



DARE COUNTY SCHOOLS

ADOPTED BUDGET

2018-2019

Operating Budget

**Dare County Schools Operating Budget
Fiscal Year 2018-2019 Budget**

Summary of Revenues

State Public School Fund	\$ 32,860,384
Federal Grants Fund	1,970,307
Local Operating Fund	
Dare County:	
County Appropriation	22,512,626
Other	
Fines and Forfeitures	640,000
PreK Grant	524,364
Interest	7,500
E-Rate Discount	130,000
Use of Facilities	80,000
Indirect Costs	80,000
Miscellaneous	399,050
Appropriated Fund Balance	455,000
Total Revenues	<u>\$ 59,659,231</u>

**Dare County Schools Operating Budget By Program
Fiscal Year 2018-2019 Budget**

Summary of Expenditures by Program Code

001 Classroom Teachers	\$ 25,743,670
002 Central Administration	1,814,772
003 Non-Instructional Support	5,735,262
005 School Building Administration	2,583,353
007 Instructional Support	2,856,171
009 Non-contributory Employee Benefit	725,000
012 Driver Training	121,817
013 Vocational Education - Salaries	1,723,893
014 Vocational Education - Program Support	92,413
016 Summer Reading Camp	92,264
017 Vocational Education Program Improvement	51,899
024 Disadvantaged Student Funding	155,249
027 Teacher Assistants	1,770,361
028 Staff Development	75,000
029 Behavioral Support	100,000
032 Children with Special Needs	3,107,467
034 Academically/Intellectually Gifted	308,947
049 Preschool Handicapped	25,906
050 Title I	791,076
054 Limited English	298,868
056 Transportation	1,595,864
060 Title VI-B Handicapped	939,504
061 Classroom Materials/Instructional Supplies	1,654,530
069 At-Risk Student Services	988,677
103 Title II	118,092
413 NC Pre-Kindergarten	713,926
801 School Operations	1,433,500
802 Athletics	546,300
805 Utilities	2,492,000
806 Maintenance	1,003,450
Total Expenditures	<u>\$ 59,659,231</u>

Classroom Teachers
Program 001
Allotment Type: Position

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries - regular instruction	14,808,710	15,805,373	7,751,409	15,805,373	16,848,900		
Supplements	1,860,257	1,953,400	948,330	1,953,400	1,985,000		
Fica	1,185,972	1,252,286	619,538	1,252,286	1,440,792		
Retirement	2,717,607	2,991,531	1,478,740	2,991,531	3,472,970		
Insurance	1,678,140	1,932,790	1,036,664	1,932,790	1,996,008		
Program Total	22,250,686	23,935,380	11,834,681	23,935,380	25,743,670	1,808,290	8.76%
Positions Funded							
State	225	228.72			237.0	8.28	
Local	89.5	90.28			90.0	-0.28	
Total	314.5	319			327.0	8.00	
Funding Provided							
State	\$ 15,411,375	\$ 16,452,892			\$ 17,720,576		
Local	6,839,311	7,482,488			8,023,094		
Total	\$ 22,250,686	\$ 23,935,380			\$ 25,743,670	\$ 1,808,290	8.76%

Explanation of Changes:

- As a result of the projected increase to Average Daily Membership (from 5095 to 5322), we anticipate receiving 8 additional state paid classroom positions.
- Based on preliminary interest in the Dual Immersion Program, 5 of the additional state positions will be allotted for this purpose.
The remaining 3 positions will be allocated based on enrollment growth as needed.
- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: Provides funding for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction. (Teachers are also included in other Program Codes, including, but not limited to, PRCs 032, 034, and 054)

Central Administration
Program 002
Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,334,292	1,349,347	668,156	1,349,347	1,376,334		
Fica	85,514	98,787	47,777	98,787	105,290		
Retirement	207,586	224,566	107,881	224,566	253,796		
Insurance	60,282	75,296	42,159	75,296	79,352		
Program Total	1,687,674	1,747,996	865,973	1,747,996	1,814,772	66,776	3.82%
Funding Provided							
State	\$ 625,094	\$ 599,442			\$ 533,503		
Local	1,062,580	1,148,554			1,281,269		
Total	\$ 1,687,674	\$ 1,747,996			\$ 1,814,772	\$ 66,776	3.82%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is projected.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- Since 2008-2009 state funding for this program has decreased 30%.

PURPOSE: Provides funding for salaries and benefits for central administration.

**Non-Instructional Support
Program 003
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,634,821	3,693,424	1,884,080	3,693,424	3,872,292		
Substitute Teachers	380,663	316,066	113,178	316,066	300,000		
Fica	289,787	267,901	143,659	267,901	319,180		
Retirement	557,636	601,553	310,359	601,553	694,430		
Insurance	527,821	534,091	331,363	534,091	549,360		
Program Total	5,390,728	5,413,035	2,782,639	5,413,035	5,735,262	322,227	5.95%

Funding Provided

State	\$ 1,292,582	\$ 1,300,055			\$ 1,379,342		
Local	4,098,146	4,112,980			4,355,920		
Total	\$ 5,390,728	\$ 5,413,035			\$ 5,735,262	\$ 322,227	5.95%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is included.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- Funds have been included to increase maintenance staff by two and technology support by one. These positions are partially funded by reductions in contract services in PRC 061 and PRC 806.
- Projected state funding for this program is 2% less than the state funding received in 2008-2009.

PURPOSE: Non-instructional support personnel includes cost of substitute teachers, school receptionists, student information data managers, custodians, maintenance, computer technicians and clerical staff.

School Building Administration
Program 005
Allotment Type: Months of Employment

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,902,910	1,957,182	929,036	1,957,182	1,937,474		
Fica	136,814	141,506	66,708	141,506	148,217		
Retirement	301,958	321,661	159,144	321,661	357,270		
Insurance	127,774	131,010	73,418	131,010	140,392		
Program Total	2,469,456	2,551,359	1,228,306	2,551,359	2,583,353	31,994	1.25%

Months of Employment

State	183	172		174	2.00	
Local	93	104		102	(2.00)	
Total	276	276		276		

Funding Provided

State	\$ 1,391,498	\$ 1,494,836		\$ 1,420,743		
Local	1,077,958	1,056,523		1,162,610		
Total	\$ 2,469,456	\$ 2,551,359		\$ 2,583,353	\$ 31,994	1.25%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is included.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- The General Assembly changed the salary schedule for school administrators in 2017-18 which based pay on a school's average daily membership as well as test scores. In the initial year of implementation, the state held the administrators harmless for the previous state funded pay as well as longevity which was rolled into the new salary schedule. It is not known at this time whether or not the state will continue to fund the hold harmless portion of school administrator pay so for planning purposes, this amount has been included in the local portion of funding.

PURPOSE: Provides funding for salaries and benefits for principals, assistant principals, and interns.

**Instructional Support
Program 007
Allotment Type: Position**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,863,997	1,989,686	973,106	1,989,686	2,100,590		
Fica	132,324	150,319	69,453	150,319	160,695		
Retirement	305,450	341,701	164,173	341,701	387,350		
Insurance	182,148	201,180	109,480	201,180	207,536		
Program Total	2,483,919	2,682,886	1,316,212	2,682,886	2,856,171	173,285	7.78%
Positions Funded							
State	23.0	24.0			24.5		
Local	9.0	9.0			9.5		-
Total	32.0	33.0			34.0	1.0	-
Funding Provided							
State	\$ 1,710,899	\$ 1,923,888			\$ 1,980,958		
Local	773,020	758,998			875,213		
Total	\$ 2,483,919	\$ 2,682,886			\$ 2,856,171	\$ 173,285	7.78%

Explanation of Changes:

- Included in this program is funding for a third social worker.
- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: These funds pay for guidance counselors, social workers, media coordinators (librarians), speech pathologists, and psychologists.

Non-Contributory Employee Benefits

Program 009

Allotment Type: Actual Eligible Expenditures

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits							
Allocated to:	676,120	708,730	277,453	708,730	725,000		
Longevity							
Annual Leave Payout							
Disability							
Fica							
Retirement							
Insurance							
Program Total	676,120	708,730	277,453	708,730	725,000	16,270	2.30%

Funding Provided

State	\$ 469,748	\$ 591,590			\$ 600,000		
Local	206,372	117,140			125,000		
Total	\$ 676,120	\$ 708,730			\$ 725,000	\$ 16,270	2.30%

Explanation of Changes:

- *Funding for this program is not anticipated to change substantially from the 2017-18 projected level.*

PURPOSE: Provides funds for longevity, annual leave and disability. Eligible expenditures are covered by the state for state paid positions and by local funds for locally paid positions. Regardless of the amount listed here, the state pays what is actually required to honor longevity and annual leave for all eligible state paid employees.

**Driver Training
Program 012
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Driver Training Services	85,233	114,969	36,724	114,969	121,817		
Program Total	85,233	114,969	36,724	114,969	121,817	6,848	5.96%

Funding Provided

State	\$ 77,932	\$ 86,369		\$ 91,462		
Local - Fees	7,301	28,600		30,355		
Total	\$ 85,233	\$ 114,969		\$ 121,817	\$ 6,848	5.96%

Explanation of Changes:

- Local school districts have a statutory responsibility to provide driver's education to all eligible 15-year olds.
- The number of eligible 15-year-olds is projected to increase by 27, from 440 to 467.
- A student fee of \$65 (the maximum allowed by statute) is collected to offset the program cost.

PURPOSE: Provides funding for driver training. Each school district is required to serve all students enrolled in a public or private high school within the district's boundaries who have not previously enrolled in the program.

**Career and Technical Education - Months of Employment
Program 013**

Allotment Type: Months of Employment

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,138,020	1,204,774	600,290	1,204,774	1,230,800		
Substitute Pay	17,956	11,000	6,268	11,000	18,000		
Fica	83,759	93,461	44,610	93,461	95,533		
Retirement	181,772	211,536	100,462	211,536	226,960		
Insurance	118,438	148,061	76,296	148,061	152,600		
Program Total	1,539,945	1,668,832	827,926	1,668,832	1,723,893	55,061	3.30%

Months of Employment Funded

State	230	258		258		
Local					-	
Total	230	258		258	-	

Funding Provided

State	\$ 1,519,040	\$ 1,647,452		\$ 1,723,893		
Local	20,905	21,380		-		
Total	\$ 1,539,945	\$ 1,668,832		\$ 1,723,893	\$ 55,061	3.30%

Explanation of Changes:

- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: These funds pay for career and technical education teachers.

Career and Technical Education - Program Support
Program 014
Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Contract Services	2,280	3,000	10,824	3,000	12,000		
Bus Driver	997	1,030	898	1,030	1,200		
Travel	9,925	10,350	9,408	10,350	12,000		
Field Trips	1,431	2,200	69	2,200	2,225		
Instructional Supplies	39,564	73,144	16,058	75,438	31,000		
Computer Software and Supplies	-	-	3,467	-	4,000		
Operational Services	525	500	-	500	500		
Printing and Binding	-	500	-	500	500		
Repair Parts	656	750	46	750	750		
Equipment	586	600	696	600	1,100		
Workshop Expense	13,201	13,800	11,169	13,800	14,000		
Salaries - Teacher	4,000	3,600	7,714	4,000	8,000		
Substitute Pay	5,489	6,500	910	6,500	2,000		
Fica	802	724	726	724	765		
Retirement	685	951	1,370	951	1,473		
Other Insurance		400	109	400	400		
Tuition	1,625	100	-	100	500		
Program Total	81,766	118,149	63,464	120,843	92,413	(25,736)	-21.78%
Funding Provided							
State	\$ 70,754	\$ 71,399			\$ 82,413		
Local	11,012	46,750			10,000		
Total	\$ 81,766	\$ 118,149			\$ 92,413	\$ (25,736)	-21.78%

Explanation of Changes:

- In 2017-18 local funding was increased to purchase materials needed for new course offerings.

PURPOSE: This money pays for supplies, equipment, workshops for teachers, and other expenses related to career and technical education. Funds sometimes are used to defray a portion of national competition costs for CTE students.

**Summer Reading Camp
Program 016
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	76,537	67,969	67,969	67,969	70,000		
Fica	5,855	5,199	5,199	5,199	5,355		
Retirement	10,487	9,916	9,916	9,916	12,909		
Insurance	-	-	-	-			
Contract Services	600	-	-	-			
Instructional Supplies	77	2,575	2,575	2,575	4,000		
Program Total	93,556	85,659	85,659	85,659	92,264	6,605	0.00%

Funding Provided

State	\$ 92,114	\$ 71,425			\$ 92,264		
Local	1,442	14,234			-		
Total	\$ 93,556	\$ 85,659			\$ 92,264	\$ 6,605	0.00%

Explanation of Changes:

- 2015 was the first year that the state funded a Summer Reading Camp for third graders who were not on grade level in reading. Due to the success of the program, it was expanded to grades 1 and 2 in 2017-2018.
- Transportation will be provided.

Purpose: This is the third year of a reading initiative approved by the General Assembly to ensure that all first, second, and third grade students are reading at grade level.

**Career and Technical Education Program Improvement
Program 017**

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies							
Software	10,555	6,778	-	6,778	6,778		
Equipment	28,584	12,200	-	12,200	12,200		
Travel	-	292	-	292	292		
Workshop Participant	-	5,300	-	5,300	5,300		
Fica	-	405	-	405	405		
Retirement	-	866	-	866	866		
Workshop Expense	700	10,850	46	10,850	10,850		
Supplies and Materials	1,370	12,021	-	12,021	12,021		
Field Trips	2,111	2,000	-	2,000	2,000		
Sales Tax Refund	(419)	-	-	-	-		
Indirect Costs	-	1,187	-	1,187	1,187		
Program Total	42,901	51,899	46	51,899	51,899	-	0.00%

Funding Provided

Federal	\$ 42,901	\$ 51,899		\$ 51,899	\$ -	
Total	\$ 42,901	\$ 51,899		\$ 51,899	\$ -	0.00%

Explanation of Changes:

- Federal programs, unless otherwise noted, are projected to be funded at the 2017-2018 level.

PURPOSE: This is a source of federal funding that supports the career and technical education program.

Disadvantaged Student Funding

Program 024

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	95,291	101,653	32,592	101,653	108,000		
Sub Pay	658	300	286	300	700		
Fica	6,953	7,418	2,325	7,418	8,322		
Retirement	15,649	17,466	5,583	17,466	19,915		
Insurance	13,691	11,740	4,335	11,740	18,312		
Instructional Supplies/Software	15,422	16,672	-	16,672	-		
Program Total	147,664	155,249	45,121	155,249	155,249	-	0.00%

Funding Provided

State	\$ 147,664	\$ 155,249		\$ 155,249		
Total	\$ 147,664	\$ 155,249		\$ 155,249	\$ -	0.00%

Explanation of Changes:

- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- No significant change to the current funding level is anticipated.

PURPOSE: Provides funding for teachers, instructional support personnel, and materials for intervention strategies related to performance of at-risk students.

**Teacher Assistants
Program 027
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,027,047	1,128,756	558,189	1,128,756	1,154,735		
Fica	67,792	77,243	36,688	77,243	88,337		
Retirement	165,185	183,185	94,978	183,185	212,933		
Insurance	229,029	270,700	150,012	270,700	314,356		
Program Total	1,489,053	1,659,884	839,867	1,659,884	1,770,361	110,477	6.66%
Funding Provided							
State	\$ 1,121,718	\$ 1,263,416			\$ 1,288,684		
Local	367,335	396,468			481,677		
Total	\$ 1,489,053	\$ 1,659,884			\$ 1,770,361	\$ 110,477	6.66%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is included.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- Since 2008-2009 state funding for this program has decreased 18%.

PURPOSE: Provides funding for salaries and benefits for teacher assistants.

**Professional Development
Program 028
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Staff Development	50,352	54,500	43,213	54,500	75,000		
Program Total	50,352	54,500	43,213	54,500	75,000	20,500	37.61%
Funding Provided							
State	\$ -	\$ -			\$ -	\$ -	
Local	50,352	54,500			75,000		
Total	\$ 50,352	\$ 54,500			\$ 75,000	\$ 20,500	37.61%

Explanation of Changes:

- For the tenth consecutive year, no funding from the state is included. Staff continues to take advantage of in-house training, grants, and the use of webinars. More comprehensive digital training will be provided for staff based on an assessment of needs.

PURPOSE: Effective ten years ago, the state no longer provides staff development funds. As a result, conference attendance is mostly limited to required training unless grants are received.

**Behavioral Support
Program 029
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	82,892	71,713	40,785	71,713	70,170		
Substitute Pay	424	500	147	500	500		
Fica	5,368	4,986	2,495	4,986	5,405		
Retirement	13,486	12,285	6,986	12,285	12,939		
Insurance	11,130	10,516	6,751	10,516	10,986		
Program Total	113,300	100,000	57,164	100,000	100,000	-	

Funding Provided

State	\$ 113,300	\$ 100,000	\$ 100,000	
Total	\$ 113,300	\$ 100,000	\$ 100,000	\$ -

Explanation of Changes:

- Salaries are awarded to this program through a state grant for a percentage of two teachers. In 2016-17, the grant also partially funded one teacher assistant.
- Actual funding awarded is not finalized until the fall so the proposed budget anticipates funding equal to the amount received in 2017-18.
- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: Provides funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological handicaps accompanied by violent or assaulting behavior.

Children with Special Needs

Program 032

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,653,767	1,920,978	1,021,895	1,920,978	1,959,400		
Substitute Pay	85,822	62,242	39,107	62,242	80,000		
Fica	124,690	143,504	75,623	143,504	156,014		
Retirement	256,838	336,991	162,618	336,991	361,313		
Insurance	293,705	360,171	195,084	360,171	366,240		
Contracted Services	123,598	100,000	52,383	100,000	100,000		
Travel	20,920	22,000	9,822	22,000	22,000		
Instructional Supplies	16,922	25,000	22,705	25,000	25,000		
Repairs - Small Equipment	486	1,500	486	1,500	1,500		
Equipment	-	5,000	4,288	5,000	5,000		
Workshop Expense	35,422	34,000	26,590	34,000	30,000		
Transportation	1,660	1,000	165	1,000	1,000		
Program Total	2,613,830	3,012,386	1,610,766	3,012,386	3,107,467	95,081	3.16%
Funding Provided							
State	\$ 2,506,117	\$ 2,719,751			\$ 2,764,807		
Local	107,713	292,635			342,660		
Total	\$ 2,613,830	\$ 3,012,386			\$ 3,107,467	\$ 95,081	3.16%

Explanation of Changes:

- Classified salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- Based on preliminary budget discussions at the state level, a 2% increase to classified salaries is projected.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: Provides funding for the special educational needs and related services of Children with Disabilities. Dare County has 12.14% of its student enrollment identified as children with special needs based on the December 1, 2017 headcount.

**Academically & Intellectually Gifted
Program 034**

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	232,154	193,606	120,196	193,606	213,080		
Substitute Pay	4,946	3,161	1,697	3,161	3,000		
Fica	16,169	13,043	8,272	13,043	16,607		
Retirement	38,158	33,235	20,590	33,235	39,292		
Insurance	31,615	26,117	17,309	26,117	27,468		
Instructional Supplies	3,625	5,000	1,120	5,000	1,500		
Workshop Expense	-	2,500	-	2,500	1,000		
Field Trips	3,066	10,000	2,500	10,000	7,000		
Program Total	329,733	286,662	171,684	286,662	308,947	22,285	7.77%

Funding Provided

State	\$ 261,903	\$ 269,162		\$ 281,487		
Local	67,830	17,500		27,460		
Total	\$ 329,733	\$ 286,662		\$ 308,947	\$ 22,285	7.77%

Explanation of Changes:

- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- AIG students are not restricted to the instructional supplies listed on this page. Over \$400,000 in instructional supplies is allocated directly to schools to spend on all students (see program 061, Instructional Supplies).
- Funding continues to be provided for field trips due to the high numbers of students qualifying for state, national, and international competitions, and will be used to supplement fund-raising activities by clubs that advance to these competitions.

PURPOSE: Provides funds to be used only for academically or intellectually gifted students. Each school district receives dollars per child for four percent (4%) of its allotted student enrollment regardless of the number of children identified as academically or intellectually gifted in the district. Dare County has 12.51% of its student enrollment identified as academically or intellectually gifted.

**Preschool Handicapped
Program 049
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	-	20,680	10,340	20,680	20,680		
Fica	-	1,582	791	1,582	1,582		
Retirement	-	3,377	1,688	3,377	3,408		
Insurance	-	236	118	236	236		
Contracted Services	24,700	-	-	-	-		
Indirect Costs	-	31	-	31	-		
Program Total	24,700	25,906	12,937	25,906	25,906	-	0.00%

Funding Provided

Federal	\$ 24,700	\$ 25,906	\$ 25,906	\$ -	
Total	\$ 24,700	\$ 25,906	\$ 25,906	\$ -	0.00%

Explanation of Changes:

- Federal programs, unless otherwise noted, are projected to be funded at the 2017-2018 level.
- In 2016-17 this service was contracted out, however the funds are now used to pay for a portion of one person's salary.

PURPOSE: These federal funds may be used to initiate and expand preschool exceptional children's programs for children ages 3 -5 with disabilities.

Title I
Program 050/105
Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	425,160	423,580	207,345	423,580	443,803		
Substitute Pay	8,590	6,740	4,192	6,740	7,000		
Supplements	37,214	37,700	17,438	37,700	35,000		
Remediation Tutors	45,525	42,870	1,620	42,870	42,870		
Fica	37,035	38,657	16,347	38,657	40,443		
Retirement	76,422	75,837	38,510	75,837	88,291		
Insurance	66,980	67,908	38,560	67,908	73,248		
Supplies and Materials	27,803	30,974	6,575	30,974	30,974		
Workshop Expense	2,219	17,000	-	17,000	10,000		
Food Purchases	14,441	4,700	1,406	4,700	4,700		
Sales and Use Tax Refund	(614)	-	-	-	-		
Indirect Costs	-	19,611	-	19,611	14,747		
Contingency	-	25,499	-	25,499	-		
Program Total	740,775	791,076	331,993	791,076	791,076	-	0.00%
Funding Provided							
Federal	740,775	791,076			791,076	-	
Total	\$ 740,775	\$ 791,076			\$ 791,076	\$ -	0.00%

Explanation of Changes:

- Federal programs, unless otherwise noted, are projected to be funded at the 2017-2018 level.

PURPOSE: This federal program provides funds for schoolwide use at the four Title I Schools (CHES, FFES, NHES, and MES), which qualified because of their high proportion of low-income families.

Limited English Proficiency (also called English as a Second Language and English Language Learners)

Program 054/104

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	163,950	218,856	85,844	218,856	136,650		
Substitute Pay	2,672	400	1,008	400	1,500		
Fica	11,704	15,470	5,899	15,470	10,568		
Retirement	26,781	34,426	14,705	34,426	25,200		
Insurance	22,258	27,724	13,502	27,724	30,520		
Contract Services	944	31,000	2,831	31,000	70,000		
Workshop Expense	670	1,000	910	1,000	1,500		
Travel	-	2,000	164	2,000	2,000		
Supplies	30,558	12,334	9,874	12,334	16,930		
Printing and Binding Fees	-	-	-	-	-		
Indirect Costs	-	500	-	500	4,000		
Program Total	259,537	343,710	134,737	343,710	298,868	(44,842)	-13.05%

Funding Provided

State	\$ 227,266	\$ 246,747		\$ 255,038		
Federal	32,271	96,963		43,830		
Local	-	-		-		
Total	\$ 259,537	\$ 343,710		\$ 298,868	\$ (44,842)	-13.05%

Explanation of Changes:

- Over the past ten years, the number of ESL students has increased by approximately 45%.
- In 2017-18, federal rollover money was used to implement a contract service program second semester for high school ESL students. Depending on the success of this program, plans are to offer it year-long as well as possible expansion to middle school.
- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: To provide partial funding to school districts for students who have limited proficiency in English.

**Transportation
Program 056/706
Allotment Type: Dollar**

Description	Actual 2015-2016	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	236,527	209,093	221,000	104,747	210,000	225,420		
Salaries - Bus Drivers	493,271	443,226	490,600	187,493	490,600	490,600		
Salaries - Activity/Athletic Bus Drivers	90,850	96,080	113,000	39,829	100,000	105,000		
Fica	68,858	63,492	69,000	27,787	69,000	70,994		
Retirement	77,590	85,140	90,500	41,896	90,500	95,000		
Insurance	72,598	62,195	65,000	38,340	65,000	67,600		
Contract Services	121,205	56,265	106,100	66,784	106,100	105,000		
Electric	5,999	5,688	6,200	2,883	6,200	6,000		
Water	662	456	1,000	226	1,000	750		
Telephone	33,233	14,832	15,000	3,569	15,000	15,000		
Supplies and Materials	30,240	16,611	32,000	10,845	32,000	32,000		
Fuel (Gas)/Oil	66,617	72,934	111,000	33,655	111,000	118,000		
Tires and Tubes	19,904	15,693	22,100	-	22,100	20,000		
Repair Parts	63,865	74,408	74,807	33,706	74,807	75,000		
Bus Driver Supplements	110,023	104,067	107,000	40,871	107,000	107,000		
Travel	-	6,653	7,000	3,720	7,000	5,000		
License and Title Fees	8,030	6,038	11,500	1,784	11,500	7,500		
Computer Software	40,414	30,226	57,500	15,370	45,000	40,000		
Workshop expenses	9,549	7,114	10,000	2,553	10,000	10,000		
Program Total	1,549,435	1,370,211	1,610,307	656,058	1,573,807	1,595,864	(14,443)	-0.90%
Funding Provided								
State	\$ 1,036,985	\$ 1,015,143	\$ 1,013,107			\$ 1,046,144		
Local	512,450	355,068	597,200			549,720		
Total	\$ 1,549,435	\$ 1,370,211	\$ 1,610,307			\$ 1,595,864	\$ (14,443)	-0.90%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is included.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

PURPOSE: Program 56 provides funding for all transportation related expenses for "yellow bus" usage for students for travel to and from school and between schools.
Program 706 funds activity buses.

**Title VI-B Handicapped
Program 060
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	622,406	651,980	318,366	651,980	642,908		
Substitute Pay	13,643	9,000	5,368	9,000	9,300		
Supplements	34,347	22,500	13,250	22,500	26,500		
Fica	48,730	52,057	24,283	52,057	51,902		
Retirement	101,780	109,652	53,657	109,652	123,438		
Insurance	79,749	90,544	47,563	90,544	85,456		
Indirect Costs	-	3,771	-	3,771	-		
Program Total	900,655	939,504	462,487	939,504	939,504	-	0.00%

Funding Provided

Federal	900,655	939,504		939,504	-	
Total	\$ 900,655	\$ 939,504		\$ 939,504	\$ -	0.00%

Explanation of Changes:

- Federal programs, unless otherwise noted, are projected to be funded at the 2017-2018 level.
- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- As a result of projected increases to salaries and benefits, this program will fund one less teaching position which will be funded by PRC 032 Exceptional Children

PURPOSE: These federal funds are used to initiate, expand, and continue services to exceptional students ages 3 through 21.

Instructional - Supplies/Textbooks/Contracts
Program 061
Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies/Textbooks	543,446	608,492	380,702	608,492	580,000		
Contract - Dual Immersion	-	-	-	-	111,000		
Dual Immersion Start-up Classroom	-	-	-	-	60,000		
Library Books	23,816	25,280	12,878	25,280	25,280		
Computer Leasing	397,308	390,224	148,453	390,224	280,000		
Computer Equipment	77,030	520,000	520,006	520,000	150,000		
Contract Services - Other Technology	75,760	70,500	69,460	70,500	35,250		
Software/Subscription	92,371	75,000	63,261	75,000	129,000		
Repair Parts	131,182	83,969	48,100	83,969	84,000		
Telecommunications Services	198,731	200,000	81,378	200,000	200,000		
Music Supplies - Schools	16,068	17,382	9,248	17,382			
Program Total	1,555,712	1,990,847	1,333,486	1,990,847	1,654,530	(336,317)	-16.89%

Funding Provided

State	\$ 476,292	\$ 431,057		\$ 432,000		
Local	1,079,420	1,559,790		1,222,530		
Total	\$ 1,555,712	\$ 1,990,847		\$ 1,654,530	\$ (336,317)	-16.89%

Explanation of Changes:

- Schools receive an allocation for instructional supplies based on enrollment.
 - The software/subscription line item includes money to renew licences for software programs as well as upgrade to Microsoft Office 2016.
 - Funding in 2017-2018 included the expansion of Chromebooks to grades 4 and 5. The budget proposes the purchase of chromebooks for 3rd grade.
 - Funds are included to contract with Participate to offer the dual immersion program at 3 of the elementary schools based on projected interest.
- Additional start-up expenses are also included.

PURPOSE: This fund provides money for textbooks and instructional supplies.

**At-Risk
Program 069
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	607,223	573,265	304,647	573,265	601,928		
Substitute Pay	5,564	2,500	2,122	2,500	3,000		
Fica	47,023	49,355	23,320	49,355	46,277		
Retirement	106,285	108,097	53,944	108,097	111,549		
Insurance	81,634	78,658	46,118	78,658	65,923		
Contract Services	34,260	26,500	-	26,500	26,500		
Instructional Supplies	4,285	26,000	25,352	26,000	26,000		
Workshop Expense	300	2,000	443	2,000	2,000		
Intervention Funds for Schools	70,253	110,235	26,007	110,235	100,000		
Travel	4,881	3,500	2,943	3,500	3,500		
Field Trips	-	2,000	-	2,000	2,000		
Program Total	961,708	982,110	484,896	982,110	988,677	6,567	0.67%
Funding Provided							
State	\$ 914,194	\$ 879,493			\$ 911,821		
Local	47,514	102,617			76,856		
Total	\$ 961,708	\$ 982,110			\$ 988,677	6,567	0.67%

Explanation of Changes:

- Salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- Funds will continue to be provided to the schools for specialized intervention programs.

PURPOSE: These funds pay for services for at-risk students, including interventions, a portion of homebound services, mentors, guidance counselors, teachers, teacher assistants, AVID fees, and DLA staff.

Title II - Improving Teacher Quality

Program 103

Allotment Type: Dollar

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries - Certified	38,375	40,000	19,650	40,000	-		
Substitute Pay	1,984	1,900	486	1,900	-		
Supplements/Mentor Pay	53,880	39,000	30,075	39,000	60,000		
Fica	7,078	6,189	3,780	6,189	4,590		
Retirement	15,020	12,900	8,518	12,900	11,064		
Insurance	5,745	11,318	3,397	11,318	-		
Workshop Expense	3,016	6,785	3,929	6,785	12,438		
Contract Services	-	-	-	-	30,000		
Indirect Costs	-	-	-	-	-		
Program Total	125,098	118,092	69,835	118,092	118,092	-	0.00%

Funding Provided

Federal	\$ 125,098	\$ 118,092		\$ 118,092	\$ -	
Total	\$ 125,098	\$ 118,092		\$ 118,092	\$ -	0.00%

Explanation of Changes:

- Federal programs, unless otherwise noted, are projected to be funded at the 2017-2018 level.
- This program will continue to fund mentor pay (\$100 per month) for experienced teachers who mentor teachers in the first or second year of their careers. The mentoring program is required by the state, but no longer funded by the state.
- This program also funds a contract with the North Carolina New Teacher Support Program to provide additional support to beginning teachers.

Purpose: These federal funds may be used for salaries and professional development.

**North Carolina Pre-Kindergarten
Program 413
Allotment Type: Dollar**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	301,462	415,030	196,513	415,030	469,481		
Substitute Pay	3,922	6,000	3,155	6,000	6,000		
Fica	22,340	32,208	14,354	32,208	36,375		
Retirement	49,242	71,094	33,663	71,094	86,572		
Insurance	45,272	64,559	34,350	64,559	73,248		
Workshop Expense	328	-	-	-	-		
Instructional Supplies	9,167	18,250	10,947	18,250	12,000		
Furniture and Equipment	-	8,000	-	8,000	-		
Other Food Purchases	26,719	30,000	15,492	30,000	30,000		
Contract Services	1,475	-	-	-	-		
Field Trips		250	75	250	250		
Program Total	459,927	645,391	308,549	645,391	713,926	68,535	10.62%
Funding Provided							
State Grant	\$ 459,927	\$ 524,364			\$ 524,364		
Local	-	121,027			189,562		
Total	\$ 459,927	\$ 645,391			\$ 713,926	\$ 68,535	10.62%

Explanation of Changes:

- Classified salaries are projected based on the preliminary 2018-19 Teacher Salary Schedule included in Senate Bill 257.
- Based on preliminary budget discussions at the state level, a 2% increase to classified salaries is projected.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- The NC Pre-Kindergarten program provides educational opportunities for at-risk four-year olds who normally would not receive services. Currently, there are 7.5 classrooms serving 135 children. State grant money and local dollars fund 7 of the classrooms and the smaller classroom is funded with federal Title I Funds.
- The state grant is a flat amount which does not increase with employee raises and benefits.

PURPOSE: To provide pre-kindergarten academic instruction for at-risk and unserved 4-year olds for up to 18 students per classroom. Dare County Schools operates two and a half classrooms at MES, two classrooms at NHES, two at FFES and one at CHES.

General Operations

Program 801

Allotment Type: Local Dollars Only (The state provides no money for General Operations).

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Other Board Services	284,099	263,081	101,700	220,000	230,000		
Office Operations and Supplies	162,621	192,113	65,803	160,000	162,000		
Equipment Lease/Maintenance	242,714	216,671	35,569	216,671	217,000		
Travel	60,210	66,460	27,268	66,460	70,000		
Insurance - Property	301,601	310,175	272,355	300,000	302,000		
Insurance - Unemployment	4,611	5,000	4,144	4,144	5,000		
Insurance - Workers Compensation	142,335	151,362	146,986	146,986	150,000		
Dental Insurance	215,959	216,000	92,760	210,000	210,000		
Life Insurance	56,072	60,000	35,785	60,000	60,000		
Random Drug Testing of Students in Privileged Activities	25,830	26,419	8,760		27,500		
Program Total	1,496,052	1,507,281	791,130	1,384,261	1,433,500	(73,781)	-4.89%
Funding Provided							
Local	\$ 1,496,052	\$ 1,507,281			\$ 1,433,500		
Total	\$ 1,496,052	\$ 1,507,281			\$ 1,433,500	\$ (73,781)	-4.89%

Explanation of Changes:

- An decrease to funding is included based on projected spending for the current year.
- Funding is included to continue services with Social Sentinel (the social media monitoring system) as well as an automated substitute teacher/staff absence management system.

PURPOSE: Funds are used to pay for the general operations of the school system that are not related to a specific program.

Athletics**Program 802****Allotment Type: Local Dollars Only (The state provides no money for athletics.)**

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Coaching Supplements	433,813	380,000	156,825	380,000	380,000		
Fica	33,187	30,000	11,997	30,000	30,000		
Retirement	43,246	39,500	18,943	39,500	39,500		
Fees & Operations	102,387	96,800	70,633	96,800	96,800		
Program Total	612,633	546,300	258,398	546,300	546,300	-	
Funding Provided							
Local	\$ 612,633	\$ 546,300			\$ 546,300		
Total	\$ 612,633	\$ 546,300			\$ 546,300	\$ -	

Explanation of Changes:

- Funding is projected to stay close to 2017-18 levels.

PURPOSE: Funds are included to supplement gate receipts to pay for uniform replacement, referees and supplies.

Utilities**Program 805**

Allotment Type: Local Dollars Only (The state provides no funding for utilities.)

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Telephone	96,768	113,000	35,347	113,000	115,000		
Electric	1,527,380	1,562,000	773,719	1,562,000	1,652,000		
Water	163,485	167,000	62,432	167,000	170,000		
Wastewater	10,486	15,000	-	15,000	15,000		
Fuel	475,450	635,000	270,592	635,000	540,000		
Program Total	2,273,569	2,492,000	1,142,090	2,492,000	2,492,000	-	

Funding Provided

Local	2,273,569	2,492,000	2,492,000	-	
Total	\$ 2,273,569	\$ 2,492,000	\$ 2,492,000	\$ -	

Explanation of Changes:

- Based on historical spending, this program is being held at approximately the same level as the 2017-2018 budget.

PURPOSE: Funds are provided to pay the utility expenses of all schools and the central office.

**Maintenance
Program 806**

Allotment Type: Local Dollars Only (The state provides no funding for maintenance.)

Description	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Proposed 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
Utilities	11,603	15,000	5,690	15,000	15,000		
Contracted Services	478,245	490,000	420,494	490,000	470,000		
Workshop Expenses	441	1,500	-	1,500	1,500		
Maintenance Professional & Tech	4,009	2,750	620	2,750	2,750		
Grounds Maintenance Supplies	79,626	72,800	22,827	72,800	40,000		
Building Contracted Repair	141,544	90,200	73,901	90,200	80,000		
Equipment Contracted Repair	49,453	34,000	32,865	34,000	34,000		
Rentals/Leases	2,013	2,500	-	2,500	2,500		
Travel	347	750	199	750	750		
Maintenance Supplies and Materials	5,743	6,450	4,785	6,450	6,450		
Repair Parts and Materials	186,245	155,000	96,359	155,000	155,000		
Software Support	10,239	7,500	5,492	7,500	7,500		
Equipment	3,631	5,000	1,657	5,000	4,000		
Fuel	12,333	7,500	5,463	7,500	12,000		
Custodial Supplies & Uniforms	171,059	172,000	79,610	172,000	172,000		
Program Total	1,156,531	1,062,950	749,962	1,062,950	1,003,450	\$ (59,500)	(4.02%)
Funding Provided							
Local	\$ 1,156,531	\$ 1,062,950			\$ 1,003,450		
Total	\$ 1,156,531	\$ 1,062,950			\$ 1,003,450	\$ (59,500)	(4.02%)

Explanation of Changes:

- Expenditures in 2016-17 included storm expense repairs of \$65,000 that were funded with insurance proceeds.
- PRC 003 includes funding for two additional entry level maintenance employees which will allow for more jobs to be done in-house as opposed to contracting out the projects. As a result, a reduction in certain operating line items is anticipated.

PURPOSE: Funds are allocated to pay for the activities of the maintenance department.

Capital Improvements Plan

Dare County Board of Education
Capital Improvement Plan Updated 2018-19

Projected Projects for Fiscal Years 2018-19 through 2022-23

Requested Projects		Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	Totals	Comments
Projects Meeting County CIP Definition									
KHES	Roof Replacement - partial			200,000				200,000	
KHES	Air Handler Replacement		125,000	125,000				250,000	
KHES	Parking lot renovation				65,000			65,000	
FFHS	Cooling tower refurbishment			60,000				60,000	
FFHS	Chiller compressor overhaul				200,000			200,000	Moved from 2018-19
FFHS	Parking lot renovations					175,000		175,000	
FFES	Air handler replacement				110,000	110,000	110,000	330,000	
FFES/FFMS	Boiler replacement w/NG conversion			270,000					
FFES/FFMS	Repave Parking Lots						180,000	180,000	
FFMS	Air handler replacement (22)		110,000	110,000	110,000	125,000		455,000	
FFMS	Chiller replacement (2)		530,000					530,000	
FFMS	Student locker renovations								Capital Outlay
FFMS	Gym floor replacement			85,000				85,000	
FFMS	Gym Bleacher replacement					125,000		125,000	
NHES	Parking lot repairs				50,000			50,000	Moved from 2019-20
NHES	Cooling tower replacement					135,000		135,000	
NHES	Chiller compressor overhaul				160,000			160,000	
MHS	Partial Roof replacement		130,000					130,000	130K extra
MHS	Fuel oil storage tank replacement		155,000					155,000	155k extra
MHS	Locker rooms / bathrooms / stadium			400,000				400,000	

Requested Projects		Fiscal Year	2018-19	2019-20	2020-21	2021-22	2022-23	Totals	Comments
Projects Meeting County CIP Definition									
MHS	Student locker renovations							-	Capital Maintenance
MHS	Boiler / stack replacement							-	Capital Maintenance
MHS	Gym floor major renovations				90,000			90,000	
MHS	Low slope roof repalcement			250,000				250,000	
MHS	Chiller Replacements (3)						690,000	690,000	
MMS	Gym floor replacement	100,000						100,000	
MES	Chiller Replacement						350,000	350,000	
MES	Gym floor replacement			85,000				85,000	Moved from 2019-20
CHSSCS	Rooftop Unit replacement (4)	180,000						180,000	
CHSSCS	Concessions building bathrooms		200,000					200,000	Moved from 2020-21
CHSSCS	Student locker renovations								Capital Maintenance
CHSSCS	Kitchen renovations				250,000			250,000	
CHSSCS	Gym/low slope Roof Replacement		125,000					125,000	
CHES	Air handler upgrade			120,000				120,000	
CHES	Parking lot renovation			65,000				65,000	Moved from 2019-20
Maint/trans	Repair entrance/pave parking					120,000		120,000	
District	Central storage bldg. @ Maint					500,000		500,000	
District	Kitchen equipment								Capital Outlay
District	HVAC Controls Hdwr/Softwr Upgrade	100,000	60,000	60,000	60,000			280,000	
Identified / Requested Projects		1,430,000	1,635,000	1,275,000	1,690,000	1,330,000		7,090,000	
	New projects								Additional funds needed to complete project
	Projects moved from CIP to Capital Maintenance or Capital Outlay								Quote pending

Capital Outlay Requests

**Capital Outlay Fund
Fiscal Year 2018-2019 Budget**

Summary of Revenues

County Appropriation	\$ 1,246,000
Appropriated Fund Balance	<u>54,000</u>
Total Revenues	<u>\$ 1,300,000</u>

Summary of Expenditures

Capital Outlay	\$ 800,000
Capital Maintenance	<u>500,000</u>
Total Expenditures	<u>\$ 1,300,000</u>

The Capital Outlay Fund is funded by Dare County from two primary sources. An allocation for Local Capital Outlay is provided from their General Fund operating budget and is estimated to be \$300,000. Additional amounts are allocated from their Capital Reserve Fund (CIP). Their adopted 2018-2022 Capital Improvements Plan has an additional \$446,000 designated for Local Capital Outlay which brings that total to \$746,000. An additional \$54,000 is appropriated from fund balance to bring the total funding level to \$800,000.

Another \$500,000 is designated to be used towards the Board of Education's 5-year Operating Maintenance needs.

Currently the amount of Capital Improvement Funding is unknown. The plan has been included for reference but all projects are contingent on receiving County funding.

Capital Outlay Fund
Fiscal Year 2018-2019 Proposed Budget
Capital Outlay

[illegible]

Note:
These items came from school/departmental budget requests.

**Dare County Board of Education
Proposed Capital Outlay Items
Updated for Fiscal Year 2018-19**

Requested Projects		2018-19
Projects Meeting County Definition of Capital Outlay		
FFHS	Auditorium lighting	8,000
FFHS	Gym floor resurfacing	3,000
FFHS	Soccer Scoreboard	8,000
MHS	New HVAC Athletics	6,500
MHS	Gym Scoreboards	9,000
MHS	Gym floor resurfacing	3,000
CHES	Sound Panels	35,000
Central Office	New Sign	7,000
District	Security/Radios	5,000
District	Variable Frequency Drive (VFD) replacement	18,000
District	Parking lot marking	12,000
District	Outside air dampers	12,000
District	Ice machines - athletic	7,500
District	Playground Equipment	20,000
District	Landscaping Equipment	30,000
District	Kitchen equipment	50,000
District	Elementary rug replacement	5,000
District	Cafeteria tables/furniture	15,000
District	Interior paint/sheetrock repair	20,000
District	Unforeseen projects	5,000
Maint/Tran	Tractor	40,000
Maint/Tran	Vehicles (3)	70,000
Athletics	Field Maintenance/Chemicals	6,000
Athletics	Road Maintenance	6,000
TOTAL		401,000

Maintenance Capital Projects

**Dare County Board of Education
Proposed Capital Maintenance Items
Updated for Fiscal Year 2018/19**

School	Project	2018-19
KHES	Parking bumper replacement	5,000
KHES	Drainpan installation	8,500
FFHS	Roof repair	20,000
FFHS	Carpet Replacement	22,000
FFMS	Carpet Replacement	24,000
FFMS	Bathroom partitions	18,000
NHES	Stage Curtains	8,500
NHES	Wood fence replacement	10,000
NHES/CO	Exterior repaint	90,000
FFES	Duct detectors	25,000
MES	Kitchen ceiling	15,000
MHS	Underground pipe replacement	46,000
MMS	Exterior repaint	90,000
CHSS	Carpet replacement	12,000
CHES	Kitchen floor repair	12,000
District	LED upgrades parking lots	18,000
District	Fuel tank repairs	30,000
District	Irrigation upgrades	10,000
Maint/Transp.	Roof recoating	27,000
District	Unforseen projects	9,000
Totals		\$ 500,000

School Nutrition

**School Nutrition Fund
Fiscal Year 2018-2019 Budget**

	Actual	Current	Actual			\$	%
	2016-2017	Budget	As Of	Estimated	Proposed	Increase	Increase
		2017-2018	12/31/2017	2017-2018	2018-2019	(Decrease)	(Decrease)
<u>Summary of Revenues</u>							
USDA Grants/Commodities	1,384,416	1,305,000	479,145	1,305,000	1,305,000		
Food Sales	690,931	930,000	329,383	760,000	929,600		
Interest on Investments	246	100	263	400	400		
Miscellaneous Revenue	55,715	100	112	45,200	200		
Total Revenue	\$ 2,131,308	\$ 2,235,200	\$ 808,903	\$ 2,110,600	\$ 2,235,200	\$ -	0.00%
<u>Summary of Expenditures</u>							
Salaries	727,009	768,181	284,707	750,131	768,429		
Propane Gas	1,934	4,000	1,944	2,500	4,000		
Contracted Repair /Maint.	7,506	7,300	-	7,300	7,300		
Travel	4,152	6,500	1,191	6,500	6,500		
Postage	24	1,600	-	50	1,600		
Membership Dues & Fees	52	415	-	415	415		
Printing	1,052	5,000	-	3,000	5,000		
Supplies and Materials	16,411	16,500	6,086	12,000	16,500		
Computer Software	2,110	9,300	8,296	9,300	9,300		
Repair Parts, Material, & Related	1,754	5,000	1,067	3,000	5,000		
Food Processing & Other Supplies Used	42,553	65,000	14,230	40,000	65,000		
Purchased Food	860,859	950,000	346,512	880,000	950,000		
Equipment Purchases	1,861	15,000	804	15,000	15,000		
Contract Services	37,795	42,000	14,769	42,000	42,000		
Employer's Social Security Cost	51,974	58,573	20,610	58,573	58,573		
Employer's Retirement Cost	98,746	99,765	42,894	99,765	99,517		
Employer's Hosp. Insurance Cost	150,464	154,606	80,832	154,606	154,606		
Longevity Pay	10,356	8,960	8,469	8,960	8,960		
Annual Leave	7,246	11,000	1,256	11,000	11,000		
Workshop Expense	4,864	6,500	3,135	6,500	6,500		
Total Expense	\$ 2,028,722	\$ 2,235,200	\$ 836,802	\$ 2,110,600	\$ 2,235,200	\$ -	0.00%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is projected.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.

After School Enrichment Program

**After School Enrichment Program Fund
Fiscal Year 2018-2019 Budget**

	Actual 2016-2017	Current Budget 2017-2018	Actual As Of 12/31/2017	Estimated 2017-2018	Projected 2018-2019	\$ Increase (Decrease)	% Increase (Decrease)
<u>Summary of Revenues</u>							
Program Fees	502,361	544,535	210,251	544,535	544,535		
Miscellaneous/Donations/Grants	112	500	-	500	500		
Interest Income	78	15	-	15	15		
Total Revenues	\$ 502,551	\$ 545,050	\$ 210,251	\$ 545,050	\$ 545,050	\$ -	0.00%

<u>Summary of Expenditures</u>							
Personnel Services	395,687	401,337	151,550	401,337	409,400		
Fica	27,965	30,592	10,499	30,592	31,330		
Retirement	25,155	24,484	11,251	24,484	28,130		
Hospital	31,791	34,257	19,474	34,257	34,720		
Travel	73	400	138	400	400		
Contract Services	150	250	-	250	250		
Indirect Costs Reimbursement		25,000	-	25,000	12,070		
Supplies and Materials	27,577	28,000	7,808	28,000	28,000		
Staff Development	819	730	30	730	750		
Total Expenditures	\$ 509,217	\$ 545,050	\$ 200,750	\$ 545,050	\$ 545,050	\$ -	0.00%

Explanation of Changes:

- Based on preliminary budget discussions at the state level, a 2% increase to salaries is included.
- A 4.0% increase to insurance premiums is expected.
- The retirement rate is projected to increase from 17.13% to 18.44%.
- The increase in personnel costs will be offset by reducing the indirect costs reimbursement.

Student Fees

Student Fees

Student Fees	Charged in 2017-2018	Proposed for 2018-2019
Class Dues		
Freshman	\$5.00	\$5.00
Sophomore	\$5.00	\$5.00
Junior	\$10.00	\$10.00
Senior	\$20.00	\$20.00
Parking Fee (HS only)	\$25.00	\$25.00
Caps and Gowns	\$35.00	\$35.00
Graduation Stoles	\$19.00	\$19.00
Drivers Education	\$65.00	\$65.00
Laptop Insurance Fee	\$25.00	\$25.00
Laptop Carrying Case (Replacements only)	\$20.00	\$20.00
PE Uniform (optional MS only)	\$20.00	\$20.00
Student Planner (optional)	\$2.00	\$2.00
Lost Lock Fee	\$5.00	\$5.00
Lost Power Cord	\$20.00	\$20.00
School Breakfast	\$1.25	\$1.25
School Lunch		
Elementary	\$2.75	\$2.75
Secondary	\$3.00	\$3.00
Adults	à la carte	à la carte
Adults	à la carte	à la carte
ASEP Fees		
One child	\$55.00	\$55.00
Two children	\$85.00	\$85.00
Three children	\$110.00	\$110.00
All Summer Enrichment Program	\$170.00* *effective June 2018	\$170.00
Summer Reading Camp	\$825.00	\$825.00
Out of District Tuition	\$4,090.00	\$4,090.00

Glossary

GLOSSARY

Adolescent Literacy Programs

These programs are designed to improve the reading skills of middle and high school students by training teachers of all subjects to teach vocabulary and reading within their content areas.

Advanced Placement Courses (AP Courses)

These are college-level courses taken by high school students. Based on performance on a test given at the end of the course, a student is eligible to receive actual college credit for the course.

Advancement Via Individual Determination (AVID) Program

This research-based program targets first generation college-goers or students facing hardships which might negatively impact their preparation for college. Beginning in the sixth grade, students selected for AVID are trained in organizational skills and study skills. They receive individual and group tutoring. They are enrolled in courses which will help prepare them for college entry.

Administrative Intern

This is a training position for aspiring assistant principals/principals. To qualify, a person must be an employee of Dare County Schools and must be enrolled in (or have completed) a graduate program leading to licensure/certification as a principal.

After School Enrichment Program (ASEP)

This program provides childcare from the close of school until 6:00 p.m. on Monday to Friday at CHES, KHES, FFES, NHES, and MES. Parents pay a weekly fee which covers all costs associated with the program.

AIG Program

This stands for the Academically and Intellectually Gifted Program for students who meet identification criteria established in the local Plan for the Gifted, which must adhere to state standards as approved by the North Carolina Department of Public Instruction.

Allotment Types of State Funding:

Position: Funding provided for a position that is not limited to a specific dollar amount.

Months of Employment (MOE): Funding provided for an amount of time equal to a calendar month without regard to a specific dollar amount.

Dollar: Allotment of dollars in a specified amount.

Actual Eligible Expenditures: Allotment to the actual expenditure regardless of the dollar amount.

At-Risk Students

This refers to students who are subject to one or more factors which may interfere with their ability to make timely progress toward promotion. Such factors include, but are not limited to, intellectual disabilities, poverty, malnutrition, lack of exposure to /lack of command of the English language, lack of basic skills appropriate for a particular grade level, or developmental delays.

Capital Maintenance

This program provides for the maintenance of all school buildings and grounds, such as floor repairs, roof repairs, major heating and air system repairs, and ball field improvements and is carried in the capital outlay fund.

Capital Outlay Fund

The capital outlay fund consists of nonrecurring expenditures of significant value such as activity buses, computers, furniture, and equipment.

Career and College Now

Parents of motivated/interested middle school students may choose to enroll their children in high school courses for credit. Depending on how many courses parents choose for their children to take, the students will have more room in their high school schedules to take additional CTE electives and/or college credit courses through AP courses or dual enrollment courses. Designed as an alternative to Early College or a Vocational Center, the Career and College Now Program allows students to remain in their home schools and to participate in extracurricular/athletic programs. Upon graduation, students who are exiting the program will have had the opportunity to earn CTE credentials/badges and numerous college credits, up to the equivalent of an associate's degree. (An individual student's actual credentials and credits will depend upon the extent to which he/she participated in acceleration opportunities).

Career and Technical Education

Formerly known as Vocational Education or Workforce Development, these middle and high school courses prepare students for the workplace.

Carolina College Advising Corps (CCAC)

This program provides a “near peer” (a recent graduate of UNC) to assist students with the college application process, including writing an effective essay, finding scholarships or financial aid, and selecting a career or college that is a good fit. The advisers primarily serve students in grades 9 through 12, concentrating on juniors and seniors. Piloted in 2015-2016 with one adviser, the program has now expanded to two advisers.

Children with Special Needs Program

This is the name that North Carolina assigns to funds which pay for exceptional children’s education. “Exceptional” students are also referred to as handicapped children, students with IEPs (Individualized Education Plans), and students with disabilities. This program is also called special education.

Consumer Price Index (CPI)

This is a measurement of the increase in the cost of living (inflation factor) provided by the U.S. Department of Labor. The CPI is updated monthly and differs by regions of the country. When calculating inflation in the local School Funding Formula, the CPI for the Southeast-Urban region is used.

Digital Conversion

A term used throughout the United States, “digital conversion” refers to a gradual transformation of education through printed material such as traditional textbooks to educational materials that are accessed from computers, laptops, smartphones, and other devices. Many school districts use the term “digital conversion” synonymously with their adoption of a 1:1 student laptop program (see Student Laptop Initiative).

District Accreditation

In this form of accreditation by the Southern Association of Colleges and Schools (now under the umbrella of AdvancED), all of the schools in a school system and the central office are accredited during a single visit by a Quality Assurance Team, rather than by eleven teams conducting eleven separate visits. Each site completes a self-study and develops plans for improvement. This form of accreditation is considered more efficient and more rigorous, because it emphasizes systemic change (as opposed to changes at one school only).

Drivers' Education Fees

The state has steadily decreased its subsidization of the cost of drivers' training (which it took from Department of Transportation Funds). A state law limits the fee which school systems may charge for this service to \$65 per student, although the actual cost is close to \$260 per student.

Dual Enrollment

A dual enrollment course is a high school course for which, upon successful completion, a student may receive credit for both a high school course and a college course.

Dual Immersion Program

A dual immersion program is a program that provides instruction in two languages. Dual language immersion provides an attractive, innovative option for any school seeking to close the achievement gap, reach underachieving subgroups and develop global-ready young leaders. Children who learn in two languages benefit from high academic achievement, language proficiency, increased critical thinking skills, increased cognitive development and higher cultural sensitivity, according to recent studies. Plans to offer this program at the elementary level have been included in the proposed budget.

E-Rate Discount

Schools are eligible to seek federal reimbursement to defray the costs of telecommunications and information services, including internet access and internal connectivity.

Enrichment

This is an academic plan to enhance and extend student learning in a variety of subject areas. Enrichment activities are often interactive and project-based. These activities are conducted during the school day and after school.

Enterprise Funds

Enterprise Funds are funds that are normally self-sustaining and are operated as a business. The Dare County School System has two enterprise funds: the School Nutrition Fund and the After School Enrichment Program Fund.

ESL (English as a Second Language)

This term is used interchangeably with LEP (Limited English Proficiency) and ELL (English Language Learners). It refers to students whose native language was not English. When ESL students acquire a certain level of proficiency in English, they no longer receive ESL services. Regardless of their proficiency in English, ESL students are required to take math standardized tests in English during their first and subsequent years of enrollment and reading tests in English during their second and subsequent years of enrollment. As the No Child Left Behind Act is replaced by the Every Student Succeeds Act (2017-2018), students will have three years before having to take reading tests in English.

Exceptional Children's Program

See Children with Special Needs.

Federal Programs

Title I – This program provides special help to children from low-income families. Typically, Title I teachers help small groups of children with reading and math skills.

Title II – This program may be used for salaries or teacher recruitment and retention.

Title V – This program provides support services for ESL students.

Title VI B – This program provides funding for the exceptional children's program.

Fines and Forfeitures

This source of revenue derives from Dare County traffic violations, court fines, forfeitures of bonds, real estate tax late listing penalties, and business personal property late listing penalties.

Indirect Costs

A cost that cannot be directly assigned to one specific service but is allocated to different funds based on a percentage of estimated use. The School Nutrition Fund is charged indirect costs for services provided to that fund from the local operating fund.

Individual Education Plan (IEP)

An IEP is developed for each student who officially qualifies for special education funding.

Instructional Support Funds

These are funds which pay for guidance counselors, media coordinators (librarians), psychologists, social workers, and nurses.

Intervention

This is an academic plan to help struggling students stay on grade level. Although this term is sometimes used interchangeably with “remediation,” an important difference is that intervention is done immediately, as soon as a student shows warning signs of falling behind. Intervention programs are conducted during the day, after school, and on Saturdays.

Learning Management System

A Learning Management System is an online system for teachers, students, and parents that enhances and supports classroom instruction by managing instructional content, identifying and assessing individual learning, and tracking student progress. Dare County uses both Haiku and Canvas.

Levels I, II, III, IV, V

These terms refer to student levels of proficiency on North Carolina’s standardized tests. Levels I and II are considered below grade level. Levels III, IV, and V are considered to be at or above grade level.

Local County Appropriation

The amount of money provided to the school system from the county to help fund current operating expenses and capital outlay needs. The amount for operating expenses is calculated according to the School Funding Formula.

Mentor Program

The state of North Carolina requires that all beginning teachers (in the first three years of their career) be assigned a trained, experienced teacher as an official mentor. Additionally, the state requires that an experienced teacher be assigned as a “buddy” mentor for teachers new to the school district but who already have at least three years of experience as a teacher. Up until the 2009-2010 school year, the state paid \$100 a month only to mentors of first and second year teachers.

In 2009-2010, all state funding for mentors was curtailed. Despite the lack of state funding, the state continues to require that the mentor program be provided, making it an unfunded mandate. Dare County Schools continues to pay mentors of first and second year teachers.

Months of Employment

See allotment type.

NC Pre-Kindergarten Program

This is a pre-kindergarten academic program for at-risk four year olds. This was formerly known as More at Four.

Non-contributory employee benefits

Payment of annual leave payout, longevity, and disability comes from non-contributory employee benefits.

Non-instructional support funds

These funds pay for custodians, maintenance, and clerical staff.

North Carolina Standard Course of Study (NCSCOS)

The NC Standard Course of Study defines the appropriate content standards for each grade level and each high school course. The NCSCOC consists of the Common Core State Standards in English/language arts and mathematics and the North Carolina Essential Standards in all other subjects, including science, social studies, the arts, healthful living, career and technical education, and world languages. An Academic Standards Review Commission was appointed in 2014 to make suggestions for revisions to the math and English/Language Arts content to the State Board of Education.

Operating Fund

The operating fund is comprised of the State Public School Fund, Federal Grants Fund and the Local Operating Fund. It accounts for the revenues and expenditures related to the operating expenses of the school system. Operating expenses include the cost of personnel, materials, equipment, utilities, and extra-curricular activities.

Power School

This is the current statewide online student information system that replaced NCWise.

Program Code (Number)

Program Codes are the numbers assigned to a budget category by the North Carolina Department of Public Instruction; i.e. Program 001 pays for classroom teachers, Program 003 pays for non-instructional support, Program 005 pays for school administration, etc.

PRC

This is an abbreviation for Program Report Code. This term is used interchangeably with Program Code. (See above.)

Read 180

This is a computerized and direct instruction program for struggling readers which is based on research from Vanderbilt University.

Read to Achieve

This is part of the legislation that governs K-3 reading. The goal of Read to Achieve is to ensure that every student reads at or above grade level by the end of third grade.

READY

This is the new North Carolina student accountability model that replaced the ABCs standardized testing program. READY encompasses a new, more rigorous curriculum and new assessments to measure student progress. Student proficiency scores are expressed in five levels from I to V. Levels I and II are considered below grade level. Levels III, IV, and V are considered at or above grade level.

School Funding Formula

Endorsed by the Board of Education in 2015, the School Funding Formula replaced the Per Pupil Formula, which was the theoretical basis for local funding from 1999 to 2014. The purpose of the School Funding Formula is to provide a planning tool for budgeting that will assist school system and county personnel in building a budget document for the ensuing fiscal year. Based on the premise that some expenses are not significantly impacted by increasing or decreasing student enrollment, the School Funding formula has three major components. Section 1 is comprised of salary increases and changes to the retirement system

contribution and costs of health insurance, all of which are determined by action of the General Assembly. Section 2 includes items impacted by the Consumer Price Index (CPI) and the number of students enrolled, such as library books, textbooks, instructional supplies, and postage. Section 3 includes items which are affected by the CPI, square footage, and rate increases, such as insurances, utilities, and custodial needs.

School Nutrition Program

Formerly known as the Child Nutrition Program, this is a federal and state regulated program that offers breakfasts and lunches to public school students.

Student Laptop Initiative

The Student Laptop Initiative (formerly called the 1:1 initiative, but re-named to avoid confusion) is an instructional approach which assigns a laptop to each student in grades 6 through 12 for use during the school day and at home. The program was phased in as follows: grades 9 through 12 began January, 2015, and grades 6 through 8 began January, 2016.

Summer Reading Camp

The state provides funds for first, second, and third grade students who are not reading on grade level to attend a Summer Reading Camp which provides focused and intensive instruction on reading for six weeks.

Unassigned Fund Balance

Previously called “undesignated” fund balance, “unassigned” is the term recommended by GASB (the Governmental Accounting Standards Board). This is the amount of funds that represent the savings of a school system. The Board of Education has an informal goal to build and maintain an unassigned fund balance of \$1,000,000 to \$1,500,000.

Use of Facilities

In this budget, “use of facilities” refers to fees collected from outside users of school facilities. The fees partially pay for the cost of utilities and labor.

Budget Proposal Power Point



DARE COUNTY SCHOOLS

**Proposed Budget
2018-2019**

2018-2019 Budget Document

**30 different programs in the operating
budget listed by code with details on:**

- what the program pays for
- source of funds (state, local, federal)
- comparison of expenditures over time
 - actual 2016-2017
 - current budget
 - actual so far this year
 - estimated by 6/30/18
 - proposed 2018-2019
 - percent increase/decrease
- footnotes explain why expenditures went up or down

2018-2019 Budget Document (continued)

8 appendices:

**Capital Improvements Plan (second reading
4/10/18)**

Capital Outlay Request

Maintenance Capital Projects

2 Enterprise Funds

- School Nutrition

- After School Enrichment Program

Proposed Student Fees

Glossary

PowerPoint

Budget Process:

- **Schools/Departments receive targets based on enrollment and expenditures history**
- **SIT/Budget Committee/Department Head submits budget**
- **Requests are evaluated and prioritized:**
 - **Academic requests evaluated by Chief Academic Officer and Executive Director of Elementary Education**
 - **Maintenance requests evaluated by Director of Maintenance**
 - **Personnel/staffing requests reviewed with Superintendent**

Budget Process (continued)

- Project Revenue
 - state, federal, local, other
- Project Expenditures
 - personnel costs, new initiatives, budget requests and necessities
- Balance the budget



Revenue Projections for Operating Budget Based On:

- Projected Enrollment (5322)
 - Increase of 227 students compared to 2017-2018's projection
- DPI Historical Allotments
 - (will be adjusted to the state's budget)
- Flat Federal Funding
- School Funding Formula
 - (no increases requested outside the formula)

Components of School Funding Formula

Section 1	Adjusted for General Assembly Action (such as salaries, health insurance, retirement contributions)
Section 2	Adjusted for Student Enrollment and CPI (such as instructional supplies, technology, postage, books)
Section 3	Adjusted for CPI and Rate Increases (such as utilities, insurance, equipment, transportation)
Adjustment Factor	Subtract 9.576% to account for local revenue derived from other sources as well as the prior year actual to budget variance

Application of School Formula Yields \$742,956 more than in current year as follows:

Section 1	(salaries and benefits based on projected + General Assembly Action)	\$ 629,439
Section 2	(supplies and materials based on enrollment and CPI)	+ 89,939
Section 3	(utilities and services based on CPI and rate increases)	+ 100,882
Subtotal		\$ 820,260
	(less 7.67% derived from other local sources and 1.9% prior year actual to budget variance = 90.576%)	x 90.576
TOTAL		\$ 742,956

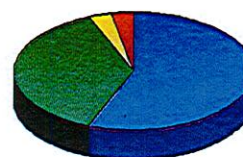
**Projected Revenue by Source
2017-2018 / 2018-2019**
(in rounded dollars)

	2017-2018	2018-2019
Total	\$ 58.1 million	\$ 59.7 million
State	\$ 31.8 million	\$ 32.9 million
Local Appropriation	\$ 21.8 million	\$ 22.5 million
Other Local	\$ 2.3 million	\$ 2.3 million
Federal	\$ 2.2 million	\$ 2.0 million

+ 2.70% overall

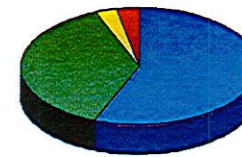
Projected Revenue by Sources in Percentages
\$59,659,231

2017-2018



State	55%
Local Appropriation	37%
Other Local	4%
Federal	4%
	<u>100%</u>

2018-2019



State	55%
Local Appropriation	38%
Other Local	4%
Federal	3%
	<u>100%</u>

**Projected Expenditures for
Operating Budget are Based On:**

- Health Insurance Rate increase of 4.0% per employee (from \$5,869 to \$6,104 each)
- Retirement rate projected to increase from 17.13% to 18.44%
- Projected state pay increase varies for certified staff (from 2% to 14% depending on years of experience) and estimating 2% for classified staff

**Projected Expenditures for Operating Budget
include:**

• Initiative Highlights

- Dual Immersion Program for Elementary Schools
- Expand chromebooks to 3rd grade
- Coding lab for First Flight Middle School (implemented at MMS during 2017-18)
- Add one support staff to technology department (returns staffing to 2008-2009 levels)
- Add two entry level maintenance personnel to provide more in-house servicing of maintenance needs
- Maintain unassigned fund balance at \$1.0 million target

Unassigned Fund Balance
BOE Target: \$1.0 to \$1.5 million *

<u>Year</u>	<u>Unassigned Fund Balance</u>
2014-2015	\$ 859,232
2015-2016	\$ 1,298,620
2016-2017	\$ 1,253,178*
2017-2018	\$ 1,000,000 (projected)

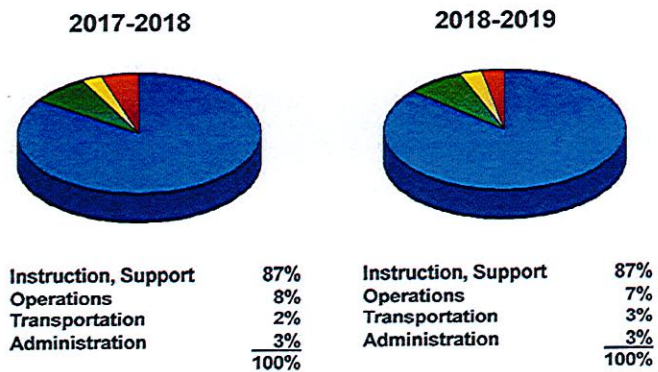
*County Commissioners on the 5 on 5 committee have endorsed using \$253,178 (the amount of unassigned fund balance in 2016-17 exceeding the \$1.0 million target balance) for the initial expense associated with the Dual Immersion Program.

Proposed Expenditures by Category
2017-2018 / 2018-2019
(in rounded dollars)

	2017-2018	2018-2019
Total	\$ 58.1 million	\$ 59.7 million
Instruction, Support	\$ 50.4 million	\$ 51.8 million
Operations	\$ 4.6 million	\$ 4.5 million
Transportation	\$ 1.4 million	\$ 1.6 million
Administration	\$ 1.7 million	\$ 1.8 million

+ 2.70% overall

Proposed Expenditures by Category in Percentages
\$59,659,231



Total Proposed Budget

Operating	\$59,659,231
Capital Outlay	1,300,000
School Nutrition	2,235,200
After School Enrichment	<u>545,050</u>
TOTAL	<u>\$63,739,481</u>

Budget Calendar

Board of Education Workshops/Meetings

Tuesday, April 10	Initial Presentation	5:00 PM	Manteo High School
Wednesday, April 25	Workshop	6:00 PM	Central Office
Summer	Revise Budget		
Summer/Fall	Adopt Final Budget		

Thanks!

**Finance Department and Central Office Staff
Principals
Department Heads
All staff and parents who
served on budget committees
Dr. Farrelly**

Distribution of Proposed Budget

Comments

Questions