DARE COUNTY SCHOOLS

2021-2022 Budget

Operating Budget

Dare County Schools Operating Budget
Fiscal Year 2021-2022 Budget

Summary of Revenues

State Public School Fund	$ 34,472,624
Federal Grants Fund	2,353,178
Local Operating Fund	
Dare County:	
County Appropriation	23,890,957
Other	
Fines and Forfeitures	350,000
PreK Grant	674,576
Interest	10,000
Use of Facilities	80,000
Indirect Costs	64,906
Miscellaneous	422,805
Appropriated Fund Balance	-
Total Revenues	**$ 62,319,046**

Dare County Schools Operating Budget By Program
Fiscal Year 2021-2022 Budget

Summary of Expenditures by Program Code	
001 Classroom Teachers	$ 23,795,156
002 Central Administration	1,717,758
003 Non-Instructional Support	5,879,465
005 School Building Administration	2,808,692
007 Instructional Support	3,170,917
009 Non-contributory Employee Benefit	540,000
012 Driver Training	112,619
013 Vocational Education - Salaries	2,074,450
014 Vocational Education - Program Support	83,830
017 Vocational Education Program Improvement	59,798
020 International Faculty Exchange	1,604,154
024 Disadvantaged Student Funding	175,375
027 Teacher Assistants	1,714,799
028 Staff Development	5,000
029 Behavioral Support	114,660
032 Children with Special Needs	4,155,998
034 Academically/Intellectually Gifted	312,841
036 Charter Schools	104,668
049 Preschool Handicapped	34,887
050 Title I	853,151
054 Limited English	413,332
056 Transportation	1,658,750
060 Title VI-B Handicapped	1,116,087
061 Classroom Materials/Instructional Supplies	1,278,821
069 At-Risk Student Services	1,003,276
103 Title II	147,251
108 Student Support & Academic Enrichment	74,076
413 NC Pre-Kindergarten	938,923
801 School Operations	1,992,136
802 Athletics	612,577
805 Utilities	2,424,000
806 Maintenance	1,341,600
Total Expenditures	**$ 62,319,046**

Classroom Teachers
Program 001
Allotment Type: Position

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	15,645,960	15,500,914	9,625,858	15,397,994		
Supplements	1,393,073	1,348,593	645,175	1,343,240		
FICA	1,203,443	1,274,495	726,481	1,280,704		
Retirement	3,355,523	3,604,293	2,214,107	3,842,113		
Insurance	1,878,863	1,880,947	1,364,711	1,931,104		
Program Total	**23,476,862**	**23,609,242**	**14,576,332**	**23,795,156**	**185,914**	**0.90%**
Positions Funded						
State	*222.3*	*230.3*		*219.3*		
Local	*84.4*	*75.4*		*82.4*		
Total	***306.7***	***305.7***		***301.7***	***-4.0***	
Funding Provided						
State	$ 16,573,078	$ 17,675,083		$ 17,086,507		
Local	6,903,784	5,934,159		6,708,649		
Total	**$ 23,476,862**	**$ 23,609,242**		**$ 23,795,156**	**$ 185,914**	**0.90%**

Explanation of Changes:
- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,455,099	1,331,683	862,364	1,260,081		
FICA	101,629	99,641	58,369	96,396		
Retirement	279,066	299,053	195,298	279,963		
Insurance	91,907	84,640	62,310	81,318		
Program Total	**1,927,701**	**1,815,017**	**1,178,341**	**1,717,758**	**(97,259)**	**-5.36%**
Funding Provided						
State	$ 596,766	$ 605,590		$ 604,379		
Local	1,330,935	1,209,427		1,113,379		
Total	**$ 1,927,701**	**$ 1,815,017**		**$ 1,717,758**	**$ (97,259)**	**-5.36%**

Explanation of Changes:

- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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

Non-Instructional Support
Program 003
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,651,349	3,614,940	2,269,194	3,702,911		
Substitutes	355,780	470,065	108,003	360,000		
FICA	291,276	315,357	169,552	310,813		
Retirement	704,208	770,510	492,070	849,818		
Insurance	601,282	627,804	445,920	655,923		
Program Total	**5,603,895**	**5,798,676**	**3,484,739**	**5,879,465**	**80,789**	**1.39%**
Funding Provided						
State	$ 1,393,202	$ 1,434,647		$ 1,393,465		
Local	4,210,693	4,364,029		4,486,000		
Total	**$ 5,603,895**	**$ 5,798,676**		**$ 5,879,465**	**$ 80,789**	**1.39%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,980,038	1,966,370	1,329,752	2,028,917		
Supplements	12,360	8,795	2,677	1,800		
FICA	143,798	231,379	95,746	155,350		
Retirement	380,782	428,019	288,871	466,050		
Insurance	135,579	145,642	106,287	156,576		
Program Total	**2,652,557**	**2,780,205**	**1,823,333**	**2,808,692**	**28,487**	**1.02%**
Months of Employment						
State	*172*	*174*		*171.0*	*(3.00)*	
Local	*104*	*114*		*117.0*	*3.00*	
Total	***276***	***288***		***288***		
Funding Provided						
State	$ 1,531,426	$ 1,648,604		$ 1,556,626		
Local	1,121,131	1,131,601		1,252,066		
Total	**$ 2,652,557**	**$ 2,780,205**		**$ 2,808,692**	**$ 28,487**	**1.02%**

Explanation of Changes:

- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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

Instructional Support
Program 007
Allotment Type: Position

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,870,063	1,998,247	1,258,714	2,090,620		
Supplements	146,695	161,725	81,463	164,000		
FICA	142,699	164,064	94,952	172,478		
Retirement	397,753	464,948	290,283	517,435		
Insurance	199,395	216,383	159,871	226,383		
Program Total	**2,756,605**	**3,005,367**	**1,885,283**	**3,170,917**	**165,550**	**7.43%**
Positions Funded						
State	*24.9*	*24.4*		*24.0*		
Local	*11.9*	*12.4*		*12.8*		-
Total	***36.8***	***36.8***		***36.8***	**-**	**-**
Funding Provided						
State	$ 1,962,203	$ 2,047,739		$ 2,138,286		
Local	794,402	957,628		1,032,631		
Total	**$ 2,756,605**	**$ 3,005,367**		**$ 3,170,917**	**$ 165,550**	**7.43%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits						
Allocated to:	493,256	522,000	357,713	540,000		
Longevity						
Annual Leave Payout						
Disability						
FICA						
Retirement						
Insurance						
Program Total	**493,256**	**522,000**	**357,713**	**540,000**	**18,000**	**2.11%**
Funding Provided						
State	$ 398,446	$ 420,000		$ 435,000		
Local	94,810	102,000		105,000		
Total	**$ 493,256**	**$ 522,000**		**$ 540,000**	**$ 18,000**	**2.11%**

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 2019-2020**	**Current Budget 2020-2021**	**Actual As Of 2/29/2021**	**Proposed 2021-2022**	**$ Increase (Decrease)**	**% Increase (Decrease)**
Driver Training Services	75,471	105,576	40,080	112,619		
Program Total	**75,471**	**105,576**	**40,080**	**112,619**	**7,043**	**6.67%**
Funding Provided						
State	$ 75,471	$ 90,576		$ 84,214		
Local - Fees	-	15,000		28,405		
Total	**$ 75,471**	**$ 105,576**		**$ 112,619**	**$ 7,043**	**6.67%**

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 decrease by 30, from 467 to 437.*
- *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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,260,413	1,424,008	784,228	1,332,778		
Substitute Pay	12,016	3,566	7,156	15,000		
Supplements	114,503	108,773	54,963	115,875		
FICA	101,102	105,498	61,418	111,969		
Retirement	265,528	298,972	177,484	332,466		
Insurance	156,107	167,768	113,333	166,362		
Program Total	**1,909,669**	**2,108,585**	**1,198,582**	**2,074,450**	**(34,135)**	**-1.62%**
Months of Employment Funded						
State	*271.19*	*282.5*		*291*	*8.5*	
Total	***271.19***	***282.50***		***291***	***8.50***	
Funding Provided						
State	$ 1,747,493	$ 1,963,869		$ 1,916,501		
Local	162,176	144,716		157,949		
Total	**$ 1,909,669**	**$ 2,108,585**		**$ 2,074,450**	**$ (34,135)**	**-1.62%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014. To date, 10 months of employment have been transferred in 2020-2021.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Workshop Participant Pay	2,800	-	-	-		
Substitute Pay	2,194	2,000	-	2,000		
Bus Driver	815	2,000	-	1,500		
FICA	440	306	-	268		
Retirement	688	434	-	322		
Other Insurance	-	400	-	400		
Contract Services	6,932	20,000	12,570	5,500		
Travel	4,385	2,250	483	10,000		
Field Trips	4,434	5,000	-	8,800		
Instructional Supplies	51,921	45,331	30,917	33,741		
Computer Software and Supplies	2,768	50,000	49,888	4,000		
Advertising	415	-	-	-		
Printing and Binding	-	500	-	500		
Repair Parts	-	750	-	800		
Equipment	-	20,000	-	1,000		
Computer Equipment	32,879	-	-	-		
Workshop Expense	13,076	6,500	776	13,500		
Tuition	1,560	1,000	730	1,500		
Program Total	**125,307**	**156,471**	**95,364**	**83,830**	**(72,641)**	**-46.42%**
Funding Provided						
State	$ 124,807	$ 156,471		$ 83,830		
Local	500	-		-		
Total	**$ 125,307**	**$ 156,471**		**$ 83,830**	**$ (72,641)**	**-46.42%**

Explanation of Changes:

- *Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here. Ten months of employment have been transferred in 2020-2021.*

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.

Career and Technical Education Program Improvement
Program 017
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Substitutes	469	4,000	-	4,000		
Workshop Participant	-	6,000	-	4,000		
FICA	36	765	-	612		
Retirement	-	1,182	-	918		
Contracted Services	939	1,000	-	1,000		
Software	9,748	17,060	720	17,060		
Equipment	7,756	-	-	-		
Travel	1,152	2,300	-	2,300		
Workshop Expense	1,971	11,850	-	11,850		
Supplies and Materials	5,931	14,241	2,856	14,744		
Field Trips	1,456	200	-	200		
Advertising	-	1,000	-	1,000		
Reproduction Costs	-	200	-	200		
Printing & Binding	405	-	-	-		
Tuition	495	-	-	-		
Sales Tax Refund	(341)	-	-	-		
Indirect Costs	844	-	-	1,914		
Program Total	**30,861**	**59,798**	**3,576**	**59,798**	**-**	
Funding Provided						
Federal	$ 30,861	$ 59,798		$ 59,798	$ -	
Total	**$ 30,861**	**$ 59,798**		**$ 59,798**	**$ -**	

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	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	566,931	649,800	380,475	859,020		
Supplements	51,500	51,500	27,250	73,000		
Substitutes	1,407	-	-	-		
Workshop Participant Pay	-	800	800			
FICA	22,605	46,043	25,728	53,789		
Retirement	158	10,767	2,450	-		
Contracted Services	378,797	446,880	424,127	567,395		
Workshop Expense	288	-	-	2,000		
Supplies & Materials	22,254	86,131	57,435	48,950		
Program Total	**1,043,940**	**1,291,921**	**918,265**	**1,604,154**	**523,321**	**48.42%**
Funding Provided						
State	$ 962,598	$ 1,048,665		$ 1,398,220		
Local	81,342	243,256		205,934		
Total	**$ 1,043,940**	**$ 1,291,921**		**$ 1,604,154**	**$ 523,321**	**48.42%**

Explanation of Changes:

- *Includes the cost of 20 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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	107,478	115,060	77,531	115,793		
Supplements	8,000	8,250	4,125	8,500		
FICA	8,419	9,433	5,951	9,508		
Retirement	22,711	26,737	17,703	28,525		
Insurance	12,612	12,652	9,520	13,048		
Contracted Services	-	-	-			
Instructional Supplies/Software	-	16,380	-	-		
Travel	-	3,185	347			
Program Total	**159,220**	**191,697**	**115,177**	**175,375**	**(16,322)**	**-8.51%**
Funding Provided						
State	$ 146,313	$ 174,481		$ 166,727		
Local	$ 12,907	$ 17,216		$ 8,648		
Total	**$ 159,220**	**$ 191,697**		**$ 175,375**	**$ (16,322)**	**-8.51%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,048,826	1,073,922	634,584	1,085,225		
FICA	70,480	77,109	42,309	83,020		
Retirement	207,569	218,657	136,654	249,059		
Insurance	256,065	243,158	180,530	297,495		
Program Total	**1,582,940**	**1,612,846**	**994,077**	**1,714,799**	**101,953**	**6.32%**
Funding Provided						
State	$ 1,293,475	$ 1,291,828		$ 1,283,374		
Local	289,465	321,018		431,425		
Total	**$ 1,582,940**	**$ 1,612,846**		**$ 1,714,799**	**$ 101,953**	**6.32%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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

Professional Development
Program 028
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Staff Development	64,719	5,500	3,005	5,000		
Program Total	**64,719**	**5,500**	**3,005**	**5,000**	**(500)**	**-9.09%**
Funding Provided						
Local	$ 64,719	$ 5,500		$ 5,000	$ (500)	
Total	**$ 64,719**	**$ 5,500**		**$ 5,000**	**$ (500)**	**-9.09%**

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.*
- *Ignite conferences (in-house district level)*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	67,830	74,000	38,500	73,830		
Supplements	3,975	5,550	2,775	2,975		
FICA	4,796	7,585	2,763	5,876		
Retirement	14,294	19,211	8,964	17,627		
Insurance	8,275	12,553	5,950	14,353		
Workshop Expenses	760	-	-			
Travel	860					
Program Total	**100,790**	**118,899**	**58,952**	**114,660**	**(4,239)**	**-3.56%**

Funding Provided	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
State	$ 95,728	$ 111,720		$ 110,775		
Local	$ 5,062	$ 7,179		$ 3,885		
Total	**$ 100,790**	**$ 118,899**		**$ 114,660**	**$ (4,239)**	**-3.57%**

Explanation of Changes:

- *Salaries are awarded to this program through a state grant for a percentage of one teacher and two teacher assistants.*
- *Actual funding awarded is not finalized until the fall so the proposed budget anticipates funding equal to the amount received in 2020-21.*
- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,159,649	2,450,809	1,386,021	2,473,336		
Substitute Pay	56,047	-	12,160	60,000		
Supplements	50,127	94,404	57,526	154,603		
FICA	159,316	192,799	101,768	205,627		
Retirement	404,713	524,070	291,879	603,112		
Insurance	344,679	426,118	263,878	437,820		
Contracted Services	140,615	218,275	73,938	125,000		
Travel	15,559	-	1,545	24,000		
Advertising	515	500	-	500		
Instructional Supplies	41,082	22,964	22,048	40,000		
Repairs - Small Equipment	523	1,509	1,035	1,000		
Equipment	6,818	17,000	3,909	5,000		
Workshop Expense	17,494	9,044	387	20,000		
Transportation	6,119	-	-	6,000		
Program Total	**3,403,256**	**3,957,492**	**2,216,094**	**4,155,998**	**198,506**	**5.02%**
Funding Provided						
State	$ 3,115,205	$ 3,318,644		$ 3,159,521		
Local	288,051	638,848		996,477		
Total	**$ 3,403,256**	**$ 3,957,492**		**$ 4,155,998**	**$ 198,506**	**5.02%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *As of December 1, 2020, our special needs population was 658 which is a decrease of 41 students from the previous December. We are anticipating an increase of appoximately 35 students with the April 1, 2021 census.*

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 13.1% of its student enrollment identified as children with special needs based on the December 1, 2020 headcount.

Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	192,484	183,476	116,312	192,023		
Supplements	14,400	15,050	7,525	15,050		
Substitute Pay	7,149	5,000	-	10,000		
FICA	14,407	15,549	8,349	16,606		
Retirement	41,779	43,066	26,871	47,523		
Insurance	25,600	23,407	17,612	24,139		
Instructional Supplies	743	9,266	-	1,000		
Travel	-	-	-	-		
Workshop Expense	601	5,000	-	1,000		
Field Trips	202	7,008	-	5,000		
Tuition	-	1,500	-	500		
Program Total	**297,365**	**308,322**	**176,669**	**312,841**	**4,519**	**1.47%**

Funding Provided

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
State	$ 278,776	$ 288,855		$ 275,645		
Local	18,589	19,467		37,196		
Total	**$ 297,365**	**$ 308,322**		**$ 312,841**	**$ 4,519**	**1.47%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *AIG students are not restricted to the instructional supplies listed on this page. Over $350,000 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 10.93% of its student enrollment identified as academically or intellectually gifted.

Charter Schools
Program 036
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Transfers to Charter Schools	86,746	94,171	47,355	104,668		
Program Total	**86,746**	**94,171**	**47,355**	**104,668**	**10,497**	**11.1%**
Funding Provided						
Local	$ 86,746	$ 94,171		$ 104,668		
Total	**$ 86,746**	**$ 94,171**		**$ 104,668**	**$ 10,497**	**11.1%**

Explanation of Changes:
- *Charter school enrollment increased by 5 students from 2019-2020 to 2020-2021.*
- *Based on 2020-2021 charter school enrollments of 42 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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	17,160	17,160	10,010	17,675		
Supplements	1,425	1,425	713	1,425		
FICA	1,337	1,422	772	1,461		
Retirement	3,698	4,029	2,328	4,383		
Insurance	1,425	1,898	1,428	1,957		
Contingency	-	7,621	-	7,124		
Indirect Costs	-	941	408	861		
Program Total	**25,045**	**34,496**	**15,659**	**34,887**	**$ 391**	**1.13%**

Funding Provided

	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Federal	$ 25,045	$ 34,496		$ 34,887	$ 391	
Total	**$ 25,045**	**$ 34,496**		**$ 34,887**	**$ 391**	**1.13%**

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 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	449,980	453,764	277,433	478,501		
Substitute Pay	6,391	3,032	4,841	7,000		
Supplements	34,500	34,750	16,675	35,250		
Remediation Tutors	-	18,260	-	15,000		
FICA	35,035	39,000	21,045	40,985		
Retirement	96,077	109,869	63,893	121,348		
Insurance	75,240	83,502	56,507	86,117		
Supplies and Materials	3,555	19,641	108	-		
Contracted Travel	-	2,000	-			
Workshop Expense	1,496	20,000	95	-		
Food Purchases	4,420	9,840	357	9,840		
Sales and Use Tax Refund	(63)	-	-	-		
Indirect Costs	20,506	28,810	11,451	25,410		
Contingency	-	27,143	-	33,700		
Program Total	**727,137**	**849,611**	**452,405**	**853,151**	**3,540**	**0.42%**

Funding Provided

Federal	727,137	849,611		853,151	3,540	
Total	**$ 727,137**	**$ 849,611**		**$ 853,151**	**$ 3,540**	**0.42%**

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 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	205,565	245,118	114,202	230,761		
Substitute Pay	1,111	3,000	-	5,000		
Supplements	13,692	15,525	6,750	19,160		
FICA	15,925	16,190	9,067	19,501		
Retirement	39,491	34,163	22,308	56,898		
Insurance	24,083	18,980	15,226	26,096		
Contract Services	7,622	22,000	8,230	20,500		
Workshop Expense	(192)	8,000	-	2,000		
Travel	794	2,000	9	1,500		
Instructional Supplies/Software	6,248	14,447	10,880	10,000		
Equipment	-	5,000	-	-		
Indirect Costs	481	1,538	419	2,106		
Sales & Use Tax Refund	(1)	-				
Contingency	-	2,026		19,810		
Program Total	**314,819**	**387,987**	**187,091**	**413,332**	**25,345**	**6.53%**

Funding Provided						
State	$ 272,127	$ 300,849		$ 324,952		
Federal	23,698	67,928		67,928		
Local	18,994	19,210		20,452		
Total	**$ 314,819**	**$ 387,987**		**$ 413,332**	**$ 25,345**	**6.53%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	220,463	228,388	144,415	233,159		
Salaries - Bus Drivers	493,379	538,379	179,479	530,450		
Salaries - Activity/Athletic Bus Drivers	85,057	28,504	19,202	103,200		
Bus Overtime	8,739	3,637	1,820	9,000		
Bus Driver Supplements	76,034	103,000	25,697	102,000		
FICA	63,645	64,842	27,177	74,114		
Retirement	101,131	84,323	55,976	129,839		
Insurance	74,889	88,630	58,013	75,388		
Contract Services	41,655	8,934	4,541	68,000		
Electric	3,975	5,300	-	5,000		
Water	517	600	308	600		
Telephone	12,062	17,000	10,722	14,000		
Supplies and Materials	14,509	37,962	10,441	25,000		
Fuel (Gas)/Oil	61,551	75,254	14,365	115,000		
Tires and Tubes	19,294	15,500	3,702	15,000		
Repair Parts	44,992	137,000	21,010	75,000		
Driver Licenses	2,914	5,000	1,524	3,500		
Driver Physicals	6,507	7,000	5,845	8,000		
Travel	4,491	7,200	512	10,000		
License and Title Fees	5,018	4,012	4,012	5,000		
Computer Software	42,664	50,156	24,524	45,000		
Equipment	14,717	5,462	1,141	2,500		
Workshop expenses	2,990	10,000	568	10,000		
			-			
Program Total	**1,401,193**	**1,526,083**	**614,994**	**1,658,750**	**132,667**	**8.69%**
Funding Provided						
State	$ 1,091,893	$ 1,116,721		$ 1,117,764		
Local	309,300	409,362		540,986		
Total	**$ 1,401,193**	**$ 1,526,083**		**$ 1,658,750**	**$ 132,667**	**8.69%**

Explanation of Changes:
- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	670,643	633,600	383,789	665,174		
Substitute Pay	7,248	7,000	637	10,000		
Supplements	58,376	39,250	11,750	-		
FICA	52,944	52,009	28,067	51,651		
Retirement	136,287	145,874	85,900	152,657		
Insurance	75,147	88,565	52,360	91,336		
Contingency	-	114,713	-	114,203		
Indirect Costs	29,039	35,077	14,862	31,066		
Program Total	**1,029,684**	**1,116,088**	**577,365**	**1,116,087**	**(1)**	**0.00%**

Funding Provided

Federal	1,029,684	1,116,088		1,116,087	(1)	
Total	**$ 1,029,684**	**$ 1,116,088**		**$ 1,116,087**	**$ (1)**	**0.00%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies/Textbooks	393,199	457,444	144,938	352,695		
Music Supplies - Schools	16,796	17,180	5,829	17,216		
Library Books	21,217	26,390	13,944	25,245		
Computer Leasing	77,416	-	-	-		
Computer Equipment	364,641	389,087	28,655	248,965		
Non-Capitalized Furniture & Equipment	3,105	55,018	11,843	-		
Contract Services	81,857	101,285	52,992	75,000		
Software/Subscription	340,966	362,177	350,062	359,700		
Repair Parts	37,133	150,655	47,452	75,000		
Telecommunications Services	67,781	100,000	46,515	125,000		
Sales Tax Refund	(1,732)	-				
Program Total	**1,402,379**	**1,659,236**	**702,230**	**1,278,821**	**(123,558)**	**-8.81%**
Funding Provided						
State	$ 512,362	$ 494,813		$ 432,286		
Local	890,017	1,164,423		846,535		
Total	**$ 1,402,379**	**$ 1,659,236**		**$ 1,278,821**	**$ (123,558)**	**-8.81%**

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.*

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

At-Risk
Program 069
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	525,600	595,311	340,542	548,778		
Substitute Pay	5,767	4,993	80	5,000		
Supplements	25,800	29,550	14,775	30,300		
FICA	39,201	44,314	24,712	44,682		
Retirement	109,302	124,504	77,129	132,898		
Insurance	77,122	84,509	61,020	89,118		
Contract Services	28,595	23,895	23,395	24,000		
Instructional Supplies	33,621	20,197	336	3,000		
Computer Software	31,215	78,000	33,600	28,000		
Workshop Expense	18,733	13,075	575	12,500		
Intervention Funds for Schools	26,067	75,000	-	75,000		
Travel	4,452	7,500	26	5,000		
Field Trips	388	5,000	-	5,000		
Furniture & Equipment	1,325	-				
Computer Equipment	11,742	-	-			
Program Total	**938,930**	**1,105,848**	**576,190**	**1,003,276**	**(102,572)**	**-9.28%**
Funding Provided						
State	$ 824,964	$ 982,444		$ 904,552		
Local	113,966	123,404		98,724		
Total	**$ 938,930**	**$ 1,105,848**		**$ 1,003,276**	**(102,572)**	**-9.28%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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

Title II - Improving Teacher Quality
Program 103
Allotment Type: Dollar

Description	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	45,000	46,000	32,200	48,410		
Substitute Pay	1,313	4,500	-	3,000		
Supplements/Mentor Pay	22,750	34,000	13,100	30,000		
FICA	4,505	6,464	2,609	6,228		
Retirement	13,379	17,344	9,821	17,995		
Insurance	6,306	6,326	4,760	6,524		
Workshop Expense	-	13,818	-	2,000		
Supplies	-	-	-	3,000		
Indirect Costs	2,706	4,663	1,657	3,750		
Contingency	-	14,136	-	26,344		
Program Total	**95,959**	**147,251**	**64,147**	**147,251**	-	
Funding Provided						
Federal	$ 95,959	$ 147,251		$ 147,251	$ -	
Total	**$ 95,959**	**$ 147,251**		**$ 147,251**	**$ -**	

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	29,400	29,345	18,620	27,398		
Supplements	2,450	2,450	1,225	2,450		
FICA	2,295	2,432	1,438	2,283		
Retirement	6,274	6,893	4,302	6,850		
Insurance	4,414	4,428	3,332	4,567		
Workshop Expense	-	12,500	545	4,784		
Supplies	8,053	3,783	-	11,196		
Contract Services	-	10,000	-			
Indirect Costs	1,535	2,244	774	1,905		
Contingency	-	-	-	12,643		
Program Total	**54,421**	**74,075**	**30,236**	**74,076**	**1**	**0.00%**
Funding Provided						
Federal	$ 54,421	$ 74,075		$ 74,076	$ 1	0.00%
Total	**$ 54,421**	**$ 74,075**		**$ 74,076**	**$ 1**	**0.00%**

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 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	572,951	569,350	334,420	571,259		
Substitute Pay	10,421	12,000	2,002	15,000		
Supplements	33,433	33,250	16,625	33,500		
Longevity Pay	2,736	-	-			
FICA	42,120	47,028	24,575	47,412		
Retirement	115,085	129,782	76,176	138,792		
Insurance	86,210	95,523	63,325	97,860		
Workshop Expense	579	-	48	1,000		
Background Checks	3,240	2,000	186	4,000		
Instructional Supplies/Software	15,805	14,956	7,038	15,000		
Furniture and Equipment	-	542	542	-		
Other Food Purchases	10,948	12,000	-	15,000		
Travel	35	98	86			
Field Trips	-	-	-	100		
Program Total	**893,563**	**916,529**	**525,023**	**938,923**	**22,394**	**2.44%**
Funding Provided						
State Grant	$ 674,576	$ 687,841		$ 674,576		
Local	218,987	228,688		264,347		
Total	**$ 893,563**	**$ 916,529**		**$ 938,923**	**$ 22,394**	**2.44%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *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.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	17,045	63,349	27,849	35,000		
FICA	1,467	4,816	2,095	2,678		
Retirement	1,541	14,302	8,766	1,148		
Insurance	-	3,163	-	-		
Other Board Services	389,339	847,972	595,805	358,200		
Office Operations and Supplies	382,909	258,258	134,049	252,918		
Equipment Lease/Maintenance	174,305	261,889	36,402	225,000		
Travel	23,394	63,050	7,794	50,000		
Workshop Expense	25,201	63,000	5,416	35,000		
Insurance - Property (including Flood)	239,001	240,000	55,438	240,000		
Insurance - Liability	57,673	94,100	84,750	90,000		
Insurance - Vehicle	22,832	22,825	21,529	24,000		
Insurance - Workers Compensation	176,805	221,000	220,602	242,612		
Dental Insurance	389,734	280,000	94,664	280,000		
Life Insurance	55,505	62,500	38,126	60,000		
Marching Band Program	18,593	19,214	19,012	20,581		
Strings Program	34,849	43,236	26,255	45,000		
Academic Field Trips (Model UN, ROV, OOM, BOB, etc.)	667	-	-	-		
Random Drug Testing of Students in Privileged Activities	20,550	35,000	-	30,000		
Program Total	**2,031,410**	**2,597,674**	**1,378,552**	**1,992,136**	**(605,538)**	**-23.31%**
Funding Provided						
Local	$ 2,031,410	$ 2,597,674		$ 1,992,136		
Total	**$ 2,031,410**	**$ 2,597,674**		**$ 1,992,136**	**$ (605,538)**	**-23.31%**

Explanation of Changes:

- *Decrease in other board services due to 2020-2021 write off of school nutrition & ASEP debt. Without that large expense, only 8% decrease.*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Coaching Supplements	420,163	414,060	126,651	415,000		
FICA	32,136	31,500	9,655	31,748		
Retirement	49,986	35,114	20,807	44,620		
Fees & Operations	88,262	111,030	61,120	121,209		
Program Total	**590,547**	**591,704**	**218,233**	**612,577**	**20,873**	**3.53%**
Funding Provided						
Local	$ 590,547	$ 591,704		$ 612,577		
Total	**$ 590,547**	**$ 591,704**		**$ 612,577**	**$ 20,873**	**3.53%**

Explanation of Changes:

- *Supplements are based on years of experience.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

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	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Telephone	53,642	71,629	80,000	43,943	75,000		
Electric	1,517,552	1,347,509	1,766,750	731,485	1,564,000		
Water & Sewer	175,723	237,615	183,000	53,911	181,000		
Fuel	586,131	477,392	615,000	239,222	604,000		
Program Total	**2,333,048**	**2,134,145**	**2,644,750**	**1,068,561**	**2,424,000**	**(220,750)**	**-8.35%**
Funding Provided							
Local	2,333,048	2,134,145	2,644,750		2,424,000		
Total	**$ 2,333,048**	**$ 2,134,145**	**$ 2,644,750**		**$ 2,424,000**	**$ (220,750)**	**-8.35%**

Explanation of Changes:
- *3% increase on 2019 actual expenses instead of 2020 expenses because of school closures due to COVID-19*

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 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Utilities	6,487	15,000	8,366	15,000		
Contracted Services	470,699	475,000	369,405	510,000		
Workshop Expenses	-	1,500	684	1,500		
Advertising	-	-	180	500		
Maintenance Professional & Tech	1,540	3,200	1,070	3,000		
Grounds Maintenance Supplies	75,676	102,600	12,427	102,600		
Building Contracted Repair	89,980	100,000	103,514	140,000		
Equipment Contracted Repair	104,639	80,000	47,462	80,000		
Rentals/Leases	1,761	1,700	1,410	6,000		
Travel	2,985	2,000	705	3,000		
Maintenance Supplies and Materials	13,859	16,750	74,359	15,000		
Repair Parts and Materials	318,759	291,800	108,286	250,000		
Software Support	13,410	11,000	6,995	13,000		
Equipment	6,093	5,000	4,405	5,500		
Fuel	16,610	15,000	8,979	18,000		
Custodial Supplies & Uniforms	168,235	170,000	108,548	178,500		
Program Total	**1,290,733**	**1,290,550**	**856,795**	**1,341,600**	**$ 51,050**	**3.96%**
Funding Provided						
Local	$ 1,290,733	$ 1,290,550		$ 1,341,600		
Total	**$ 1,290,733**	**$ 1,290,550**		**$ 1,341,600**	**$ 51,050**	**3.96%**

Explanation of Changes:
- *5% increase to custodial supplies & uniforms*

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 2021-22 through 2025-26

Requested Projects	Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	Totals
Projects Meeting County CIP Definition							
KHES	Bleachers	$50,000					$50,000
KHES	AHU replacement		$200,000				$200,000
FFHS	Cooling tower replacement		$340,000				$340,000
FFHS	Chiller compressor overhaul		$200,000				$200,000
FFHS	Roof replacement			$600,000	$600,000	$600,000	$1,800,000
FFHS	Section/Siding replacement/paint	$50,000			$200,000		$250,000
FFES	Classroom cabinet upgrades				$300,000		$300,000
FFES	Air handler replacement			$110,000	$125,000		$235,000
FFMS & FFES	Boiler Upgrades	$350,000					$350,000
FFMS	Classroom cabinet upgrades					$300,000	$300,000
FFMS	Air handler replacement		$150,000	$110,000			$260,000
FFMS	Floor and Furniture		$50,000				
NHES	Chiller compressor overhaul			$70,000			$70,000
NHES	Roof Replacement				$550,000	$550,000	$1,100,000
NHES	Fuel oil Tank Replacement		$45,000				$45,000
MHS	Gym floor major renovations				$90,000		$90,000
MHS	Chiller Replacements (3)			$575,000	$180,000		$755,000
MES	Chiller Replacement	$350,000					$350,000

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2021-22 through 2025-26

Requested Projects	**Fiscal Year**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**Totals**
Projects Meeting County CIP Definition							
CHSSCS	Flooring		$200,000				$200,000
CHSSCS	Gym Floor recoat		$40,000				$40,000
CHSSCS	Kitchen renovations			$180,000			$180,000
CHSSCS	AHU Replacement Library and Gym	$270,000	$450,000				$720,000
CHSSCS	Flatroof replacement 6th grade	$80,000					$80,000
CHES	Exterior paint/siding	$200,000					$200,000
CHES	Roof Replacement					$700,000	$700,000
Transport	Diesel tank and pump CHSS	$65,000					$65,000
District	Central storage bldg. @ Maint				$400,000		$400,000
District	HVAC Controls Hdwr	$60,000	$60,000				$120,000
District	Playground Equipment	$180,000	$180,000	$120,000			$480,000
Identified / Requested Projects		**$1,655,000**	**$1,915,000**	**$1,765,000**	**$2,445,000**	**$2,150,000**	**$9,880,000**

Revised 3/15/2021

Capital Outlay Budget

Capital Outlay Fund
Fiscal Year 2021-2022 Proposed Budget
Capital Outlay

	Detail	Total
Manteo Elementary		**$ 5,200**
Choral risers (4)	5,200	
Manteo Middle		**$ 6,000**
Horseshoe tables (6)	6,000	
Manteo High		**$ 7,000**
Gator	7,000	
First Flight High		**$ 10,000**
Outdoor café tables (3)	4,000	
Indoor café tables (5)	6,000	

	Detail	Total
First Flight Middle		**$ 10,000**
Furniture	10,000	
Transportation		**$ 132,700**
Activity bus	100,700	
Courier vehicle	32,000	
Maintenance		**$ 448,500**
See attached detail	448,500	
School Nutrition		**$ 23,600**
Flattop range (FFES)	6,700	
Double pass-thru warmer (MES)	9,400	
Double stack oven (FFHS)	7,500	
TOTAL CAPITAL OUTLAY		**$ 643,000**

Dare County Board of Education
Proposed Capital Outlay Items
Fiscal Year 2021-2022

Requested Projects	**2021-2022**
Athletic field fencing	18,000
Baseball Press Box	10,000
BR fixture upgrades	17,800
Carpet Replacement	21,200
Classroom Flooring	5,000
Custodial Equipment	25,000
Fencing - Playground	5,000
Fencing - Waste Facilities & Chiller Yards	11,000
Fire doors	13,000
Fire extinguishers	15,000
Interior Painting	40,000
Landscaping Equipment	25,000
Man Lift	35,000
Roofing & siding - accessory structures	26,000
Sewage Jet Cleaner	7,500
Soccer Concession Renovation	10,000
Tractor	25,000
Transit Van	35,000
Trucks (2)	72,000
Transportation Office Renovation	20,000
Upgrade gym lighting	12,000
TOTAL	448,500

School Nutrition Budget

School Nutrition Fund
Fiscal Year 2021-2022 Budget

	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Proposed 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Summary of Revenues						
USDA Grants/Commodities	1,194,825	1,319,500	1,024,437	1,175,000		
Food Sales	507,786	725,000	26,698	700,000		
Interest on Investments	606	850	171	350		
Miscellaneous Revenue	159,646	65,000	2,342	153,543		
Total Revenue	**$ 1,862,863**	**$ 2,110,350**	**$ 1,053,648**	**$ 2,028,893**	**$ (81,457)**	**-3.86%**
Summary of Expenditures						
Salaries	814,958	769,671	350,330	769,588		
Substitutes	24,478	25,000	238	15,000		
Bonus Pay	35,369	-		-		
Longevity Pay	16,590	13,000	10,021	6,000		
Annual Leave	9,504	5,000	2,508	5,000		
Bonus Leave	1,138	-		-		
FICA	62,710	60,759	24,863	60,862		
Retirement	148,404	134,296	72,410	152,200		
Insurance	142,088	164,056	100,823	185,543		
Propane Gas	1,765	3,000	911	1,000		
Contracted Repair /Maint.	4,880	4,000	3,340	5,000		
Travel	1,662	2,000	123	2,000		
Postage	104	100	-	-		
Membership Dues & Fees	168	50	1,181	1,200		
Printing	-	250	-	-		
Supplies and Materials	4,756	6,000	1,784	5,500		
Computer Software	11,528	12,000	13,207	13,500		
Repair Parts, Material, & Related	147	4,000	272	500		
Food Processing & Other Supplies Used	20,264	35,000	15,129	25,000		
Purchased Food	698,642	840,000	284,437	750,000		
Equipment Purchases	4,287	5,000	-	5,000		
Contract Services	22,086	25,668	534	25,000		
Workshop Expense	1,633	1,500	-	1,000		
Total Expense	**$ 2,027,161**	**$ 2,110,350**	**$ 882,111**	**$ 2,028,893**	**$ (81,457)**	**-3.86%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*

After School Enrichment Program (ASEP) Budget

After School Enrichment Program Fund
Fiscal Year 2021-2022 Budget

Summary of Revenues	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Projected 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Program Fees	472,686	425,420	32,755	448,000		
Miscellaneous/Donations/Grants	60,037	18,810	26,626	5,000		
Total Revenues	**$ 532,723**	**$ 444,230**	**$ 59,381**	**$ 453,000**	**$ 8,770**	**1.97%**

Summary of Expenditures	Actual 2019-2020	Current Budget 2020-2021	Actual As Of 2/29/2021	Projected 2021-2022	$ Increase (Decrease)	% Increase (Decrease)
Salaries	417,350	310,985	150,750	315,923		
Substitutes	7,947	5,625	59	8,000		
Bonus Pay	-	17,100	17,100	-		
Longevity Pay	3,317	3,100	2,961	3,825		
Annual Leave Payout	6,878	-	1,343	-		
FICA	31,161	23,999	12,022	25,073		
Retirement	45,278	31,591	16,428	33,803		
Insurance	38,628	32,517	25,806	35,448		
Travel	98	188	-	100		
Supplies and Materials	8,364	9,000	1,172	14,528		
Food	13,262	9,000	568	15,000		
Field Trips	2,249	750	-	1,000		
Staff Development	21	375	100	300		
Total Expenditures	**$ 574,553**	**$ 444,230**	**$ 228,309**	**$ 453,000**	**$ 8,770**	**1.97%**

Explanation of Changes:

- *Salaries are projected based on a 3% increase.*
- *Insurance premiums are expected to increase 3.13%.*
- *The retirement rate is projected to increase from 21.68% to 22.95%.*
- *Through attrition, cut 6 staff and still able to maintain appropriate ratios.*

Student Fees

Student Fees

Student Fees	2020-2021	Proposed for 2021-2022
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	$4,500.00	$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.

Guaranteed: 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 NCSCOS 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.