AGENDA

Orange County Board of Commissioners
Chapel Hill–Carrboro Board of Education
Orange County Board of Education
Joint Meeting

September 22, 2011
7:00 p.m.

Southern Human Services Center
2501 Homestead Road, Chapel Hill

Welcome and Opening Remarks (Chair Pelissier, Chair Bedford and Chair Coffey)

1. Progress Report on Quarter Cent Sales Tax: Public Education Campaign

2. Chapel Hill-Carrboro City Schools (CHCCS) – Overview of Approved FY2011-12 Budget

3. Orange County Schools (OCS) – Overview of Approved FY 2011-12 Budget

4. County Update - Preliminary FY 2010-11 Year-end Revenues, Expenditures and Changes in Fund Balance

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: September 22, 2011

SUBJECT: Joint Meeting – Board of County Commissioners, Chapel Hill-Carrboro City Schools Board of Education and Orange County Schools Board of Education

DEPARTMENT: County Manager/Financial Services

PUBLIC HEARING: (Y/N) No

ATTACHMENT(S):

As Listed in the "Background" Section

INFORMATION CONTACT:
Frank Clifton, County Manager, (919) 245-2300
Clarence Grier, Financial Services Director, (919) 245-2453
Tom Forcella , Superintendent, Chapel Hill-Carrboro City Schools, (919) 967-8211
Patrick Rhodes, Superintendent, Orange County Schools, (919) 732-8126

PURPOSE: To discuss various issues related to policy and/or financial implications that are of interest to the Board of County Commissioners, Chapel Hill-Carrboro City Schools Board of Education and/or Orange County Schools Board of Education.

BACKGROUND: At the August 10, 2011 Superintendents' and County Manager's Meeting, members agreed to structure this Joint meeting around the following agenda items:

1. **Progress Report on Quarter Cent Sales Tax: Public Education Campaign**

Assistant County Manager Gwen Harvey will give a progress report on activities underway, including efforts by the County Internal Public Education Campaign Team and the County Consultant, Sheer Associates, Inc.

Attachment 1a: Public Education Campaign – Items in Motion
Attachment 1b: Suggested Talking Points for Public Education – Quarter Cent Sales Tax Referendum (Drafted 9/16/2011)

2. **Chapel Hill-Carrboro City Schools (CHCCS)- Overview of Approved FY 2011-12 Budget**

Chapel Hill-Carrboro City Schools will provide an overview of its FY 2011-12 Approved Budget, including impacts of Local and State budget reductions and provide current Student Membership enrollment information.

Attachment 2a: CHCCS 2011-12 Operating Budget Message
Attachment 2b: Student enrollment as of September 13, 2011

3. Orange County Schools (OCS) – Overview of Approved FY 2011-12 Budget

Orange County Schools will provide an overview of its FY 2011-12 Approved Budget, including impacts of Local and State budget reductions and provide current Student Membership enrollment information.

Attachment 3a: Local Current Expense Budget 2011-2012 by Program Report Code
Attachment 3b: State Allotment – Fiscal Year 2011-12
Attachment 3c: Reversions in State Funding
Attachment 3d: Federal Program Funds 2011-2012
Attachment 3e: Federal Stabilization and Stimulus Funding
Attachment 3f: 2011-12 OCS Student Enrollment – Day 10

4. County Update - Preliminary FY 2010-11 Year-End Revenues and Expenditures

The County will provide preliminary outcomes of FY 2010-11 Year-end Revenues, Expenditures and Changes in Fund Balance.

Attachment 4a: Preliminary 2010-11 General Fund Revenue
Attachment 4b: Preliminary 2010-11 General Fund Expenditures
Attachment 4c: General Fund – Changes in Fund Balance for the Fiscal Year Ended June 30, 2011

FINANCIAL IMPACT: There is no financial impact tied directly to the discussion at this work session; however, decisions that the Board of County Commissioners and Boards of Education will make at subsequent meetings are likely to have significant implications for future capital and operating budgets.

RECOMMENDATION (S): The Manager recommends that the Boards discuss the issues noted and provide direction to staff, as appropriate.

Attachment 1a

Public Education Campaign - Items in Motion

- Finalize and distribute educational materials (flyers and posters) to County departments and County facilities, public at large, volunteers, and private allies (Chambers of Commerce and citizen advocacy committee leading advocacy campaigns)

- Collect and use growing lists of FAQs, draft letters to the editor, power point presentations, public service announcements, and opportunities for the BOCC and County team to attend special public events to present educational information

- Supplement dedicated County web site with web links and detailed appendices of information and other public education campaign news

- Encourage County employees to share news and information about the referendum through
    - e-mail "tags" and stationery

- Respond to direct requests from the media and community members on the facts behind the referendum

- Pursue idea to conduct informal with the Chamber of Commerce Open Houses (Hillsborough and Chapel Hill) to present to the public conceptual ideas and maps illustrating possible projects in two economic development districts – Eno River and Buckhorn (Perhaps School Districts would design and conduct similar for their stakeholders)

- Continue to develop illustrative talking points for use in opportunities that present – (See Attached)

Attachment 1b

Suggested Talking Points for Public Education – Quarter Cent Sales Tax Referendum (Drafted 9/16/2011)

- The Quarter Cent Sales Tax, if approved, will help diversify the tax base and avoid placing an inordinate burden on property owners

- All consumers (including visitors, commuters, and students and who do not own property in Orange County) contribute to sales taxes – viewed as a fairer means of generating revenue

- Orange County is a desirable destination/tourist and visitor attraction: A significant share of any sales tax will be paid by persons not County residents – The Chapel Hill/Orange County Visitors Bureau reports that visitors generate approximately 20% of local sales tax revenue and could potentially yield $500,000 if the Quarter Cent Sales Tax is passed by the voters

- The Quarter Cent Sales Tax will cost an individual: 1 cent on a $4.00 purchase; 25 cents on a $100 purchase; 75 cents on a $300 purchase; and $1.25 on a $500 purchase ("Purchase" means taxable good)

- Exemptions and exclusions to the Quarter Cent Sales Tax include: groceries, prescription drugs; gasoline; vehicle purchase; most farm equipment and materials for farmers. The tax would not apply to gas or electricity bills <u>or</u> doctor or attorney fees.

- Diversifying the tax base and increasing local government options for revenue to enhance schools and economic development are high priority for the Board of County Commissioners

- If approved by the voters, the ¼ cent sales tax will provide approximately $625,000 in FY11-12 and approximately $2.5 million annually

- To raise the same amount of revenue projected by the ¼ cent sales tax ($2.5 million annually) would require approximately 1.7 cents of property tax rate increase (<u>One cent on the current property tax rate of 85.8 per $100 of assessed valuation equals approximately $1.6 million</u>)

- Property taxes make up about 75% of the General Fund revenue base ($133 million) - Total General Fund Budget ($177 million)

- Passage would <u>not</u> supplant the BOCC endorsed funding target of 48.1% for OCS and CHCCS

- BOCC has established a 10-year commitment to allocate the funds 50/50 between the two school systems and economic development

- Fifty percent of the funding would be allocated in an equitable manner to both school systems based on the average daily membership of each system (facility improvements at older schools and technology procurement)

- OCS and CHCCS are each responsible for developing their detailed list of prioritized projects that could be completed with the anticipated funding (if voter approved) over the next 10 years

- Fifty percent of the funding will be allocated to economic development initiatives includes utility infrastructure, business recruitment, small business loans, innovation centers for start-up businesses, and support for agricultural businesses

- Lack of commercial retail options and building sites for expanding new or existing businesses puts Orange County at a distinct disadvantage in being able to allocate monies other than residential property taxes to support all public services, including education, or new initiatives for economic development

- Only 58% of workers residing in Orange County work in Orange County – the County exports 42% of its workforce – 75% of workers residing in Alamance County work in Alamance County -75% of workers residing in Durham County work in Durham County.

- Orange County has the highest per capital retail expenditures, yet lost nearly $12 million in tax revenue (FY05-06 Sales Tax Revenue Based on Different Percentage Leakage of Retail Dollars Outside the County compared to Alamance and Durham Counties)

- Enhanced efforts and partnerships with the Cities of Mebane and Durham and Towns of Chapel Hill, Carrboro and Hillsborough will soon enable much needed utility extensions (debt financed) in two important economic zones along I-85

- Improved coordination and collaboration with the Towns make it possible together to encourage local businesses to expand and new businesses to consider the County as a viable location to do business

- Benefits adhere to *All* County residents wherever the actual physical economic development is targeted for approval by elected officials – Translating into employment opportunities, retail shopping, entrepreneurial and creative enterprises, community improvements, and public/private investment

- Earliest effective date would be April 1, 2012

- Voters are encouraged to become educated on the Quarter Cent Sales Tax option and vote on the referendum at the November 8 election (Sample ballots are available on line through the Board of Elections or the County dedicated web site – www.orangecountync.gov/salestax

NOTE - FYI:

The Quarter Cent Sales and Use Tax is a distinct option provided by the State to County Governments which requires approval of a public referendum to enact. There is an existing One Cent Local Sales and Use Tax Levy authorized by the State legislature in 1971 (Article 39).

There are two different options for Counties across the State to select between to distribute the One Cent Sales and Use Tax Levy between the Counties and its municipalities and these are:

Option No. 1 - Distribute the sales tax collected based on population – the County population and adds all the individual municipal populations. The percent of the grand total is used to allocate the One Cent Sales and Use Tax revenue.

Option No. 2 - Distribute the sales tax collected based on the Ad Valorem Property Tax Rage levied by each taxing unit of the local governments provided by the NC Department of Revenue. Orange County is the taxing unit of government for not only Orange County, but all special tax districts located in Orange County – Orange County, Chapel Hill-Carrboro City Schools, All Fire Districts, and the Chapel Hill Downtown Service District.

Option No. 1 has been used by Orange County for at least the last 20 years. The Board of County Commissioners must adopt by resolution during the month of April the method of distribution of the One Cent Optional Sales and Use Tax Levy to be effective in the next fiscal year.

Attachment 2a

Chapel Hill – Carrboro City Schools

2011-12 Operating Budget Message

The State and Local budgets have been finalized and the Board of Education adopted the district's 2011-12 operating budget on July 21, 2011. Once again, we were fortunate that the final state budget was not quite as bad as originally proposed. We were well prepared to cushion the major reductions that we did experience. Although our district incurred a $5.75 million reduction in funding from the state, this reduction was approximately $2.1 million less than we would have experienced under the initial Senate budget. Nevertheless, this will be the third year in a row that the state budget has been significantly reduced and the third year in a row that it does not provide any salary or wage increase for our staff.

At the local level, the County Commissioners continued their support of education and formally approved a per-pupil appropriation to the two Orange County school districts that was $6 higher than last year. This did not fully fund our original request because our state enrollment projection for 2011-12 was lower than 2010-11. Over the past two years through careful budgeting and spending restraints, the district was able to build up its undesignated fund balance to help buffer state and local reductions. The district will be using an additional $2.6 million from its undesignated fund balance in order to avoid program and resource reductions and retain needed staff members. It will be important to remember that this is a one time source of funding and unless local and state revenues increase significantly in the near future, program and staff reductions will be extremely likely next year.

The district experienced a variety of cost increases due to mandated state changes with health insurance and retirement rate contributions as well as the continuation of critical services and positions associated with federal grant funding and American Recovery and Reinvestment Act funding that expired on June 30, 2011. A summary of these cost increase adjustments is listed below:

State Mandates	
Anticipated increase in employee health insurance - (from $4929 to $4931)	$ 1,500
Anticipated increase in employer state retirement match (from 10.51% to 13.12%)	$ 447,392
Subtotal	$ 448,892
Continuation of Current Services	
Physical Education/Athletics Coordinator	$ 75,000
Retain Exceptional Children positions currently funded by ARRA grants	$ 500,000
Subtotal	$ 575,000
Total of Mandates and Continuation Budget Requests	$1,023,892

The Board approved a limited number of expansion requests to maintain our high quality Exceptional Education programming and to provide support for technology resources at the high schools. Additional funding was provided to the Transportation Department to staff new buses needed to support all of our district programs. The expansion requests are presented below.

Expansion Requests

Exceptional Children's Program:	
1 teaching position; 3 TA positions; .5 program facilitator;	$ 208,874
Exceptional Children's Program: classroom supplies and computer equipment	$ 10,600
Transportation Department: 2 additional bus driver positions	$ 62,470
Information Technology: 3 technology assistant positions to support high schools	$ 114,000
Total of Expansion Requests	$ 395,944
Grand Total of Continuation and Expansion Budget Requests	$1,419,836

In the Board approved budget request to the Orange County Commissioners, we made a series of reductions to our local budget as an initial measure to help with what we knew would be a difficult budget season. These initial reductions are listed below:

Initial Local Budget Reductions	
One-time budget allocation for Literacy evaluation and support	$ (70,000)
Reduce cleaning or custodial service/staff	$ (38,000)
Eliminate signing bonuses for hard-to-fill teaching assignments	$ (25,000)
Reduce utility budget due to impact of conservation measures	$ (250,000)
2% Projected reduction in local salaries and benefits due to under-spending	$ (800,000)
Total of Initial Budget Reductions	$(1,183,000)

After accounting for the mandates, continuation items, expansion requests, and the initial reductions, we were left with a local budget shortfall of $236,836. The Board's request to the County Commissioners was for the same dollar allocation because our student enrollment projection was lower than last year. The County's budget did not fully fund this request and we decreased our local revenues to reflect this. Combining the local shortfall with the decreased revenues meant we needed to appropriate $430,142 in additional fund balance to balance our local budget. This is summarized below:

Local Budget Shortfall after Initial Budget Reductions	$236,836
Add: Decrease in Local Revenues (Based on County Manager's recommendation)	$193,306
Additional Fund Balance Appropriation to balance the Local Budget	$430,142

Out of the $5.75 million in state reductions, the district was required to make a $3,394,300 discretionary reversion. Since, we had already made $2.5 million in discretionary reductions in previous years we continued to revert those and added additional items to make up the difference. In total, the 2011-12 discretionary reduction included 40.36 classroom teacher positions, 60 months of CTE employment, and $785,830 in teacher assistants funding. The state budget provided 8.5 FTE additional classroom teachers in grades 1-3. Interestingly, the state budget did not change class size maximums. We reverted these positions (8.5 FTE) to help meet the discretionary reversion increase at the state level. The district is able to meet the current class size maximums without these positions. Reverting these positions also eliminates local cost increases for supplements and teacher assistants and also helped us avoid adding classrooms to already crowded schools. The reverted TA funds were covered by an additional fund balance appropriation.

The district accepted some of the state reductions and eliminated them from the budget. These included; Mentor Pay ($83,187), Classroom Materials ($188,000), and Textbooks ($617,916). Finally

several state reduction items that we did not feel comfortable eliminating were transferred to the local budget and funded with an additional fund balance appropriation. These are listed below.

State Reduction Items Transferred to Local Fund 2	
PRC002 - Central Office Salaries and Benefits	$ 229,609
PRC003 - Non-Instructional Support Salaries and Benefits	$ 501,459
PRC005 - Assistant Principal Salaries and Benefits	$ 192,972
PRC007 - Instructional Support Salaries and Benefits	$ 247,599
PRC056 - Transportation	$ 31,578
PRC061 - Instructional Supplies and Equipment	$ 177,632
PRC015 - School Technology	$ 233,480
N.C. Virtual Public School Reduction (specific PRCs to be determined)	$ 250,000
Remaining Discretionary Reduction to come from Teacher Assistant PRC027	$ 401,442
Total	$2,265,771

State Reduction Item Transferred to Local Fund 8	
PRC413 - More at Four Program	$ 200,000
Total	$ 200,000

Total Amount Covered by Local Funds	$2,465,771

The Board approved the following list of additional local reductions on June 16, 2011 to help balance the budget. They are listed below:

Less: Additional Local reductions	
Triangle Leadership Academy Dues	$ (55,000)
Eliminate Print Shop Position	$ (52,000)
Reduce Lead Proficiency Stipends	$ (51,000)
Reduce Differentiated Pay Stipends ($25 p/teacher)	$ (30,000)
Eliminate Psychologist Position	$ (70,000)
Reduce Thematic Academy Stipends	$ (15,000)
Reduce EC Curriculum Lead Teacher - .5 FTE	$ (35,000)
Reduce .5 PreK Secretary	$ (25,000)
Total of Additional Local Reductions	$(333,000)

After subtracting these reductions from the "Total Amount to be Covered by Local Funds" of $2,465,771 it required an additional local fund balance appropriation of $2,132,771 to balance our budget. When combined with the additional fund balance appropriation required to balance our local budget requests, this totals just under the $2.6 million additional fund balance appropriation authorized by the Board earlier this year. In total we increased our fund balance appropriation for 2011-2012 by $2,562,913.

In summary, despite a significant loss of funding at the state level, the district has managed to avoid significant reductions to programs and services for 2011-12. This was achieved though careful fiscal planning and spending restraints, as well as the continued strong fiscal support from the Orange County Commissioners. The need for increased Orange County Commissioner support will be extremely important as we begin next year's budget development process with pre-identified budget

gaps and revenue reductions. Nevertheless, we are committed to providing the best possible education to our children and will continue to make every effort to use our resources efficiently.

Students registered in NCWISE as of September 13, 2011

School	Pre-K	KI	1	2	3	4	5	6	7	8	9	10	11	12	Total	Cap.	Cap. Diff.	Proj.	Proj. Diff.
Pre-K/Head Start*	252																		
Carrboro Elementary		118	101	100	87	91	85								**582**	533	-49	567	-15
Ephesus Road Elementary		80	70	83	81	78	77								**469**	448	-21	451	-18
Estes Hills Elementary		87	88	88	92	89	88								**532**	527	-5	502	-30
Frank P Graham Elementary		102	81	72	80	82	68								**485**	538	53	443	-42
Glenwood Elementary		93	92	82	79	77	82								**505**	423	-82	483	-22
C and L McDougle Elem		89	91	78	101	91	98								**548**	564	16	519	-29
Morris Grove Elementary		70	86	83	100	122	104								**565**	585	20	602	37
Mel and Zora Rashkis Elem		72	88	87	88	89	86								**510**	585	75	547	37
Mary Scroggs Elementary		94	111	95	114	95	105								**614**	575	-39	613	-1
Elizabeth Seawell Elem		106	92	95	96	122	124								**635**	466	-169	584	-51
Grey Culbreth Middle								234	226	222					**682**	670	-12	662	-20
C and L McDougle Mid								218	242	219					**679**	732	53	680	1
Guy B. Phillips Middle								212	203	223					**638**	706	68	650	12
Smith Middle School								238	232	265					**735**	732	-3	714	-21
Carrboro High School											266	272	173	175	**886**	800	-86	847	-39
Chapel Hill High											373	324	341	321	**1359**	1520	161	1344	-15
East Chapel Hill High											389	363	372	318	**1442**	1515	73	1441	-1
Phoenix Academy High											7	9	6	3	**25**			37	12
UNC Hospital School		1	1	2				2	2	1	1	2	1	1	**14**			32	18
Total		**912**	**901**	**863**	**920**	**936**	**917**	**904**	**905**	**930**	**1036**	**970**	**893**	**818**	**11905**				
DPI Projections		**846**	**906**	**834**	**903**	**915**	**916**	**908**	**882**	**933**	**1039**	**926**	**877**	**833**	**11718**				
DIFFERENCE		**66**	**-5**	**29**	**17**	**21**	**1**	**-4**	**23**	**-3**	**-3**	**44**	**16**	**-15**	**187**				

*Pre-K/Head Start is not included in enrollment totals.

	KI	1	2	3	4	5	6	7	8	9	10	11	12	Total
Registered 9/9/2011	910	900	865	920	938	919	902	904	929	1033	973	894	817	11904
Registered 9/13/2011	912	901	863	920	936	917	904	905	930	1036	970	893	818	11905
Difference	2	1	-2	0	-2	-2	2	1	1	3	-3	-1	1	1

	Actual		Proj.	Diff.		SAPFO	Diff.
Elementary	5449		5321	128		5398	51
Middle	2739		2723	16		2749	-10
High	3717		3675	42		3687	30
Total	11905		11718	187		11834	71

SAPFO Capacity	Available Seats
5506	57
3309	570
4263	546

Attachment 2b

Attachment 3a

Local Current Expense Budget
2011-2012
By PRC

		2010-11 BUDGET	2011-12 BUDGET
PRC 001	Classroom Teachers	$ 6,637,688	$6,473,881
PRC 002	Central Office Administration	1,040,777	1,153,714
PRC 003	Non-Instructional Support	3,286,390	3,940,308
PRC 005	School Building Administration	1,558,640	1,074,881
PRC 007	Instructional Support	784,091	846,689
PRC 009	Non-Contributory Benefits	366,535	380,086
PRC 012	Driver's Education	4,117	-
PRC 013	CTE - Program Support	4,248	4,248
PRC 027	Teacher Assistants	739,883	739,883
PRC 032	Children with Special Needs	318,029	418,029
PRC 034	Academically & Intellectually Gifted	244,575	320,828
PRC 036	Charter Schools	816,146	850,000
PRC 054	Limited English Proficiency	82,550	115,511
PRC 056	Transportation of Pupils	652,706	942,262
PRC 061	Classroom Materials	171,427	171,392
PRC 069	At-Risk Student Services	200,000	186,000
PRC 103	Literacy Coordinator	43,737	43,737
PRC 509	HSC Study Grant	485	2,101
PRC 513	Project House	151,405	145,395
PRC 514	Habitat House	25	-
PRC 701	Middle School After School	150,000	125,000
PRC 706	Non-Yellow Bus	10,000	10,000
PRC 801	Curricular Services	610,380	494,010
PRC 802	Operation of Plant	3,847,130	3,579,130
PRC 803	Human Resources	84,402	95,252
PRC 804	Financial Services	400,882	405,967
PRC 805	Support Services	9,863	9,863
PRC 840	DSS Family Social Workers	354,000	354,000
PRC 850	Project Graduation	-	12,000
PRC 851	Cultural Arts	46,907	47,803
PRC 854	Band	63,940	63,940
PRC 860	Athletics	606,271	611,013
PRC 861	Co-Curricular Clubs	48,244	48,579
PRC 890	Board of Education	225,082	221,783
PRC 891	Executive Administration	36,000	26,000
PRC 900	Public Relations	78,446	76,570
	Total	$23,675,001	$23,989,855

Attachment 3b

Public Schools of North Carolina
North Carolina Department of Public Instruction

State Allotment - Fiscal Year 2011-12

680 ORANGE COUNTY

Allotted ADM 7,272

PRC #	PRC Name	2011-12 Budget Position	MOE	Amount
001	Classroom Teachers	323.64		$ 19,933,559.00
002	Central Office Administration			$ 678,937.00
003	Non - Instructional Support			$ 1,537,082.00
005	School Building Administration		230.00	$ 1,864,500.00
007	Instructional Support	33.96		$ 2,261,145.00
013	CTE Months of Employment		352.10	$ 2,100,608.00
014	CTE Program Support			$ 102,898.00
024	DSSF			$ 213,253.00
027	Teacher Assistants			$ 1,780,024.00
029	Behavioral Support (Willie M)			$ 26,671.00
032	Children with Special Needs			$ 3,507,628.00
034	Academically Gifted			$ 351,670.00
054	Limited English			$ 321,003.00
056	Transportation			$ 2,053,559.00
061	Classroom Materials			$ 241,463.00
063	Developmental Daycare			$ 15,237.00
066	Assistant Principal Intern			$ 8,144.00
067	Assistant Principal Intern - Full time student			$ 40,702.00
068	Alternative School			$ 75,816.18
069	At Risk Student Services			$ 980,307.82
096	State Funded Position - TOY	1.20		$ 89,088.37
	Total State Public School Fund	358.80	582.10	$ 38,183,295.37
000	State Textbooks			$ 102,693.00
012	Driver Training			$ 144,544.00
015	School Technology			$ 88,377.00
	Total Other Programs			$ 335,614.00
	Grand Total State Funds Allotted	358.80	582.10	$ 38,518,909.37

Attachment 3c

Orange County Schools

Reversions in State Funding

	2009-10	2010-11	2011-12
Reversion of State dollars	$ 1,076,282 *	$ 1,485,386 **	$ 2,106,447 ***

* Reversion included 9.79 teaching positions, $4,787 in textbooks, $54,820 in non-instructional support, $2,500 in CTE program support, $1,844 in school technology and $480,000 for teacher assistants.

** Reversion included 12.18 teaching positions, $4,787 in textbooks, $3,000 in central office administration, $104,399 in non-instructional support, $58,759 in instructional support, $2,500 in CTE program support, $2,220 in school technology and $639,236 in teacher assistants.

*** Reversion included 20.43 teaching positions, $4,787 in textbooks, $3,000 in central office administration, $104,399 in non-instructional support, $59,602 in instructional support, $69,888 in CTE months of employment, $2,577 in CTE program support and $718,686 in teacher assistants.

Note: OCS's expected State reversion for 2012-13 is $2,418,378. This represents an increase of $311,931.

Attachment 3d

Orange County Schools
Federal Program Funds
2011-2012

Description	PRC	Amount
CTE – Program Improvement	17	$ 67,928
CTE - Federal Tech Prep	23	$ 17,185
IDEA VI – B Capacity Building and Improvement	44	$ 30,479
Safe and Drug-Free Schools	48	$ 270
IDEA Pre-School Handicapped Grant	49	$ 52,714
IASA Title I – LEA Basic Program	50	$ 911,567
IDEA VI – B Handicapped	60	$ 2,628,191
Title II - Improving Teacher Quality	103	$ 209,379
Title III - Language Acquisition	104	$ 59,587
ESEA Title I - School Improvement	105	$ 13
Educational Technology - Formula	107	$ 57
Title IV - 21st Century Community Learning Center	110	$ 200,000
Title III - Language Acquisition - Significant Increase	111	$ 18,109
Idea VI-B Special Needs Targeted Assistance	118	$ 20,984
IDEA - Targeted Assistance for Preschool	119	$ 10,000
ARRA - Title I	141	$ 18,514
ARRA - IDEA Pre School	145	$ 176
ARRA - Education Technology - Formula	146	$ 1,160
Education Jobs Fund	155	$ 1,383,856
ARRA - Race to the Top	156	$ 94,603
Total		$ 5,724,772

Attachment 3e

ORANGE COUNTY SCHOOLS

Federal Stabilization and Stimulus Funding

		2009-10	2010-11	2011-12
PRC 140	ARRA - Education Stabilization	$ 1,943,061	$ 2,077,656	$ -
PRC 141	ARRA - Title I	$ 362,173	$ 107,683	$ -
PRC 144	ARRA - IDEA VIB	$ 1,551,515	$ 1,152,415	$ -
PRC 145	ARRA - IDEA Pre School	$ 61,325	$ 11,536	$ -
PRC 146	ARRA - Education Technology	$ 10,304	$ 1,014	$ -
PRC 149	ARRA - Child Nutrition Equipment	$ 20,328	$ -	$ -
PRC 155	Education Jobs Fund	$ -	$ 164,915	$ 1,383,856 *
PRC 156	ARRA - Race to the Top	$ -	$ 13,315	$ 259,067
		$ 3,948,706	$ 3,528,534	$ 1,642,923

2010-2011 Budget

PRC 140	Salary and benefits for 48 teachers
PRC 141	Salary and benefits for teachers and TAs for Extended School Year, transportation and materials and supplies for ESY, contracted services, computer equipment, substitute pay and parent involvement
PRC 144	Salary and benefits for 9 teachers and 5 teacher assistants. Also, includes staff development and other miscellaneous expenses
PRC 145	Salary and benefits for .5 teacher assistant positions
PRC 146	Technology
PRC 155	Salary and benefits for 2 teachers and 2 teacher assistants
PRC 156	Substitute pay and staff development

2011-12 Budget

PRC 155	Salary and benefits for 34 Teachers
PRC 156	Race to the Top initiatives

*** The Education Jobs Fund will not be available for 2012-13.**

2011-12 Orange County Schools Student Enrollment - Day 10

SCHOOL	KI	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
CAMERON PARK ELEMENTARY	108	102	86	126	124	91								637
CENTRAL ELEMENTARY	58	54	47	53	38	39								289
EFLAND CHEEKS ELEMENTARY	78	99	56	77	69	78								457
GRADY BROWN ELEMENTARY	91	93	68	79	79	76								486
HILLSBOROUGH ELEMENTARY	71	79	74	62	77	66								429
NEW HOPE ELEMENTARY	103	84	97	95	123	100								602
PATHWAYS ELEMENTARY	63	72	83	78	87	76								459
A L STANBACK MIDDLE							193	204	203					600
C W STANFORD MIDDLE							221	206	206					633
GRAVELLY HILL MIDDLE							139	150	174					463
CEDAR RIDGE HIGH										321	274	244	242	1081
ORANGE HIGH										331	321	276	291	1219
PARTNERSHIP ACADEMY										5	5	6	2	18
											District Total			7373 *

* 10th Day Enrollment 2010-11 was 7174. 2011-12 enrollment increased by 199 students.

Attachment 3f

General Fund – Preliminary Results for FY 2011

Attachment 4a – Preliminary 2010-11 General Fund Revenue

- For Fiscal Year 2011, we received 100.2% of budgeted revenue. This resulted in an excess of budgeted revenue of approximately $301,000.
- The shortfall varied among all categories of revenue.
  - Property taxes were $2.85 million more than budget
  - Sales taxes were $652,000 more than budget.
- Appropriated Fund Balance totaled $2.8 million consisting of:
  - $1.8 million in encumbrance carry forwards
  - $ .9 million for new and continuing programs

Attachment 4b – Preliminary 2010-11 General Fund Expenditures

- Expenditures were $5.2 million less than budget or 97.1% of budget.
- Expenditures were less than revenue by $5.6 million which represents an increase in total fund balance for the fiscal year.
- Total Available Fund Balance is estimated at $29.1 million or 16.5% of General Fund expenditures and transfers.
- Unassigned (Undesignated) Fund Balance is estimated at $27.9 million or 15.8% General Fund expenditures and transfers.
- Unassigned/Available Fund Balance is $6.8 higher than FY 2010.
- Unassigned (Undesignated) Fund Balance is estimated to increase 1 percent this year. If achieved, the Unassigned (Undesignated) Fund Balance will grow to 17 percent and meet the BOCC's fund balance target.

Attachment 4c – General Fund-Changes in Fund Balance for the fiscal year ended, June 30, 2011

- Restricted/Reserves for Inventories and Prepaid Expenses increased $35,237
- Restricted/Reserves for Encumbrances were reduced $1.04 million.
- Reserved By State Statute decreased $1 million
- Assigned/Designated for Subsequent Year's Expenses increased $730,000.
- Unassigned/Unreserved Fund Balance increased $6.8 million.

Attachment 4a

Preliminary 2010-11 General Fund Revenue

	Budgeted	Actual Revenue	Over (Under)	Percentage Received
General Government Revenue				
Property taxes	$ 131,975,738	$ 134,825,575	$ 2,849,837	102.2%
Sales taxes	14,463,000	15,115,419	652,419	104.5%
Other General Governmental Revenue	1,286,565	1,254,360	(32,205)	97.5%
Total General Governmental Revenue	147,725,303	151,195,354	3,470,051	102.3%
Charges for Services				
Animal Services	184,400	184,810	410	100.2%
Register of Deeds	1,375,516	1,347,754	(27,762)	98.0%
Tax Administration	125,925	258,704	132,779	205.4%
Health Department Fees	1,032,001	742,198	(289,803)	71.9%
Jail Fees	2,771,633	2,501,464	(270,169)	90.3%
Emergency Medical Services Fees	1,893,000	2,567,951	674,951	135.7%
Other Charges for Services	928,811	723,952	(204,859)	77.9%
Total Charges for Services	8,311,286	8,326,833	15,547	100.2%
Intergovernmental Revenues				
Department of Social Services	11,534,235	10,527,410	(1,006,825)	91.3%
Health Department	680,836	744,561	63,725	109.4%
Orange Public Transportation (OPT)	544,652	487,833	(56,819)	89.6%
Child Support	1,315,000	1,657,157	342,157	126.0%
Education - Lottery Proceeds	2,376,255	2,376,255	-	100.0%
Other Intergovernmental Revenues and Grants	3,814,893	4,228,026	413,133	110.8%
Total Intergovernmental Revenues	20,265,871	20,021,242	(244,629)	98.8%
Licenses and Permits	1,188,624	1,096,029	(92,595)	92.2%
Investment income	140,000	69,164	(70,836)	49.4%
Transfers In	1,339,227	1,339,227	-	100.0%
Total Revenue and Transfers In	178,970,311	182,047,849	3,077,538	101.7%
Appropriated Fund Balance	2,776,631	-	(2,776,631)	
Total General Fund	$ 181,746,942	$ 182,047,849	$ 300,907	100.2%

Attachment 4b

PRELIMINARY 2010-11 GENERAL FUND EXPENDITURES

	BUDGET	ACTUAL EXPENDITURES	REMAINING	PCT USED
Governing & Management	$ 13,480,470	11,626,204	1,854,266	86.2%
General Services	7,216,607	6,707,714	508,893	92.9%
Human Services	34,061,074	32,463,367	1,597,707	95.3%
Culture & Recreation	1,970,997	1,944,451	26,546	98.7%
Community & Environment	5,880,652	5,701,360	179,292	97.0%
Public Safety	19,748,045	18,658,983	1,089,062	94.5%
Education	63,912,513	63,912,513	-	100.0%
Transfers	6,844,139	6,844,139	-	100.0%
Debt Service County	10,449,763	10,442,967	6,796	99.9%
Debt Service Schools	18,182,682	18,182,682	0	100.0%
TOTAL GENERAL FUND	$ 181,746,942	$ 176,484,380	$ 5,262,562	97.1%

ESTIMATED CHANGE IN FUND BALANCE

Revenue	$ 181,746,942	182,047,849	300,907	100.2%
Expenditures	181,746,942	176,484,380	5,262,562	97.1%
Increase in Fund Balance	$ -	5,563,469	5,563,469	17.7%
Total Fund Balance 6/30/10		31,442,042		
Total Fund Balance 6/30/11		$ 37,005,511		
Reserve for Encumbrance *		(802,927)		
Reserve for State Statute *		(6,998,142)		
Reserve for Inventory *		(128,315)		

		2010	Difference
Available Fund Balance	$ 29,076,127	21,499,294	$ 7,576,833
Available Fund Balance as % of Expenditures	16.5%	11.7%	
Appropriated in Original Budget	1,131,417	401,663	729,754
Undesignated Fund Balance	27,944,710	21,097,631	6,847,079
Undesignated Fund Balance as a% of Expenditures	15.8%	11.5%	

* The reserves are very preliminary estimates

General Fund
Changes in Fund Balance
for the Fiscal Year Ended
June 30,

	FY2009-10	FY2010-11	Difference
Fund Balances:			
Nonspendable/Restricted/Reserved for:			
Nonspendable/Reserved for inventories and Prepaid Expenses	$ 143,078	$ 178,315	$ 35,237
Restricted/Reserved for encumbrances	1,843,044	802,927	(1,040,117)
Restricted/Reserved/Stabilization by State statute	7,956,626	6,948,142	(1,008,484)
Assigned/Unreserved, designated for subsequent year's expenditures reported in:			
General Fund	401,673	1,131,417	729,744
Unassigned/Unreserved, undesignated reported in:			
General Fund	21,097,621	27,944,710	6,847,089
Total fund balances	$ 31,442,042	$ 37,005,511	$ 5,563,469

Total Available Fund Balance Unreserved Fund Balance	**16.48%**
Undesignated/Unassigned Fund Balance	**15.83%**

Attachment 4c