444	64,047	170,106	86,028	-
6942-Office of Asst. Supt. For Instruction	-	-	89,500	-	-
6945-Office of Strategic Planning	-	-	-	10,000	-
Total 6900 - Policy, Leadership, and Public Relations Services	570,444	64,047	259,606	96,028	-

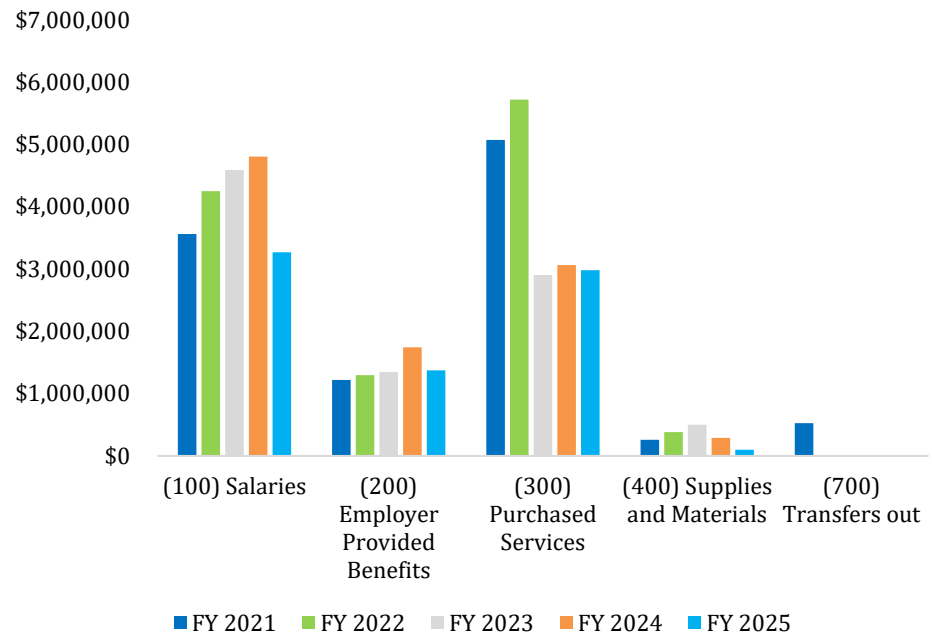
7200-Nutrition Services	106,127	-	-	-	-
Total 7200 - Nutrition Services	106,127	-	-	-	-
8100-Payments to Other Governments & Transfers of Funds	587,375	42,454	49,187	72,000	25,000
Total 8100 - Payments to Other Governmental Units	587,375	42,454	49,187	72,000	25,000
Total Expenditures	\$ 10,641,454	\$ 11,653,197	\$ 9,340,816	\$ 9,904,678	\$ 7,725,337

FY 2021-FY 2025 Other Local Revenues Fund Budgeted Expenditure Analysis

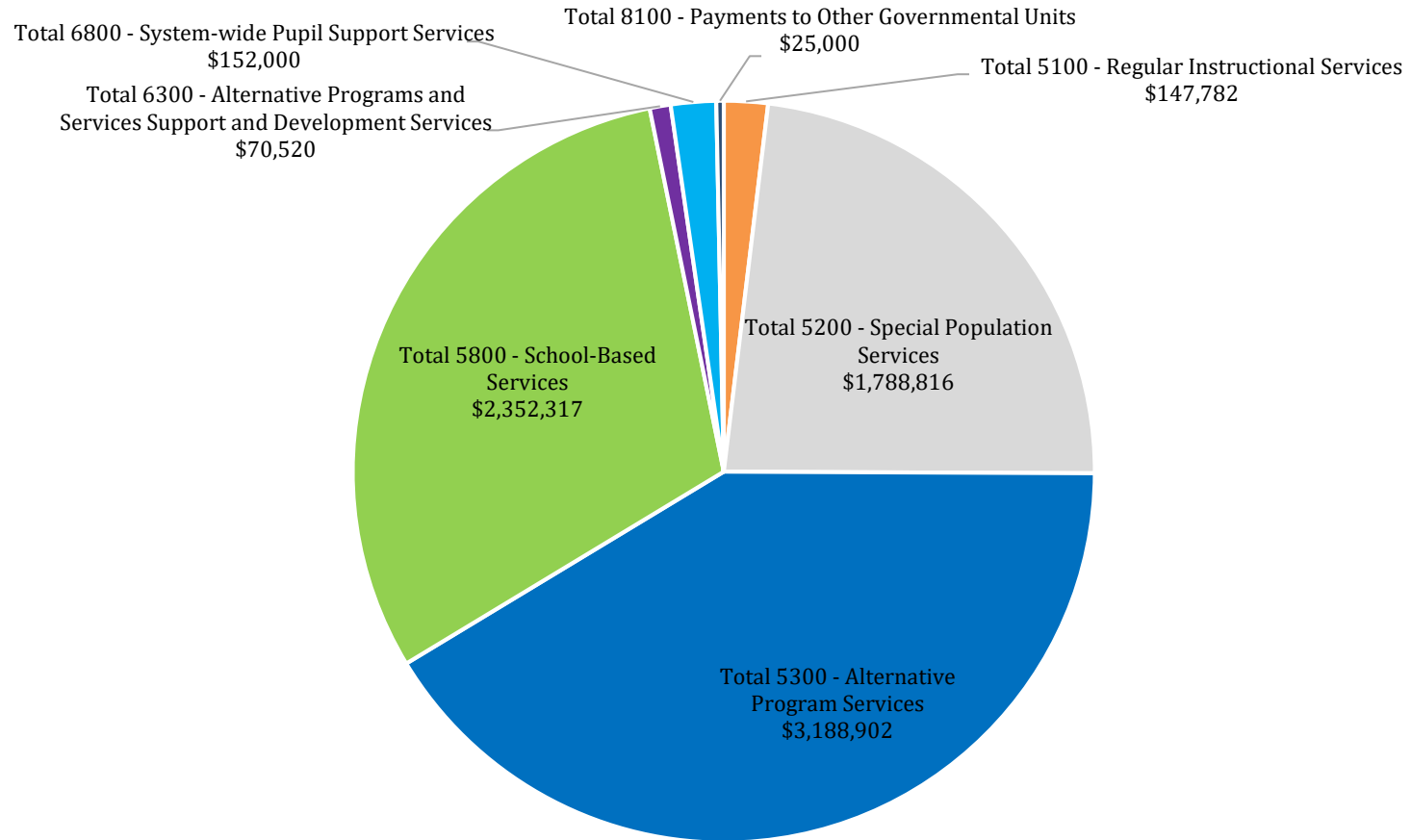
FY 2025 Other Local Revenues Fund Budgeted Expenditures by Object



Five Year Trend by Object



FY 2025 Other Local Revenues Fund Budgeted Expenditures by Purpose



Summary Data for Individual Funds

Actual FY 2021 – Budgeted FY 2025

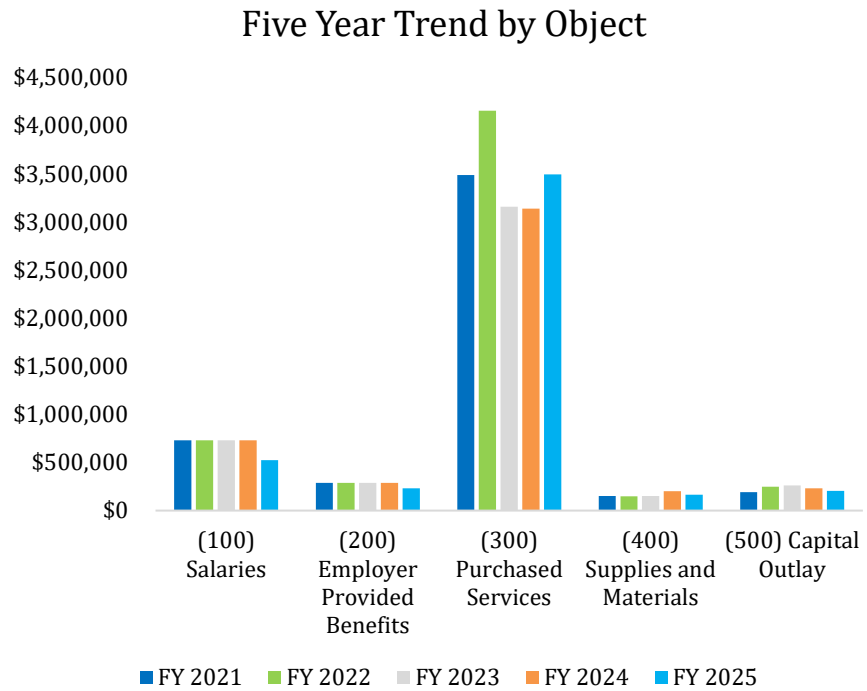
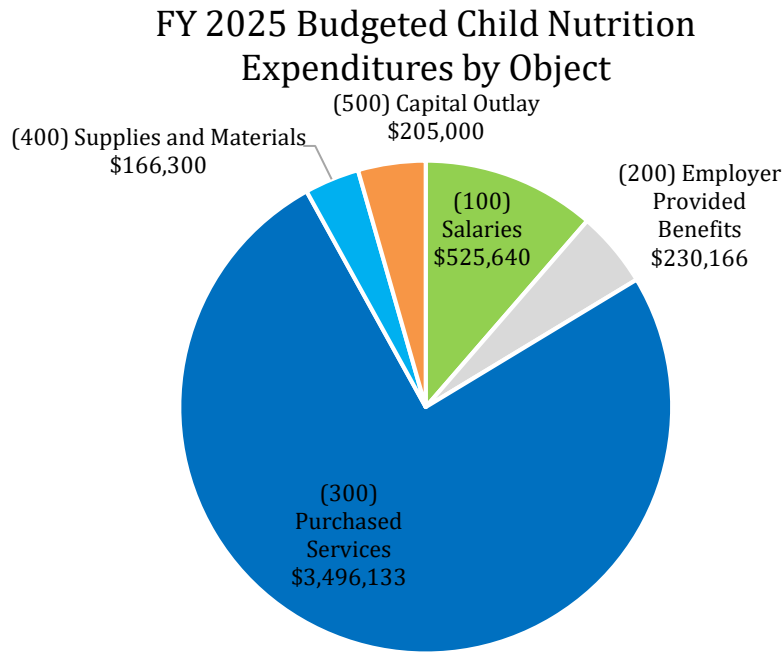
Revenues by Source and Expenditures by Object and Purpose (Level Three Data)

Child Nutrition Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	2,552,300	3,552,300	2,552,300	2,552,300	2,844,669
Revenues from Local Sources	1,967,000	1,967,000	1,967,000	1,967,000	1,778,570
Transfers in/Fund Balance Appropriated	332,665	57,340	73,633	73,633	-
Total Revenues	\$ 4,851,965	\$ 5,576,640	\$ 4,592,933	\$ 4,592,933	\$ 4,623,239
Expenditures (by Object)					
(100) Salaries	\$ 731,500	\$ 731,500	\$ 731,500	\$ 731,500	\$ 525,640
(200) Employer Provided Benefits	288,000	288,000	288,000	288,000	230,166
(300) Purchased Services	3,488,700	4,159,034	3,159,034	3,141,034	3,496,133
(400) Supplies and Materials	152,191	149,192	152,683	200,683	166,300
(500) Capital Outlay	191,574	248,914	261,716	231,716	205,000
(700) Transfers out	-	-	-	-	-
Total Expenditures	\$ 4,851,965	\$ 5,576,640	\$ 4,592,933	\$ 4,592,933	\$ 4,623,239

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	2,552,300	3,552,300	2,552,300	2,552,300	2,844,669
Revenues from Local Sources	1,967,000	1,967,000	1,967,000	1,967,000	1,778,570
Transfers in/Fund Balance Appropriated	332,665	57,340	73,633	73,633	-
Total Revenues	\$ 4,851,965	\$ 5,576,640	\$ 4,592,933	\$ 4,592,933	\$ 4,623,239
Expenditures (by Purpose)					
7200-Nutrition Services	\$ 4,648,665	\$ 5,373,340	\$ 4,389,633	\$ 4,389,633	\$ 4,568,239
Total 7200 - Nutrition Services	4,648,665	5,373,340	4,389,633	4,389,633	4,568,239
8100-Payments to Other Governments & Transfers of Funds	203,300	203,300	203,300	203,300	55,000
Total 8100 - Payments to Other Governmental Units	203,300	203,300	203,300	203,300	55,000
Total Expenditures	\$ 4,851,965	\$ 5,576,640	\$ 4,592,933	\$ 4,592,933	\$ 4,623,239

FY 2021-FY 2025 Child Nutrition Budgeted Expenditure Analysis



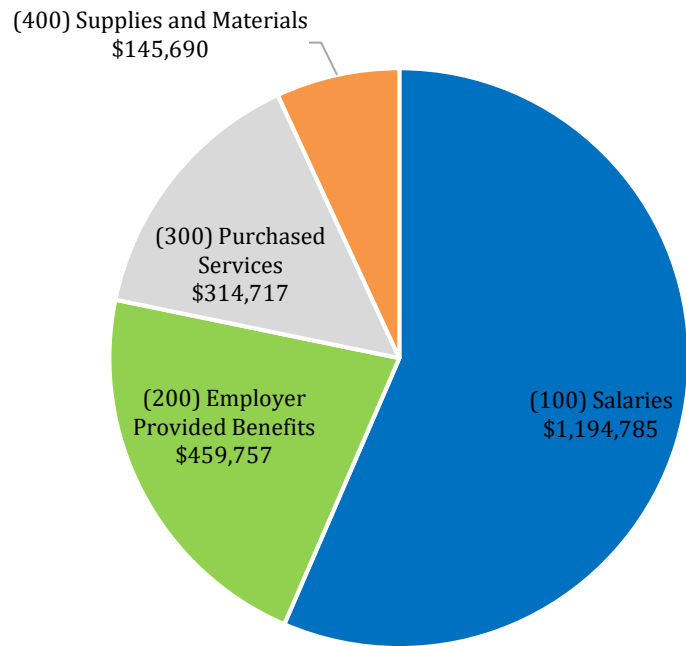
Community Schools Fund

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	1,931,189	1,932,797	1,931,189	2,031,189	2,114,949
Transfers in/Fund Balance Appropriated	50,000	50,000	51,608	51,608	-
Total Revenues	\$ 1,981,189	\$ 1,982,797	\$ 1,982,797	\$ 2,082,797	\$ 2,114,949
Expenditures (by Object)					
(100) Salaries	\$ 1,312,321	\$ 1,312,321	\$ 1,298,633	\$ 1,306,321	\$ 1,194,785
(200) Employer Provided Benefits	440,665	440,665	250,605	433,597	459,757
(300) Purchased Services	78,635	78,231	281,979	197,189	314,717
(400) Supplies and Materials	149,568	151,580	151,580	145,690	145,690
(500) Capital Outlay	-	-	-	-	-
(700) Transfers out	-	-	-	-	-
Total Expenditures	\$ 1,981,189	\$ 1,982,797	\$ 1,982,797	\$ 2,082,797	\$ 2,114,949

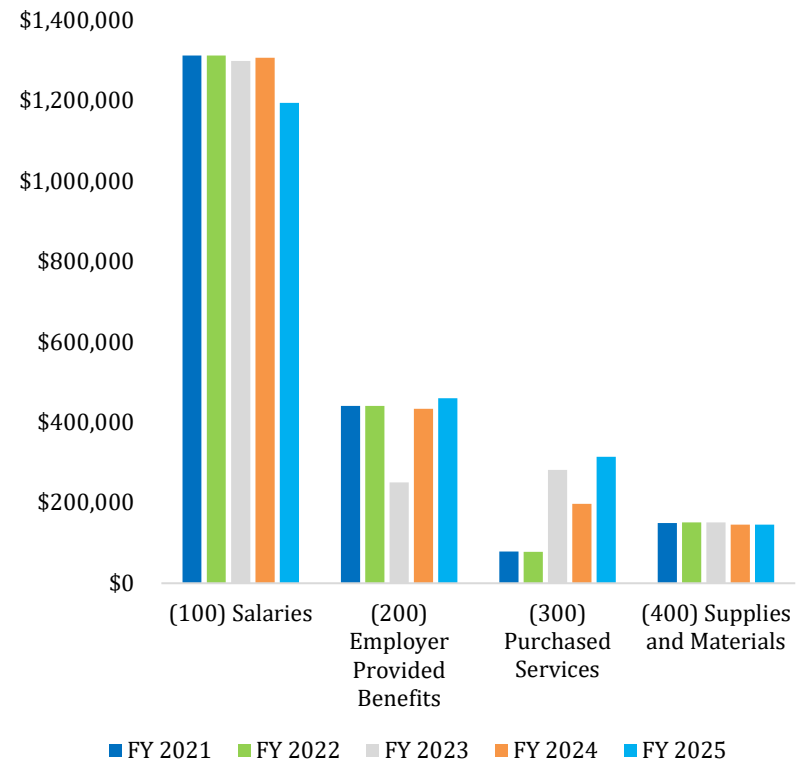
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Budgeted FY 2025
Revenues (by Source)					
Revenues from State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues from Federal Sources	-	-	-	-	-
Revenues from Local Sources	1,931,189	1,932,797	1,931,189	2,031,189	2,114,949
Transfers in/Fund Balance Appropriated	50,000	50,000	51,608	51,608	-
Total Revenues	\$ 1,981,189	\$ 1,982,797	\$ 1,982,797	\$ 2,082,797	\$ 2,114,949
Expenditures (by Purpose)					
7100-Community Services	\$ 1,981,189	\$ 1,982,797	\$ 1,779,049	\$ 2,082,797	\$ 2,114,949
Total 7100 - Community Services	1,981,189	1,982,797	1,779,049	2,082,797	2,114,949
8100-Payments to Other Governments & Transfers of Funds	-	-	203,748	-	-
Total 8100 - Payments to Other Governmental Units	-	-	203,748	-	-
Total Expenditures	\$ 1,931,189	\$ 1,932,797	\$ 1,982,797	\$ 2,082,797	\$ 2,114,949

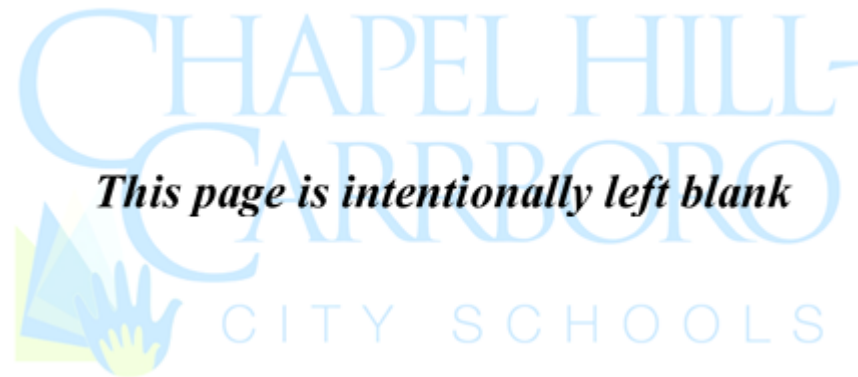
FY2021-2025 Community Schools Budgeted Expenditure Analysis

FY 2025 Community Schools Budgeted Expenditures by Object



Five Year Trend by Object





INFORMATIONAL SECTION



Chapel Hill – Carrboro City Schools
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Prepared by the Business and Financial Services Division
(919) 967-8211

Roadmap to the Informational Section

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

Table of Contents – Informational Section

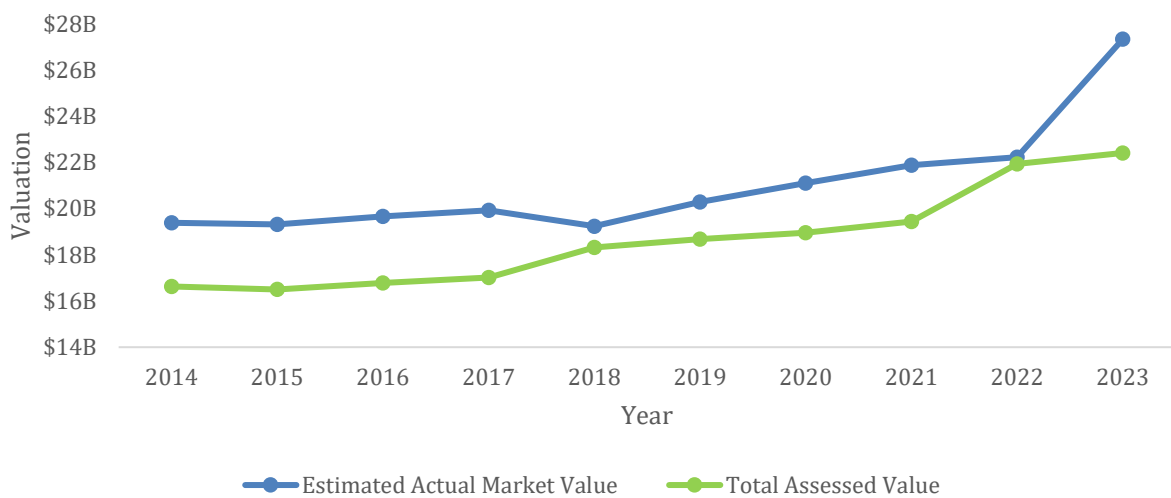
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Assessed Value of Taxable Property (Historical)

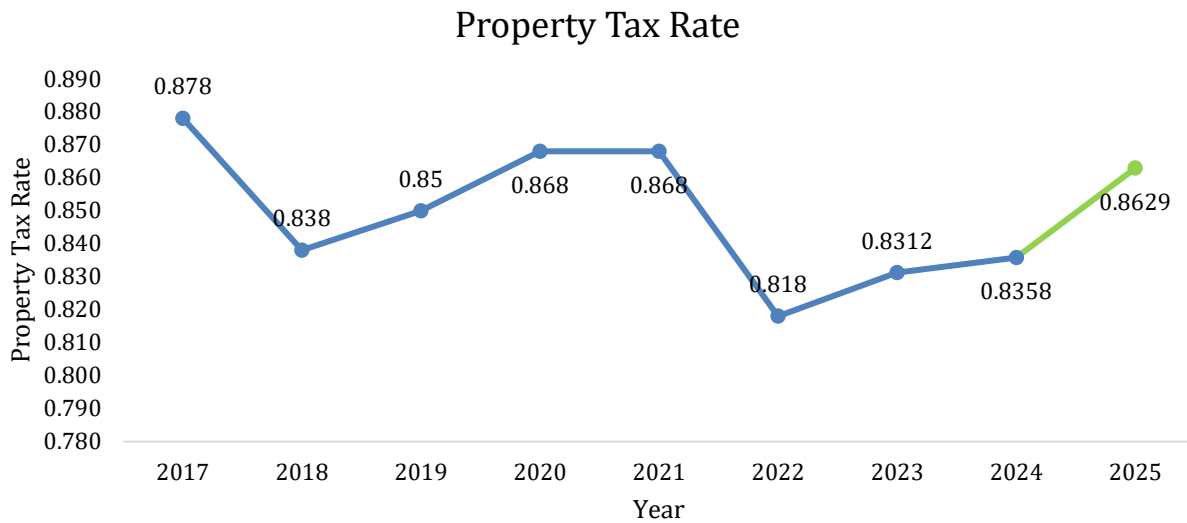
Real property taxes are levied on the assessed value of real estate owned by businesses, individuals, and public service corporations. Personal property taxes are levied on the assessed market value of tangible property such as vehicles, mobile homes, heavy equipment, machinery, and tools. Real property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

Fiscal Year	Real Property	Personal Property	Public-Service Companies	Less Tax-Exempt Property	Total Assessed Value	Direct Tax Rate	Estimated Actual Market Value	Assessed Value as % of Actual Value
2023	\$20,915,506,497	\$1,504,996,150	\$386,793,191	\$81,256,223	\$22,421,502,597	0.831	\$27,353,303,156	81.97%
2022	19,776,883,656	1,884,947,740	364,879,155	82,177,022	21,944,533,529	0.818	22,233,569,938	98.70%
2021	17,333,962,055	1,769,659,485	346,332,873	77,934,293	19,449,954,413	0.868	21,885,849,476	88.87%
2020	16,974,899,491	1,726,673,593	337,564,917	82,646,419	18,956,491,582	0.868	21,116,733,410	89.77%
2019	16,603,198,106	1,821,061,820	337,735,426	80,381,765	18,681,613,587	0.850	20,299,482,328	92.03%
2018	16,385,248,774	1,711,150,366	315,583,138	81,081,408	18,330,900,870	0.838	19,247,060,972	95.24%
2017	15,168,750,327	1,620,578,558	306,434,830	71,244,631	17,024,519,084	0.878	19,932,700,016	85.41%
2016	15,020,157,254	1,442,897,338	382,744,805	67,617,005	16,778,182,392	0.878	19,676,536,170	85.27%
2015	14,863,350,430	1,461,891,252	244,191,811	67,500,359	16,501,933,134	0.878	19,323,118,424	85.40%
2014	14,734,501,833	1,724,462,428	239,923,242	66,527,135	16,632,360,368	0.858	19,398,362,762	85.74%

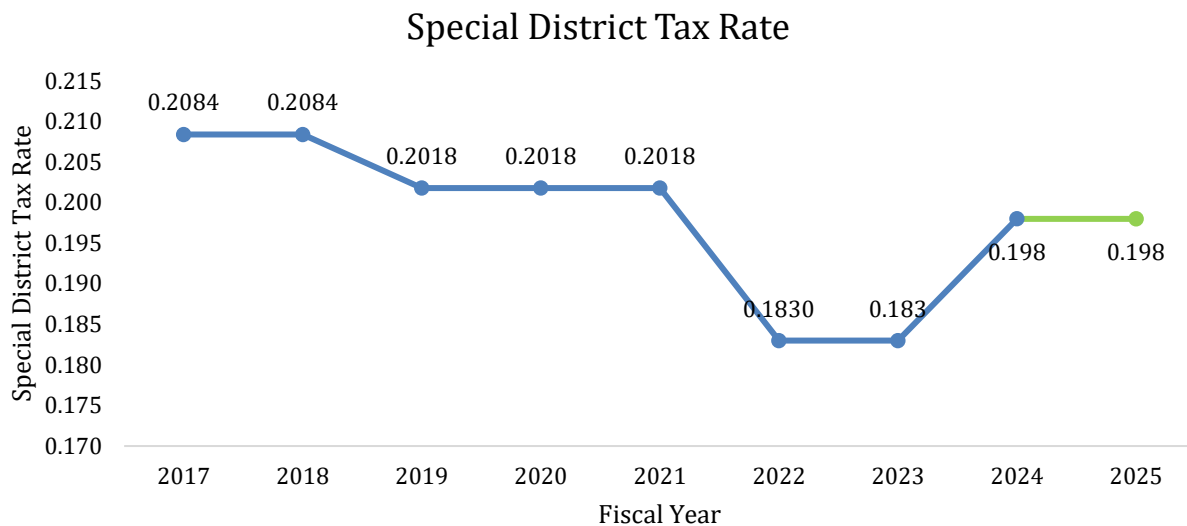
Source: Orange County Comprehensive Annual Report for the Fiscal Year 2022-23



There are two tax rates that are critical to the funding of our school district. These tax rates are managed and set by the Orange County Government during their annual budget adoption. The first rate to consider is the property tax rate (direct tax). The property rate is levied per \$100 of assessed value of the property. It is the primary revenue source for the County comprising of over 70% of revenues in the General Fund. The table below shows the property tax rate trend since 2017:



The second critical funding source for the school district comes in the form of the Special District Tax. This tax is levied per \$100 of assessed property value for tax payers located in the Chapel Hill-Carrboro City Schools District boundaries. The table below shows the Special District Tax Rate trends since 2017:



3 Year Projection of the Assessed Value of Taxable Property

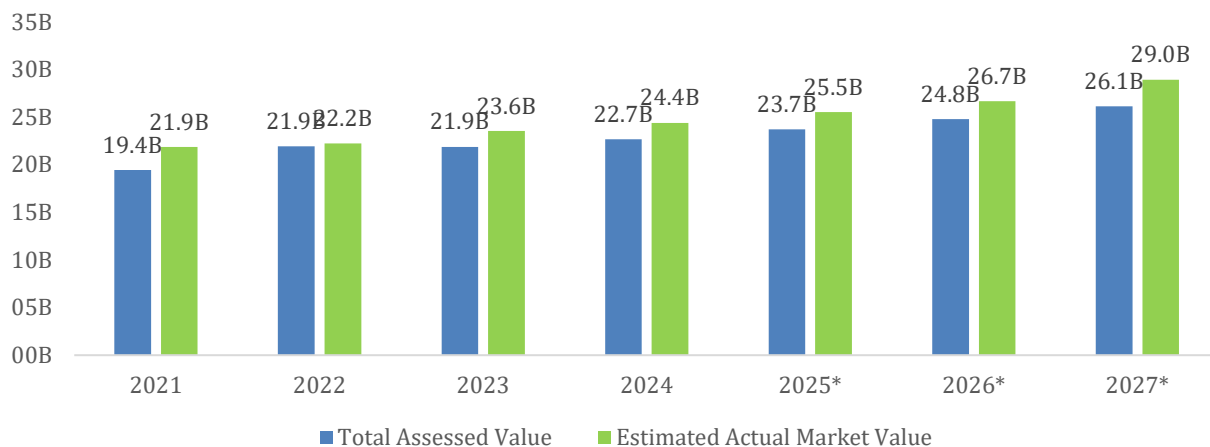
The FY 2024-25 Orange County Commissioner Approved Annual Operating Budget states, “Taxes in this category reflect all taxable property valued as of January 2024. Revenues generated by current taxes are based on a tax rate of 86.29 cents per \$100 assessed valuation. This tax rate represents a rate of 83.53 cents per \$100 assessed valuation, plus a 2.76 cent tax rate increase. The County’s budgeted real property tax base is projected to be \$20.7 billion for the 2024-25 fiscal year. The other components of the County’s tax base include Motor Vehicles (budgeted valuation of \$1.6 billion); personal property (budgeted valuation of \$621 million); Utilities and Corporate Excess (budgeted valuation of \$429 million).”

Type	Fiscal Year	Total Assessed Value	Estimated Actual Market Value
Actual	2021	\$19,449,954,413	\$21,885,849,476
Actual	2022	\$21,944,533,529	\$22,233,569,938
Actual	2023	\$21,887,879,929	\$23,555,110,662
County Estimate*	2024	\$22,681,940,780	\$24,409,656,250
Projection	2025	\$23,729,440,316	\$25,536,945,304
Projection	2026	\$24,792,111,675	\$26,680,561,842
Projection	2027	\$26,134,752,334	\$28,952,399,892

*Source: Orange County FY 2024-25 Commissioner Approved Annual Operating Budget

Note: The projections are made based on historical data and estimates in the FY 2024-25 Orange County Commissioner’s Approved Budget

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



*District Projections made based on historical data and estimates in the FY 2024-25 Orange County Commissioner’s Approved Budget

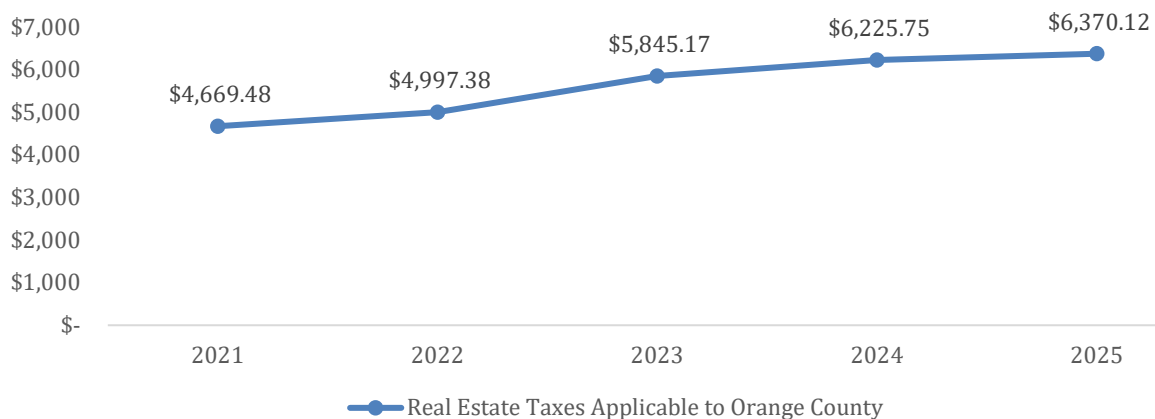
Tax Rate’s Effect on the Average Taxpayer

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<i>Current Year</i> <u>2024</u>	<i>Budget Year</i> <u>2025</u>
Average Home Value in CHCCS District	\$ 436,482*	\$ 498,890*	\$ 576,333*	\$ 602,220*	\$ 600,445*
Chapel Hill - Carrboro City Schools Special District Tax	0.2018	0.1830	0.1830	0.1980	0.1980
Total Direct Tax Rate (per \$100)	0.868	0.819	0.831	0.836	0.863
Real Estate Taxes Applicable to Orange County	\$ 4,669	\$ 4,997	\$ 5,845	\$ 6,226	\$ 6,370
<i>Dollar Increase</i>		\$ 328	\$ 848	\$ 381	\$ 144
<i>Percent Increase</i>		7.02%	16.96%	6.51%	2.32%

*Source: Zillow Home Value Index (ZHVI)

Real Estate Taxes Applicable to Orange County



Property Tax Rates and Collections in Orange County

Current Taxes – These taxes are the major revenue source in the General Fund comprising about 69 percent of the total General Fund revenue. Taxes in this category reflect all taxable property valued as of January 2024. Revenues generated by current taxes are based on a tax rate of 86.29 cents per \$100 assessed valuation. This tax rate represents a rate of 83.53 cents per \$100 assessed valuation, plus a 2.76 cent tax rate increase. The County’s budgeted real property tax base is projected to be \$20.7 billion for the 2024-25 fiscal year. The other components of the County’s tax base include motor vehicles (budgeted valuation of \$1.6 billion); personal property (budgeted valuation of \$621 million); utilities and corporate excess (budgeted valuation of \$429 million).

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

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

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

Tax rate trends were presented with the assessed value of taxable property analysis. The proposed revenue estimates are based on the District’s projections of the total direct tax rate. Below is a table of Orange County Revenues from FY 2021 through FY 2025:

	FY 2021	FY 2022	FY 2023	FY 2024 County Estimate	FY 2025 Commissioner Approved
Property Taxes	\$169,766,054	\$180,911,455	\$187,553,595	\$193,178,510	\$201,969,345
Sales Tax	32,101,943	37,996,379	43,396,780	42,768,334	44,139,012
Licenses and Permits	2,055,236	268,824	247,428	176,726	274,200
Intergovernmental	23,103,034	20,943,639	15,270,785	20,161,743	22,017,818
Charges for Services	9,239,714	14,796,717	14,248,687	13,070,295	15,103,690
Investment Earnings	17,708	84,805	1,809,873	2,362,680	1,800,000
Miscellaneous	1,654,481	1,344,853	5,136,799	3,635,685	1,000,011
Transfers from Other Funds	7,591,105	106,691	77,255	1,507,732	1,006,039
Other Financing Sources	414,056	-	-	-	-
Appropriated Fund Balance	2,248,217	-	-	-	7,100,000
Total Revenue	\$248,191,548	\$256,453,363	\$267,741,202	\$276,861,705	\$294,410,115

Source: Orange County FY 2024-25 Commissioner Approved Annual Operating Budget

Alternative Tax Collections in Orange County

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

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

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

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

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

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

	FY 2021	FY 2022	FY 2023	FY 2024 Original Adopted	FY 2025 Commissioner Approved
Article 39 One Cent	\$10,612,301	\$14,251,262	\$ 16,430,626	\$ 16,599,870	\$ 17,856,804
Article 40 Half Cent	7,704,515	11,029,765	11,785,331	12,739,379	12,503,058
Article 42 Half Cent	5,510,537	7,168,511	8,240,839	8,349,882	8,956,144
Article 44 Half Cent	-	247,562	284,938	300,000	323,006
Hold Harmless Article 44	-	5,299,278	6,655,046	5,750,000	4,500,000
Sales Tax Total	\$23,827,353	\$37,996,378	\$ 43,396,780	\$ 43,739,131	\$ 44,139,012

Source: Orange County FY 2024-25 Commissioner Approved Annual Operating Budget

Student Enrollment Analysis

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

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

Cohort Survival Methodology

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

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

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

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

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

Historical Enrollment Counts

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 PMR 3
KIND	827	858	848	703	682	693	604
1st	897	824	854	806	758	708	755
2nd	902	917	822	794	812	761	713
3rd	933	909	935	785	823	834	784
4th	1,013	957	942	911	799	838	833
5th	956	1,002	955	927	908	823	864
6th	974	993	1,002	923	916	911	838
7th	961	988	1,021	990	925	939	920
8th	899	956	999	999	981	944	945
9th	1,079	993	1,008	1,035	1,066	1047	1,031
10th	1,025	1,049	991	982	1,005	1009	1,033
11th	923	933	996	966	922	965	963
12th	850	917	897	943	913	897	952
Total	12,239	12,296	12,270	11,764	11,510	11,369	11,235

Source: NCDPI's Statistical Profile

This historical data is used to calculate several years of cohort survival ratios. Historical resident birth rates show trends used to project Kindergarten enrollments. These data points are provided in the tables below:

Cohort Survival Ratios

Grade	FY 2018	FY 2019	FY 2020	FY 2021*	FY 2022*	FY 2023	FY 2024	Average
1st	1.02	1.00	1.00	N/A	N/A	1.04	1.09	1.03
2nd	1.01	1.02	1.00	N/A	N/A	1.00	1.01	1.01
3rd	1.04	1.01	1.02	N/A	N/A	1.03	1.03	1.02
4th	1.00	1.03	1.04	N/A	N/A	1.02	1.00	1.02
5th	1.01	0.99	1.00	N/A	N/A	1.03	1.03	1.01
6th	1.02	1.04	1.00	N/A	N/A	1.00	1.02	1.02
7th	1.02	1.01	1.03	N/A	N/A	1.03	1.01	1.02
8th	1.00	0.99	1.01	N/A	N/A	1.02	1.01	1.01
9th	1.10	1.10	1.05	N/A	N/A	1.07	1.09	1.08
10th	0.97	0.97	1.00	N/A	N/A	0.95	0.99	0.97
11th	0.95	0.91	0.95	N/A	N/A	0.96	0.95	0.94
12th	0.99	0.99	0.96	N/A	N/A	0.97	0.99	0.98

District-Wide Average	1.01
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*Note: FY 2021 and FY 2022 were excluded due to the COVID-19 Pandemic skewing the ratios. Exclusion of these years has provided a better estimate of the transition ratios between grades in non-pandemic years.

Historical Resident Birth Rates and Counts in Orange County

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

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

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

Projected Enrollment Counts

Grade	FY 2024 PMR 3	FY 2025 Projected*	FY 2026 Projected*	FY 2027 Projected*
KIND	604	651	658	664
1st	755	624	671	677
2nd	713	765	630	677
3rd	784	729	780	643
4th	833	832	744	796
5th	864	852	840	751
6th	838	880	869	857
7th	920	854	898	886
8th	945	928	863	907
9th	1,031	1,024	1,002	932
10th	1,033	1,016	993	972
11th	963	966	955	934
12th	952	946	947	936
Total	11,235	11,068	10,849	10,632

**Projections based on a modified cohort survival method*

Personnel Resource Allocations

In the FY 2024-25 budget, there are several changes to personnel directly related to the budget’s adoption. Faced with a difficult financial position, the District implemented a tiered Reduction in Force (RIF) plan to restructure various aspects and allotments across the District. Further information on the plan can be found earlier in the Executive Summary within the budget narrative. The table below shows historical trends in various employee groups and the approximated effect of the Reduction in Force plan on those groups:

Year Ended June 30	Audited 2021	Audited 2022	Audited 2023	Estimated 2024	Proposed 2025
Officials, Admins, Mgrs	30	35	36	36	30
Principals	20	21	20	20	20
Asst. Principals, Non-Teaching	25	24	27	27	27
Total Administrators	75	80	83	83	77
Elementary Teachers	387	386	378	378	378
Secondary Teachers	167	175	178	178	164
Other Teachers	383	373	359	359	353
Total Teachers	937	934	915	915	895
Guidance	38	40	38	38	38
Psychological	8	13	13	13	13
Librarian, Audiovisual	36	37	37	37	37
Consultant, Supervisor	13	15	19	19	19
Other Professionals	179	180	164	164	156
Total School-Based Support	274	285	271	271	263
Total Professionals	1,286	1,299	1,269	1,269	1,235
Teacher Assistants	314	309	324	324	313
Technicians	19	19	18	18	18
Clerical, Secretarial	108	102	97	97	90
Service Workers	83	83	137	137	133
Skilled Crafts	19	16	20	20	18
Totals	1,829	1,828	1,866	1,866	1,807

Source: FY 2023 CHCCS Comprehensive Annual Financial Report and District Estimates

Outstanding Bond Issues for Orange County

Series	Authorization Date	Original Authorization	Outstanding Amount	Purpose
GENERAL OBLIGATION (GO)				
2012	12/28/2012	\$13,300,000	\$2,560,000	County, Schools
2017A	11/14/2017	5,900,000	3,140,000	Schools, County
2017B	11/15/2017	21,000,000	18,910,000	Schools, County
2018	7/12/2018	64,400,000	57,240,000	Schools
2020	6/3/2020	20,060,000	18,050,000	Schools
2021	7/8/2021	2,500,000	2,375,000	County
2022	6/2/2022	14,540,000	14,540,000	Schools
Total GO Bonds		\$141,700,000	\$116,815,000	
INSTALLMENT NOTE (CERTIFICATES OF PARTICIPATION)				
Various		\$9,889,439	\$1,977,888	County, Vehicle, Sportsplex Supported, Solid Waste Supported
Total Installment Note		\$13,471,000	\$8,969,000	
LIMITED OBLIGATION (LOB)				
2015 - NM	6/25/2015	\$17,029,037	\$9,230,000	County, Vehicle, Sportsplex Supported, Solid Waste Supported, Water and Sewer
2015 - REF	6/25/2015	5,310,000	3,105,000	County, Schools, Sportsplex Supported
2017	11/16/2017	25,556,391	21,295,193	County, Schools, Sportsplex Supported, Solid Waste Supported
2018	6/28/2018	7,242,241	4,070,000	County, Schools, Vehicle, Solid Waste
2019A	5/30/2019	12,796,234	10,125,000	Solid Waste Supported, Water and Sewer, Vehicle, Schools, County
2019 B	11/5/2019	28,869,388	18,880,702	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2020	5/8/2020	39,663,000	34,976,000	County, Schools, Sportsplex Supported, Solid Waste Supported
2021A	6/24/2021	18,490,000	16,510,000	County, Schools, Vehicle, Sportsplex Supported, Solid Waste Supported, Water
2021B	6/24/2021	4,035,555	3,773,197	County, Solid Waste Supported
2022A	5/11/2022	6,885,000	6,885,000	County, Schools, Vehicle, Solid Waste
2022B	5/11/2022	32,483,000	32,483,000	County, Schools, Solid Waste Supported, Sportsplex Supported
2023A	5/16/2023	5,080,000	5,080,000	County, Schools
2023B	5/16/2023	9,218,000	9,218,000	County, Schools
Total Limited Obligation Bonds		\$212,657,846	\$175,631,092	
QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCB)				
2011	1/27/2011	\$4,136,434	\$551,525	Schools
Total QSCB		\$4,136,434	\$551,525	
Total		\$159,307,434	\$126,335,525	

Source: Orange County FY 2023-24 Orange County Annual Comprehensive Financial Report

Performance Measures

Student Statistics

Year Ended June 30	Teaching Staff	Average Daily Membership	Pupil/Teacher Ratio	Student Attendance Percentage	Students Receiving Free/Reduced Lunch Percentage
2023	915	11,371	1:12	N/A	30.27%
2022	934	11,425	1:12	93.36%	22.49%
2021	937	11,645	1:13	97.72%	23.41%
2020	927	12,270	1:13	96.75%	23.83%
2019	925	12,296	1:13	95.40%	25.60%
2018	911	12,239	1:13	95.69%	27.45%
2017	900	12,113	1:13	95.62%	23.98%
2016	917	11,965	1:13	95.98%	25.00%

Source: FY 2023 CHCCS Annual Comprehensive Financial Report (ACFR)

Graduation Rates

Student Groups	State of North Carolina	Chapel Hill-Carrboro Schools
	Cohort Graduation Rates 2023-2024	Cohort Graduation Rates 2023-2024
All Students	87.0	93.9
Male	84.8	92.8
Female	89.2	>95
American Indian	82.4	*
Asian	>95	>95
Black	84.5	94.2
Hispanic	83.3	85.6
Two or More Races	83.5	92.5
White	89.8	>95
Economically Disadvantaged	82.5	87.1
English Learner	73.0	75.0
Students with Disabilities	71.6	84.1
Academically Gifted	>95	>95

Source: NCDPI 2023-2024 Cohort Graduation Rate Reports

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

LEA	LEA or Charter School	2018-19		2019-20*		2020-21*		2021-22		2022-23	
		#	Rate	#	Rate	#	Rate	#	Rate	#	Rate
000	North Carolina	9,512	2.01	7,194	1.53	9,147	1.94	10,841	2.25	9,612	1.95
681	Chapel Hill-Carrboro	38	1	25	1	12	0	18	0.46	25	0.62

Source: 2022-23 NCDPI Discipline, ALP, and Dropout Annual Reports

*In response to the COVID-19 pandemic, starting in March of the 2019-2020 school year and continuing through the 2020-2021 school year, public school units across the state employed unprecedented methods to ensure continued student learning by utilizing various modes of

instruction and student outreach. As such, caution should be taken when comparing data reported for the 2019-2020 and 2020-2021 school years to data reported for prior and subsequent years.

District SAT Student Performance

2021					
School System & School	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,251,753	100.0	1038	524	514
North Carolina (Public School Students)	21,416	21.3	1147	575	572
Chapel Hill - Carrboro City Schools	336	36.5	1318	656	663
Carrboro High	55	28.8	1276	646	630
Chapel Hill High	137	35.0	1327	659	668
East Chapel Hill High	144	42.7	1326	656	670
Phoenix Academy High	<10	*	*	*	*
2022					
School System & School	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,450,575	100	1028	521	507
North Carolina (Public School Students)	23,378	25.1	1130	569	561
Chapel Hill - Carrboro City Schools	392	42.7	1307	657	650
Carrboro High	61	29.9	1315	670	644
Chapel Hill High	126	39.3	1284	645	638
East Chapel Hill High	205	53.8	1319	660	659
Phoenix Academy High	<10	*	*	*	*
2023					
School System & School	# Tested	% Tested	Total	ERW	Math
United States (Public School Students)	1,608,613	NA	1003	510	493
North Carolina (Public School Students)	22,607	23.8	1122	567	556
Chapel Hill - Carrboro City Schools	452	50.6	1303	651	652
Carrboro High	80	47.3	1259	635	624
Chapel Hill High	155	43.1	1300	650	649
East Chapel Hill High	216	61.5	1325	659	665
Phoenix Academy High	<10	*	*	*	*

Glossary of Acronyms

ABC – Alcoholic Beverage Control
AD – Athletic Director
ADA – Americans with Disabilities Act
ADM - Average Daily Membership
AIG – Academically/Intellectually Gifted
ALP – Alternative Learning Program
AP – Assistant Principal
A-ROI – Academic Return on Investment
ASBO – Association of School Business Officials
AT – Athletic Trainer
AVID – Advancement Via Individual Determination
BOE – Board of Education
BOCC – Orange County Board of County Commissioners
CAP – Corrective Action Plan
CBT – Cognitive Behavior Therapy
CDC – Centers for Disease Control
CHCCS – Chapel Hill – Carrboro City Schools
CIP – Capital Investment Plan
CN – Child Nutrition
COA – Chart of Accounts
COPS – Certificate of Participation
CTE – Career Technical Education
DBT – Dialectical Behavior Therapy
DL – Dual Language
DPI – Department of Public Instruction
EL – English Learners
ELA – English Language Arts
ERP – Enterprise Resource Planning
ERW – Evidence-Based Reading and Writing
ESSER – Elementary and Secondary School Emergency Relief Fund
FICA – Federal Insurance Contributions Act
FTE – Full Time Equivalent
FY – Fiscal Year
FYE – Fiscal Year Ended
GAAP – Generally Accepted Accounting Principals
GFOA – Government Finance Officers Association
GPS – Global Positioning System
GS – General Statute
HR – Human Resources
HS – High School
ISEED – Instructional Services, Equity & Engagement Division
ITF – Instructional Tech Facilitator
LEA – Local Education Agency
LEP – Limited English Proficiency

MBA – Meritorious Budget Award
MOE – Months of Employment
MTSS – Multi-tiered Systems of Support
NCASBO – North Carolina Association of School Business Officials
NCDHHS – North Carolina Department of Health and Human Services
NCDOR – North Carolina Department of Revenue
NCDPI – North Carolina Department of Public Instruction
NCVPS – North Carolina Virtual Public School
PBIS – Positive Behavioral Interventions and Supports
PE – Physical Education
PRC – Program Report Code
Pre-K – Pre-Kindergarten
PSAT – Preliminary SAT
REDP – Racial Equity Decision Protocol
RIF – Reduction in Force
RTP – Research Triangle Park
SAC – Staffing Allocation Committee
SAT – Scholastic Aptitude Test
SEL – Social and Emotional Learning
SGC – School Governance Council
SIT – School Improvement Team
SPSF – State Public School Fund
TA – Teacher Assistant
TBD – To Be Determined
TSERS – Teachers and State Employees Retirement System
UNC – University of North Carolina
USDA – United States Department of Agriculture
ZHVI – Zillow Home Value Index

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Object Code - Line item that denotes purpose of expenditures.

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

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

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

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

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

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

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

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

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

Additional Information: FY 2024-25 Local Personnel Allotment Formulas

Elementary School Formulas

Position	FTE	Formula
Base School Allotments		
Administration (PRC 005)		
Principal	1	per school (12 months)
Assistant Principal	1	per school (12 months)
Classroom Teachers (PRC 001)		
Classroom teachers K	1	per 18 in ADM or DL 1 per 24 ADM
Classroom teachers 1	1	per 16 in ADM or DL 1 per 24 ADM
Classroom teachers 2	1	per 17 in ADM or DL 1 per 24 ADM
Classroom teachers 3	1	per 17 in ADM or DL 1 per 24 ADM
Classroom teachers 4	1	per 24 in ADM (all)
Classroom teachers 5	1	per 24 in ADM (all)
Teacher Assistants (PRC 027)		
Teacher Assistants K	1	per Homeroom
Teacher Assistants 1	1	per Homeroom
Teacher Assistants 2	1	per Homeroom
Teacher Assistants 3	1	per Homeroom
Teacher Assistants 4 & 5	1	per school
Dual Language TA (if DL school)	0.25	additional per 4th & 5th grade Homeroom
Program Enhancement (PRC 004)		
Music	1	per school
Physical Education	1	per school if <500 ADM (1.5 if >500 ADM)
Art	1	per school
Elementary Foreign Language (Grades 1-5)	1	if 40 periods
	1.5	if 41-60 periods
	2	if 61-80 periods
Instructional Support		
Instructional Coaches	2	per school (Literacy/Math)
Interventionist	1	per school

Dual Language Interventionist	1	per Dual Language School
Gifted Specialist	1	per school
Support Staff		
Media Specialist	1	per school
School Counselors	1	per school
Nurses	1	per school
Social Worker	1	per school
Mental Health Specialist	0.5	per school
Instructional Tech Facilitator	1	per school (11 months)
Office Staff		
Bookkeeper	1	per school (12 months)
Receptionist	1	per school (11 months)
Data Manager	1	per school (12 months)
Custodial Staff		
Lead Custodian	1	per school
Custodian	0.5	per school
Additional Program Allotments (all non-tradeable)		
Exceptional Children (PRC 032)		
EC Teacher (General)		Formula Based on Ratio and Service Delivery
EC Teacher- Behavior (BEST)		Formula Based on Ratio and Service Delivery
EC Teacher- OCS		Formula Based on Ratio and Service Delivery
EC Teacher (Adapted)		Formula Based on Ratio and Service Delivery
General Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery
Adapted Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery
Multi Language Learning (PRC 054)		
MLL Teacher	1	per 40-45 MLL ADM from need-based weighted formula
Title I Program (PRC 050)		
Title I Teacher		Formula based on Title I Grant Preparation
Title I Interventionist		Formula based on Title I Grant Preparation

PreK Program (PRC 055)		
PreK Teacher		Formula Based on HeadStart, NC PreK, and Tuition based Blended Enrollment
PreK Teacher Assistant		Formula Based on HeadStart, NC PreK, and Tuition based Blended Enrollment
Athletics/Extra Curriculars		
Activity Units (\$500 each)		10 units
Co-curricular Assignments		N/A

Middle School Formulas

Position	FTE	Formula
Base School Allotments		
Administration (PRC 005)		
Principal	1	per school (12 months)
Assistant Principal	2	per school (12 months)
Classroom Teachers (PRC 001)		
Core Subjects 6	1	1 per 120 ADM (30 students per class)
Core Subjects 7	1	1 per 120 ADM (30 students per class)
Core Subjects 8	1	1 per 120 ADM (30 students per class)
Math Teacher (additional)	1	per school
Elective Teachers		
Grade 6 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))
Grade 7 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))
Grade 8 Electives	1	per 140 ADM (3 sections/ADM, adjust for band overflow (65))
Dual Language Program		
Middle School Dual Language (if DL school)	3	per school
Instructional Support		
Instructional Coach (Math)	1	per school
Instructional Coach (ELA)	1	per school
Instructional Tech Facilitator	1	per school (11 months)
Reading Interventionist	1	per school
Math Interventionist	1	per school
AVID	1	per school

Gifted Specialist	1	per school
Support Staff (PRC 003)		
Media Specialist	1	per school
Media Assistant	1	per school
School Counselors	1	per grade (2 @ 10.5 months, 1 @ 11 months)
Nurses	1	per school
Social Worker	1	per school
Mental Health Specialist	0.5	per school
Restorative Practice Coach	1	per school (Certified)
Office Staff		
Bookkeeper	1	per school (12 months)
Data Manager	1	per school (12 months)
Guidance Administrative Support Assistant	1	per school (11 months)
Principal Secretary	1	per school (11 months)
Custodial Staff		
Lead Custodian	1	per school
Custodian	1	per school
Additional Program Allotments (all non-tradable)		
CTE Teachers (PRC 013)		
Vocational/CTE	3	per school
Multi Language Learning (PRC 054)		
MLL Teacher	1	per 40-45 MLL ADM from need-based weighted formula
Exceptional Children (PRC 032)		
EC Teacher (General)		Formula Based on Ratio and Service Delivery
EC Teacher- Behavior (BEST)		Formula Based on Ratio and Service Delivery
EC Teacher- OCS		Formula Based on Ratio and Service Delivery
EC Teacher (Adapted)		Formula Based on Ratio and Service Delivery
General Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery
Adapted Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery

Athletics/Extra Curriculars		
Athletic Coaches	25	per school
Athletic Director	0.5	per school
Activity Units (\$500 each)		20 units
Co-curricular Assignments		12 assignments

High School Formulas

Position	FTE	Formula
Base School Allotments		
Administration (PRC 005)		
Principal	1	per school (12 months)
Assistant Principal	1	if <600 ADM
	2	if 601 - 1,250 ADM
	3	if 1,251 - 1,750 ADM
	4	if 1,751 - 2,250 ADM
Classroom Teachers (PRC 001)		
Core 9	1	per 135 ADM
Core 10	1	per 135 ADM
Core 11	1	per 135 ADM
Core 12	1	per 135 ADM
Additional Teachers		
AVID	1	per school
Reading Teacher	1	per school
Small High School	2	per school if <1,000 ADM
Instructional Support		
Instructional Coaches	1	per school
Math Coach	1	per school
Instructional Tech Facilitator	1	per school (12 months)
Testing Coordinator	1	per school (Certified)
Theater Tech	1	per school (12 months)
Online Learning Assistant (NCVPS)	1	per school
Study Hall	1	per school

Support Staff (PRC 003)		
Media Specialist	1	if <1,000 ADM
	1.5	if 1,001 - 1,500 ADM
	2	if 1,501 ADM+
Media Assistant	1	per school
Guidance		Based on ADM:
		CHS - 3 FTE
		CHHS - 5 FTE
		ECHHS - 5 FTE
		(1 per school is 12 m, remaining are 11 m)
504 Coordinator	1	per school
Nurses	1	per school
Mental Health Specialist	1	per school
Social Worker	1	if <1,000 ADM
	1.5	if 1,001 - 1,500 ADM
	2	if 1,501 ADM+
Restorative Practice Coach	1	per school (Certified)
Office Staff		
Bookkeeper	1	per school (12 months)
Data Manager	1	per school (12 months)
Guidance Administrative Support Assistant	1	if <1,000 ADM
	2	if 1,001 ADM+
Principal Secretary	1	per school (12 months)
Clerical Assistant/Receptionist	1	per school (12 months)
Security Guard	3	per school (1 @ 6 hrs. daily after-hours)
Custodial Staff		
Lead Custodian	1	per school
Custodian	2	per school
Additional Program Allotments (all-nontradable)		
Multi Language Learning (PRC 054)		
MLL Teacher	1	per 40-45 MLL ADM from need-based weighted formula
CTE Program		

Vocational/CTE		Formula based on CTE funding
Career Development Coordinator (CTE)	1	per school
Special Populations Coordinator (CTE)	1	per school
Exceptional Children (PRC 032)		
EC Teacher (General)		Formula Based on Ratio and Service Delivery
EC Teacher- Behavior (BEST)		Formula Based on Ratio and Service Delivery
EC Teacher- OCS		Formula Based on Ratio and Service Delivery
EC Teacher (Adapted)		Formula Based on Ratio and Service Delivery
General Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery
Adapted Classroom Teacher Assistants		Formula Based on Ratio and Service Delivery
Athletics/Extra Curriculars		
Athletic Coaches	49	per school
Athletic Director	1	per school (11 months)
Athletic Trainer	1	per school
Activity Units (\$500 each)		40 units
Co-curricular Assignments		24 assignments

Chapel Hill - Carrboro City Schools
 Base Non-Salary Allotment Formulas
 Budget Year 2025

Description	Budget Code	Allocation Type	Elementary	Middle	High	Other
Instructional Supplies - STATE	1.5110.061.411	per ADM	\$ 30	\$ 30	\$ 30	\$ 50
At-Risk Students	2.5330.069.143	per ADM	\$ 13	\$ 13	\$ 13	\$ 20
Field Trips	2.5110.061.333	per ADM	\$ 3	\$ 3	\$ 3	\$
Staff Development	2.5870.028.312	per FTE Factor	\$ 90	\$ 90	\$ 90	fixed
Safe Schools/Violence Prevention	2.5850.069.411	per School	\$ 2,000	\$ 12,000	\$ 16,500	\$ 2,000
Event Security	2.5850.069.311	per ADM	\$ 5	\$ 10	\$ 15	\$ -
Instructional Supplies	2.5110.061.411	per ADM	\$ 21	\$ 21	\$ 21	\$ 21
Cultural Arts	2.5132.061.411	per School	\$ 900	\$ 5,400	\$ 7,100	\$ 400
Literacy Materials	2.5330.061.411	per ADM	\$ 3	\$ 3	\$ 3	fixed
Media Center Supplies	2.5810.061.411	per ADM	\$ 12	\$ 12	\$ 12	fixed
ITF Media PD	2.5810.028.312	per School	\$ 1,000	\$ 1,000	\$ 1,000	fixed
Athletics	2.5501.061.411	per ADM	\$ -	\$ 25	\$ 50	\$ -
Athletic Travel	2.5501.003.331	per ADM	\$ -	\$ 15	\$ 30	\$ -
Co-Curricular	2.5503.061.411	per ADM	\$ 2	\$ 5	\$ 18	fixed
Travel- School Admin Office	2.5400.003.332	per School	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,200
Administrative Supplies	2.5400.061.411	per ADM	\$ 3	\$ 3	\$ 5	fixed
Custodial Supplies Pre 1990	2.6540.003.411	per Sq. Ft	\$ 0.035	\$ 0.035	\$ 0.035	fixed
SIT Funds	2.5880.061.411	per School	\$ 1,030	\$ 1,030	\$ 1,030	\$ 500
Commencement	2.5830.061.411	per Sec School	\$ -	\$ 500	\$ 2,700	\$ -
Local Extra-Duty School Discretionary	2.5400.061.411	Activity Units	\$ 10.0	\$ 20.0	\$ 40.0	\$ -
FICA for Extra-Duty	2.5400.061.411	Percentage	7.65%	7.65%	7.65%	7.65%
Retirement for Extra-Duty	2.5400.061.411	Percentage	24.04%	24.04%	24.04%	24.04%
CAPITAL Classroom Furniture/Equip	4.5110.001.461	per ADM	\$ 20	\$ 20	\$ 20	\$ fixed

Additional Information: FY 2024-25 State Planning Allotment Formulas

Initial Allotment - Base PRCs		
Category	Basis of Allotment (Funding Factors are rounded.)	
Classroom Teachers (PRC 0001)	The average Teacher salary increase is 3%.	
<i>Grades Kindergarten</i>	1 per 18 in ADM.	
<i>Grade 1</i>	1 per 16 in ADM.	
<i>Grades 2 - 3</i>	1 per 17 in ADM.	
<i>Grades 4 - 6</i>	1 per 24 in ADM.	
<i>Grades 7 - 8</i>	1 per 23 in ADM.	
<i>Grade 9</i>	1 per 26.5 in ADM.	
<i>Grades 10 - 12</i>	1 per 29 in ADM.	
<i>Math/Science/Computer Teachers</i>	1 per county or based on sub agreements.	
<i>International Faculty</i>	IFE Conversions are calculated at the Teacher statewide average salary including benefits (\$78,421).	
Central Office Administration (PRC 0002)	Increase by LEA from 2023-24 Initial Allotments is 2.01%	
Noninstructional Support Personnel (PRC 0003)	\$335.99 per ADM. \$6,000 per Textbook Commission members for Clerical Assistants.	
Program Enhancement (PRC 0004)	1 per 1:191 in K-5 ADM.	
School Building Administration (PRC005)	Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 ADM or at least 7 state paid teachers or instructional support personnel.	
Principals	Schools opening after 7/1/2011 are eligible for 1 per school with at least 100 ADM only.	
Assistant Principals	1 month per 98.53 ADM (rounded to nearest whole month).	
School Health Personnel (PRC 0006)	1 position per LEA; additional positions per 436.59 ADM rounded to the nearest whole position. PRC change per SL2023-134 (HB259).	
Instructional Support (PRC 0007)	1 per 417.12 ADM. PRC change per SL2023-134 (HB259).	
Career Technical Ed. - MOE (PRC 0013)	Base of 50 Months of Employment per LEA with remainder distributed based on ADM in grades 8-12. (LIMITED FLEXIBILITY- Salary Increase)	
Career Technical Ed. - Program Support (PRC 0014)	\$10,000 per LEA with remainder distributed based on ADM in grades 8-12 (\$40.00 per ADM).	
Small County Supplemental Funding (PRC 019)	ADM <	Allotment
	1,300	1,820,000
	1,700	1,774,700
	2,000	1,729,400
	2,300	1,684,100
	2,600	1,638,800
	2,800	1,593,500
3,300	1,548,200	
	Please see the allotment policy Manual for Special Provisions.	
Disadvantaged Student Supplemental Funding (PRC 0024)	See the Allotment Policy Manual for formula for allocating supplemental funding to address the capacity needs of LEAs in meeting the needs of disadvantaged students.	
Teacher Assistants (PRC 0027)	The number of classes is determined by a ratio of 1:21. The Funding Factor of \$48,030.97. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes.	
Low Wealth Supplemental Funding (PRC 0031)	See the Allotment Policy Manual for formula allocating supplemental funds to eligible LEAs that are located in counties that do not have the ability to generate revenue to support public schools at the state average level.	
Academically or Intellectually Gifted Students (PRC 0034)	\$1,519.55 per child for 4% of ADM.	
Transportation (PRC 0056)	96.96% of the budget was released at the time of Initial Allotments, provided by Transportation. Any reserved funds must be distributed by April 1 of that fiscal year and be allocated to all school units based on efficiency.	
Classroom Materials/Instructional Supplies/Equipment (PRC 0061)	\$31.51 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing	

At-Risk Student Services (PRC 0069)	Each LEA receives the dollar equivalent of one resource officer (\$89,671) per high school. Of the remaining funds, 50% is distributed based on ADM (\$106.71 per ADM) and 50% is distributed based on number of poverty children, per the federal Title 1 Low Income poverty data (\$535.40 per child in poverty). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$328,890).
Textbooks (PRC 0131)	\$37.12 per ADM in grades K-12.

Initial Allotment - Non-Base PRCs	
Category	Basis of Allotment (Funding Factors are rounded.)
Driver Training (PRC 0012)	\$209.48 per public, charter, private and federal 9th Grade ADM.
School Technology (PRC 0015)	No New Appropriation; Fines and Forfeitures (\$18M) for FY 24-25
Children with Disabilities (Exceptional Children) (PRC 0032)	
<i>School-Aged</i>	\$5,365.09 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or a 13% cap of the allotted ADM.
<i>Preschool</i>	Base of \$78,421 per LEA; remainder distributed based on December 1 est. child count of ages 3, 4, and PreK- 5, (\$5,528.06) per child.
<i>Developmental Day Care (3-21) (PRC 063), Community Residential Centers (PRC 089 effective FY24-25), Group Homes (PRC 089 effective FY24-25)</i>	Approved applications, revisions, and grants.
Limited English Proficiency (PRC 0054)	Base of a teacher asst. (\$46,272); remainder based 50% on number of funded LEP students (\$554.89) and 50% on an LEA's concentration of LEP students (\$3,410.83).
Supplemental Funds for Teacher Compensation (PRC 0071)	See the Allotment Policy Manual for formula for allocating supplemental funding to eligible LEAs.

Employee Benefits	
Category	Basis of Allotment
Hospitalization	\$8,095 per position per year.
Retirement	24.04% of total salaries.
Social Security	7.65% of total salaries.

Statewide Average Salaries		
Category	Base	Base + Benefits
Classroom Teachers	\$53,403	\$78,421
Program Enhancement Teachers	\$53,345	\$78,345
Principals	\$7,647	\$10,745
Assistant Principals (MOE)	\$6,470	\$9,330
School Health Personnel	\$64,330	\$92,811
Instructional Support	\$59,176	\$86,024
Career Technical Ed. (MOE)	\$5,388	\$7,905
School Resource Officer	\$61,945	\$89,671

Note: Dollars for 2024-25 position/month allotments are based on LEA's average salary including benefits, rather than the statewide average salary. They are still position/month allotments, and you must stay within the positions/months allotted, not the dollars. This calculation is necessary to determine your LEA's allotment per ADM for charter and lab schools.

Additional Information: Description and Explanation of Line Items

Purpose Codes

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

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

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

Instructional Services (5000)

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

5100 Regular Instructional Services

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

5200 Special Populations Services

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

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

5300 Alternative Programs and Services

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

5400 School Leadership Services

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

5500 Co-Curricular Services

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

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

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

5900 Reserved for future use

System-Wide Support Services (6000)

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

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

6100 Support and Development Services

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

6200 Special Population Support and Development Services

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

6300 Alternative Programs and Services Support and Development Services

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

6400 Technology Support Services

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

6500 Operational Support Services

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

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

6600 Financial and Human Resource Services

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

6700 Accountability Services

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

6800 System-wide Pupil Support Services

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

6900 Policy, Leadership and Public Relations Services

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

Ancillary Services (7000)

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

7100 Community Services

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

7110 Child Care Services

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

7200 Nutrition Services

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

7300 Adult Services

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

Non-Programmed Charges (8000)

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

8100 Payments to Other Governmental Units

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

8200 Unbudgeted Funds

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

8300 Debt Services

Include debt service payments for lease purchases or installment contracts.

8400 Interfund Transfers

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

8500 Contingency

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

8600 Educational Foundations

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

8700 Scholarships

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

Capital Outlay (9000)

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