



DARE COUNTY SCHOOLS

Proposed Budget

2020-2021

Operating Budget

**Dare County Schools Operating Budget
Fiscal Year 2020-2021 Budget**

Summary of Revenues

| | |
|---------------------------|-----------------------------|
| State Public School Fund | \$ 34,961,658 |
| Federal Grants Fund | 2,266,574 |
| Local Operating Fund | |
| Dare County: | |
| County Appropriation | 23,230,449 |
| Other | |
| Fines and Forfeitures | 475,000 |
| PreK Grant | 649,965 |
| Interest | 16,000 |
| Use of Facilities | 80,000 |
| Indirect Costs | 25,000 |
| Miscellaneous | 390,000 |
| Appropriated Fund Balance | - |
| Total Revenues | <u>\$ 62,094,646</u> |

Dare County Schools Operating Budget By Program Fiscal Year 2020-2021 Budget

Summary of Expenditures by Program Code

| | |
|--|-----------------------------|
| 001 Classroom Teachers | \$ 24,866,679 |
| 002 Central Administration | 1,937,860 |
| 003 Non-Instructional Support | 5,774,230 |
| 005 School Building Administration | 2,707,479 |
| 007 Instructional Support | 3,146,368 |
| 009 Non-contributory Employee Benefit | 450,000 |
| 012 Driver Training | 123,634 |
| 013 Vocational Education - Salaries | 2,020,351 |
| 014 Vocational Education - Program Support | 84,940 |
| 016 Summer Reading Camp | - |
| 017 Vocational Education Program Improvement | 58,902 |
| 020 International Faculty Exchange | 1,119,315 |
| 024 Disadvantaged Student Funding | 162,028 |
| 027 Teacher Assistants | 1,625,329 |
| 028 Staff Development | - |
| 029 Behavioral Support | 95,000 |
| 032 Children with Special Needs | 3,940,160 |
| 034 Academically/Intellectually Gifted | 305,675 |
| 036 Charter Schools | 87,671 |
| 049 Preschool Handicapped | 32,899 |
| 050 Title I | 874,040 |
| 054 Limited English | 332,237 |
| 056 Transportation | 1,619,716 |
| 060 Title VI-B Handicapped | 1,136,389 |
| 061 Classroom Materials/Instructional Supplies | 1,293,109 |
| 069 At-Risk Student Services | 974,855 |
| 103 Title II | 122,629 |
| 413 NC Pre-Kindergarten | 980,850 |
| 801 School Operations | 1,890,507 |
| 802 Athletics | 584,794 |
| 805 Utilities | 2,472,000 |
| 806 Maintenance | 1,275,000 |
| Total Expenditures | <u>\$ 62,094,646</u> |

Classroom Teachers
Program 001
Allotment Type: Position

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 16,106,872 | 15,950,773 | 11,284,547 | 16,298,258 | | |
| Supplements | 1,827,956 | 1,274,745 | 941,411 | 1,376,245 | | |
| FICA | 1,268,297 | 1,281,971 | 863,543 | 1,352,099 | | |
| Retirement | 3,338,474 | 3,291,445 | 2,399,664 | 3,789,413 | | |
| Insurance | 1,837,792 | 1,897,295 | 1,562,910 | 2,050,663 | | |
| Program Total | 24,379,391 | 23,696,229 | 17,052,075 | 24,866,679 | 1,170,450 | 5.67% |
| Positions Funded | | | | | | |
| State | 227.5 | 222.3 | | 231.0 | | |
| Local | 88.5 | 86.2 | | 79.0 | | |
| Total | 316.0 | 308.5 | | 310.0 | 1.5 | |
| Funding Provided | | | | | | |
| State | \$ 16,819,174 | \$ 16,912,883 | | \$ 18,136,062 | | |
| Local | 7,560,217 | 6,783,346 | | 6,730,617 | | |
| Total | \$ 24,379,391 | \$ 23,696,229 | | \$ 24,866,679 | \$ 1,170,450 | 5.67% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- Additional positions: 1 position for DLI needed but not eligible for conversion and .5 position held for potential charter school reduction.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Salaries | 1,367,969 | 1,458,478 | 1,088,050 | 1,441,408 | | |
| FICA | 96,262 | 111,215 | 74,494 | 110,268 | | |
| Retirement | 250,436 | 280,472 | 208,621 | 300,569 | | |
| Insurance | 82,673 | 73,804 | 76,498 | 85,615 | | |
| Program Total | 1,797,340 | 1,923,969 | 1,447,663 | 1,937,860 | 13,891 | 0.72% |
| Funding Provided | | | | | | |
| State | \$ 592,344 | \$ 596,766 | | \$ 605,717 | | |
| Local | 1,204,996 | 1,327,203 | | 1,332,143 | | |
| Total | \$ 1,797,340 | \$ 1,923,969 | | \$ 1,937,860 | \$ 13,891 | 0.72% |

Explanation of Changes:

- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 3,731,263 | 3,640,636 | 2,750,445 | 3,665,423 | | |
| Substitutes | 351,471 | 504,849 | 319,656 | 360,000 | | |
| FICA | 291,842 | 307,589 | 220,695 | 307,945 | | |
| Retirement | 669,778 | 705,638 | 530,239 | 785,867 | | |
| Insurance | 576,376 | 627,796 | 499,996 | 654,995 | | |
| Program Total | 5,620,730 | 5,786,508 | 4,321,031 | 5,774,230 | (12,278) | -0.21% |

Funding Provided

| | | | | | |
|--------------|---------------------|---------------------|---------------------|--------------------|---------------|
| State | \$ 1,405,421 | \$ 1,388,024 | \$ 1,469,444 | | |
| Local | 4,215,309 | 4,398,484 | 4,304,786 | | |
| Total | \$ 5,620,730 | \$ 5,786,508 | \$ 5,774,230 | \$ (12,278) | -0.21% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Salaries | 2,048,316 | 1,954,248 | 1,488,812 | 1,967,503 | | |
| Supplements | 6,626 | 11,091 | 9,695 | 11,425 | | |
| FICA | 146,493 | 150,343 | 108,129 | 151,388 | | |
| Retirement | 383,823 | 494,639 | 287,958 | 424,282 | | |
| Insurance | 140,407 | 140,384 | 111,623 | 152,881 | | |
| Program Total | 2,725,665 | 2,750,705 | 2,006,217 | 2,707,479 | (43,226) | -1.57% |

Months of Employment

| | | | | | |
|--------------|------------|------------|------------|--------|--|
| State | 174 | 172 | 173.5 | 1.50 | |
| Local | 102 | 104 | 102.5 | (1.50) | |
| Total | 276 | 276 | 276 | | |

Funding Provided

| | | | | | |
|--------------|---------------------|---------------------|---------------------|--------------------|---------------|
| State | \$ 1,530,898 | \$ 1,634,922 | \$ 1,567,832 | | |
| Local | 1,194,767 | 1,115,783 | 1,139,647 | | |
| Total | \$ 2,725,665 | \$ 2,750,705 | \$ 2,707,479 | \$ (43,226) | -1.57% |

Explanation of Changes:

- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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

Instructional Support
Program 007
Allotment Type: Position

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Salaries | 1,963,929 | 1,938,269 | 1,331,251 | 2,103,345 | | |
| Supplements | 91,242 | 140,075 | 64,650 | 155,325 | | |
| FICA | 145,824 | 221,422 | 98,631 | 172,788 | | |
| Retirement | 384,743 | 410,604 | 274,896 | 484,259 | | |
| Insurance | 192,046 | 217,558 | 164,047 | 230,651 | | |
| Program Total | 2,777,784 | 2,927,928 | 1,933,475 | 3,146,368 | 218,440 | 9.80% |
| Positions Funded | | | | | | |
| State | 24.0 | 24.9 | | 25.0 | | |
| Local | 13.7 | 10.6 | | 11.9 | | - |
| Total | 37.7 | 35.5 | | 36.9 | 1.4 | - |
| Funding Provided | | | | | | |
| State | \$ 1,862,216 | \$ 2,013,743 | | \$ 2,101,371 | | |
| Local | 915,568 | 914,185 | | 1,044,997 | | |
| Total | \$ 2,777,784 | \$ 2,927,928 | | \$ 3,146,368 | \$ 218,440 | 9.80% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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

Non-Contributory Employee Benefits
Program 009
Allotment Type: Actual Eligible Expenditures

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Total Non-Contributory Employee Benefits | | | | | | |
| Allocated to: | 671,274 | 573,575 | 324,414 | 450,000 | | |
| Longevity | | | | | | |
| Annual Leave Payout | | | | | | |
| Disability | | | | | | |
| FICA | | | | | | |
| Retirement | | | | | | |
| Insurance | | | | | | |
| Program Total | 671,274 | 573,575 | 324,414 | 450,000 | (123,575) | -14.51% |
| Funding Provided | | | | | | |
| State | \$ 530,097 | \$ 420,000 | | \$ 360,000 | | |
| Local | 141,177 | 153,575 | | 90,000 | | |
| Total | \$ 671,274 | \$ 573,575 | | \$ 450,000 | \$ (123,575) | -14.51% |

Explanation of Changes:

- *Funding for this program projected on current year spending.*

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Driver Training Services | 79,115 | 121,970 | 63,224 | 123,634 | | |
| Program Total | 79,115 | 121,970 | 63,224 | 123,634 | 1,664 | 1.36% |

Funding Provided

| | | | | | |
|--------------|------------------|-------------------|-------------------|-----------------|--------------|
| State | \$ 79,115 | \$ 92,850 | \$ 93,279 | | |
| Local - Fees | - | 29,120 | 30,355 | | |
| Total | \$ 79,115 | \$ 121,970 | \$ 123,634 | \$ 1,664 | 1.36% |

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 19, from 448 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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Salaries | 1,261,591 | 1,431,717 | 939,141 | 1,304,027 | | |
| Substitute Pay | 28,052 | 22,000 | 6,185 | 10,000 | | |
| Supplements | 11,727 | 117,455 | 26,480 | 122,330 | | |
| FICA | 95,737 | 102,001 | 70,685 | 109,881 | | |
| Retirement | 232,899 | 257,159 | 186,045 | 305,811 | | |
| Insurance | 147,305 | 152,606 | 128,871 | 168,302 | | |
| Program Total | 1,777,311 | 2,082,938 | 1,357,407 | 2,020,351 | (62,587) | -3.00% |

Months of Employment Funded

| | | | | | |
|--------------|---------------|---------------|------------|--------------|--|
| State | 257.51 | 271.19 | 293 | 21.81 | |
| Total | 257.51 | 271.19 | 293 | 21.81 | |

Funding Provided

| | | | | | |
|--------------|---------------------|---------------------|---------------------|--------------------|---------------|
| State | \$ 1,756,391 | \$ 1,923,498 | \$ 1,857,894 | | |
| Local | 20,920 | 159,440 | 162,457 | | |
| Total | \$ 1,777,311 | \$ 2,082,938 | \$ 2,020,351 | \$ (62,587) | -3.00% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014. To date, 9 months of employment have been transferred in 2019-2020.

PURPOSE: These funds pay for career and technical education teachers. Any months of employment not needed may be transferred to program support (PRC 014)

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries - Teacher | 2,700 | 3,500 | 2,800 | - | | |
| Substitute Pay | 1,944 | 2,000 | 1,916 | 2,000 | | |
| Bus Driver | 3,052 | 3,200 | 652 | 1,500 | | |
| FICA | 589 | 666 | 409 | 268 | | |
| Retirement | 684 | 690 | 601 | 322 | | |
| Other Insurance | 1,539 | 400 | - | 400 | | |
| Contract Services | 4,580 | 10,000 | 6,932 | 5,500 | | |
| Travel | 8,689 | 16,000 | 3,699 | 10,000 | | |
| Field Trips | 5,368 | 6,725 | 2,555 | 8,800 | | |
| Instructional Supplies | 104,953 | 40,745 | 26,310 | 34,851 | | |
| Computer Software and Supplies | 22,137 | 4,000 | 2,768 | 4,000 | | |
| Printing and Binding | - | 500 | - | 500 | | |
| Repair Parts | 413 | 750 | - | 800 | | |
| Equipment | 11,536 | 1,100 | - | 1,000 | | |
| Computer Equipment | - | 32,879 | 32,879 | - | | |
| Workshop Expense | 15,858 | 20,652 | 11,345 | 13,500 | | |
| Tuition | 135 | 1,000 | 1,410 | 1,500 | | |
| Program Total | 184,177 | 144,807 | 94,276 | 84,940 | (59,867) | -41.34% |
| Funding Provided | | | | | | |
| State | \$ 182,611 | \$ 144,807 | | \$ 84,940 | | |
| Local | 1,566 | - | | - | | |
| Total | \$ 184,177 | \$ 144,807 | | \$ 84,940 | \$ (59,867) | -41.34% |

Explanation of Changes:

- Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here. Nine months of employment have been transferred in 2019-2020.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 104,441 | 82,337 | 83,218 | - | | |
| FICA | 7,899 | 6,097 | 6,149 | - | | |
| Retirement | 16,961 | 11,272 | 11,879 | - | | |
| Transportation | - | 20,000 | - | - | | |
| Workshop Expense | - | - | 34 | - | | |
| Instructional Supplies | - | 121 | 393 | - | | |
| Program Total | 129,301 | 119,827 | 101,673 | - | (119,827) | -100.00% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------|---------------------|-----------------|
| State | \$ 82,326 | \$ 99,827 | \$ - | | |
| Local | 46,975 | 20,000 | - | | |
| Total | \$ 129,301 | \$ 119,827 | \$ - | \$ (119,827) | -100.00% |

Explanation of Changes:

- Summer Reading Camps have been cancelled for the 2020 summer.

Purpose: This funding was for 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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Substitutes | 927 | 2,116 | 366 | 1,750 | | |
| Workshop Participant | 427 | 5,300 | - | 5,350 | | |
| FICA | 104 | 567 | 28 | 543 | | |
| Retirement | 81 | - | - | 1,147 | | |
| Contracted Services | | 1,000 | 939 | | | |
| Software | - | 10,000 | 9,748 | 10,000 | | |
| Equipment | 2,197 | 9,492 | 7,756 | 10,000 | | |
| Travel | 354 | 1,182 | 1,152 | 500 | | |
| Workshop Expense | 1,172 | 11,900 | 762 | 13,050 | | |
| Supplies and Materials | 16,270 | 11,287 | - | 15,062 | | |
| Field Trips | 287 | 2,450 | 2,091 | 200 | | |
| Advertising | - | 1,000 | - | 1,000 | | |
| Reproduction Costs | - | 200 | - | 300 | | |
| Printing & Binding | | 500 | 290 | | | |
| Tuition | 990 | 495 | 495 | | | |
| Sales Tax Refund | (857) | - | - | - | | |
| Indirect Costs | 686 | 1,413 | - | - | | |
| Program Total | 22,638 | 58,902 | 23,627 | 58,902 | 0 | 0.00% |
| Funding Provided | | | | | | |
| Federal | \$ 22,638 | \$ 58,902 | | \$ 58,902 | \$ - | |
| Total | \$ 22,638 | \$ 58,902 | | \$ 58,902 | \$ - | |

Explanation of Changes:

- *Federal revenues are projected at the current funding level.*

PURPOSE: This is a source of federal funding that supports new and expanding career and technical education programs.

**International Faculty Exchange
Program 020
Allotment Type: Dollar**

| Description | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 565,000 | 381,411 | 587,325 | | |
| Supplements | 51,500 | 34,875 | 51,500 | | |
| Substitutes | 1,018 | 1,407 | 1,500 | | |
| FICA | 20,822 | 10,410 | 42,689 | | |
| Retirement | | 158 | - | | |
| Contracted Services | 396,089 | 378,797 | 355,101 | | |
| Workshop Expense | | 48 | | | |
| Supplies & Materials | 46,404 | 20,394 | 81,200 | | |
| Program Total | 1,080,833 | 827,500 | 1,119,315 | 38,482 | 3.56% |
| Funding Provided | | | | | |
| State | \$ 962,598 | | \$ 981,596 | | |
| Local | 118,235 | | 137,719 | | |
| Total | \$ 1,080,833 | | \$ 1,119,315 | \$ 38,482 | 3.56% |

Explanation of Changes:

- Includes the cost of 14 Dual Language Immersion teachers and the 5 programs operated at each elementary school.

PURPOSE: Provides a separate account into which LEAs may transfer teaching positions to cover contracts for visiting international classroom teachers.

**Disadvantaged Student Funding
Program 024
Allotment Type: Dollar**

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 116,916 | 107,580 | 85,750 | 112,750 | | |
| Supplements | 5,500 | 8,000 | 4,000 | 8,250 | | |
| FICA | 9,092 | 8,373 | 6,535 | 9,257 | | |
| Retirement | 23,088 | 22,770 | 17,660 | 25,942 | | |
| Insurance | 13,744 | 12,612 | 11,520 | 13,294 | | |
| Contracted Services | 8,695 | 12,411 | | | | |
| Instructional Supplies/Software | - | - | - | - | | |
| Travel | | | | 3,185 | | |
| Program Total | 177,035 | 171,746 | 125,465 | 172,678 | 932 | 0.54% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------------|---------------|--------------|
| State | \$ 168,640 | \$ 161,558 | \$ 162,028 | | |
| Local | \$ 8,395 | \$ 10,188 | \$ 10,650 | | |
| Total | \$ 177,035 | \$ 171,746 | \$ 172,678 | \$ 932 | 0.54% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 1,191,864 | 1,091,976 | 753,857 | 1,036,367 | | |
| Substitutes | 183 | - | - | - | | |
| FICA | 77,083 | 64,808 | 50,421 | 79,282 | | |
| Retirement | 225,852 | 145,817 | 148,972 | 222,197 | | |
| Insurance | 299,042 | 271,474 | 206,261 | 287,483 | | |
| Program Total | 1,794,024 | 1,574,075 | 1,159,511 | 1,625,329 | 51,254 | 3.26% |

Funding Provided

| | | | | | | |
|--------------|---------------------|---------------------|--|---------------------|------------------|--------------|
| State | \$ 1,280,208 | \$ 1,293,475 | | \$ 1,285,518 | | |
| Local | 513,816 | 280,600 | | 339,811 | | |
| Total | \$ 1,794,024 | \$ 1,574,075 | | \$ 1,625,329 | \$ 51,254 | 3.26% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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

Professional Development
Program 028
Allotment Type: Dollar

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Staff Development | 136,977 | 50,000 | 47,344 | - | | |
| Program Total | 136,977 | 50,000 | 47,344 | - | (50,000) | -100.00% |
| Funding Provided | | | | | | |
| Local | \$ 136,977 | \$ 50,000 | | \$ - | \$ (50,000) | |
| Total | \$ 136,977 | \$ 50,000 | | \$ - | \$ (50,000) | -100.00% |

Explanation of Changes:

- For the twelfth 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.
- These expenses were cut in an effort to balance the budget. Consideration for reestablishing this budget will be given during the development of a budget resolution once all state and federal budgets are known.

PURPOSE: Effective twelve 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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-20201 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|--------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 69,372 | 67,900 | 45,197 | 67,650 | | |
| Supplements | - | 5,550 | - | 5,350 | | |
| FICA | 4,293 | 5,621 | 2,987 | 5,585 | | |
| Retirement | 13,185 | 14,471 | 8,956 | 15,651 | | |
| Insurance | 10,185 | 8,527 | 6,891 | 7,670 | | |
| Workshop Expenses | 3,288 | 2,877 | 463 | | | |
| Program Total | 100,323 | 104,946 | 64,494 | 101,906 | (3,040) | -2.90% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------------|-------------------|---------------|
| State | \$ 100,323 | \$ 97,877 | \$ 95,000 | | |
| Local | \$ - | \$ 7,069 | \$ 6,906 | | |
| Total | \$ 100,323 | \$ 104,946 | \$ 101,906 | \$ (3,040) | -2.90% |

Explanation of Changes:

- Salaries are awarded to this program through a state grant for a percentage of two teachers.
- Actual funding awarded is not finalized until the fall so the proposed budget anticipates funding equal to the amount received in 2019-20.
- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 2,113,705 | 2,465,516 | 1,639,170 | 2,389,705 | | |
| Substitute Pay | 89,289 | 50,000 | 32,719 | 90,000 | | |
| Supplements | 15,814 | 54,653 | 9,476 | 63,253 | | |
| FICA | 156,484 | 196,618 | 118,050 | 194,536 | | |
| Retirement | 371,895 | 496,473 | 301,669 | 525,914 | | |
| Insurance | 328,001 | 400,118 | 295,928 | 455,652 | | |
| Contracted Services | 141,757 | 160,000 | 91,309 | 125,000 | | |
| Travel | 31,167 | 24,000 | 15,037 | 24,000 | | |
| Advertising | 218 | - | 300 | 500 | | |
| Instructional Supplies | 27,392 | 25,500 | 32,580 | 35,000 | | |
| Repairs - Small Equipment | 539 | | 523 | 600 | | |
| Equipment | 3,192 | | 6,361 | 5,000 | | |
| Workshop Expense | 27,413 | 25,000 | 15,576 | 25,000 | | |
| Transportation | 4,855 | 3,847 | 5,854 | 6,000 | | |
| Program Total | 3,311,721 | 3,901,725 | 2,564,552 | 3,940,160 | 38,435 | 0.99% |
| Funding Provided | | | | | | |
| State | \$ 2,869,628 | \$ 3,115,205 | | \$ 3,115,205 | | |
| Local | 442,093 | 786,520 | | 824,955 | | |
| Total | \$ 3,311,721 | \$ 3,901,725 | | \$ 3,940,160 | \$ 38,435 | 0.99% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- Our special needs population continues to increase, we saw an increase of 26 students (4%) from December 2018 head count to December 2019 head count.

PURPOSE: Provides funding for the special educational needs and related services of Children with Disabilities with funding capped at 12.75% of ADM. Dare County has 13.2% of its student enrollment identified as children with special needs based on the December 1, 2019 headcount.

**Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar**

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 200,187 | 180,522 | 130,598 | 188,063 | | |
| Supplements | 5,625 | 14,800 | 1,000 | 15,050 | | |
| Substitute Pay | 9,346 | 6,000 | - | 5,000 | | |
| FICA | 14,781 | 15,403 | 8,816 | 15,921 | | |
| Retirement | 39,219 | 38,480 | 25,995 | 43,547 | | |
| Insurance | 24,011 | 23,333 | 19,704 | 24,594 | | |
| Instructional Supplies | 860 | 6,586 | 743 | 2,500 | | |
| Travel | 178 | - | - | - | | |
| Workshop Expense | 2,097 | 3,500 | - | 3,000 | | |
| Field Trips | 2,001 | 7,500 | 202 | 7,500 | | |
| Tuition | 1,500 | 1,500 | - | 500 | | |
| Program Total | 299,805 | 297,624 | 187,058 | 305,675 | 8,051 | 2.71% |
| Funding Provided | | | | | | |
| State | \$ 285,143 | \$ 278,776 | | \$ 279,587 | | |
| Local | 14,662 | 18,848 | | 26,088 | | |
| Total | \$ 299,805 | \$ 297,624 | | \$ 305,675 | \$ 8,051 | 2.71% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- 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 12.37% of its student enrollment identified as academically or intellectually gifted.

**Charter Schools
Program 036
Allotment Type: Dollar**

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Transfers to Charter Schools | 73,038 | 79,290 | 53,001 | 87,671 | | |
| Program Total | 73,038 | 79,290 | 53,001 | 87,671 | 8,381 | - |

Funding Provided

| | | | | | | |
|--------------|------------------|------------------|--|------------------|-----------------|----------|
| Local | \$ 73,038 | \$ 79,290 | | \$ 87,671 | | |
| Total | \$ 73,038 | \$ 79,290 | | \$ 87,671 | \$ 8,381 | - |

Explanation of Changes:

- Charter school enrollment decreased by 1 student from 2018-2019 to 2019-2020.
- Based on 2019-2020 charter school enrollments of 37 students from Dare County.

PURPOSE: Tracks payments to physical and virtual charter schools that serve Dare County students.

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 17,160 | 17,160 | 11,440 | 17,589 | | |
| Supplements | - | 1,425 | - | 1,425 | | |
| FICA | 1,313 | 1,422 | 820 | 1,455 | | |
| Retirement | 3,236 | 3,661 | 2,266 | 4,077 | | |
| Insurance | 1,526 | 1,891 | 1,106 | 1,995 | | |
| Contingency | - | 6,598 | - | 5,589 | | |
| Indirect Costs | - | 742 | - | 770 | | |
| Program Total | 23,235 | 32,899 | 15,632 | 32,899 | \$ 0 | 0.00% |

Funding Provided

| | | | | | |
|--------------|------------------|------------------|------------------|-------------|--|
| Federal | \$ 23,235 | \$ 32,899 | \$ 32,899 | \$ - | |
| Total | \$ 23,235 | \$ 32,899 | \$ 32,899 | \$ - | |

Explanation of Changes:

- Federal revenues are projected at the current funding level.
- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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
Allotment Type: Dollar**

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 424,136 | 460,184 | 317,163 | 478,040 | | |
| Substitute Pay | 6,276 | 7,263 | 5,647 | 7,500 | | |
| Supplements | 33,850 | 34,500 | 24,375 | 34,750 | | |
| Remediation Tutors | 27,245 | 31,112 | - | 25,000 | | |
| Longevity | 553 | - | - | - | | |
| FICA | 35,366 | 40,779 | 24,940 | 40,918 | | |
| Retirement | 87,031 | 99,165 | 67,876 | 112,944 | | |
| Insurance | 75,725 | 82,709 | 64,069 | 90,067 | | |
| Supplies and Materials | 1,784 | 23,095 | - | 20,000 | | |
| Workshop Expense | 10,640 | 20,000 | 530 | 20,000 | | |
| Food Purchases | - | 9,840 | - | 10,000 | | |
| Sales and Use Tax Refund | (241) | - | - | - | | |
| Indirect Costs | 21,759 | 23,467 | - | 24,354 | | |
| Contingency | - | 41,926 | - | 10,468 | | |
| Program Total | 724,124 | 874,040 | 504,600 | 874,040 | 0 | 0.00% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------------|-------------|--|
| Federal | 724,124 | 874,040 | 874,040 | - | |
| Total | \$ 724,124 | \$ 874,040 | \$ 874,040 | \$ - | |

Explanation of Changes:

- Federal revenues are projected at the current funding level.
- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

PURPOSE: This federal program provides funds for school wide 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 054/104/111

Allotment Type: Dollar

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 170,308 | 187,700 | 151,340 | 196,646 | | |
| Substitute Pay | 3,153 | 3,300 | 979 | 3,000 | | |
| Supplements | 4,221 | 13,750 | 750 | 16,000 | | |
| FICA | 12,468 | 15,667 | 11,126 | 16,497 | | |
| Retirement | 28,290 | 39,689 | 26,181 | 45,163 | | |
| Insurance | 22,196 | 25,226 | 19,824 | 26,588 | | |
| Contract Services | 42,539 | 31,000 | 4,140 | 20,500 | | |
| Workshop Expense | - | 2,500 | (192) | 2,000 | | |
| Travel | 1,331 | - | 621 | 1,000 | | |
| Supplies | 11,652 | 12,231 | 6,248 | 4,844 | | |
| Indirect Costs | - | 213 | - | - | | |
| Sales & Use Tax Refund | (37) | - | | | | |
| Contingency | - | 77 | | | | |
| Program Total | 296,121 | 331,353 | 221,017 | 332,237 | 884 | 0.27% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------------|---------------|--------------|
| State | \$ 245,456 | \$ 272,127 | \$ 272,127 | | |
| Federal | 43,950 | 41,715 | 41,715 | | |
| Local | 6,715 | 17,511 | 18,395 | | |
| Total | \$ 296,121 | \$ 331,353 | \$ 332,237 | \$ 884 | 0.27% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries - Mechanics/Transportation Personnel | 224,562 | 222,901 | 166,478 | 231,277 | | |
| Salaries - Bus Drivers | 520,949 | 524,500 | 352,569 | 540,235 | | |
| Salaries - Activity/Athletic Bus Drivers | 100,189 | 87,650 | 62,308 | 100,000 | | |
| Bus Driver Supplements | 102,880 | 100,000 | 68,965 | 103,000 | | |
| FICA | 69,503 | 72,388 | 47,931 | 74,550 | | |
| Retirement | 103,592 | 130,663 | 74,659 | 123,354 | | |
| Insurance | 70,534 | 75,765 | 61,539 | 77,000 | | |
| Contract Services | 67,786 | 34,588 | 39,354 | 70,000 | | |
| Electric | 4,726 | - | 3,975 | 5,300 | | |
| Water | 575 | 575 | 432 | 600 | | |
| Telephone | 14,072 | 11,000 | 8,041 | 15,000 | | |
| Supplies and Materials | 22,037 | 25,000 | 8,815 | 17,700 | | |
| Fuel (Gas)/Oil | 110,007 | 38,411 | 60,602 | 110,000 | | |
| Tires and Tubes | 12,048 | 1,200 | 13,300 | 15,000 | | |
| Repair Parts | 71,061 | 6,000 | 32,665 | 60,000 | | |
| Driver Licenses | 1,945 | 5,000 | 2,649 | 3,500 | | |
| Driver Physicals | 4,760 | - | 5,737 | 6,000 | | |
| Travel | 11,698 | 6,500 | 4,491 | 7,200 | | |
| License and Title Fees | 7,207 | 5,000 | 2,006 | 2,500 | | |
| Computer Software | 42,907 | 47,276 | 32,358 | 45,000 | | |
| Equipment | - | - | 4,253 | 2,500 | | |
| Workshop expenses | 11,367 | 5,000 | 3,266 | 10,000 | | |
| | | | - | | | |
| Program Total | 1,574,405 | 1,399,417 | 1,056,393 | 1,619,716 | 220,299 | 15.74% |
| Funding Provided | | | | | | |
| State | \$ 1,159,435 | \$ 908,268 | | \$ 1,086,519 | | |
| Local | 415,270 | 491,149 | | 533,197 | | |
| Total | \$ 1,574,705 | \$ 1,399,417 | | \$ 1,619,716 | \$ 220,299 | 15.74% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 648,331 | 705,598 | 472,860 | 736,077 | | |
| Substitute Pay | 15,776 | - | 7,048 | 10,000 | | |
| Supplements | 45,743 | 57,520 | 34,760 | 62,520 | | |
| FICA | 50,143 | 58,379 | 37,129 | 61,858 | | |
| Retirement | 123,738 | 150,334 | 93,862 | 161,935 | | |
| Insurance | 80,802 | 91,560 | 63,435 | 99,705 | | |
| Contingency | - | 72,998 | | 4,294 | | |
| Indirect Costs | - | | - | - | | |
| Program Total | 964,533 | 1,136,389 | 709,094 | 1,136,389 | 0 | 0.00% |

Funding Provided

| | | | | | |
|--------------|-------------------|---------------------|---------------------|-------------|--|
| Federal | 964,533 | 1,136,389 | 1,136,389 | - | |
| Total | \$ 964,533 | \$ 1,136,389 | \$ 1,136,389 | \$ - | |

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 5.4%.*
- *The retirement rate is projected to increase from 19.7% to 21.44%.*

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

Instructional - Supplies/Textbooks/Contracts
Program 061/130/015/073
Allotment Type: Dollar

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Instructional Supplies/Textbooks | 484,375 | 504,922 | 311,312 | 403,000 | | |
| Music Supplies - Schools | 17,977 | 17,156 | 11,533 | 17,180 | | |
| Dual Immersion Start-up Classroom | 100,224 | - | - | - | | |
| Library Books | 26,362 | 25,905 | 8,403 | 26,390 | | |
| Computer Leasing | 86,200 | 80,000 | 77,416 | - | | |
| Computer Equipment | 673,768 | 378,997 | 338,307 | 287,500 | | |
| Non-Capitalized Furniture & Equipment | 683 | 2,866 | 2,599 | - | | |
| Contract Services | 139,201 | 89,760 | 66,043 | 100,000 | | |
| Software/Subscription | 224,355 | 326,200 | 337,828 | 299,039 | | |
| Repair Parts | 134,105 | 31,000 | 26,316 | 60,000 | | |
| Telecommunications Services | 87,007 | 59,915 | 49,574 | 100,000 | | |
| Sales Tax Refund | | | | | | |
| Program Total | 1,974,257 | 1,516,721 | 1,229,331 | 1,293,109 | (223,612) | -14.74% |
| Funding Provided | | | | | | |
| State | \$ 664,281 | \$ 563,922 | | \$ 511,397 | | |
| Local | 1,309,976 | 952,799 | | 781,712 | | |
| Total | \$ 1,974,257 | \$ 1,516,721 | | \$ 1,293,109 | \$ (223,612) | -14.74% |

Explanation of Changes:

- Schools receive an allocation for instructional supplies, music supplies & library books based on enrollment.
- The software/subscription line item includes money to renew licenses for software programs used throughout the district at all schools.
- Dual Language Immersion costs are now shown in PRC 020 (International Faculty Exchange).
- The final two lease for computers expired in 2019-2020.

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

CTE Expansion Grant
Program 064
Allotment Type: Dollar

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Salaries | 21,300 | 36,550 | 17,600 | 34,871 | | |
| FICA | 1,608 | 4,038 | 1,328 | 2,667 | | |
| Retirement | 4,017 | 7,202 | 3,467 | 7,476 | | |
| Insurance | 2,580 | 5,360 | 2,621 | 4,986 | | |
| Contingency | 3,150 | | | | | |
| Program Total | 32,655 | 53,150 | 25,016 | 50,000 | (3,150) | -5.93% |

Funding Provided

| | | | | | | |
|--------------|------------------|------------------|--|------------------|-------------------|---------------|
| State | \$ 32,655 | \$ 53,150 | | \$ 50,000 | | |
| Total | \$ 32,655 | \$ 53,150 | | \$ 50,000 | \$ (3,150) | -5.93% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

PURPOSE: Funding to provide expansion of CTE programs to sixth and seventh grades. It can only be used for personnel costs.

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 576,010 | 526,258 | 355,661 | 521,616 | | |
| Substitute Pay | 9,956 | 5,000 | 5,453 | 5,000 | | |
| Supplements | 6,075 | 29,800 | 4,275 | 38,600 | | |
| FICA | 41,457 | 48,580 | 25,573 | 43,239 | | |
| Retirement | 101,724 | 124,103 | 71,098 | 120,110 | | |
| Insurance | 69,755 | 85,762 | 63,395 | 86,790 | | |
| Contract Services | 28,524 | 51,413 | 27,860 | 28,500 | | |
| Instructional Supplies | 96,930 | 18,229 | 16,401 | 3,000 | | |
| Computer Software | - | - | - | 28,000 | | |
| Printing & Binding | 326 | - | - | - | | |
| Workshop Expense | 16,261 | 10,000 | 4,413 | 12,500 | | |
| Intervention Funds for Schools | 91,137 | 73,866 | 24,104 | 75,000 | | |
| Travel | 7,233 | 7,500 | 4,474 | 7,500 | | |
| Field Trips | 4,730 | 6,000 | 388 | 5,000 | | |
| Computer Equipment | - | 11,743 | 11,743 | | | |
| Program Total | 1,050,118 | 998,254 | 614,838 | 974,855 | (23,399) | -2.34% |
| Funding Provided | | | | | | |
| State | \$ 928,199 | \$ 896,142 | | \$ 896,142 | | |
| Local | 121,919 | 102,112 | | 78,713 | | |
| Total | \$ 1,050,118 | \$ 998,254 | | \$ 974,855 | (23,399) | -2.34% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 39,300.00 | 41,000 | 36,000 | 47,150 | | |
| Substitute Pay | 1,727.50 | 2,060 | 878 | 3,000 | | |
| Supplements/Mentor Pay | 37,075.00 | 39,300 | 17,075 | 30,000 | | |
| FICA | 5,828.90 | 6,301 | 3,541 | 6,131 | | |
| Retirement | 13,083.05 | 13,755 | 10,488 | 16,541 | | |
| Insurance | 5,890.08 | 5,869 | 5,241 | 6,647 | | |
| Workshop Expense | 4,183.97 | 5,000 | - | 5,000 | | |
| Contingency | | 9,344 | | 8,160 | | |
| Program Total | 107,089 | 122,629 | 73,223 | 122,629 | - | |
| Funding Provided | | | | | | |
| Federal | \$ 107,089 | \$ 122,629 | | \$ 122,629 | \$ - | |
| Total | \$ 107,089 | \$ 122,629 | | \$ 122,629 | \$ - | |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- 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.

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

Title IV - Student Support & Academic Enrichment
Program 108
Allotment Type: Dollar

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 30,475 | 26,390 | 25,575 | 26,548 | | |
| Supplements | - | 2,450 | 1,225 | 2,450 | | |
| FICA | 2,279 | 2,206 | 1,933 | 2,218 | | |
| Retirement | 5,747 | 5,439 | 5,269 | 6,217 | | |
| Insurance | 4,422 | 4,883 | 2,943 | 2,567 | | |
| Workshop Expense | - | 6,328 | | 4,784 | | |
| Supplies | - | 21,673 | 8,053 | 11,196 | | |
| Indirect Costs | 1,000 | 2,013 | | | | |
| Contingency | - | | | | | |
| Program Total | 43,923 | 71,382 | 44,998 | 55,980 | (15,402) | -21.58% |
| Funding Provided | | | | | | |
| Federal | \$ 43,923 | \$ 71,382 | | \$ 55,980 | \$ (15,402) | -21.58% |
| Total | \$ 43,923 | \$ 71,382 | | \$ 55,980 | \$ (15,402) | -21.58% |

Explanation of Changes:

- *Federal revenues are projected at the current funding level.*
- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 5.4%.*
- *The retirement rate is projected to increase from 19.7% to 21.44%.*

Purpose: These federal funds are intended to provide all students with access to a well-rounded education, improve school conditions for student learning & improve the use

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Salaries | 515,060 | 584,740 | 413,374 | 609,414 | | |
| Substitute Pay | 13,454 | 8,000 | 9,574 | 10,000 | | |
| Supplements | 12,963 | 34,867 | 9,183 | 36,750 | | |
| FICA | 38,033 | 48,016 | 29,290 | 50,197 | | |
| Retirement | 98,752 | 114,482 | 79,138 | 138,538 | | |
| Insurance | 72,222 | 94,590 | 69,644 | 106,352 | | |
| Workshop Expense | 1,021 | 1,000 | 281 | 500 | | |
| Background Checks | 106 | | 2,313 | 2,000 | | |
| Instructional Supplies | 21,806 | 26,338 | 15,543 | 15,000 | | |
| Computer Equipment | 2,650 | | | | | |
| Other Food Purchases | 19,335 | 11,860 | - | 12,000 | | |
| Travel | - | | 35 | | | |
| Field Trips | 126 | | - | 100 | | |
| Program Total | 795,528 | 923,893 | 628,375 | 980,850 | 56,957 | 6.16% |
| Funding Provided | | | | | | |
| State Grant | \$ 587,311 | \$ 649,965 | | \$ 649,965 | | |
| Local | 208,217 | 273,928 | | 330,885 | | |
| Total | \$ 795,528 | \$ 923,893 | | \$ 980,850 | \$ 56,957 | 6.16% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.
- The NC Pre-Kindergarten program provides educational opportunities for at-risk four-year olds who normally would not receive services. Currently, there are 8 classrooms serving 144 children.
- 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 and a half at CHES.

General Operations

Program 801

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

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| | | | | | | |
| Salaries | - | 12,500 | 3,081 | 30,000 | | |
| FICA | - | 1,000 | 236 | 2,295 | | |
| Other Board Services | 348,134 | 376,880 | 252,847 | 348,776 | | |
| Office Operations and Supplies | 173,475 | 353,500 | 343,710 | 273,700 | | |
| Equipment Lease/Maintenance | 238,893 | 300,000 | 109,748 | 250,000 | | |
| Travel | 46,649 | 42,000 | 21,038 | 42,000 | | |
| Workshop Expense | 42,892 | 36,686 | 21,415 | 35,000 | | |
| Insurance - Property (including Flood) | 238,057 | 239,020 | 239,020 | 240,000 | | |
| Insurance - Liability | 49,651 | 52,525 | 53,223 | 53,000 | | |
| Insurance - Unemployment | 2,605 | - | - | - | | |
| Insurance - Vehicle | 19,395 | 22,835 | 22,832 | 23,000 | | |
| Insurance - Workers Compensation | 150,334 | 177,045 | 176,805 | 177,000 | | |
| Dental Insurance | 182,612 | 271,100 | 233,844 | 280,000 | | |
| Life Insurance | 61,565 | 63,000 | 45,261 | 62,500 | | |
| Strings Program | 39,705 | 30,000 | 25,571 | 43,236 | | |
| Academic Field Trips (Model UN, ROV, OOM, BOB, etc.) | 5,717 | - | 365 | - | | |
| Random Drug Testing of Students in Privileged Activities | 26,040 | 30,000 | 20,550 | 30,000 | | |
| Program Total | 1,625,724 | 2,008,091 | 1,569,546 | 1,890,507 | (117,584) | -5.86% |
| Funding Provided | | | | | | |
| Local | \$ 1,625,724 | \$ 2,008,091 | | \$ 1,890,507 | | |
| Total | \$ 1,625,724 | \$ 2,008,091 | | \$ 1,890,507 | \$ (117,584) | -5.86% |

Explanation of Changes:

- Increased funding for new position shared with COA Liaison, includes salary, supplies, travel & workshop expense.
- Plan to increase weekly hours of Strings instruction.

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|---------------------|--------------------------------|------------------------------|-----------------------|------------------------------|-----------------------------|
| Coaching Supplements | 414,388 | 404,286 | 298,916 | 399,000 | | |
| FICA | 31,701 | 30,928 | 22,860 | 30,524 | | |
| Retirement | 50,047 | 46,885 | 37,884 | 56,770 | | |
| Fees & Operations | 122,080 | 97,702 | 79,090 | 98,500 | | |
| Program Total | 618,216 | 579,801 | 438,750 | 584,794 | 4,993 | 0.86% |

Funding Provided

| | | | | | |
|--------------|-------------------|-------------------|-------------------|-----------------|--------------|
| Local | \$ 618,216 | \$ 579,801 | \$ 584,794 | | |
| Total | \$ 618,216 | \$ 579,801 | \$ 584,794 | \$ 4,993 | 0.86% |

Explanation of Changes:

- *Supplements are based on years of experience.*
- *The retirement rate is projected to increase from 19.7% to 21.44%.*

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 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Telephone | 53,642 | 50,000 | 52,250 | 80,000 | | |
| Electric | 1,517,552 | 1,585,000 | 1,032,444 | 1,594,000 | | |
| Water | 168,892 | 154,000 | 112,109 | 173,000 | | |
| Wastewater | 6,831 | 10,000 | - | 10,000 | | |
| Fuel | 586,131 | 673,000 | 397,838 | 615,000 | | |
| Program Total | 2,333,048 | 2,472,000 | 1,594,641 | 2,472,000 | - | |

Funding Provided

| | | | | | |
|--------------|---------------------|---------------------|---------------------|-------------|--|
| Local | 2,333,048 | 2,472,000 | 2,472,000 | | |
| Total | \$ 2,333,048 | \$ 2,472,000 | \$ 2,472,000 | \$ - | |

Explanation of Changes:

- *Maintain current level funding.*

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

Maintenance**Program 806 & 807****Allotment Type: Local Dollars Only (The state provides no funding for maintenance.)**

| Description | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Proposed 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|-----------------------------|---|---------------------------------------|-------------------------------|---------------------------------------|--------------------------------------|
| Utilities | 8,247 | 15,000 | 7,975 | 15,000 | | |
| Contracted Services | 435,527 | 475,000 | 423,551 | 475,000 | | |
| Workshop Expenses | 1,669 | 1,500 | 1,669 | 1,500 | | |
| Advertising | 338 | - | - | - | | |
| Maintenance Professional & Tech | 1,255 | 3,200 | 1,100 | 3,200 | | |
| Grounds Maintenance Supplies | 43,675 | 102,600 | 29,063 | 102,600 | | |
| Building Contracted Repair | 99,484 | 100,000 | 73,398 | 100,000 | | |
| Equipment Contracted Repair | 44,004 | 80,000 | 39,688 | 80,000 | | |
| Rentals/Leases | 2,169 | 1,700 | 229 | 1,700 | | |
| Travel | 2,727 | 2,000 | 2,045 | 2,000 | | |
| Maintenance Supplies and Materials | 11,422 | 11,500 | 9,957 | 11,500 | | |
| Repair Parts and Materials | 229,469 | 281,500 | 145,904 | 281,500 | | |
| Equipment | 7,915 | 5,000 | 5,374 | 5,000 | | |
| Fuel | 17,383 | 15,000 | 11,085 | 15,000 | | |
| Custodial Supplies & Uniforms | 169,923 | 170,000 | 121,775 | 170,000 | | |
| Program Total | 1,086,496 | 1,275,000 | 878,580 | 1,275,000 | \$ - | |
| Funding Provided | | | | | | |
| Local | \$ 1,086,496 | \$ 1,275,000 | | \$ 1,275,000 | | |
| Total | \$ 1,086,496 | \$ 1,275,000 | | \$ 1,275,000 | \$ - | |

Explanation of Changes:

- Maintain current level funding.

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

Capital Improvement Plan

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2020-21 through 2024-25

| Requested Projects | | Fiscal Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Totals |
|---|-----------------------------|-------------|-------------|-----------|-----------|-----------|-----------|-------------|
| Projects Meeting County CIP Definition | | | | | | | | |
| KHES | Parking Lot | | | | | \$100,000 | \$120,000 | \$220,000 |
| FFHS | Cooling tower refurbishment | | | | | \$60,000 | | \$60,000 |
| FFHS | Chiller compressor overhaul | | | | \$180,000 | | | \$180,000 |
| FFHS | Roof replacement | | | | | \$600,000 | \$600,000 | \$1,200,000 |
| FFHS | Siding replacement/paint | | | | | | \$200,000 | \$200,000 |
| FFES | Air handler replacement | | | | | \$110,000 | \$125,000 | \$235,000 |
| FFES | Boiler upgrades | | | | \$225,000 | | | \$225,000 |
| FFMS | Boiler upgrades | | | \$300,000 | | | | \$300,000 |
| FFMS | Air handler replacement | | | | \$110,000 | \$60,000 | | \$170,000 |
| FFMS | Ballfield renovations | | | \$50,000 | | | | \$50,000 |
| NHES | Cooling tower replacement | | \$145,000 | | | | | \$145,000 |
| NHES | Chiller compressor overhaul | | | | | | \$160,000 | \$160,000 |
| NHES & CO | Roof Replacement | | | | | | \$400,000 | \$400,000 |
| MHS | Gym floor major renovations | | | | | | \$90,000 | \$90,000 |
| MHS | Low slope roof replacement | | \$1,000,000 | | | | | \$1,000,000 |
| MHS | Chiller Replacements (3) | | | | \$540,000 | \$150,000 | | \$690,000 |
| MES | Chiller Replacement | | | \$350,000 | | | | \$350,000 |

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2020-21 through 2024-25

| Requested Projects | | Fiscal Year | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Totals |
|---|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Projects Meeting County CIP Definition | | | | | | | | |
| CHSSCS | Flooring | | \$80,000 | | | | | \$80,000 |
| CHSSCS | Gym Floor and Bleachers | | | \$150,000 | | | | \$150,000 |
| CHSSCS | Kitchen renovations | | | | | \$180,000 | | \$180,000 |
| CHSSCS | AHU Replacement | | | \$270,000 | \$450,000 | | | \$720,000 |
| CHES | Exterior paint/siding | | | \$200,000 | | | | \$200,000 |
| CHES | Roof Replacement | | | | | \$700,000 | | \$700,000 |
| District | Central storage bldg. @ Maint | | | | \$400,000 | | | \$400,000 |
| District | HVAC Controls Hdwr/Softwr Upgrade | | \$60,000 | \$60,000 | | | | \$120,000 |
| District | Playground Equipment | | \$180,000 | \$120,000 | | | | \$300,000 |
| Identified / Requested Projects | | | \$1,465,000 | \$1,500,000 | \$1,905,000 | \$1,960,000 | \$1,695,000 | \$8,525,000 |

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Revised 2/28/2020

Capital Outlay Budget

Capital Outlay Fund
Fiscal Year 2020-2021 Budget

Summary of Revenues

| | |
|-----------------------|-------------------|
| County Appropriation | \$ 542,000 |
| Total Revenues | \$ 542,000 |

Summary of Expenditures

| | |
|---------------------------|-------------------|
| Capital Outlay | \$ 542,000 |
| Total Expenditures | \$ 542,000 |

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 2019-2023 Capital Improvements Plan has an additional \$242,000 designated for Local Capital Outlay which brings that total to \$542,000.

Capital Outlay Fund
Fiscal Year 2020-2021 Proposed Budget
Capital Outlay

| | <u>Detail</u> | <u>Total</u> | | <u>Detail</u> | <u>Total</u> |
|---------------------------------|---------------|--------------|-----------------------------|---------------|-------------------|
| Cape Hatteras Elementary | | \$ 8,500 | First Flight High | | \$ 7,500 |
| Breezeway Benches (4) | 3,500 | | Auditorium Projector | 7,500 | |
| Sound Panels - Cafeteria (8) | 5,000 | | | | |
| Kitty Hawk Elementary | | \$ 1,600 | Maintenance | | \$ 420,400 |
| Cafeteria Tables (2) | 1,600 | | see next page for detail | 420,400 | |
| First Flight Middle | | \$ 4,000 | Technology | | \$ 100,000 |
| Gym Sound System | 4,000 | | Device Refresh | 100,000 | |
| | | | TOTAL CAPITAL OUTLAY | | <u>\$ 542,000</u> |

**Dare County Board of Education
Proposed Capital Outlay Items
Fiscal Year 2020-2021**

| Requested Projects | 2020-2021 |
|-------------------------------|------------------|
| Athletics/ Ground maintenance | 9,900 |
| Bleachers | 80,000 |
| BR floor repairs | 24,000 |
| BR partition replacement | 22,000 |
| Carpet replacement | 75,000 |
| Custodial Equipment (3) | 20,000 |
| Engineering Cost | 30,000 |
| Gym floor resurfacing | 7,500 |
| Interior Painting | 75,000 |
| Landscaping Equipment | 15,000 |
| LED Parking Lot Upgrades | 37,000 |
| Speed Bump Installation (15) | 5,000 |
| Window replacement | 20,000 |
| TOTAL | 420,400 |

School Nutrition Budget

School Nutrition Fund
Fiscal Year 2020-2021 Budget

| | Actual | Current | Actual | | \$ | % |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| | 2018-2019 | Budget | As Of | Proposed | Increase | Increase |
| | | 2019-2020 | 3/31/2020 | 2020-2021 | (Decrease) | (Decrease) |
| <u>Summary of Revenues</u> | | | | | | |
| USDA Grants/Commodities | 1,160,683 | 1,300,000 | 754,643 | 1,319,500 | | |
| Food Sales | 703,124 | 760,500 | 507,784 | 725,000 | | |
| Interest on Investments | 791 | 500 | 547 | 850 | | |
| Miscellaneous Revenue | 64,486 | 75,000 | 8,190 | 65,000 | | |
| Total Revenue | \$ 1,929,084 | \$ 2,136,000 | \$ 1,271,164 | \$ 2,110,350 | \$ (25,650) | -1.20% |
| <u>Summary of Expenditures</u> | | | | | | |
| Salaries | 774,810 | 791,482 | 516,099 | 763,300 | | |
| Substitutes | 23,335 | 30,000 | 17,774 | 25,000 | | |
| Longevity Pay | 13,774 | 7,000 | 12,791 | 13,000 | | |
| Annual Leave | 3,202 | 10,000 | 5,271 | 5,000 | | |
| FICA | 55,942 | 61,129 | 38,180 | 61,682 | | |
| Retirement | 127,848 | 121,956 | 89,687 | 134,550 | | |
| Insurance | 157,447 | 145,733 | 107,167 | 169,250 | | |
| Propane Gas | 4,244 | 3,000 | 1,765 | 3,000 | | |
| Contracted Repair /Maint. | - | 500 | 3,585 | 4,000 | | |
| Travel | 2,857 | 3,000 | 1,403 | 2,000 | | |
| Postage | 83 | 50 | 67 | 100 | | |
| Membership Dues & Fees | 183 | 150 | 17 | 50 | | |
| Printing | 1,806 | 1,000 | - | 250 | | |
| Supplies and Materials | 11,551 | 8,000 | 5,210 | 6,000 | | |
| Computer Software | 2,363 | 10,000 | 11,373 | 12,000 | | |
| Repair Parts, Material, & Related | 2,404 | 2,000 | 3,113 | 4,000 | | |
| Food Processing & Other Supplies Used | 46,601 | 35,000 | 25,442 | 35,000 | | |
| Purchased Food | 831,012 | 850,000 | 489,984 | 840,000 | | |
| Equipment Purchases | 43,934 | 15,000 | 3,113 | 5,000 | | |
| Contract Services | 35,120 | 35,000 | 17,959 | 25,668 | | |
| Workshop Expense | 6,720 | 6,000 | 1,388 | 1,500 | | |
| Total Expense | \$ 2,145,236 | \$ 2,136,000 | \$ 1,351,388 | \$ 2,110,350 | \$ (25,650) | -1.20% |

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 5.4%.*
- *The retirement rate is projected to increase from 19.7% to 21.44%.*

After School Enrichment Program (ASEP) Budget

**After School Enrichment Program Fund
Fiscal Year 2020-2021 Budget**

| | Actual 2018-2019 | Current Budget 2019-2020 | Actual As Of 3/31/2020 | Projected 2020-2021 | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------|-----------------------------|---|---------------------------------------|--------------------------------|---------------------------------------|--------------------------------------|
| <u>Summary of Revenues</u> | | | | | | |
| Program Fees | 570,216 | 552,775 | 421,555 | 595,975 | | |
| Miscellaneous/Donations/Grants | 8,224 | 1,000 | | 11,768 | | |
| Interest Income | 0 | 15 | - | 0 | | |
| Total Revenues | \$ 578,440 | \$ 553,790 | \$ 421,555 | \$ 607,743 | \$ 53,953 | 9.74% |

Summary of Expenditures

| | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Salaries | 438,713 | 394,000 | 301,437 | 450,125 | | |
| Substitutes | 18,463 | 20,000 | 7,512 | 7,500 | | |
| Longevity Pay | 3,187 | | 3,093 | 3,100 | | |
| Annual Leave Payout | 465 | - | 4,980 | - | | |
| FICA | 33,073 | 31,677 | 22,758 | 35,245 | | |
| Retirement | 44,907 | 38,257 | 34,794 | 42,153 | | |
| Insurance | 41,591 | 41,656 | 31,621 | 43,870 | | |
| Travel | 269 | 1,000 | 97 | 250 | | |
| Contract Services | 300 | 200 | - | - | | |
| Supplies and Materials | 15,020 | 10,000 | 10,563 | 12,000 | | |
| Food | 15,120 | 15,000 | - | 12,000 | | |
| Field Trips | 1,335 | 1,000 | 2,249 | 1,000 | | |
| Staff Development | 927 | 1,000 | 21 | 500 | | |
| Total Expenditures | \$ 613,370 | \$ 553,790 | \$ 419,125 | \$ 607,743 | \$ 53,953 | 9.74% |

Explanation of Changes:

- Salaries are projected based on a 3% increase.
- Insurance premiums are expected to increase 5.4%.
- The retirement rate is projected to increase from 19.7% to 21.44%.

Student Fees

Student Fees

| Student Fees | Charged in 2019-2020 | Proposed for 2020-2021 |
|---|----------------------|------------------------|
| 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 | \$60.00 | \$60.00 |
| Two children | \$90.00 | \$90.00 |
| Three children | \$115.00 | \$115.00 |
| | | |
| All Summer Enrichment Program | \$170.00 | \$170.00 |
| | | |
| Summer Reading Camp | \$825.00 | \$825.00 |
| Out of District Tuition | \$4,090.00 | \$4,500.00 |

Glossary

GLOSSARY

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 that might negatively affect 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 that 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 that 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 that 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 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 that 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 that 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.

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 III – This program provides support services for ESL students.

Title IV – This program provides student support services and academic enrichment for all students.

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

Individual Education Plan (IEP)

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

Instructional Support Funds

These funds 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 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 to Achieve

This legislation 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 that 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. Students in grades 3 through 5 are assigned a laptop for use during the school day only. The program was phased in as follows: grades 9 through 12 began January 2015, grades 6 through 8 began January 2016, grades 4 and 5 in 2017-2018 and grade 3 was added in 2018-2019.

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 that 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). These funds represents 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.