



2026-2027 Budget Planning Guidance

This year division heads will meet with their departments to develop priority budget request that will be submitted to the Chief Financial Officer. The Superintendent will gather Principal budget priorities during the January Principal meeting. In addition, the Superintendent will meet with other stakeholders through Teacher Advisory, Assistant Principal Meeting, Finance Committee and Superintendent Budget Listening Meetings (community and staff) to gather input regarding budget priorities. Division heads will be required to submit to Finance no later than January 29th their budget priorities and any budget transfers being requested to be included in the initial budget.

The following information will be used when departments develop State and Federal budget. The same level of revenue should be expected for next year for State and Federal funds unless you have been notified otherwise by Finance staff, NCDPI contact or other State or Federal agency.

Raises and Benefits

Salary Increase 3%

Social Security 7.65% (no change)

Retirement Rate from 24.67% to 25.67% (1% increase)

Health Insurance Rate Increase from \$8,500 and \$8,925 (5% increase)

State and Federal Budgets

Use planning allotments if available from state or federal agencies. If planning allotments are not available for the program use current allotments. After approved by Chief Financial Officer expected reductions in funding communicated by agencies must be incorporated by reducing the current allotment by this percentage. Expected increases in revenue will not be budgeted until allotted unless approved by the Chief Financial Officer.

For programs that allow indirect cost charges the current restricted indirect cost rate of 8% and unrestricted rate of 18% will be used until the new indirect cost rates are released.

Other Restricted Budgets (grants/donations)

Use funding levels in accordance with grant award letter, donor letter or unspent revenue collected.

Head Counts

Current head count information by school for Special Education will be used for preliminary position allocations this information is due to Finance no later than February 13th.

Budgets submitted to outside agencies must be the same as budgets submitted to Finance.