AGENDA

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

September 30, 2014
7:00 p.m.

Richard Whitted Meeting Facility
300 Tryon Street, Hillsborough

1. Welcome and Opening Remarks - Chair Bedford, Chair Halkiotis and Chair Jacobs

2. Chapel Hill-Carrboro City Schools (CHCCS) – Overview of Approved FY 2014-15 Budget

3. Orange County Schools (OCS) – Overview of FY 2014-15 Budget

4. Update on Cross-District Courses – Challenges and Opportunities

5. Update on Living Wage – Affirming the Shared Goal

6. Possible Bond Issuance for May 2016 or November 2016 Referendum

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: September 30, 2014

Action Agenda Item No. 1-5

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/Finance and Administrative Services

PUBLIC HEARING: (Y/N) No

ATTACHMENT(S):
As Listed in the "Background" Section

IINFORMATION CONTACT:
Bonnie Hammersley, County Manager (919) 245-2300
Clarence Grier, Assistant County Manager/CFO, (919) 245-2453
Tom Forcella, Superintendent, Chapel Hill-Carrboro City Schools, (919) 967-8211
Del Burns, Interim 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 September 16, 2014 County/Schools Collaboration Meeting, members agreed to structure this Joint meeting around the following agenda items:

1. **Welcome and Opening Remarks –** Chair Bedford, Chair Halkiotis, and Chair Jacobs

2. Chapel Hill-Carrboro City Schools (CHCCS)- Overview of Approved FY 2014-15 Budget

Chapel Hill-Carrboro City Schools will provide an overview of its FY 2014-15 Approved Budget, including impacts of Local and State funding. Note: 10-day Student Membership enrollment information will be provided at the meeting.

Attachment 2a: CHCCS September 23, 2014 Cover Letter
Attachment 2b: CHCCS FY 2014-15 Approved Budget
Attachment 2c: Funding North Carolina's Public Schools – Changes Since FY 2008-09

3. Orange County Schools (OCS) – Overview of FY 2014-15 Budget

Orange County Schools will provide an overview of its FY 2014-15 Budget, including impacts of Local and State funding. Note: 10-day Student Membership enrollment information will be provided at the meeting.

Attachment 3a: OCS September 24, 2014 Cover Letter

4. Update on Cross-District Courses – Challenges and Opportunities

Both School systems will provide information related to Cross-District courses. See *Attachment 2a* for CHCCS information and *Attachment 3a* for OCS information related to this item.

5. Update on Living Wage – Affirming the Shared Goal

Discussion to aspire to provide living wages to all County and School district employees, and to explain the steps being taken by each jurisdiction to move toward that goal. See *Attachment 2a* for CHCCS information and *Attachment 3a* for OCS information related to this item.

Regarding the County, the FY 2014-15 Commissioner Approved budget increased the Living Wage from $10.97/hour to $12.76/hour, effective July 1, 2014. This affected 95 temporary and seasonal County employees in the General Fund, at an increased cost of $72,790.

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.

Date: September 23, 2014

To: Bonnie Hammersley, Orange County Manager

From: Todd LoFrese, Assistant Superintendent for Support Services

Re: Joint Boards Meeting Materials

As requested, please find materials and information in support of the September 30, 2014 Joint Boards Meeting agenda. We are looking forward to an informative and rich discussion about public education in Orange County.

Our submission includes this cover sheet and an electronic version of our 2014-15 Board of Education Approved Budget. Key parts of this year's state budget included sizeable (and long overdue) teacher raises, and additional state cuts to central office, transportation, and Teacher Assistants. Due, in part, to flexibility restrictions, we made the tough choice to reduce 22 Teacher Assistant positions this year. To partially offset this loss, we reduced average class size in grades 4 and 5 by 2 students. Attached please find a two-page document prepared by the Department of Public Instruction that illustrates the erosion of state support for our public schools.

Additional reductions were also necessary to balance our local budget. These included reductions to central office salaries, gifted specialists, contracted services, and 15 part-time custodial positions. It would have been much worse if it were not for the strong support of the Board of Orange County Commissioners and our community. We are greatly appreciative of the property tax increase and additional revenues provided to our schools. We will present an overview of our budget and district priorities at the meeting.

As requested, we are also sharing some brief information related to cross-district enrollment in classes, and a living wage.

- Cross-district enrollment: This has been explored and attempted previously. Logistical factors, different school schedules, travel distances and the desire to participate in after school activities led to extremely low participation. Even our middle college program has available slots and we believe that a child's inability to participate in athletics is a major factor in the program's underutilization. We are currently reviewing policy requirements and exploring whether we may be able to facilitate middle college students participating in athletics. We are also exploring technology solutions to provide greater access to unique course offerings and schedules. Both districts also have access to North Carolina Virtual Public Schools to provide unique course opportunities. Opportunities with Durham Tech continued to be explored, especially due to the state support of CTE programs. Many exciting programs, such as Project Lead the Way, are drawing students to enroll in more CTE courses. These include bio-medical and engineering pathways courses. We want to maximize the use of these funds and leverage the resources of both organizations.

- Living wage: At a recent collaboration meeting, we discussed our desires to pay a living wage to our employees. Consecutive years of no wage increases have resulted in our classified employees moving backwards with respect to inflation as well as introducing pay equity issues. In fact, over the past 15 years, classified employees have only received, on average, 1.8% annually. Fortunately, and thanks to the strong support of the Board of Orange County Commissioners, our district was able to give all of our employees, including our classified employees, the equivalent of a 3% increase. In addition, the district recently conducted a classified salary study and will be implementing and recommending additional salary increases for our classified employees to address market rate changes and pay equity issues.

CHAPEL HILL-CARRBORO CITY SCHOOLS

Board of Education's Approved Budget

2014-2015

August 14, 2014

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Statistical Profile

Chapel Hill-Carrboro City Schools:

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BUDGET MESSAGE

Chapel Hill – Carrboro City Schools

2014-16 Operating Budget Message

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

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

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

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

Budget Recommendations:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

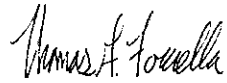
Driver Education Local Subsidy: Last year the General Assembly made additional cuts to the driver education budget. In response, the Board approved a $40,000 subsidy so students would not be charged to participate. We have completed the year and have not needed any of the subsidy and therefore recommend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

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

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

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

Sincerely,



Thomas A. Forcella
Superintendent

CHAPEL HILL-CARRBORO CITY SCHOOLS

Organizational Chart

2013-14

Board of Education

Tom Forcella, Superintendent

Ken Soo, School System Attorney

Magda Parvey, Assistant Superintendent, Instructional Services

- **Diane Villwock, Executive Director, Testing & Program Evaluation**
- **Valerie Reinhardt, Executive Director, Education Services & School Leadership**
  - Jean Parrish, Coordinator, AVID & Gifted Education
  - Principals and Assistant Principals
- **Sherri Martin, Exec. Director, Professional Development & Special Instructional Programs**
  - Elaine Watson-Grant, Coordinator, Dual Language & World Language
- Debby Atwater, Coordinator, 21st Century Learning
- Theresa Grywalski, Coordinator, Arts
- Kathi Breweur, Director, Career & Technical Education (CTE)
- Nyree Sullivan, Coordinator, Elementary English Language Arts
- Marian Dillahunt, Coordinator, Secondary English Language Arts & Social Studies
- Scarlett Steinert, Coordinator, Healthful Living
- Amanda Hartness, Director, Learning Intervention Services
- LuAnn Malik, Coordinator, Math
- Vacant, Coordinator, Science
- William Frenzel, Director, Head Start/PreK
  - Thea Wilson, Coordinator, Preschool Disabilities/Early Intervention

Rodney Trice, Associate Superintendent, Student & School Services / Equity Oversight

- Scarlett Steinert, Coordinator, Athletics
- Vacant, Coordinator, ESL
- Nancy Kueffer, Coordinator, Positive Behavior Intervention & Supports (PBIS)
- Stephanie Willis, Coordinator, Health Services
- Graig Meyer, Director, Student Equity
- Jeff Reilly, Coordinator, Student Services
- **Sherron Leplin, Executive Director, Exceptional Children**
  - Mary Ann Baldwin, Coordinator, Exceptional Children
  - Nancy Kueffer, Coordinator, Exceptional Children Compliance

Todd LoFrese, Assistant Superintendent, Support Services

- **Ruby Pittman, Executive Director, Budget & Finance**
  - Jonathan Scott, Chief Accountant
- **Arasi Adkins, Executive Director, Human Resources**
  - Mary Gunderson, Coordinator, Teacher Recruitment & Support
- **Bill Mullin, Executive Director, Facilities Management**
- Liz Cartano, Director, Child Nutrition
- Catherine Mau, Coordinator, Student Enrollment
- Jim Ellis, Director, Transportation

Jeff Nash, Executive Director, Community Relations

- Mary Roberts, Director, After-School Programs
- Graig Meyer, Director, Volunteer Services

Raymond Reitz, Chief Technology Officer

- Doug Noell, Director, IT Operations
- Debby Atwater, Coordinator, 21st Century Learning

Revised September 2013

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

Jamezetta Bedford, Chair

Michelle (Shell) Brownstein, ViceChair

James Barrett

Mia Burroughs

Mike Kelly

Andrew Davidson

Annetta Streater

Tom Forcella, Superintendent

Magda Parvey, Assistant Superintendent
for Instructional Services

Todd LoFrese, Assistant Superintendent
for Support Services

Ruby Pittman, Executive Director of Budget and Finance

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

April 10, 2014

Chapel Hill –Carrboro City Schools
Principals

Principals

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

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

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

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

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

BUDGETS

Combined Operating Budget
Revenues and Expenditures

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

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

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

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

TOTAL OPERATING EXPENSES	$ 129,137,623	$ 126,514,901	$ 135,650,712	$ 133,880,928	$ 137,172,159	$ 132,946,234	$ 134,039,911

Per Pupil Expenditures	$ 10,662	10,445	$ 11,081	$ 10,936	$ 11,086	$ 10,774	$ 10,863

Orange County Budget Office form

CHAPEL HILL - CARRBORO CITY SCHOOLS
2014-2015 Local Fund Revenue Projections
$302 per pupil increase

Projected Student Enrollment	2012-2013 BUDGET	2012-2013 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 SUPT RECOM	2014-15 BOARD REQ	2014-15 BOARD APPR
State projection of Students	12,129	12,129	12,256	12,256	12,388	12,353	12,353
Less: Out-of-County Tuition Paid	(157)	(157)	(131)	(131)	(131)	(131)	(131)
Existing Charter School students	140	140	117	117	117	117	117
Total County Resident Students	12,112	12,112	12,242	12,242	12,374	12,339	12,339
County Appropriation	$ 3,167	$ 3,167	$ 3,269	$ 3,269	$ 3,499	$ 3,583	$ 3,571
Special District Tax	$ 1,577	$ 1,577	$ 1,752	$ 1,752	$ 1,759	$ 1,764	$ 1,764

LOCAL REVENUES	2012-2013 BUDGET	2012-2013 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATE	2014-15 SUPT RECOM	2014-15 BOARD REQ	2014-15 BOARD APPR
County Appropriation	38,368,205	38,368,205	40,019,098	40,019,098	43,294,816	44,204,668	44,066,106
Special District Tax	19,101,442	19,470,218	21,446,134	21,446,134	21,767,826	21,767,826	21,767,826
Prior Year Special District Tax	300,000	231,482	300,000	300,000	300,000	300,000	300,000
Fair Funding	494,000	494,000	494,000	494,000	494,000	494,000	494,000
Sales Tax Revenue	90,000	77,425	75,000	75,000	75,000	75,000	75,000
Tuition - Regular School	160,000	173,573	170,000	170,000	170,000	170,000	170,000
Tuition - Preschool	380,000	277,099	380,000	385,155	380,000	380,000	380,000
Fines & Forfeitures	375,000	311,457	375,000	375,000	375,000	375,000	375,000
ABC Revenue	38,000	38,000	41,800	41,800	41,800	41,800	41,800
Interest Earned on Investments	85,000	42,140	50,000	50,000	50,000	50,000	50,000
Medicaid Reimbursements	300,000	873,840	325,000	325,000	325,000	325,000	325,000
Miscellaneous Revenue	195,151	338,956	196,717	309,424	196,717	196,717	196,154
Indirect Cost	170,000	128,002	110,000	110,000	110,000	110,000	110,000
Appropriated Fund Balance	3,222,913	3,084,402	3,222,913	3,584,566	1,000,000	1,000,000	1,000,000
TOTAL LOCAL REVENUES	$ 63,279,711	$ 63,908,799	$ 67,205,662	$ 67,685,177	$ 68,580,159	$ 69,490,011	$ 69,350,886
						Net Increase in Revenues:	**$ 2,145,224**

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

Budget Assumptions

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

Orange County Budget Office form

Local Fund Budget Summary
Summary by Purpose Code

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

Local Fund Budget Summary
Summary by Purpose Code

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

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

Orange County Budget Office form

Est. expenditures for 2013-14 are not final.

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

PRELIMINARY	
2014-15 District Student Enrollment Projection	12,353
2013-14 District Student Enrollment Projection	12,256
Projected Student Enrollment Growth	97
CONTINUATION BUDGET:	
State Mandates	**Amount**
Anticipated increase in employee health insurance - from $5285 to $5378	$ 102,300
Anticipated increase in state retirement employer match rate - from 14.69% to 15.21%	193,273
Legislated Employee Salary Increase -7% avg. for teachers; approx 3 % for other employees	2,500,935
Mandate for Differentiated Pay Plan	150,000
Subtotal	**$ 2,946,508**
Continuation of Current Services	
1% Unemployment Insurance Reserve	$ 50,000
Equal Opportunity Contract	30,000
Reserve Fund for Homeless Transportation, Section 504 Program, and Interpreter Services	50,000
Sales tax charge on contracted services	150,000
Subtotal	**$ 280,000**
Subtotal - Continuation Budget	**$ 3,226,508**
EXPANSION BUDGET REQUEST:	
Signing Bonuses 2014-15	$ 60,000
Additional Custodian for Culbreth Science Wing Addition	39,349
Subtotal - Expansion Budget	**$ 99,349**
GRAND TOTAL - BUDGET REQUEST	**$ 3,325,857**
NET INCREASE IN REVENUES	**2,145,705**
BUDGET SHORTFALL	**$ (1,180,152)**
STATE BUDGET REDUCTIONS (to cover locally):	
3% Central Office Salary Reduction PRC002	$ (20,423)
1% Transportation Reduction PRC056	(12,828)
Local Savings from Loss of Longevity Pay for Teachers	302,273
GRAND TOTAL OF LOCAL BUDGET SHORTFALL	**(911,130)**
Local Reductions	
Central Office Reorganization Salary Reduction	$ 25,000
Reduction in Central Office Contracted Services	60,000
Northside Start-up Reduction	32,000
NCVPS Local Reserve Reduction	150,000
Class Size Minimums at Secondary Level (2.2 FTE)	157,326
Reduce Gifted Specialists (4.5 FTE)	321,804
Reduce Driver Education Local Subsidy	40,000
Custodial Services	125,000
Total	**$ 911,130**

Local Fund Revenue History

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

For 2014-2015:
A $.01 Special District Tax increase is estimated to generate $1,044,521 in additional revenue .

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

* Re-valuation year of property tax values

2013-14 State Fund Revenue Projection

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

* The State budget represents the Planning Allotment total.

Orange County Budget Office form

State Fund Budget Summary
Summary by Purpose Code

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

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

State Fund Budget Summary
Summary by Purpose Code

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

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

Orange County Budget Office form

Summary of Changes
State Fund
2014-15

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

2014-2015 Federal Fund Revenue Projection

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

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

Orange County Budget Office form

Federal Fund Budget Summary
Summary by Purpose Code

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

SUPPORT SERVICES	2012-2013 BUDGET	2012-2013 ACTUAL	2013-2014 BUDGET	2013-2014 ESTIMATE	2014-2015 SUPT RECOM	2014-2015 BOE REQ	2014-2015 BOE APPVED
6120 CTE Support							3,000
6200 Instructional Staff	185,031	174,948	170,000	200,000	200,000	200,000	485,825
6201 Children w/Disabilities Support	145,819	106,221	134,869	100,000	100,000	100,000	133,306
6203 Pre-K Children w/Disab. Supp							
6301 Alt Progs & Services Supp			40,000				
6550 Transportation	20,000	41,184	20,000	20,000	20,000	20,000	20,000
6000 SUPPORT SERVICES	350,850	322,353	364,869	320,000	320,000	320,000	642,131
7200 Child Nutrition Services							
8100 Transfers	73,286	87,897	110,000	110,000			48,817
8200 Other - Unbudgeted	766,826			554,000			362,033
TOTAL	$ 3,986,672	$ 4,311,623	$ 5,056,913	$ 5,056,913	$ 4,392,000	$ 4,392,000	$ 5,624,802

Orange County Budget Office form

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

Summary of Changes
Federal Fund
2014-2015

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

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

Community Schools Fund Budget Summary

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

Summary of Changes
Community Schools Fund
For 2014-15

Changes in Revenue

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

Changes in Expenses

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

Child Nutrition Fund Budget Summary

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

Summary of Changes
Child Nutrition Services Fund
For 2014-15

Changes in Revenue

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

Changes in Expenses

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

Summary of Recurring Capital Budget

School District

Fiscal Year 2014-2015

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

Summary of Recurring Capital Budget

School District

Fiscal Year 2014-2015

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

2014-2024
CAPITAL INVESTMENT PLAN

CHAPEL HILL - CARRBORO CITY SCHOOLS

CAPITAL INVESTMENTS PLAN 2014 - 2024

FUNDED PROJECTS pg 1 of 2

EXPENDITURES

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

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

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

FUNDED PROJECTS pg 2 of 2

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

FUNDING and ARTICLE 46 SALES TAX

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

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

CHAPEL HILL - CARRBORO CITY SCHOOLS

CAPITAL INVESTMENTS PLAN 2014 - 2024

UNFUNDED - New Schools Needed for Increased Capacity

UNFUNDED NEW SCHOOLS pg 1 of 1

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

Notes:

1) Elementary School #12, Middle School #5, and the Carrboro HS Addition opening dates are based on Nov. 15, 2013 enrollment SAPFO projections.

2) Middle School projections have been adjusted to account for 104 capacity increase at Culbreth MS as a result of the Science Classroom addition opening in 2014-15.

3) The need for Elementary School #12 and High School Additions could be delayed depending upon the implementation of recommendations from the Facilities Assessment report.

CHAPEL HILL - CARRBORO CITY SCHOOLS

CAPITAL INVESTMENTS PLAN 2014 - 2024

UNFUNDED - Major Projects

UNFUNDED MAJOR PROJECTS pg 1 of 3

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

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

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

NOTES:

1) Only Level 1 recommendations from the Facilities Assessment report have been included in the Unfunded list and approximately 7,000,000 of these findings have been deducted because they are included in the 10 year F

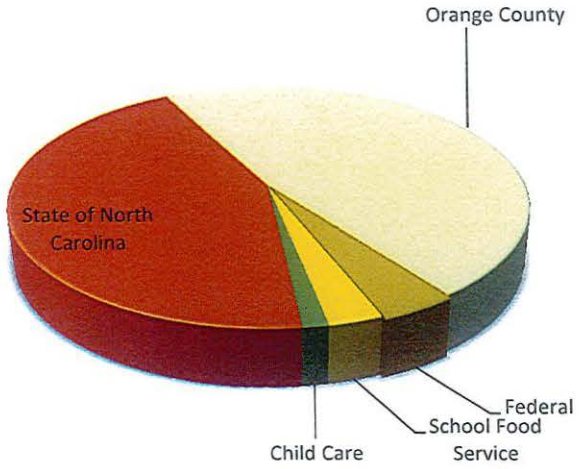
2) All findings from the Facility Assessment are listed in Year 1 until a financial plan has been developed.

STATISTICAL PROFILE

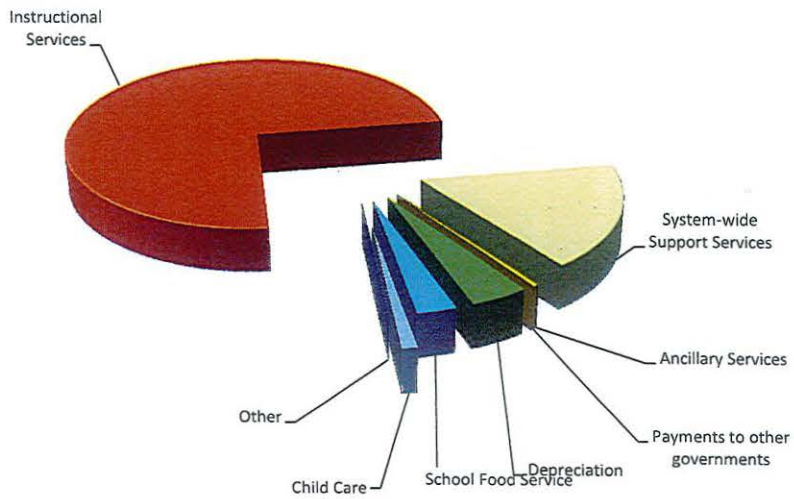
Financial Perspective

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

Revenue Sources



Expenses



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

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Net Position by Component
Last Ten Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities:										
Net investment in capital assets	$ 116,012,175	$ 115,208,636	$ 126,102,764	$ 143,000,072	$ 163,483,300	$ 166,983,429	$ 163,949,217	$ 163,961,928	$ 165,245,825	$ 180,562,451
Restricted	711,927	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181
Unrestricted (deficit)	(3,382,143)	(2,263,039)	(653,029)	387,063	162,415	41,399	1,790,409	4,081,358	3,355,228	(1,507,943)
	$ 113,341,959	$ 113,784,320	$ 126,269,954	$ 144,215,626	$ 164,526,533	$ 167,924,491	$ 167,236,436	$ 171,067,025	$ 172,004,947	$ 181,997,689
Business-type activities:										
Net investment in capital assets	$ 176,774	$ 131,180	$ 89,007	$ 47,546	$ 12,508	$ 17,486	$ 42,980	$ 351,474	$ 340,873	$ 329,853
Unrestricted (deficit)	(15,675)	(170,427)	267,329	108,657	41,283	96,627	282,203	203,985	336,611	363,478
	$ 161,099	$ (39,247)	$ 356,336	$ 156,203	$ 53,791	$ 114,113	$ 325,183	$ 555,459	$ 677,484	$ 693,331
Government-wide:										
Net investment in capital assets	$ 116,188,949	$ 115,339,816	$ 126,191,771	$ 143,047,618	$ 163,495,808	$ 167,000,915	$ 163,992,197	$ 164,313,402	$ 165,586,698	$ 180,892,304
Restricted	711,927	838,723	820,219	828,491	880,818	899,663	1,496,810	3,023,739	3,403,894	2,943,181
Unrestricted (deficit)	(3,397,818)	(2,433,466)	(385,700)	495,720	203,698	138,026	2,072,612	4,285,343	3,691,839	(1,144,465)
	$ 113,503,058	$ 113,745,073	$ 126,626,290	$ 144,371,829	$ 164,580,324	$ 168,038,604	$ 167,561,619	$ 171,622,484	$ 172,682,431	$ 182,691,020

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position
Last Ten Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses:										
Governmental Activities:										
Instructional services	$ 75,593,624	$ 76,145,391	$ 78,719,653	$ 86,739,513	$ 100,952,549	$ 107,177,216	$ 102,658,017	$ 103,809,475	$ 104,948,573	$ 109,512,140
System-wide support services	24,880,909	25,583,561	25,141,611	27,399,783	21,027,599	22,067,945	23,000,808	22,689,231	23,529,956	26,104,923
Ancillary services	309,376	314,160	478,600	622,045	50,456	3,826	34,044	237,408	136,883	106,706
Payments to other governments	133,180	254,972	301,204	418,143	463,074	416,950	492,838	575,187	527,076	508,313
Interest on long-term debt	-	-	-	4,349	51,977	39,912	31,171	16,154	675	20,142
Unallocated depreciation expense	3,250,965	3,153,570	3,704,445	3,792,816	3,914,010	4,000,727	5,470,036	5,657,984	5,757,524	6,284,193
Total governmental activities	104,168,054	105,451,654	108,345,513	118,976,649	126,459,665	133,706,576	131,686,914	132,985,439	134,900,687	142,536,417
Business-type activities:										
School food service	3,104,594	3,196,780	3,373,744	3,870,536	4,225,769	4,076,671	4,218,982	3,957,877	4,009,913	4,174,046
Child Care	1,504,925	1,471,514	1,581,550	1,718,892	1,704,503	1,704,113	1,616,225	1,522,392	1,484,031	1,591,053
Total business-type activities	4,609,519	4,668,294	4,955,294	5,589,428	5,930,272	5,780,784	5,835,207	5,480,269	5,493,944	5,765,099
Total government-wide	$ 108,777,573	$ 110,119,948	$ 113,300,807	$ 124,566,077	$ 132,389,937	$ 139,487,360	$ 137,522,121	$ 138,465,708	$ 140,394,631	$ 148,301,516
Program Revenues:										
Governmental activities:										
Charges for services:										
Co-curricular	$ 2,268,858	$ 2,238,301	$ 2,145,681	$ 2,414,520	$ -	$ 2,739,392	$ 2,665,684	$ 2,655,827	$ 2,712,319	$ 2,900,197
Operational Support	398,051	377,646	390,412	387,696	286,919	484,614	491,528	470,487	515,397	494,505
Operating grants and contributions	51,873,963	53,677,352	55,522,004	60,147,393	67,633,175	66,801,813	65,677,147	67,177,842	64,339,584	64,250,067
Capital grants and contributions	663,209	842,199	659,835	370,572	425,185	290,592	129,328	157,678	39,470	162,818
Total governmental activities	55,204,081	57,135,498	58,717,932	63,320,181	68,345,279	70,316,411	68,963,687	70,461,834	67,606,770	67,807,587
Business-type activities:										
Charges for services										
School food service	1,933,458	1,673,683	1,816,782	1,990,981	2,017,352	2,012,280	1,913,553	1,913,273	1,861,576	1,785,164
Child care	1,515,108	1,492,568	1,703,659	1,703,572	1,660,945	1,820,931	1,837,025	1,645,250	1,749,274	1,872,606
Operating grants and contributions	1,036,541	1,095,463	1,252,370	1,539,327	1,737,831	1,595,932	1,685,927	1,648,292	1,863,465	2,055,701
Capital grants and contributions	-	-	-	-	-	-	31,955	-	-	-
Total business-type activities	4,485,107	4,261,714	4,772,811	5,233,880	5,416,128	5,429,143	5,468,460	5,206,815	5,474,315	5,713,471
Total government-wide	$ 59,689,188	$ 61,397,212	$ 63,490,743	$ 68,554,061	$ 73,761,407	$ 75,745,554	$ 74,432,147	$ 75,668,649	$ 73,081,085	$ 73,521,058
Net (Expense)/Revenue										
Governmental activities	$ (48,963,973)	$ (48,316,156)	$ (49,627,581)	$ (55,656,468)	$ (58,114,386)	$ (63,390,165)	$ (62,723,227)	$ (62,523,605)	$ (67,293,917)	$ (74,728,830)
Business-type activities	(124,412)	(406,580)	(182,483)	(355,548)	(514,144)	(351,641)	(366,747)	(273,454)	(19,629)	(51,628)
Total government-wide	$ (49,088,385)	$ (48,722,736)	$ (49,810,064)	$ (56,012,016)	$ (58,628,530)	$ (63,741,806)	$ (63,089,974)	$ (62,797,059)	$ (67,313,546)	$ (74,780,458)

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Changes in Net Position (Continued)

Last Ten Fiscal Years

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

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

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

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

Year Ended June 30	2004	2005	2006	2007	2008
Revenues					
State of North Carolina	$ 47,229,446	$ 49,564,687	$ 51,235,505	$ 55,717,793	$ 59,630,771
Orange County	38,222,907	34,481,233	47,238,885	57,136,424	60,497,786
U.S. Government	5,307,726	4,954,864	4,946,334	4,800,173	5,293,013
Other	16,700,657	17,253,167	18,154,810	19,541,912	21,863,500
Total revenues	107,460,736	106,253,951	121,575,534	137,196,302	147,285,070
Expenditures					
Instructional services	74,754,669	76,114,340	78,231,187	86,185,395	101,462,067
System-wide support services	21,644,812	21,628,707	22,607,917	23,611,655	18,627,203
Ancillary services	309,376	314,160	478,600	665,695	50,456
Non-programmed charges	-	-	467,526	526,474	591,395
Debt service - principal	419,929	797,250	388,575	410,122	463,568
Debt service - interest	-	-	-	-	52,378
Capital outlay	13,245,075	6,069,782	16,595,509	25,699,612	26,649,049
Total expenditures	110,373,861	104,924,239	118,769,314	137,098,953	147,896,116
Revenues over (under) expenditures	(2,913,125)	1,329,712	2,806,220	97,349	(611,046)
Other financing sources (uses)					
Transfers from (to) other funds	73,507	(206,234)	(578,066)	(122,000)	(386,177)
Installment purchase obligations	442,330	302,880	-	1,791,417	209,328
	368,625	96,646	(578,066)	1,669,417	(176,849)
Net change in fund balances	$ (2,544,500)	$ 1,426,358	$ 2,228,154	$ 1,766,766	$ (787,895)
Ratio of debt service to non-capital expenditures	0.43%	0.81%	0.38%	0.37%	0.43%

Year Ended June 30	2009	2010	2011	2012	2013
Revenues					
State of North Carolina	$ 60,922,569	$ 55,475,547	$ 55,543,828	$ 58,808,280	$ 58,911,178
Orange County	47,036,977	42,643,077	45,703,931	46,915,324	63,241,889
U.S. Government	5,726,314	9,864,399	11,791,692	5,570,774	5,501,707
Other	23,959,296	23,474,646	24,551,625	24,885,251	25,157,529
Total revenues	137,645,156	131,457,669	137,591,076	136,179,629	152,812,303
Expenditures					
Instructional services	106,935,971	102,689,608	103,771,701	105,428,842	108,523,623
System-wide support services	19,848,927	19,658,874	20,087,800	20,327,573	22,260,008
Ancillary services	46,025	34,044	237,408	136,883	106,706
Non-programmed charges	579,216	753,318	762,551	638,776	636,315
Debt service - principal	629,600	480,592	700,922	98,292	435,540
Debt service - interest	44,450	31,171	16,154	675	20,142
Capital outlay	9,150,703	5,118,725	8,071,720	10,097,491	26,258,936
Total expenditures	137,234,892	128,766,332	133,648,256	136,728,532	158,241,270
Revenues over (under) expenditures	410,264	2,691,337	3,942,820	(618,903)	(5,428,967)
Other financing sources (uses)					
Transfers from other funds	-	-	182,811	896,939	850,425
Transfers to other funds	(398,639)	(577,192)	-	(1,004,309)	(880,273)
Installment purchase obligations	387,981	-	-	-	1,608,547
Total other financing sources (uses)	(10,658)	(577,192)	182,811	(107,370)	1,578,699
Net change in fund balances	$ 399,606	$ 2,114,145	$ 4,125,631	$ (726,273)	$ (3,850,268)
Ratio of debt service to non-capital expenditures	0.53%	0.42%	0.57%	0.08%	0.35%

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Governmental Funds
Fund Balances
Last Ten Fiscal Years

Year Ended June 30	2004	2005	2006	2007	2008
General Fund					
Reserved	$ 1,425,638	$ 431,966	$ 605,293	$ 1,173,547	$ 1,210,499
Unreserved	1,166,249	3,195,773	4,954,863	5,640,941	4,333,818
Total General Fund	$ 2,591,887	$ 3,627,739	$ 5,560,156	$ 6,814,488	$ 5,544,317
All Other Governmental Funds					
Reserved	$ 534,866	$ 855,811	$ 431,875	$ 5,622,675	$ 3,647,263
Unreserved (deficit), reported in					
Special Revenue Funds	711,927	838,723	818,723	828,491	880,818
Capital Projects Fund	(1,566,113)	(1,623,348)	(885,171)	(5,573,306)	(3,167,944)
Total all other governmental funds	$ (319,320)	$ 71,186	$ 365,427	$ 877,860	$ 1,360,137

Year Ended June 30	2009	2010	2011	2012	2013
General Fund					
Reserved	$ 1,569,752	$ 1,034,519	$ -	$ -	$ -
Unreserved	5,160,768	7,135,658	-	-	-
Nonspendable	-	-	1,080,333	972,818	941,271
Restricted	-	-	443,625	528,824	758,515
Assigned	-	-	3,652,913	3,222,913	3,222,913
Unassigned	-	-	6,675,445	6,123,908	2,841,362
Total General Fund	$ 6,730,520	$ 8,170,177	$ 11,852,316	$ 10,848,463	$ 7,764,061
All Other Governmental Funds:					
Reserved	$ 605,816	$ 1,226,320	$ -	$ -	$ -
Unreserved (deficit), reported in					
Special Revenue Funds	899,663	875,082	-	-	-
Capital Projects Fund	(480,904)	(402,339)	-	-	-
Nonspendable	-	-	-	425	-
Restricted	-	-	2,580,114	2,875,070	2,184,666
Assigned, reported in					
Special Revenue Funds	-	-	28,970	11,169	-
Unassigned, reported in					
Special Revenue Funds	-	-	-	-	(63,868)
Total all other governmental funds	$ 1,024,575	$ 1,699,063	$ 2,609,084	$ 2,886,664	$ 2,120,798

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Expressed in Nominal Dollars

Year ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Purchased Food	$ 1,224,979	$ 1,311,961	$ 1,291,420	$ 1,302,493	$ 1,466,999	$ 1,599,210	$ 1,658,249	$ 26,124	$ -	$ -
Salaries and Benefits	1,474,549	1,424,904	1,385,297	1,382,146	1,528,029	1,519,284	1,441,004	1,482,891	1,284,983	1,211,722
Other	650,801	705,132	900,887	1,185,897	1,230,741	1,124,426	1,375,225	2,665,169	2,867,543	3,099,171
Totals	$ 3,350,329	$ 3,441,997	$ 3,577,604	$ 3,870,536	$ 4,225,769	$ 4,242,920	$ 4,474,478	$ 4,174,184	$ 4,152,526	$ 4,310,893

Expressed in Constant Dollars

Year ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Purchased Food	$ 645,745	$ 674,530	$ 636,481	$ 625,141	$ 670,429	$ 741,429	$ 760,787	$ 11,574	$ -	$ -
Salaries and Benefits	777,306	732,598	682,749	663,371	698,320	704,373	661,117	656,955	559,959	518,930
Other	343,069	362,536	444,005	569,180	562,457	521,309	630,938	1,180,731	1,249,594	1,327,245
Totals	$ 1,766,120	$ 1,769,664	$ 1,763,235	$ 1,857,692	$ 1,931,206	$ 1,967,111	$ 2,052,842	$ 1,849,260	$ 1,809,553	$ 1,846,175

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

Expressed in Nominal Dollars

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

Expressed in Constant Dollars

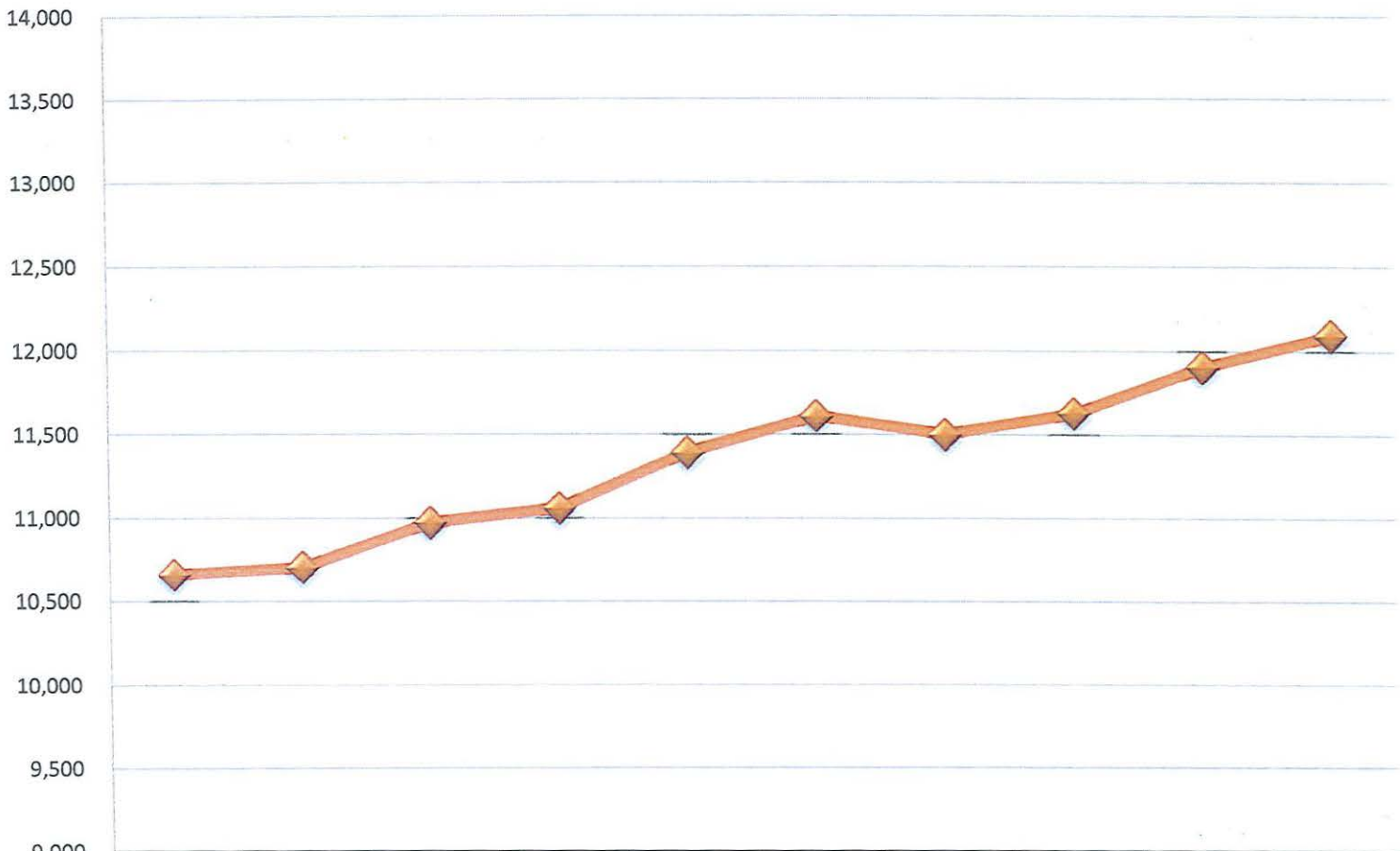
Year ended June 30	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Food Sales	$1,019,219	$ 862,046	$ 895,408	$ 955,585	$ 921,944	$ 932,939	$ 877,918	$ 847,624	$ 811,222	$ 764,511
Federal Reimbursements	473,628	507,170	513,937	526,748	555,668	650,229	636,273	659,719	739,708	798,161
Federal Commodities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

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

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION
Average Daily Membership
Last Ten Fiscal Years



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

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

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

Source: North Carolina School Report Cards

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

Operational Expenditures Per Pupil
Expenditures by Function
Last Ten Fiscal Years

EXPRESSED IN NOMINAL DOLLARS

Year Ended June 30	2004	2005	2006	2007	2008
Average Daily Membership	10,662	10,705	10,973	11,060	11,395
Instructional	$ 7,090	$ 7,113	$ 7,174	$ 7,843	$ 8,859
Support	2,334	2,390	2,291	2,477	1,845
Ancillary	29	29	44	56	4
Total Expenditures	**$ 9,453**	**$ 9,532**	**$ 9,509**	**$ 10,376**	**$ 10,708**

EXPRESSED IN NOMINAL DOLLARS

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

EXPRESSED IN CONSTANT DOLLARS

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

EXPRESSED IN CONSTANT DOLLARS

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

Source: Chapel Hill-Carrboro City Board of Education, North Carolina, Annual Financial Reports.
The above operational expenditures per pupil include all governmental funds.

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

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

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

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

CHAPEL HILL-CARRBORO CITY BOARD OF EDUCATION

School Building Data

June 30, 2013

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

APPENDIX

Chapel Hill- Carrboro Schools
Allotment Formula – 2014-2015

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

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

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

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

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

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

2014-15 NON-PERSONNEL BUDGET ALLOCATIONS TO SCHOOLS

ACCOUNT	per	ELEM	MIDDLE	HIGH	HOSPITAL	No Changes for 2014-15 Budget
STATE FUNDS:						
Instructional Supplies	per student	33.16	33.16	33.16	33.16	initial allotment from state
Textbooks	per student	-	-	-	-	initial allotment from state
At-Risk	per student	10.00	10.00	10.00	10.00	initial allotment from state
School Technology	per student	-	-	-	-	
Duty Free Period	per school	-	-	-	-	
LOCAL FUNDS:						
Differentiated Pay	per cert staff	75.00	75.00	75.00	75.00	11-12 allotment reduction
Field Trips	per student	2.70	2.70	2.70	2.70	same as 09-10
Staff Development	per teacher	90.00	90.00	90.00	90.00	same as 09-10
Safe Schools/Violence Prevention	per school	-	11,700	16,200	-	same as 09-10
At Risk	per student	2.97	2.97	2.97	2.97	same as 09-10
Instructional Supplies	per student	11.55	19.95	19.95	19.95	same as 13-14
Cultural Arts	per school	893.00	2,768.00	4,419.00		same as 10-11
New Classroom Setup grades 1-12	per classrm	500.00	500.00	500.00	-	same as 00-01
New Classroom Setup Kindergarten	per classrm	1,000.00	-	-	-	same as 00-01
Technology software	per student	-	-	-	-	
Textbooks - special allotment				13,333		allocated $40,000 in 06-07;div.by 3
Supplementary Books	per student	2.25	2.25	2.25	2.25	same as 09-10
Media Center Supplies	per student	11.34	11.34	11.34	11.34	same as 09-10
Co-curricular Activities	per school	-	14,400	48,600	-	same as 09-10
Co-curricular Activities	per student	-	-	16.09	-	same as 09-10
Travel - Asst. Principals	per Asst. Prin	430.00	430.00	430.00	-	same as 09-10
Travel - Principals	per Principal	1,215.00	1,215.00	1,215.00	1,215.00	same as 09-10
Telephone	per school size					same as 09-10
Administrative Supplies & Postage	per student	3.69	3.69	5.53	3.69	same as 09-10
Custodial Supplies Pre 1990	per square ft.	0.032	0.032	0.032	-	same as 10-11
Custodial Supplies Post 1990	per square ft.	0.020	0.020	0.020	-	same as 10-11
Copier/Equip Maintenance /Repair	District	-	-	-	-	District
SIT Funds	per school	1,028.00	1,028.00	1,028.00	514.00	same as 09-10
Commencement	high school			2,718.00		same as 09-10

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

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

State Fund Allotment Formulas

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

Classroom Teachers

See Allotment Policy Manual, pages 43-49.

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

Instructional Support Personnel

1 position per 218.55 ADM.

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

At-Risk Student Services

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

Central Office Administration

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

Classroom Materials/Instructional Supplies/Equipment

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

Driver Education

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

Children with Special Needs

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

Noninstructional Support (Clerical support, custodians and teacher substitute pay)
Distributed based on ADM ($235.93 per ADM). $6,000 per Textbook Commission member for Clerical Assistants.

School Building Administration
Principals: 1 per school with at least 100 ADM or at least 7 state paid teachers.
Assistant Principals: One month per 98.53 in ADM

School Technology
No longer funded.

Staff Development
No longer funded.

Teacher Assistants
$971.75 per K-3 ADM

Textbooks
$14.26 per ADM in grades K-12.

Transportation
Based on an efficiency rated formula and local operating plans.

Vocational Education Months of Employment (MOEs)
Base of 50 MOEs per LEA with remainder distributed based on 8-12 ADM.
-Hold harmless for merging LEAs. {Page 12 of the Allotment Policy Manual}

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

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

Formulas indicated are 2007-08. The state planning budgets have not been received for 2012-13.

Federal Fund Allotment Formulas

Drug Free Schools and Communities

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

IASA Title 1 - Reading

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

IDEA Title VI-B Handicapped

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

IDEA Title VI-B Preschool Handicapped

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

Vocational Education - Program Improvement

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

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

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

Formulas indicated are 2007-08. The state planning budgets have not been received for 2012-13.

APPENDIX C
REVENUE SOURCES GLOSSARY

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

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

Appendix D
Operating Budget
Description and Explanation of Line Items

Instructional (5000)

5110 Regular Curricular Services:
Cost of activities that provide students in grades K-12 with learning experience to prepare them for activities as workers, citizens, and family members. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.

5200 Special Populations Services:
Cost of activities for identifying and serving students (in accordance with state and federal regulations) having special physical emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.)

5300 Alternative Programs and Services:
Cost of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include cost of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, alcohol and drug prevention, extended day, services to help keep students in school as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

5400 School Leadership Services:
Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they supervise and evaluate the staff

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

5500 Co-Curricular Services:
Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-Curricular activities normally supplement the regular instructional programs and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

5900 Reserved for future use

6000 System-Wide Support Services:
System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to them system-wide support for the school-based programs of the school system.

6900 Policy, Leadership and Public Relations Services
Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

Funding North Carolina's Public Schools
Changes Since FY 2008-09

Has public school funding in FY 2014-15 increased since FY 2008-09 (before the significant recession)?

	Total Receipts and General Fund Appropriations (current dollars)	Allotted ADM	Calculated Dollars per ADM	Funding Increase for Changes in Employee Salaries and Benefits (current dollars)	Retirement Rate	Health Plan
2008-09	$ 8,706,358,494	1,476,566	$ 5,896.36	n/a	8.14%	$ 4,157
2009-10	7,861,434,718	1,464,914	5,366.48	$ 82,457,527	8.75%	4,527
2010-11	7,718,934,718	1,475,668	5,230.81	240,404,295	10.51%	4,929
2011-12	8,049,556,782	1,480,991	5,435.25	158,240,125	13.12%	4,931
2012-13	8,293,213,775	1,492,793	5,555.50	334,421,986	14.23%	5,192
2013-14	8,411,483,321	1,509,985	5,570.57	53,968,763	14.69%	5,285
2014-15	8,766,572,776	1,520,305	5,766.33	437,940,200	15.21%	5,378
Total				$ 1,307,432,896		
Change from 2008-09	$ 60,214,282	43,739	$ (130.03)	n/a	7.07%	$ 1,221

In FY 2014-15, $1,307,432,896 of the $8,766,572,776 Appropriated and Receipt-funded resources is associated with employee salary and benefit changes since FY 2008-09. Put another way, the total funding for public schools increased $60,214,282 since FY 2008-09; but, if you back out the funding added for benefit cost increases and salary adjustments, the funding available for classroom activities (textbooks, transportation, teacher assistants, teachers, etc.) has been reduced by over $1 billion.

If a large portion of the change in funding is associated with employee benefit increases (retirement contributions and health plan) and salary increases, have there been reductions to any resources available to the classroom?

If you apply the funding formulas that were in place in FY 2008-09 to FY 2014-15 average daily membership, the following areas are examples of what has been reduced.

	Positions	Amount	Change
Classroom Teachers	(2,741.0)	$ (160,699,348)	-3.5%
Teacher Assistants		(151,466,751)	-22.9%
Textbooks		(79,496,749)	-78.1%
Instructional Supplies		(46,202,069)	-51.9%
Instructional Support	(641.4)	(42,342,662)	-9.8%
Improving Student Accountability		(38,339,798)	-100.0%
Staff Development		(12,877,941)	-100.0%
Literacy Coaches		(11,972,355)	-100.0%
School Technology		(10,000,000)	-100.0%
Mentor Teachers		(8,132,812)	-100.0%
Central Office Administration		(26,618,360)	-22.0%
Noninstr. Support Personnel		(50,960,624)	-8.8%
Assistant Principals	(357.4)	(23,434,062)	-18.9%
		$ (662,543,531)	

Funding North Carolina's Public Schools
Changes Since FY 2008-09

Have there been new programs funded or Continuation Budget increases since FY 2008-09?

Since FY 2008-09,the following programs are examples of new funding initiatives:

Excellent Public Schools Act	$	36,617,010	new
Advanced Placement Fees		10,831,184	new
Panic Alarms/Resource Officers		7,900,000	new
Psychiatric Residential Treatment Facilities		3,200,000	new
Liability Insurance		3,145,000	new
	$	**61,693,194**	

Since FY 2008-09,the following programs are examples of increases in the Continuation Budget:

Children w/Disabilities	$	93,800,000	Continuation
At Risk Student Services		64,100,000	Continuation
Low Wealth		15,800,000	Continuation
Limited English Proficiency		6,100,000	Continuation
Small School System Supplemental		2,400,000	Continuation
	$	**182,200,000**	

Key Takeaway: The majority of additional funding since FY 2008-09 has been for benefit and salary changes. There have been reductions to classroom funding. Total funding has remained essentially flat since 08-09 despite an increase of 43,739 students. As a result, districts have had to accomplish more with less money per student.

Orange County Schools

200 East King Street
Hillsborough, NC 27278

Dr. Del Burns
Interim Superintendent

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MEMORANDUM

TO: Bonnie Hammersley, Orange County Manager
FROM: Del Burns, Interim Superintendent
DATE: September 24, 2014
RE: Joint Boards Meeting Information

The following is provided as information for the September 30, 2014 Joint Boards Meeting:

2014-2015 Budget

The Orange County Board of Education has not yet adopted the budget for 2014-1015. It is anticipated that the Interim Superintendent will present a recommendation for Board consideration at the October 13, 2014 meeting, with approval at the subsequent meeting on October 27, 2014. The action of the Orange County Board of County Commissioners to increase the county appropriation in an amount greater than initially requested provides a level of funding that will allow Orange County Schools to invest in infrastructure and employees, following years of State budget reductions.

The State budget was reduced in several areas: Central Office Administration, Transportation and Teacher Assistants. Orange County Schools was projected to grow by 197 students providing funding that covers some state reductions. Central Office Administration funding was reduced by $30,000. Due to an increase in the Orange County Schools efficiency rating, the state-wide Transportation funding reduction of 1% was negated and OCS realized a net increase in Transportation funding. Teacher assistant funding was reduced, however, as a result of growth, Orange County Schools was allotted additional teaching positions, 7.5 of which were converted to teacher assistant funding to address the loss. The local impact of legislated salary and benefit increases has been addressed, funded by the increased county appropriation.

State funding for ADM growth has been removed from the continuation budget, and will become an item for future consideration by the legislature within the expansion budget. In addition, there is some question as to whether or not LEAs will receive planning allotments. Given the continued increase in students in the county, both are important considerations in developing future budgets.

Finally, Orange County Schools has been able to absorb reductions in the 2014-2015 State budget without reducing positions as a result of forward-looking fiscal decisions, good stewardship, and the generosity of the Board of County Commissioners.

Cross-District Enrollment

Presently four students from Chapel Hill-Carrboro City Schools are enrolled in the IB Programme at Cedar Ridge High School. Some of the factors to be considered regarding this matter include current crowding at CRHS, the desire of students to remain with their friends through high school and transportation.

Living Wage

The Orange County Board of Education 2014-2015 budget request submitted to the Board of Commissioners included the attached business case to address employees of Orange County Schools with salaries in certain ranges. The business case will be included in the budget recommendation presented by the Interim Superintendent to the Board of Education.

/pmc
Attachment: 1
cc: Members, Orange County Board of Education

Initiative: Raise the rate of pay for identified employees to that of the Living Wage as defined by Orange County Government

Implementation Timeline and Budget Needed

2014-2015	Amount	Notes
Raise the pay rate of identified employees who currently earn an hourly rate below the Living Wage, as defined by Orange County Government, which is currently $10.97 per hour	**$75,000**	**Estimates are based on trends for each of the groups identified below**

Expected Results

Improvement of salaries of the lowest paid employees in the district will improve morale as well as address the Orange County Board of Commissioners' goal of social justice.

Evidence or Reasoning for this Recommendation

At their September 2, 2010, regular meeting, the Orange County Board of County Commissioners adopted a Social Justice Goal for Orange County. The Vision for Social Justice includes an objective for "Ensuring economic self-sufficiency by fostering a sustainable community in which individuals can sufficiently provide for the physical, social, and mental needs of themselves and their dependents, and by providing safety net mechanisms for those who find themselves unable to do so." One of the specific actions to be implemented to ensure 'economic self-sufficiency' is to provide a living wage.

For the 2013-14 fiscal year, the Living Wage is $10.97 per hour. Based on a review of all employees, some employees in the following groups would be impacted by an increase in their minimum hourly rate to the Living Wage ($10.97). Not all employees in each of these groups would be impacted as they currently make more than the Living Wage.

- **Child Nutrition Substitutes –** currently child nutrition substitutes are paid an hourly rate of $9.15 per hour, a difference of $1.82 per hour.
- **After School Site Employees (Hourly) –** there are currently 17 after school employees who are not otherwise employed in another capacity by Orange County Schools; 9 of these employees earn less than the current Living Wage, between $.32 and $3.58 less per hour.
- **After School Substitutes –** currently there are 6 substitutes who serve in the After School Program and are paid $3.58 less per hour than the Living Wage.
- **Substitute Teachers** – non-licensed substitute teachers earn $75.00 per day; for a 7.5 hour day, that's $10.00 per hour, a difference of $.97 per hour.

Contact Person: Dr. Marcie Holland, Assistant Superintendent for Human Resources

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: September 30, 2014

Action Agenda Item No. 6

SUBJECT: Possible Bond Issuance for May 2016 or November 2016 Referendum

DEPARTMENT: Finance and Administrative Services

PUBLIC HEARING: (Y/N) No

ATTACHMENT(S):

a. Proposed Bond Schedules for a May 2016 or November 2016 Bond Referendum
b. Chronological Summary of the Capital Needs Task Force
c. Information on the Strategic Bond Education Committee

INFORMATION CONTACT:

Clarence Grier, 919-245-2453
Bob Jessup, 919-933-9891

PURPOSE: To receive a report on a possible May 2016 or November 2016 bond referendum and related schedules.

BACKGROUND: In recent meetings over the past fiscal year, the Board of County Commissioners has discussed the need for a future bond referendum to fund some County and School long-range capital needs. This item was also discussed at the September 16 2014 County/School Collaboration Meeting. Due to recent changes enacted by the North Carolina General Assembly related to the dates in which a general obligation bond referendum can be held, a general obligation bond referendum can only be held on even numbered years. Therefore, there are only two possible dates for the Board of County Commissioners to conduct a voter approved general obligation bond referendum – May 2016 and November 2016. If not held at one of these dates, a potential general obligation bond referendum can only be held in May 2018 or November 2018. Bob Jessup, Orange County Bond Counsel, and Orange County staff have provided a schedule with a brief timeline comparison related to both dates (Attachment a).

The previous time that Orange County held a general obligation bond referendum was in November of 2001. The bond referendum totaled $75 million and the items included on the referendum were as follows:

- School related projects totaling $47 million.
- Parks and Recreation projects totaling $20 million
- Senior Center projects totaling $ 4 million
- Low and moderate income projects (Affordable Housing) totaling $4 million

All of the individual items on the bond referendum passed in the November 2001 bond referendum. The total bond referendum passed with an average approval rate of approximately 55 percent.

Additionally, some of the steps included in the process to prepare for the general obligation bonds referendum were as follows:

1. The Board of County Commissioners decided to proceed with a general obligation bond referendum.
2. The Board of County Commissioners formed and appointed members to a Capital Needs Task Force to make a recommendation as to the needs and components of the bond referendum (See Attachment b).
3. Once the components of the general obligation bond referendum were decided, the Board of County Commissioners appointed a Bond Education Committee to inform the public of the purpose of and the components of the general obligation bond referendum (Attachment c).

Currently, the County and both School Districts (Chapel – Carrboro City Schools and Orange County Schools) have capital projects that would be included as part of the general obligation bond referendum. Moreover, both school districts have older facility needs totaling approximately $330 million that could potentially be addressed in part with a general obligation bond referendum.

At the September 11, 2014 Board of County Commissioners Work Session, the recommended sizing of the potential general obligation bond referendum was discussed at a range between $100 and $125 million over a period of 20 years. At current AAA municipal bond interest rates, the total combined debt service for $100 million is estimated to be $6.1.million annually. This would represent 4.00 cents on the current property tax rate. At current AAA municipal bond interest rates, the total combined debt service for $125 million is estimated to be $7.6 million annually. This would represent 4.67 cents on the current property tax rate.

Future debt capacity for a potential general obligation bond referendum can increase or decrease due to the following circumstances:

- Future increases or decreases in interest rates
- Future changes or modifications to the capital investment plans of the County and or both School Districts (individually or collectively)
- Future changes of a legislative or regulatory nature

FINANCIAL IMPACT: There is no direct financial impact associated with the attached report and calendar.

RECOMMENDATION(S): The Manager recommends that the Board receive the report and calendar. The Board may choose to discuss the possible bond referendum at a future meeting.

Sanford Holshouser LLP

Memorandum

To: Orange County Officials

Date: September 15, 2014

Regarding Required Procedures and Possible Schedule for General Obligation Bond Referendum in May, 2016 or November, 2016

From: **Sanford Holshouser LLP**
-- Robert M. Jessup Jr.

This memorandum describes the steps required for Orange County to conduct a general obligation bond referendum on May 3, 2016, and sets out a proposed schedule. I have attached a schedule in table form that summarizes these steps.

Please note that in general the dates indicated are the last available dates for the indicated action; steps can certainly be accomplished prior to the indicated deadlines. As we do not have an official Board meeting schedule for this time period, I have assumed Board meeting dates of the first and third Mondays of each month. Further, changes to State law may change some of the dates related to the May primary, and when the formal process begins we will make sure our calendar is consistent with the needs of the County's Board of Elections on items such as printing the ballots.

Here are the required steps and suggested dates for action:

1. Determine tentative plan for bond purposes and amounts. Although Step 5 provides for the first formal Board action to determine what will be presented to the voters, the bond program needs to be substantially worked out before we begin the formal process. In addition, the plan for what projects are to be included in the bond package is something that LGC representatives will want to discuss in detail with County representatives as part of the meeting described in the next step.

Each separate general purpose for bonds has to be the subject of a separate ballot question. The statutes assume that each question put to voters will propose a dollar amount for a separate generic purpose, such as paying "capital costs of school facilities." Although the statutes allow the purpose to be stated with more

specificity, it is highly recommended that the purpose in the ballot question be left as general as possible. The more specific plans underlying the planning for the bond issue do not legally bind the County to a particular future plan of action in the issuance of the bonds or construction of specified facilities.

2. Give informal notice to the County Board of Elections. Because the Board of Elections will need to coordinate its own procedures for the bond referendum, it would help the Board of Elections to receive a phone call to inform the Board of the County's plans, even if the plans are still subject to change. In addition, State law generally requires that absentee ballots be available at least 50 days prior to the election date (in this case, by March 14), and we want to be sure that our schedule is generally acceptable to the Board of Elections.

3. Meet with LGC staff. The County should arrange a meeting with LGC staff about the proposed referendum. Although LGC staff would be happy to meet with County staff at any time, it would probably be most efficient to schedule this meeting close to the completion of the process described in Step 1. We can have a preliminary meeting with LGC staff at any time to discuss the general outlines and possible size of a bond issue; the meeting described in this step would come after the County has more or less worked out the final bond program.

4. Obtain School Board Resolutions. If any of the bonds will be proposed for school purposes, the statutes contemplate that the affected school boards should provide a formal referendum request to the Commissioners. This request usually proposes a maximum amount of bonds to be considered at the referendum. This schedule assumes that each school board could provide this resolution to the Commissioners by mid-December of 2015.

5. Adopt "Findings" Resolution. As part of the application process, the LGC wants to see a statement describing why the proposed projects and bonds are necessary and desirable. This resolution will also state an estimated tax rate impact of the borrowing. This resolution could be adopted at a mid-December or early January County Board meeting.

6. Publish Notice of Intent To File Application. The County must publish a notice of its intent to file an application for the LGC's approval of the proposed bonds. The notice must be published at least 10 days before filing the application. The notice needs to be published as soon as possible after the Board adopts the findings resolution described in Step 5.

The own words resolution and the Notice of Intent establish the maximum

amount of bonds that can be proposed at the referendum for each of the specified purposes. From this point, we can decrease the amount of bonds or eliminate purposes, but we can increase an amount or add a purpose only by re-starting the authorization process.

7. <u>Make Legislative Committee 45-day filing.</u> The guidelines call for this filing to go in 45 days before the LGC considers your application. Because the LGC only needs to "accept" your application in advance of the referendum – it doesn't technically have to "approve" the application prior to the referendum -- I'd suggest we send in the legislative filing when we're ready to file the LGC application, and just ask the LCG to defer formal action until our 45-day period has expired. So that would mean making the filing promptly after the completion of Step 5.

8. <u>File LGC Application.</u> As stated above, this cannot happen until at least 10 days have elapsed since the publication of the notice of intent. The application needs to be filed and formally accepted by the LGC before we have the County Board take its next steps as described in Step 9.

Although we have to submit the LGC application as part of the referendum process, it is not necessary to receive LGC approval until we are ready to proceed with the actual sale of bonds, which of course will be after the referendum. The LGC may or may not act on the application prior to the referendum, although the current LGC practice is in fact to consider applications as they are received (instead of waiting for the time of a bond issuance).

9. <u>Prepare statement of debt and statement of estimated interest.</u> The debt statement sets out details of the County's outstanding debt. The statement of estimated interest states the County's calculation of the total amount of interest to be paid on the bonds, if issued, over the term of the bonds. These statements will be prepared as we are preparing the LGC application and the bond order documents. Information from these statements will be included in some of the public notices related to the bond election.

10. <u>Introduce Bond Orders; Set public hearing.</u> After the County files its application, the Board needs to introduce the "Bond Orders" and set a date for the required public hearing. We can take these actions at any time after the LGC accepts the application (even the same day). Our schedule shows these steps occurring at a mid-January County Board meeting.

The "Bond Order" is the basic authorization for bonds approved by the

County Board. The statutes provide for the format and most of the text of a bond order; the bond order is a short, general statement of the Board's determination to proceed. Each of the separate generic purposes for which bonds are to be proposed will be the subject of a separate bond order. The details of an actual bond issue are further approved by the Board at the time of a bond issue.

11. Publish Notice of Public Hearing. We need to publish notice of the required public hearing at least six days prior to the hearing. The notice will include information from the debt statement and the statement of estimated interest.

12. Hold Public Hearing; Adopt Bond Order; Set Ballot Question and Referendum Date. After holding a public hearing, the Board needs to adopt the Bond Orders and adopt a resolution that formally sets the ballot questions and the date for the referendum. Our schedule shows these steps occurring at a mid-February County Board meeting. The Board Clerk must then send a copy of the resolution setting the date and the ballot question to the County Board of Elections within three days after the Board meeting.

We can arrange the schedule to have the public hearing at a meeting before the Board takes final action on the Bond Orders and ballot questions. For absentee ballots to be available by March 14, the mid-February Board meeting is just about as late as we can go for the final Board action and still allow for convenient printing of the ballots. The adoption of the bond order establishes the final amount of bonds that will go before the voters.

13. Publish Bond Order as Adopted. This should be done as soon as possible after the Bond Order is adopted. There is no particular deadline for publishing this notice, but the notice starts a 30-day period for court challenges to the authorization process that must lapse before any bonds can be issued.

14. Publish Notice of Bond Referendum. This notice must be published twice, once not less than 14 days and once not less than 7 days before the close of voter registration. State law permits registration until the 25th day prior to the election date. That puts the date registration closes at April 8 for a referendum on May 3. The first publication, then, needs to be at least 14 days earlier, or on or before March 25, and the second publication no more than one week later (by April 1). I would certainly encourage you, however, to plan to publish at least a week before the final legal date, in order to leave time to re-publish in case of any problems with publication.

* * * * * * *

Once the voters have approved the bonds, you are looking at a minimum of 90 to 120 days to get through the process to actually issue bonds. The County Board must adopt a resolution to formally approve the election results, and the County must publish a notice of the results that triggers a 30-day period during which people can bring legal challenges to the bond election process. Then, to approve the issuance of bonds takes only one more Board resolution, with no other required public hearings or published notices.

The real timing issue in proceeding with a bond issue centers around the progress of the projects that are going to be financed. In general, the LGC wants you to have firm construction numbers for most of the projects to be financed before you close on the financing – the LGC wants to be sure you don't borrow too much money, or too little money, or borrow it earlier than you need it. This is only LGC policy – not the law – so the LGC has flexibility in how it administers this policy. In general, the LGC will give you some more leeway in the timing of issuing voter-approved bonds than for other types of financing, but it still wants to see that you are close to construction – usually with construction bids in hand for projects representing the majority of the amount to be borrowed.

Approval at a bond referendum gives the County seven years from the referendum date to issue the bonds. The law allows the LGC to extend that time for an additional three years, and in my experience the LGC routinely grants these extensions. The bonds can be issued in as many different installments as the County chooses, and there is never any obligation actually to issue bonds approved at a referendum.

* * * * * * *

Please let me know if you have any questions about this information, or if I can be of any other assistance.

-- RMJ

Orange County -- Proposed Timetable for May '16 Bond Referendum

	Event	Date
1.	Determine referendum plan – tentative amounts and purposes, and target election date	As soon as possible
2.	Give informal notice to County Board of Elections	As soon as possible after informal decision to proceed with a May referendum
3.	Meet with LGC staff	As soon as possible after informal decision on referendum plan– prior to Event 5
4.	Obtain school board resolutions	Prior to Event 5 – school boards to act by mid-December 2015
5.	Board adopts preliminary resolution explaining purpose for referendum and authorizing publication of notice of intent to file LGC application	12/21/15 or 1/4/2016 BOCC meeting
6.	Publish notice of intent to file application	As soon as possible after Event 5
7.	Make legislative committee 45-day filing	As soon as possible after Event 5
8.	File LGC application	Must be at least 10 days after Event 6 and prior to Event 9
9.	Prepare statement of debt and statement of estimated interest	In connection with preparing LGC application
10.	Board introduces bond orders and schedules public hearing	1/18 BOCC meeting

11.	Publish notice of public hearing	After Event 10 and at least six days prior to Event 12
12.	Hold public hearing; adopt bond orders; formally set ballot questions and referendum date	2/15 BOCC meeting
13.	Absentee ballots to be available	By March 14
14.	Publish bond order as adopted	As soon as possible after Event 13
15.	Publish notice of referendum (twice)	By 3/25; then by 4/1
16.	Referendum occurs	5/3/2016

Sanford Holshouser LLP

Orange County -- Proposed Timetable for November ’16 Bond Referendum

	Event	Date
1.	Determine referendum plan – tentative amounts and purposes, and target election date	As soon as possible
2.	Give informal notice to County Board of Elections	As soon as possible after informal decision to proceed with a November referendum
3.	Meet with LGC staff	As soon as possible after informal decision on referendum plan– prior to Event 5
4.	Obtain school board resolutions	Prior to Event 5 – school boards to act by end of April 2016
5.	Board adopts preliminary resolution explaining purpose for referendum and authorizing publication of notice of intent to file LGC application	BOCC meeting sometime in May or early June
6.	Publish notice of intent to file application	As soon as possible after Event 5
7.	Make legislative committee 45-day filing	As soon as possible after Event 5
8.	File LGC application	Must be at least 10 days after Event 6 and prior to Event 9
9.	Prepare statement of debt and statement of estimated interest	In connection with preparing LGC application
10.	Board introduces bond orders and schedules public hearing	BOCC meeting prior to summer break
11.	Publish notice of public hearing	After Event 10 and at least six days prior to Event 12

12.	Hold public hearing; adopt bond orders; formally set ballot questions and referendum date	First BOCC meeting after summer break
13.	Publish bond order as adopted	As soon as possible after Event 12
14.	Absentee ballots to be available	By September 19
15.	Publish notice of referendum (twice)	By 9/30; then by 10/7
16.	Referendum occurs	11/8/2016

Chronological Summary for the 2001 Orange County Capital Needs Advisory Task Force and 2001 Bond Education Committee

The 2001 Orange County Capital Needs Advisory Task Force was established in late 2000 and the early months of 2001. Members of the Task Force were appointed by the Board of Commissioners over three meetings in January and February 2001.

The Task Force consisted of 24 members and 4 alternates, and the Task Force meetings generally included assistance from ten (10) County staff members as well as the Superintendents and other staff from both school systems.

The Task Force's work was also aided by the work of two facilitators to help the group discussion and ensure the group met the goals established by the Board of Commissioners.

The Task Force first met on March 14, 2001 in the Media Center at A.L Stanback Middle School. This was followed by meetings on March 28 and April 4 at the Southern Human Services Center. The group met again on April 18 at the Homestead Community Center. This was followed by additional meetings on April 25, May 2, May 9, May 16, and May 30 at the Southern Human Services Center.

The Task Force met a total of nine (9) times.

Staff developed a final report, which was initially reviewed by the Task Force Co-Chairs (Leo Allison and Lisa Stuckey), and then provided to all members for comments.

The Task Force's recommendations were subsequently provided to the Board of Commissioners, and on June 25, 2001, the Board approved a Notice of Intent to Pursue a Bond Referendum on November 6, 2001.

At the same June 25th meeting, the Board approved a resolution of intent to create a Bond Education Steering Committee and a proposed charge and structure for the Committee.

At its August 14, 2001 work session, the Board introduced the bond orders and scheduled a public hearing on the proposed bond referendum for August 27, 2001.

At its August 21, 2001 meeting, the Board approved appointments to the Bond Education Steering Committee.

On August 27, 2001, the Board conducted a public hearing on the proposed Bond Orders. No action was taken other than to open the hearing, receive comments from approximately 40 speakers and close the public hearing.

This was followed up by the Board discussing and approving the specific elements of the proposed bond package at an August 30, 2001 work session.

At the September 4, 2001 meeting, the Board approved the bond orders, the November 6, 2001 referendum date and the language to appear on the ballot. The Board also approved the agenda for the first Bond Education Steering Committee meeting scheduled for September 5, 2001.

The first Bond Education Steering Committee met on September 5, 2001, with all five members of the Board of Commissioners present.

In a joint meeting on September 24, 2001, the Board of Commissioners discussed the Bond Education Campaign with the two Boards of Education.

The Bond Education Steering Committee met on September 26, 2001 to review draft educational materials.

The Bond Education Steering Committee had 5 sub-committees, one responsible for Information & Outreach and the other four focused on each of the subject areas of the referendum.

At its October 2, 2001 meeting, the Board of Commissioners approved a resolution expressing appreciation to the Capital Needs Advisory Task Force members for their service and work.

As part of the October 16, 2001 Board meeting, staff presented educational materials, including a Powerpoint presentation, that had been developed by the Bond Education Steering Committee. The education materials included an overall bond referendum brochure, an individual brochure for each of the four bond issues on the ballot, flyers sharing information about the referendum items, public service announcements, and a speakers group.

The bond referendum occurred on November 6, 2001, with all four ballot questions receiving majority approval from Orange County voters.

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: June 25, 2001

Action Agenda Item No. _____

SUBJECT: Resolution of Intent to Create a Bond Education Committee and Proposed Charge and Structure of the Committee

DEPARTMENT: County Commissioners
County Manager

PUBLIC HEARING: (Y/N) No

ATTACHMENT(S):

Draft Resolution
Draft Committee Charge and Structure

INFORMATION CONTACT:
John Link, ext 2300

TELEPHONE NUMBERS:

Hillsborough	**732-8181**
Chapel Hill	**968-4501**
Durham	**688-7331**
Mebane	**336-227-2031**

PURPOSE: To consider a resolution indicating the intent of the Board of Commissioners to create a Bond Education Committee that will develop and disseminate information to voters concerning the November 6, 2001 bond referendum and to consider a proposed charge to, and structure of, that Bond Education Committee.

BACKGROUND: The Board of County Commissioners appointed a citizens' Bond Education Committee to help develop and disseminate factual information about the capital needs that led to bond referenda in November 1988, November 1992, and November 1997. The attached resolution indicates the Board's intention to appoint a Bond Education Committee comprised of interested citizens who will communicate to community groups, civic organizations, and voters in general about the needs that have led to the scheduling of a November 6, 2001 bond referendum for Orange County. The resolution includes plans for the Board to appoint Committee members and a chair, or co-chairs, at its August 14 regular meeting.

Also attached to this abstract is a proposed charge to the committee and a suggested sub-committee structure for the overall Bond Education Committee. The proposed charge and structure mirror the framework used during the 1997 bond education process.

Public funds may be spent to present relevant factual information to voters about the proposed bonds, the projects expected to be financed by the bonds, and the circumstances and needs that have given rise to the bond referendum. Public funds may not be spent on campaigns either to promote or defeat passage of any bond order put before the voters. The Manager's proposed 2001-2002 Budget includes a $15,000 appropriation for Bond Education Committee activities and informational materials. As the subcommittees undertake their work and develop cost estimates for the production and distribution of informational materials, the Board could consider an additional appropriation, if needed, from the Contingency account.

FINANCIAL IMPACT: There is no financial impact associated with approval of the resolution. There would be some costs, if the Board so directs, associated with advertising for citizens interested in serving on the Committee. The Manager's proposed 2001-2002 Budget includes a $15,000 appropriation for actual Bond Education Committee activities and informational materials.

RECOMMENDATION(S): The Manager recommends that the Board adopt the attached resolution, approve the proposed Committee charge and structure, and request that the Clerk to the Board begin advertisement for citizens interested in serving on the Committee.

ORANGE COUNTY BOARD OF COMMISSIONERS

A RESOLUTION OF INTENT TO CREATE A BOND EDUCATION COMMITTEE

WHEREAS, the Orange County Board of Commissioners has appointed a Bond Education Committee in connection with the November 1988, November 1992 and November 1997 bond referenda; and,

WHEREAS, these committees proved extremely useful in providing voters with relevant, factual information about the capital needs that led to each bond referendum; and,

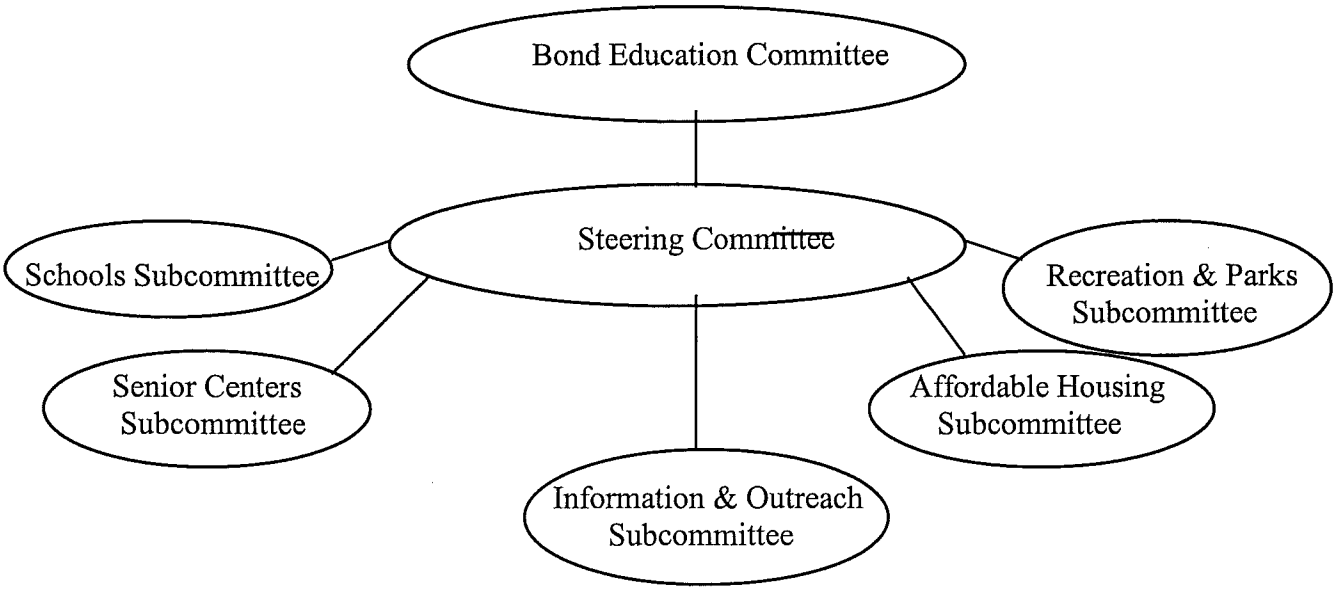
WHEREAS, the Board of Commissioners has scheduled a bond referendum in conjunction with the November 6, 2001 elections;

NOW, THEREFORE BE IT RESOLVED THAT the Orange County Board of Commissioners does hereby indicate its intent to create a Bond Education Committee to assist in public information efforts related to the November 2001 bond referendum, with the Board planning to appoint Committee members and a chair, or co-chairs, at its August 14 regular meeting.

This the 25th day of June, 2001.

DRAFT

CHARGE TO ORANGE COUNTY BOND EDUCATION COMMITTEE
NOVEMBER 2001 BOND REFERENDUM

- become familiar with the purposes of each of the bond orders
- become familiar with the projects expected to be addressed with bond funds
- understand the community needs that led the Board of Commissioners to adopt each of the bond orders
- develop appropriate informational materials that will address the bond orders
- design and implement a campaign to distribute relevant factual information about the bonds to Orange County citizens in the most effective and efficient manner possible
- design and implement a process for informational meetings with civic groups, non-profit agencies, neighborhood associations, and other interested parties in the community
- ensure that equal access to factual information is provided to all individuals and groups, regardless of their position for or against any bond order
- encourage all eligible voters to participate in the November 6 election

SUGGESTED BOND EDUCATION COMMITTEE STRUCTURE