# Craven County Board of Education
# Budget
# Fiscal Year 2025 - 2026




Craven
COUNTY SCHOOLS

*Today's Learners...Tomorrow's Leaders*

# Budget for the fiscal year ending June 30, 2026

## Craven County Board of Education

Lee Kirkman, Chairman

Amy Davis, Vice-Chairman

Jennifer Dacey

Darlene Gibbs

Lauren Kitzinger

Patti Mason

Lori Spiece

Rick Stout, Interim Superintendent

**Prepared by the Business Department**

Heidi Daly, Finance Officer

# Budget Definition

A budget is a financial operating plan consisting of estimates of the proposed expenditures for a given period and the anticipated revenues that will finance the expenditures. The budget is much more important than merely a device through which the local education agency requests money from the county commissioners. It is designed to be a planning tool to be used by district and school leadership to align the resources towards the goals and objectives of the system.

The procedural steps in later sections are set out primarily with the intent of making sure that the budget request includes all known revenues and expenditures of the local education agency, and that all the data fit together in a reasonable manner. The superintendent cannot foresee, a year or more in advance, exactly what the actual operating conditions or expenditures will be; however, if the estimated data used in the budget is reasonable and consistent both within the document and with actual operation, it will present an accurate picture of what can be expected to occur in the coming budget year.

Administration of the budget is the joint responsibility of the superintendent and the finance officer. The superintendent is primarily responsible for the managerial administration of the budget; that is, making certain that costs will not result in a later need for drastically altering the educational services or program being provided (G.S. 115C-427 and 428). The finance officer is primarily responsible for the legal administration of the budget; that is, the "preaudit" of all purchase orders and other contracts, to ensure the budget resolution includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay the sums obligated in the current fiscal year, and that proper accounting for expenditures is exercised. (G.S. 115C-436)

## Other Information

The instruction concerning the preparation of the budget request is considered a basic requirement. To the extent that a local need or situation requires presentation of additional information, this information will accompany the basic budget when submitted to the board of education.

The additional information may be financial, statistical data, or narrative information. The form of additional information or data will be determined at the local level in conformance with the requirements of the board of education and/or board of county commissioners.

# Adoption of Budget Resolution

After the amount of county appropriations has been decided, the board of education shall adopt a budget resolution as provided by G.S. 115C-425 and G.S. 115C-432. If the approved county appropriation is greater than or less than the amount in the proposed budget, the local education agency must make the necessary adjustments to balance the budget. These changes should be made throughout the budget so that the budgetary line items can be incorporated into the accounting system.

The budget resolution shall conform to the Uniform Budget (purpose, function, and project) established by the State Board of Education. The budget resolution may be adopted at any level as long as it conforms to the county appropriation level or some lower level as required by the local board of education. A Board of Education may elect to appropriate the sub-function level or to distribute functional or sub-functional appropriations by program. It is not recommended that the budget resolution be in any greater detail.

The Act states that "The budget resolution shall be entered in the minutes of the board of education, and, within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer, and the county finance officer".

"The following directions and limitations shall bind the board of education in adopting the budget resolution.":

1. "If the county budget ordinance allocates appropriations to the administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433."
2. "The full amount of any lawful deficit from the prior fiscal year shall be appropriated."
3. "Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. The board of education may authorize the superintendent to authorize expenditures from contingency appropriations, subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes."
4. "Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated."
5. "The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund."
6. "No appropriations may be made that would require the levy of supplemental taxes pursuant to a local act or Article 14 of this Chapter in excess of the rate of tax approved by the voters, or the expenditures of revenues for purposes not permitted by law."
7. "In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or Article 14 of this Chapter, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the federal county tax levy actually realized in cash during the preceding fiscal year."
8. "Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues."
9. "No appropriation may be made to or from the Capital Outlay Fund to or from any other fund, except as permitted by G.S. 115C-433(d)."

In its budget resolution, the board of education may, if it wishes, authorize the superintendent to transfer monies from one appropriation to another within the same fund. If the board of education decides to permit

the superintendent to amend the budget, it should specify in its budget resolution the limits it wishes to place on the authority being granted to the superintendent and the board of education on this matter.

1. The transfer may not be made between funds.
2. The transfers may not amend the budget so that it is in violation of the restrictions on amendments in G.S. 115C-433 and the county budget ordinance.

# Administration of Budget Resolution

## Pre-audit

Pre-audit is defined to mean the verification by the school finance officer that the budget resolution includes an appropriation authorizing the obligation, and that a sufficient unexpended and un-obligated balance remains in an appropriation to provide for the liquidation of a liability which is or will be chargeable to a specific appropriation within the current fiscal year.

For this reason and others, most governmental accounting systems include encumbrance accounting. Under the procedures of encumbrance accounting, all obligations in the form of purchase orders, contracts, and the like are posted on a current basis directly to the expenditure account for the appropriation. In this way, one account will show the appropriation, the amount actually expended against it, the amount of encumbrances against it, and the unencumbered balance. If these encumbrance procedures are used, pre-auditing is simply a matter of comparing the amount to be obligated or expended against the unencumbered balance. Expenditures or obligations in excess of the unencumbered balance must be rejected, at least until a budget amendment can provide for the additional necessary unencumbered balance. The signing of the pre-audit certificate may authorize expenditures or obligations less than the unencumbered balance.

## Budget Resolution Amendment

During the course of a fiscal year, new programs may arise, and conditions change. At times, estimates made in the budget may not be sufficient for actual operations. Cost overruns or the inclusion of a new program may require that monies be increased or transferred within a fund or between funds. However, it is not necessary to amend the budget immediately upon the occurrence of changing budget requirements, except when it is evident that those expenditures will exceed the budgeted amount.

The statute specifically provides for the procedures necessary to amend the budget resolution. A budget resolution can be amended in any manner that the board of education desires so long as the budget resolution:

1. Remains in balance,
2. Does not illegally shift funds allocated by the county commissioners pursuant to G.S. 115C-429(b),
3. Does not make appropriations that could not have been adopted at the time of original budget resolution,
4. Does not require or imply a change in the levy of school supplemental taxes, and
5. Does not otherwise violate specific requirements relating to deficits, containing contracts, transfers between funds, contingency appropriations, and the inclusion of all revenues not specifically excluded by statute.

The actual adoption of the budget resolution amendment by the board of education is made at an official meeting of the board and is then entered into the minutes. The level of detail to be used in the budget amendment is the same level as was used in the original budget resolution.

The determination of the need for the county commissioners to approve the school budget amendments must also be considered before the amendment is adopted. Except for amendments that affect the county appropriation or transfer to or from the Capital Outlay Fund, the county commissioners are not required to give formal approval of amendments to the budget resolution.

The financial estimates, which must be developed, both to justify and to prepare the budget amendment, are made similarly to the original budget estimates. After the new expenditure level is known, it is necessary to "balance" the budget amendment. This "balancing" can be accomplished by the addition of new sources of revenue, by increases or decreases in existing sources of revenue, or decreases in other expenditure categories.

Craven
COUNTY SCHOOLS
Today's Learners...Tomorrow's Leaders

# Budget Resolution

Be it resolved by the Craven County Board of Education Administrative Unit:

## Local Current Expense Fund

**Section 1**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| 5000 | Instructional Programs | 14,490,279 |
| 6000 | System-Wide Support Services | 15,884,425 |
| 7000 | Ancillary Services | 6,858 |
| 8000 | Non-Programmed Charges | 1,346,388 |
| **Total Local Current Expense Fund Appropriation** | | **31,727,950** |

**Section 2**

The following ***revenues*** are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|---|
| County Appropriation | 25,546,954 |
| Fines & Forfeitures | 900,000 |
| Fund Balance Appropriation | 5,280,996 |
| **Total Local Current Expense Fund Appropriation** | **31,727,950** |

## State Public School Fund

**Section 3**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| 5000 | Instructional Programs | 83,410,432 |
| 6000 | System-Wide Support Services | 11,170,288 |
| 7000 | Ancillary Services | 61,974 |
| **Total State Public School Fund Appropriation** | | **94,642,694** |

**Section 4**

The following ***revenues*** are estimated to be available to the State Public School Fund for the fiscal

year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|---|
| State Public School Fund | 94,642,694 |
| **Total State Public School Fund Appropriation** | **94,642,694** |

## Federal Grants Fund

**Section 5**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| 5000 | Instructional Programs | 6,985,129 |
| 6000 | System-Wide Support Services | 1,089,199 |
| 8000 | Non-Programmed Charges | 282,189 |
| **Total Federal Grants Fund Appropriation** | | **8,356,517** |

**Section 6**

The following ***revenues*** are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|---|
| Federal Allocation | 8,356,517 |
| **Total Federal Grants Fund Revenues** | **8,356,517** |

## Child Nutrition Fund

**Section 7**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| 7000 | Ancillary Services | 9,261,302 |
| 8000 | Non-Programmed Charges | 379,990 |
| **Total Child Nutrition Fund Appropriation** | | **9,641,292** |

**Section 8**

The following ***revenues*** are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|---|
| State and Federal Allocation | 8,120,095 |
| Local Revenues | 1,521,197 |
| **Total Child Nutrition Fund Revenue** | **9,641,292** |

## Capital Outlay Fund

**Section 9**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| 5000 | Instructional Programs | 1,105,549 |
| 6000 | System-Wide Support Services | 2,809,079 |
| 9000 | Capital Outlay | 9,719,047 |
| | | **13,633,675** |

**Section 10**

The following ***revenues*** are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | |
|---|---|
| State and Federal Sources | 9,582,410 |
| County Appropriation | 3,255,413 |
| Fund Balance Appropriation | 795,852 |
| **Total Capital Outlay Fund Revenues** | **13,633,675** |

## Other Restricted Fund

**Section 11**

The following amounts are hereby ***appropriated*** for the operation of the school administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | | |
|---|---|---|---|
| 5000 | Instructional Programs | $ | 4,428,476 |
| 6000 | System-Wide Support Services | $ | 3,339,863 |
| 7000 | Ancillary Services | $ | 92,189 |
| **Total Other Restricted Fund Appropriation** | | **$** | **7,860,528** |

**Section 12**

The following ***revenues*** are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

| | | |
|---|---|---|
| State and Federal Sources | | 4,288,389 |
| Local Revenues and Other Sources | | 1,547,210 |
| Fund Balance Appropriation | | 2,024,929 |
| **Total Other Restricted Fund Revenues** | **$** | **7,860,528** |

**Section 13**

All appropriations shall first be paid from revenues restricted as to use and second from unrestricted revenues.

**Section 14**

The superintendent or designee is hereby authorized to transfer appropriations within a fund within limitations imposed by funding agency. A report will be filed with the Board of Education of all transfer(s) at the function level. This report will be filed at the end of the year or earlier upon request.

Adopted this 16th day of October, 2025

_____

Finance Officer

# CRAVEN COUNTY SCHOOLS

## 2025-2026 Allotment Formulas Proposal

| Position | Elementary Schools | Middle Schools | High Schools |
|---|---|---|---|
| **Principal** | 1 per school (3 Pre K Directors) | 1 per school | 1 per school |
| **Assistant Principals** | ADM > 400 ,1 10.5 AP. | 1 12 months, 1 10.5 month | Traditional: 2 12-mo positions *(1 to serve as Athletic Director),* 2 10.5-mo positions |
| **Classroom Teachers** | **Kindergarten:** 1 per 18 students<br>**Grades 1:** 1 per 16 students<br>**Grades 2-3:** 1 per 17 Students<br>**Grades 4-5:** 1 per 27 Students | **Grade 6:** 1 per 24 students<br>**Grades 7-8:** 1 per 23 students | **Grade 9:** 1 per 26.5 students<br>**Grades 10-12:** 1 per 29 students |
| **Enhancement Teachers** | ADM 0-400:1 PE, split Art and Music<br>ADM +400: 3 Positions Per School for Art, Music, and PE (1:191) | Enhancement positions are included in teacher allocations. | |
| **Career Technical Education** | n/a | Allocated based on ADM in grades 8-12 | Allocated based on ADM in grades 8-12 |
| **Gifted Education Teachers (AIG)** | 17 shared based on AIG student count | 1 per middle School | n/a |
| **Multilanguage Teachers** | Allocation based on caseload - 1 teacher for every 50 students | | |
| **Special Education** | Resource, Intensive Academic and Intensive Behavior Support Teachers are allotted based on IEP service hours. Teachers allotted 1 per 150 IEP hours. Additional regional services of Specially Designed Academics and Intensive Social Communication Supports allotted 1 per 6-10 IEPs, dependent upon extent of individual needs. | Resource, Intensive Academic and Intensive Behavior Support Teachers are allotted based on IEP service hours. Teachers allotted 1 per 220 IEP hours. Additional regional services of Specially Designed Academics and Intensive Social Communication Supports are allotted one per 8-12 IEPs, depending upon extent of individual needs. | Resource, Intensive Behavior Support, and Occupational Course of Study Teachers allotted based on IEP service hours. Teachers allotted 1 per 290 IEP hours. Additional services of Specially Designed Academics and Intensive Social Communication Supports are allotted 1 per 8-14 IEPs, depending upon extent of individual needs. |
| **Paraeducators** | **Grade K:** 2 for every 3 classes<br>**Grade 1 - 2:** 1 for every 2 classes<br>(Class Size for formula is 21 students) | n/a | n/a |
| **In-School Suspension (ISS)** | n/a | 1 ISS TA per traditional school | |
| **Special Education Paraeducators** | Intensive Services Setting positions are assigned regionally and based on program and projected IEP services. At least 1 para position is assigned per regional intensive service classroom. | Intensive Services Setting positions are assigned regionally and based on program and projected IEP services. At least 1 para position is assigned per regional intensive service classroom. | Intensive Services Setting positions are assigned based on projected program and IEP services. At least 1 para position per intensive service classroom. Each school is assigned a Job Coach for Occupational Course of Study support. |
| **Virtual Academy Coordinators** | n/a | n/a | 1 per Traditional High School |

# CRAVEN COUNTY SCHOOLS

## 2025-2026 Allotment Formulas Proposal

| Position | Elementary Schools | Middle Schools | High Schools |
|---|---|---|---|
| **Guidance Counselor** | 1 per elementary school | 2 per middle school | 5 per Traditional High School (1 must be a graduation coach) and .5 Non-traditional high school |
| **Media Specialist** | 1 per school Traditional School | | |
| **Social Workers** | Allocation of 25 positions based on caseload -- Elementary: Under 600 students and lower risk = .2 FTE; Under 600 students and higher risk = .5 FTE; Over 600 students = 1 FTE. Middle/High: 1 FTE. Specialty High Schools = .5 FTE (except IBECHS = consultative support as needed) | | |
| **Psychologist** | System wide positions to be allocated by Student Support Services. | | |
| **Athletic Trainers** | n/a | | 1 per Traditional High School |
| **Custodians** | 1 12-Month Head Custodian / Remaining Positions allocated Staff/10+ADM/260+square footage/15000)/3 = Custodial Staff | | |
| **Support Associates** | 12-mo level 5 Secretary/Treasurer | 12-mo level 5 Secretary/Treasurer | 12-mo level 5 Secretary |
| | 12-mo level 5 Data Manager | 12-mo level 5 Data Manager | 12-mo level 5 Treasurer |
| | 300+ students = 10-mo level 3 clerk | 10-mo level 3 Clerk | 12-mo level 5 Data Manager |
| | ***Pre-K Only:*** | | 2 12-mo level 3 clericals |
| | 1 12 Mo Level 5 Secretary/Treasurer/Data Manager | | 1.5 10-mo level 3 clerical |
| | .5 10 Mo Level 3 Clerk | | 10-mo level 3 clerical guidance |
| | | Non-Traditional 1 Treasurer and 1 Data Manager | |
| **Nurses** | Schools with more than 500 students continue with Full-time; 32 hours/week for schools with less than 500 students. | | |

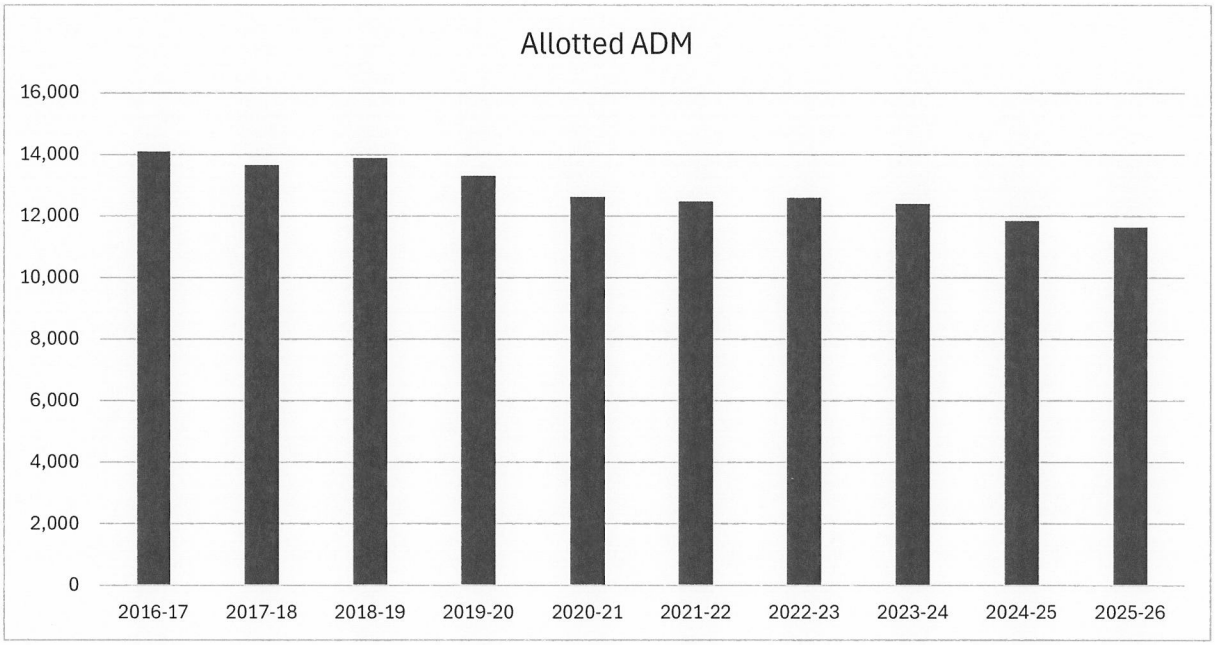
***Note:*** *Alternative Schools and Early College positions are allotted by program need rather than formula.*

***ALL SCHOOLS NON-SALARY FORMULAS:***

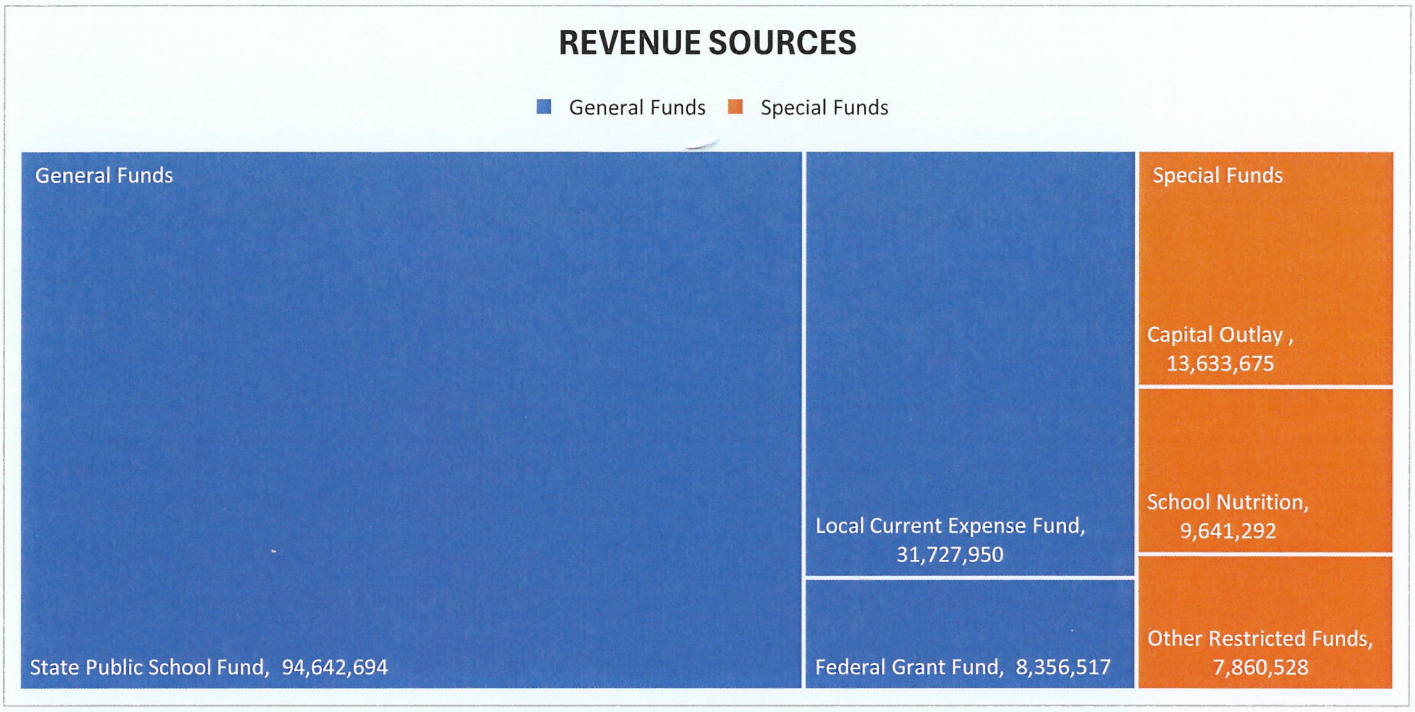
| | |
|---|---|
| **Instructional** | $65 per student (Includes all areas of Instruction except Arts) min ADM 57 for JC Roe and Lake Forest |
| **Pre K Instructional** | $130 per student |
| **Alternative** | $200 per student in addition to instruction allotment min ADM 57 for JC Roe and Lake Forest |
| **ROTC** | $2,100 per High School |
| **Custodial** | Allocated by Maintenance |
| **Administrative** | $8 per student (Includes Guidance and SW) Additional $1,500 for NHHS to fund Student Engagement Summit for the entire district. Min ADM 57 for JC Roe and Lake Forest |
| **School Staff Development** | $10 per student, min ADM 57 for JC Roe and Lake Forest |
| **Textbooks** | To be determined based on system-wide curriculum adoptions |
| **HS Signature Programs** | $20,000 per Traditional High School |
| **Arts** | $6 per Elementary Student with min ADM 57 for Lake Forest, $6.5 per Middle School Student; $7.5 per HS Student; $9 per Arts Magnet Student |
| **Athletics** | $15,700 per Middle School, and $108,000 per High School with an additional $10,000 for NHHS security |

## Craven County Schools
## Alloted ADM

| Fiscal Year | Allotted ADM | Change from Prior Year | % Change from Prior Year |
|---|---|---|---|
| 2016-17 | 14,091 | -234 | -1.7% |
| 2017-18 | 13,646 | -445 | -3.3% |
| 2018-19 | 13,873 | 227 | 1.6% |
| 2019-20 | 13,303 | -570 | -4.3% |
| 2020-21 | 12,623 | -680 | -5.4% |
| 2021-22 | 12,479 | -144 | -1.2% |
| 2022-23 | 12,591 | 112 | 0.9% |
| 2023-24 | 12,405 | -186 | -1.5% |
| 2024-25 | 11,838 | -567 | -4.8% |
| 2025-26 | 11,644 | -194 | -1.7% |



# Budget At-A-Glance




$165,862,656 in total revenues is projected for the 2025-2026 fiscal year, including Federal funds.

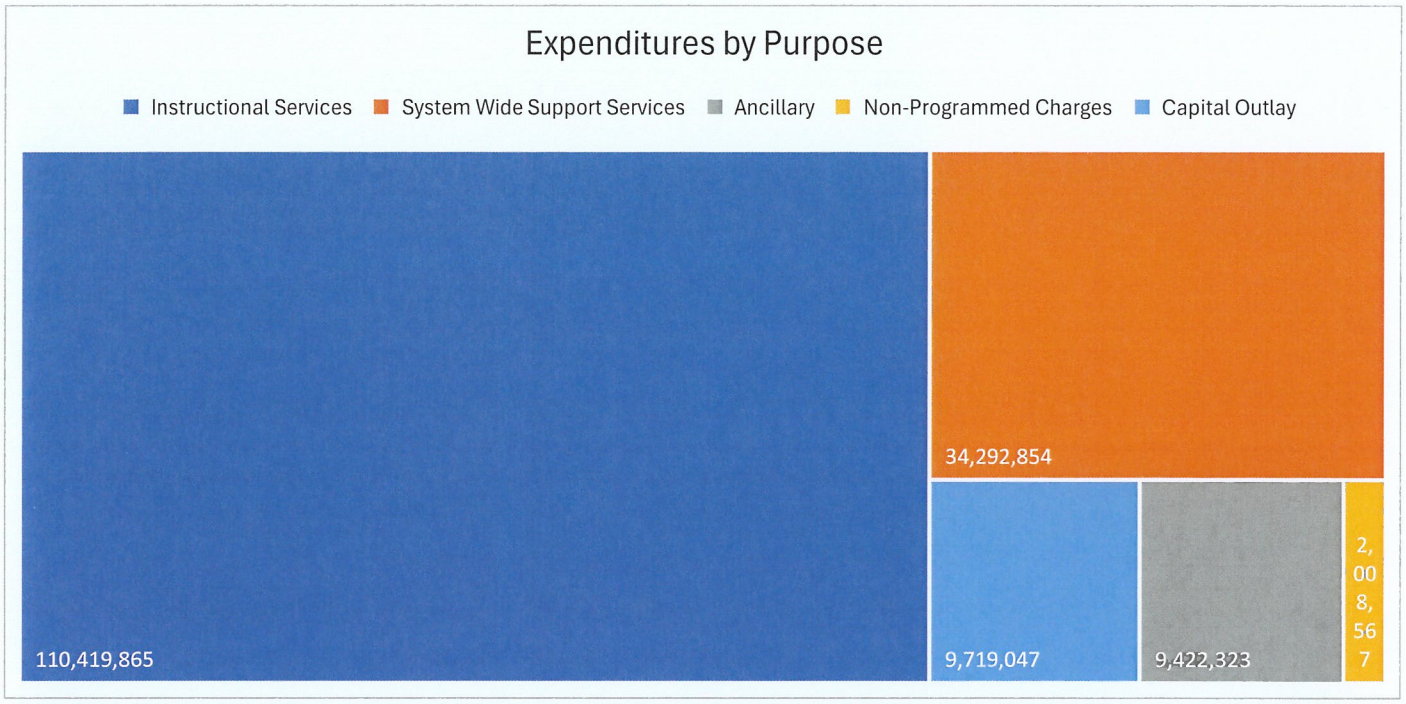
$134,727,161 in General Revenue Funds (81% of total revenues) is projected for the 2025-2026 fiscal year. General Revenue Funds support districtwide instructional programs, operations, and administration.

- State Public School Fund – the largest single revenue source for Craven County Schools, generated primarily from state income and sales taxes. This fund is intended to adequately support basic instructional programs for North Carolina's public schools.
- Local Funds – made up of Craven County and other local revenues, primarily from local property and sales taxes. This fund supports school building maintenance and operations, and supplements state support for instructional programs.
- Federal Funds – primarily provides additional support for students with disabilities and schools with a high proportion of children from low-income families.

$31,135,495 in Special Revenue Funds (19% of total revenues) is projected for the 2025-2026 fiscal year. Special Revenue Funds are restricted for specific purposes.

- Capital Outlay Funds– primarily consists of local general obligation bond proceeds, along with state bonds and lottery dollars, as well as other local appropriations and revenues. By North Carolina state law, counties are charged with building, equipping, and maintaining school facilities. Capital Outlay Funds are used to construct and remodel school buildings, and to obtain equipment such as fleet vehicles, furniture, and computer hardware.
- Child Nutrition Funds – primarily consists of United States Department of Agriculture grants, local sales receipts for school meals, and state reimbursements for breakfast. These funds are used exclusively to provide school meal service.
- Other Restricted Funds

## TOTAL BUDGET: Where the Money Goes: Expenditures by PURPOSE




The total proposed budget for the 2025-2026 fiscal year is $165,862,656. This money is allocated to the following services:

- **Instructional Programs** are budgeted at $110,419,865 (67% of the total budget) for the 2025-2026 fiscal year. Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

- **Supporting Services** are budgeted at $34,292,854 (21% of the total budget) for the 2025-2026 fiscal year. System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development, as well as associated support staff, contracted support services, supplies, materials, and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here. The divisions and departments that are paid from these purpose codes include, but are not limited to, finance, human resources, facilities maintenance, curriculum and instruction, and central administration.

- **Ancillary Services** are budgeted at $9,422,323 (5% of the total budget) for the 2025-2026 fiscal year. These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services, and adult services provided by the school system.

- **Non-Programmed Charges** are budgeted at $2,008,567 (1% of the total budget) for the 2025-2026 fiscal year. These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit. The amount included in these purpose codes includes payments to charter schools and indirect costs.

- **Capital Outlay** budgeted at $9,719,047 (6% of the total budget) for the 2025-2026 fiscal year. These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment. These funds are divided into three categories:
    - **Category 1 (over $100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes. In Craven County, these expenditures are restricted by the *Policy Regarding Treatment of Category 1 Capital Outlay Allocations in Excess of $100,000.00 in Support of Craven County Schools*.
    - **Category 1 (below $100,000):** Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures for school purposes.
    - **Category 2:** Acquisition or replacement of furnishings and equipment.
    - **Category 3:** Acquisition of school buses, activity buses, and other motor vehicles.

**CRAVEN COUNTY BOARD OF EDUCATION**

**Beginning budget per Budget Resolution for fiscal year ending June 30, 2026**

| Purpose: | State Public School Fund (1) | Local Current Expense Fund (2) | Federal Grant Fund (3) | Other Restricted Revenue Fund (8) | Subtotal Operating Budget | Capital Outlay Fund (4) | Enterprise Fund (5) | Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Instructional Services** | | | | | | | | |
| 5100 - Regular Instruction | 56,216,304 | 7,073,454 | 611,107 | 289,651 | 64,190,516 | 1,105,549 | - | 65,296,065 |
| 5200 - Special Populations | 11,584,416 | 60,079 | 191,522 | 482,428 | 12,318,445 | - | - | 12,318,445 |
| 5300 - Alternative Programs | 1,723,320 | 385,575 | 5,767,799 | 2,965,520 | 10,842,214 | - | - | 10,842,214 |
| 5400 - School Leadership | 6,623,184 | 3,110,270 | - | - | 9,733,454 | - | - | 9,733,454 |
| 5500 - Co-Curricular | - | 1,113,663 | - | 11,712 | 1,125,375 | - | - | 1,125,375 |
| 5800 - School Based Support | 7,263,208 | 2,747,238 | 414,701 | 679,165 | 11,104,312 | - | - | 11,104,312 |
| | **83,410,432** | **14,490,279** | **6,985,129** | **4,428,476** | **109,314,316** | **1,105,549** | **-** | **110,419,865** |
| **System Wide Support Services** | | | | | | | | |
| 6100 - Support and Development | 525,540 | 1,720,424 | 147,751 | - | 2,393,715 | - | - | 2,393,715 |
| 6200 - Special Populations Support and Development | 106,518 | 926 | 178,705 | 214,500 | 500,649 | - | - | 500,649 |
| 6300 - Alternative Programs and Services Support and Development | - | 318,605 | 346,982 | 195,135 | 860,722 | - | - | 860,722 |
| 6400 - Technology Support Services | 688,586 | 933,595 | - | - | 1,622,181 | - | - | 1,622,181 |
| 6500 - Operational Support Services | 8,701,723 | 8,629,971 | 37,631 | 2,886,145 | 20,255,470 | 2,809,079 | | 23,064,549 |
| 6600 - Financial and Human Resources | 442,184 | 2,134,859 | 378,130 | 44,083 | 2,999,256 | - | - | 2,999,256 |
| 6700 - Accountability Services | 113,417 | 162,120 | - | - | 275,537 | - | - | 275,537 |
| 6800 - System-wide Pupil Support Services | 1,350 | 543,000 | - | - | 544,350 | - | - | 544,350 |
| 6900 - Policy, Leadership and Public Relations | 590,970 | 1,440,925 | - | - | 2,031,895 | - | - | 2,031,895 |
| | **11,170,288** | **15,884,425** | **1,089,199** | **3,339,863** | **31,483,775** | **2,809,079** | **-** | **34,292,854** |
| **Ancillary** | | | | | | | | |
| 7X00 - Other Services | 61,974 | 6,858 | - | 92,189 | 161,021 | - | 9,261,302 | 9,422,323 |
| | **61,974** | **6,858** | **-** | **92,189** | **161,021** | **-** | **9,261,302** | **9,422,323** |
| **Non-Programmed Charges** | | | | | | | | |
| 8100 - Payments to Other Government Units | - | 1,346,388 | 282,189 | - | 1,628,577 | - | 379,990 | 2,008,567 |
| 8700 - Scholarships | - | - | - | - | - | - | - | - |
| | **-** | **1,346,388** | **282,189** | **-** | **1,628,577** | **-** | **379,990** | **2,008,567** |
| **Capital Outlay** | | | | | | | | |
| 9000 - Capital Outlay | - | - | - | - | - | 9,719,047 | - | 9,719,047 |
| | **-** | **-** | **-** | **-** | **-** | **9,719,047** | **-** | **9,719,047** |
| **Total Appropriation** | **94,642,694** | **31,727,950** | **8,356,517** | **7,860,528** | **142,587,689** | **13,633,675** | **9,641,292** | **165,862,656** |
| **Revenue Sources** | | | | | | | | |
| Federal Sources | | | 8,356,517 | 2,122,812 | 10,479,329 | | 8,120,095 | 18,599,424 |
| Fund Balance Appropriation | | 5,280,996 | | 2,024,929 | 7,305,925 | 795,852 | 642,697 | 8,744,474 |
| County Allocation | | 26,446,954 | | | 26,446,954 | 3,255,413 | | 29,702,367 |
| Other Revenues | | | | 1,547,210 | 1,547,210 | | 878,500 | 2,425,710 |
| State Sources | 94,642,694 | | | 2,165,577 | 96,808,271 | 9,582,410 | | 106,390,681 |
| **Total Revenue** | **94,642,694** | **31,727,950** | **8,356,517** | **7,860,528** | **142,587,689** | **13,633,675** | **9,641,292** | **165,862,656** |

## Craven County Schools
### Budget by Purpose Code

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| State | Expense | 51XX | Regular Instructions Services | 1XX | Salaries | 36,764,264 | (1,612,390) | 35,151,873 |
| | | | | 2XX | Employer Provided Benefits | 16,919,189 | 548,373 | 17,467,562 |
| | | | | 3XX | Purchased Services | 2,346,853 | (103,514) | 2,243,340 |
| | | | | 4XX | Supplies and Materials | 3,479,899 | (1,766,822) | 1,713,078 |
| | | | | 5XX | Capital Outlay | 210,699 | (210,699) | - |
| | | 52XX | Special Populations Services | 1XX | Salaries | 7,718,103 | (1,976,661) | 5,741,442 |
| | | | | 2XX | Employer Provided Benefits | 3,666,050 | 207,325 | 3,873,375 |
| | | | | 3XX | Purchased Services | 3,257,078 | (1,753,448) | 1,503,630 |
| | | | | 4XX | Supplies and Materials | 116,853 | (19,388) | 97,466 |
| | | 53XX | Alternative Programs and Services | 1XX | Salaries | 666,699 | 382,555 | 1,049,254 |
| | | | | 2XX | Employer Provided Benefits | 288,900 | 197,613 | 486,514 |
| | | | | 3XX | Purchased Services | 68,180 | (15,086) | 53,094 |
| | | | | 4XX | Supplies and Materials | 126,818 | (9,118) | 117,700 |
| | | 54XX | School Leadership Services | 1XX | Salaries | 4,304,703 | 302,349 | 4,607,052 |
| | | | | 2XX | Employer Provided Benefits | 1,724,154 | 291,978 | 2,016,132 |
| | | | | 3XX | Purchased Services | 1,498 | (1,498) | - |
| | | | | 4XX | Supplies and Materials | 1,035 | (1,035) | - |
| | | 58XX | School-Based Support Services | 1XX | Salaries | 4,404,115 | 156,438 | 4,560,553 |
| | | | | 2XX | Employer Provided Benefits | 1,900,404 | 194,751 | 2,095,155 |
| | | | | 3XX | Purchased Services | 1,578,180 | (979,680) | 598,500 |
| | | | | 4XX | Supplies and Materials | 298,169 | (288,169) | 10,000 |
| | | | | 5XX | Capital Outlay | 73,209 | (73,209) | - |
| | | 61XX | Support and Development Services | 1XX | Salaries | 949,444 | (581,454) | 367,990 |
| | | | | 2XX | Employer Provided Benefits | 394,880 | (247,880) | 147,000 |
| | | | | 3XX | Purchased Services | 11,213 | (663) | 10,550 |
| | | | | 4XX | Supplies and Materials | 427 | (370) | 57 |
| | | 62XX | Special Population Support and Develo | 1XX | Salaries | 169,207 | (95,899) | 73,308 |
| | | | | 2XX | Employer Provided Benefits | 74,561 | (42,351) | 32,210 |
| | | | | 3XX | Purchased Services | 667 | 333 | 1,000 |
| | | 64XX | Technology Support Services | 1XX | Salaries | 572,860 | (138,361) | 434,499 |
| | | | | 2XX | Employer Provided Benefits | 271,143 | (51,561) | 219,582 |
| | | | | 3XX | Purchased Services | 10,000 | (10,000) | - |
| | | | | 4XX | Supplies and Materials | 55,000 | (20,495) | 34,505 |
| | | 65XX | Operational Support Services | 1XX | Salaries | 5,090,986 | (133,227) | 4,957,759 |
| | | | | 2XX | Employer Provided Benefits | 1,835,959 | (14,158) | 1,821,801 |
| | | | | 3XX | Purchased Services | 274,990 | 606,760 | 881,750 |
| | | | | 4XX | Supplies and Materials | 1,005,018 | 48,183 | 1,053,201 |
| | | | | 5XX | Capital Outlay | 12 | 11,855 | 11,867 |
| | | 66XX | Financial and Human Resource Service | 1XX | Salaries | 529,494 | (215,972) | 313,522 |
| | | | | 2XX | Employer Provided Benefits | 207,727 | (79,065) | 128,662 |
| | | 67XX | Accountability Services | 1XX | Salaries | 109,000 | (23,250) | 85,750 |
| | | | | 2XX | Employer Provided Benefits | 47,758 | (20,091) | 27,667 |
| | | 68XX | System-Wide Pupil Support Services | 1XX | Salaries | 104,132 | (104,132) | - |
| | | | | 2XX | Employer Provided Benefits | 41,096 | (41,096) | - |
| | | | | 3XX | Purchased Services | 10,000 | (8,650) | 1,350 |
| | | 69XX | Policy, Leadership and Public Relations | 1XX | Salaries | 352,866 | 109,476 | 462,342 |
| | | | | 2XX | Employer Provided Benefits | 125,469 | 3,159 | 128,628 |
| | | 72XX | Nutrition Services | 1XX | Salaries | 42,432 | (2,486) | 39,946 |
| | | | | 2XX | Employer Provided Benefits | 33,930 | (11,902) | 22,028 |
| | | | | 4XX | Supplies and Materials | 378,770 | (378,770) | - |
| | **Expense Total** | | | | | **102,614,096** | (7,971,402) | **94,642,694** |
| | Revenue | 31XX | State Public School Fund Revenue | 0XX | | (102,614,096) | 7,971,402 | (94,642,694) |
| | **Revenue Total** | | | | | **(102,614,096)** | 7,971,402 | **(94,642,694)** |

## Craven County Schools
### Budget by Purpose Code

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| Local | Expense | 51XX | Regular Instructions Services | 1XX | Salaries | 4,710,752 | 260,129 | 4,970,881 |
| | | | | 2XX | Employer Provided Benefits | 1,701,854 | (139,351) | 1,562,504 |
| | | | | 3XX | Purchased Services | 843,014 | (742,571) | 100,444 |
| | | | | 4XX | Supplies and Materials | 347,610 | 99,623 | 447,233 |
| | | | | 5XX | Capital Outlay | 23,164 | (23,164) | |
| | | 52XX | Special Populations Services | 1XX | Salaries | 112,897 | (106,256) | 6,641 |
| | | | | 2XX | Employer Provided Benefits | 49,892 | (44,453) | 5,438 |
| | | | | 3XX | Purchased Services | 45,737 | 2,263 | 48,000 |
| | | | | 4XX | Supplies and Materials | - | - | |
| | | 53XX | Alternative Programs and Services | 1XX | Salaries | 540,434 | (311,213) | 229,221 |
| | | | | 2XX | Employer Provided Benefits | 206,916 | (86,562) | 120,354 |
| | | | | 3XX | Purchased Services | 2,500 | (500) | 2,000 |
| | | | | 4XX | Supplies and Materials | - | - | |
| | | 54XX | School Leadership Services | 1XX | Salaries | 2,613,363 | (565,286) | 2,048,077 |
| | | | | 2XX | Employer Provided Benefits | 1,142,285 | (150,492) | 991,793 |
| | | | | 3XX | Purchased Services | 70,400 | - | 70,400 |
| | | 55XX | Co-Curricular Services | 1XX | Salaries | 647,386 | (34,590) | 612,796 |
| | | | | 2XX | Employer Provided Benefits | 165,905 | 31,776 | 197,681 |
| | | | | 3XX | Purchased Services | 210,118 | 32,568 | 242,686 |
| | | | | 4XX | Supplies and Materials | 49,910 | 10,590 | 60,500 |
| | | | | 5XX | Capital Outlay | 5,090 | (5,090) | |
| | | 58XX | School-Based Support Services | 1XX | Salaries | 1,353,873 | (27,747) | 1,326,127 |
| | | | | 2XX | Employer Provided Benefits | 814,623 | (130,676) | 683,947 |
| | | | | 3XX | Purchased Services | 1,196,173 | (546,759) | 649,414 |
| | | | | 4XX | Supplies and Materials | 65,671 | 22,079 | 87,750 |
| | | 61XX | Support and Development Services | 1XX | Salaries | 1,346,920 | (269,032) | 1,077,888 |
| | | | | 2XX | Employer Provided Benefits | 543,528 | (5,983) | 537,544 |
| | | | | 3XX | Purchased Services | 6,806 | 5,894 | 12,700 |
| | | | | 4XX | Supplies and Materials | 120 | (120) | |
| | | 62XX | Special Population Support and Development | 1XX | Salaries | 703 | 0 | 703 |
| | | | | 2XX | Employer Provided Benefits | 223 | 0 | 223 |
| | | | | 3XX | Purchased Services | - | - | - |
| | | 63XX | Alternative Programs and Services Support and | 1XX | Salaries | 221,920 | 6,295 | 228,215 |
| | | | | 2XX | Employer Provided Benefits | 80,930 | 9,460 | 90,390 |
| | | | | 3XX | Purchased Services | - | - | |
| | | 64XX | Technology Support Services | 1XX | Salaries | 309,909 | 35,873 | 345,782 |
| | | | | 2XX | Employer Provided Benefits | 127,205 | 26,701 | 153,906 |
| | | | | 3XX | Purchased Services | - | 44,323 | 44,323 |
| | | | | 4XX | Supplies and Materials | 284,775 | 220,305 | 505,080 |
| | | 65XX | Operational Support Services | 1XX | Salaries | 1,973,887 | 2,914 | 1,976,801 |
| | | | | 2XX | Employer Provided Benefits | 873,051 | 161,725 | 1,034,776 |
| | | | | 3XX | Purchased Services | 2,886,708 | 557,455 | 3,444,163 |
| | | | | 4XX | Supplies and Materials | 1,800,810 | 276,921 | 2,077,731 |
| | | | | 5XX | Capital Outlay | 122,269 | (25,769) | 96,500 |
| | | 66XX | Financial and Human Resource Services | 1XX | Salaries | 552,513 | (32,001) | 520,512 |
| | | | | 2XX | Employer Provided Benefits | 452,212 | 24,012 | 476,224 |
| | | | | 3XX | Purchased Services | 1,048,767 | 37,756 | 1,086,523 |
| | | | | 4XX | Supplies and Materials | 57,568 | (6,068) | 51,500 |
| | | | | 5XX | Capital Outlay | 100 | - | 100 |
| | | 67XX | Accountability Services | 1XX | Salaries | 122,235 | 3,588 | 125,823 |
| | | | | 2XX | Employer Provided Benefits | 10,022 | 275 | 10,297 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | 3XX | Purchased Services | 9,502 | (502) | 9,000 |
| | | | | 4XX | Supplies and Materials | 11,000 | 6,000 | 17,000 |
| | | 68XX | System-Wide Pupil Support Services | 1XX | Salaries | 254,504 | 35,965 | 290,469 |
| | | | | 2XX | Employer Provided Benefits | 100,147 | 17,573 | 117,720 |
| | | | | 3XX | Purchased Services | 27,889 | (8,889) | 19,000 |
| | | | | 4XX | Supplies and Materials | 121,385 | (2,385) | 119,000 |
| | | 69XX | Policy, Leadership and Public Relations Services | 1XX | Salaries | 612,736 | 3,443 | 616,179 |
| | | | | 2XX | Employer Provided Benefits | 200,187 | 11,949 | 212,136 |
| | | | | 3XX | Purchased Services | 866,046 | (326,091) | 539,955 |
| | | | | 4XX | Supplies and Materials | 75,470 | (2,815) | 72,655 |
| | | 71XX | Community Services | 1XX | Salaries | 5,150 | - | 5,150 |
| | | | | 2XX | Employer Provided Benefits | 1,921 | (213) | 1,708 |
| | | 81XX | Payments to Other Governmental Units | 7XX | Transfers | 1,312,901 | 33,487 | 1,346,388 |
| | **Expense Total** | | | | | **33,341,584** | **(1,613,634)** | **31,727,950** |
| | Revenue | 41XX | County Appropriation | 0XX | | (23,279,069) | (2,267,885) | (25,546,954) |
| | | 44XX | Fines & Forfeitures | 0XX | | (654,687) | (245,313) | (900,000) |
| | | 49XX | Fund Balance Appropriation | 0XX | | (9,407,828) | 4,126,832 | (5,280,996) |
| | **Revenue Total** | | | | | **(33,341,584)** | **1,613,634** | **(31,727,950)** |

## Craven County Schools
### Budget by Purpose Code

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| Federal | Expense | 51XX | Regular Instructions Services | 1XX | Salaries | 7,600 | 200,900 | 208,500 |
| | | | | 2XX | Employer Provided Benefits | 591 | 67,797 | 68,387 |
| | | | | 3XX | Purchased Services | 225,897 | (181,794) | 44,103 |
| | | | | 4XX | Supplies and Materials | 326,002 | (175,959) | 150,044 |
| | | | | 5XX | Capital Outlay | 55,524 | 84,548 | 140,073 |
| | | 52XX | Special Populations Services | 1XX | Salaries | 1,884,261 | (1,775,714) | 108,547 |
| | | | | 2XX | Employer Provided Benefits | 949,489 | (914,171) | 35,318 |
| | | | | 3XX | Purchased Services | 194,477 | (180,734) | 13,743 |
| | | | | 4XX | Supplies and Materials | 12,385 | 21,528 | 33,913 |
| | | 53XX | Alternative Programs and Services | 1XX | Salaries | 2,373,072 | 249,244 | 2,622,316 |
| | | | | 2XX | Employer Provided Benefits | 1,012,815 | 166,467 | 1,179,281 |
| | | | | 3XX | Purchased Services | 217,467 | (359) | 217,108 |
| | | | | 4XX | Supplies and Materials | 786,265 | 966,589 | 1,752,854 |
| | | | | 5XX | Capital Outlay | 5,870 | (5,870) | - |
| | | 58XX | School-Based Support Services | 1XX | Salaries | 28,231 | (665) | 27,566 |
| | | | | 2XX | Employer Provided Benefits | 14,121 | (611) | 13,509 |
| | | | | 3XX | Purchased Services | 168,524 | (15,068) | 153,456 |
| | | | | 4XX | Supplies and Materials | 414,225 | (194,054) | 220,170 |
| | | 61XX | Support and Development Services | 1XX | Salaries | 103,282 | (7,868) | 95,413 |
| | | | | 2XX | Employer Provided Benefits | 41,968 | (1,131) | 40,838 |
| | | | | 3XX | Purchased Services | 11,675 | (175) | 11,500 |
| | | 62XX | Special Population Support and Development S | 1XX | Salaries | 560,373 | (440,880) | 119,493 |
| | | | | 2XX | Employer Provided Benefits | 215,737 | (156,526) | 59,211 |
| | | | | 3XX | Purchased Services | 15,000 | (15,000) | - |
| | | 63XX | Alternative Programs and Services Support and | 1XX | Salaries | 122,353 | 88,179 | 210,531 |
| | | | | 2XX | Employer Provided Benefits | 52,416 | 38,378 | 90,794 |
| | | | | 3XX | Purchased Services | 27,803 | (7,053) | 20,750 |
| | | | | 4XX | Supplies and Materials | 37,616 | (15,978) | 21,638 |
| | | 65XX | Operational Support Services | 1XX | Salaries | 192,318 | (188,818) | 3,500 |
| | | | | 2XX | Employer Provided Benefits | 64,623 | (63,492) | 1,131 |
| | | | | 3XX | Purchased Services | 113,019 | (80,019) | 33,000 |
| | | | | 4XX | Supplies and Materials | 51,805 | (51,805) | - |
| | | | | 5XX | Capital Outlay | 255,398 | (255,398) | - |
| | | 66XX | Financial and Human Resource Services | 1XX | Salaries | 317,822 | (126,899) | 190,924 |
| | | | | 2XX | Employer Provided Benefits | 136,283 | (56,076) | 80,207 |
| | | | | 3XX | Purchased Services | 6,600 | 100,400 | 107,000 |
| | | 81XX | Payments to Other Governmental Units | 3XX | Purchased Services | 327,343 | (45,646) | 281,697 |
| | | | | 4XX | Supplies and Materials | (14,685) | 14,685 | - |
| | **Expense Total** | | | | | **11,315,567** | **(2,959,050)** | **8,356,517** |
| | Revenue | 36XX | Revenues from Federal Sources - Restricted Gra | 0XX | | (11,315,567) | 2,959,050 | (8,356,517) |
| | **Revenue Total** | | | | | **(11,315,567)** | **2,959,050** | **(8,356,517)** |

## Craven County Schools
### Budget by Purpose Code

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| Capital Outlay | Expense | 51XX | Regular Instructions Services | 3XX | Purchased Services | 1,105,549 | 0 | 1,105,549 |
| | | 65XX | Operational Support Services | 4XX | Supplies and Materials | 864,383 | (55,304) | 809,079 |
| | | | | 5XX | Capital Outlay | 2,156,293 | (156,293) | 2,000,000 |
| | | 91XX | | 4XX | Supplies and Materials | 118,666 | (118,666) | - |
| | | | | 5XX | Capital Outlay | 1,437,500 | 8,229,751 | 9,667,251 |
| | | 92XX | | 4XX | Supplies and Materials | 10,351 | (10,351) | - |
| | | 93XX | | 4XX | Supplies and Materials | 24,606 | (24,606) | - |
| | | | | 5XX | Capital Outlay | 37,159 | (37,159) | - |
| | | 95XX | | 3XX | Purchased Services | 59,919 | (16,038) | 43,881 |
| | | | | 4XX | Supplies and Materials | 684,313 | (676,397) | 7,916 |
| | | | | 5XX | Capital Outlay | 241,274 | (241,274) | - |
| | | 94XX | | 4XX | Supplies and Materials | 144,360 | (144,360) | - |
| | | | | 5XX | Capital Outlay | 189,050 | (189,050) | - |
| | **Expense Total** | | | | | **7,073,423** | 6,560,252 | **13,633,675** |
| | Revenue | 32XX | Other State Allocations for Current Operations | 0XX | | (1,250,000) | (6,332,410) | (7,582,410) |
| | | 34XX | State Allocations Restricted to Capital Outlays | 0XX | | (2,608,839) | 608,839 | (2,000,000) |
| | | 41XX | Local Sources General | 0XX | | (2,293,539) | (961,874) | (3,255,413) |
| | | 48XX | Local Sources - Restricted | 0XX | | - | - | - |
| | | 49XX | Special Revenue Services | 0XX | | (921,045) | 125,193 | (795,852) |
| | **RevenueTotal** | | | | | **(7,073,423)** | (6,560,252) | **(13,633,675)** |

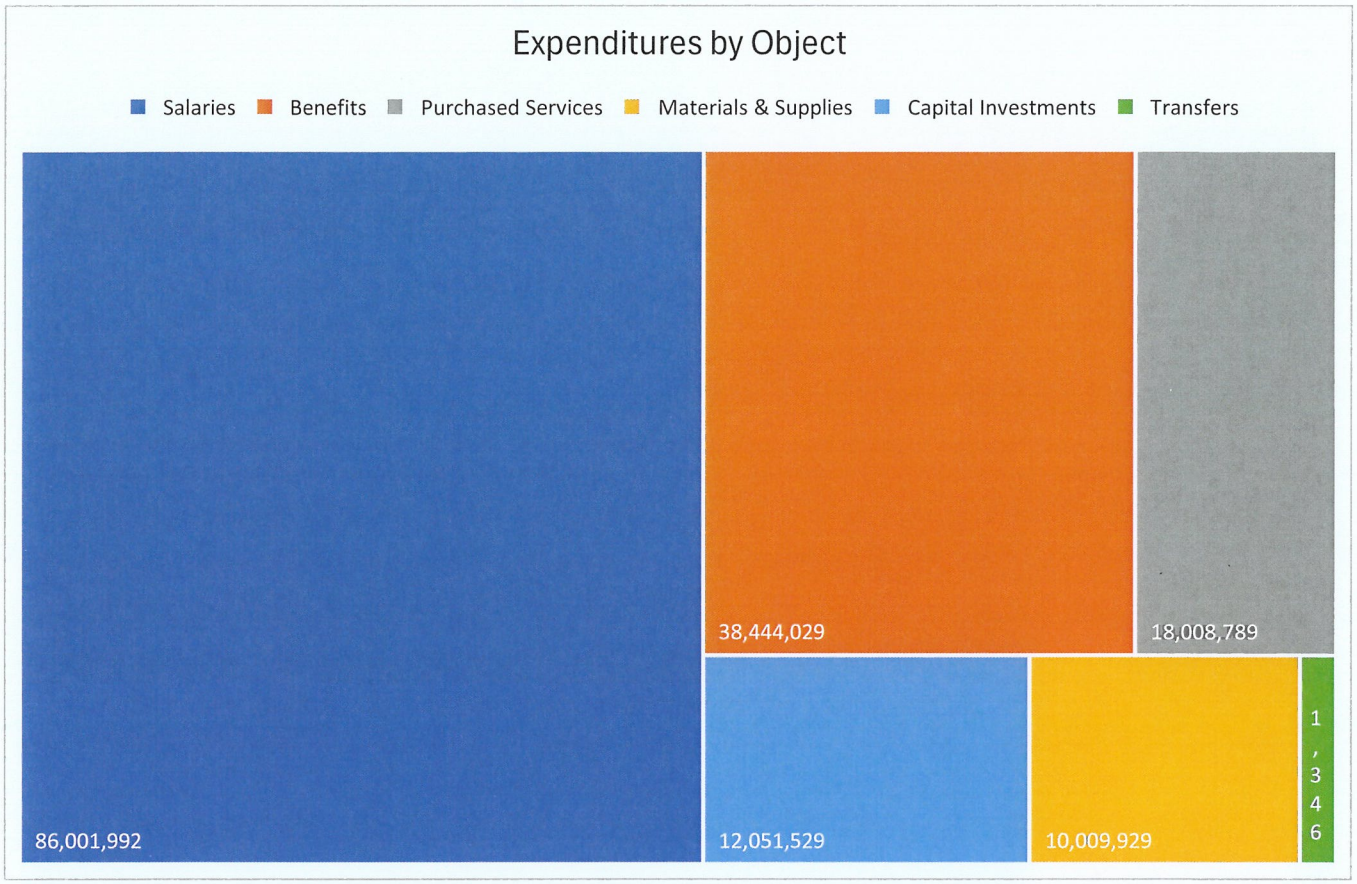
**Craven County Schools**
**Budget by Purpose Code**

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| Child Nutrition | Expense | 72XX | Nutrition Services | 1XX | Salaries | 3,268,695 | (239,430) | 3,029,265 |
| | | | | 2XX | Employer Provided Benefits | 1,957,455 | (304,130) | 1,653,325 |
| | | | | 3XX | Purchased Services | 279,504 | (154,379) | 125,125 |
| | | | | 4XX | Supplies and Materials | 4,513,112 | (403,775) | 4,109,337 |
| | | | | 5XX | Capital Outlay | 318,230 | 26,020 | 344,250 |
| | | 81XX | Payments to Other Governmental Units | 3XX | Purchased Services | 388,875 | (8,885) | 379,990 |
| | **ExpenseTotal** | | | | | **10,725,871** | **(1,084,579)** | **9,641,292** |
| | Revenue | 32XX | Other State Allocations for Current Operations | 0XX | | (10,500) | 10,500 | - |
| | | 38XX | Other Revenues from Federal Sources - Restricted Gra | 0XX | | (7,485,371) | (634,724) | (8,120,095) |
| | | 43XX | Local Sources - Revenues | 0XX | | (873,250) | 18,750 | (854,500) |
| | | 44XX | Local Sources - Unrestricted | 0XX | | (36,722) | 13,222 | (23,500) |
| | | 48XX | Local Sources - Restricted | 0XX | | (1,000) | 500 | (500) |
| | | 49XX | Special Revenue Services | 0XX | | (2,319,028) | 1,676,331 | (642,697) |
| | **Revenue Total** | | | | | **(10,725,871)** | **1,084,579** | **(9,641,292)** |

## Craven County Schools
### Budget by Purpose Code

| Fund | Type of Account | Purpose | Purpose Description | Object | Object Description | FY 24-25 Budget | Change | FY 25-26 Budget |
|---|---|---|---|---|---|---|---|---|
| Other Revenue | Expense | 51XX | Regular Instructions Services | 1XX | Salaries | 232,374 | (57,374) | 175,000 |
| | | | | 2XX | Employer Provided Benefits | 74,453 | (17,892) | 56,561 |
| | | | | 3XX | Purchased Services | 225,714 | (221,275) | 4,439 |
| | | | | 4XX | Supplies and Materials | 594,174 | (540,523) | 53,651 |
| | | | | 5XX | Capital Outlay | 19,215 | (19,215) | - |
| | | 52XX | Special Populations Services | 1XX | Salaries | 562,980 | (530,090) | 32,890 |
| | | | | 2XX | Employer Provided Benefits | 244,917 | (166,637) | 78,280 |
| | | | | 3XX | Purchased Services | 678,001 | (547,739) | 130,262 |
| | | | | 4XX | Supplies and Materials | 230,087 | (68,786) | 161,301 |
| | | | | 5XX | Capital Outlay | - | - | - |
| | | 53XX | Alternative Programs and Service | 1XX | Salaries | 1,214,926 | 7,917 | 1,222,843 |
| | | | | 2XX | Employer Provided Benefits | 652,298 | (57,163) | 595,135 |
| | | | | 3XX | Purchased Services | 1,132,389 | (205,648) | 926,741 |
| | | | | 4XX | Supplies and Materials | 388,785 | (121,217) | 267,568 |
| | | | | 5XX | Capital Outlay | 10,000 | (10,000) | - |
| | | 54XX | School Leadership Services | 1XX | Salaries | 117 | (117) | - |
| | | | | 2XX | Employer Provided Benefits | 9 | (9) | - |
| | | | | 4XX | Supplies and Materials | 300 | (300) | - |
| | | 55XX | Co-Curricular Services | 1XX | Salaries | 17,793 | (17,793) | - |
| | | | | 2XX | Employer Provided Benefits | 5,639 | (5,639) | - |
| | | | | 3XX | Purchased Services | 5,000 | (2,444) | 2,556 |
| | | | | 4XX | Supplies and Materials | 21,426 | (12,270) | 9,156 |
| | | | | 5XX | Capital Outlay | 3,406 | (3,406) | - |
| | | 58XX | School-Based Support Services | 1XX | Salaries | 179,371 | 22,291 | 201,662 |
| | | | | 2XX | Employer Provided Benefits | 86,308 | 19,501 | 105,809 |
| | | | | 3XX | Purchased Services | 762,172 | (383,379) | 378,793 |
| | | | | 4XX | Supplies and Materials | 47,175 | (30,792) | 16,383 |
| | | 62XX | Special Population Support and D | 1XX | Salaries | 214,242 | (56,548) | 157,694 |
| | | | | 2XX | Employer Provided Benefits | 84,744 | (29,938) | 54,806 |
| | | | | 3XX | Purchased Services | 4,639 | (2,639) | 2,000 |
| | | 63XX | Alternative Programs and Service | 1XX | Salaries | 159,048 | (38,843) | 120,205 |
| | | | | 2XX | Employer Provided Benefits | 62,101 | (14,808) | 47,293 |
| | | | | 3XX | Purchased Services | 13,162 | (8,272) | 4,890 |
| | | | | 4XX | Supplies and Materials | 140,541 | (113,467) | 27,074 |
| | | 64XX | Technology Support Services | 3XX | Purchased Services | 52,882 | (52,882) | - |
| | | | | 4XX | Supplies and Materials | 375,321 | (375,321) | - |
| | | 65XX | Operational Support Services | 1XX | Salaries | 88,351 | (35,003) | 53,349 |
| | | | | 2XX | Employer Provided Benefits | 29,165 | (5,561) | 23,604 |
| | | | | 3XX | Purchased Services | 3,576,713 | (954,177) | 2,622,536 |
| | | | | 4XX | Supplies and Materials | 698,976 | (621,426) | 77,550 |
| | | | | 5XX | Capital Outlay | 113,622 | 604 | 114,226 |
| | | 66XX | Financial and Human Resource Se | 3XX | Purchased Services | 42,799 | 1,284 | 44,083 |
| | | 69XX | Policy, Leadership and Public Rel | 4XX | | 3,560 | (3,560) | - |
| | | 71XX | Community Services | 1XX | Salaries | 11,240 | (11,240) | - |
| | | | | 2XX | Employer Provided Benefits | 3,735 | (3,735) | - |
| | | 73XX | Adult Services | 1XX | Salaries | 55,241 | 5,339 | 60,580 |
| | | | | 2XX | Employer Provided Benefits | 26,623 | (6,113) | 20,510 |
| | | | | 3XX | Purchased Services | 16,000 | (9,350) | 6,650 |
| | | | | 4XX | Supplies and Materials | 73,197 | (68,749) | 4,449 |
| | | 81XX | Payments to Other Governmental | 4XX | Supplies and Materials | 23 | (23) | - |
| | **Expense Total** | | | | | **13,234,957** | **(5,374,429)** | **7,860,528** |
| | Revenue | 32XX | Other State Allocations for Currer | 0XX | | (2,438,530.0) | 272,953 | (2,165,577) |
| | | 35XX | Revenues from Federal Sources - | 0XX | | (2,027,937.0) | 827,937 | (1,200,000) |
| | | 37XX | Revenues from Federal Sources - | 0XX | | (2,059,664) | 1,372,852 | (686,812) |
| | | 38XX | Other Revenues from Federal Sou | 0XX | | (236,230) | 230 | (236,000) |
| | | 44XX | Local Sources - Unrestricted | 0XX | | (2,099,635) | 1,202,425 | (897,210) |
| | | 48XX | Local Sources - Restricted | 0XX | | (721,526) | 71,526 | (650,000) |
| | | 49XX | Special Revenue Services | 0XX | | (3,651,435) | 1,626,506 | (2,024,929) |
| | **Revenue Total** | | | | | **(13,234,957)** | **5,374,429** | **(7,860,528)** |

## TOTAL BUDGET: Where the Money Goes: Expenditures by OBJECT




Another way to look at the total budget of $165,862,656 is by category (personnel and non-personnel expenses).

- Salaries & Benefits for School District Personnel– $124,446,021 (75% of total expenses)
  - Salaries – $86,001,992 (52% of total expenses)
  - Benefits – $38,444,029 (23% of total expenses)
- Purchased Services – $18,008,789 (11% of total expenses)
- Materials and Supplies – $10,009,929 (6% of total expenses)
- Capital Investments – $12,051,529 (7% of total expenses)
- Transfers to Charter School– $1,346,388 (1% of total expenses)

## Craven County Schools

## Position Count -December Payroll Assignment

### BY OBJECT

| Position Count | Description | State | Local | Federal | Child Nutrition | Special Revenue | |
|---|---|---|---|---|---|---|---|
| Fund | | 1 | 2 | 3 | 5 | 8 | Total |
| Object | | | | | | | |
| 111 | Superintendent | 1.00 | | | | | 1.00 |
| 113 | Director/Supervisor | 9.50 | 8.85 | 4.50 | 3.00 | 1.00 | 26.85 |
| 114 | Principal | 26.00 | | | | | 26.00 |
| 115 | Finance Officer | 1.00 | | | | | 1.00 |
| 116 | Assistant Principal | 24.00 | 8.00 | | | | 32.00 |
| 117 | Assistant Principal Intern | 2.00 | 1.00 | | | | 3.00 |
| 118 | Assistant Superintendent | 1.00 | | | | | 1.00 |
| 121 | Teacher | 669.60 | 1.00 | 60.00 | | 8.00 | 738.60 |
| 123 | JROTC Teacher | 3.50 | | | | 1.50 | 5.00 |
| 131 | Instructional Support | 72.51 | 5.58 | 8.50 | | 4.50 | 91.09 |
| 132 | Speech/Audiologist | 5.80 | | | | | 5.80 |
| 133 | Psychologist | 5.00 | | | | 2.40 | 7.40 |
| 135 | Instructional Facilitators | 6.00 | | 2.00 | | | 8.00 |
| 141 | Teacher Assistant | 3.00 | | | | | 3.00 |
| 142 | Teacher Assistant | 149.87 | | 35.00 | | 24.00 | 208.87 |
| 143 | Tutors | 7.00 | | 21.00 | | 5.00 | 33.00 |
| 144 | Interpreter, Braillist, Translator | 1.00 | | | | | 1.00 |
| 145 | Therapist | 10.80 | | | | | 10.80 |
| 146 | School Based Specialists | | | | | 1.00 | 1.00 |
| 147 | Bus Monitor | | | 57.00 | | 1.00 | 58.00 |
| 148 | Non-Certified | 6.80 | | | | | 6.80 |
| 151 | Office Support | 10.70 | 68.83 | 1.00 | 2.75 | 2.00 | 85.28 |
| 152 | Technician | 10.50 | 6.00 | | | | 16.50 |
| 153 | Administrative Specialists | 2.00 | 1.00 | 2.60 | | | 5.60 |
| 171 | Driver | 216.00 | | | 1.00 | 2.00 | 219.00 |
| 173 | Custodian | 58.95 | 6.00 | | | | 64.95 |
| 174 | Cafeteria Worker | | | | 73.17 | | 73.17 |
| 175 | Skilled Trade | 11.00 | 28.00 | | 2.00 | | 41.00 |
| 176 | Cafeteria Manager | 1.00 | | | 15.50 | | 16.50 |
| **Grand Total** | | **1,315.53** | **134.26** | **191.60** | **97.42** | **52.40** | **1,791.21** |

# Craven County Schools
## Budget by Program Code

| Fund | Program | PRC Description | FY 24-25 Budget | Change | FY 25-26 Budget | 25-26 Positions |
|---|---|---|---|---|---|---|
| State | 001 | CLASSROOM TEACHERS | 35,715,831 | (766,208) | 34,949,623 | 451.50 |
| | 002 | CENTRAL OFFICE ADMINISTRATION | 1,105,555 | 15,562 | 1,121,117 | 11.00 |
| | 003 | NON-INSTR SUPPORT PERSONNEL | 4,111,837 | (173,758) | 3,938,079 | 51.82 |
| | 004 | K-5 PRGM ENHANCEMENT TEACHERS | 1,908,300 | (80,652) | 1,827,648 | 24.00 |
| | 005 | SCHOOL BUILDING ADMINISTRATION | 3,465,906 | 49,158 | 3,515,064 | 28.00 |
| | 006 | SCHOOL PSYCHOLOGISTS | 2,544,570 | (164,878) | 2,379,692 | 28.00 |
| | 007 | INSTRUCTIONAL SUPPORT | 2,520,284 | (973,019) | 1,547,265 | 20.00 |
| | 009 | NONCONTRIB EMPLOYEE BENEFITS | 1,468,576 | (38,576) | 1,430,000 | - |
| | 011 | PAID PARENTAL LEAVE | 135,000 | 15,000 | 150,000 | - |
| | 012 | DRIVER TRAINING | 274,065 | 17,129 | 291,194 | - |
| | 013 | CTE MONTHS OF EMPLOYMENT | 4,423,139 | (106,371) | 4,316,768 | 50.00 |
| | 014 | CTE PROGRAM SUPPORT | 469,819 | (280,811) | 189,008 | 1.00 |
| | 015 | TECHNOLOGY | 211,931 | (48,496) | 163,435 | - |
| | 016 | SUMMER READING CAMP | 176,236 | (176,236) | - | - |
| | 024 | DSSF | 596,784 | 262,286 | 859,070 | 13.00 |
| | 027 | TEACHER ASSISTANTS | 3,609,578 | (558,194) | 3,051,384 | 71.00 |
| | 029 | BEHAVIOR SUPPORT | 126,142 | (126,142) | - | 3.00 |
| | 031 | LOW WEALTH FUNDING | 2,855,721 | (883,728) | 1,971,993 | 27.08 |
| | 032 | CHILDREN WITH SPECIAL NEEDS | 9,938,158 | (391,783) | 9,546,375 | 119.10 |
| | 034 | ACADEMICALLY GIFTED | 753,698 | (41,588) | 712,110 | 7.60 |
| | 037 | RESTART SCHOOLS | 9,882,131 | 357,931 | 10,240,062 | 127.50 |
| | 039 | SCHOOL RESOURCE OFFICER GRANT | 572,000 | (572,000) | - | - |
| | 040 | SCHOOL SAFETY GRANTS | 555,000 | (555,000) | - | - |
| | 046 | FEDERAL CHARTER SCHOOL COMP | 89,338 | (89,338) | - | - |
| | 048 | PRINCIPAL BONUS | 205,612 | (205,612) | - | - |
| | 054 | LIMITED ENGLISH (LEP) | 540,071 | 84,546 | 624,617 | 7.00 |
| | 055 | CRAVEN EARLY COLLEGE HIGH | 400,000 | - | 400,000 | 5.00 |
| | 056 | TRANSPORTATION OF PUPILS | 4,544,630 | (60,280) | 4,484,350 | 224.00 |
| | 061 | CLASSROOM MAT/INSTR SUP-EQUIP | 396,767 | (23,341) | 373,426 | - |
| | 063 | DEV DAY/COMMUNITY RESIDENTIAL | 414,450 | (414,450) | - | 6.00 |
| | 067 | ASSISTANT PRINCIPAL INTERN | - | 110,147 | 110,147 | 2.00 |
| | 069 | AT-RISK STUDENT SERVICES | 3,431,239 | (346,437) | 3,084,802 | 28.93 |
| | 071 | SUPPLEMENTAL FUNDS | 2,141,653 | 272,881 | 2,414,534 | - |
| | 073 | SCHOOL CONNECTIVITY | 10,000 | (10,000) | - | - |
| | 083 | CTE CREDENTIAL PROGRAM | 98,975 | (69,282) | 29,693 | - |
| | 085 | LITERACY INTERVENTION | 271,581 | (52,369) | 219,212 | - |
| | 087 | TITLE I ACCOUNTABILITY | 6,000 | (6,000) | - | - |
| | 088 | LOCAL READING IMPROVEMENT | 5,000 | (5,000) | - | - |
| | 089 | CHILDREN W/DISABILITIES - STATE | 801,360 | (801,360) | - | 10.00 |
| | 131 | DIGITAL RESOURCES | 1,829,084 | (1,127,058) | 702,026 | - |
| | 255 | NBPTS CERTIFICATION SUPPORT | 8,075 | (8,075) | - | - |
| **State Total** | | | **102,614,096** | **(7,971,402)** | **94,642,694** | **1,316.53** |

*Positions are as of 12/2025

# Craven County Schools
## Budget by Program Code

| Fund | Program | PRC Description | FY 24-25 Budget | Change | FY 25-26 Budget | 25-26 Positions |
|---|---|---|---|---|---|---|
| Local | 001 | CLASSROOM TEACHERS | 238,743 | (223,243) | 15,500 | - |
| | 002 | CENTRAL OFFICE ADMINISTRATION | 2,031,533 | 94,566 | 2,126,099 | 6.25 |
| | 003 | NON-INSTR SUPPORT PERSONNEL | 5,551,864 | (190,805) | 5,361,059 | 77.83 |
| | 004 | K-5 PRGM ENHANCEMENT TEACHERS | 467,539 | 196,791 | 664,330 | 5.58 |
| | 005 | SCHOOL BUILDING ADMINISTRATION | 1,747,090 | (188,246) | 1,558,844 | 9.00 |
| | 006 | SCHOOL PSYCHOLOGISTS | 15,803 | 60 | 15,863 | - |
| | 009 | NONCONTRIB EMPLOYEE BENEFITS | 6,508,474 | 276,440 | 6,784,914 | - |
| | 013 | CTE MONTHS OF EMPLOYMENT | - | - | - | 1.00 |
| | 014 | CTE PROGRAM SUPPORT | 52,674 | 2,263 | 54,937 | - |
| | 015 | TECHNOLOGY | 800,477 | 141,649 | 942,126 | 2.00 |
| | 028 | STAFF DEVELOPMENT | 360,801 | (360,801) | - | - |
| | 036 | CHARTER SCHOOLS | 1,312,901 | 33,487 | 1,346,388 | - |
| | 039 | SCHOOL RESOURCE OFFICER GRANT | 293,328 | (18,333) | 274,995 | - |
| | 050 | ESEA TITLE I-BASIC PROGRAM | - | - | | - |
| | 056 | TRANSPORTATION OF PUPILS | 3,411 | 10 | 3,421 | - |
| | 061 | CLASSROOM MAT/INSTR SUP-EQUIP | 180,193 | (30,193) | 150,000 | - |
| | 103 | IMPROVING TEACHER QUALITY | - | - | - | - |
| | 114 | RISK POOL-E C DISABILITIES | - | - | - | - |
| | 119 | IDEA-TARGETED ASST FOR PRESCH | - | - | - | - |
| | 181 | ESSER III- K12 EMERG RELIEF | 2,666,409 | (2,138,593) | 527,816 | - |
| | 308 | EC IMPACT AID ALLOCATION | - | - | - | - |
| | 706 | LOCAL TRANSPORTATION COST | 32,856 | - | 32,856 | - |
| | 801 | ARTS | 12,112 | (14) | 12,098 | - |
| | 802 | BAND/CHORAL | 258,006 | (10,209) | 247,797 | - |
| | 804 | ATHLETIC | 1,093,432 | 38,507 | 1,131,939 | 0.60 |
| | 805 | STUDENT INFO/ACCOUNTABILITY | 298,526 | (1,913) | 296,613 | |
| | 810 | PUBLIC RELATIONS | 114,370 | 8,460 | 122,830 | 2.00 |
| | 815 | HUMAN RESOURCE SERVICES | 197,095 | (8,095) | 189,000 | - |
| | 820 | FINANCE | 231,897 | (23,297) | 208,600 | - |
| | 825 | BOARD OF EDUCATION | 878,669 | (349,497) | 529,172 | - |
| | 830 | UTILITIES | 1,209,019 | 705,178 | 1,914,197 | 1.00 |
| | 835 | INSURANCE | 923,201 | 83,044 | 1,006,245 | - |
| | 840 | MAINTENANCE | 5,423,783 | 333,669 | 5,757,452 | 28.00 |
| | 845 | CENTRAL SUPPORT SERVICES | - | - | - | - |
| | 850 | PRINTING DEPARTMENT | 437,378 | 15,481 | 452,859 | 1.00 |
| **Local Total** | | | **33,341,584** | **(1,613,634)** | **31,727,950** | **134.26** |

*Positions are as of 12/2025

# Craven County Schools
## Budget by Program Code

| Fund | Program | PRC Description | FY 24-25 Budget | Change | FY 25-26 Budget | 25-26 Positions |
|---|---|---|---|---|---|---|
| Federal | 017 | VOC ED PROGRAM IMPROVEMENT | 268,787 | 43,518 | 312,305 | - |
| | 049 | IDEA PRE-SCHOOL HANDICAPPED | 122,548 | 16,931 | 139,479 | 1.00 |
| | 050 | ESEA TITLE I-BASIC PROGRAM | 4,697,107 | 1,735,196 | 6,432,303 | 67.00 |
| | 060 | IDEA VI-B HANDICAPPED | 3,931,939 | (3,783,465) | 148,474 | 113.60 |
| | 082 | COMMUNITY SCHOOLS | 15,586 | (9,898) | 5,687 | - |
| | 103 | IMPROVING TEACHER QUALITY | 584,148 | 223,254 | 807,402 | 2.00 |
| | 104 | LANGUAGE ACQUISITION ST GRANT | 102,147 | 7,890 | 110,037 | 2.00 |
| | 108 | EDUCATIONAL TECH-COMPETITIVE | 344,371 | (44,187) | 300,184 | 1.00 |
| | 109 | RLIS GRANT | | | | 5.00 |
| | 111 | LANGUAGE ACQUISITION | 5,821.20 | (2,751) | 3,071 | - |
| | 114 | RISK POOL-E C DISABILITIES | - | - | - | - |
| | 115 | EMERGENCY IMPACT AID | 147,939.45 | (93,595) | 54,344 | - |
| | 118 | IDEA VI-B SPECIAL NEEDS | 44,862.89 | (22,808) | 22,055 | - |
| | 119 | IDEA-TARGETED ASST FOR PRESCH | 28,196.11 | (7,020) | 21,176 | - |
| | 181 | ESSER III- K12 EMERG RELIEF | 802,891.41 | (802,891) | - | - |
| | 188 | ESSER III - SUMM CAREER ACCEL | 131,843.67 | (131,844) | - | - |
| | 189 | ESSER III - MATH ENRICHMT PGMS | - | - | - | - |
| | 192 | ESSER III - CYBERBLY/SUIC PREV | 72,430.01 | (72,430) | - | - |
| | 195 | ESSER III - SCH TURNAROUND GRT | 6,280.78 | (6,281) | - | - |
| | 198 | NBPTS CERT FEE REIMB PROGRAM | - | - | - | - |
| | 204 | SCHOOL PSYCHOLOGISTS GRANT | 8,668.52 | (8,669) | - | - |
| **Federal Total** | | | **11,315,567** | **(2,959,050)** | **8,356,517** | **191.60** |

*Positions are as of 12/2025

# Craven County Schools
## Budget by Program Code

| Fund | Program | PRC Description | FY 24-25 Budget | Change | FY 25-26 Budget | 25-26 Positions |
|---|---|---|---|---|---|---|
| Capital Outlay | 001 | CLASSROOM TEACHERS | 1,510,451 | (584,851) | 925,600 | - |
| | 015 | TECHNOLOGY | 1,105,549 | 0 | 1,105,549 | - |
| | 075 | NBPSCF | 1,437,500 | 7,092,628 | 8,530,128 | - |
| | 076 | NBPSCH - R&R | | | 263,320 | - |
| | 120 | PURCHASE OF YELLOW BUSES | 2,155,541 | (155,541) | 2,000,000 | - |
| | 441 | NCSU 4-H SCHOOL AGE CARE | 864,383 | (55,304) | 809,079 | - |
| **Capital Outlay Total** | | | **7,073,423** | **6,560,252** | **13,633,675** | **-** |
| Child Nutrition | 035 | CHILD NUTRITION | 10,725,871 | (1,084,579) | 9,641,292 | 97.42 |
| **Child Nutrition Total** | | | **10,725,871** | **(1,084,579)** | **9,641,292** | **97.42** |

*Positions are as of 12/2025

## Craven County Schools
## Budget by Program Code

| Fund | Program | PRC Description | FY 24-25 Budget | Change | FY 25-26 Budget | 25-26 Positions |
|---|---|---|---|---|---|---|
| Other Revenue | 003 | NON-INSTR SUPPORT PERSONNEL | 14,975 | (14,975) | - | - |
| | 012 | DRIVER TRAINING | 33,697 | (33,697) | - | - |
| | 014 | CTE PROGRAM SUPPORT | 1,150 | (845) | 305 | - |
| | 015 | TECHNOLOGY | 221,456 | (221,456) | - | - |
| | 028 | STAFF DEVELOPMENT | 17,358 | (17,358) | - | - |
| | 031 | LOW WEALTH FUNDING | 2,082 | (2,082) | - | - |
| | 032 | CHILDREN WITH SPECIAL NEEDS | 2,730 | (2,730) | - | - |
| | 034 | ACADEMICALLY GIFTED | 400 | (400) | - | - |
| | 035 | CHILD NUTRITION | - | - | - | - |
| | 037 | RESTART SCHOOLS | 300 | (300) | - | - |
| | 050 | ESEA TITLE I-BASIC PROGRAM | - | - | - | - |
| | 054 | LIMITED ENGLISH (LEP) | | | - | - |
| | 055 | CRAVEN EARLY COLLEGE HIGH | 90,038 | (44,187) | 45,851 | - |
| | 056 | TRANSPORTATION OF PUPILS | 45,733 | (30,733) | 15,000 | - |
| | 061 | CLASSROOM MAT/INSTR SUP-EQUIP | 175,704 | (175,704) | - | - |
| | 065 | ESEA CHAP I EVEN START | 46,232 | (16,713) | 29,519 | 0.10 |
| | 181 | ESSER III- K12 EMERG RELIEF | 18,236 | (18,236) | - | - |
| | 301 | JROTC | 236,230 | (230) | 236,000 | 1.50 |
| | 305 | NC MEDICAID ADM OUTREACH | 100,000 | 168,464 | 268,464 | - |
| | 306 | MEDICAID DIRECT REIMB PROGRAM | 2,836,354 | (1,946,369) | 889,986 | 8.40 |
| | 308 | EC IMPACT AID ALLOCATION | 100,000 | - | 100,000 | - |
| | 309 | HEADSTART | 565,687 | (51,050) | 514,637 | 7.60 |
| | 345 | DOD-PL102-484/SECT386(C) AS AM | 550,000 | (550,000) | - | - |
| | 372 | DIRECT FED GRANTS / FUNDING | 1,498 | (1,498) | - | - |
| | 375 | REFUGEE SCHOOL AFTER SCH | 232,107 | (70,295) | 161,812 | 5.00 |
| | 376 | DIRECT FED GRANTS / FUNDING | - | 16,883 | 16,883 | - |
| | 402 | SS/FAMILY LITERACY | 521,728 | (44,837) | 476,892 | 5.70 |
| | 413 | MORE @ 4 | 2,374,976 | (300,891) | 2,074,085 | 16.60 |
| | 440 | PCAST GRANT | 98,905 | (98,905) | - | - |
| | 501 | LOCAL GRANTS AND DONATIONS | 15,000 | (5,844) | 9,156 | - |
| | 502 | LOCAL GRANTS AND DONATIONS | 10,000 | - | 10,000 | - |
| | 575 | HAROLD H BATE FOUNDATION | 5,000 | (2,444) | 2,556 | - |
| | 576 | BIKE DONATIONS | 20,111 | (16,093) | 4,018 | - |
| | 585 | NCHSAA ATHLETICS GRANT | 4,000 | (407) | 3,593 | - |
| | 660 | BOSCH COMM FOUNDATION GRANT | 48,047 | (44,146) | 3,901 | - |
| | 662 | LOCAL SPECIAL REVENUE | 29,463 | (29,463) | - | - |
| | 701 | BEFORE/AFTER SCHOOL CARE | 657,994 | (264,660) | 393,334 | 7.50 |
| | 706 | LOCAL TRANSPORTATION COST | 163,713 | (163,713) | - | - |
| | 802 | BAND/CHORAL | 349 | (349) | - | - |
| | 804 | ATHLETIC | 11,452 | (11,452) | - | - |
| | 830 | UTILITIES | 3,573,713 | (969,177) | 2,604,536 | - |
| | 840 | MAINTENANCE | 333,433 | (333,433) | - | - |
| | 845 | CENTRAL SUPPORT SERVICES | 3,560 | (3,560) | - | - |
| | 855 | SALARIES-SCHOOL PAID | 71,545 | (71,545) | - | - |
| **Other Revenue Total** | | | **13,234,957** | **(5,374,429)** | **7,860,528** | **52.40** |

*Positions are as of 12/2025

# Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. Beginning July 1, 2007, DPI adopted major changes to the function and object codes. Comparisons to prior years' expenditures and/or revenues will only be able to be made through a laborious manual process.

The Basic Account Structure

| | Fund | Function | Program Report Code (PRC) | Object | Location | Use | Sort | Grant Year |
|---|---|---|---|---|---|---|---|---|
| Example | 3 | 5330 | 050 | 311 | 304 | 000 | 00 | 5 |

## Fund Codes

A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Craven County Board of Education utilizes the following funds:

- **Fund 1: State Public School Fund** - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction.
- **Fund 2: Local Current Expense Fund** - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the State Public School Fund and the Federal Grant Fund. This shall include, but not be limited to, revenues from fines and forfeitures; county appropriations for current expenses, supplemental taxes levied for current expenses, state allocations, and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).
- **Fund 3: Federal Grants Funds** - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.
- **Fund 4: Local Capital Outlay Fund** - Appropriations for:
    1. The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.
    2. The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
    3. The acquisition or replacement of furniture and furnishings, instructional apparatus, data processing equipment, business machines, and similar items of furnishings and equipment.
    4. The acquisition of school buses as additions to the fleet.
    5. The acquisition of activity buses and other motor vehicles.
    6. Such other objects of expenditures as may be assigned to the Capital Outlay Fund by the uniform budget format.

    The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

- **Fund 5: Multiple Enterprise Funds** - Revenues and expenditures for multiple enterprise accounts as needed by the local school administrative units, to include PRC 035, Child Nutrition operations.

## Function Codes

The purpose the activity exists. Function includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit.

- **Asset codes** - Assets are property (tangible and intangible) owned by the local school administrative unit. Examples, cash, accounts receivable, etc.
- **Liabilities, reserves, and fund balance codes** - Liabilities are debts and other obligations of the local school administrative unit, which must be paid in future periods. Reserves are credit balances which record the segregation of assets for some future use and which are, therefore, not available for further appropriation or expenditure. Fund balance represents the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year.
- **Revenue codes** - Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other.
- **Expenditure/Expenses** - Includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

  (1) Instructional Programs (5000) - Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

  (2) Supporting Services (6000) - System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development, associated support staff, contracted support services, supplies, materials and equipment, professional development, utilities, and any other cost related to the system-wide support for school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

  (3) Ancillary Services (7000) - These are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services, and adult services provided by the school system.

  (4) Non-Programmed Charges (8000) - These are conduit-type (outgoing transfers) payments to other local school administrative units or other administrative units in the state or in another state, and transfers from one fund to another fund in the local school administrative unit.

  (5) Capital Outlay (9000) - These are expenditures for acquiring fixed assets, including land, existing buildings, improvements of grounds, initial, additional, and replacement of equipment.

## Program Report Codes

A program code is a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

**State and Federal Funds**

PRC 001 - 299 is NCDPI Defined

**Local Use**

PRC 300 - 399 Federal Grants/Funding Sources Not Allotted by DPI
PRC 400 - 499 State Grants/Funding Sources Not Allotted by DPI
PRC 500 - 599 Local Grants and Donations Funding Sources
PRC 600 - 699 Local Special Revenue Sources
PRC 700 - 799 Tuition or Fee Funded Programs
PRC 800 - 999 Local Operations

## Object Codes

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

**100** - Salaries
**200** - Employee Benefits
**300** - Purchased Services
**400** - Supplies and Materials
**500** - Capital Outlay
**700** – Transfers

## Location Codes

Used to track location of expenditures/expense.

**000** District Wide
**304** **AHB** A. H. Bangert Elementary
**306** **BDQ** Ben D Quinn Elementary
**308** **BES** Bridgeton Elementary
**312** **BME** Brinson Memorial Elementary
**314** **CEC** Craven Early College High School
**316** **CES** Creekside Elementary
**320** **VFL** Vanceboro-Farm Life Elementary
**321** **ECE** Early College EAST High
**324** **GCF** Grover C Fields Middle
**328** **GAB** Graham A. Barden Elementary
**332** **HJM** H. J. MacDonald Middle
**336** **HES** Havelock Elementary
**340** **HHS** Havelock High
**344** **HMS** Havelock Middle
**348** **JTB** J. T. Barber Elementary
**350** **JWS** J. W. Smith Elementary
**356** **NBH** New Bern High
**360** **ORA** Oaks Road Academy
**362** **RBA** Roger Bell New Tech Academy
**364** **TPE** Trent Park Elementary
**368** **TCM** Tucker Creek Middle
**372** **WCH** West Craven High
**376** **WCM** West Craven Middle
**378** **WJG** W. J. Gurganus Elementary
**379** **CVA** Craven Virtual Academy
**380** **AWE** A. W. Edwards Elementary

## Use and Sort Codes

Used as an internal tool to further identify accounts and programs within programs.

## Grant Year

Used to track which year the funds were allotted.