New Hanover County Schools

ADOPTED ANNUAL BUDGET

2026 • 2027

NHCS

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Wilmington, NC 28412
(910) 254-4200
www.nhcs.net

NHCS

Adopted Budget
Fiscal Year Ending June 30, 2027

New Hanover County Schools
Board of Education

Pete Wildeboer, Board Chair
Melissa Mason, Vice Chair
Josie Barnhardt
Pat Bradford
Judy Justice
Tim Merrick
David Perry

Dr. Christopher Barnes, Superintendent

Prepared by:

Ashley Sutton, Chief Financial Officer
Lisa Wolfe, Budget Supervisor

NHCS

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Executive Summary

NHCS

May 28, 2026

Dear Students, Families, Staff, and Community Members,

We are pleased to present the New Hanover County Schools Fiscal Year 2026–2027 Budget. This document reflects our shared commitment to providing every student with a high-quality education in a safe, supportive, and welcoming environment, while maintaining responsible stewardship of public resources.

At its core, this budget is more than a financial plan; it is a reflection of our community's values and priorities. Each dollar has been strategically aligned to strengthen instructional programs and maintain safe, effective school operations while fostering learning environments where students are supported, challenged, and prepared for future success.

We recognize the trust our community places in us to responsibly manage public resources, and we remain committed to transparency, accountability, and sound fiscal stewardship. With an adopted budget of approximately $348.3 million, this plan was developed through meaningful collaboration with staff, families, students, and community stakeholders to ensure it reflects the priorities, needs, and values of the community we proudly serve.

The majority of this budget is focused directly on supporting student success through investments in classrooms, teachers, instructional programs, and student services that have the greatest impact on academic progress. At the same time, we remain steadfast in our commitment to delivering critical supports that help every student thrive, including special education services, early childhood education programs, and continued investment in recruiting and retaining the very best teachers for our classrooms.

This year's budget reflects the realities facing our district, including declining enrollment and rising costs driven by inflation, requiring thoughtful planning and careful decision-making. Even amid these challenges, we remain committed to sustaining high-quality educational opportunities while prioritizing transparency, accountability, fiscal responsibility, and long-term financial stability.

Thank you for your continued trust, collaboration, and dedication to the success of New Hanover County Schools.

Sincerely,

Christopher R. Barnes, Ed.D.
Superintendent
New Hanover County Schools

"Together, we will continue to build a system that supports every student, every day"

NHCS BOARD OF EDUCATION

Pete Wildeboer
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of Technology and
Digital Learning

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of Human Resources

Dr. Robin Hamilton
Chief Academic
Officer

Dr. Rob Morgan
Asst. Superintendent
of Operations

Ashley Sutton
Chief Financial
Officer

Julie Varnum
Asst. Superintendent
of Support Services

Anita Baggie
Director of
Communications

Overview and Strategic Goals

New Hanover County Schools (NHCS) remains committed to its mission of providing every child with a superior education in a safe and supportive environment while preparing students for success in higher education, the workforce, and civic life. The fiscal year 2026–2027 budget is aligned with key district priorities, including enhancing student safety, providing individualized support to improve student outcomes, and to provide locally paid employees with the same salary and benefit increases as provided to State paid employees to recruit and retain high-quality staff.

The budget development process is designed to ensure alignment between strategic priorities and available resources. The process incorporates collaboration among district leadership, school administrators, and departmental stakeholders and follows a structured timeline that includes needs assessment, revenue estimation, expenditure planning, and Board review and adoption. For fiscal year 2026–2027, the process reflects continued refinement to address changing enrollment trends and rising personnel costs, while maintaining fiscal stability and compliance with state and local requirements.

The adopted budget of approximately $348.3 million reflects a period of financial transition. Declining student enrollment has impacted state funding, while personnel costs continue to increase due to salary adjustments and benefit cost growth. In response, the district has implemented targeted staffing adjustments and expenditure realignments to maintain core instructional services while preserving financial sustainability.

Resources are strategically allocated to support district goals, with a strong emphasis on direct services to students. Instructional services comprise the largest share of expenditures, followed by systemwide support functions and ancillary services. This allocation reflects the district's commitment to prioritizing classroom instruction while ensuring operational effectiveness across all support areas.

In addition to operational adjustments, the fiscal year 2026–2027 budget incorporates several strategic initiatives to stabilize and diversify revenue where possible. These include implementation of a student technology fee to offset device-related costs and programmatic adjustments to maximize state reimbursement for Pre-K services. These actions support long-term fiscal sustainability while continuing to meet student needs.

The district operates under the governance of the New Hanover County Board of Education, which establishes policy and provides oversight of the budget process. The Superintendent and senior administrative leadership team are responsible for implementing Board priorities and managing district operations.

Key Revenue Changes

The fiscal year 2026–2027 budget reflects several notable revenue adjustments compared to the prior year:

Other Revenue Fund

- Decrease of $466,736 due to the conclusion of one-time FEMA reimbursement
- Decrease of $1,697,500 related to the one-time sale of 13.447 acres at the Johnson Pre-K Center property to NCDOT
- Increase of $356,400 associated with implementation of a $25 annual student technology fee for non–free/reduced meal eligible students
- Increase of $885,495 from New Hanover County to support the Pre-K program

Local Current Expense Fund

- Increase of $554,000 in fines and forfeitures based on historical collection trends
- Increase of $3,103,912 in county appropriations to support operations

State Public School Fund

- Decrease of $1,803,466, primarily driven by declining enrollment, as well as broader demographic and socioeconomic factors.

Federal Fund

- Decrease of $5,163,743 reflecting the exclusion of non-recurring or pending grant awards from the initial budget

Child Nutrition (CN) Fund

- Decrease of $348,781 due to anticipated reduction in federal reimbursements due to decline in enrollment.

Capital Outlay Fund

- Increase of $238,222 in county capital allocation
- Decrease of $829,637 pending future state lottery distributions

Key Expenditure Changes

The fiscal year 2026–2027 budget reflects the following expenditure adjustments:

- Average 3% salary increase for all employees
- Increase in employer retirement contribution rate from 24.67% to 25.67%
- Increase in employer-paid health insurance from $8,500 to $8,925 per employee annually
- Adjustments to local supplements based on years of experience
- Increase in mandatory charter school allocation of $119,494
- Net reduction of 57 positions to align staffing with enrollment trends
- 10% reduction in central office supply budgets
- Increase of $828,366 in contracted services and software commitments

2024-2025 Highlights

Instructional Progress

- NHCS continues to prioritize high-quality teaching and learning, offering a robust curriculum that includes 71 Advanced Placement (AP) courses and a wide range of Career & Technical Education (CTE) pathways.
- The district supports educators through the Beginning Teacher Support Program, which provided targeted professional development and mentorship to 266 beginning teachers in 2024–2025.
- Instructional initiatives are designed to foster academic growth, as evidenced by 30 schools meeting or exceeding growth expectations and a strong performance in state accountability measures.
- NHCS continues specialty programs for marine science, STEM programs and International Baccalaureate programs.

Student Achievements

- NHCS students achieved remarkable success, earning $25.4 million in scholarships and financial aid, with 546 NC Academic Scholars and 8 Ivy League admissions in the Class of 2025.
- The district's CTE programs engaged students in 219 field trips, 16,580 internship hours, and multiple specialized academies, preparing graduates for college, careers, and military service.
- Student achievement remains a central focus, with NHCS ranking 18th in the state for EOGs and EOCs combined and 15th for ACT scores. The district's graduation rate and proficiency trends continue to compare favorably to state averages.

Looking ahead, NHCS faces several challenges: possible continued decline in K–12 enrollment in 2028, aging facilities with an average school age of 48 years and nine schools over 71 years old.

In conclusion, NHCS remains financially stable and strategically focused, with a clear vision for student achievement, staff support, and community partnership. The district is proactively addressing funding changes, and operational challenges, ensuring that resources are aligned to support student success and organizational excellence.

Mission

The mission of New Hanover County Schools, in collaboration with our parents and the community, is to strive to provide children with an opportunity for a superior education in a safe and positive learning environment where they are prepared with the skills to succeed.

Vision

The vision of the New Hanover County Schools is to:

- Continue to deliver high-quality education to all students in New Hanover County Schools.
- Provide and maintain a safe, respectful, and secure learning environment where citizenship is valued.
- Strengthen family, community and business partnerships through mutual collaboration and communication.
- Recruit and retain high quality - qualified employees that implement and support district goals to ensure academic excellence for all students.
- Improve access to high-quality and relevant Career-Technical courses, which prepare students for lifelong learning and employment through the development of adaptable skills and knowledge.

Strategic Plan Overview

New Hanover County Schools' budget is intentionally aligned to the district's 2022–2027 Strategic Plan, which prioritizes Safe & Supportive Learning and Working Environments, Academic Excellence, and Family & Community Engagement. The district utilizes the STOIC framework: Structure for Success, Teach Expectations, Observe Progress, Interact Positively, and Correct with Support to guide implementation, ensure consistency across schools, and monitor progress toward clearly defined outcomes.

Budget investments support efforts to create safe, supportive, and engaging learning environments by reducing chronic absenteeism by 10% annually, decreasing early warning attendance indicators, and minimizing student disruptions and office referrals to maximize instructional time. In addition, the district is committed to increasing the graduation rate by 2% annually, with a target of approximately 92% by 2027, ensuring that more students graduate prepared for postsecondary success.

Academic excellence remains a central focus of the district's resource allocation. Strategic investments are directed toward strengthening instruction, expanding targeted interventions, and supporting ongoing professional development for educators. Key performance goals include increasing High School Math 1 proficiency to 40% and 3rd Grade Reading proficiency to 58% by 2027. These efforts are reinforced through data-driven instructional practices, aligned curriculum, and continuous monitoring of student progress to close achievement gaps and improve outcomes for all learners.

The District also prioritizes meaningful family and community engagement by investing in transparent communication systems and accessible opportunities for stakeholder involvement. Progress is measured through stakeholder surveys, digital engagement metrics, and community outreach efforts, with a focus on building trust, strengthening partnerships, and promoting shared accountability for student success.

In support of a safe and supportive working environment, the budget reflects a commitment to attracting, developing, and retaining high-quality staff through professional learning, clear expectations, and collaborative support systems. Additionally, the district continues to advocate for legislative priorities that enhance educational outcomes, including investments in teacher retention, student support personnel, school facilities, early childhood education, and career and technical education programs.

Overall, the fiscal year budget represents a strategic, data-driven approach that directly aligns financial resources with the district's long-term goals to ensure accountability while advancing student achievement and strengthening the overall quality of education for the community.

Strategic Alignment

Our budget priorities for FY 2025–2026 were developed through a comprehensive process involving students, staff, parents, and community input. These priorities align with NHCS's strategic goals:

The fiscal year 2025–2026 budget reflects our commitment to academic excellence, safety, and community engagement. Every dollar is allocated to support student success and staff well-being while ensuring fiscal responsibility.

New Hanover County Schools' budget is $340 million. This budget is funded primarily by the state, contributing 56%, followed by New Hanover County at 31%, federal sources at 9%, and other local revenues making up the remaining 4%.

New Hanover County Schools
Budget Timeline

DECEMBER/JANUARY

Budget Review
Evaluate Allotment Formulas
Identify Budget Priorities

FEBRUARY

Estimate Enrollment & Revenue
Staff Capital Outlay Recommendation
Enrollment Estimates
Finalize Budget Priorities

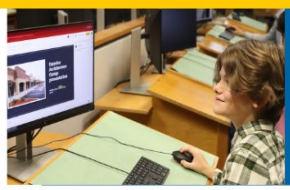
MARCH

Board Work Session
Revenue Estimates

APRIL

Finalize Superintendent's Budget Recommendation

MAY



Board Approval of County Budget Request
Budget Request Submitted to County Commissioners

JUNE

Provide Additional Information as Neded to County Commissioners
Approval of Budget Resolution

Enrollment and Revenue Impacts

Declining student enrollment remains a key driver of state revenue trends. Average Daily Membership (ADM) has decreased from 24,599 students in fiscal year 2025 to 23,760 students in fiscal year 2026, representing a decline of 839 students (3.4%). Because state funding is based on prior-year enrollment, this decline continues to place pressure on available revenue needed to maintain current services and support.

Available data indicates that enrollment declines are not only the result of increased competition from charter, private, or home schools, but also broader demographic trends, including declining birth rates. To align expenditures with declining enrollment, the fiscal year 2026–2027 budget includes a reduction of 57 positions, along with targeted adjustments through attrition.

New Hanover County Public School Units (PSUs)

Fiscal Year		% Total Membership	ADM	ADM Change	ADM% Change
2018-2019	New Hanover County Schools	92.83%	25,834		
	Charter Schools	7.17%	1,994		
	Totals		**27,828**	**-**	
2019-2020	New Hanover County Schools	92.97%	25,816	(18)	(0.07%)
	Charter Schools	7.03%	1,953	(41)	(2.06%)
	Totals		**27,769**	**(59)**	
2020-2021	New Hanover County Schools	91.51%	24,636	(1,180)	(4.57%)
	Charter Schools	8.49%	2,287	(334)	(17.10%)
	Totals		**26,923**	**(1,514)**	
2021-2022	New Hanover County Schools	91.46%	24,846	210	0.85%
	Charter Schools	8.54%	2,321	(34)	(1.49%)
	Totals		**27,167**	**176**	
2022-2023	New Hanover County Schools	91.19%	25,085	239	0.96%
	Charter Schools	8.81%	2,425	(104)	(4.48%)
	Totals		**27,510**	**135**	
2023-2024	New Hanover County Schools	90.92%	24,900	(185)	(0.74%)
	Charter Schools	9.08%	2,487	(62)	(2.56%)
	Totals		**27,387**	**(247)**	
2024-2025	New Hanover County Schools	90.21%	24,599	(301)	(1.21%)
	Charter Schools	9.79%	2,669	(182)	(7.32%)
	Totals		**27,268**	**(483)**	
2025-2026	New Hanover County Schools	89.84%	23,760	(839)	(3.41%)
	Charter Schools	10.16%	2,686	(17)	(0.64%)
	Totals		**26,446**	**(856)**	

Other New Hanover County Educational Options

Fiscal Year		% Total Membership	ADM	ADM Change	ADM% Change
2018-2019	Private School	58.90%	3,144		
	Home School	41.10%	2,194		
	Totals		**5,338**	**-**	
2019-2020	Private School	49.34%	3,164	(18)	(0.57%)
	Home School	50.66%	3,249	(41)	(1.87%)
	Totals		**6,413**	**(59)**	
2020-2021	Private School	52.29%	3,249	85	2.69%
	Home School	47.71%	2,964	285	8.77%
	Totals		**6,213**	**370**	
2021-2022	Private School	55.85%	3,464	215	6.62%
	Home School	44.15%	2,738	226	7.62%
	Totals		**6,202**	**441**	
2022-2023	Private School	63.15%	3,640	176	5.08%
	Home School	36.85%	2,124	614	22.43%
	Totals		**5,764**	**790**	
2023-2024	Private School	63.62%	3,687	47	1.29%
	Home School	36.38%	2,108	16	0.75%
	Totals		**5,795**	**63**	
2024-2025	Private School	68.76%	3,882	195	5.29%
	Home School	31.24%	1,764	344	16.32%
	Totals		**5,646**	**539**	

Fixed Costs Salary and Employee Benefits

New Hanover County Schools has significant fixed costs associated with employee salaries and benefits, as illustrated in the chart below. In addition to these personnel expenses, the district incurs fixed costs for utilities, insurance, and charter school payments. When combined, these obligations account for approximately 86% of the total Operating Budget.

Fiscal Year	Average Salary Increase	Retirement Rate	Health Insurance per Employee
2021-2022	2.50%	22.89%	$7,019
2022-2023	4.00%	24.50%	$7,397
2023-2024	4.00%	25.02%	$7,557
2024-2025	3.00%	24.04%	$8,095
2025-2026	3.00% *	24.67%	$8,500

** Increase for certified staff and Assistant Principals only*

Full-Time Equivalent by Year

Fiscal Year	FTE	FTE Change	FTE% Change
2021-2022	3,826	-	-%
2022-2023	3,702	(124)	(3.24%)
2023-2024	3,572	(130)	(3.51%)
2024-2025	3,376	(196)	(5.49%)
2025-2026	3,321	(55)	(1.63%)

Local Supplement Schedules

Certified Teachers & Instructional Support Supplements (no change from previous year)

	Base		Hard To Fill	
Years of Experience	Monthly Amount	Annual Amount	Monthly Amount	Annual Amount
0 - 4	$700	$7,000	$900	$9,000
5 - 9	$750	$7,500	$950	$9,500
10 - 14	$850	$8,500	$1,050	$10,500
15 - 19	$900	$9,000	$1,100	$11,000
20 - 24	$950	$9,500	$1,150	$11,500
25+	$1,000	$10,000	$1,200	$12,000

Assistant Principals Salary Supplements (no change from prior year)

	10.5 Month Annual			12 Month Annual		
Years of Experience	Elementary	Middle/ Alternative/ Early Colleges	Traditional High Schools	Elementary	Middle/ Alternative/ Early Colleges	Traditional High Schools
0 - 9	$8,400	$8,925	$9,450	$9,600	$10,200	$10,800
10 - 14	$9,450	$9,975	$10,500	$10,800	$11,400	$12,000
15 - 19	$9,975	$10,500	$11,025	$11,400	$12,000	$12,600
20 - 24	$10,500	$11,025	$11,550	$12,000	$12,600	$13,200
25+	$11,025	$11,550	$12,075	$12,600	$13,200	$13,800

Principals Salary Supplements (no change from prior year)

		Monthly Base			12 Month Annual		
Years of Experience	Step	Elementary	Middle/ Alternative/ Early Colleges	Traditional High Schools	Elementary	Middle/ Alternative/ Early Colleges	Traditional High Schools
0 - 9	1	$850	$1,050	$1,250	$10,200	$12,600	$15,000
10 - 14	2	$1,050	$1,250	$1,450	$12,600	$15,000	$17,400
15 - 19	3	$1,250	$1,450	$1,750	$15,000	$17,400	$21,000
20 - 24	4	$1,450	$1,750	$2,050	$17,400	$21,000	$24,600
25+	5	$1,750	$2,050	$2,450	$21,000	$24,600	$29,400

Beginning Budget per Budget Resolution for fiscal year ending June 30, 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total Expenses
Appropriation							
Instructional Services							
Regular Instructional Services	104,729,681	23,107,519	1,096,951	208,000	-	7,838,123	136,980,274
Special Populations Services	37,283,230	6,644,382	5,002,871	-	-	3,352,188	52,282,671
Alternative Programs And Services	4,585,752	1,846,886	6,251,507	-	-	5,109,076	17,793,221
School Leadership Services	9,773,314	10,216,368	9,333	-	-	-	19,999,015
Co-curricular Services	-	2,452,761	-	-	-	-	2,452,761
School-based Support Services	11,963,974	5,669,527	182,655	-	-	1,081,816	18,897,972
Total Instructional Services	**168,335,951**	**49,937,443**	**12,543,317**	**208,000**	**-**	**17,381,203**	**248,405,914**
System-wide Support Services							
Support And Development Services	292,257	2,906,887	29,232	-	-	116,136	3,344,512
Special Population Support And Development Services	309,861	315,136	72,468	-	-	172,844	870,309
Alternative Programs, Services Support And Development Services	349,136	1,017,930	63,010	-	-	492,730	1,922,806
Technology Support Services	604,028	6,095,494	-	1,327,252	-	-	8,026,774
Operational Support Services	13,619,026	28,251,402	42,848	274,201	-	869,289	43,056,766
Financial And Human Resources Services	855,984	8,141,695	347,115	-	-	849,047	10,193,841
Accountability Services	75,538	359,214	-	-	-	-	434,752
System-wide Pupil Support Services	8,447	663,973	-	-	-	-	672,420
Policy, Leadership And Public Relations Services	1,398,282	1,790,710	-	-	-	-	3,188,992
Total System-wide Support Services	**17,512,559**	**49,542,441**	**554,673**	**1,601,453**	**-**	**2,500,046**	**71,711,172**
Ancillary Services							
Nutrition Services	118,622	-	-	-	13,744,197	-	13,862,819
Total Ancillary Services	**118,622**	**-**	**-**	**-**	**13,744,197**	**-**	**13,862,819**
Non-programmed Charges							
Payments To Other Governmental Units	-	7,753,738	790,449	-	387,696	-	8,931,883
Scholarships	-	140,000	-	-	-	-	140,000
Total Non-programmed Charges	**-**	**7,893,738**	**790,449**	**-**	**387,696**	**-**	**9,071,883**
Capital Outlay							
Capital Outlay	-	-	-	5,206,265	-	-	5,206,265
Total Capital Outlay	**-**	**-**	**-**	**5,206,265**	**-**	**-**	**5,206,265**
Total Appropriation	**$185,967,132**	**$107,373,622**	**$13,888,439**	**$7,015,718**	**$14,131,893**	**$19,881,249**	**$348,258,053**

Beginning Budget per Budget Resolution for fiscal year ending June 30, 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted
Revenue							
Federal	-	-	13,888,439	-	12,207,880	821,931	26,918,250
Food Sales	-	-	-	-	1,903,629	-	1,903,629
New Hanover County	-	106,567,623	-	2,842,433	-	1,950,000	111,360,056
Other Revenue	-	805,999	-	-	10,000	13,352,152	14,168,151
State	185,967,132	-	-	4,173,285	10,384	3,757,166	193,907,967
Total Revenue	**$185,967,132**	**$107,373,622**	**$13,888,439**	**$7,015,718**	**$14,131,893**	**$19,881,249**	**$348,258,053**

Budget Comparison for Last 5 Fiscal Years All Funds

The five-year budget comparison reflects a period of transition for New Hanover County Schools (NHCS), shaped by declining enrollment, changing revenue sources, and increasing personnel costs. Total expenditures peaked at approximately $376.4 million in fiscal year 2024 and are projected to decline to $348.3 million in fiscal year 2027 before gradually increasing in the out-years based on projected assumptions.

Revenue Trends

Across all funds, revenue trends illustrate a shift in the composition of funding sources over the five-year period. State funding remains the District's largest revenue source, consistently exceeding $190 million annually, though growth has slowed and modest declines are projected in the near term due to enrollment reductions.

Federal revenue has declined significantly since fiscal year 2023, largely due to the expiration of pandemic-related funding, decreasing from approximately $65.1 million to $26.9 million by fiscal year 2027. This reduction represents one of the most significant changes in the District's overall funding landscape.

Local funding from New Hanover County has remained relatively stable with incremental increases over time, peaking above $114 million in fiscal year 2026 which includes prior year capital carryover before adjusting slightly in the adopted fiscal year 2027 budget. The fiscal year 2027 budget does not include capital carryover. These local appropriations continue to play a critical role in maintaining operational stability, particularly as other revenues decline.

Other revenue sources, including food sales and miscellaneous funding, show variability due to operational factors and program participation, reflecting the dynamic nature of enterprise and ancillary revenues.

Expenditure Trends

Expenditures across all funds remain heavily concentrated in personnel costs. Salaries and employer provided benefits together account for approximately 81% of total expenditures in fiscal year 2027, with salaries representing about $190.1 million and benefits totaling approximately $91.9 million.

While total expenditures fluctuate over the five-year period, the composition of spending remains consistent:

- Salaries represent the largest expenditure category
- Benefits continue to increase as a share of total costs
- Non-personnel costs, including purchased services and supplies, show variability tied to operational adjustments and funding availability

Purchased services and supplies both declined in recent years, reflecting adjustments aligned with reduced funding levels and enrollment trends. Capital outlay expenditures fluctuate significantly year to year, consistent with the timing of major projects and available funding sources.

State Public School Fund

The State Fund continues to be the primary driver of the District's operating budget, representing approximately 61% of total funding and supporting a workforce where roughly 86% of expenditures are dedicated to salaries and benefits.

Over the five-year period, State revenue has been directly impacted by declining Average Daily Membership (ADM), consistent with the State's funding methodology of allocating resources based on prior year enrollment ("funding in arrears"). The loss of 301 students from fiscal year 2024 to 2025, followed by an additional decline of 839 students from fiscal year 2025 to 2026, has contributed to reduced State allocations reflected in fiscal year 2026 and projected fiscal year 2027 budgets.

In addition to enrollment impacts, the District experienced a reduction in funding beginning in fiscal year 2025 due to the loss of approximately $2.3 million in State funds for supplemental teacher compensation as County property values exceeded the State funding formula threshold.

At the same time, expenditure pressures continue to grow. State mandated salary increases, including a 3% increase for certified staff in fiscal year 2026 and a projected 3% increase for all employees in fiscal year 2027, combined with rising employer benefit rates, have significantly increased personnel costs. Retirement contribution rates are projected to rise to 25.67%, and employer paid health insurance is expected to continue increasing on a per employee basis.

These dynamics present a structural challenge: revenues are declining due to enrollment trends while expenditures continue to rise due to mandated compensation increases. As a result, the District must continuously evaluate staffing levels and operational structures to maintain balance while preserving instructional services.

Capital Outlay Fund

The Capital Outlay Fund demonstrates variability over the five-year period due to its project based nature. Unlike operating funds, expenditures in this fund fluctuate based on the timing and scope of approved capital projects and the availability of funding sources.

Revenue in this fund is primarily supported through county appropriations and State lottery proceeds allocated through the Public School Building Capital Fund (PSBCF). Lottery revenues, distributed quarterly and budgeted in the subsequent fiscal year, introduce timing differences that contribute to year-to-year fluctuations.

Over the five-year period, county support has increased to address critical infrastructure needs, including major repairs at New Hanover High School. The adopted fiscal year 2027 budget includes a modest increase in county funding of approximately $238,000 to support priority projects such as equipment replacement and facility system upgrades.

Capital outlay expenditures reflect the District's continued investment in maintaining safe and functional learning environments. Fluctuations in this category are expected and align with the lifecycle of major capital improvements and equipment replacement schedules.

Long-Term Outlook

The five-year comparison highlights a clear trend:

- Declining enrollment is reducing State revenue
- Federal funding has significantly decreased following one time stimulus support
- Personnel costs continue to grow due to mandated salary and benefit increases
- NHCS and New Hanover County Board of Commissioners will include on the November 2026 ballot, a referendum for a general obligation bond.

These factors create ongoing pressure on the District's financial structure. While expenditures are being adjusted to align with available resources, fixed costs and minimum staffing requirements limit the magnitude of reductions that can be achieved without impacting operations.

Looking ahead, sustaining current service levels will require continued strategic planning, including alignment of staffing with enrollment trends, prioritization of core instructional services, and careful management of capital and operational expenditures.

Capital Project Carryforward

The following capital projects were approved in prior fiscal years and are not expected to be completed by June 30, 2026. As a result, these projects will continue into Fiscal Year 2026–2027.

In accordance with budgetary procedures, the remaining balances associated with these projects are not included in the initial budget ordinance presented in this document. Upon completion of Fiscal Year 2025–2026 financial closing, any unexpended project balances will be brought forward to the NHCS Board of Education for approval through a budget amendment to authorize carryforward into the subsequent fiscal year.

The projects listed below represent those anticipated to carry forward into Fiscal Year 2026–2027.

- Sea Tech High Renovation & Improvements (90458)
- Porters Neck Elementary Modular Unit (90486)
- Holly Tree Elementary Building Envelope Repairs (90499)
- Playground Equipment (90500)
- Annual Roof Repairs (90501)
- Direct Digital Computerized Controls for HVAC systems (90502)
- Flooring Replacement (90504)
- Contamination Remediation (96295)
- Winter Park Elementary Replace sewer lift station (96298)
- Roof Repairs (96299)
- Minnie Evans Performing Arts Center Stage Floor & Curtain Replacement (96314)
- Minnie Evans Performing Arts Center Equipment Replacement (96315)
- Floor Replacement (96316)
- Alderman Elementary Fence (96505)
- Ogden Elementary Drainage Repair (96507)
- Stage Curtains Treatments (96508)
- Alderman Elementary Freezer Replacement (96509)
- Bellamy Elementary Freezer Replacement (96510)
- Furniture and Equipment Replacement (98001)
- Vehicle Replacement (98004)

New Capital Projects Fiscal Year 2026–2027

The following capital projects are included in the Fiscal Year 2026–2027 initial budget ordinance and represent investments in the ongoing maintenance, safety, and operational needs of New Hanover County Schools. These projects reflect those deemed necessary to address critical infrastructure needs, maintain existing facilities, and support the instructional environment.

The projects listed below represent new capital outlay initiatives for funding in Fiscal Year 2026–2027.

- Transportation Hub Underground Storage Tanks Removal (90505)
- Annual Roof Repairs (90506)
- School Nutrition Warehouse Large Freezer Replacement (90507)
- Freezer Replacements at four schools (90508)
- Snipes Elementary Cooling Towers Replacement (96511)
- Veterans Park Cooling Towers, Sweeper System and Filtration System Repairs (96512)
- Freeman Elementary Chiller Replacement (96513)
- Flashers Controls Replacement (96514)
- Access Controls Replacement (96517)
- Williston Middle Building Envelope Repairs (96518)
- Trask Middle New Dug Outs for Baseball Field (96519)
- M.C. Williams Elementary Re-roof Covered Walkway (96520)
- Concrete and Asphalt Sidewalk Repairs (96521)
- Desktop/Laptop and Ipad Replacements (97055)
- Intercom Annual Sustainability Replacement (97056)
- Furniture and Equipment Replacement (98001)
- Vehicle Replacement (98004)

All Funds Combined Budget Summary

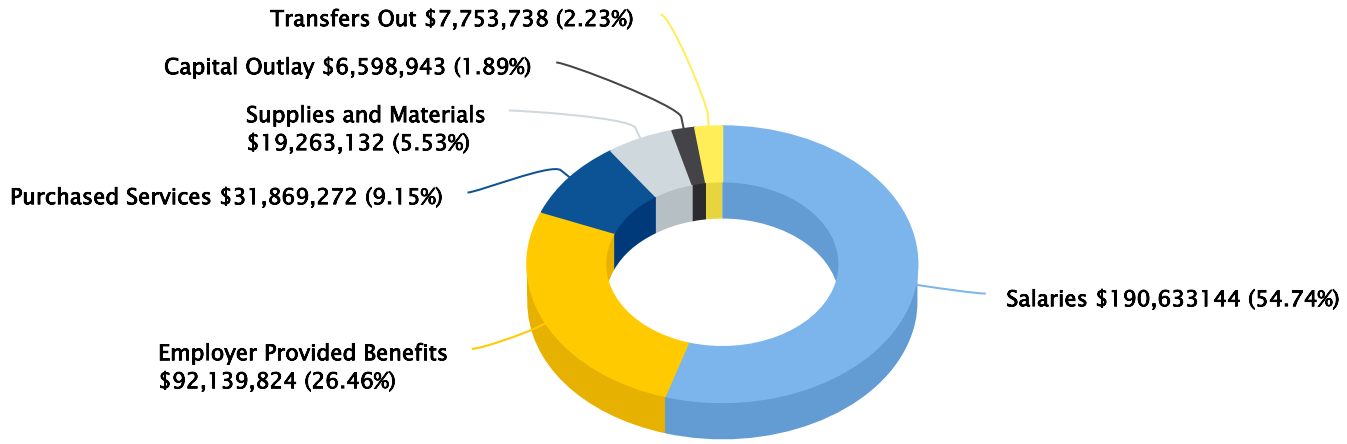
Revenue By Source	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	65,076,314	64,369,010	31,144,632	31,898,496	26,918,250	26,375,353	33,160,553	24,450,650
Food Sales	3,206,580	2,446,079	2,364,358	2,400,224	1,903,629	1,676,954	1,413,855	1,150,756
New Hanover County	98,501,430	101,757,723	111,080,651	114,377,333	111,360,056	115,205,681	108,262,385	116,951,646
Other Revenue	8,912,964	11,572,191	11,294,454	22,575,591	14,168,151	4,473,080	3,666,921	2,814,595
State	186,484,093	194,382,885	196,083,393	196,942,262	193,907,967	200,763,324	203,647,421	206,531,519
Fund Balance Appropriated/ (Transfer In)	3,517,656	1,919,024	(4,090,303)	-	-	6,801,445	8,886,369	9,971,293
Total Expenditures by Object	**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,906**		**$355,295,837**	**$359,037,504**	**$361,870,459**

Expenditure by Object	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	198,414,432	201,598,553	191,900,206	191,363,491	190,633,144	191,930,902	192,227,014	190,923,126
Employer Provided Benefits	85,433,732	87,185,674	85,376,086	91,407,864	92,139,824	95,765,493	98,982,015	102,161,189
Purchased Services	37,990,661	36,543,024	29,169,873	37,745,877	31,869,272	25,224,916	24,278,981	23,512,071
Supplies and Materials	27,804,999	30,465,331	18,844,047	25,277,451	19,263,132	22,548,048	23,610,898	24,913,329
Capital Outlay	9,019,235	13,458,433	14,575,360	14,945,190	6,598,943	11,828,130	11,770,882	12,023,664
Transfers Out	7,035,978	7,195,897	8,011,612	7,454,033	7,753,738	7,998,348	8,167,714	8,337,080
Total Expenditures by Object	**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,906**		**$355,295,837**	**$359,037,504**	**$361,870,459**

	Expenditure By Function	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	138,076,866	145,623,358	138,336,085	143,055,085	136,980,274
52XXX	Special Populations Services	47,467,261	49,362,863	47,133,065	56,127,552	52,282,671
53XXX	Alternative Programs and Services	26,984,226	22,652,727	17,889,177	19,750,074	17,793,221
54XXX	School Leadership Services	18,376,428	19,463,830	18,875,590	19,673,028	19,999,015
55XXX	Co-Curricular Services	2,265,607	2,384,106	2,387,236	2,513,308	2,452,761
58XXX	School-Based Support Services	21,897,014	20,753,398	18,440,150	19,441,176	18,897,972
61XXX	Support and Development Services	4,013,857	3,650,337	2,869,702	3,599,491	3,344,512
62XXX	Special Population Support and Develop Services	920,591	518,986	530,743	780,641	870,309
63XXX	Alter Progs and Services Supp and Develop Ser	1,895,415	2,243,483	1,988,428	2,075,033	1,922,806
64XXX	Technology Support Services	13,854,546	14,930,487	5,421,984	7,448,674	8,026,774
65XXX	Operational Support Services	42,289,884	43,606,996	40,562,028	41,933,332	43,056,766
66XXX	Financial and Human Resource Services	9,079,732	9,621,146	9,029,640	10,252,868	10,193,841
67XXX	Accountability Services	620,188	631,843	398,261	923,716	434,752
68XXX	System-Wide Pupil Support Services	737,933	751,700	603,899	644,878	672,420
69XXX	Policy, Leadership and Public Relations Services	3,760,368	3,895,664	3,534,524	3,763,723	3,188,992
71XXX	Community Services	57,782	114,314	73,378	124,368	-
72XXX	Nutrition Services	14,422,333	14,381,187	16,803,118	14,193,863	13,862,819
81XXX	Payments to Other Governmental Units	11,598,067	12,350,910	9,131,243	9,110,318	8,931,883
82XXX	Federal Grant Set Aside	-	-	-	37,844	-
83XXX	Debt Service	390,348	535,479	307,570	-	-
85XXX	Contingency	-	-	-	-	-
87XXX	Scholarships	108,817	88,500	75,917	214,796	140,000
90XXX	Capital Outlay	6,881,775	8,885,598	13,485,446	12,530,139	5,206,265
	Total Expenditures by Object	**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,907**	**$348,258,053**

Current Year Expenditures By Object

Proposed 26-27 Budget



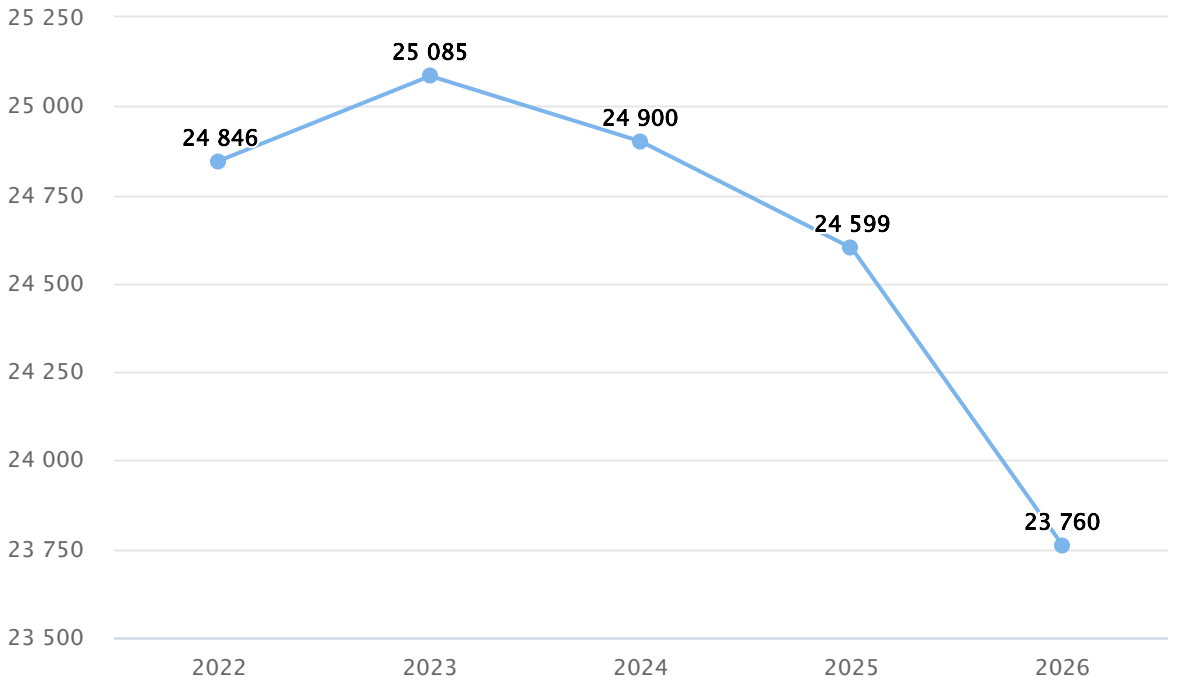
Student Enrollment Trends and Forecast

New Hanover County Schools budget development process begins with an analysis of projected student enrollment due to the significant impact enrollment has on funding, staffing, and resource allocations. Many state and federal programs revenue allocations are distributed on a per-pupil basis either total number of students or based on number of students in certain categories. Therefore, changes in student enrollment can materially affect the financial resources available in any given year. Developing enrollment projections beyond the upcoming fiscal year supports long-range financial planning and helps mitigate the risk of unexpected funding fluctuations.

Enrollment projections, by nature, are estimates and cannot account for unforeseen or extraordinary events, such as public health emergencies, major policy changes, or sudden economic shifts. While projections are subject to a degree of uncertainty, applying appropriate statistical methods allows NHCS to identify trends and produce reasonable estimates with an acceptable margin of error. For this reason, NHCS utilizes a cohort survival methodology based on multiple years of actual enrollment data.

Year	Kind	1	2	3	4	5	6	7	8	9	10	11	12	Total
2022	1,815	1,788	1,812	1,860	1,766	1,817	1,718	1,859	1,868	2,586	2,133	2,063	1,761	24,846
2023	1,585	1,823	1,897	1,809	1,835	1,858	1,818	1,723	1,741	2,290	2,263	2,357	2,086	25,085
2024	1,691	1,858	1,886	1,829	1,813	1,848	1,718	1,761	1,756	2,388	2,148	2,228	1,976	24,900
2025	1,679	1,741	1,873	1,892	1,840	1,795	1,764	1,740	1,783	2,231	2,145	2,052	2,064	24,599
2026	1,630	1,661	1,705	1,854	1,856	1,794	1,693	1,754	1,755	2,124	1,943	2,052	1,939	23,760

Student Historical Data



Taxing Authority and Governance

New Hanover County Schools (NHCS) does not have independent taxing authority under North Carolina law. The school system is governed by an elected Board of Education and relies on appropriations from New Hanover County, the State of North Carolina, and federal sources to fund its operations.

Ad valorem property taxes are levied, collected, and administered by New Hanover County. County appropriations to NHCS are funded from an undivided pool of County revenues, which includes property taxes, sales taxes, and other revenue sources. While no single revenue source is dedicated exclusively to school funding, property taxes represent the largest share of County revenues and are the primary mechanism available to the County to generate additional revenue to support increased expenditures, including public education.

NHCS is not a component unit of another governmental entity and does not have any component units. Financial information presented in this section is provided to explain the County's primary source of revenue that supports the school system's operating and capital needs, rather than to imply taxing or revenue setting authority by the District.

Ad Valorem (Property) Tax

According to the New Hanover County's Adopted Budget for Fiscal Year 2025-2026, ad valorem (property) tax is the County's largest revenue source, comprising 53 percent of revenues in the Modified General Fund. Ad valorem tax is a tax on real and personal property based on the value of the property as a marketable item. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, aircraft and business personal property.

Appraisals determine the values of real property. By North Carolina state statute, the county must carry out a revaluation of property a minimum of once every eight years. This budget captures the most recent revaluation which took effect January 1, 2025. The North Carolina Department of Revenue assesses the values of public service companies every year.

Outside of revaluation years, new construction, additions to existing structures and splits of parcels drive growth in the tax base. With the revaluation, $29.8 billion was added to the total tax base, bringing it to $81.4 billion. The growth rate since the last revaluation has been an average of 2.32 percent annually.

The values of the personal property and vehicles portion of the tax base are determined using pricing guides and vehicle valuation guidelines based on characteristics such as size, make, model and year.

Each year, the Board of County Commissioners establishes a tax rate. This rate, multiplied by the assessed value of all eligible property in the county, adjusted by the estimated collection rate, equals the amount of budgeted current ad valorem taxes.

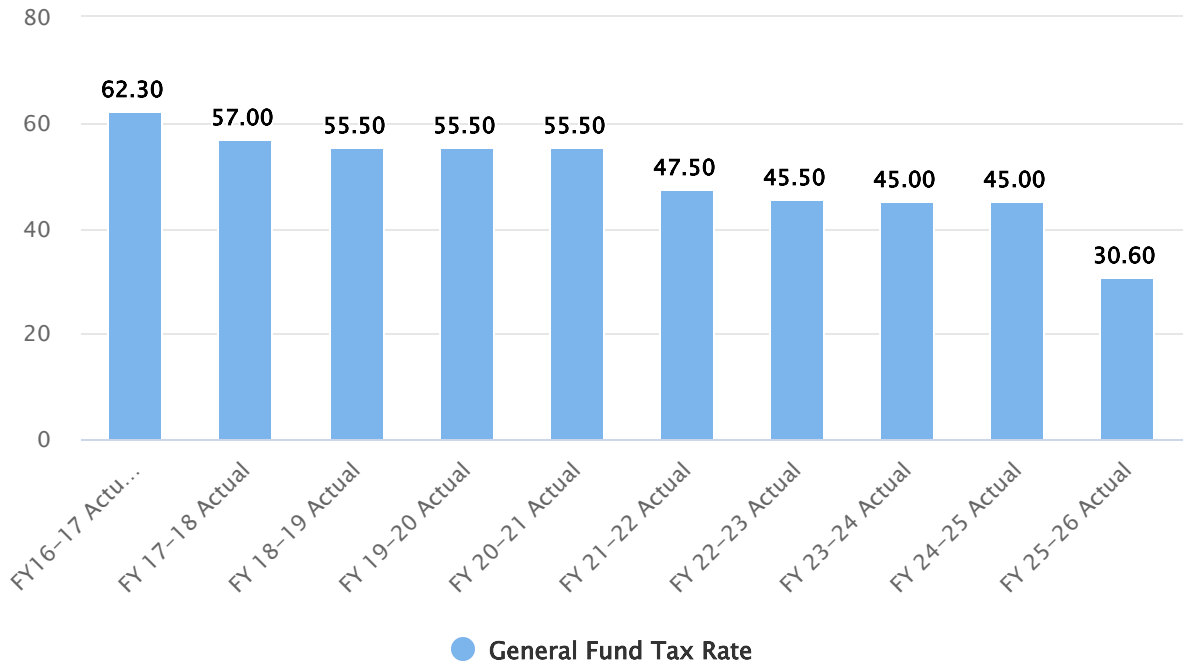
The FY25-26 tax rate is 30.6 cents per $100 valuation, which reflects a decrease from FY24-25, but a slight increase over the statutory revenue neutral rate of 29.2 cents per $100 valuation.

Funds generated by 1.10 cents of the 30.6 cents tax rate are budgeted in a Debt Service Fund to fund the debt service on the 2006 Parks bonds, 2008 Cape Fear Community College bonds, and the 2014 New Hanover County Schools bonds.

The county's property tax collection rate continues to be one of the highest in the state and consistently exceeds 99 percent of the levy billed, with an estimated collection rate of 99.60 percent for FY25-26. In FY25-26, every one cent of the Modified General Fund property tax rate generates approximately $8.1 million in revenue.

Ad valorem taxes on real estate and other personal property, excluding motor vehicles, become legally due on September 1 and, if not paid by January 5, interest is applied. The interest rate is two percent for the month of January and 0.75 percent per month for February through December, totaling an annual interest rate of 10.25 percent.

Property Tax Rate



	FY2026 Adopted Budget	FY2027 Projected Budget	FY2028 Projected Budget	FY2029 Projected Budget	FY2030 Projected Budget	FY2031 Projected Budget
Ad Valorem Taxes	$249,899,955	$255,522,704	$261,271,965	$267,150,584	$273,161,472	$279,307,605

Source: New Hanover County 2025-2026 Adopted Budget

Sales Tax

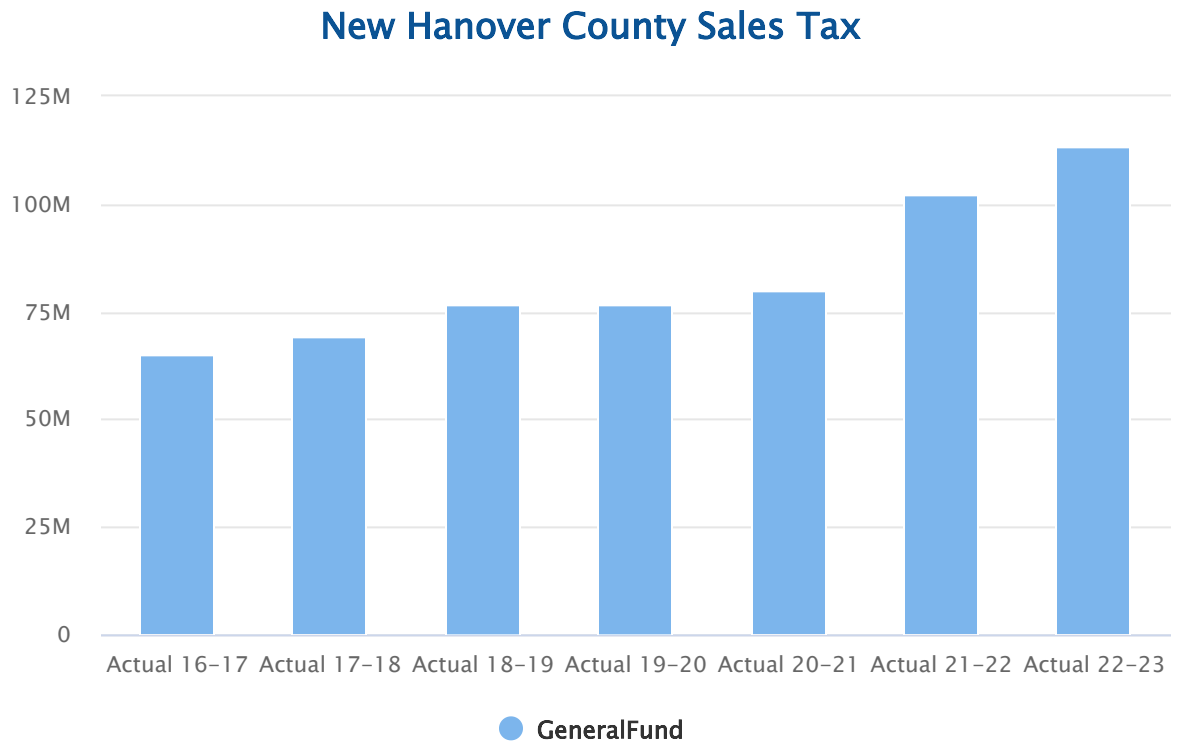
According to New Hanover County's Adopted Budget for Fiscal Year 2025–2026, the county's second largest source of revenue is sales tax. All North Carolina counties are authorized to levy four sales taxes: A county one-cent (Article 39), two local option one-half cent sales taxes (Articles 40 and 42), and one local option one quarter cent sales tax (Article 46). New Hanover County currently levies all four authorized sales taxes.

The State of North Carolina collects sales tax on retail sales, certain services, leases of tangible personal property, and on the rental of hotel and motel rooms. The state distributes the proceeds to the county, either on a per capita or point-of-sale basis as stipulated by the statutes. The process of collecting and allocating sales tax creates a significant lag in the receipt of sales tax revenues. July "sales" are "collected" by the state in August and are processed and "allocated" in September, with a local government distribution made on or before October 15. The October payment is the first month's sales tax distribution credited to the July-June fiscal year. Therefore, local government sales tax distributions in any given month reflect the actual sales made three months prior.

On October 1, 2009, Article 42 changed to a point-of-sale basis from a per capita basis. Since New Hanover County is a retail center, this increased the receipts from Article 42 in New Hanover County. By statute, 60 percent of Article 42 proceeds must fund school district capital outlay or debt service on school district construction projects.

The FY25-26 budget is $117 million for the Modified General Fund, an increase of 1 percent over the FY24-25 estimated actual receipts.

The Board of Commissioners has elected to distribute Article 39, 40 and 42 sales taxes between New Hanover County, the City of Wilmington, and the municipalities of Carolina Beach, Kure Beach and Wrightsville Beach using the ad valorem method. New Hanover County is not required (or authorized) to share Article 46 sales tax and, therefore, retains all proceeds. Currently, the total combined state and local sales tax rate is 7.0 percent.



	FY2026 Adopted Budget	FY2027 Projected Budget	FY2028 Projected Budget	FY2029 Projected Budget	FY2030 Projected Budget	FY2031 Projected Budget
Sales Tax	$117,446,172	$120,969,557	$124,598,644	$128,336,603	$132,186,701	$136,152,302

Source: New Hanover County 2025-2026 Adopted Budget

Include Personnel Resource Changes and Reasons for Changes

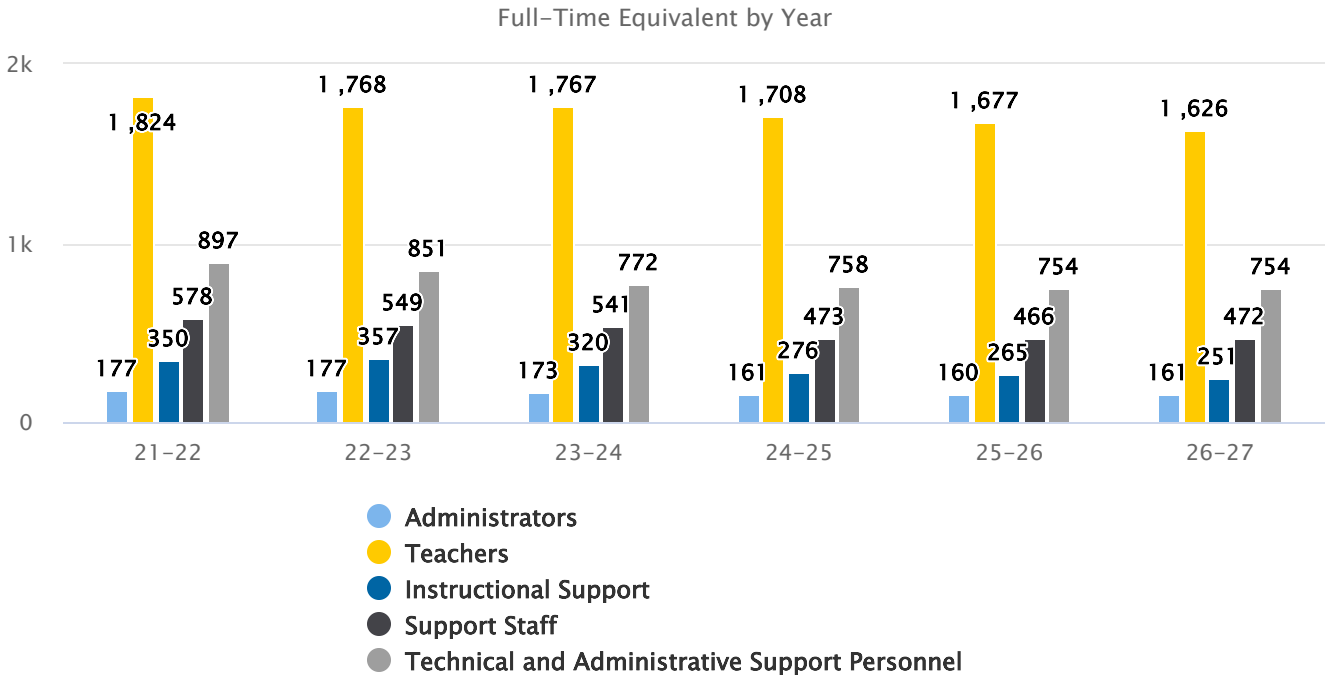
In the fiscal year 2026-2027 budget position reductions were required due to continued student enrollment declines which have a direct impact on state funding. NC Department of Instruction uses a funding in arrears model to fund Public School Units. This model uses student average daily membership based on the actual ADM from prior year for the upcoming fiscal year. This model gives PSU time to react to declines in enrollment. Since NHCS enrollment declines by 839 students during the 2025-2026 fiscal year this state revenue reduction will impact positions in fiscal year 2026-2027. The table below shows the historical trends in various employee groups.

Position Summary by Type

Full-Time Equivalent (FTE) by Year

Object	Description	Actual 2021-2022	Actual 2022-2023		Actual 2024-2025	Revised 2025-2026	Adopted 2026-2027
Administrators							
51110	Superintendent	1.0	1.0	1.0	1.0	1.0	**1.0**
51130	Director / Supervisor	69.0	69.0	65.0	58.7	57.7	**59.3**
51140	Principal	42.0	42.0	42.0	42.0	42.0	**42.0**
51150	Finance Officer	1.0	1.0	1.0	1.0	1.0	**1.0**
51160	Assistant Principal	58.0	58.0	58.0	53.7	53.0	**53.0**
51180	Asst Superintendent	6.0	6.0	6.0	5.0	5.0	**5.0**
	Total Administrators	**177.0**	**177.0**	**173.0**	**161.4**	**159.7**	**161.3**
Teachers							
51210	Teacher	1,802.0	1,745.5	1,745.0	1,689.5	1,658.7	**1,608.1**
51230	JROTC Teacher	8.0	8.0	8.0	8.0	8.0	**8.0**
51240	Foreign Exchange Teacher	14.0	14.0	14.0	10.0	10.0	**10.0**
	Total Teachers	**1,824.0**	**1,767.5**	**1,767.0**	**1,707.5**	**1,676.7**	**1,626.1**
Instructional Support							
51310	Instructional Support	190.4	199.5	190.0	170.3	164.6	**164.2**
51320	Speech / Audiologist	34.8	33.0	34.4	34.4	34.2	**34.2**
51330	Psychologist	19.6	19.6	18.6	18.6	18.0	**18.6**
51350	Instructional Facilitators	105.0	105.0	76.7	52.5	48.5	**33.5**
	Total Instructional Support	**349.8**	**357.1**	**319.7**	**275.9**	**265.4**	**250.5**
Support Staff							
51420	Teacher Assistant	452.0	425.2	426.0	374.0	368.0	**377.0**
51430	Tutor	12.5	10.5	11.4	14.1	15.0	**7.1**
51440	Interpreter,Braillist,Translator	11.0	11.0	10.0	10.0	9.0	**13.0**
51450	Therapist	17.6	17.6	17.5	17.5	17.0	**17.0**
51460	School-Based Specialist	39.5	39.5	26.7	21.4	21.2	**20.4**
51470	Bus Monitor	44.2	44.2	48.9	35.9	35.4	**37.5**
51480	Non-Certified Instructor	1.0	1.0	-	-	-	-
	Total Support Staff	**577.8**	**549.0**	**540.5**	**472.9**	**465.7**	**472.0**
Technical and Administrative Support Personnel							
51510	Office Support	214.0	214.0	210.4	198.4	197.2	**192.7**
51520	Technician	41.5	41.5	31.5	31.5	30.5	**30.5**
51530	Admin Specialist	20.0	20.0	13.0	12.0	13.0	**12.0**
51710	Driver	133.3	118.0	107.3	107.3	105.1	**104.6**
51730	Custodian	218.0	218.0	197.5	196.5	196.5	**199.5**
51740	Cafeteria Worker	121.7	116.7	95.5	96.0	93.1	**94.1**
51750	Skilled Trades	108.1	78.6	72.9	72.9	72.4	**72.9**
51760	Cafeteria Manager	40.9	44.5	43.6	43.6	45.6	**47.6**
	Total Technical and Admin Support	**897.4**	**851.3**	**771.8**	**758.3**	**753.5**	**754.0**
	Grand Total	**3,826.0**	**3,701.8**	**3,572.0**	**3,375.9**	**3,320.9**	**3,264.0**

Position Summary by Object



New Hanover County Debt

New Hanover County provides financial resources for the acquisition, construction and renovation of facilities for the District. These appropriations are funded through restricted sales tax revenues and proceeds from county issued bonds designated for public school construction. State lottery proceeds may also be used.

While school facilities are owned and operated by the district, the associated debt service obligations remain the responsibility of New Hanover County.

The charts below show the outstanding debt for the District.

New Hanover County Board of Education, North Carolina - Outstanding Debt By Type
Last Ten Fiscal Years (Unaudited)

Fiscal Year	Financed Purchases	Lease Liabilities	Installment Purchase
2016	58,069	-	364,958
2017	-	-	1,228,138
2018	-	-	983,523
2019	-	-	468,603
2020	-	-	355,426
2021	-	-	605,973
2022	-	-	231,025
2023	-	1,328,334	159,320
2024	-	1,019,389	535,478
2025	-	695,506	227,909

Source: NHCS Annual Comprehensive Financial Report For Fiscal Year Ending June 30, 2025

Average Daily Membership and State Allotment Trends

While Average Daily Membership (ADM) has declined in recent years, State allotments have generally increased due to State mandated salary adjustments and rising employer benefit costs.
Average Daily Membership (ADM) is a primary driver of the State funding model. The table below illustrates ADM trends alongside corresponding State allotments over the period presented.

Caution should be exercised when comparing ADM data for fiscal years 2020–2021 and 2021–2022 to prior and subsequent years, as these figures reflect atypical conditions resulting from the COVID-19 pandemic. During this period, the State implemented a "hold harmless" provision for ADM, allowing school districts to be funded based on a State-projected ADM rather than actual enrollment. This approach mitigated the immediate financial impact of enrollment declines.

Beginning in fiscal year 2022–2023, State funding reverted to an actual enrollment basis, and the full financial impact of prior enrollment losses was realized in State allotments.

In fiscal year 2024–2025, the State implemented a funding-in-arrears model for Public School Units (PSUs). Under this approach, allotted ADM for the budget year is based on actual ADM from the first two months of the prior year. If a PSU's actual ADM exceeds the allotted ADM in the current year, the State provides an additional allotment. No adjustment is made if actual ADM falls below the allotted ADM. This model creates a lag in funding adjustments and may delay the full financial impact of enrollment changes.

The District has experienced a gradual decline in student enrollment since fiscal year 2022–2023. This trend reflects a combination of factors, including shifts in family educational preferences (such as charter schools, home schooling, and private schools), increases in the local cost of living prompting some families to relocate to surrounding counties, and broader demographic trends such as declining birth rates.

Available data indicates that enrollment in charter schools, home schools, and private schools has remained relatively stable over the past two years, with only modest fluctuations. This suggests that the District's enrollment decline is influenced by multiple factors rather than a single driver.

Although total State allotments increased during much of this period, this growth is largely attributable to State mandated salary adjustments and increases in employer benefit costs, which have driven higher per pupil funding levels. The decrease

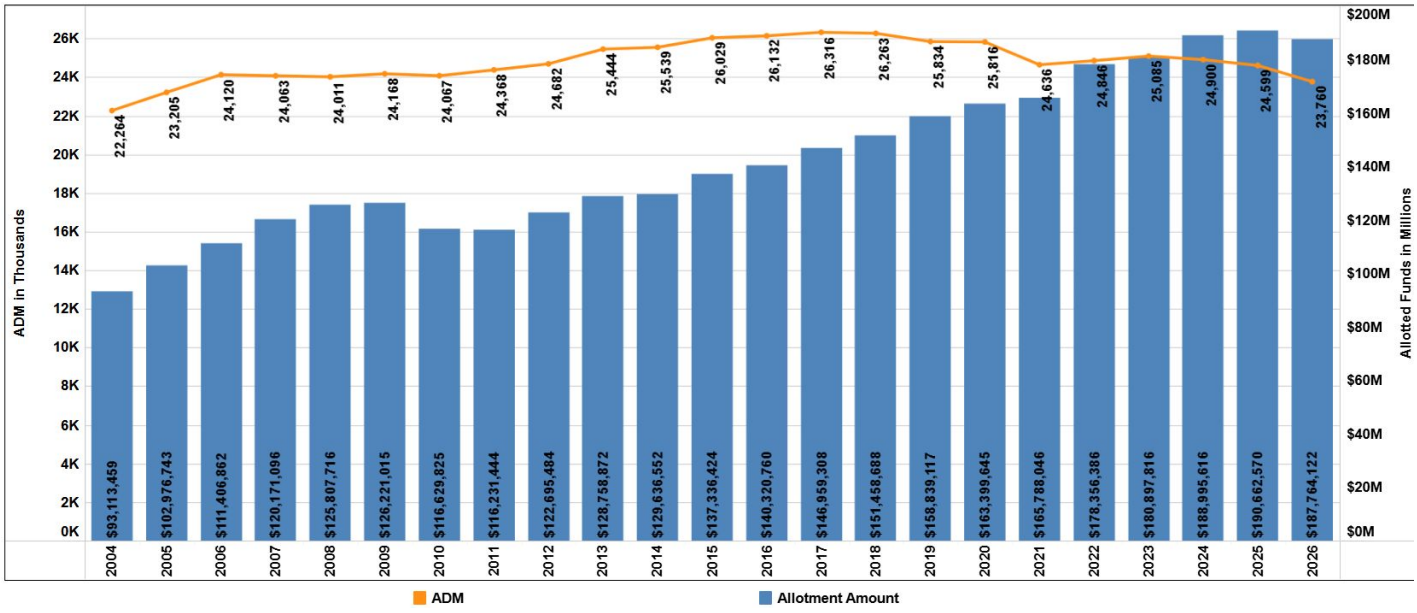
in State allotments in fiscal year 2025–2026 reflects continued declines in ADM as funding aligns more closely with actual enrollment.

Over the past eight years, NHCS ADM has declined by approximately 8 percent, while State revenue has increased by 18.3 percent. By comparison, statewide enrollment declined by approximately 1.7 percent over the same period, while State funding for public schools increased by 26.5 percent.

In fiscal year 2025–2026, NHCS enrollment declined by 839 students, or approximately 3.4 percent, compared to the prior year, while total State ADM decreased by approximately 1.3 percent.

Year	ADM	State Allotment
2017	26,316	$146,959,307.88
2018	26,263	$151,458,687.96
2019	25,834	$158,839,116.60
2020	25,816	$163,399,645.46
2021	24,636	$165,788,045.75
2022	24,846	$178,356,385.95
2023	25,085	$180,897,815.64
2024	24,900	$188,995,616.46
2025	24,599	$190,662,570.33
2026	23,760	$187,764,121.68

Source: NCDPI DART Analytics and Reporting Tools



Source: NCDPI DART Analytics and Reporting Tools F2

Per Pupil Expenditures

Per pupil expenditure data provides important context for understanding how education funding has evolved over time and the relative contributions of State, federal, and local funding sources. The table below presents historical per pupil expenditures across these funding categories, illustrating both overall growth in per-student investment and shifts in the composition of funding. When reviewed alongside ADM and State allotment trends, this data highlights the impact of policy decisions, economic conditions, and external funding sources on total education funding at both the State and local levels.

The significant increase in per pupil expenditures from fiscal years 2020–2021 through 2023–2024 is largely attributable to temporary federal funding provided in response to the COVID-19 pandemic. These federal grants substantially increased the federal share of total funding during this period. The majority of this temporary funding concluded in fiscal year 2024–2025, resulting in a decline in the federal share in subsequent years.

Local funding has continued to increase despite declining student enrollment. New Hanover County Schools maintains a policy of aligning local employee compensation adjustments with those provided by the State for State funded employees, including salary increases and rising employer paid benefit costs. County appropriations have also incorporated inflationary adjustments to support ongoing operations.

In addition to maintaining competitive compensation, New Hanover County has made targeted investments to support student and staff needs. This includes funding for the Safe and Civil Schools initiative, which provides professional development to help staff foster a positive and supportive learning environment. This evidence-based training equips educators with strategies to de-escalate behavioral situations and reinforces the District's commitment to student well-being.

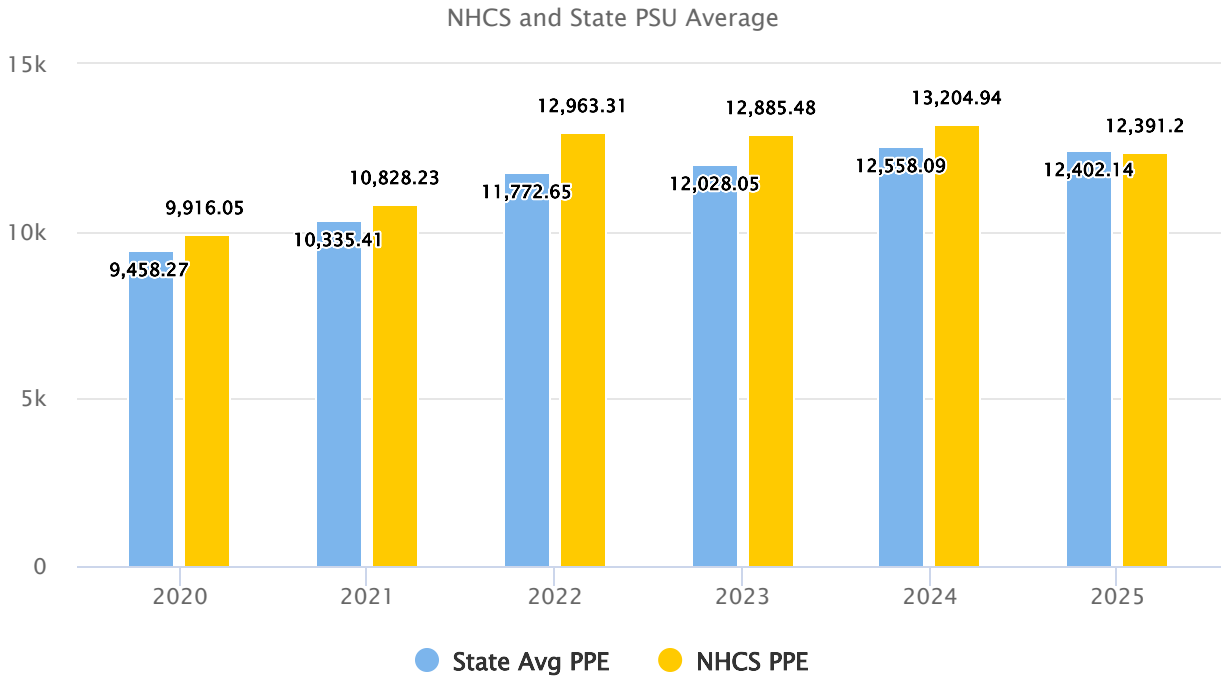
Historical Per Pupil Expenditures

District Expenditures excluding Child Nutrition

Year	State PPE	State Rank	Federal PPE	Federal Rank	Local PPE	Local Rank	Total PPE	Total Rank
2004	4,374.60	105	543.26	63.00	2,219.02	7	7,136.88	38
2005	4,469.73	105	681.63	44.00	2,407.28	7	7,558.64	40
2006	4,601.32	107	665.76	50.00	2,372.95	9	7,640.03	46
2007	5,052.55	102	645.95	51.00	2,631.76	7	8,330.26	38
2008	5,360.41	101	607.55	59.00	2,958.50	7	8,926.46	33
2009	5,247.03	113	605.46	73.00	2,907.87	9	8,760.36	46
2010	4,909.72	104	937.88	84.00	2,495.21	13	8,342.81	61
2011	4,894.70	103	1,158.84	52.00	2,317.85	13	8,371.39	56
2012	5,158.56	99	576.09	107.00	2,426.65	12	8,161.30	65
2013	5,120.70	104	657.91	77.00	2,469.60	16	8,248.21	66
2014	5,166.14	104	643.72	68.00	2,637.87	16	8,447.73	58
2015	5,340.04	105	620.47	73.00	2,578.39	16	8,538.90	60
2016	5,456.04	103	535.33	95.00	2,708.67	14	8,700.04	59
2017	5,697.38	103	570.86	89.00	2,998.36	11	9,266.60	48
2018	5,820.03	105	585.59	79.00	3,042.28	12	9,447.90	51
2019	6,214.91	104	548.94	83.00	3,425.29	8	10,189.14	43
2020	6,372.77	102	525.14	93.00	3,018.14	11	9,916.05	55
2021	6,872.13	102	627.16	102.00	3,328.94	10	10,828.23	52
2022	7,280.45	95	1,760.15	77.00	3,922.71	8	12,963.31	44
2023	7,209.90	105	1,647.24	68.00	4,028.34	9	12,885.48	51
2024	7,399.48	108	1,720.56	63.00	4,084.90	9	13,204.94	59
2025	7,792.15	99	565.61	102.00	4,033.43	17	12,391.20	70

Source: North Carolina Public Schools Statistical Profile

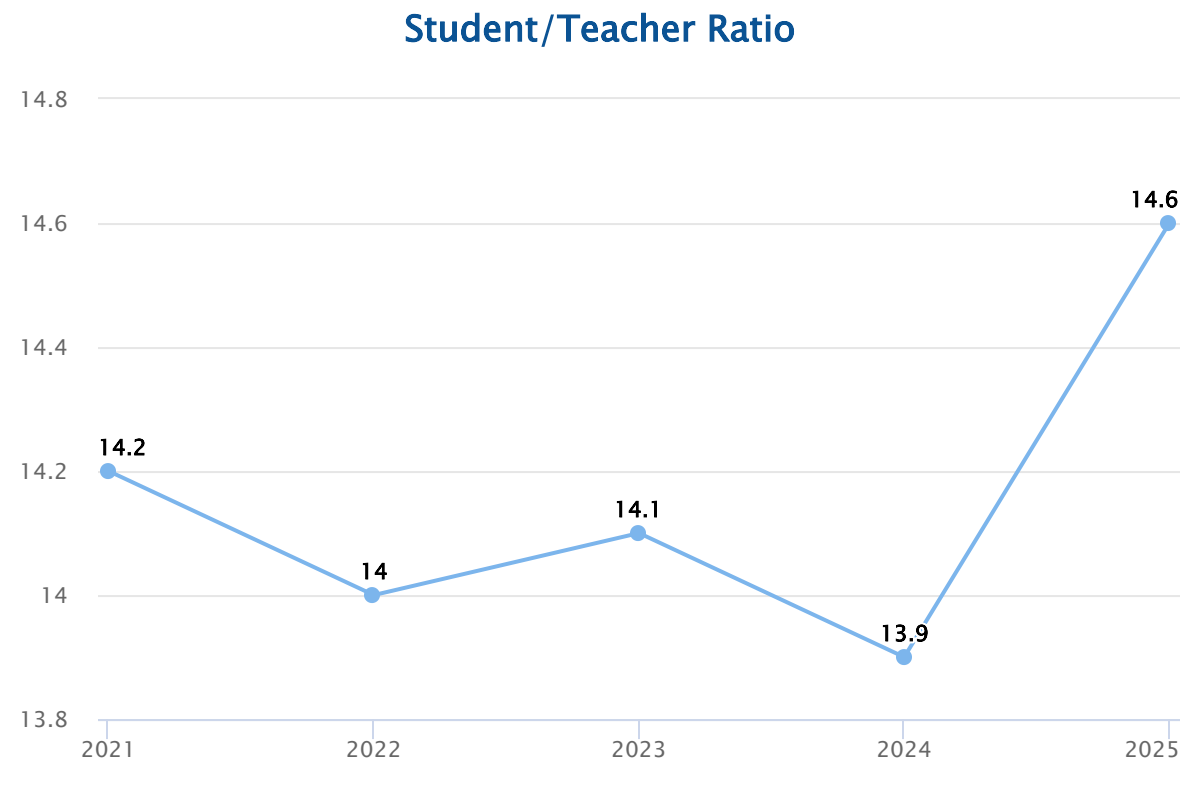
Comparison of Per-Pupil Expenditures



Student-Teacher Ratio

Student-teacher ratios are primarily determined by State funding formulas, which allocate instructional positions based on Average Daily Membership (ADM) across grade levels. These formulas establish baseline staffing ratios (e.g., teachers per number of students in each grade span) that serve as the foundation for classroom staffing levels.

While the State provides the core allocation of instructional positions, the District supplements these ratios through federal grant funding and New Hanover County local appropriations. These additional resources allow the District to reduce class sizes below State funded levels, providing more individualized instruction and enhancing the overall learning environment. Taken together, these funding sources support a staffing model that prioritizes student needs while balancing State requirements and local investment.



Average Class Size

Average class sizes across the district have remained relatively stable over the past five years, with some variation by grade span and course. It is important to remember that actual class sizes vary based on student needs. For example, a teacher providing instruction for children with disabilities may have a class size of 6. At the elementary level, class sizes have generally ranged from the mid-teens in kindergarten through third grade to the upper teens in grades four and five, reflecting targeted staffing to support early literacy and foundational learning. Middle school class sizes have consistently averaged in the low 20s, with a slight increase observed in select grade levels in the most recent year. At the high school level, End of Course classes have shown a gradual decrease in average class size over time, particularly in core academic areas such as English II and Math courses, indicating efforts to balance section offerings with enrollment trends. Overall, these patterns demonstrate a continued focus on maintaining manageable class sizes while adapting to shifts in student enrollment and course demand across grade levels.

End of Grade (EOG): Elementary School

Grade Level/ Course	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Kindergarten	16	16	16	15	16
Grade 1	15	15	14	14	14
Grade 2	16	15	16	14	15
Grade 3	14	14	15	14	15
Grade 4	20	18	18	16	18
Grade 5	20	19	20	17	18

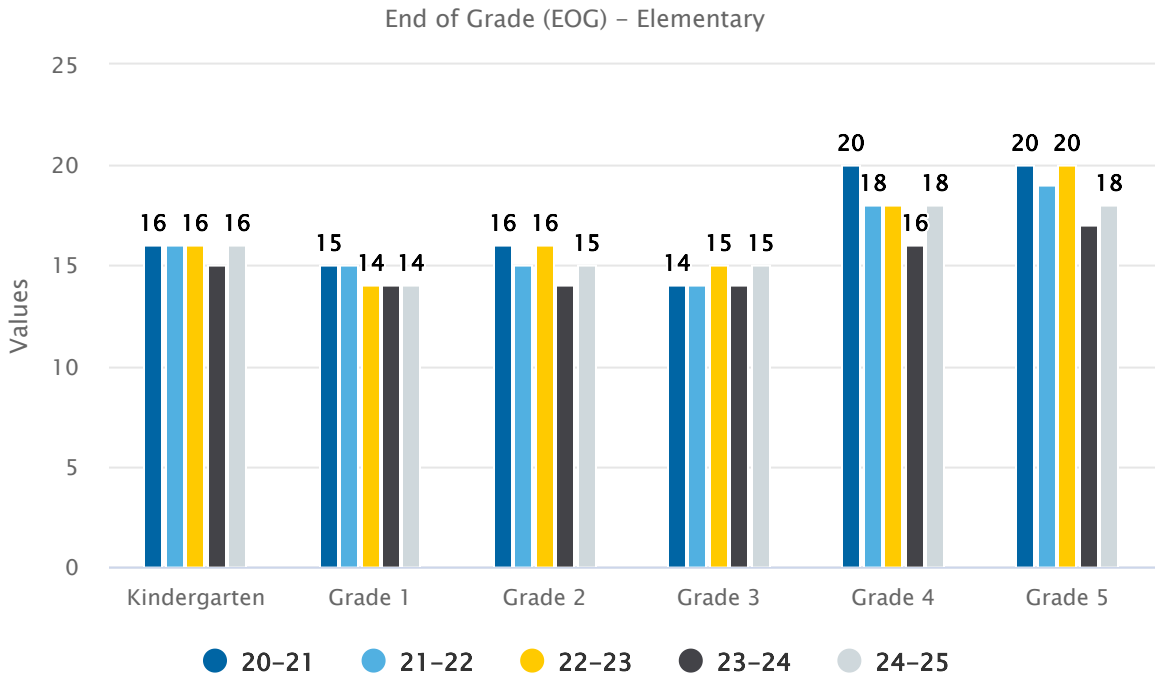
End of Grade (EOG): Middle School

Grade Level/ Course	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Grade 6	21	19	20	20	20
Grade 7	22	19	20	20	24
Grade 8	22	21	21	21	21

End of Course (EOC)

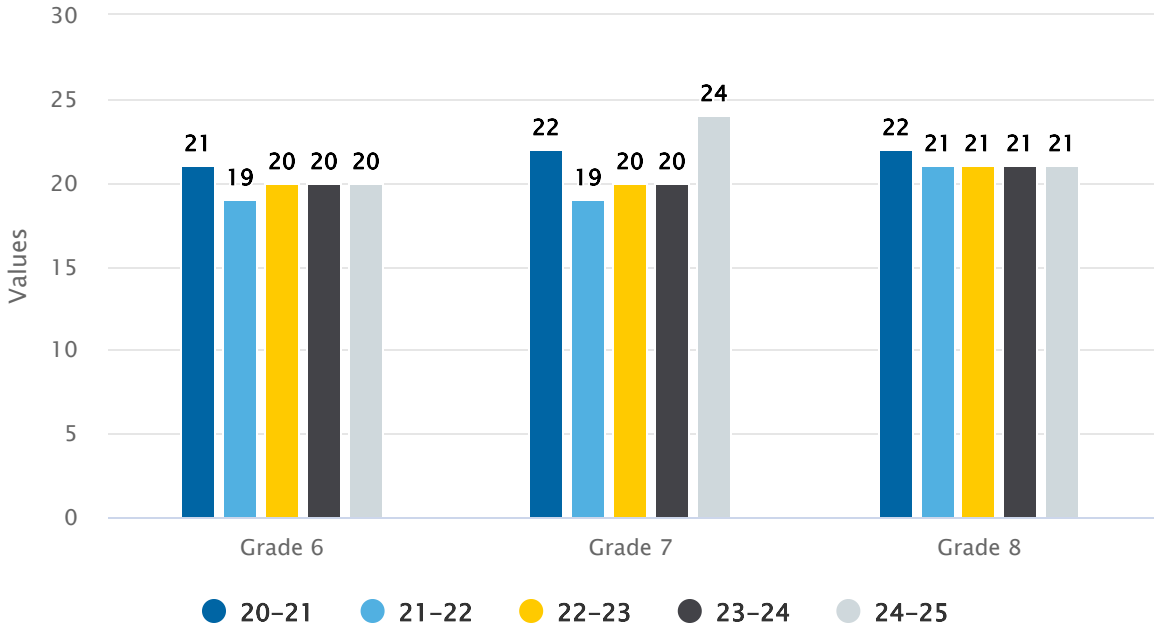
Grade Level/ Course	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026*
Biology	24	22	21	22	22
English II	24	23	23	23	17
NC Math 1	24	22	23	23	19
NC Math 3	26	25	24	22	19

Average Class Size Trends



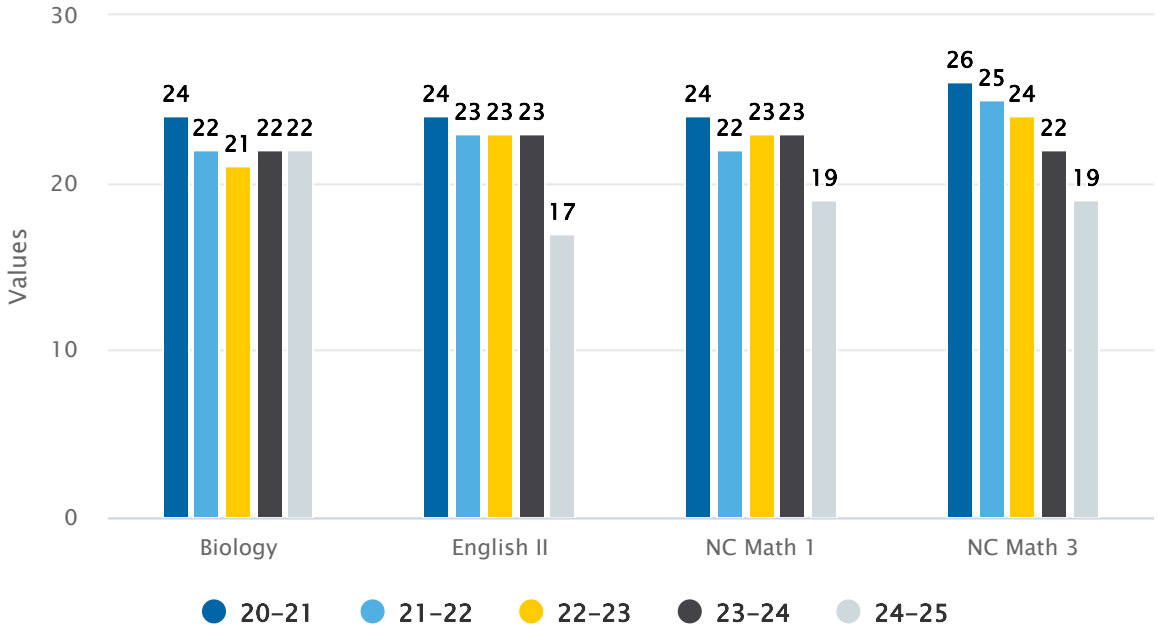
Average Class Size Trends

End of Grade (EOG) – Middle



Average Class Size Trends

End of Course (EOC)



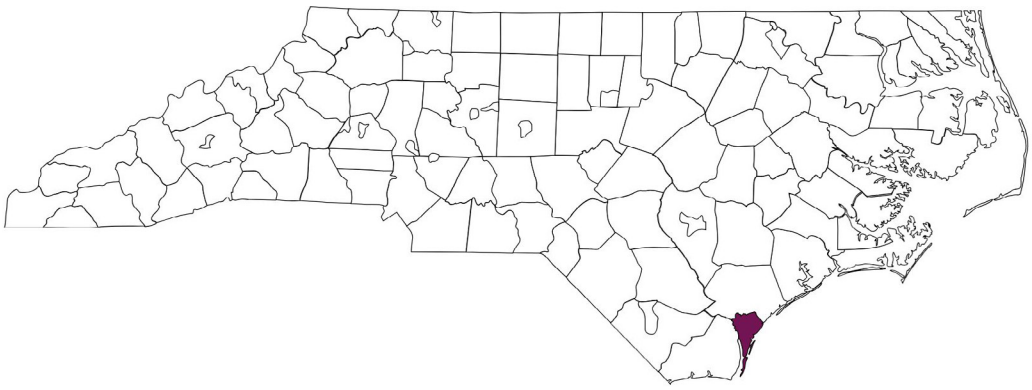
Organizational Section

NHCS

New Hanover County Schools Geographic Area

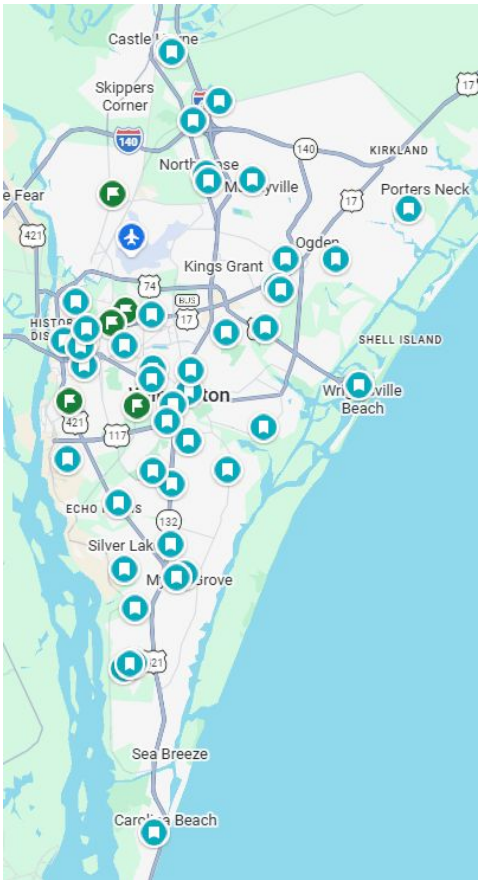
New Hanover County Schools (the District) is a public school district located in Wilmington, North Carolina, in close proximity to the University of North Carolina Wilmington (UNCW), a key educational and economic anchor for the region. Situated in coastal southeastern North Carolina, the District plays a vital role in supporting the county's growing and diverse population.

NHCS operates 45 schools, including 25 elementary schools, 7 middle schools, 4 traditional high schools, 2 early college high schools, 1 career and technical high school, 3 specialty schools, and 3 pre-kindergarten centers. The District serves approximately 24,300 students, including 23,760 students in kindergarten through 12th grade and 540 pre-kindergarten students, and is the 12th largest school district in North Carolina.



Picture Source: https://www.ednc.org/district/new-hanover/

New Hanover County Schools Building Locations



New Hanover County Schools Student Enrollment Details

Student enrollment is a primary driver of State funding and a key factor in budget planning. Funding for public schools in North Carolina is largely based on Average Daily Membership (ADM), along with state mandated salary and benefit adjustments. The State allocates funding using prior year ADM, a methodology commonly referred to as "funding in arrears."

The table below summarizes kindergarten through 12th grade student enrollment for fiscal year 2025–2026, which serves as the basis for determining State revenue allocations for fiscal year 2026–2027. If actual enrollment in fiscal year 2026–2027 exceeds the planning ADM, the State will adjust funding during the fiscal year; however, funding is not reduced if enrollment falls below the planning ADM.

Current Student Enrollment Totals

Schools	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Annie H. Snipes Academy of Arts & Design	50	47	55	72	55	52	-	-	-	-	-	-	-	**331**
Bradley Creek Elementary	46	32	57	54	55	55	-	-	-	-	-	-	-	**299**
Career Readiness Academy at Mosley PLC	-	-	-	-	-	-	-	-	-	29	23	23	50	**125**
Carolina Beach Elementary	51	47	60	60	66	78	-	-	-	-	-	-	-	**362**
Castle Hayne Elementary	66	79	76	87	80	84	-	-	-	-	-	-	-	**472**
Charles P. Murray Middle	-	-	-	-	-	-	255	322	288	-	-	-	-	**865**
College Park Elementary	69	65	73	68	81	72	-	-	-	-	-	-	-	**428**
Dr. Hubert Eaton, Sr. Elementary	84	90	78	82	69	63	-	-	-	-	-	-	-	**466**
Dr. John Codington Elementary	77	82	82	76	77	70	-	-	-	-	-	-	-	**464**
Edwin A. Alderman Elementary	35	31	34	42	45	40	-	-	-	-	-	-	-	**227**
Edwin A. Anderson Elementary	65	57	75	89	94	94	-	-	-	-	-	-	-	**474**
Emma B. Trask Middle	-	-	-	-	-	-	205	218	201	-	-	-	-	**624**
Emsley A. Laney High School	-	-	-	-	-	-	-	-	-	499	536	507	503	**2,045**
Eugene Ashley High School	-	-	-	-	-	-	-	-	-	474	468	453	424	**1,819**
Forest Hills Global Elementary	48	51	62	40	56	57	-	-	-	-	-	-	-	**314**
Heyward C. Bellamy Elementary	77	71	77	86	122	84	-	-	-	-	-	-	-	**517**
Holly Shelter Middle	-	-	-	-	-	-	271	262	283	-	-	-	-	**816**
Holly Tree Elementary	65	65	62	65	65	55	-	-	-	-	-	-	-	**377**
International School at Gregory	76	78	64	62	60	60	49	39	29	-	-	-	-	**517**
Isaac Bear Early College	-	-	-	-	-	-	-	-	-	66	64	70	57	**257**
JC Roe Center	-	-	-	-	-	-	-	-	4	9	7	4	5	**29**
John J. Blair Elementary	48	44	66	70	70	70	-	-	-	-	-	-	-	**368**
John T. Hoggard High School	-	-	-	-	-	-	-	-	-	544	402	526	470	**1,942**
Lake Forest Academy	0	0	6	8	4	5	4	3	6	-	-	-	-	**36**
Mary C. Williams Elementary	58	49	51	74	68	53	-	-	-	-	-	-	-	**353**
Masonboro Elementary	89	79	93	110	90	115	-	-	-	-	-	-	-	**576**
MCS Noble Middle	-	-	-	-	-	-	210	226	230	-	-	-	-	**666**
Murrayville Elementary	81	74	99	75	89	101	-	-	-	-	-	-	-	**519**
Myrtle Grove Middle	-	-	-	-	-	-	187	209	210	-	-	-	-	**606**
New Hanover High School	-	-	-	-	-	-	-	-	-	359	329	359	267	**1,314**
Ogden Elementary	103	101	90	109	116	113	-	-	-	-	-	-	-	**632**
Pine Valley Elementary	49	73	78	73	65	81	-	-	-	-	-	-	-	**419**
Porters Neck Elementary	94	126	113	123	128	106	-	-	-	-	-	-	-	**690**
Rachel Freeman School of Engineering	50	52	34	50	41	38	-	-	-	-	-	-	-	**265**
Roland-Grise Middle	-	-	-	-	-	-	316	279	291	-	-	-	-	**886**
Southeast Area Technical High School	-	-	-	-	-	-	-	-	-	60	43	58	81	**242**
Sunset Park Elementary	77	89	60	91	72	74	-	-	-	-	-	-	-	**463**
Williston Middle	-	-	-	-	-	-	196	196	213	-	-	-	-	**605**
Wilmington Early High School	-	-	-	-	-	-	-	-	-	84	71	52	82	**289**
Winter Park Elementary	56	57	48	56	65	51	-	-	-	-	-	-	-	**333**
Wrightsboro Elementary	71	74	62	82	76	73	-	-	-	-	-	-	-	**438**
Wrightsville Beach Elementary	45	48	50	50	47	50	-	-	-	-	-	-	-	**290**
Total Students	**1,630**	**1,661**	**1,705**	**1,854**	**1,856**	**1,794**	**1,693**	**1,754**	**1,755**	**2,124**	**1,943**	**2,052**	**1,939**	**23,760**

Source: Data from best 1 of 2 2026 Enrollment Numbers

Mission

The mission of New Hanover County Schools, in collaboration with our parents and the community, is to strive to provide children with an opportunity for a superior education in a safe and positive learning environment where they are prepared with the skills to succeed.

NHCS ADMINISTRATION

Dr. Christopher Barnes
Superintendent

Dawn Brinson
Asst. Superintendent of Technology and Digital Learning

Jennifer Geller
Asst. Superintendent of Human Resources

Dr. Robin Hamilton
Chief Academic Officer

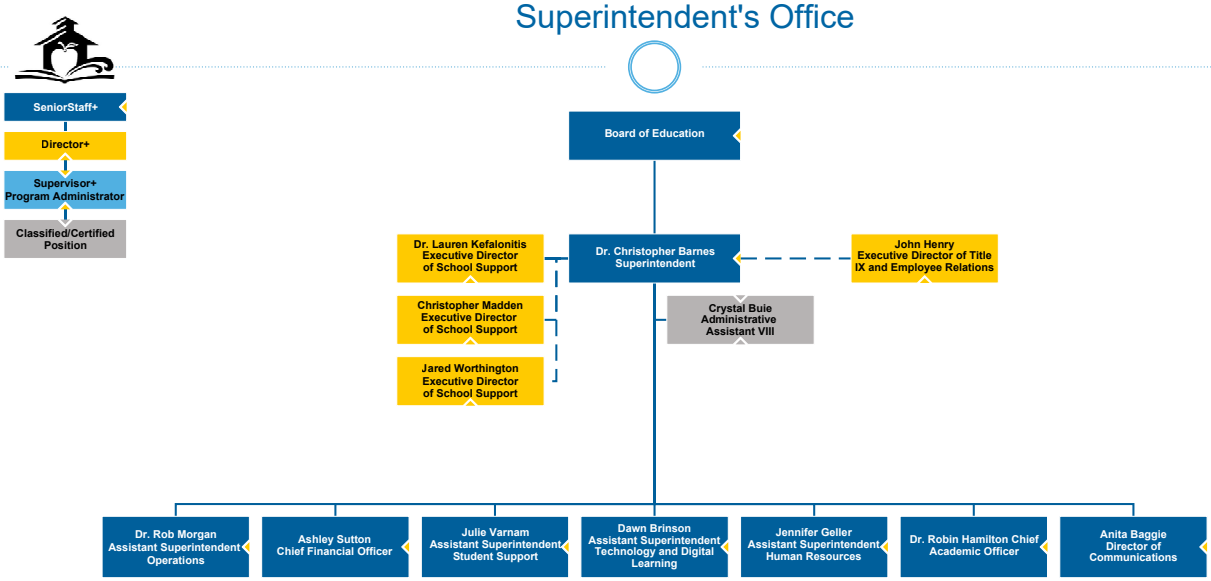
Dr. Rob Morgan
Asst. Superintendent of Operations

Ashley Sutton
Chief Financial Officer

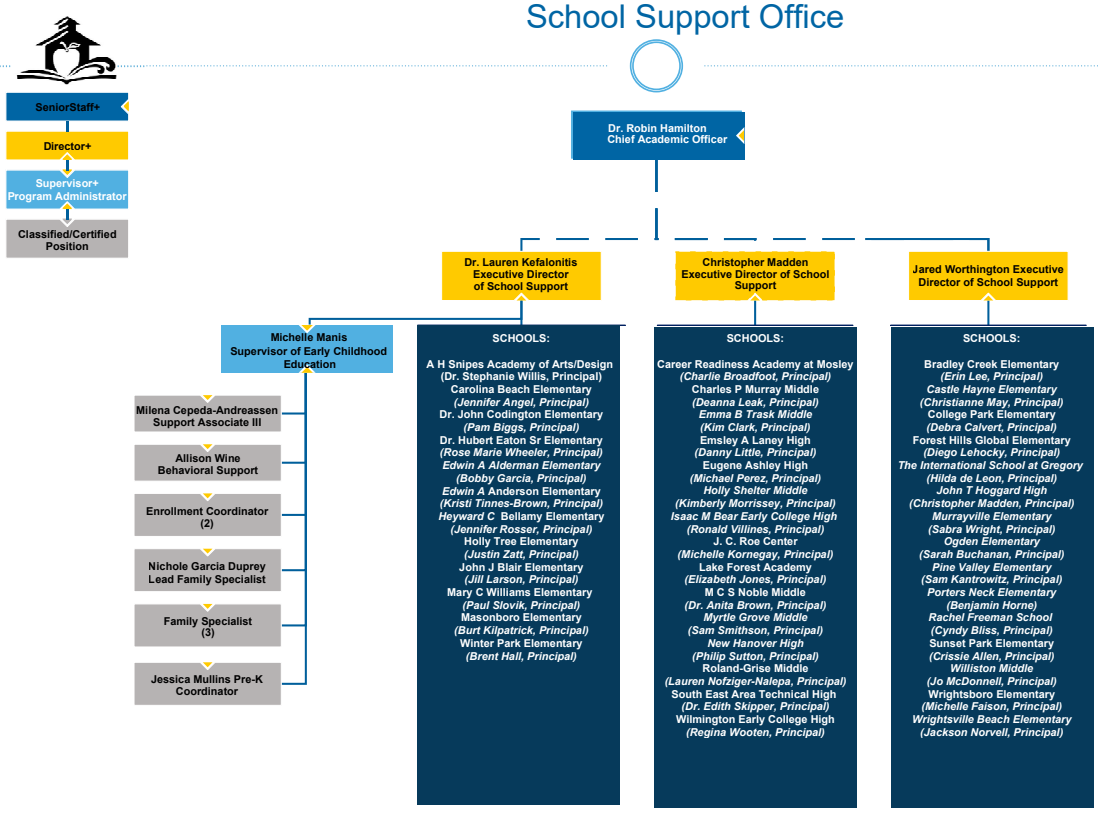
Julie Varnum
Asst. Superintendent of Support Services

Anita Baggie
Director of Communications

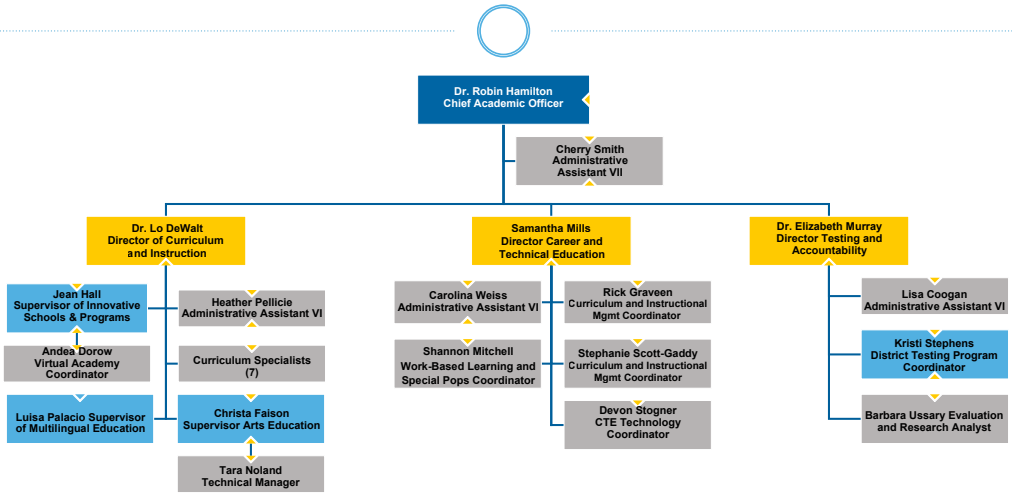
Superintendent's Office



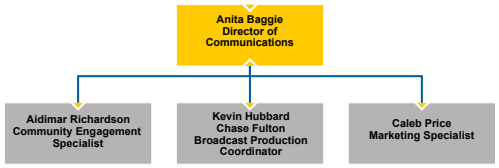
School Support Office



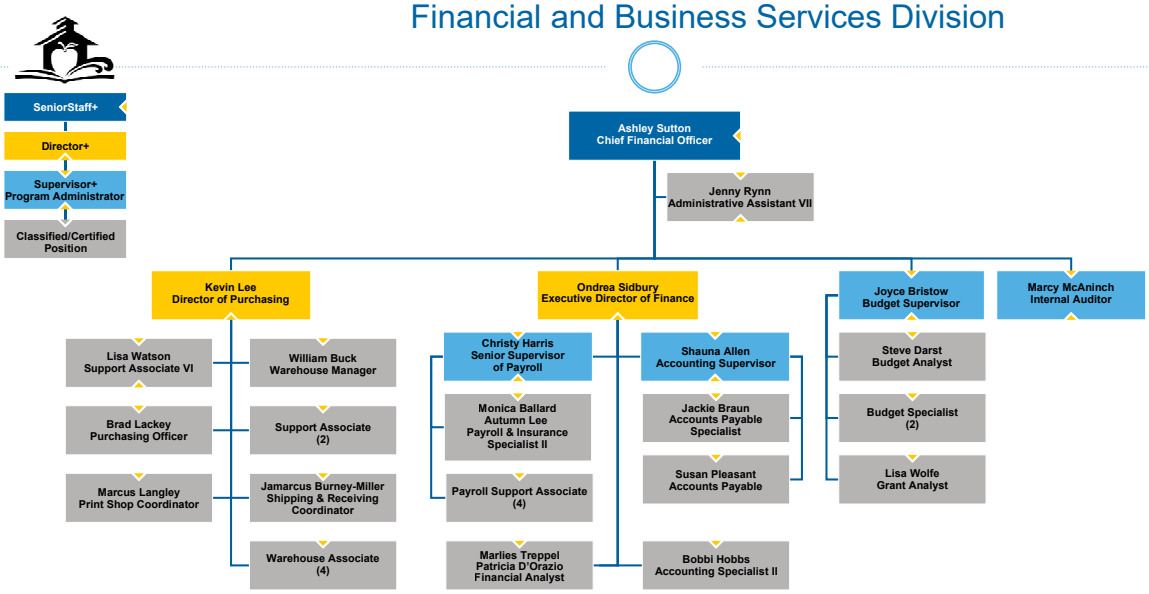
Instruction and Accountability Division



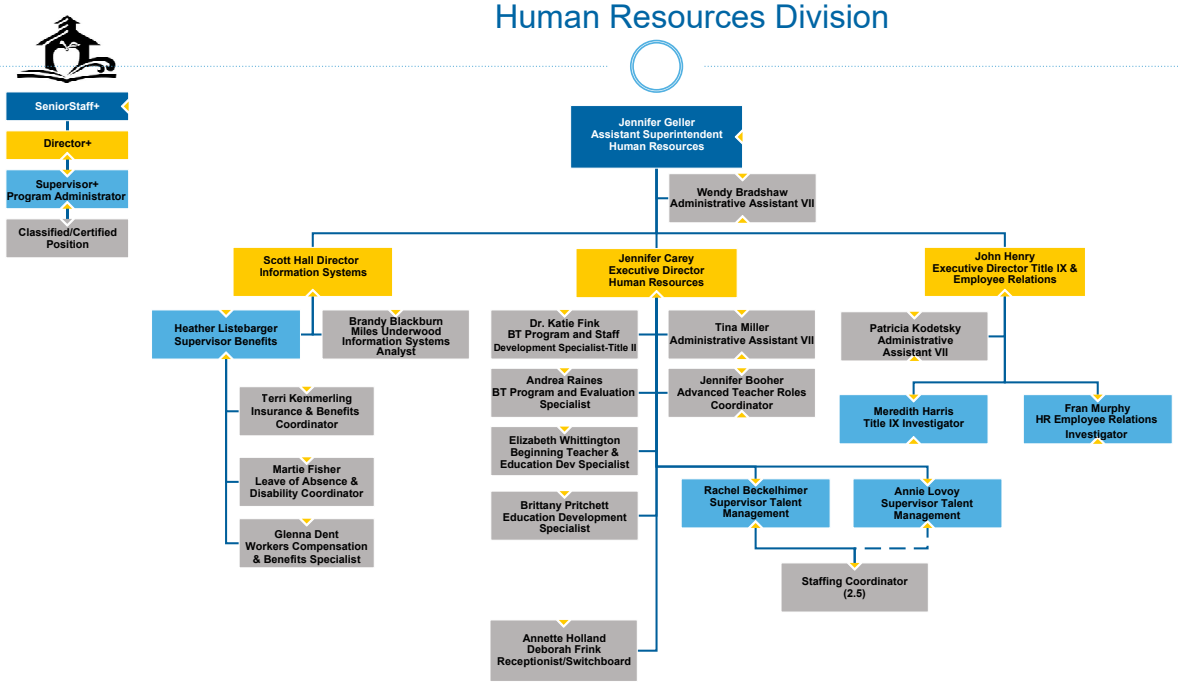
Communications & Outreach Division



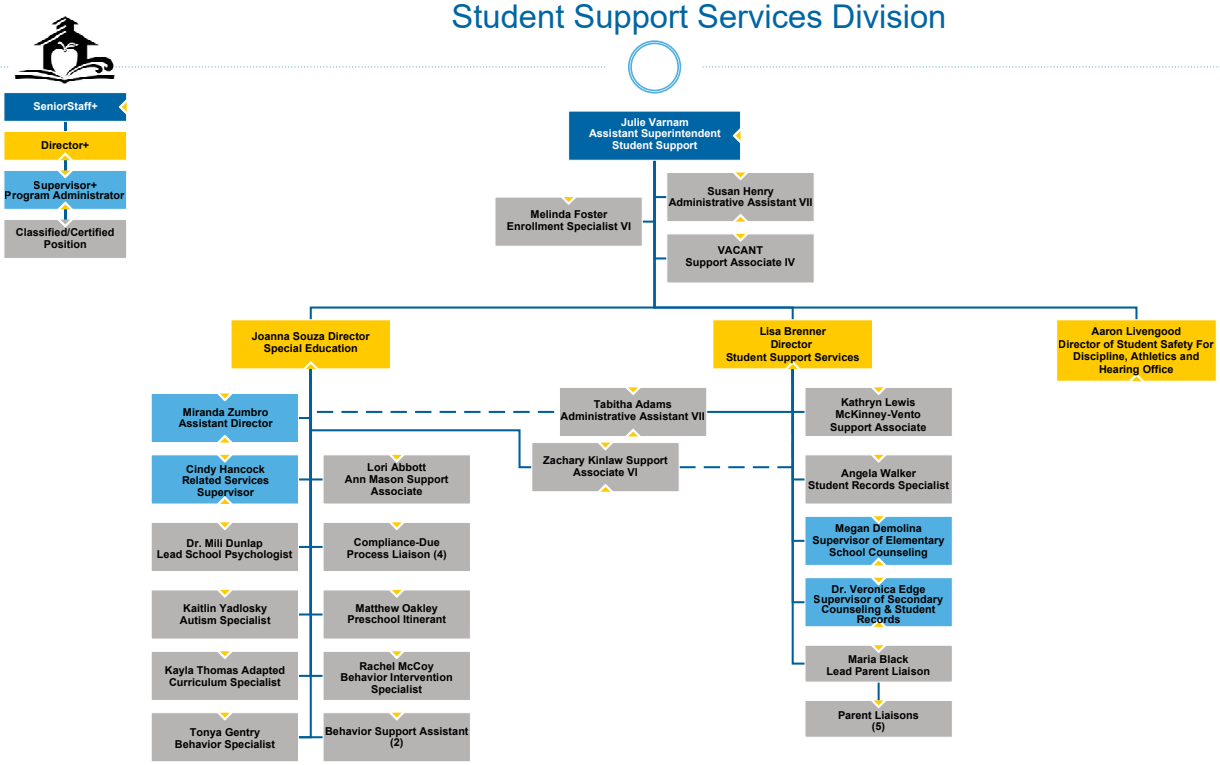
Financial and Business Services Division



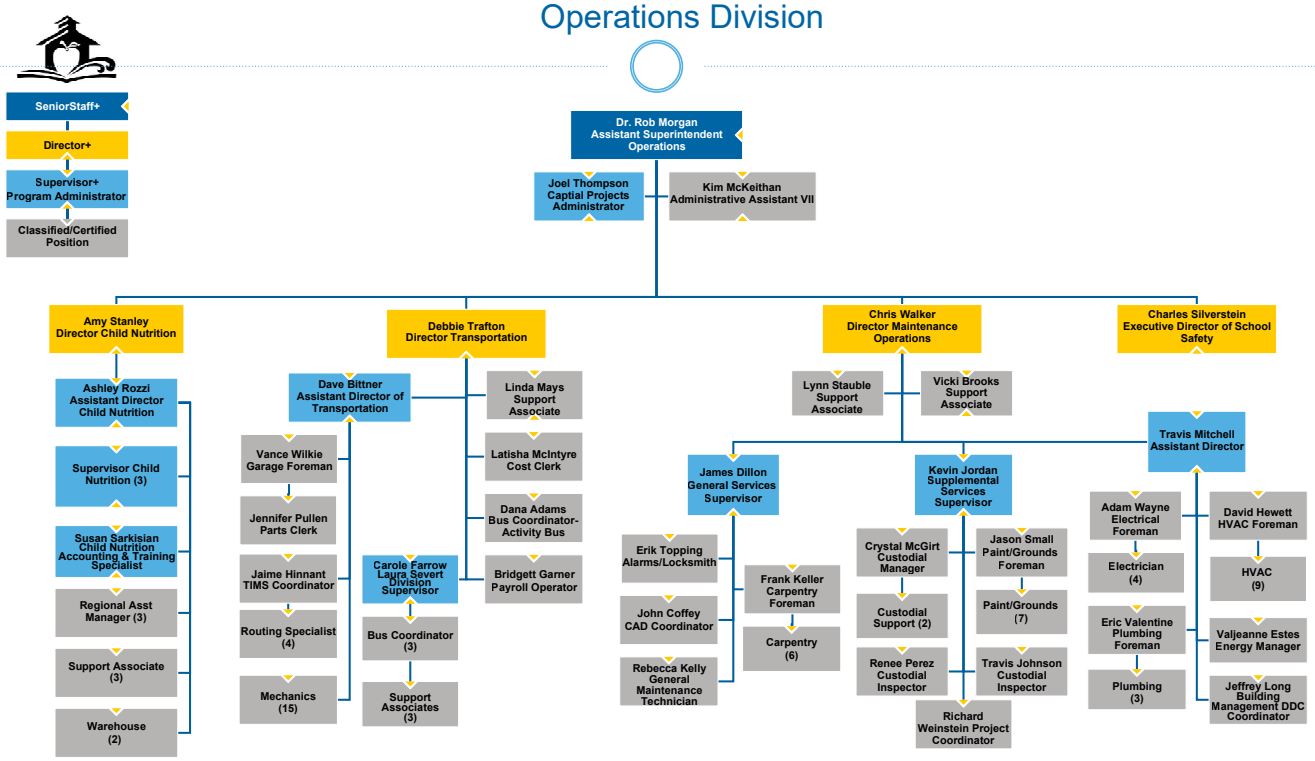
Human Resources Division



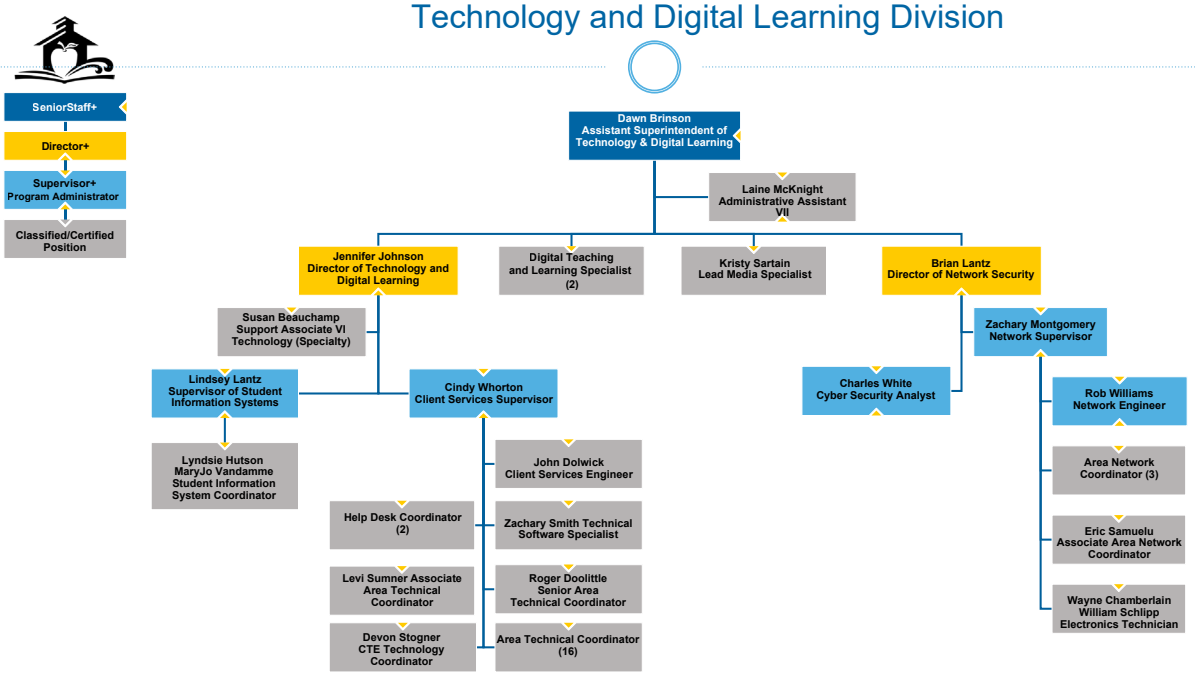
Student Support Services Division



Operations Division

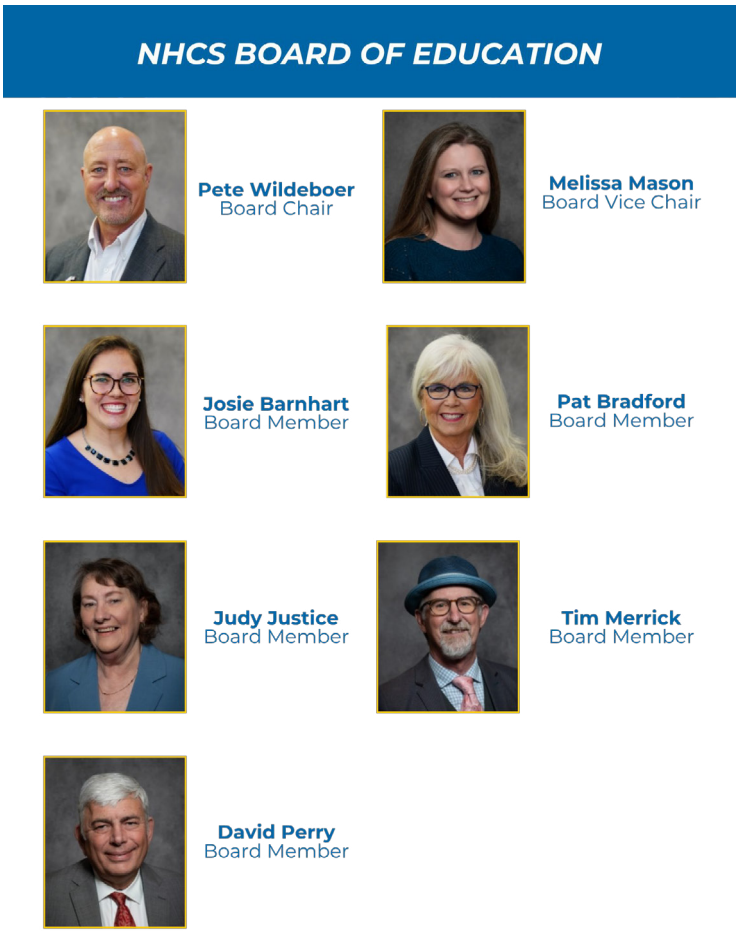


Technology and Digital Learning Division



New Hanover County Schools Governance Structure

The New Hanover County Schools Board of Education consists of seven members elected by the public for staggered terms for four years. The Chair and Vice Chair are elected by a majority vote of the Board each year. The Superintendent serves as secretary to the Board. The Board of Education members are listed below:



Reporting Entity

The New Hanover County Board of Education (the Board) is a Local Education Agency established under Chapter 115C of the North Carolina General Statutes. The Board is responsible for overseeing and controlling all activities related to the schools within the District. The District receives funding from state, local, and federal sources and must comply with the legal requirements associated with each funding entity.

The Board does not have taxing or borrowing authority. New Hanover County levies all local taxes designated for education purposes and manages all debt related to the school system. While the County provides funding, it does not exercise control over how the Board allocates its budget, nor can it modify the Board's approved budget. Additionally, the County does not share in any surpluses generated by the District and is not obligated to cover any operating deficits.

Based on these factors, the Board is not fiscally dependent on the County and is therefore recognized as a primary government, as defined by the Governmental Accounting Standards Board (GASB). The Board is not a component unit of another government and does not have any component units of its own.

The mission of New Hanover County Schools, in collaboration with our parents and the community, is to strive to provide children with an opportunity for a superior education in a safe and positive learning environment where they are prepared with the skills to succeed.

NHCS STRATEGIC PLAN INITIATIVES

Academic Excellence

Safe & Supportive Learning Environment

Safe & Supportive Working Environment

Family & Community Engagement

ATTENDANCE GOALS

- Reduce the number of students who are in the Chronically Absent category by 10% annually.
- Reduce the number of students who are in the Warning category for Chronically Absent by 5% annually.

SAFE & CIVIL SCHOOLS

- Reduce student disruptions and office referrals by implementing programs, monitoring progress, & providing ongoing staff training to maximize instructional time.

HIGH SCHOOL MATH 1

- Increase District proficiency in High School Math 1 to 40% by the end of SY 2027

GRADUATION RATE

- Increase New Hanover County Schools' Graduation Rate by 2% annually

3RD GRADE READING

- Increase District proficiency in 3rd Grade Reading to 58% by the end of SY 2027

TRANSPARENCY, ACCOUNTABILITY & ACCESSIBILITY

- The district will foster open communication and trust through clear, measurable, & accessible engagement practices. Progress will be evaluated using: Perception data from stakeholder surveys, Digital analytics from social media and website interactions, & Community engagement events promoting dialogue & collaboration.

NHCS STRATEGIC PLAN 2022-2027

ATTENDANCE

Safe & Supportive Learning Environment

Family & Community Engagement

Goal: Reduce the number of students who are in the Chronically Absent category by 10% annually.

Progress: Baseline: SY 2024-2025 5,543 Target: SY 2025-2026 4,989

Goal: Reduce the number of students who are in the Warning category for Chronically Absent by 5% annually.

Progress: Baseline: SY 2024-2025 7,070 Target: SY 2025-2026 6,717

S Ensure safe and supportive school and learning environments. Establish clear routines, expectations, and support systems that empower students to consistently attend on time, engage, and succeed every day. Consistently monitor for effectiveness

T Explicitly teach students, family, and staff the importance of consistent, timely attendance by modeling commitment, explaining expectations, and connecting attendance to personal and academic success.

O Monitor student attendance patterns consistently and use data to identify trends and celebrate improvements. Intervene early when concerns arise.

I Build strong, respectful relationships by recognizing attendance improvements, encouraging engagement, and reinforcing the value of being present through daily positive interactions.

C Respond to attendance issues promptly and consistently using solution-focused strategies that reinforce expectations, remove barriers, and guide students and families toward improved attendance.

NHCS STRATEGIC PLAN 2022-2027

GRADUATION RATE

Safe & Supportive Learning Environment

Academic Excellence

Family & Community Engagement

Goal: Increase the district's graduation rate by 2% annually

Progress: Baseline: SY 2024-2025 88.7% Target: SY 2025-2026 90%

Progress: Baseline: SY 2025-2026 90% Target: SY 2026-2027 92%

S Create a comprehensive graduation support system including early warning indicators, career development plans, & cross-functional teams focused on student success in preparation for employment, enlistment, and/or enrollment. Ensure graduation policies & requirements are clearly and consistently communicated to all stakeholders.

T Clearly communicate graduation requirements and milestones, and actively teach students how daily choices, academic habits, and engagement contribute to achieving their diploma. Ensure all stakeholders have access to resources such as academic goal setting, course planning, and credit recovery.

O Track student progress toward graduation consistently by reviewing academic performance, attendance, and engagement data to identify students who are at-risk and provide timely support.

I Foster meaningful connections. Celebrate milestones, provide encouragement, and reinforce their progress towards goals and graduation through consistent, supportive interactions.

C Identify and mitigate barriers to graduation with timely interventions that reinforce expectations, offer personalized support, and support students in earning their high school diploma and experiencing post-secondary success through employment, enlistment, and/or enrollment.

NHCS STRATEGIC PLAN 2022-2027

HIGH SCHOOL MATH 1

Academic Excellence

Goal: Increase District proficiency in High School Math 1 to 40% by the end of SY 2027

Progress: Baseline: SY 2024-2025 32.3% Target: SY 2025-2026 36%

Progress: Baseline: SY 2025-2026 36% Target: SY 2026-2027 40%

S Establish clear routines and expectations to support consistent student behavior & maximize instructional time. Reinforce best practices using visible learning tools, learning targets, and engagement strategies. Strengthen Math 1 through structured systems, class-size limits, and consistent communication with stakeholders.

T Teachers consistently post and reference learning targets, use visual tools, & apply the NHCS Instructional Framework. Academic expectations are clear, instruction aligns with state standards, and problem-solving and mathematical thinking are emphasized. Walkthroughs, surveys, & student data inform targeted professional development for continuous improvement.

O Students are engaged & on-task, actively working on lessons & demonstrating deep thinking. They use learning targets and visual tools to guide understanding, participate in meaningful discussions, and receive specific feedback that supports growth and correction.

I Foster a positive classroom culture with encouragement, affirming language, and celebration of student progress. Engage actively by monitoring learning, promoting risk-taking, & making learning enjoyable. Build Math 1 confidence through collaboration, recognition, and regular family communication.

C Teachers address off-task behavior and misconceptions calmly through reteaching & modeling. Students receive constructive feedback & opportunities to reflect & improve. Professional development supports teachers in strengthening instruction, building foundational skills, and closing gaps with concern.

NHCS STRATEGIC PLAN 2022-2027

3RD GRADE READING

Academic Excellence

Goal: Increase District proficiency to 58% by the end of SY 2027

Progress: Baseline: SY 2024-2025 47.3% Target: SY 2025-2026 54%

Progress: Baseline: SY 2024-2025 47.3% Target: SY 2026-2027 58%

S Clear routines, expectations, and consistent instructional practices support learning. Lessons use learning targets, visual tools, and student discourse, while a safe, organized, literacy-rich environment is maintained through strong teaching, communication, and data-driven professional development.

T Students actively engage with texts through reading, writing, listening, and discussion. Learning targets and visual tools guide lessons, with clear academic expectations communicated. Instruction and professional development are data-driven, aligned with NC curriculum, and focused on real-world problem-solving.

O Students are engaged, thinking deeply, and participating in meaningful discourse. They use learning targets and visual tools, receive specific, growth-oriented feedback, and benefit from ongoing assessment and data to guide progress and celebrate growth.

I Teachers cultivate a joyful, supportive classroom where students take intellectual risks and are celebrated for their efforts. They monitor learning, build relationships with positive language, and celebrate reading growth through incentives and family communication.

C Teachers address off-task behavior and misconceptions calmly through reteaching and modeling. Students receive constructive feedback with opportunities to improve, while targeted professional development supports teachers in building foundational skills and fostering reading growth.

NHCS STRATEGIC PLAN 2022-2027

SAFE & CIVIL SCHOOLS

Academic Excellence

Safe & Supportive Learning Environment

Safe & Supportive Working Environment

Family & Community Engagement

Goal: Reduce student disruptions and referrals by implementing programs, monitoring progress, and providing ongoing staff training to maximize instructional time.

Progress: Baseline: SY 2024-2025 47.3% Target: SY 2025-2026 54%

Progress: Baseline: SY 2024-2025 47.3% Target: SY 2026-2027 58%

S Clear routines, expectations, and consistent instructional practices support learning. Lessons use learning targets, visual tools, and student discourse, while a safe, organized, literacy-rich environment is maintained through strong teaching, communication, and data-driven professional development.

T Students actively engage with texts through reading, writing, listening, and discussion. Learning targets and visual tools guide lessons, with clear academic expectations communicated. Instruction and professional development are data-driven, aligned with NC curriculum, and focused on real-world problem-solving.

O Students are engaged, thinking deeply, and participating in meaningful discourse. They use learning targets and visual tools, receive specific, growth-oriented feedback, and benefit from ongoing assessment and data to guide progress and celebrate growth.

I Teachers cultivate a joyful, supportive classroom where students take intellectual risks and are celebrated for their efforts. They monitor learning, build relationships with positive language, and celebrate reading growth through incentives and family communication.

C Teachers address off-task behavior and misconceptions calmly through reteaching and modeling. Students receive constructive feedback with opportunities to improve, while targeted professional development supports teachers in building foundational skills and fostering reading growth.

NHCS STRATEGIC PLAN 2022-2027

RANDY SPRICK'S safe&civil SCHOOLS

TRANSPARENCY, ACCOUNTABILITY & ACCESSIBILITY

Academic Excellence

Safe & Supportive Learning Environment

Safe & Supportive Working Environment

Family & Community Engagement

Goal: The district will foster open communication and trust through clear, measurable, & accessible engagement practices. Progress will be evaluated using: Perception data from stakeholder surveys, Digital analytics from social media and website interactions, & Community engagement events promoting dialogue & collaboration.

Progress: Baseline: SY 2024-2025 47.3% Target: SY 2026-2027 58%

S Promote transparent systems and open communication channels that ensure all stakeholders can access information, understand expectations, and participate and engage in opportunities to provide input for decision-making

T Model and uphold clear expectations for open communication, collaboration, and responsible decision-making, ensuring all stakeholders understand their roles.

O Monitor engagement, access, and communication patterns using data-informed tools to identify gaps, celebrate progress, and ensure accountability across all levels of the district.

I Foster a culture of trust and connectedness by consistently acknowledging contributions, encouraging open dialogue, and reinforcing shared responsibility for maintaining transparency, accountability, and accessibility.

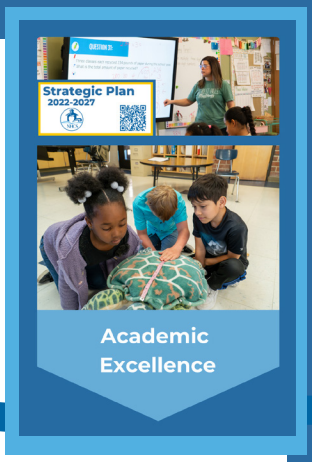
C Identify and mitigate existing and potential gaps in communication, understanding, or access. Promptly apply solutions that focus on continuous improvement to enhance engagement and trust.

NHCS STRATEGIC PLAN 2022-2027

New Hanover County Board of Education Legislative Priorities

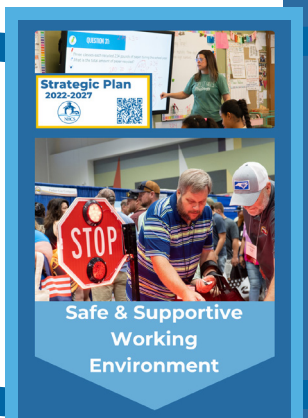
Legislative Priorities:
To advance academic excellence for all students, we advocate for sustained investment in systems and programs that strengthen learning outcomes at every level.

- Create a standalone allotment for Multi-Tiered System of Supports (MTSS) Coordinators to ensure students receive timely, targeted academic and behavioral interventions that drive achievement and close gaps.
- Pre-K Expansion to provide equitable access to high-quality early learning, building a strong academic foundation for lifelong success.
- Career and Technical Education (CTE) Investments, including initiatives like the Be Pro Be Proud Truck, to expand workforce-ready skills and increase student access to high-demand career pathways.



Legislative Priorities:
To ensure every student learns in a safe, supportive, and welcoming environment, we support policies that prioritize both student well-being and facility improvements.

- Exceptional Children (EC) Weighted Funding Model to provide equitable, student-centered funding that enhances services and outcomes for students with diverse learning needs.
- Significantly increase allotments for Instructional Support Personnel (counselors, social workers, and other support personnel) to enhance student safety, mental health, and overall well-being.
- Expanded Lottery Funding for School Renovation and Repair to maintain modern, secure, and high-quality learning spaces that support student success.



Legislative Priorities:
To cultivate a positive and collaborative workplace where educators thrive, we advocate for strategies that support recruitment, retention, and professional sustainability.

- Increased Teacher Salaries for Mid-Career Educators (15–24 Years of Experience) to retain highly effective teachers, reduce burnout, and ensure continuity of high-quality instruction for students.

Legislative Priorities:
To strengthen partnerships with families and the broader community, we advocate for policies and resources that remove barriers, expand opportunities, and ensure equitable access for all students.

- Supplement the federal Community Eligibility Provision (CEP) Meal Program with additional funding so that all students are offered free and nutritious meals regardless of financial need or which school they attend. This will reduce barriers to learning and support student well-being.
- Calendar Flexibility to empower districts and families with balanced instructional schedules that better align with student needs, assessments, and family planning.
- Funding for the IBEC Building to expand early college opportunities and strengthen partnerships between schools, families, and higher education institutions.
- Compulsory Attendance Policies that promote consistent student engagement while supporting families through proactive, collaborative approaches to attendance.

STOIC MODEL

Academic Excellence

Safe & Supportive Learning Environment

Safe & Supportive Working Environment

Family & Community Engagement

STOIC is a structured approach that helps identify areas for improvement and the specific, practical steps to address them. This framework outlines a clear roadmap for district-wide initiatives by setting defined objectives and using a step-by-step process to implement solutions and track progress.

NHCS is using the STOIC model as a structural framework for the success of the strategic plan.

S Structure for Success

T Teach Clear Expectations for Implementing the Initiative

O Observe to Assess Progress and Needs

I Interact Positively Throughout the Initiative

C Correct and Provide Support

NHCS STRATEGIC PLAN 2022-2027

Cost of Strategic Goals and Initiatives

Safe and Civil Schools Initiative

The Safe and Civil Schools initiative, implemented in fiscal year 2025–2026, represents an annual investment of $378,109 and directly supports the District's mission to provide a safe, supportive, and high-quality learning environment for all students. This initiative aligns with the District's strategic focus on student well-being, positive school climate, and effective instructional practices.

This initiative provides comprehensive, evidence-based professional development designed to equip staff with the skills necessary to foster positive and supportive learning environments. Through targeted training, educators develop strategies to effectively de-escalate behavioral situations and proactively address student needs, reinforcing the District's commitment to both student and staff well-being. A key component of this work is ensuring that staff have the resources and support needed to sustain effective practices and maintain a positive school culture.

The Safe and Civil Schools initiative is fully integrated with the District's instructional framework and supports the implementation of a high-quality Multi-Tiered System of Support (MTSS). During the 2025–2026 fiscal year, the District adopted the evidence-based STOIC problem-solving framework to strengthen MTSS implementation. This framework emphasizes structured, data-informed problem-solving to address common areas of need and improve student outcomes. Training on the STOIC framework is included within the Safe and Civil Schools investment, ensuring consistency across schools and alignment with districtwide practices.

In December 2025, the District was awarded a two-year School Specialist Grant from the New Hanover Community Endowment in the amount of $2,700,000. This funding supports additional personnel to address the complex and evolving needs of students, with a focus on underperforming students and low-performing schools.

Schools will collaborate with district leadership to assess needs and implement targeted, adaptive supports. These efforts will emphasize data-informed decision-making and the use of evidence-based practices. Successful strategies and promising practices will be shared across schools to ensure consistency and scalability, strengthening outcomes districtwide.

Impact and Expected Outcomes

- Students: Improved behavioral supports, increased engagement, and stronger academic outcomes
- Staff: Enhanced capacity to effectively manage classroom environments and support student needs
- Schools: Consistent, systemwide implementation of positive behavior supports and MTSS practices
- District and Community: Stronger school environments contributing to long-term student success and improved overall performance

Early Literacy Initiative

In fiscal year 2024-2025 the District received a 3 year grant in the amount of $8,740,855 from the New Hanover Community Endowment focused on the District's Early Literacy Initiative designed to accelerate learning in PreK through third grade. Research consistently demonstrates that early childhood education provides the most effective and cost-efficient opportunity to establish strong foundational reading skills and ensure long-term academic success.

To strengthen instructional continuity, the District hired Early Literacy Facilitator positions. These facilitators support the transition from PreK to kindergarten and assist teachers in delivering high-quality instruction aligned to the Science of Reading.

A key component of the initiative is ongoing coaching and professional development. Facilitators provide job-embedded support through modeling lessons, co-teaching, leading Professional Learning Communities, and supporting instructional planning. Facilitators will collaborate with school and district leadership to evaluate instructional practices and intervention strategies, using data to inform adjustments and improve student outcomes.

In addition, the District receives a State grant from NCPreK and additional funding from New Hanover County to support the District's prekindergarten program.

Impact and Measurable Outcomes

- Students: Increased kindergarten readiness and improved early literacy proficiency
- Teachers: Enhanced instructional practices through sustained, job-embedded coaching
- Schools: Improved alignment between PreK and elementary instruction, fostering a culture of continuous improvement
- Community: Higher literacy proficiency contributing to increased graduation rates and a stronger future workforce

There are no new initiatives included in the fiscal year 2026–2027 budget. Instead, the budget reflects ongoing cost increases associated with maintaining current operations, including inflationary pressures across core expenditures and continued contractual costs for maintenance, technology, and instructional and administrative software.

Basis of Accounting and Financial Reporting

The accounting policies of New Hanover County Board of Education conform to generally accepted accounting principles as applicable to governments. The district utilizes different measurement focuses and bases of accounting depending on the type of financial statements presented:

- **Government-wide financial statements and proprietary (enterprise) funds** are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when liabilities are incurred, regardless of the timing of cash flows.
- **Governmental fund financial statements** are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recognized when they are both measurable and available (generally within 60 days after year-end), and expenditures are recognized when the related liabilities are incurred, except for certain long-term obligations which are recognized only when due.

These differing bases of accounting result in variations between the government-wide statements and the governmental fund statements. For example, capital assets and long-term liabilities (such as leases, subscriptions, pensions, and compensated absences) are fully reported under accrual accounting but are not recognized in the same manner under the modified accrual basis.

The district does not employ any alternative accounting methods that deviate from generally accepted accounting practices. However, the use of the modified accrual basis for governmental funds, while compliant with GAAP for governmental reporting differs from the full accrual method used in private-sector financial reporting and in the government-wide statements.

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. The District maintains 2 types of funds: Governmental and proprietary.

The Board reports the following major governmental funds:

- ***General Fund***: The General Fund (Local Current Expense) is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are accounted for in another fund.
- ***State Public School Fund:*** The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
- ***Federal Grants Fund***: The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public school system.
- ***Other Restricted Revenue Fund.*** The Other Restricted Fund is used to account for revenues from reimbursement for indirect costs, tuition, sales tax refunds, donations, and grants made directly to the District
- ***Capital Outlay Fund.*** The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by New Hanover County appropriations, restricted sales tax moneys, proceeds of New Hanover County bonds issued for public school construction, lottery proceeds as well as certain State assistance.

The Board reports the following nonmajor governmental funds:

- ***Individual Schools Fund.*** The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fundraising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

The Board reports the following major enterprise fund:

- ***School Food Service Fund.*** The School Food Service Fund is used to account for the food service program within the school system.

Budget Development Policies and Regulations

The Board adopts annual budgets in accordance with North Carolina law, exercising budgetary control over all funds except individual school funds, with appropriations lapsing at year-end and capital projects reauthorized as needed. State statutes govern budget preparation, accounting basis, amendment authority, and approval requirements, with specific thresholds for administrative transfers and mandatory board and county approvals for significant changes.

Board Policies that Guide Budget Development

Policy Code: 8100 Budget Planning and Adoption

Budget planning and preparation are critical to the development of a budget likely to further the educational goals of the board and the State and to provide for the smooth operation of the school system.

1. **Elements of Budget Planning**

   The budget planning for the board and administration include:

   A. alignment with the priorities of the school system, recognizing that providing students the opportunity to receive a sound basic education and improving student success will always be of paramount concern;
   B. considering long-range facilities plans, goals, and objectives as established by the board and school system staff when assessing the needs of the school system;
   C. integrating budget planning into program planning so that the budget may effectively support and implement all programs and activities of the school system;
   D. seeking opportunities to communicate with the county commissioners about needs on a regular basis, especially with regard to capital outlay;
   E. seeking broad participation by administrators, teachers, and other school system personnel and citizens;
   F. exploring all practical and legal sources of income;
   G. continually assessing the needs, revenues, and expenses of the school system; and
   H. identifying the most cost-effective means of meeting the school system's needs.

B. Process

The board considers budget preparation a year-round process and establishes a budget calendar that presents a plan of action for preparation of the annual budget. Principals and administrators submit requests and written justification to the superintendent for consideration. The superintendent shall prepare a proposed annual budget and submit it with his or her budget message to the board no later than April 15.

On the same day that the proposed budget is submitted to the board, the superintendent shall file a copy of it in his or her office, where it will remain available for public inspection until the budget resolution is adopted.

The board may hold at least one public hearing on the proposed budget prior to final action.

The board will consider the proposed budget and make such changes therein as it deems advisable. The board will submit the entire budget as approved by the board to the board of county commissioners no later than May 15, or such later date as may be fixed by the board of county commissioners.

Policy Code: 8110 Budget Resolution

Through the budget resolution, the board appropriates sums it determines are sufficient and proper for the budget year. The board will provide schools with flexibility in the use of funds to enable the schools to accomplish their student performance goals. The school system will not expend any monies, regardless of their source, except in accordance with the budget resolution adopted by the board.

2. **Adoption of Resolution**

   Once the board of county commissioners has appropriated money to the local current expense fund and capital outlay fund, the board may determine whether such funds are sufficient. If the board determines that the appropriation is insufficient, the board may utilize the procedure provided by law for resolution of disputes between a board of education and a board of county commissioners.

   After the board of county commissioners has appropriated funds and after the conclusion of any dispute regarding the appropriation, the board of education will adopt a budget resolution in conformance with all legal requirements. The budget resolution will be entered in the minutes of the board. Within five days after adoption, copies will be filed with the superintendent, the school finance officer, and the county finance officer.

3. **Interim Budget**

   If the adoption of the budget resolution is delayed until after July 1, the board will make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school system for the interval between the beginning of the fiscal year and the adoption of the budget resolution. Interim appropriations so made and expended will be charged to the proper appropriations in the budget resolution.

4. **Budget Amendments**

   The board may amend the budget resolution at any time after its adoption so long as the resolution, as amended, continues to satisfy statutory requirements. The board may amend the budget to transfer money to or from the capital outlay fund to or from any other fund only in order to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted and only with the approval of the board of county commissioners.

   The board delegates to the superintendent the authority to amend and transfer appropriations subject to the following conditions.

   A. No amounts may be transferred between funds or from any contingency appropriation within a fund without board approval.
   B. Amounts transferred between purpose/functions must be reported to the board at its next regular meeting and recorded in the minutes.
   C. Transfers between capital outlay projects exceeding $50,000 must be approved by the board. Transfers below $50,000 must be reported to the board at its next regular meeting.
   D. If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), an amendment to the budget first must be submitted to the board for approval and then to the board of county commissioners for approval if the amendment (a) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (b) increases or decreases the amount of county appropriation allocated to a purpose or function by 25% or more from the amount contained in the budget ordinance adopted by the board of county commissioners. Provided, that at its discretion, the board of county commissioners may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).

New Hanover County Schools Basis of Accounting

The District's financial statements are organized into governmental and proprietary fund types, each representing a self-balancing set of accounts established to track resources and activities in accordance with state law, federal regulations, and generally accepted accounting principles (GAAP). Governmental funds include the General (Local Current Expense) Fund, State Public School Fund, Federal Grants Fund, Other Restricted Fund, Capital Outlay Fund, and the Individual Schools Fund. These funds follow the modified accrual basis of accounting and are used to account for core instructional programs, support services, and capital projects. The District also maintains a proprietary fund the School Food Service Fund which operates as a business-type activity and is reported using the full accrual basis of accounting. Together, these fund types ensure that financial activity is recorded consistently with legal requirements, funding restrictions, and the intended purpose of each revenue source. A summary of the classification and purpose of each fund is provided below.

Classification of Revenues and Expenditures

To promote transparency and consistency in financial reporting, the District records all financial activity using the North Carolina Department of Public Instruction's (NCDPI) standardized Chart of Accounts (COA). This statewide framework ensures that revenues and expenditures are classified uniformly across school districts and reported in accordance with generally accepted accounting principles (GAAP).

District transactions fall into two categories: revenues, which represent funds received by the District, and expenditures, which represent the costs of providing educational programs and support services. Every financial transaction is recorded using an account code that identifies how funds are received and how they are spent. These account codes allow the District to track financial activity by fund, purpose, and function, ensuring that resources are used only for their intended and legally permitted purposes.

The account code structure supports responsible budget management by linking revenues to related expenditures and providing clear detail for internal monitoring, public reporting, and state and federal compliance. This system helps the District manage resources effectively while giving taxpayers, families, and the community clear insight into how public funds are allocated and used. A summary of the account code structure and how revenues and expenditures are classified is provided in the following section.

Account Number Format

Fund . PRC . Purpose .Object . Location . Cost Center. Level . Dept . Grant Yr. Project*

XX.XXXX.XXXXX.XXXXX.XXXXX.XXX.XX.XXX.X.XXXXX

XX = Fund (2 digits)
XXXX = PRC (4 digits)
XXXXX = Purpose (5 digits)
XXXXX = Object (5 digits)
XXXXX = Location (5 digits)
XXX = Cost Center (3 digits)
XX = Level (2 digits)
XXX = Department (3 digits)
X = Grant Year (1 digit)
XXXXX = Project (5 digits) *

NOTES:

1. * Not all accounts will have Project numbers (last 5 digits). Only use Project number segment at the end of the account if a Project number is used for that account.
2. If the account code does not have a project number, it will end with a "." (period)
3. Fund 30 expense accounts will have a number for the "Grant Year" segment that correlates to the original funding year (last digit of the year) for the grant. Otherwise the "Grant Year" segment will be "X" for all other accounts.

Fund Codes

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by a local school administrative unit; however, other funds may be added as required. The Fund Codes are as follows:

10 - 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.

20 - Local Current Expense (General) 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 and county appropriations for current expenses.

30 - Federal Grant Fund - Appropriations for the expenditure of federal categorical grants made available through the Department of Public Instruction.

41 - The Capital Outlay Fund - Appropriations for:

a - The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.

b - 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.

c - The acquisition or replacement of furniture and furnishings, instructional apparatus,data processing equipment, business machines, and similar items of furnishings and equipment.

d - The acquisition of school buses as additions to the fleet.

e - The acquisition of activity buses and other minor vehicles.

f - 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.

50 - Multiple Enterprise Fund - Revenues and expenditures for multiple enterprise accounts, as needed by the local school administrative units, to include PRC 0035, Child Nutrition (School Food Service) operations.

81 - Other Specific Revenue (Annual) - Revenues from reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants made directly to local school administrative units, grants/appropriations received for prekindergarten programs, and special programs and appropriated fund balances (revenues accruing to a school administrative unit in prior years but not yet expended).

Program Report Codes (PRC)

A program report code (PRC) designates 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.

PRC 0001 – 0299:	NCDPI defined State and Federal Fund codes
PRC 0300 – 0399:	Federal Grants and Funding Sources Not Allotted by NCDPI
PRC 0400 – 0499:	State Grants and Funding Sources Not Allotted by NCDPI
PRC 0500 – 0599:	Local Grants and Donations
PRC 0600 – 0699	Local Special Revenue Sources
PRC 0700 – 0799:	Tuition or Fee Funded Programs
PRC 0800 – 0999:	Local Cost Centers

Purpose Codes

Purpose means the reason for which something exists or is used. Purpose 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:

50000	Instructional Services
60000	System-Wide Support Services
70000	Ancillary Services
80000	Non-Programmed Charges
90000	Capital Outlay

The "purpose dimension" is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not currently required by NCDPI, but NHCS uses it to further break down the purpose of the expenditure.

Purpose Function Codes

Function is the classification used to group expenditures into major service areas, identifying the purpose of the expenditure as defined by the Chart of Accounts.

Instructional Services (50000)

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 cocurricular 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. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

51000 Regular Instructional Services

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

52000 Special Populations Services

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations' services. (Certain categories of funds require that expenditures coded here must be in addition to regular

allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

53000 Alternative Programs and Services
Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

54000 School Leadership Services
Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

55000 Co-Curricular Services
Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

58000 School-Based Support Services
Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

System-Wide Support Services (60000)

System-wide support services include the costs of activities providing systemwide 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 and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the 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 are included here.

61000 Support and Development Services
Cost of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

62000 Special Population Support and Development Services
Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

63000 Alternative Programs and Services Support and Development Services
Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

64000 Technology Support Services
Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

65000 Operational Support Services
Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Do not include any costs which may be coded to one or more specific purpose functions.)

66000 Financial and Human Resource Services
Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.

67000 Accountability Services
Cost of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

68000 System-wide Pupil Support Services
Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

69000 Policy, Leadership and Public Relations Services
Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

Ancillary Services (70000)

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.

71000 Community Services
Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, and community welfare activities provided by the LEA

72000 Nutrition Services
Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

Non-Programmed Charges (80000)

Non-Programmed charges are conduit-type (outgoing transfers) payments to other administrative units in the state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, contingency funds, and other payments that are not attributable to a program.

81000 Payments to Other Governmental Units
Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

82000 Unbudgeted Funds
Include unbudgeted federal grant funds administered by the State Board of Education that are being set aside by the LEA and are not a part of the LEA's budgeted funds. These funds are not available for use in the current fiscal for expenditures unless the LEA first transfers an amount from this account to their budgeted line item(s) by means of an approved budget amendment. This code may also be used to identify appropriated but unbudgeted funds in any fund source by the LEA.

83000 Debt Services
Include debt service payments for lease purchases or installment contracts.

84000 Interfund Transfers
Include transfers of funds from one fund to another fund in an LEA.

85000 Contingency

Include appropriations for use in circumstances not completely foreseen. As monies are required from this item, budget amendments should be made to transfer monies to the appropriate operating function.

87000 Scholarships

Include payments made for the awarding of scholarships by the school system for students and LEA personnel.

Capital Outlay (90000)

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions. (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, regular instructional equipment purchases would be coded to 5110, etc.). The remaining three digits may be used for local use purposes.

NHCS also uses project numbers at the end of capital outlay budget codes to track expenditures by project.

PURPOSE/ FUNCTION BY DIVISION Fiscal Year 2026-2027

Division	Purpose/Function	Description
Instructional Services	**51000**	Regular Curricular Services
	61000	Support and Development Services
	67000	Accountability Services (Testing)
Student Support	**52000**	Special Populations Services
	53000	Alternative Programs and Services
	55000	Co-Curricular Programs and Services
	58000	School-Based Support Services
	62000	Special Pop. Support & Development Services
	63000	Alternative Programs Support & Development Services
	68000	System-wide Pupil Support Services
Technology	**64000**	Technology Services
Finance	**65200**	Print Shop
	66100	Financial Services
	66120	Purchasing
	66130	Risk Management
	69310	Internal Audit
	8000	Non-Programmed Charges
Human Resources	**66200**	Human Resource Services
Superintendent's Office	**54000**	School Leadership Services
	69200	Legal Services
	69400	Leadership Services
Communications and Outreach	**69500**	Public Relations Services
Operations	**65300**	Utilities & Energy Services
	65400	Custodial Services
	65500	Transportation Services
	65700	Facility Planning
	65800	Maintenance Services
	69420	Operations Leadership Services
	71000	Community Services
	72000	Child Nutrition Services
	90000	Capital Outlay
Board of Education	**69100**	Board of Education

Object Code: Expenses (50000)

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.

50000	Salaries
52000	Employer Provided Benefits
53000	Purchased Services
54000	Supplies and Materials
55000	Capital Outlay
56000	Reserved for Future Use
57000	Transfers

Department Codes

Department codes track department specific expenditures:

Department Code	Description	Budget Manager
100	Board of Education	Dr. Christopher Barnes
200	Office of the Superintendent	Dr. Christopher Barnes
220	Communications & Outreach	Anita Baggie
221	Communications - TV Studio	Anita Baggie
300	Finance Division	Ashley Sutton
310	Finance Department	Ondrea Sidbury
320	Purchasing	Kevin Lee
400	Human Resources Division	Jennifer Geller
410	Human Resources Department	Jennifer Geller
500	Instruction & Academic Accountability	Dr. Robin Hamilton
510	Career and Technical Education	Mandy Mills
520	Early Childhood Education	Michelle Manis
530	Testing and Accountability	Dr. Elizabeth Murray
540	Federal Programs	Lisa Wolfe
550	Curriculum & Instruction	Dr. Lo DeWalt
600	Operations	Dr. Rob Morgan
610	Child Nutrition	Amy Stanley
620	Facility Planning and Construction	Dr. Rob Morgan
630	Maintenance Operations	Chris Walker
640	Transportation Division	Deb Trafton
700	Student Support Division	Julie Varnam
710	Student Support Services	Lisa Brenner
720	Special Edu. and Related Services	Joanna Souza
730	Hearing Board/Safety	Aaron Livengood
800	Technology & Digital Learning	Dawn Brinson
810	Technolog	Jennifer Johnson

Federal Grant Year

The grant year segment is used to align the expenditures to the matching grant year.

For example: in the code 30.0050.53300.54110.32400.000.ES.540.6., the ".6"would align the expenditure to grant year 2026.

School Year	Grant Year Segment
2024-2025	5
2025-2026	6
2026-2027	7

Budget Development Process

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds except the individual school's special revenue funds, as no budget is required by State law for those funds. It is the Board's policy to provide all employees with the salary increase approved by the State for state-paid employees.

The development of the annual budget is a collaborative and continuous process that balances fiscal responsibility with the evolving needs of the district, ensuring that resources are aligned with the priorities of the Board of Education and the expectations of the community.

The process begins at the division and department level, where leaders review existing budgets to identify potential efficiencies and cost savings. In tandem, teams engage with vendors to secure competitive pricing and maintain high-quality services for the upcoming fiscal year. This early work establishes a disciplined foundation for responsible budget development.

At the same time, the district engages a broad network of stakeholders to ensure the budget reflects the needs and priorities of those it serves. Input is gathered through principal and department meetings, assistant principal meetings, teacher advisory groups, staff town halls, and community engagement sessions involving parents, students, and community members.

Guided by this feedback, the Board of Education establishes its budget priorities for the coming year. School principals and division leaders then submit formal budget requests aligned to these priorities. All requests are reviewed by the Superintendent, who evaluates each submission in the context of Board direction, stakeholder input, and available resources.

The development of the capital outlay budget is closely coordinated with the district's long-range facilities planning efforts. Capital needs are identified through ongoing assessments of facility conditions, safety requirements, enrollment trends, and program needs. Principals and department leaders submit capital requests to division leadership, consistent with the process used for operating budget requests. Division leaders and operations staff prioritize projects as imperative, essential, or important. These priorities are reviewed by the Superintendent and incorporated into the recommended budget.

The budget development process builds upon the current year as a baseline, using the adopted budget as the starting point for planning. The Superintendent determines which adjustments, both additions and reductions, are necessary to advance district goals while maintaining long-term fiscal stability. These decisions form the Superintendent's Recommended Budget.

The Superintendent's Recommended Budget is submitted to the Finance, Capital, and Bond Joint Committee, a standing committee established to enhance transparency and communication in financial reporting and budget development. The committee, composed of Board members, district leadership, county representatives, and community stakeholders, reviews the recommended budget, provides input, and may recommend adjustments prior to submission to the Board.

In accordance with statutory timelines, the Superintendent's Recommended Budget is presented to the Board of Education no later than April 15. The Board reviews the recommendation, considers additional feedback, directs adjustments if needed, and ultimately adopts a final budget.

Following Board approval, the adopted budget for all funds is submitted to the Board of County Commissioners at the purpose/function level, along with a letter outlining the district's funding request. The Board's request includes operating appropriations, capital needs, and the Pre-Kindergarten program needs.

The budget development process is applied consistently across all major operating and capital funds, including State, Local Current Expense, Federal Grants, Capital Outlay, and Other Restricted Funds. As part of the review process, recommended items are evaluated to determine the most appropriate funding source available, recognizing that allowable uses vary by funding stream. Each fund follows the same core process of departmental review, stakeholder input, alignment to Board priorities, and Superintendent evaluation.

Fiscal Year 2026–2027 Budget Development

The following section highlights the key priorities reflected in the development of the Fiscal Year 2026–2027 budget. Building upon the current year as a baseline, the District focused on aligning available resources with strategic priorities while maintaining fiscal responsibility. The budget emphasizes targeted investments in employees, safe and supportive environments, academic and specialized student services, and operational sustainability. At the same time, cost savings and reallocations were identified to preserve resources for the classroom and core district functions.

Investing in Employees and Maintaining a Supportive Work Environment

A primary focus of the 2026–2027 budget was investing in employees through compensation adjustments and strategic staffing decisions. The budget includes increases for salaries, retirement, health insurance, and local supplement step increases for all employees. The net impact of these changes to the local budget is approximately $2,275,546.

Preserving Safe, Supportive, and Well-Maintained Learning and Working Environments

The budget continues to prioritize safe, functional, and well-maintained learning and working environments for both students and staff. Funding increases are included to address rising costs for contracted services, labor, materials, and utilities, as well as expanded responsibilities associated with Veterans Park.

In addition, the budget includes an investment in the Raptor Emergency Management Suite, which enhances the District's ability to manage drills, communication, accountability, and reunification processes. These investments support the strategic plan goal of providing facilities and services that create a safe, welcoming, and supportive environment conducive to teaching and learning.

Supporting Students Through Targeted Academic and Specialized Services

The 2026–2027 budget reflects a continued commitment to student-centered academic programming and specialized support services. Investments are targeted to address the needs of students requiring additional or specialized instructional support, as well as districtwide program enhancements.

Key investments include funding for an Exceptional Children Braillist supported through Medicaid reimbursement, the addition of a Teacher Coach for Intensive Social Communication Supports (ISCS) through federal funding, and increased allotment for graduation to relocate ceremonies to UNCW Trask Coliseum to enhance safety and reliability. Additional investments include required increases for accreditation, instructional software, and teacher stipends to support leadership of the visual and music arts programs.

These investments align with the District's strategic goal of ensuring rigorous academic opportunities and equitable access to services that enable all students to reach their full potential.

Sustaining Technology and Digital Learning Infrastructure

The District continues to prioritize technology as an essential component of instruction and operations. The budget includes increased funding for contracted services to provide insurance for all high school student devices, rate increases associated with NCConnectEd, and annual increases in software and technology contracts.

These investments support continued access to digital learning tools and ensure that the District's technology infrastructure remains reliable, secure, and responsive to instructional needs.

Exercising Fiscal Stewardship Through Reductions, Reallocations, and Operational Efficiencies

The budget development process reflects a strong emphasis on fiscal stewardship and responsible resource management. Reductions were implemented in selected areas, including a 10% reduction in central office supply budgets and the elimination of certain central office positions. Additional savings were achieved through position restructuring and reallocation to better align staffing with operational needs.

These actions demonstrate the District's commitment to balancing competing priorities by redirecting resources to the highest impact areas while maintaining overall financial stability.

Responding to Enrollment Decline and Revenue Constraints While Protecting Core Priorities

The 2026–2027 budget was developed in the context of declining student enrollment and the loss of certain one-time revenue sources. State funding changes reflect increases related to salary and benefits that are offset by reductions resulting from a decline of 839 students in average daily membership (ADM), impacting multiple state allotments.

At the local level, the budget also reflects the loss of one-time revenues, including FEMA reimbursements and NCDOT easement payments. To address these pressures, the budget relies on a 3% increase in county local appropriation, along with recurring revenue adjustments and ongoing cost management efforts.

Despite these constraints, the District prioritized preserving essential student services, maintaining core operations and supporting employees. The resulting budget reflects a balanced approach that continues to advance strategic goals while responding to a changing financial landscape.

Fiscal Year 2026-2027 Budget Cycle

December

16th	Draft Budget Development Calendar - Board Agenda Review Meeting

January

8th	Budget Priority Discussion with Principals and Directors at Principal Meeting
8th	Capital and Operation Budget Request Training with Principals and Directors at Principal Meeting
15th	4:00-5:00pm - Teacher Advisory Meeting Budget Priority Discussion
15th & 16th	Various Times - Department/Division Budget Meetings
22nd	Capital Outlay Requests Due (Repairs & Renovations to Facility Planning and Furniture & Equipment to Purchasing)
28th	5:00-6:00pm - Staff Town Hall Meeting Budget Priority Discussion
28th	6:00-7:00pm - Parent/Student/Stakeholder Town Hall Budget Priority Discussion
29th	Department Budget Requests (due to Budget Team)
29th	Assistant Principal Meeting Budget Priority Discussion

February

5th	Capital Outlay Recommendations (due to Budget Team)
13th	Student Projections
13th	Children with Disabilities Student Projections (from Special Education due to Budget Team)
23rd	9:00am-2:00pm - Budget Request Overview - Cabinet Meeting
25th	12:00-2:00pm - Board Budget Work Session
26th	12:00-1:30pm - 2026-2027 Budget Planning Update and Capital Outlay Proposal-Finance Capital Bond Committee Meeting

March

3rd	Preliminary Position Allocations
16th (Week)	Allocation Meetings with Principals
12th	11:00am-1:00pm - Board Budget Work Session - Budget Proposal Discussion
18th	2:30-4:30pm - Board Budget Work Session - Budget Proposal Discussion
24th	Superintendent's 2025-2026 Budget Proposal and Recommended County request at Board Meeting
26th	12:30-2:00pm - Finance Committee Meeting

April

28th	Superintendent's 2025-2026 Budget Proposal and Recommended County request for discussion

May

5th	Superintendent's 2025-2026 Budget Proposal and Recommended County request for Approval at Board Meeting
5th	2026-2027 Budget Resolution Approval
6th	Budget Request Submitted to County Manager
14th	County Commission Review of County Manager Budget Recommendation
18th	Superintendent Presents Budget Request to the Board of Commissioners
18th	County Commission Approval of Budget

September

30th	Finalize Position Allocations (Based on 10th day of School)

Budget Management and Administration

Once adopted, the District's budget is actively managed to ensure fiscal accountability, compliance with statutory requirements, and alignment with Board priorities. The budget administration process emphasizes effective internal controls, ongoing financial monitoring, and timely adjustments to maintain the integrity of the adopted financial plan.

Budgetary Control and Compliance

Budgetary control is exercised in all funds, except for individual school funds, in accordance with North Carolina General Statutes. Expenditures may not legally exceed appropriations at the purpose/function level, which represents the District's level of legal budgetary control.

All appropriations lapse at fiscal year-end, with the exception of capital outlay project appropriations, which are re-appropriated in the subsequent fiscal year along with any related encumbrances. The annual budget ordinance is adopted prior to July 1, or an interim budget is established to ensure continuity of operations.

The Board of Education retains authority to approve budget amendments that increase the total appropriations of any fund. The Chief Financial Officer is authorized to approve transfers within the same function or project and limited transfers between functions within the same fund, in accordance with Board policy and State law. All other amendments, including those involving interfund transfers or changes to County appropriations, require prior approval by the Board and, where applicable, the Board of County Commissioners.

Financial Monitoring and Reporting

The District maintains a comprehensive system of financial monitoring to ensure that expenditures remain within approved budgets and are aligned with program intent. Budget managers are responsible for reviewing monthly financial activity, including budget, encumbrances, and actual expenditures, to ensure the accuracy of financial records and to prevent over expenditures.

Formal budget to actual comparison reports are prepared for major operating funds, including the General Fund, State Public School Fund, Federal Grants Fund, and Other Restricted Funds. These reports include comparisons of current adopted budget and actual expenditure results, along with variance analysis. Additional reporting is provided for the Capital Outlay Fund and Enterprise Funds.

Finance staff provide ongoing analytical support and monitoring, assisting program managers in evaluating financial performance and ensuring compliance with Local, State, and Federal requirements.

Budget Manager Responsibilities and Internal Controls

Program budgets are assigned to designated budget managers who are responsible for the planning, implementation, and oversight of their respective programs. Budget managers are accountable for ensuring that expenditures are authorized, properly coded, and aligned with program objectives and funding requirements.

Key responsibilities include:

- **Planning and authorizing expenditures in accordance with established financial procedures**
- **Monitoring financial activity and reviewing budget-to-actual reports on a regular basis**
- **Initiating budget transfers and position changes as needed**
- **Ensuring compliance with applicable laws, policies, and grant requirements**

Budget authority may not be delegated, and all purchase requisitions and contracts must be approved by the assigned budget manager or their supervisor. All service contracts are subject to pre-audit review by the Chief Financial Officer to ensure the availability of funds and compliance with statutory requirements.

The District utilizes an encumbrance-based accounting system to control spending and ensure that commitments are recorded prior to expenditure. Financial and Business services support staff assist with transaction processing and monitor outstanding requisitions, purchase orders, and account balances to maintain accurate financial records.

Budget Adjustments and Transfers

After budget adoption, adjustments are made as necessary to respond to operational needs and funding changes. Budget transfer requests are submitted and processed through the District's financial system in accordance with established approval workflows.

Transfers within programs are generally allowable for non-salary expenditures, while transfers involving salaries require additional review. Transfers between funds are not permitted without appropriate approvals. Federal fund transfers are subject to additional review and approval requirements, including submission to the North Carolina Department of Public Instruction where applicable.

Amendments to capital outlay projects and adjustments involving County funding require approval by both the Board of Education and the Board of County Commissioners.

Funding Allocation and Allotment Management

The District manages funding through a structured allotment process that allocates resources to programs and schools based on established formulas and program requirements. Allotments are determined using criteria such as student enrollment, program participation, and specific student needs.

State and Federal funds are distributed based on program-specific allotments, including categorical, dollar, and position allotments, each with defined allowable uses and compliance requirements. Local funds are allocated to supplement State formulas and support district priorities.

School level allotments are adjusted based on projected and actual enrollment, with updates occurring throughout the fiscal year to ensure resources remain aligned with student needs.

Compliance and Oversight of Federal Programs

The District maintains strict compliance with federal grant requirements to ensure proper use of funds and reduce the risk of audit findings. Federal program managers are responsible for adhering to all grant requirements, including application timelines, allowable expenditures, and documentation standards.

Specific internal controls are in place to support federal compliance, including time and effort reporting for personnel funded by federal sources, monitoring of grant expenditures, and periodic reconciliation of budgeted versus actual costs.

Finance staff conduct ongoing oversight and provide guidance to ensure compliance with federal regulations and reporting requirements established by the North Carolina Department of Public Instruction and applicable federal agencies.

Through these processes, the District ensures that financial resources are managed responsibly, transparently, and in support of student success.

The District utilizes a combination of recurring and nonrecurring revenue sources to support operations and strategic initiatives. These sources are categorized below to distinguish between ongoing funding streams and those that are one-time or variable in nature.

Sustaining (Recurring) Revenue Sources

Sustaining revenue sources support ongoing District operations are summarized in the table below. These recurring revenues provide a stable funding base for instructional programs, support services, and operational needs.

Sustaining (Recurring) Revenue Sources	
Catered Breakfasts [44321]	Include revenues received from catered breakfasts.
Catered Lunches [44322]	Include revenues received from catered lunches.
Catered Supplements [44324]	Include revenues received from catered supplements. This would include snacks, etc., (other than breakfast, lunch, or supper).
County Appropriations [44110]	Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.
Disposition of School Fixed Assets [44820]	Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, and revenues from the sale of scrap or salvage from school fixed assets.
Federal Funds Revenue - DPI [43600]	Include revenues received through the Department of Public Instruction by way of deposits to the state level Unit Disbursing Account at the State Treasurer. (The program report code must be used to indicate the specific federal funding source.)
Federal Revenue-Other Funds [43700]	Include revenues received directly from the federal government, or from other sources which are federal funded. These are funds which are not part of the allocation process from DPI, nor reflected on the DPI allotment form. (The program report code must be used to indicate the specific federal funding source.)
Fines and Forfeitures [44410]	Include revenues received by the local school administrative unit pursuant to G.S. 115C-452. The source of the revenue is from fines and forfeitures assessed within the County.
Indirect Cost Allocated [44880]	Amounts reimbursed to the District for indiredt costs and administration of federal grants and Child Nutrition program.
Interest Earned on Investments [44450]	Include interest or other revenues received from the investment of idle funds pursuant to G.S. 115C-443.
State Revenue - Other Funds [43200]	Include revenues awarded directly by a state agency, which are not via the Department of Public Instruction allotment process.
Rental of School Property [44420]	Include revenues received for the use of school property by anyone other than the local school administrative unit.
Public School Capital Fund - Lottery [43460]	Include revenues received from the State of North Carolina under the North Carolina State Lottery Act.
Other Federal Restricted Grants [43800]	Include revenues awarded directly by a federal agency, which are not via the Department of Public Instruction allotment process.
Sales - Breakfast - Full Pay [44311]	Include revenues received from full pay breakfasts.
Sales - Lunch - Full Pay [44314]	Include revenues received from full pay lunches.
Sales - Supplemental Sales [44318]	Include revenues received from supplemental sales
Sales and Use Tax [43250]	Include revenues received from the NC Department of Revenue for the reimbursement of 2% of the sales and use tax expenditures from the previous fiscal year.
State Public School Fund Revenue [43100]	Include revenues allocated via the allotment process by the Department of Public Instruction
State Reimbursement for Breakfast [44341]	Include revenues received from state funds for reduced price breakfasts
State Reimbursement for Lunch [44342]	Include revenues received from state funds for reduced price lunch.
USDA Grants - Commodities Used [43815]	This revenue represents the value of commodity foods used.
USDA Grants-Fresh Fruit & Veg [43816]	This revenue received from the Department of Public Instruction from the United States Department of Agriculture for the Fresh and Vegetable program in selected school food services.
USDA Grants - Regular [43811]	Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.

Nonrecurring / Other Local Revenue Sources

Other local revenue sources that are nonrecurring or received periodically are summarized in the table below. These revenues are typically one-time or variable in nature and are not relied upon to support ongoing operational costs.

Nonrecurring / Other Revenue Sources	
Bond and Note Proceeds [44810]	Include revenues received from the county out of the proceeds of bonds and notes sold for school purposes. Includes revenues from proceeds of School Literary Fund Notes. This revenue is actually the county appropriation from one or more bond funds, certificates of participation (COPS), and revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G. S. 153A-158.1.
Community Use Charges for Staff Coverage [44421]	Includes revenue received from facility rentals which require staff to be present outside regular work day.
Contributions and Donations [44430]	Include gifts, contributions, and donations received from private, nongovernmental sources.
Fees [44220]	Includes revenue received from parents for drivers education fees and other student fees.
Fund Balance Appropriated [44910]	This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425.
Insurance Settle School Property [44840]	Include monies received in settlement of insurance claims, which arise out of the loss, or destruction of school property.
Local Grants [44890]	Include revenues received directly from awarding agency with a restricted purposes, which are not elsewhere classified.
Other Operating Revenues [44490]	Revenues that are small and miscellaneous in nature.
State Allocated Restricted to Capital Outlay [43400]	Includes all revenues received from the Department of Public Instruction, and other state agencies for capital outlay.
Tuition [44210]	Includes revenue received from parents of students who attend the District schools but live outside the District.
USDA Grant Summer Feeding Programs [43814]	Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service.

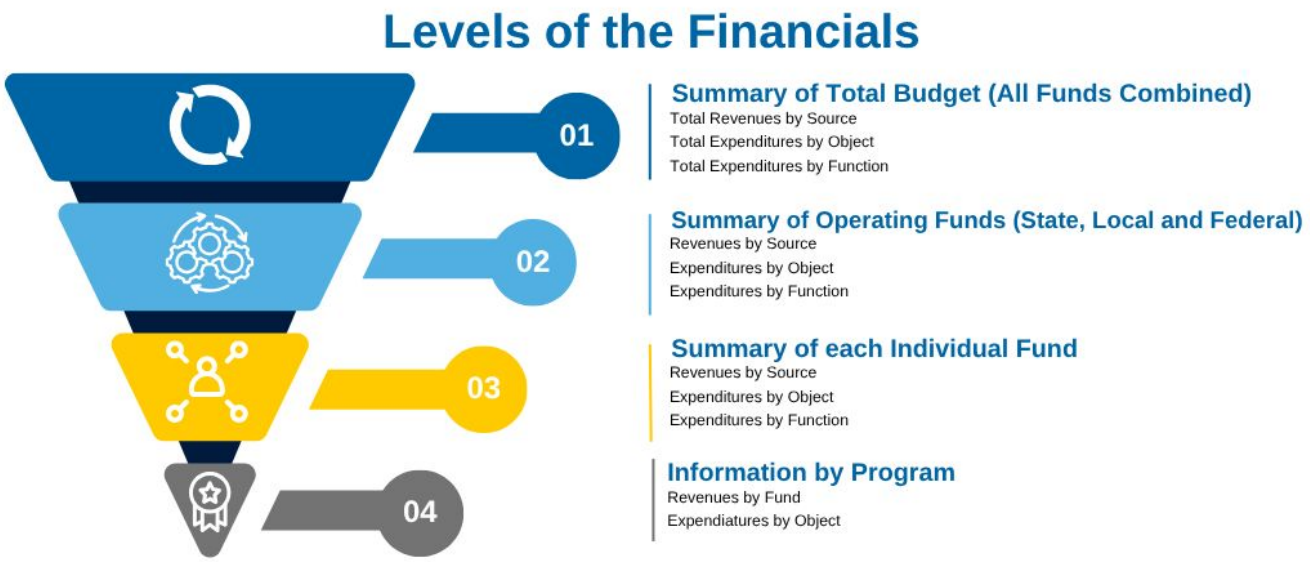
Financial Section

NHCS

Guide to the Financial Section

The Financial Section of the New Hanover County Schools budget document is organized to provide a clear and transparent presentation of the district's financial information. This section follows a structured, multi-level format.

This section presents an overview of the New Hanover County Schools (NHCS) budget using a tiered "pyramid" approach. The information begins with a high-level summary of the total budget across all funds and progressively provides more detailed financial information by fund and revenue source in subsequent sections.



Level One provides a high-level snapshot of the district's total budget across all funds. At this level, the budget is presented in a consolidated format, summarizing total revenues by source and total expenditures by both object and function. This overview allows readers to quickly understand the overall scale, composition, and primary drivers of the district's financial position.

Level Two shifts the focus from the District's total budget to the operating budget. This level highlights state, local, current expense and federal funds that support ongoing District operations. By presenting revenues by source and expenditures by purpose and object, this level demonstrates how the Operating Funds collectively support the delivery of educational services across the district.

Level Three offers a more detailed perspective by presenting each individual fund separately and expanding the analysis. This level provides insight into how each fund functions independently and how resources are allocated to support specific services and operations.

Level Four provides additional detail by program or grant, offering further transparency into how specific funding sources are utilized and ensuring alignment with applicable program requirements and compliance expectations.

The use of this structured, multi-level approach is intended to provide all users of the district's financial information with a clear and comprehensive understanding of how resources are allocated and utilized to achieve district goals. Transparency, clarity, and accountability remain central to this presentation, ensuring that stakeholders can readily understand the district's financial decisions and maintain confidence in the stewardship of public resources.

Level One: Summary of Total Budget (All Funds Combined)

The adopted fiscal year 2026–2027 budget for New Hanover County Schools reflects a continued focus on maintaining core instructional services while adapting to evolving financial conditions across all funding sources. Overall, the budget demonstrates measured growth driven primarily by increases in personnel costs and targeted investments in infrastructure, while also reflecting revenue constraints and ongoing economic pressures.

Within the Operating Budget (Funds 10, 20, and 30), total funding is characterized by stability in local revenues, modest declines in state funding, and a continued reduction in federal support. State revenues, which represent the largest portion of funding, are projected to decrease slightly due to declining student enrollment. Federal funding has returned to pre-pandemic levels following the expiration of one-time ESSER funds, resulting in a smaller overall federal contribution. Local funding continues to provide the most consistent source of growth, with a modest increase that primarily offsets rising costs rather than expanding services.

Expenditure increases within the Operating Budget are largely driven by personnel-related costs, including projected salary adjustments, higher retirement contribution rates, and rising health insurance costs. These factors, which are largely outside of the district's control, account for the majority of budget growth. While non-personnel costs such as purchased services and supplies remain a smaller share of the budget, they continue to be impacted by inflationary pressures. Despite these challenges, the district maintains a strong emphasis on directing resources to the classroom, with the majority of funding supporting instructional services and programs for special populations.

The Capital Outlay Fund reflects a modest increase in county funding and continues to support critical facility and infrastructure needs. Changes in this fund are primarily project-driven, with funding allocated to priority initiatives such as facility improvements, system upgrades and equipment replacement. Lottery proceeds remain a key, but variable, funding source and are budgeted conservatively based on prior-year receipts. Overall, capital investments are aligned with maintaining safe, functional learning environments and addressing deferred maintenance and lifecycle replacement needs.

The School Food Service Fund remains self-supporting but continues to adapt to shifting revenue and expenditure dynamics. Federal reimbursements now represent a larger share of total revenues, as participation trends and program changes have reduced reliance on paid meal sales. The fiscal year 2027 budget reflects increased personnel costs consistent with district-wide compensation adjustments, while also incorporating anticipated savings from renegotiated food and supply contracts. These savings allow the fund to maintain a balanced budget without the use of fund balance; however, the outlook remains sensitive to contract outcomes and may require future adjustments if projected savings are not realized.

Across all funds, the fiscal year 2027 budget reflects a structurally balanced approach that aligns recurring revenues with ongoing expenditures. While the district continues to navigate challenges related to declining enrollment, reduced federal funding, and rising operating costs, the budget prioritizes sustainability, preserves core services, and strategically invests in both instructional programming and essential infrastructure to support student success.

Budget Forecast

	FY 2026-2027	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029
State Public School Fund			
Revenue	185,967,132	190,390,086	191,902,072
Expenditures	(185,967,132)	(190,390,086)	(191,902,072)
Ending Net Balance	**$ -**	**$ -**	**$ -**
Local Operating Fund			
Revenue	107,373,622	109,521,105	111,711,527
Expenditures	(107,373,622)	(109,521,105)	(111,711,527)
Ending Net Balance	**$ -**	**$ -**	**$ -**
Federal Grants Fund			
Revenue	13,888,439	14,027,323	14,167,597
Expenditures	(13,888,439)	(14,027,323)	(14,167,597)
Ending Net Balance	**$ -**	**$ -**	**$ -**
Capital Outlay Fund			
Revenue	7,015,718	7,000,000	7,000,000
Expenditures	(7,015,718)	(7,000,000)	(7,000,000)
Ending Net Balance	**$ -**	**$ -**	**$ -**
School Food Service			
Revenue	14,131,893	14,414,531	14,702,822
Expenditures	(14,131,893)	(14,414,531)	(14,702,822)
Ending Net Balance	**$ -**	**$ -**	**$ -**
Other Restricted Fund			
Revenue	19,881,249	19,185,712	19,377,569
Expenditures	(19,881,249)	(19,185,712)	(19,377,569)
Ending Net Balance	**$ -**	**$ -**	**$ -**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Revenue By Source
Fiscal Year 2026 - 2027

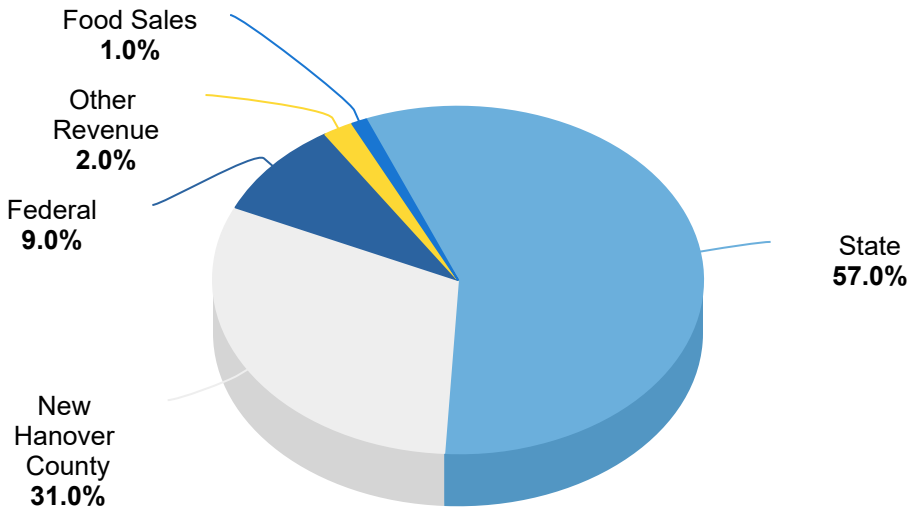
	2027 - Adopted
Federal	26,918,250
Food Sales	1,903,629
New Hanover County	111,360,056
Other Revenue	14,168,151
State	193,907,967
Total	**$348,258,053**

REVENUE SUMMARY
Fiscal Year 2026 - 2027

Budget Code / Fund Description	2026 - Adopted	2027 - Adopted
Revenue		
State Public School		
10.0000.00000.43100.00000.000.00.000.X - Allocation State Pub Sch Fund	184,051,537	185,100,079
10.0012.00000.43100.00000.000.00.000.X - State Public School Driver Ed	581,956	583,702
10.0015.00000.43100.00000.000.00.000.X - State Public School Fund Tech	289,930	283,351
Total State Public School	**184,923,423**	**185,967,132**
Local Current Expense		
20.0000.00000.44110.00000.000.00.000.X - County Appropriation	103,463,721	106,567,623
20.0000.00000.44410.00000.000.00.000.X - Fines & Forfeitures	251,998	805,999
Total Local Current Expense	**103,715,719**	**107,373,622**
Federal Grant		
30.0017.00000.43600.00000.000.00.000.5 - Federal - CTE Program Improv	18,676	-
30.0017.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	392,199	-
30.0017.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	392,199
30.0026.00000.43600.00000.000.00.000.5 - Federal Funds Revenue - DPI	96,416	-
30.0026.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	150,000	-
30.0026.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	120,000
30.0049.00000.43600.00000.000.00.000.5 - Federal IDEA Title VIB - Presc	31,108	-
30.0049.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	132,514	-
30.0049.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	132,514
30.0050.00000.43600.00000.000.00.000.4 - Federal ESEA Title IA	37,293	-
30.0050.00000.43600.00000.000.00.000.5 - Federal Funds Revenue - DPI	866,090	-
30.0050.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	6,547,022	-
30.0050.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	5,841,395
30.0060.00000.43600.00000.000.00.000.4 - Federal IDEA Title VI-B	170,376	-
30.0060.00000.43600.00000.000.00.000.5 - Federal IDEA Title VI-B	988,068	-
30.0060.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	4,892,527	-
30.0060.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	4,892,527
30.0070.00000.43600.00000.000.00.000.4 - Federal IDEA -Early Interv Svc	288,559	-
30.0070.00000.43600.00000.000.00.000.5 - Federal IDEA -Early Interv Svc	697,942	-
30.0070.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	886,772	-
30.0070.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	886,772
30.0082.00000.43600.00000.000.00.000.4 - Federal IDEA - State Improv	3,847	-
30.0082.00000.43600.00000.000.00.000.5 - Federal IDEA - State Improv	2,577	-
30.0103.00000.43600.00000.000.00.000.4 - Federal Title II - ITQ	21,847	-
30.0103.00000.43600.00000.000.00.000.5 - Federal Funds Revenue - DPI	323,454	-
30.0103.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	900,298	-
30.0103.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	900,298

Budget Code / Fund Description	2026 - Adopted	2027 - Adopted
30.0104.00000.43600.00000.000.00.000.5 - Federal Title III - Lang Acqui	239,921	-
30.0104.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	259,073	-
30.0104.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	265,190
30.0108.00000.43600.00000.000.00.000.5 - Federal Funds Revenue - DPI	216,188	-
30.0108.00000.43600.00000.000.00.000.6 - Federal Funds Revenue - DPI	457,544	-
30.0108.00000.43600.00000.000.00.000.7 - Federal Funds Revenue - DPI	-	457,544
30.0111.00000.43600.00000.000.00.000.4 - Federal Title III-Lang Acquisi	478	-
30.0111.00000.43600.00000.000.00.000.5 - Federal Funds Revenue - DPI	19,766	-
Total Federal Grant	**18,640,555**	**13,888,439**
Capital Outlay		
41.0076.00000.43460.00000.000.00.000.X - Lottery Revenue	2,553,117	2,978,185
41.0441.00000.43460.00000.000.00.000.X - Repair Renovation Lottery Rev	641,500	1,195,100
41.0816.00000.44110.00000.000.00.000.X - County Capital Outlay Approp	2,604,211	2,842,433
Total Capital Outlay	**5,798,828**	**7,015,718**
Enterprise - Child Nutrition		
50.0035.00000.43811.00000.000.00.610.X - USDA Grants - Regular	11,199,999	11,337,430
50.0035.00000.43815.00000.000.00.000.X - Usda Commodities	645,450	645,450
50.0035.00000.43816.00000.000.00.610.X - USDA Grants-Fresh Fruit & Veg	225,000	225,000
50.0035.00000.44311.00000.000.00.000.X - Sales - Breakfast - Full Pay	138,629	103,629
50.0035.00000.44314.00000.000.00.000.X - Sales - Lunch - Full Pay	1,493,711	1,000,000
50.0035.00000.44318.00000.000.00.610.X - Sales - Supplemental Sales	700,000	700,000
50.0035.00000.44321.00000.000.00.610.X - Catered Breakfasts	15,000	-
50.0035.00000.44322.00000.000.00.610.X - Catered Lunches	40,000	100,000
50.0035.00000.44341.00000.000.00.000.X - State Reimb- Reduced Price Bkf	12,884	2,884
50.0035.00000.44342.00000.000.00.000.X - State Reimb- Reduced Price Lunch	-	7,500
50.0035.00000.44450.00000.000.00.000.X - Interest Earned On Investme	10,000	10,000
Total Enterprise - Child Nutrition	**14,480,673**	**14,131,893**
Other Restricted		
81.0032.00000.44910.00000.000.00.000.X - Fund Balance Appropriated	1,277,859	1,277,857
81.0301.00000.43800.00000.000.00.000.X - ROTC Reimb Revenue	301,821	321,931
81.0305.00000.43700.00000.000.00.000.X - Medicaid Adm Fed Rev	500,000	-
81.0305.00000.44910.00000.000.00.000.X - Fund Balance Appropriated	-	2,439,766
81.0306.00000.43700.00000.000.00.720.X - Medicaid Direct Fed Revenue	-	500,000
81.0401.00000.43200.00000.000.00.520.X - Smart Start State Revenue	-	30,000
81.0413.00000.43200.00000.000.00.520.X - NC PreK Revenue	3,727,166	3,727,166
81.0515.00000.44890.00000.000.00.000.X - Health Science Endowment Grant	30,000	-
81.0516.00000.44890.00000.000.00.000.X - Early Literacy Funding Grant	1,710,202	-
81.0518.00000.44910.00000.000.00.000.X - Fund Balance Appropriated	-	1,300,000
81.0530.00000.44890.00000.000.00.000.X - Wrightsville Beach Foundation	-	184,111
81.0803.00000.43250.00000.000.00.000.X - Sales and Use Tax Revenue	249,169	200,000
81.0803.00000.44420.00000.000.00.000.X - Rental of School Property	100,000	100,000
81.0803.00000.44450.00000.000.00.000.X - Interest Earned on Investments	292,463	500,000
81.0803.00000.44490.00000.000.00.000.X - Other Local Operating Revenues	1,741,653	-
81.0803.00000.44820.00000.000.00.000.X - Disposition of Schl Fixed Asse	25,000	15,000
81.0803.00000.44880.00000.000.00.300.X - Indirect Cost Allocated	1,421,192	1,421,192
81.0803.00000.44910.00000.000.00.000.X - Fund Balance Appropriated	74,675	5,518,140
81.0812.00000.44910.00000.000.00.730.X - Fund Balance Appropriated	-	117,221
81.0865.00000.44110.00000.000.00.520.X - County Appropriation	1,033,500	1,950,000
81.0866.00000.44910.00000.000.00.000.X - Fund Balance Appropriated	-	278,865
Total Other Restricted	**12,484,700**	**19,881,249**
Total Revenue	**$340,043,898**	**$348,258,053**

Revenue By Source



Budget by Purpose Summary
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted
Expenses							
Instructional Services							
51100 - Regular Curricular Services	80,570,505	17,334,894	749,042	208,000	-	7,407,734	106,270,175
51110 - Jrotc Curricular Services	403,956	326,998	-	-	-	321,931	1,052,885
51120 - Cultural Arts Curricular Services	46,860	-	-	-	-	-	46,860
51160 - Homebound Curricular Services	-	20,599	-	-	-	-	20,599
51200 - CTE Curricular Services	8,889,530	1,528,911	347,909	-	-	-	10,766,350
51300 - Program Enhancement Teachers	-	1,589,644	-	-	-	108,458	1,698,102
51320 - Cultural Arts Curricular Services	8,249,285	1,100,697	-	-	-	-	9,349,982
51330 - Physical Ed Curricular Services	4,987,053	846,822	-	-	-	-	5,833,875
51340 - Foreign Lang Curricular Services	1,582,492	358,954	-	-	-	-	1,941,446
52100 - Children with Disabilities Curricular Services	23,970,187	4,980,307	4,789,622	-	-	1,946,708	35,686,824
52200 - Special Populations CTE Curricular Services	467,104	51,329	3,000	-	-	-	521,433
52300 - Pre-K Children with Disabilities Curricular Services	2,115,261	246,705	165,007	-	-	-	2,526,973
52400 - Speech & Language Pathology Services	4,229,164	506,261	21,784	-	-	1,315,480	6,072,689
52500 - Audiology Services	93,564	-	-	-	-	90,000	183,564
52600 - Academically/Intellectually Gifted Curricular Services	3,036,002	420,219	-	-	-	-	3,456,221
52700 - Limited English Proficiency Services	3,371,948	439,561	23,458	-	-	-	3,834,967
53100 - Alternative Instructional Services K-12	1,831,279	1,137,613	150,000	-	-	-	3,118,892
53200 - Attendance & Social Work Services	1,826,954	569,386	570,683	-	-	-	2,967,023
53300 - Remedial & Supplemental K-12 Services	531,160	60,647	4,254,127	-	-	-	4,845,934
53320 - STAE Remediation Services	78,047	-	-	-	-	-	78,047
53400 - Pre-K Readiness/Remedial & Supplemental Services	-	79,240	1,165,036	-	-	5,109,076	6,353,352
53500 - Extended Day/Year Instructional Services	318,312	-	111,661	-	-	-	429,973
54000 - School Leadership Services	18,500	300,412	9,333	-	-	-	328,245
54010 - School Principal	-	-	-	-	-	-	-
54030 - School Treasurer	501,348	2,469,508	-	-	-	-	2,970,856
54040 - School Clerical Support	797,873	2,178,209	-	-	-	-	2,976,082
54100 - School Principal	5,837,907	1,181,406	-	-	-	-	7,019,313
54200 - School Assistant Principal	2,617,686	4,086,833	-	-	-	-	6,704,519
55000 - Co-Curricular Services	-	2,452,761	-	-	-	-	2,452,761
58100 - Educational Media Services	3,305,864	483,217	-	-	-	-	3,789,081
58200 - Student Accounting	1,060,715	1,791,798	-	-	-	-	2,852,513
58300 - Guidance Services	6,015,876	1,346,050	85,503	-	-	-	7,447,429
58400 - Health Support Services	172,645	1,599,260	25,117	-	-	692,591	2,489,613
58420 - Contracted Special Edcation Health Services	742,828	-	-	-	-	-	742,828
58500 - Safety & Security Support Services	5,500	281,687	-	-	-	-	287,187

Budget by Purpose Summary
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted
58600 - Instructional Technology Services	660,546	136,573	-	-	-	-	797,119
58700 - Staff Development Unallocated	-	-	14,071	-	-	-	14,071
58800 - Parent Involvement Services	-	30,942	57,964	-	-	389,225	478,131
Total Instructional Services	**168,335,951**	**49,937,443**	**12,543,317**	**208,000**	**-**	**17,381,203**	**248,405,914**
System-wide Support Services							
61100 - Regular Curricular Support & Development Services	126,511	2,742,174	29,232	-	-	116,136	3,014,053
61200 - CTE Curricular Support & Development Services	165,746	164,713	-	-	-	-	330,459
62000 - Special Population Support & Development Services	-	315,136	-	-	-	97,909	413,045
62010 - Children with Disabilities Support & Development Services	309,861	-	72,468	-	-	74,935	457,264
63000 - Alternative Programs, Services Support & Development Services	349,136	434,406	-	-	-	-	783,542
63040 - PreK Readiness/Remedial & Supplemental Support Services	-	583,524	63,010	-	-	492,730	1,139,264
64010 - Technology Services	391,778	6,095,494	-	1,327,252	-	-	7,814,524
64100 - Connectivity Support Services	212,250	-	-	-	-	-	212,250
65100 - Communication Services	-	97,253	-	-	-	-	97,253
65200 - Printing & Copying Services	-	260,454	-	-	-	-	260,454
65300 - Public Utility & Energy Services	-	7,066,202	-	-	-	869,289	7,935,491
65400 - Custodial/Housekeeping Services	5,674,557	8,289,703	-	30,000	-	-	13,994,260
65500 - Transportation Services	7,830,618	1,849,611	42,848	244,201	-	-	9,967,278
65520 - Special Education Transportation Services	26,000	1,410,735	-	-	-	-	1,436,735
65600 - Warehouse & Delivery Services	-	396,649	-	-	-	-	396,649
65700 - Facilities Planning, Acquisition & Construction Services	-	64,700	-	-	-	-	64,700
65800 - Maintenance Services	87,851	8,816,095	-	-	-	-	8,903,946
66100 - Financial Services	322,399	2,519,541	-	-	-	179,482	3,021,422
66120 - Purchasing Services	211,065	462,663	-	-	-	-	673,728
66130 - Risk Management Services	-	3,099,685	-	-	-	669,565	3,769,250
66200 - Human Resource Services	322,520	2,054,305	347,115	-	-	-	2,723,940
66219 - Title IX	-	3,501	-	-	-	-	3,501
66220 - Recruitment Services	-	2,000	-	-	-	-	2,000
67100 - Student Testing Services	75,538	359,214	-	-	-	-	434,752
68200 - Student Accounting Support Services	8,447	663,973	-	-	-	-	672,420
69100 - Board of Education	-	216,860	-	-	-	-	216,860
69200 - Legal Services	-	194,732	-	-	-	-	194,732
69310 - Internal Audit Services	-	141,594	-	-	-	-	141,594
69320 - External Audit Services	-	67,500	-	-	-	-	67,500
69410 - Office Of The Superintendent	278,707	338,279	-	-	-	-	616,986
69420 - Deputy, Associate & Assistants	926,578	356,458	-	-	-	-	1,283,036

Budget by Purpose Summary
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted
69500 - Public Relations & Marketing Services	192,997	475,287	-	-	-	-	668,284
Total System-wide Support Services	**17,512,559**	**49,542,441**	**554,673**	**1,601,453**	**-**	**2,500,046**	**71,711,172**
Ancillary Services							
72000 - Nutrition Services	118,622	-	-	-	13,744,197	-	13,862,819
Total Ancillary Services	**118,622**	**-**	**-**	**-**	**13,744,197**	**-**	**13,862,819**
Non-Programmed Charges							
81000 - Payments To Other Governmental Units	-	7,753,738	790,449	-	387,696	-	8,931,883
87000 - Scholarships	-	140,000	-	-	-	-	140,000
Total Non-Programmed Charges	**-**	**7,893,738**	**790,449**	**-**	**387,696**	**-**	**9,071,883**
Capital Outlay							
90000 - Capital Outlay	-	-	-	5,206,265	-	-	5,206,265
Total Capital Outlay	**-**	**-**	**-**	**5,206,265**	**-**	**-**	**5,206,265**
Total Expenses	**$185,967,132**	**$107,373,622**	**$13,888,439**	**$7,015,718**	**$14,131,893**	**$19,881,249**	**$348,258,053**

FTE by Purpose Summary
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted	
	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2026 Positions	2027 Positions
FTE								
Instructional Services								
51100 - Regular Curricular Services	950.60	110.00	-	-	-	14.00	1,129.50	1,074.60
51110 - Jrotc Curricular Services	4.90	-	-	-	-	3.11	8.00	8.01
51200 - CTE Curricular Services	106.00	1.00	-	-	-	-	112.67	107.00
51300 - Program Enhancement Teachers	-	26.00	-	-	-	2.00	-	28.00
51320 - Cultural Arts Curricular Services	83.00	-	-	-	-	-	99.00	83.00
51330 - Physical Ed Curricular Services	68.00	-	-	-	-	-	75.00	68.00
51340 - Foreign Lang Curricular Services	25.00	-	-	-	-	-	30.00	25.00
52100 - Children with Disabilities Curricular Services	311.30	30.00	113.00	-	-	-	437.70	454.30
52200 - Special Populations CTE Curricular Services	5.00	-	-	-	-	-	5.00	5.00
52300 - Pre-K Children with Disabilities Curricular Services	14.00	1.00	3.00	-	-	-	22.00	18.00
52400 - Speech & Language Pathology Services	34.20	-	-	-	-	-	34.24	34.20
52600 - Academically/Intellectually Gifted Curricular Services	33.00	-	-	-	-	-	32.50	33.00
52700 - Limited English Proficiency Services	38.28	-	0.25	-	-	-	39.53	38.53
53100 - Alternative Instructional Services K-12	20.00	9.00	-	-	-	-	27.00	29.00
53200 - Attendance & Social Work Services	25.23	2.00	6.00	-	-	-	37.61	33.23
53300 - Remedial & Supplemental K-12 Services	10.00	1.00	52.60	-	-	-	69.20	63.60
53320 - STAE Remediation Services	(0.00)	-	-	-	-	-	2.59	(0.00)
53400 - Pre-K Readiness/Remedial & Supplemental Services	-	-	16.50	-	-	42.50	64.00	59.00
54030 - School Treasurer	7.50	32.00	-	-	-	-	39.50	39.50
54040 - School Clerical Support	13.00	40.50	-	-	-	-	53.50	53.50
54100 - School Principal	42.00	-	-	-	-	-	42.00	42.00
54200 - School Assistant Principal	21.00	32.00	-	-	-	-	53.00	53.00
55000 - Co-Curricular Services	-	5.00	-	-	-	-	6.00	5.00
58100 - Educational Media Services	38.00	-	-	-	-	-	36.00	38.00
58200 - Student Accounting	14.50	26.00	-	-	-	-	41.50	40.50
58300 - Guidance Services	66.00	7.00	1.00	-	-	-	73.03	74.00
58420 - Contracted Special Edcation Health Services	7.00	-	-	-	-	-	7.00	7.00
58500 - Safety & Security Support Services	-	1.00	-	-	-	-	1.00	1.00
58600 - Instructional Technology Services	8.00	1.00	-	-	-	-	9.00	9.00
58800 - Parent Involvement Services	-	0.72	1.00	-	-	4.00	4.72	5.72
Total Instructional Services	**1,945.50**	**325.22**	**193.35**	**-**	**-**	**65.61**	**2,591.79**	**2,529.69**

FTE by Purpose Summary
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2027 - Adopted	
	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2026 Positions	2027 Positions
System-wide Support Services								
61100 - Regular Curricular Support & Development Services	1.36	16.00	-	-	-	1.00	23.36	18.36
61200 - CTE Curricular Support & Development Services	2.00	-	-	-	-	-	3.00	2.00
62000 - Special Population Support & Development Services	-	2.00	-	-	-	1.00	2.00	3.00
62010 - Children with Disabilities Support & Development Services	2.00	-	1.00	-	-	1.00	3.00	4.00
63000 - Alternative Programs, Services Support & Development Services	5.00	2.00	-	-	-	-	6.69	7.00
63040 - PreK Readiness/Remedial & Supplemental Support Services	-	3.00	0.50	-	-	5.30	6.00	8.80
64010 - Technology Services	1.00	35.50	-	-	-	-	36.50	36.50
65200 - Printing & Copying Services	-	1.00	-	-	-	-	1.00	1.00
65300 - Public Utility & Energy Services	-	1.00	-	-	-	-	1.00	1.00
65400 - Custodial/Housekeeping Services	72.00	127.50	-	-	-	-	196.50	199.50
65500 - Transportation Services	126.00	19.90	-	-	-	-	144.39	145.90
65520 - Special Education Transportation Services	-	30.20	-	-	-	-	28.69	30.20
65600 - Warehouse & Delivery Services	-	5.00	-	-	-	-	5.00	5.00
65800 - Maintenance Services	1.00	46.00	-	-	-	-	48.00	47.00
66100 - Financial Services	3.00	19.00	-	-	-	-	22.00	22.00
66120 - Purchasing Services	2.00	3.00	-	-	-	-	6.00	5.00
66200 - Human Resource Services	3.00	16.76	3.00	-	-	-	22.76	22.76
67100 - Student Testing Services	1.00	2.00	-	-	-	-	3.00	3.00
68200 - Student Accounting Support Services	-	5.00	-	-	-	-	6.00	5.00
69310 - Internal Audit Services	-	1.00	-	-	-	-	1.00	1.00
69410 - Office Of The Superintendent	1.00	-	-	-	-	-	2.00	1.00
69420 - Deputy, Associate & Assistants	5.00	-	-	-	-	-	7.00	5.00
69500 - Public Relations & Marketing Services	2.00	3.00	-	-	-	-	5.00	5.00
Total System-wide Support Services	**227.36**	**338.86**	**4.50**	**-**	**-**	**8.30**	**579.89**	**579.02**
Ancillary Services								
72000 - Nutrition Services	1.00	-	-	-	154.22	-	150.25	155.22
Total Ancillary Services	**1.00**	**-**	**-**	**-**	**154.22**	**-**	**150.25**	**155.22**
Total FTE	**2,173.87**	**664.08**	**197.85**	**-**	**154.22**	**73.91**	**3,321.93**	**3,263.93**

EXPENDITURE SUMMARY BY PURPOSE
Fiscal Year 2026 - 2027

	Instructional Services	System-wide Support Services	Ancillary Services	Non-Programmed Charges	Capital Outlay	Total 2027 - Adopted
Expenses						
State Public School	168,335,951	17,512,559	118,622	-	-	185,967,132
Local Current Expense	49,937,443	49,542,441	-	7,893,738	-	107,373,622
Federal Grant	12,543,317	554,673	-	790,449	-	13,888,439
Capital Outlay	208,000	1,601,453	-	-	5,206,265	7,015,718
Enterprise - Child Nutrition	-	-	13,744,197	387,696	-	14,131,893
Other Restricted	17,381,203	2,500,046	-	-	-	19,881,249
Total Expenses	**$248,405,914**	**$71,711,172**	**$13,862,819**	**$9,071,883**	**$5,206,265**	**$348,258,053**

Expenditure Summary By Object
Fiscal Year 2026 - 2027

	26-27 Adopted
Expenditures By Object	
Salaries	190,633,144
Employer Provided Benefits	92,139,824
Purchased Services	31,869,272
Supplies and Materials	19,263,132
Furniture, Equipment and Capital Outlay	6,598,943
Transfers Out	7,753,738
Total Expenditures By Object	**$348,258,053**

Positions Summary by Object
Fiscal Year 2026 - 2027

	State Public School - 10	Local Current Expense - 20	Federal Grant - 30	Capital Outlay - 41	Enterprise - Child Nutrition - 50	Other Restricted - 81	Total 2026 - Adopted	
	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2027 Positions	2026 Positions	2027 Positions
FTE								
51110 - Superintendent Salary	1.00	-	-	-	-	-	1.00	1.00
51130 - Director & Supervisor Salary	-	51.69	0.20	-	5.00	0.80	58.69	57.69
51140 - Principal Salary	42.00	-	-	-	-	-	42.00	42.00
51150 - Finance Officer Salary	-	1.00	-	-	-	-	1.00	1.00
51160 - Assistant Principal Salary	24.00	29.00	-	-	-	-	53.70	53.00
51180 - Assistant Superintendent	5.00	-	-	-	-	-	5.00	5.00
51210 - Teacher Salary	1,454.20	140.00	41.50	-	-	23.00	1,681.50	1,658.70
51230 - JROTC Teacher Salary	4.89	-	-	-	-	3.11	8.00	8.00
51240 - Foreign Exchange Teacher Salary	10.00	-	-	-	-	-	10.00	10.00
51310 - Instructional Support I - Regular Teacher Pay Scale	139.00	18.03	7.61	-	-	-	170.31	164.64
51320 - Instructional Support II - Advanced Pay Scale	34.24	-	-	-	-	-	34.44	34.24
51330 - Psychologist Salary	18.00	-	-	-	-	-	18.60	18.00
51350 - Instructional Facilitators Salary	5.50	9.00	7.50	-	-	26.50	52.50	48.50
51420 - Teacher Assistant - NCLB Certification Salary	222.50	27.00	95.50	-	-	23.00	374.00	368.00
51430 - Tutor (Within Instruction Day) Salary	2.59	-	12.40	-	-	-	14.10	14.99
51440 - Interpreter,Braillist,Translator, Education Interpreter Salary	7.00	-	2.00	-	-	-	10.00	9.00
51450 - Therapist Salary	17.00	-	-	-	-	-	17.50	17.00
51460 - School-Based Specialist Salary	9.70	5.72	3.80	-	-	2.00	21.43	21.22
51470 - Monitor Salary	-	35.44	-	-	-	-	35.85	35.44
51510 - Office Support Salary	54.36	134.36	2.00	-	4.50	2.00	198.42	197.22
51520 - Technician Salary	1.00	29.50	-	-	-	-	31.50	30.50
51530 - Administrative Specialist (Central Support) Salary	4.00	9.00	-	-	-	-	12.00	13.00
51670 - Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	1.00	-	-	-	-	-	1.00
51710 - Driver Salary	103.14	-	-	-	2.00	-	107.31	105.14
51730 - Custodian Salary	72.00	124.50	-	-	-	-	196.50	196.50
51740 - Cafeteria Worker Salary	-	-	-	-	93.12	-	95.99	93.12
51750 - Skilled Trades Salary	21.90	50.50	-	-	-	-	72.90	72.40
51760 - Manager Salary	-	-	-	-	45.62	-	43.64	45.62
51930 - Mentor Pay Stipend	-	-	-	-	-	-	1.00	-
Total FTE	**2,253.02**	**665.74**	**172.51**	**-**	**150.25**	**80.41**	**3,368.88**	**3,321.93**

Summary of Total Budget (All Funds Combined)

Total Budget Revenue By Source

All Funds	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Federal	65,076,314	64,369,010	31,144,632	31,898,496	26,918,250
Food Sales	3,206,580	2,446,079	2,364,358	2,400,224	1,903,629
New Hanover County	98,501,430	101,757,723	111,080,651	114,377,333	111,360,056
Other Revenue	8,912,964	11,572,191	11,294,454	22,575,591	14,168,151
State	186,484,093	194,382,885	196,083,393	196,942,262	193,907,967
Fund Balance Appropriated/(Transfer In)	3,517,656	1,919,024	(4,090,303)	-	-
Total Revenue	**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,907**	**$348,258,053**

All Funds	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	26,918,250	64,369,010	31,144,632	31,898,496
Food Sales	$1,903,629.00	2,446,079	2,364,358	2,400,224
New Hanover County	111,360,056	101,757,723	111,080,651	114,377,333
Other Revenue	14,168,151	11,572,191	11,294,454	22,575,591
State	193,907,967	194,382,885	196,083,393	196,942,262
Fund Balance Appropriated/(Transfer In)	-	1,919,024	(4,090,303)	-
Total Revenue	**$348,258,053**	**$376,446,912**	**$347,877,184**	**$368,193,907**

Total Budget Expenditures by Object

All Funds	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	198,414,432	201,598,553	191,900,206	191,363,491	190,633,144
Employer Provided Benefits	85,433,732	87,185,674	85,376,086	91,407,864	92,139,824
Purchased Services	37,990,661	36,543,024	29,169,873	37,745,877	31,869,272
Supplies and Materials	27,804,999	30,465,331	18,844,047	25,277,451	19,263,132
Furniture, Equipment and Capital Outlay	9,019,235	13,458,433	14,575,360	14,945,190	6,598,943
Transfers Out	7,035,978	7,195,897	8,011,612	7,454,033	7,753,738
Total Expenditures By Object	**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,907**	**$348,258,053**

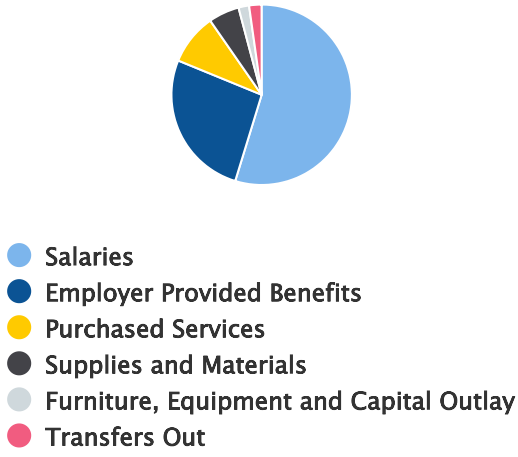
All Funds	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	190,633,144	191,930,902	192,227,014	190,923,126
Employer Provided Benefits	92,139,824	95,765,493	98,982,015	102,161,189
Purchased Services	31,869,272	25,224,916	24,278,981	23,512,071
Supplies and Materials	19,263,132	22,548,048	23,610,898	24,913,329
Furniture, Equipment and Capital Outlay	6,598,943	11,828,130	11,770,882	12,023,664
Transfers Out	7,753,738	7,998,348	8,167,714	8,337,080
Total Expenditures By Object	**$348,258,053**	**$355,295,837**	**$359,037,504**	**$361,870,459**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

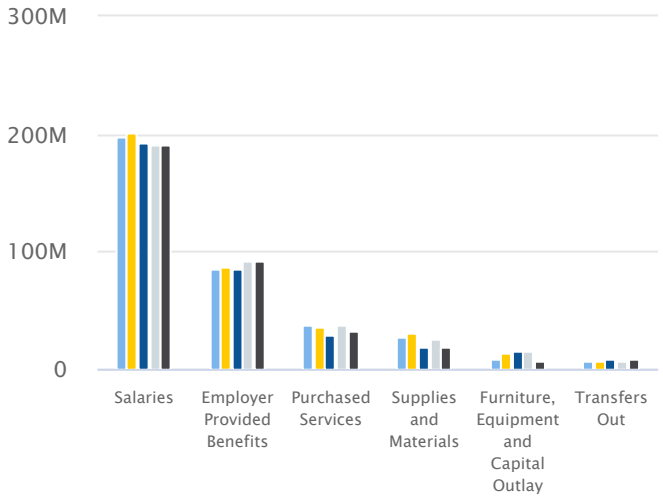
Total Budget Expenditures by Function

All Funds		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	138,076,866	145,623,358	138,336,085	143,055,085	136,980,274
52XXX	Special Populations Services	47,467,261	49,362,863	47,133,065	56,127,552	52,282,671
53XXX	Alternative Programs and Services	26,984,226	22,652,727	17,889,177	19,750,074	17,793,221
54XXX	School Leadership Services	18,376,428	19,463,830	18,875,590	19,673,028	19,999,015
55XXX	Co-Curricular Services	2,265,607	2,384,106	2,387,236	2,513,308	2,452,761
58XXX	School-Based Support Services	21,897,014	20,753,398	18,440,150	19,441,176	18,897,972
61XXX	Support and Development Services	4,013,857	3,650,337	2,869,702	3,599,491	3,344,512
62XXX	Special Population Support and Develop Services	920,591	518,986	530,743	780,641	870,309
63XXX	Alter Progs and Services Supp and Develop Ser	1,895,415	2,243,483	1,988,428	2,075,033	1,922,806
64XXX	Technology Support Services	13,854,546	14,930,487	5,421,984	7,448,674	8,026,774
65XXX	Operational Support Services	42,289,884	43,606,996	40,562,028	41,933,332	43,056,766
66XXX	Financial and Human Resource Services	9,079,732	9,621,146	9,029,640	10,252,868	10,193,841
67XXX	Accountability Services	620,188	631,843	398,261	923,716	434,752
68XXX	System-Wide Pupil Support Services	737,933	751,700	603,899	644,878	672,420
69XXX	Policy, Leadership and Public Relations Services	3,760,368	3,895,664	3,534,524	3,763,723	3,188,992
71XXX	Community Services	57,782	114,314	73,378	124,368	-
72XXX	Nutrition Services	14,422,333	14,381,187	16,803,118	14,193,863	13,862,819
81XXX	Payments to Other Governmental Units	11,598,067	12,350,910	9,131,243	9,110,318	8,931,883
82XXX	Federal Grant Set Aside	-	-	-	37,844	-
83XXX	Debt Service	390,348	535,479	307,570	-	-
85XXX	Contingency	-	-	-	-	-
87XXX	Scholarships	108,817	88,500	75,917	214,796	140,000
90XXX	Capital Outlay	6,881,775	8,885,598	13,485,446	12,530,139	5,206,265
Total Revenue		**$365,699,037**	**$376,446,912**	**$347,877,184**	**$368,193,907**	**$348,258,053**

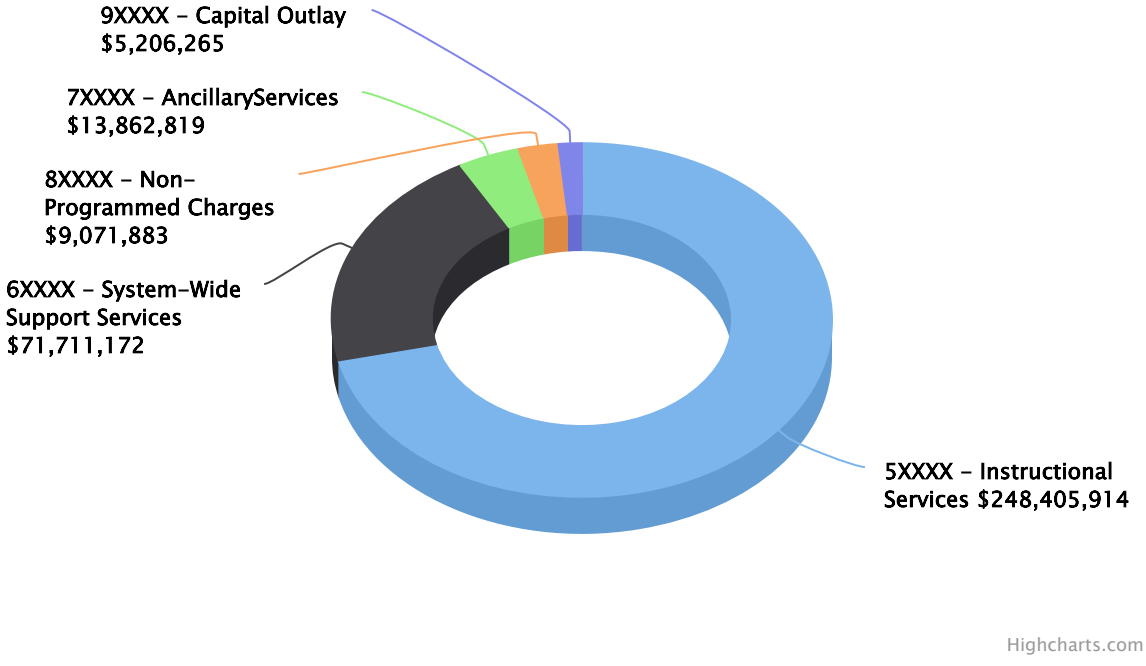
FY27 All Funds Combined Expenditures By Object



All Funds Combined Five Year Expenditures Trend By Object



FY27 Fund 10 Adopted Expenditures By Purpose



Fund Balance Trends

In fiscal year 2019 NHCS average daily membership (ADM) was 25,834. During the COVID-19 pandemic NHCS student enrollment declined and by fiscal year 2024 ADM had reached 24,900. NHCS anticipated students would return after the pandemic and left staffing levels the same using fund balance and federal ESSER grants. The last ESSER grants ended in fiscal year 2025 and student enrollment continued to decline. NHCS used fund balance to stabilize the budget until staffing adjustment could be made. The NHCS Board allowed the district to wait for positions to become vacant before eliminating the positions. The decline in governmental fund balance from 2021 to 2024 was $12.3M or 35%.

In fiscal year 2025, NHCS increased the governmental fund balance by $6.7M. This was a result of an increase in grants and no longer using the general fund's fund balance for positions. The unassigned (available for use) fund balance is $1.4M which is 1.84% of the General (local current expense) fund.

Fund Balance Trends

Description	2021	2022	2023	2024	2025
General Fund:					
Nonspendable	1,386,325	1,843,386	1,649,111	1,639,320	1,894,795
Restricted	532,262	1,777,778	415,867	218,497	122,927
Committed	-	-	-	500,000	500,000
Assigned	12,394,487	8,000,000	4,360,912	275,750	-
Unassigned	11,963,724	6,642,895	6,128,463	1,288,963	1,374,994
Total General Fund Balance	**$26,276,798**	**$18,264,059**	**$12,554,353**	**$3,922,530**	**$3,892,716**
All Other Governmental Funds:					
Restricted - Capial Outlay fund	1,357,876	951,615	-	252,891	122,598
Restricted - Individual Schools	2,045,932	2,241,870	2,197,571	2,320,356	2,394,989
Restricted-Stabilization by State statute	-	519,726	856,827	1,003,136	527,011
Restricted-Instructional Services	-	2,831,714	1,704,269	1,095,031	6,557,223
Restricted-Programs	5,382,483	-	-	-	-
Assigned-Subsequent Year's Expenditures	-	-	4,177,539	-	-
Assigned-Special Revenues	-	5,937,476	3,874,679	14,153,439	15,956,258
Total All Other Governmental Funds	**$8,786,291**	**$12,482,401**	**$12,810,885**	**$18,824,853**	**$25,558,079**
Total Governmental Funds	**$35,063,089**	**$30,746,460**	**$25,365,238**	**$22,747,383**	**$29,450,795**

Level Two: Summary Data For all Operating Funds

Level Two further refines this view by presenting the Operating Funds in greater detail, breaking revenues and expenditures down by purpose and object. This level highlights how the Operating Funds collectively support the delivery of educational services across the district.

Operating Budget (State, Local Current Expense and Federal Funds Combined)

Revenue By Source

All Funds	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Federal	47,831,342	47,192,174	15,638,385	19,052,182	13,888,439
New Hanover County	91,003,649	94,027,460	99,560,894	103,463,721	106,567,623
Other Revenue	2,978,636	2,404,432	2,082,742	251,998	805,999
State	179,581,208	185,165,382	188,242,050	187,770,598	185,967,132
Fund Balance Appropriated/(Transfer In)	5,905,487	8,625,623	37,672	-	-
Total Revenue By Source	**$327,300,322**	**$337,415,071**	**$305,561,743**	**$310,538,500**	**$307,229,193**

All Funds	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	13,888,439	14,443,056	13,568,083	12,693,110
New Hanover County	106,567,623	106,599,861	107,815,078	109,076,460
Other Revenue	805,999	690,582	667,499	598,249
State	185,967,132	192,101,019	194,865,503	197,629,987
Fund Balance Appropriated/(Transfer In)		-	-	-
Total Revenue By Source	**$307,229,193**	**$313,834,518**	**$316,916,163**	**$319,997,806**

Expenditures by Object

All Funds	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	186,813,081	190,753,373	182,369,395	173,505,205	177,484,038
Employer Provided Benefits	80,748,737	82,999,099	78,616,922	86,651,584	85,482,466
Purchased Services	32,960,302	32,365,942	24,981,450	26,930,007	24,259,872
Supplies and Materials	19,224,896	21,003,035	11,128,161	15,773,981	12,060,602
Furniture and Equipment	517,327	3,097,725	454,203	223,690	188,477
Transfers Out	7,035,978	7,195,897	8,011,612	7,454,033	7,753,738
Total Expenditures By Object	**$327,300,322**	**$337,415,071**	**$305,561,743**	**$310,538,500**	**$307,229,193**

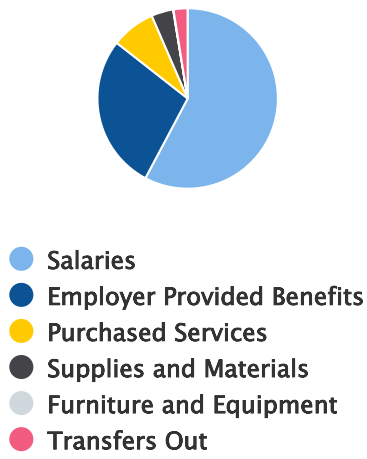
All Funds	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	177,484,038	176,690,185	176,045,654	174,801,122
Employer Provided Benefits	85,482,466	89,808,802	93,287,672	96,637,907
Purchased Services	24,259,872	23,589,418	22,570,629	22,020,880
Supplies and Materials	12,060,602	15,428,264	16,589,127	17,989,571
Furniture and Equipment	188,477	319,501	255,367	211,246
Transfers Out	7,753,738	7,998,348	8,167,714	8,337,080
Total Expenditures By Object	**$307,229,193**	**$313,834,518**	**$316,916,163**	**$319,997,806**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

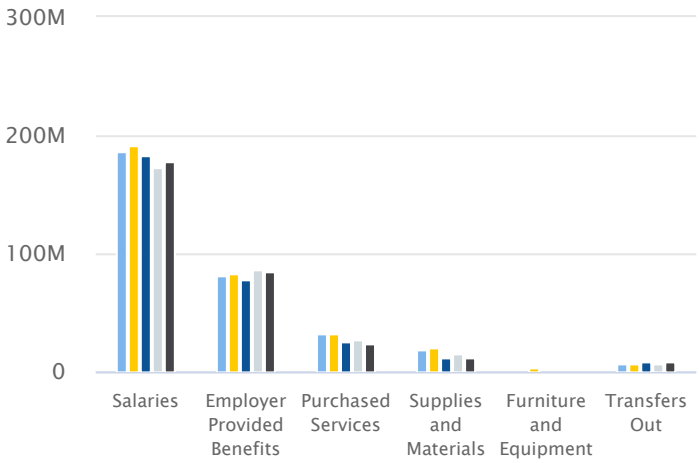
Expenditures by Function

All Funds		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	137,312,831	143,152,217	135,577,339	130,683,287	128,934,151
52XXX	Special Populations Services	43,566,472	48,219,275	45,923,198	51,426,642	48,930,483
53XXX	Alternative Programs and Services	19,432,168	15,111,626	12,668,938	14,501,629	12,684,145
54XXX	School Leadership Services	18,376,428	19,395,006	18,810,004	19,645,333	19,999,015
55XXX	Co-Curricular Services	2,228,031	2,333,408	2,342,662	2,359,462	2,452,761
58XXX	School-Based Support Services	21,071,249	19,879,321	17,739,284	17,890,596	17,816,156
61XXX	Support and Development Services	3,935,556	3,613,865	2,753,261	3,452,199	3,228,376
62XXX	Special Population Support and Develop Services	659,096	516,786	499,972	573,870	697,465
63XXX	Alter Progs and Services Supp and Develop Ser	1,508,462	1,686,270	1,605,429	1,322,243	1,430,076
64XXX	Technology Support Services	13,402,703	14,206,027	5,293,432	6,046,788	6,699,522
65XXX	Operational Support Services	39,543,890	41,965,352	39,487,366	39,602,906	41,913,276
66XXX	Financial and Human Resource Services	8,838,553	9,333,022	9,029,640	9,389,907	9,344,794
67XXX	Accountability Services	620,188	631,843	398,261	423,716	434,752
68XXX	System-Wide Pupil Support Services	737,933	748,855	603,899	611,600	672,420
69XXX	Policy, Leadership and Public Relations Services	3,760,368	3,892,696	3,534,524	3,609,186	3,188,992
72XXX	Nutrition Services	659,651	290,995	189,346	98,670	118,622
81XXX	Payments to Other Governmental Units	11,540,641	12,351,008	9,034,319	8,722,623	8,544,187
82XXX	Federal Grant Set Aside	-	87,500	-	37,844	-
87XXX	Scholarships	106,103	-	70,868	140,000	140,000
Total Revenue		**$327,300,322**	**$337,415,071**	**$305,561,743**	**$310,538,500**	**$307,229,193**

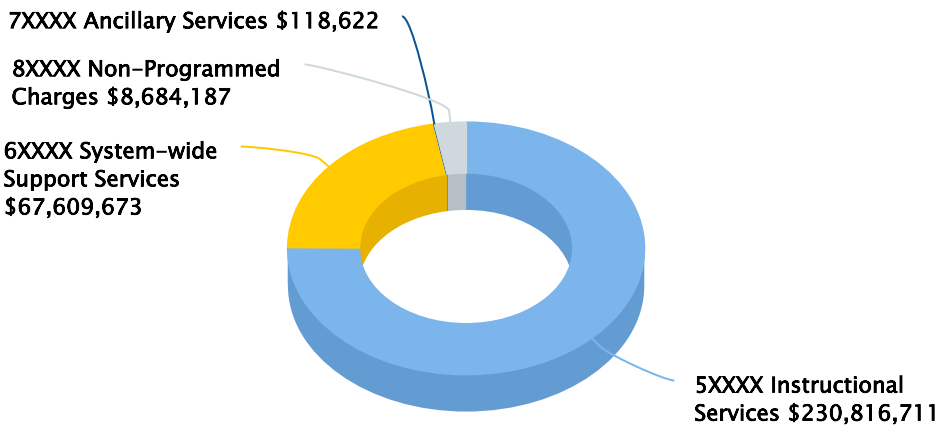
FY27 Operating Expenditures By Object



Operating Five Year Expenditures Trend By Object



FY27 Operating Expenditures By Purpose



Operating Budget Analysis

The Operating Budget for New Hanover County Schools (NHCS), consisting of the State Public School Fund (Fund 10), Local Current Expense Fund (Fund 20), and Federal Grants Fund (Fund 30), represents the district's primary funding structure to support day-to-day educational operations. The adopted fiscal year 2027 operating budget totals approximately $307.2 million and reflects a continued focus on sustaining core instructional services while navigating declining enrollment, shifting revenue sources, and rising cost pressures.

The operating budget is primarily supported by state and local funding, which together account for approximately 95% of total revenues. State funding remains the largest revenue source, representing approximately 61% of the operating budget, followed by local funding at approximately 35%. Federal funding represents a smaller portion, approximately 5%, and continues to decline following the expiration of one time pandemic-related stimulus funds.

State revenue is largely driven by Average Daily Membership (ADM) and is subject to fluctuations based on enrollment trends. NHCS has experienced a decline in student enrollment in recent years, which has directly reduced state funding allocations. In addition, changes to eligibility thresholds related to county property values resulted in the loss of approximately $2.3 million in state funding for local supplement support beginning in fiscal year 2025. As a result, state revenue is projected to decline slightly in fiscal year 2027.

Local funding from New Hanover County remains the most stable source of revenue and continues to grow modestly. Over the past five years, the County's operating appropriation has increased by approximately 17%, demonstrating continued local investment in public education despite declining enrollment. The fiscal year 2027 budget includes a 3% increase in the County appropriation, which is intended to address rising personnel and operational costs rather than expand services or add new initiatives.

Federal revenue has declined significantly in recent years due to the expiration of Elementary and Secondary School Emergency Relief (ESSER) funding. Federal funding has returned to more typical pre-pandemic levels. The fiscal year 2027 budget reflects only recurring federal grants and excludes carryover, resulting in a conservative initial estimate that will be adjusted as additional awards are received.

Expenditures within the operating budget are heavily concentrated in personnel costs, with salaries and employer-provided benefits accounting for approximately 86% of total expenditures. This reflects the labor-intensive nature of public education, where staffing is the primary driver of service delivery.

Salary and benefit costs continue to increase due to state mandated compensation adjustments and rising benefit rates. The fiscal year 2027 budget includes a projected 3% salary increase for employees, a 1% increase in employer retirement contributions, and a 5% increase in employer health insurance costs. These cost drivers are largely outside of the district's control and place ongoing pressure on available resources.

Purchased services and supplies represent a smaller portion of the operating budget but remain subject to inflationary pressures, particularly in areas such as contracted services, technology, and materials. While these expenditures are managed carefully, cost increases in these areas contribute to overall budget growth.

The operating budget continues to prioritize instructional services, with the majority of funding allocated to regular instruction and special populations. More than 60% of expenditures are directed toward direct instructional services, reflecting the district's commitment to student learning and achievement.

Special population services continue to represent a significant portion of expenditures, driven by both student needs and federal and state compliance requirements. Alternative programs and school-based support services also comprise a meaningful share of the budget, ensuring that students receive appropriate academic and behavioral support.

Operational and support services, including transportation, facilities, and administrative functions, remain essential to maintaining safe and effective school operations. While these areas represent a smaller share of total expenditures, they are subject to fixed costs and are necessary to support the delivery of instructional services.

Overall, the fiscal year 2027 operating budget maintains a structurally balanced approach that prioritizes classroom instruction, supports essential services, and aligns expenditures with available recurring revenues. While rising costs and declining enrollment present ongoing challenges, NHCS continues to manage resources strategically to support student success and maintain high-quality educational services.

Level Three: Summary Data For Individual Funds

Level Three offers a more detailed perspective by presenting each individual fund separately and expanding the analysis. This level provides insight into how each fund functions independently and how resources are allocated to support specific services and operations.

State Public School Funds (Fund 10)

Revenue By Source

Fund 10	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
State	179,581,208	185,165,382	188,242,050	187,770,598	185,967,132
Total Revenue By Source	**$179,581,208**	**$185,165,382**	**$188,242,050**	**$187,770,598**	**$185,967,132**

Fund 10	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
State	185,967,132	192,101,019	194,865,503	197,629,987
Total Revenue By Source	**$185,967,132**	**$192,101,019**	**$194,865,503**	**$197,629,987**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 10	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	118,370,353	122,666,452	124,045,005	116,260,127	120,039,650
Employer Provided Benefits	52,553,272	54,655,776	56,149,581	60,263,189	58,388,332
Purchased Services	3,963,964	4,525,177	4,152,222	4,815,970	4,131,863
Supplies and Materials	4,671,262	2,342,255	3,590,909	6,295,093	3,302,528
Furniture and Equipment	22,357	975,722	304,333	136,219	104,759
Total Expenditures by Object	**$179,581,208**	**$185,165,382**	**$188,242,050**	**$187,770,598**	**$185,967,132**

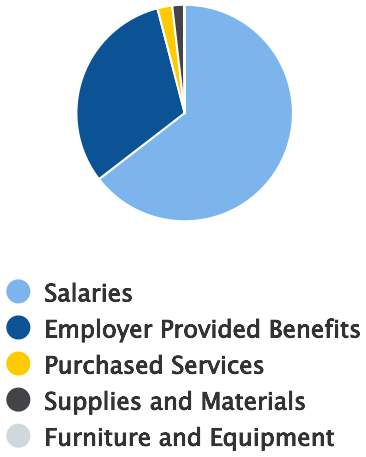
Fund 10	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	120,039,650	119,097,453	118,602,240	118,107,028
Employer Provided Benefits	58,388,332	62,061,343	64,523,699	66,986,055
Purchased Services	4,131,863	4,910,099	5,128,405	5,346,712
Supplies and Materials	3,302,528	5,754,916	6,366,931	6,978,946
Furniture and Equipment	104,759	277,208	244,228	211,246
Total Expenditures by Object	**$185,967,132**	**$192,101,019**	**$194,865,503**	**$197,629,987**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

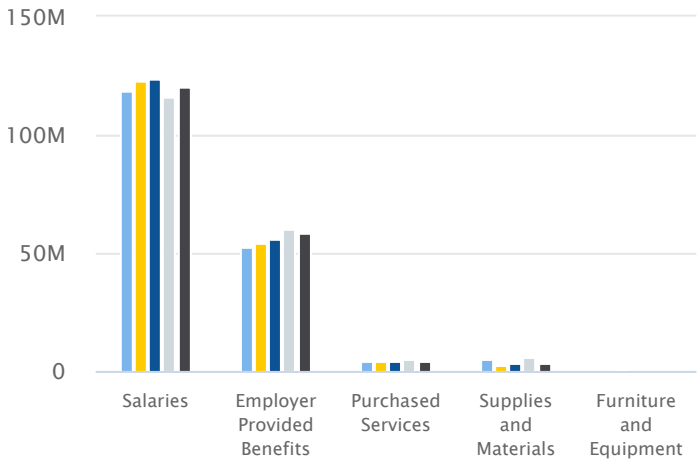
Expenditure by Function

Fund 10		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	107,141,266	107,419,639	109,109,435	107,796,023	104,729,681
52XXX	Special Populations Services	30,926,695	33,019,373	35,265,290	37,062,296	37,283,230
53XXX	Alternative Programs and Services	4,802,445	5,812,553	4,615,337	4,609,833	4,585,752
54XXX	School Leadership Services	10,596,905	10,513,648	10,096,210	9,939,033	9,773,314
55XXX	Co-Curricular Services	5,286	15,257	12,417	2,986	-
58XXX	School-Based Support Services	9,176,947	10,291,304	11,320,083	11,947,751	11,963,974
61XXX	Support and Development Services	431,244	309,271	311,783	284,124	292,257
62XXX	Special Population Support and Develop Services	192,625	175,638	130,864	158,391	309,861
63XXX	Alter Progs and Services Supp and Develop Ser	210,418	351,134	377,566	332,084	349,136
64XXX	Technology Support Services	860,958	953,416	611,460	606,261	604,028
65XXX	Operational Support Services	12,683,825	13,390,275	13,384,698	12,484,958	13,619,026
66XXX	Financial and Human Resource Services	897,208	1,054,197	1,017,384	953,480	855,984
67XXX	Accountability Services	-	53,258	72,281	72,945	75,538
68XXX	System-Wide Pupil Support Services	210,681	137,017	84,257	6,909	8,447
69XXX	Policy, Leadership and Public Relations Services	1,333,792	1,540,598	1,697,273	1,415,554	1,398,282
72XXX	Nutrition Services	110,912	128,803	135,713	97,970	118,622
	Total Expenditure By Function	**$179,581,208**	**$185,165,382**	**$188,242,050**	**$187,770,598**	**$185,967,132**

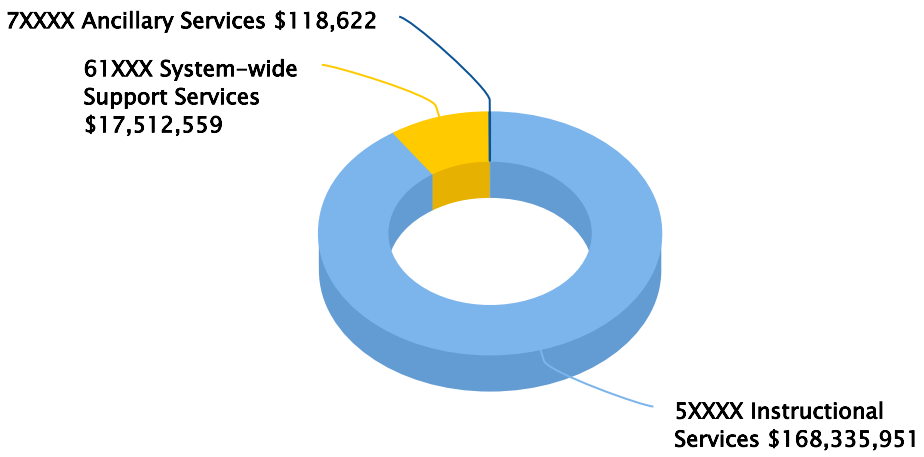
FY27 State Funds Expenditures By Object



State Funds Five Year Expenditures Trend By Object



FY27 State Funds Expenditures By Purpose



State Public School Funds (Fund 10) Analysis

The North Carolina Constitution requires the General Assembly to adopt a balanced biennial budget in odd-numbered years. State funding for public schools is primarily driven by Average Daily Membership (ADM) and state-mandated salary and benefit adjustments. The State allocates funding based on prior-year ADM, a methodology commonly referred to as "funding in arrears."

The decline in State revenue from fiscal year 2025 to 2026 is attributable to a decrease in student enrollment of 301 students (1.2%) from fiscal year 2024 to 2025. In addition, beginning in fiscal year 2025, New Hanover County Schools (NHCS) lost approximately $2.3 million in state funding for local supplement support due to the County's adjusted property value exceeding the eligibility threshold. The current threshold to qualify for this funding is $50.9 billion.

The projected decline in the fiscal year 2027 budget is also driven by enrollment trends. Fiscal year 2026 actual ADM is 23,760 compared to 24,599 in fiscal year 2025, representing a decrease of 839 students (3.4%). This reduction directly impacts State revenue allocations for fiscal year 2027.

The State prescribes salary schedules and establishes employer contribution rates for retirement and health insurance for state-funded employees. The State Fund represents approximately 61% of the District's total operating budget, with 96% of expenditures dedicated to salaries and benefits.

As enrollment declines and revenue decreases, staffing levels are adjusted accordingly. However, object code trends reflect the combined effect of position reductions alongside increasing salary and benefit costs.

In fiscal year 2025, the State implemented an average 3% step increase for teachers, instructional support staff, and assistant principals, while other employee groups did not receive salary adjustments. During the same year, employer costs increased, with the retirement contribution rate rising from 24.04% to 24.67% and annual health insurance contributions increasing from $8,095 to $8,500 annually per employee.

The primary expenditure driver in the fiscal year 2027 budget is a projected 3% state mandated salary increase for all employees, coupled with continued growth in benefit costs. Retirement contributions are projected to increase from 24.67% to 25.67%, and employer-paid health insurance is anticipated to rise from $8,500 to $8,925 annually per employee.

Together, these trends highlight a structural challenge, salary and benefit costs continue to increase while student enrollment and corresponding revenue declines. This dynamic has significant long-term implications for NHCS. Due to fixed operating costs and the minimum staffing required to operate schools, it may become increasingly difficult to sustain the current number of schools with fewer students.

Analysis of purpose code allocations indicates that more than 78% of State funding is directed toward instruction, alternative programs, and services for special populations, underscoring the NHCS continued focus on instructional priorities.

Local Current Expense Fund (General Fund 20)

Revenue By Source

Fund 20	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
New Hanover County	91,003,649	94,027,460	99,560,894	103,463,721	106,567,623
Other Revenue	3,832,940	2,404,432	2,082,742	251,998	805,999
Fund Balance Appropriated/(Transfer In)	5,905,487	8,625,623	37,672	-	-
Total Revenue By Source	**$100,742,076**	**$105,057,515**	**$101,681,308**	**$103,715,719**	**$107,373,622**

Fund 20	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
New Hanover County	106,567,623	106,599,861	107,815,078	109,076,460
Other Revenue	805,999	690,582	667,499	598,249
Fund Balance Appropriated/(Transfer In)	-	-	-	-
Total Revenue By Source	**$107,373,622**	**$107,290,443**	**$108,482,577**	**$109,674,709**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 20	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	48,293,514	52,576,197	50,801,082	48,379,552	50,117,367
Employer Provided Benefits	20,171,403	21,705,784	19,258,372	22,129,725	23,101,552
Purchased Services	19,838,534	17,815,736	16,991,008	17,793,234	18,009,506
Supplies and Materials	5,212,278	5,578,196	6,487,727	7,871,704	8,307,741
Furniture and Equipment	190,370	185,704	131,507	87,471	83,718
Transfers Out	7,035,978	7,195,897	8,011,612	7,454,033	7,753,738
Total Expenditures by Object	**$100,742,076**	**$105,057,515**	**$101,681,308**	**$103,715,719**	**$107,373,622**

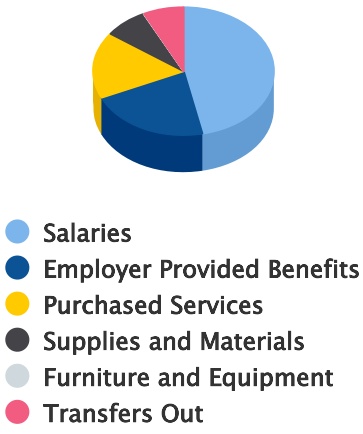
Fund 20	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	50,117,367	49,883,734	49,832,559	49,781,383
Employer Provided Benefits	23,101,552	23,143,773	23,768,481	24,393,189
Purchased Services	18,009,506	16,985,436	16,617,381	16,249,325
Supplies and Materials	8,307,741	9,236,859	10,085,303	10,913,732
Furniture and Equipment	83,718	42,293	11,139	-
Transfers Out	7,753,738	7,998,348	8,167,714	8,337,080
Total Expenditures by Object	**$107,373,622**	**$107,290,443**	**$108,482,577**	**$109,674,709**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

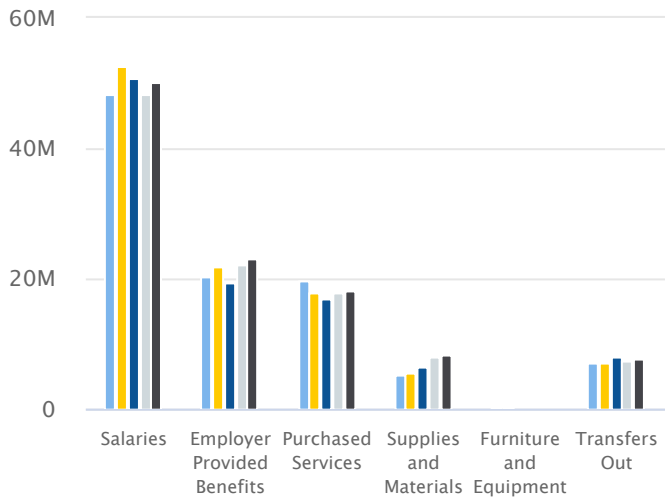
Expenditure by Function

Fund 20		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	25,619,203	27,685,639	25,075,647	21,040,033	23,107,519
52XXX	Special Populations Services	4,719,219	5,237,156	6,046,267	7,268,787	6,644,382
53XXX	Alternative Programs and Services	882,545	1,049,338	2,020,865	2,261,896	1,846,886
54XXX	School Leadership Services	7,560,052	8,804,575	8,701,012	9,696,772	10,216,368
55XXX	Co-Curricular Services	2,218,439	2,318,150	2,330,245	2,356,476	2,452,761
58XXX	School-Based Support Services	6,092,638	6,624,575	5,599,614	5,393,522	5,669,527
61XXX	Support and Development Services	3,114,976	2,867,381	2,424,286	3,130,807	2,906,887
62XXX	Special Population Support and Develop Services	170,625	266,134	291,189	305,122	315,136
63XXX	Alter Progs and Services Supp and Develop Ser	1,065,020	1,128,248	793,328	933,510	1,017,930
64XXX	Technology Support Services	5,172,192	5,000,172	4,681,973	5,440,527	6,095,494
65XXX	Operational Support Services	25,849,084	25,363,201	25,294,935	27,053,674	28,251,402
66XXX	Financial and Human Resource Services	7,673,794	7,997,597	7,655,939	8,090,768	8,141,695
67XXX	Accountability Services	427,197	379,872	325,979	350,770	359,214
68XXX	System-Wide Pupil Support Services	521,870	611,838	519,643	604,691	663,973
69XXX	Policy, Leadership and Public Relations Services	2,415,811	2,352,098	1,837,250	2,193,632	1,790,710
72XXX	Nutrition Services	97,330	88,143	656	700	-
81XXX	Payments to Other Governmental Units	7,035,978	7,195,897	8,011,612	7,454,033	7,753,738
87XXX	Scholarships	106,103	87,500	70,868	140,000	140,000
	Total Expenditure By Function	**$100,742,076**	**$105,057,515**	**$101,681,308**	**$103,715,719**	**$107,373,622**

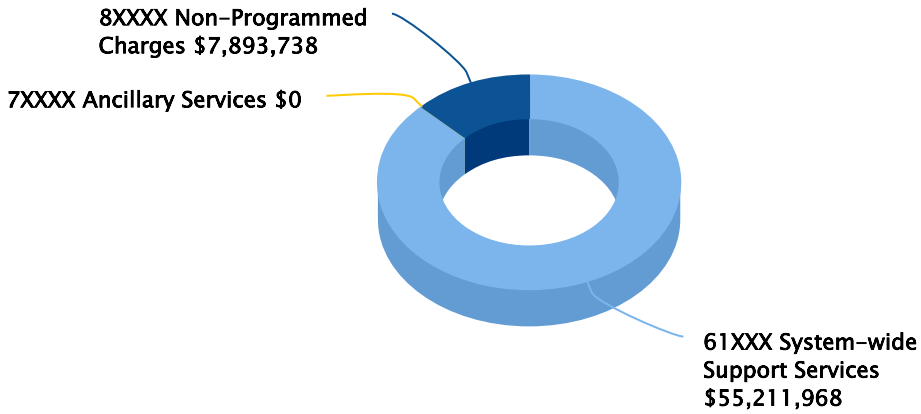
FY27 General Funds Expenditures By Object



General Funds Five Year Expenditures Trend By Object



FY27 General Funds Expenditures By Purpose



Local Current Expense Fund (General Fund 20) Analysis

The Local Current Expense Fund comprises approximately 35% of the district's total operating budget. Local funding from New Hanover County continues to serve as the largest and most stable revenue source for New Hanover County Schools (NHCS), accounting for the vast majority of recurring operating revenues. The remaining local revenue is derived from fines and forfeitures

County appropriations support approximately 99% of the Local Current Expense Fund. The NHCS Superintendent and the New Hanover County Manager maintain ongoing communication regarding the school system's funding needs. Each year, the Board of Education formally submits a funding request to the New Hanover County Board of Commissioners. County staff and Commissioners review this request and determine the final appropriation for the subsequent fiscal year.

Over the past five years, the County's operating appropriation has increased from $91.0 million to $106.6 million, representing an increase of approximately 17%. This growth has occurred despite a decline in student enrollment from 25,085 to 23,760 during the same period. This trend reflects New Hanover County's continued commitment to supporting high-quality educational opportunities and maintaining safe, supportive learning environments for all students.

In accordance with Board of Education guidance, NHCS maintains a practice of providing salary and benefit increases for locally funded employees that are consistent with those provided to state funded employees. This approach enables the district to maximize the use of state position allotments by aligning higher salaried positions with state funding sources when permissible, which may vary from year to year.

NHCS is requesting a 3% increase in the County operating appropriation for fiscal year 2027. This increase is intended to address anticipated cost pressures, including a projected 3% state mandated salary increase, a 1% increase in employer retirement contributions, and a 5% increase in employer health insurance costs. Remaining funds will support inflationary increases in contracted services, software, and required charter school payments. This request represents a modest increase and is consistent with recent funding trends. The County operating appropriation increase does not represent the expansion of services or the addition of new initiatives. Rather, it reflects the funding necessary to sustain current service levels and maintain existing operations.

Fines and forfeitures are collected by the Clerk of Superior Court and distributed to local school systems in accordance with North Carolina law. Revenues from this source have declined significantly from fiscal year 2022–2023 through fiscal year 2025–2026, primarily due to the City of Wilmington's elimination of the Red Light Camera program. In fiscal year 2025–2026, NHCS adopted a conservative budget approach for this revenue stream due to its inherent variability. For fiscal year 2026–2027, the budget has been modestly increased based on actual collections exceeding prior-year projections.

The adopted fiscal year 2026–2027 budget includes $7.8 million in transfers to other governmental units, which reflects required payments to charter schools. Under North Carolina law, NHCS is required to provide charter schools serving New Hanover County students with a proportionate share of local operating funds, including both County appropriations and fines and forfeiture revenues.

Federal Funds (Fund 30)

Revenue By Source

Fund 30	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Federal	46,977,038	47,192,174	15,638,385	19,052,182	13,888,439
Total Revenue By Source	**$46,977,038**	**$47,192,174**	**$15,638,385**	**$19,052,182**	**$13,888,439**

Fund 30	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	13,888,439	14,443,056	13,568,083	12,693,110
Total Revenue By Source	**$13,888,439**	**$14,443,056**	**$13,568,083**	**$12,693,110**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 30	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	20,149,214	15,510,724	7,523,308	8,865,526	7,327,021
Employer Provided Benefits	8,024,063	6,637,539	3,208,970	4,258,670	3,992,582
Purchased Services	9,157,804	10,025,029	3,838,219	4,320,803	2,118,503
Supplies and Materials	9,341,356	13,082,584	1,049,525	1,607,184	450,333
Furniture and Equipment	304,600	1,936,299	18,363	-	-
Total Expenditures by Object	**$46,977,038**	**$47,192,174**	**$15,638,385**	**$19,052,182**	**$13,888,439**

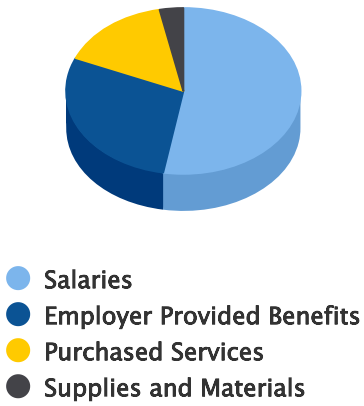
Fund 30	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	7,327,021	7,708,998	7,610,855	6,912,711
Employer Provided Benefits	3,992,582	4,603,686	4,995,492	5,258,663
Purchased Services	2,118,503	1,693,883	824,843	424,843
Supplies and Materials	450,333	436,489	136,893	96,893
Furniture and Equipment	-	-	-	-
Total Expenditures by Object	**$13,888,439**	**$14,443,056**	**$13,568,083**	**$12,693,110**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

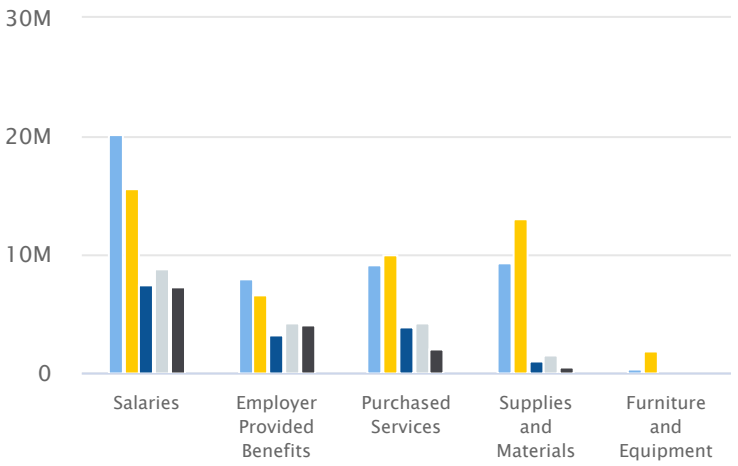
Expenditure by Function

Fund 30		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	4,552,361	8,046,939	1,392,258	1,847,232	1,096,951
52XXX	Special Populations Services	7,920,558	9,962,746	4,611,641	7,095,558	5,002,871
53XXX	Alternative Programs and Services	13,747,179	8,249,734	6,032,736	7,629,900	6,251,507
54XXX	School Leadership Services	219,471	76,783	12,782	9,527	9,333
55XXX	Co-Curricular Services	4,306	-	-	-	-
58XXX	School-Based Support Services	5,801,664	2,963,442	819,587	549,324	182,655
61XXX	Support and Development Services	389,335	437,213	17,192	37,268	29,232
62XXX	Special Population Support and Develop Services	295,846	75,014	77,919	110,357	72,468
63XXX	Alter Progs and Services Supp and Develop Ser	233,023	206,889	434,535	56,650	63,010
64XXX	Technology Support Services	7,369,554	8,252,439	-	-	-
65XXX	Operational Support Services	1,010,981	3,211,876	807,733	64,274	42,848
66XXX	Financial and Human Resource Services	267,550	281,227	356,317	345,659	347,115
67XXX	Accountability Services	192,991	198,713	-	-	-
68XXX	System-Wide Pupil Support Services	5,382	-	-	-	-
69XXX	Policy, Leadership and Public Relations Services	10,765	-	-	-	-
72XXX	Nutrition Services	450,221	74,049	52,977	-	-
81XXX	Payments to Other Governmental Units	4,505,851	5,155,111	1,022,707	1,268,590	790,449
82XXX	Federal Grant Set Aside	-	-	-	37,844	-
	Total Expenditure By Function	**$46,977,038**	**$47,192,175**	**$15,638,384**	**$19,052,183**	**$13,888,439**

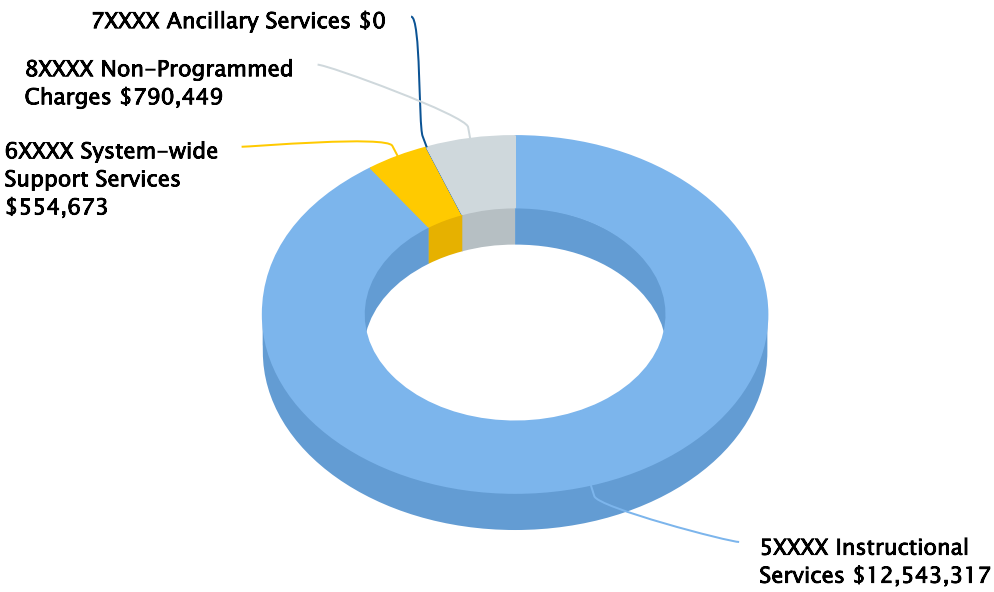
FY27 Federal Funds Expenditures By Object



Federal Funds Five Year Expenditures Trend By Object



FY27 Federal Funds Expenditures By Purpose



Federal Funds (Fund 30) Analysis

The Federal Grants Fund represents revenues received from federal sources, primarily through restricted grant programs administered by the North Carolina Department of Public Instruction (NCDPI). These funds are designated for specific purposes and are typically time-limited, making year-to-year comparisons less predictable than other funding sources.

Federal revenue has declined significantly in recent years, decreasing from approximately $47.0 million in fiscal year 2022–2023 to $19.1 million in the fiscal year 2025–2026 budget, and further to $13.9 million in the adopted fiscal year 2026–2027 budget. This reduction is primarily attributable to the expiration of Elementary and Secondary School Emergency Relief (ESSER) funds, which provided substantial one-time support to school districts during and following the COVID-19 pandemic. The decline is also influenced by a decrease in student enrollment of approximately 1,325 students over this period. As a result, federal funding levels have largely returned to pre-pandemic norms.

The Federal Grants Fund represents approximately 5% of the total operating budget for fiscal year 2026–2027. Because federal grant awards are often not finalized in time for initial budget adoption, the beginning budget is conservatively estimated and reflects approximately $5 million less than the prior year.

NCDPI receives federal grant allocations and distributes funding to school districts through both formula-based and competitive grant programs. Many federal grants operate on a multi-year cycle, typically up to 27 months, allowing school districts to utilize carryover balances at the start of a fiscal year to support ongoing programs until new allocations are received, typically in the fall.

The fiscal year 2027 budget reflects recurring federal grants. Budgets will be adjusted throughout the fiscal year as additional grant awards are received. Budget estimates for fiscal year 2026–2027 include a projected reduction of approximately 5–10% across various grant programs, based on guidance from NCDPI federal programs staff. Consistent with past practice, beginning budget estimates do not include carryover balances.

In accordance with Board of Education guidance, NHCS maintains a practice of providing salary and benefit increases for federally funded employees that are consistent with those provided to state funded employees. The fiscal year 2027 budget includes a projected 3% salary increase, a 1% increase in employer retirement contributions, and a 5% increase in employer health insurance costs.

Expenditures within the Federal Grants Fund continue to be primarily focused on instructional services and support for special populations. The fiscal year 2027 budget reflects that approximately 89% of total expenditures are allocated to regular instruction and special population services, consistent with the targeted purpose of federal funding to support student achievement and meet federally mandated program requirements.

Capital Outlay Funds (Fund 41)

Revenue By Source

Fund 41	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
New Hanover County	4,936,653	5,777,156	9,569,757	9,880,112	2,842,433
Other Revenue	478,643	360,949	87,328	164,397	-
State	3,218,801	5,286,436	4,451,979	5,002,922	4,173,285
Fund Balance Appropriated/(Transfer In)	951,616	(252,891)	130,292	-	-
Total Revenue By Source	**$9,585,713**	**$11,171,650**	**$14,239,357**	**$15,047,432**	**$7,015,718**

Fund 41	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
New Hanover County	2,842,433	7,867,228	7,747,552	7,627,876
Other Revenue	-	-	-	-
State	4,173,285	4,601,069	4,642,298	4,683,528
Fund Balance Appropriated/(Transfer In)	-	-	-	-
Total Revenue By Source	**$7,015,718**	**$12,468,297**	**$12,389,850**	**$12,311,404**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 41	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	168,389	135,285	-	-	-
Employer Provided Benefits	68,379	55,596	-	-	-
Purchased Services	472,805	563,010	581,280	517,552	-
Furniture and Equipment	799,195	541,529	154,356	857,834	1,080,252
Capital Outlay	8,076,946	9,876,230	13,503,720	13,672,045	5,935,466
Total Expenditures by Object	**$9,585,713**	**$11,171,650**	**$14,239,357**	**$15,047,432**	**$7,015,718**

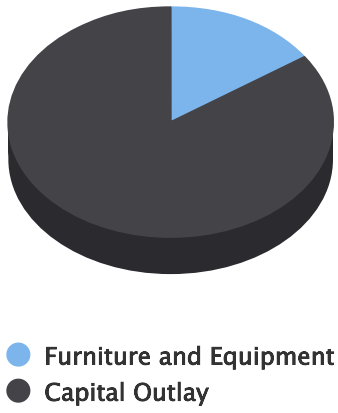
Fund 41	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	-	-	-	-
Employer Provided Benefits	-	-	-	-
Purchased Services	-	493,588	391,947	290
Furniture and Equipment	1,080,252	1,120,093	1,254,493	1,388,893
Capital Outlay	5,935,466	10,854,616	10,743,410	10,922,221
Total Expenditures by Object	**$7,015,718**	**$12,468,297**	**$12,389,850**	**$12,311,404**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

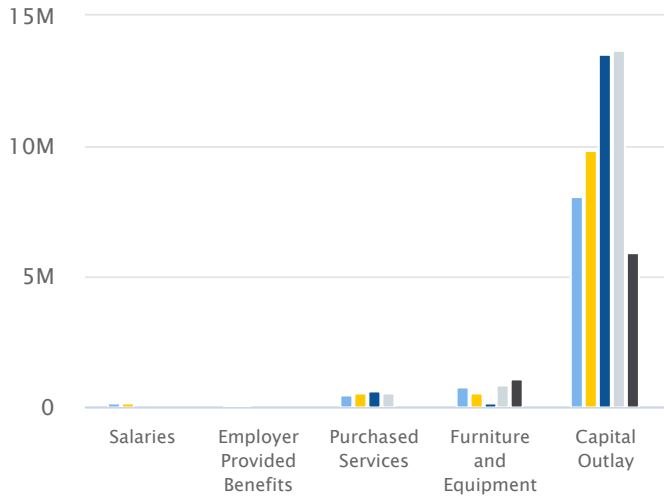
Expenditure by Function

Fund 41		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	395,287	159,169	49,932	18	208,000
61XXX	Support and Development Services	39,282	12,133	-	-	-
63XXX	Alter Progs and Services Supp and Develop Ser	1,198	-	-	-	-
64XXX	Technology Support Services	451,843	483,720	107,111	1,276,601	1,327,252
65XXX	Operational Support Services	1,425,978	1,095,551	289,298	769,073	274,201
67XXX	Accountability Services	-	-	-	500,000	-
83XXX	Debt Service	390,348	535,479	307,570	-	-
90XXX	Capital Outlay	6,881,775	8,885,598	13,485,446	12,501,739	5,206,265
	Total Expenditure By Function	**$9,585,711**	**$11,171,650**	**$14,239,357**	**$15,047,431**	**$7,015,718**

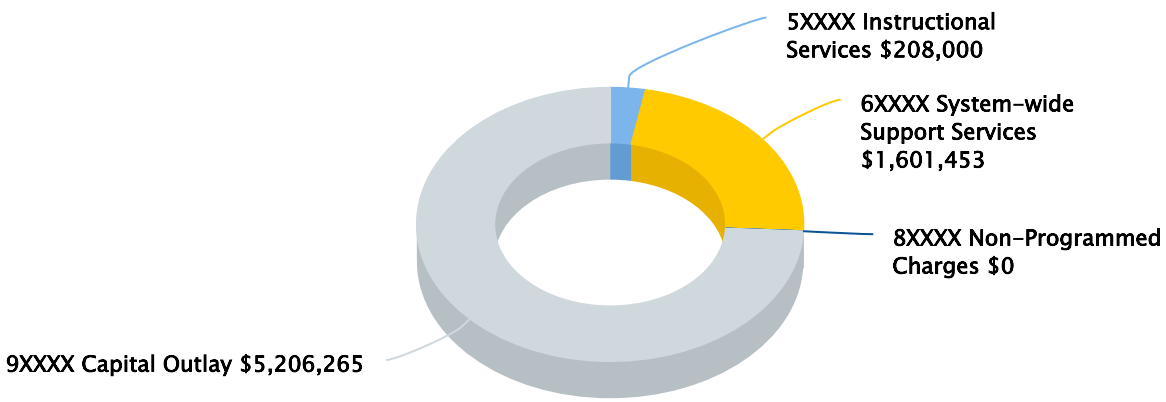
FY27 Capital Outlay Funds Expenditures By Object



Capital Outlay Funds Five Year Expenditures Trend By Object



FY27 Capital Outlay Funds Expenditures By Purpose



Capital Outlay Funds (Fund 41) Analysis

The Capital Outlay Fund supports the acquisition, construction, renovation, and maintenance of school facilities, as well as investments in furniture, equipment, and technology. Unlike operating funds, capital expenditures are project-based and can vary significantly from year to year depending on the timing, scope, and prioritization of approved projects, as well as the availability of funding.

In fiscal year 2011, the North Carolina General Assembly revised the method for distributing lottery revenues, moving from a percentage-based allocation to fixed dollar appropriations. Currently, up to $100 million in lottery proceeds is allocated annually to the Public School Building Capital Fund (PSBCF). Of this amount, $98 million is distributed to the 115 local education agencies (LEAs) across North Carolina based on average daily membership (ADM), while the remaining $2 million is reserved for Department of Public Instruction (DPI) School Operations. Because lottery revenues fluctuate from year to year, NHCS typically budgets this revenue in the fiscal year following receipt or relies on a conservative revenue forecast when incorporating anticipated lottery revenues into the budget.

Lottery proceeds are distributed quarterly to NHCS through an account maintained by DPI, with revenue typically recorded in November, January, May, and July. These funds may only be used for allowable capital outlay projects as defined by G.S. 115C-546.2(b), including construction and improvements to school facilities used for instructional and related purposes. These funds may not be used for central office, maintenance, or other non-instructional facilities.

New Hanover County provides an annual capital outlay appropriation to support facility and infrastructure needs identified through the district's budget process. The increase in county funding in fiscal years 2024–2025 and 2025–2026 supported critical structural repairs at New Hanover High School, including work necessary to maintain the integrity of the Historic Building.

The fiscal year 2027 county capital appropriation reflects an increase of approximately $238,000 over the prior year. This increase supports key capital priorities, including underground fuel storage tank replacement, cooling tower replacement, walk-in freezer replacement, and technology device replacement.

Capital outlay represents the largest expenditure category within this fund and reflects the district's ongoing investment in facilities, infrastructure, and major improvement projects. Variations in this category are driven primarily by the timing, scope, and lifecycle of capital projects approved by the Board and funded in partnership with the County.

Capital Outlay Projects
Fiscal Year 2026 - 2027
Fund 41

Repairs & Renovation Projects	Location	2026-2027 Adopted
Transportation Hub: Underground Storage Tanks	CBRC	1,329,480
Cooling Towers	Snipes Academy	738,400
Cooling Towers & Sweeper System	Veterans Park	185,000
Cooling Tower Filtration System	Veterans Park	188,500
Chiller Replacement	Freeman ES	821,600
Flashers Controls	District Wide	58,500
Access Controls	District Wide	237,900
Building envelope seal/repairs/waterproofing	Williston MS	120,900
New Dug Outs for Boys Baseball Field	Trask MS	130,000
Roof Maintenance	District Wide	250,000
Re-roof Covered Walkway	M.C. Williams ES	199,875
Concrete and Asphalt Sidewalk Repairs	District Wide	138,710
Warehouse Large Freezer	School Nutrition Warehouse	400,000
Carolina Beach Indoor Walk-in	Carolina Beach Elemantary	110,500
Williams Outdoor Walk-in	Mary C. Williams	124,500
Myrtle Grove Walk-in	Myrtle Grove Middle	111,200
Pine Valley Walk-in	Pine Valley Elementary	61,200
	Subtotal Repairs & Renovation	**$5,206,265**

Technology Projects	Location	2026-2027 Budget
Desktop/laptop Refresh for Win 11	Districtwide	520,150
Ipad Replacements for Gen5&6&7	Districtwide	322,102
Intercom Sustainability Plan	Bradley Creek, Mary C Williams & Murrayville	485,000
	Subtotal Technology	**$1,327,252**

Furniture & Equipment	Location	2026-2027 Budget
Media Center Furniture	Ashley	75,000
School Furniture	Hoggard	75,000
Custodial Equip	Maintenance	30,000
School Furniture	LFA	17,000
School Furniture	Trask	41,000
	Subtotal Furniture & Equipment	**$238,000**

Vehicle	Location	2026-2027 Budget
Cargo Van	Maintenance	67,453
Activity Bus	Transportation	176,748
	Subtotal Vehicles	**$244,201**
	Grand Total	**$7,015,718**

Child Nutrition Services (Fund 50)

Revenue By Source

Fund 50	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Federal	12,108,061	12,023,312	11,297,642	12,070,450	12,207,880
Food Sales	3,206,580	2,446,079	2,364,358	2,400,224	1,903,629
Other Revenue	362,482	425,594	456,735	10,000	10,000
State	-	-	-	-	10,384
Fund Balance Appropriated/(Transfer In)	(2,019,005)	(876,690)	2,511,618	-	-
Total Revenue By Source	**$13,658,118**	**$14,018,295**	**$16,630,353**	**$14,480,674**	**$14,131,893**

Fund 50	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	12,207,880	11,932,297	11,844,918	11,757,540
Food Sales	1,903,629	1,676,954	1,413,855	1,150,756
Other Revenue	10,000	-	-	-
State	10,384	-	-	-
Fund Balance Appropriated/(Transfer In)	-	1,397,595	1,889,065	2,380,535
Total Revenue By Source	**$14,131,893**	**$15,006,846**	**$15,147,838**	**$15,288,831**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 50	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	4,826,138	4,774,154	4,686,397	4,011,258	4,167,738
Employer Provided Benefits	1,569,983	1,428,432	4,635,195	2,032,933	2,711,669
Purchased Services	228,015	470,718	609,249	896,567	887,568
Supplies and Materials	6,908,252	7,202,375	6,569,180	6,914,917	5,889,918
Furniture and Equipment	125,731	142,615	130,332	625,000	475,000
Total Expenditures by Object	**$13,658,118**	**$14,018,294**	**$16,630,353**	**$14,480,674**	**$14,131,893**

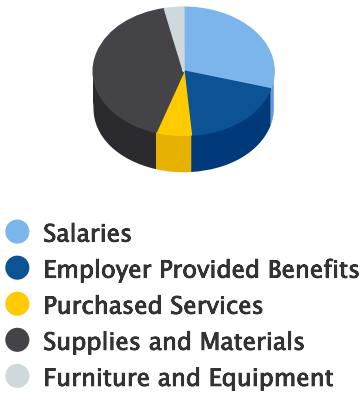
Fund 50	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	4,167,738	3,869,228	3,661,258	3,453,289
Employer Provided Benefits	2,711,669	3,342,004	3,630,792	3,919,579
Purchased Services	887,568	1,141,910	1,316,405	1,490,901
Supplies and Materials	5,889,918	5,999,691	5,767,278	5,534,865
Furniture and Equipment	475,000	654,013	772,105	890,197
Total Expenditures by Object	**$14,131,893**	**$15,006,846**	**$15,147,838**	**$15,288,831**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

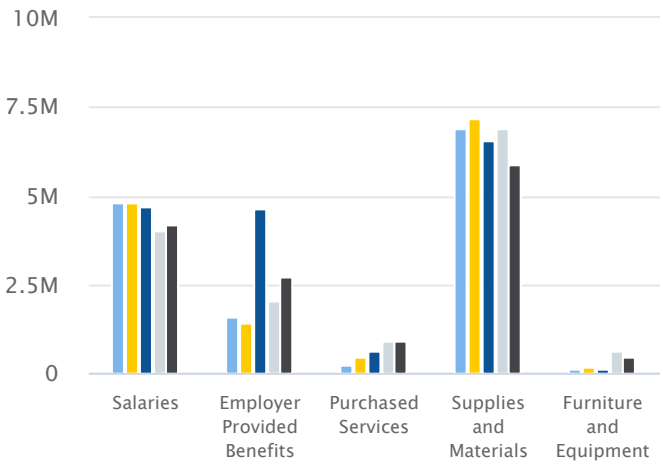
Expenditure by Function

Fund 50		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
72XXX	Nutrition Services	13,658,118	14,018,294	16,533,429	14,092,979	13,744,197
81XXX	Payments to Other Governmental Units	-	-	96,924	387,695	387,696
	Total Expenditure By Function	**$13,658,118**	**$14,018,294**	**$16,630,353**	**$14,480,674**	**$14,131,893**

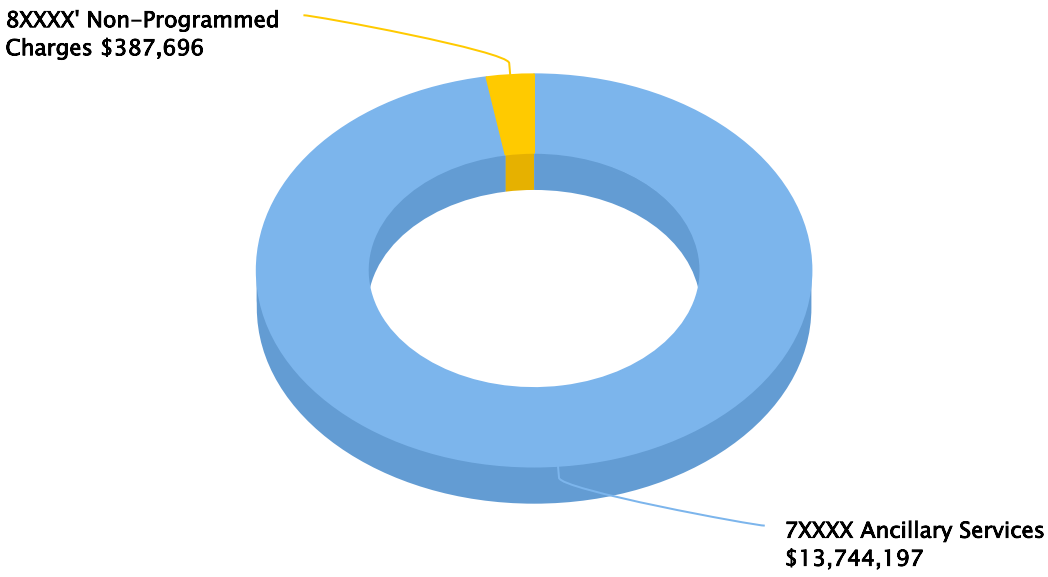
FY27 Child Nutrition Expenditures By Object



Child Nutrition Five Year Expenditures Trend By Object



FY27 Child Nutrition Expenditures By Purpose



Child Nutrition Services (Fund 50) Analysis

The School Food Service Fund is an enterprise fund that accounts for the district's child nutrition operations, including breakfast, lunch, and snack programs. This fund is designed to be self-supporting and operates similarly to a business, with revenues generated primarily from federal reimbursements and food sales. The program's mission is to provide nutritious meals to students while maintaining financial sustainability through a combination of federal funding, student participation, and careful cost management.

Federal revenue remains the primary funding source for the School Food Service program, representing approximately 86% of total revenues, and has remained relatively stable over the five-year period. These revenues are driven by student participation levels and federally established reimbursement rates under the National School Lunch and School Breakfast Programs.

Revenue from food sales and grant funding has declined over the past several years, reflecting changes in student participation and shifts in program structure. As federal support has become a larger share of total revenue, reliance on paid meal sales has decreased. In fiscal year 2025, fund balance of $2.5 million (15% of total revenue) was utilized to support one-time purchases of cafeteria equipment and to offset cost pressures related to salary adjustments and rising food and fuel costs.

NHCS currently has 29 schools participating in the Community Eligibility Provision (CEP). CEP is a federal program that allows eligible schools serving higher percentages of low-income students to provide meals at no cost to all enrolled students without collecting household applications. Reimbursement is based on a formula tied to the percentage of students who qualify for free meals through participation in other means-tested programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). Participation in CEP supports equitable access to meals while also influencing the district's overall revenue mix by increasing reliance on federal reimbursements.

In accordance with Board of Education guidance, NHCS continues its practice of providing salary and benefit increases for School Food Service employees that are consistent with those provided to state funded employees. The fiscal year 2027 budget reflects these adjustments to support the recruitment and retention of qualified staff and is 49% of the budget.

Expenditures for supplies and materials, which represent the second largest operating cost at 42% within the fund, are projected to decrease in fiscal year 2026–2027 due to anticipated savings from the renegotiation of food and supply contracts. These savings help mitigate ongoing cost pressures while maintaining current service levels.

This reduction allows the district to present a balanced budget without the use of fund balance. However, if contract negotiations do not yield the anticipated cost savings, NHCS may need to consider adjustments, including potential increases to meal prices. Continued reliance on fund balance to address recurring shortfalls is not a sustainable long-term strategy.

Other Restricted Funds (Fund 81)

Revenue By Source

Fund 81	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Federal	5,136,911	5,153,524	4,208,604	775,864	821,931
New Hanover County	2,561,128	1,953,107	1,950,000	1,033,500	1,950,000
Other Revenue	5,093,203	8,381,216	8,667,649	6,296,256	2,420,303
State	3,684,084	3,931,067	3,389,364	4,168,742	3,757,166
Fund Balance Appropriated/(Transfer In)	(1,320,442)	(5,577,017)	(6,769,885)	15,852,939	10,931,849
Total Revenue by Source	**$15,154,885**	**$13,841,897**	**$11,445,732**	**$28,127,301**	**$19,881,249**

Fund 81	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Federal	821,931	-	-	-
New Hanover County	1,950,000	738,592	447,307	247,310
Other Revenue	2,420,303	3,782,498	2,999,422	2,216,346
State	3,757,166	4,061,236	4,139,620	4,218,004
Fund Balance Appropriated/(Transfer In)	10,931,849	5,403,850	6,997,304	7,590,758
Total Revenue by Source	**$19,881,249**	**$13,986,176**	**$14,583,653**	**$14,272,418**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

Expenditure by Object

Fund 81	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
Salaries	6,606,824	5,935,741	4,844,413	13,847,028	8,981,368
Employer Provided Benefits	3,046,633	2,702,547	2,123,969	2,723,348	3,945,689
Purchased Services	4,329,539	3,143,355	2,997,895	9,401,751	6,721,832
Supplies and Materials	872,657	1,718,391	992,350	1,730,719	232,360
Furniture and Equipment	299,231	341,863	487,105	424,455	-
Total Expenditures by Object	**$15,154,884**	**$13,841,897**	**$11,445,732**	**$28,127,301**	**$19,881,249**

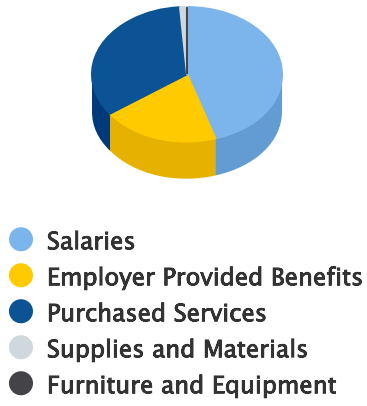
Fund 81	2026-2027 Adopted	Linear Regression Projection 2027-2028	Linear Regression Projection 2028-2029	Linear Regression Projection 2029-2030
Salaries	8,981,368	11,371,489	12,520,102	12,668,715
Employer Provided Benefits	3,945,689	2,614,687	2,063,551	1,603,703
Purchased Services	6,721,832	-	-	-
Supplies and Materials	232,360	-	-	-
Furniture and Equipment	-	-	-	-
Total Expenditures by Object	**$19,881,249**	**$13,986,176**	**$14,583,653**	**$14,272,418**

Note: Outyear estimates for FY 2027–2028 through FY 2029–2030 are statistical forecasts derived using linear regression based on three years of historical actual data and the FY 2025–2026 adopted budget. These projections reflect a continuation of historical trends only and do not incorporate assumptions related to inflation, enrollment changes, future legislative actions, or planned programmatic adjustments.

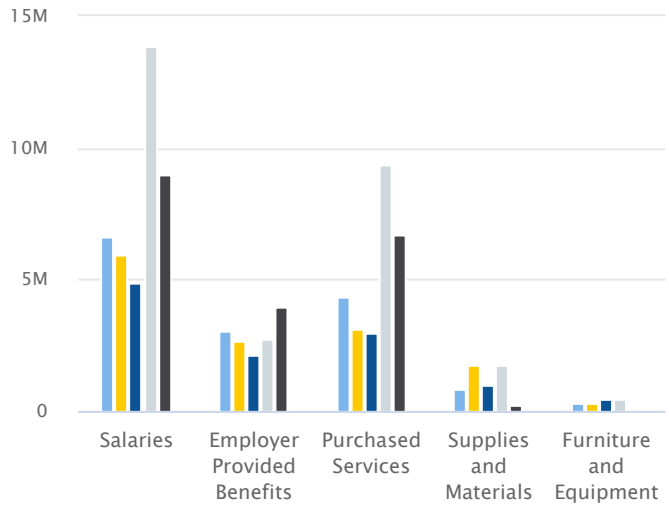
Expenditure by Function

Fund 81		2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised	2026-2027 Adopted
51XXX	Regular Instructions Services	368,748	2,311,972	2,708,814	12,371,780	7,838,123
52XXX	Special Populations Services	3,900,788	1,143,587	1,209,867	4,700,910	3,352,188
53XXX	Alternative Programs and Services	7,552,058	7,541,102	5,220,239	5,248,444	5,109,076
54XXX	School Leadership Services	-	68,824	65,586	27,695	-
55XXX	Co-Curricular Services	37,576	50,698	44,574	153,846	-
58XXX	School-Based Support Services	825,765	874,077	700,865	1,550,580	1,081,816
61XXX	Support and Development Services	39,019	24,340	116,441	147,292	116,136
62XXX	Special Population Support and Develop Services	261,495	2,200	30,771	206,770	172,844
63XXX	Alter Progs and Services Supp and Develop Ser	385,755	557,212	383,000	752,790	492,730
64XXX	Technology Support Services	-	240,740	21,441	125,285	-
65XXX	Operational Support Services	1,320,016	546,093	785,364	1,561,353	869,289
66XXX	Financial and Human Resource Services	241,179	288,124	-	862,961	849,047
68XXX	System-Wide Pupil Support Services	-	2,844	-	33,278	-
69XXX	Policy, Leadership and Public Relations Services	-	2,968	-	154,538	-
71XXX	Community Services	57,782	114,314	73,378	124,368	-
72XXX	Nutrition Services	104,564	71,800	80,343	2,214	-
81XXX	Payments to Other Governmental Units	57,426	-	-	-	-
87XXX	Scholarships	2,714	1,000	5,049	74,796	-
90XXX	Capital Outlay	-	-	-	28,400	-
	Total Expenditure By Function	**$15,154,884**	**$13,841,897**	**$11,445,732**	**$28,127,301**	**$19,881,249**

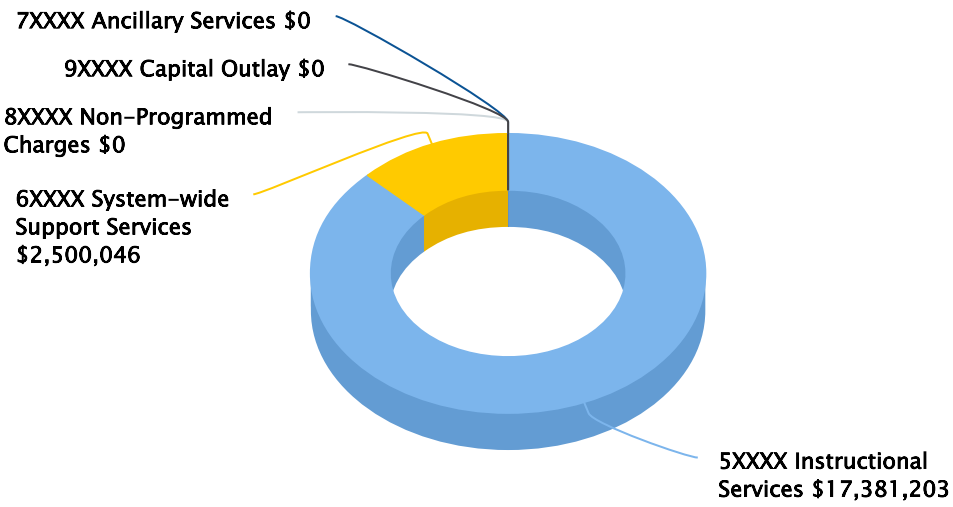
FY27 Other Restricted Funds Expenditures By Object



Other Restricted Funds Five Year Expenditures Trend By Object



FY27 Other Restricted Funds Expenditures By Purpose



Other Restricted Funds (Fund 81) Analysis

The Other Restricted Fund accounts for revenues received from reimbursements, including indirect cost, fees, tuition, sales tax refunds, donations, and restricted grants. This fund supports targeted programs and services funded through a combination of federal, state, local, and other revenue sources. Funding levels may vary significantly from year to year based on grant availability, program timing, and the carryover of restricted resources.

Federal revenue has declined over the five-year period, primarily due to the expiration of Head Start grant funding of approximately $2.5 million in fiscal year 2024 and the receipt of one time Medicaid reimbursements totaling approximately $2.1 million in fiscal year 2025 related to prior year services. Federal resources are inherently time limited and tied to specific program requirements, making them less predictable than recurring revenue sources.

New Hanover County provides an annual appropriation to support the NHCS Pre-K Program, which is accounted for within this fund and functions similarly to a grant. In fiscal year 2026, the County reduced its appropriation by approximately $970,000. In fiscal year 2027, the County increased its appropriation by $885,495, bringing total annual County support for the Pre-K Program to approximately $1.95 million. The County appropriation remains a significant funding source supporting the operation of the District's Pre-K program.

The majority of state funding within this fund is derived from the NC Pre-K grant, which has remained relatively stable over time. For fiscal year 2027, the NC Pre-K grant is projected at $3.7 million.

Other revenue sources include local grants and donations, tuition and fees, interest earnings, and indirect cost recoveries. Tuition and fee revenue is generated from sources such as out-of-county student enrollments, driver education fees, and facility rentals. Indirect cost revenue is collected from the enterprise fund and grant programs to reimburse NHCS for administrative and operational services. These revenues support expenditures such as utilities, insurance, and local salary supplements.

New Hanover Endowment grants are also a significant component of other revenue and contribute to the variability of this fund. Notable awards include the Health Science Endowment grant in fiscal year 2024 ($1.68 million), the Early Literacy Endowment grant in fiscal year 2025 ($8.7 million), and the School Specialist Endowment grant awarded in fiscal year 2026 ($2.7 million). These grants are multi-year in nature and carry forward across fiscal years, contributing to fluctuations in both revenue and expenditures. In addition, in the fiscal year 2026 budget included one time revenue FEMA Reimbursement-Florence ($467,736) and Sale of 13.447 acres at Johnson PreK Center ($1,697,500). The 2027 budget revenue was reduced as a result of this one time revenue.

The increase in fund balance over the past three fiscal years primarily reflects the carryover of restricted grant, donation, and indirect cost revenues. Fund balance use is a significant component of the fiscal year 2027 budget, representing the planned use of previously accumulated resources to support ongoing grants.

Salaries and employer-provided benefits represent approximately 64% of the fiscal year 2027 budget. These expenditures are primarily related to positions funded through endowment grants and the use of indirect cost carryover to support a portion of local salary supplements.

Level Four: Budget By Program Summary

Level Four provides additional detail by program or grant, offering further transparency into how specific funding sources are utilized and ensuring alignment with applicable program requirements and compliance expectations.

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0001 - Classroom Teachers							
51100 - Regular Curricular Services							
51210 - Teacher Salary	763.10	43,515,130	80.00	3,278,757	890.50	843.10	46,793,887
51920 - Additional Responsibility Stipend	-	-	-	10,000	-	-	10,000
52110 - Employer Social Security Costs	-	3,328,908	-	253,013	-	-	3,581,921
52210 - Employer Retirement Costs	-	11,170,334	-	848,997	-	-	12,019,331
52310 - Employer Health Insurance Costs	-	6,810,668	-	714,000	-	-	7,524,668
Total 51100 - Regular Curricular Services	**763.10**	**64,825,040**	**80.00**	**5,104,767**	**890.50**	**843.10**	**69,929,807**
51110 - Jrotc Curricular Services							
51230 - JROTC Teacher Salary	4.90	270,194	-	-	4.89	4.90	270,194
51870 - Salary Differential	-	-	-	174,170	-	-	174,170
52110 - Employer Social Security Costs	-	20,670	-	13,325	-	-	33,995
52210 - Employer Retirement Costs	-	69,359	-	44,710	-	-	114,069
52310 - Employer Health Insurance Costs	-	43,733	-	-	-	-	43,733
Total 51110 - Jrotc Curricular Services	**4.90**	**403,956**	**-**	**232,205**	**4.89**	**4.90**	**636,161**
51200 - CTE Curricular Services	-	-	1.00	99,557	-	1.00	99,557
51300 - Program Enhancement Teachers	-	-	26.00	1,589,644	-	26.00	1,589,644
51320 - Cultural Arts Curricular Services							
51210 - Teacher Salary	46.00	1,853,378	-	-	62.30	46.00	1,853,378
52110 - Employer Social Security Costs	-	497,702	-	-	-	-	497,702
52210 - Employer Retirement Costs	-	1,670,066	-	-	-	-	1,670,066
52310 - Employer Health Insurance Costs	-	1,044,225	-	-	-	-	1,044,225
Total 51320 - Cultural Arts Curricular Services	**46.00**	**5,065,371**	**-**	**-**	**62.30**	**46.00**	**5,065,371**
51330 - Physical Ed Curricular Services							
51210 - Teacher Salary	46.00	3,070,035	-	-	50.00	46.00	3,070,035
Total 51330 - Physical Ed Curricular Services	**46.00**	**3,070,035**	**-**	**-**	**50.00**	**46.00**	**3,070,035**
51340 - Foreign Lang Curricular Services							
51210 - Teacher Salary	25.00	1,582,492	-	-	30.00	25.00	1,582,492
Total 51340 - Foreign Lang Curricular Services	**25.00**	**1,582,492**	**-**	**-**	**30.00**	**25.00**	**1,582,492**
52100 - Children with Disabilities Curricular Services							
51210 - Teacher Salary	53.50	4,055,527	-	-	82.50	53.50	4,055,527
52110 - Employer Social Security Costs	-	310,248	-	-	-	-	310,248
52210 - Employer Retirement Costs	-	1,041,054	-	-	-	-	1,041,054
52310 - Employer Health Insurance Costs	-	477,488	-	-	-	-	477,488
Total 52100 - Children with Disabilities Curricular Services	**53.50**	**5,884,317**	**-**	**-**	**82.50**	**53.50**	**5,884,317**
52600 - Academically/Intellectually Gifted Curricular Services							
51210 - Teacher Salary	14.50	983,290	-	-	15.00	14.50	983,290
52110 - Employer Social Security Costs	-	75,222	-	-	-	-	75,222
52210 - Employer Retirement Costs	-	252,411	-	-	-	-	252,411
52310 - Employer Health Insurance Costs	-	129,413	-	-	-	-	129,413
Total 52600 - Academically/Intellectually Gifted Curricular Services	**14.50**	**1,440,336**	**-**	**-**	**15.00**	**14.50**	**1,440,336**
52700 - Limited English Proficiency Services	8.50	1,008,244	-	-	12.00	8.50	1,008,244

53100 - Alternative Instructional Services K-12							
51210 - Teacher Salary	13.00	929,119	-	-	14.00	13.00	929,119
52110 - Employer Social Security Costs	-	71,078	-	-	-	-	71,078
52210 - Employer Retirement Costs	-	238,505	-	-	-	-	238,505
52310 - Employer Health Insurance Costs	-	116,025	-	-	-	-	116,025
Total 53100 - Alternative Instructional Services K-12	**13.00**	**1,354,727**	**-**	**-**	**14.00**	**13.00**	**1,354,727**
55000 - Co-Curricular Services							
51920 - Additional Responsibility Stipend	-	-	-	265,225	-	-	265,225
52110 - Employer Social Security Costs	-	-	-	20,290	-	-	20,290
52210 - Employer Retirement Costs	-	-	-	68,084	-	-	68,084
Total 55000 - Co-Curricular Services	**-**	**-**	**-**	**353,599**	**-**	**-**	**353,599**
Total 0001 - Classroom Teachers	**974.50**	**84,634,518**	**107.00**	**7,379,772**	**1,161.19**	**1,081.50**	**92,014,290**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0002 - Central Office Administration							
58500 - Safety & Security Support Services							
51130 - Director & Supervisor Salary	-	-	1.00	130,589	1.00	1.00	130,589
51820 - Employee Allowances Taxable	-	-	-	6,560	-	-	6,560
52110 - Employer Social Security Costs	-	-	-	10,492	-	-	10,492
52210 - Employer Retirement Costs	-	-	-	35,207	-	-	35,207
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 58500 - Safety & Security Support Services	**-**	**-**	**1.00**	**191,773**	**1.00**	**1.00**	**191,773**
61100 - Regular Curricular Support & Development Services							
51130 - Director & Supervisor Salary	-	-	6.00	695,490	8.00	6.00	695,490
51820 - Employee Allowances Taxable	-	-	-	24,780	-	-	24,780
51870 - Salary Differential	-	-	-	10,883	-	-	10,883
52110 - Employer Social Security Costs	-	-	-	55,934	-	-	55,934
52210 - Employer Retirement Costs	-	-	-	187,687	-	-	187,687
52310 - Employer Health Insurance Costs	-	-	-	53,550	-	-	53,550
Total 61100 - Regular Curricular Support & Development Services	**-**	**-**	**6.00**	**1,028,324**	**8.00**	**6.00**	**1,028,324**
61200 - CTE Curricular Support & Development Services							
51130 - Director & Supervisor Salary	-	-	-	112,188	1.00	-	112,188
51820 - Employee Allowances Taxable	-	-	-	1,720	-	-	1,720
52110 - Employer Social Security Costs	-	-	-	8,714	-	-	8,714
52210 - Employer Retirement Costs	-	-	-	29,241	-	-	29,241
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 61200 - CTE Curricular Support & Development Services	**-**	**-**	**-**	**160,788**	**1.00**	**-**	**160,788**
62000 - Special Population Support & Development Services							
51130 - Director & Supervisor Salary	-	-	2.00	206,105	2.00	2.00	206,105
51820 - Employee Allowances Taxable	-	-	-	3,640	-	-	3,640
52110 - Employer Social Security Costs	-	-	-	16,046	-	-	16,046
52210 - Employer Retirement Costs	-	-	-	53,842	-	-	53,842
52310 - Employer Health Insurance Costs	-	-	-	17,850	-	-	17,850
Total 62000 - Special Population Support & Development Services	**-**	**-**	**2.00**	**297,483**	**2.00**	**2.00**	**297,483**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
63000 - Alternative Programs, Services Support & Development Services							
51130 - Director & Supervisor Salary	-	-	2.00	206,145	1.69	2.00	206,145
51820 - Employee Allowances Taxable	-	-	-	1,836	-	-	1,836
52110 - Employer Social Security Costs	-	-	-	15,911	-	-	15,911
52210 - Employer Retirement Costs	-	-	-	53,389	-	-	53,389
52310 - Employer Health Insurance Costs	-	-	-	17,850	-	-	17,850
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**-**	**2.00**	**295,131**	**1.69**	**2.00**	**295,131**
63040 - PreK Readiness/Remedial & Supplemental Support Services							
51130 - Director & Supervisor Salary	-	-	3.00	307,802	3.00	3.00	307,802
51820 - Employee Allowances Taxable	-	-	-	1,912	-	-	1,912
51870 - Salary Differential	-	-	-	8,142	-	-	8,142
52110 - Employer Social Security Costs	-	-	-	24,316	-	-	24,316
52210 - Employer Retirement Costs	-	-	-	81,594	-	-	81,594
52310 - Employer Health Insurance Costs	-	-	-	26,775	-	-	26,775
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**-**	**-**	**3.00**	**450,541**	**3.00**	**3.00**	**450,541**
64010 - Technology Services							
51130 - Director & Supervisor Salary	-	-	8.00	758,951	8.00	8.00	758,951
51820 - Employee Allowances Taxable	-	-	-	4,780	-	-	4,780
52110 - Employer Social Security Costs	-	-	-	58,426	-	-	58,426
52210 - Employer Retirement Costs	-	-	-	196,050	-	-	196,050
52310 - Employer Health Insurance Costs	-	-	-	71,400	-	-	71,400
Total 64010 - Technology Services	**-**	**-**	**8.00**	**1,089,607**	**8.00**	**8.00**	**1,089,607**
65500 - Transportation Services							
51130 - Director & Supervisor Salary	-	-	4.00	403,583	4.00	4.00	403,583
52110 - Employer Social Security Costs	-	-	-	30,875	-	-	30,875
52210 - Employer Retirement Costs	-	-	-	103,600	-	-	103,600
52310 - Employer Health Insurance Costs	-	-	-	35,700	-	-	35,700
Total 65500 - Transportation Services	**-**	**-**	**4.00**	**573,758**	**4.00**	**4.00**	**573,758**
65800 - Maintenance Services							
51130 - Director & Supervisor Salary	-	-	5.00	445,319	5.00	5.00	445,319
51820 - Employee Allowances Taxable	-	-	-	8,616	-	-	8,616
51870 - Salary Differential	-	-	-	6,097	-	-	6,097
52110 - Employer Social Security Costs	-	-	-	35,193	-	-	35,193
52210 - Employer Retirement Costs	-	-	-	118,091	-	-	118,091
52310 - Employer Health Insurance Costs	-	-	-	44,625	-	-	44,625
Total 65800 - Maintenance Services	**-**	**-**	**5.00**	**657,941**	**5.00**	**5.00**	**657,941**
66100 - Financial Services							
51130 - Director & Supervisor Salary	-	-	4.00	405,099	4.00	4.00	405,099
51150 - Finance Officer Salary	-	-	1.00	125,083	1.00	1.00	125,083
51820 - Employee Allowances Taxable	-	-	-	1,500	-	-	1,500
52110 - Employer Social Security Costs	-	-	-	40,674	-	-	40,674
52210 - Employer Retirement Costs	-	-	-	136,483	-	-	136,483
52310 - Employer Health Insurance Costs	-	-	-	44,625	-	-	44,625
Total 66100 - Financial Services	**-**	**-**	**5.00**	**753,464**	**5.00**	**5.00**	**753,464**
66120 - Purchasing Services							
51130 - Director & Supervisor Salary	-	-	1.00	116,775	1.00	1.00	116,775
51820 - Employee Allowances Taxable	-	-	-	1,721	-	-	1,721
52110 - Employer Social Security Costs	-	-	-	9,065	-	-	9,065
52210 - Employer Retirement Costs	-	-	-	30,418	-	-	30,418
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 66120 - Purchasing Services	**-**	**-**	**1.00**	**166,904**	**1.00**	**1.00**	**166,904**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
66200 - Human Resource Services							
51130 - Director & Supervisor Salary	-	-	8.00	821,477	8.00	8.00	821,477
51820 - Employee Allowances Taxable	-	-	-	13,869	-	-	13,869
52110 - Employer Social Security Costs	-	-	-	63,904	-	-	63,904
52210 - Employer Retirement Costs	-	-	-	214,434	-	-	214,434
52310 - Employer Health Insurance Costs	-	-	-	71,400	-	-	71,400
Total 66200 - Human Resource Services	**-**	**-**	**8.00**	**1,185,084**	**8.00**	**8.00**	**1,185,084**
67100 - Student Testing Services							
51130 - Director & Supervisor Salary	-	-	1.00	93,322	1.00	1.00	93,322
51820 - Employee Allowances Taxable	-	-	-	420	-	-	420
52110 - Employer Social Security Costs	-	-	-	7,172	-	-	7,172
52210 - Employer Retirement Costs	-	-	-	24,064	-	-	24,064
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 67100 - Student Testing Services	**-**	**-**	**1.00**	**133,903**	**1.00**	**1.00**	**133,903**
68200 - Student Accounting Support Services							
51130 - Director & Supervisor Salary	-	-	2.00	194,419	2.00	2.00	194,419
51820 - Employee Allowances Taxable	-	-	-	2,120	-	-	2,120
51870 - Salary Differential	-	-	-	3,128	-	-	3,128
52110 - Employer Social Security Costs	-	-	-	15,275	-	-	15,275
52210 - Employer Retirement Costs	-	-	-	51,255	-	-	51,255
52310 - Employer Health Insurance Costs	-	-	-	17,850	-	-	17,850
Total 68200 - Student Accounting Support Services	**-**	**-**	**2.00**	**284,047**	**2.00**	**2.00**	**284,047**
69310 - Internal Audit Services							
51130 - Director & Supervisor Salary	-	-	1.00	98,350	1.00	1.00	98,350
51820 - Employee Allowances Taxable	-	-	-	1,161	-	-	1,161
52110 - Employer Social Security Costs	-	-	-	7,613	-	-	7,613
52210 - Employer Retirement Costs	-	-	-	25,545	-	-	25,545
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 69310 - Internal Audit Services	**-**	**-**	**1.00**	**141,594**	**1.00**	**1.00**	**141,594**
69410 - Office Of The Superintendent							
51110 - Superintendent Salary	1.00	163,903	-	-	1.00	1.00	163,903
51820 - Employee Allowances Taxable	-	-	-	7,860	-	-	7,860
51870 - Salary Differential	-	-	-	117,754	-	-	117,754
51920 - Additional Responsibility Stipend	-	-	-	16,125	-	-	16,125
52110 - Employer Social Security Costs	-	12,539	-	10,843	-	-	23,382
52210 - Employer Retirement Costs	-	42,074	-	36,385	-	-	78,459
52310 - Employer Health Insurance Costs	-	8,925	-	-	-	-	8,925
Total 69410 - Office Of The Superintendent	**1.00**	**227,441**	**-**	**188,967**	**1.00**	**1.00**	**416,408**
69420 - Deputy, Associate & Assistants							
51180 - Assistant Superintendent	5.00	654,081	-	-	5.00	5.00	654,081
51820 - Employee Allowances Taxable	-	-	-	3,300	-	-	3,300
51870 - Salary Differential	-	7,449	-	166,057	-	-	173,506
51920 - Additional Responsibility Stipend	-	-	-	44,965	-	-	44,965
52110 - Employer Social Security Costs	-	50,608	-	16,396	-	-	67,004
52210 - Employer Retirement Costs	-	169,815	-	55,017	-	-	224,832
52310 - Employer Health Insurance Costs	-	44,625	-	709	-	-	45,334
Total 69420 - Deputy, Associate & Assistants	**5.00**	**926,578**	**-**	**286,444**	**5.00**	**5.00**	**1,213,022**
69500 - Public Relations & Marketing Services							
51130 - Director & Supervisor Salary	-	-	1.00	97,221	1.00	1.00	97,221
51820 - Employee Allowances Taxable	-	-	-	1,943	-	-	1,943
52110 - Employer Social Security Costs	-	-	-	7,587	-	-	7,587
52210 - Employer Retirement Costs	-	-	-	25,456	-	-	25,456
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 69500 - Public Relations & Marketing Services	**-**	**-**	**1.00**	**141,132**	**1.00**	**1.00**	**141,132**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
72000 - Nutrition Services							
51130 - Director & Supervisor Salary	1.00	75,568	-	-	-	1.00	75,568
52110 - Employer Social Security Costs	-	5,781	-	-	-	-	5,781
52210 - Employer Retirement Costs	-	19,399	-	-	-	-	19,399
52310 - Employer Health Insurance Costs	-	8,925	-	-	-	-	8,925
Total 72000 - Nutrition Services	**1.00**	**109,673**	**-**	**-**	**-**	**1.00**	**109,673**
Total 0002 - Central Office Administration	**7.00**	**1,263,692**	**50.00**	**8,026,885**	**58.69**	**57.00**	**9,290,577**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0003 - Non-Instructional Support Personnel							
51100 - Regular Curricular Services							
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	588,471	-	-	588,471
52110 - Employer Social Security Costs	-	-	-	45,019	-	-	45,019
Total 51100 - Regular Curricular Services	**-**	**-**	**-**	**633,490**	**-**	**-**	**633,490**
51320 - Cultural Arts Curricular Services							
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	38,541	-	-	38,541
52110 - Employer Social Security Costs	-	-	-	2,949	-	-	2,949
Total 51320 - Cultural Arts Curricular Services	**-**	**-**	**-**	**41,490**	**-**	**-**	**41,490**
51330 - Physical Ed Curricular Services							
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	22,379	-	-	22,379
52110 - Employer Social Security Costs	-	-	-	1,712	-	-	1,712
Total 51330 - Physical Ed Curricular Services	**-**	**-**	**-**	**24,091**	**-**	**-**	**24,091**
51340 - Foreign Lang Curricular Services							
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	9,321	-	-	9,321
52110 - Employer Social Security Costs	-	-	-	714	-	-	714
Total 51340 - Foreign Lang Curricular Services	**-**	**-**	**-**	**10,035**	**-**	**-**	**10,035**
52100 - Children with Disabilities Curricular Services	-	-	-	30,926	-	-	30,926
54030 - School Treasurer							
51510 - Office Support Salary	7.50	182,964	32.00	1,512,377	39.50	39.50	1,695,341
51650 - Substitute - Non Teaching Pay	-	-	-	67,898	-	-	67,898
51820 - Employee Allowances Taxable	-	-	-	250	-	-	250
52110 - Employer Social Security Costs	-	13,997	-	120,911	-	-	134,908
52210 - Employer Retirement Costs	-	46,967	-	405,721	-	-	452,688
52310 - Employer Health Insurance Costs	-	58,013	-	294,525	-	-	352,538
Total 54030 - School Treasurer	**7.50**	**301,941**	**32.00**	**2,401,682**	**39.50**	**39.50**	**2,703,623**
54040 - School Clerical Support							
51510 - Office Support Salary	13.00	511,437	40.50	1,362,695	53.50	53.50	1,874,132
52110 - Employer Social Security Costs	-	39,125	-	104,247	-	-	143,372
52210 - Employer Retirement Costs	-	131,286	-	349,804	-	-	481,090
52310 - Employer Health Insurance Costs	-	116,025	-	361,463	-	-	477,488
Total 54040 - School Clerical Support	**13.00**	**797,873**	**40.50**	**2,178,209**	**53.50**	**53.50**	**2,976,082**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
58200 - Student Accounting							
51510 - Office Support Salary	14.50	698,546	26.00	1,126,520	40.50	40.50	1,825,066
51820 - Employee Allowances Taxable	-	-	-	300	-	-	300
52110 - Employer Social Security Costs	-	53,439	-	86,202	-	-	139,641
52210 - Employer Retirement Costs	-	179,317	-	289,255	-	-	468,572
52310 - Employer Health Insurance Costs	-	129,413	-	232,050	-	-	361,463
Total 58200 - Student Accounting	**14.50**	**1,060,715**	**26.00**	**1,734,327**	**40.50**	**40.50**	**2,795,042**
58300 - Guidance Services							
51510 - Office Support Salary	1.00	49,806	3.00	131,113	4.00	4.00	180,919
52110 - Employer Social Security Costs	-	3,811	-	10,031	-	-	13,842
52210 - Employer Retirement Costs	-	12,786	-	33,657	-	-	46,443
52310 - Employer Health Insurance Costs	-	8,925	-	26,775	-	-	35,700
Total 58300 - Guidance Services	**1.00**	**75,328**	**3.00**	**201,576**	**4.00**	**4.00**	**276,904**
61100 - Regular Curricular Support & Development Services							
51510 - Office Support Salary	1.00	69,097	1.00	55,482	6.00	2.00	124,579
51820 - Employee Allowances Taxable	-	-	-	500	-	-	500
52110 - Employer Social Security Costs	-	5,286	-	4,283	-	-	9,569
52210 - Employer Retirement Costs	-	17,737	-	14,371	-	-	32,108
52310 - Employer Health Insurance Costs	-	8,925	-	8,925	-	-	17,850
Total 61100 - Regular Curricular Support & Development Services	**1.00**	**101,045**	**1.00**	**83,561**	**6.00**	**2.00**	**184,606**
63000 - Alternative Programs, Services Support & Development Services							
51510 - Office Support Salary	1.00	57,992	-	-	1.00	1.00	57,992
52110 - Employer Social Security Costs	-	4,437	-	-	-	-	4,437
52210 - Employer Retirement Costs	-	14,887	-	-	-	-	14,887
52310 - Employer Health Insurance Costs	-	8,925	-	-	-	-	8,925
Total 63000 - Alternative Programs, Services Support & Development Services	**1.00**	**86,241**	**-**	**-**	**1.00**	**1.00**	**86,241**
63040 - PreK Readiness/Remedial & Supplemental Support Services							
51510 - Office Support Salary	-	-	-	84,287	-	-	84,287
52110 - Employer Social Security Costs	-	-	-	6,448	-	-	6,448
52210 - Employer Retirement Costs	-	-	-	21,637	-	-	21,637
52310 - Employer Health Insurance Costs	-	-	-	17,850	-	-	17,850
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**-**	**-**	**-**	**130,222**	**-**	**-**	**130,222**
64010 - Technology Services							
51510 - Office Support Salary	1.00	70,642	1.00	59,719	2.00	2.00	130,361
51520 - Technician Salary	-	-	26.50	1,634,362	26.50	26.50	1,634,362
52110 - Employer Social Security Costs	-	5,405	-	129,598	-	-	135,003
52210 - Employer Retirement Costs	-	18,134	-	434,871	-	-	453,005
52310 - Employer Health Insurance Costs	-	8,925	-	245,438	-	-	254,363
Total 64010 - Technology Services	**1.00**	**103,106**	**27.50**	**2,503,988**	**28.50**	**28.50**	**2,607,094**
65300 - Public Utility & Energy Services							
51530 - Administrative Specialist (Central Support) Salary	-	-	1.00	88,452	1.00	1.00	88,452
51820 - Employee Allowances Taxable	-	-	-	2,820	-	-	2,820
52110 - Employer Social Security Costs	-	-	-	6,983	-	-	6,983
52210 - Employer Retirement Costs	-	-	-	23,430	-	-	23,430
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
Total 65300 - Public Utility & Energy Services	**-**	**-**	**1.00**	**130,610**	**1.00**	**1.00**	**130,610**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
65400 - Custodial/Housekeeping Services							
51730 - Custodian Salary	72.00	3,455,229	127.50	4,698,544	196.50	199.50	8,153,773
51820 - Employee Allowances Taxable	-	-	-	420	-	-	420
51990 - Overtime Pay	-	45,761	-	37,080	-	-	82,841
52110 - Employer Social Security Costs	-	267,826	-	362,308	-	-	630,134
52210 - Employer Retirement Costs	-	898,704	-	1,215,743	-	-	2,114,447
52310 - Employer Health Insurance Costs	-	642,600	-	1,137,938	-	-	1,780,538
Total 65400 - Custodial/Housekeeping Services	**72.00**	**5,310,120**	**127.50**	**7,452,033**	**196.50**	**199.50**	**12,762,153**
65800 - Maintenance Services							
51510 - Office Support Salary	1.00	59,200	1.00	50,991	2.00	2.00	110,191
52110 - Employer Social Security Costs	-	4,529	-	3,901	-	-	8,430
52210 - Employer Retirement Costs	-	15,197	-	13,090	-	-	28,287
52310 - Employer Health Insurance Costs	-	8,925	-	8,925	-	-	17,850
Total 65800 - Maintenance Services	**1.00**	**87,851**	**1.00**	**76,907**	**2.00**	**2.00**	**164,758**
66100 - Financial Services							
51510 - Office Support Salary	2.00	115,538	9.00	550,404	11.00	11.00	665,942
51520 - Technician Salary	-	-	1.00	27,196	1.00	1.00	27,196
51530 - Administrative Specialist (Central Support) Salary	1.00	69,291	4.00	220,381	5.00	5.00	289,672
52110 - Employer Social Security Costs	-	14,140	-	61,046	-	-	75,186
52210 - Employer Retirement Costs	-	47,446	-	204,842	-	-	252,288
52310 - Employer Health Insurance Costs	-	26,775	-	124,950	-	-	151,725
Total 66100 - Financial Services	**3.00**	**273,190**	**14.00**	**1,188,819**	**17.00**	**17.00**	**1,462,009**
66120 - Purchasing Services							
51510 - Office Support Salary	2.00	144,925	2.00	107,190	5.00	4.00	252,115
52110 - Employer Social Security Costs	-	11,087	-	8,200	-	-	19,287
52210 - Employer Retirement Costs	-	37,203	-	27,516	-	-	64,719
52310 - Employer Health Insurance Costs	-	17,850	-	17,850	-	-	35,700
Total 66120 - Purchasing Services	**2.00**	**211,065**	**2.00**	**160,756**	**5.00**	**4.00**	**371,821**
66200 - Human Resource Services							
51510 - Office Support Salary	2.00	134,167	5.76	284,967	7.76	7.76	419,134
51530 - Administrative Specialist (Central Support) Salary	1.00	87,664	3.00	85,852	4.00	4.00	173,516
51820 - Employee Allowances Taxable	-	-	-	7,033	-	-	7,033
52110 - Employer Social Security Costs	-	16,970	-	28,906	-	-	45,876
52210 - Employer Retirement Costs	-	56,944	-	96,995	-	-	153,939
52310 - Employer Health Insurance Costs	-	26,775	-	78,273	-	-	105,048
Total 66200 - Human Resource Services	**3.00**	**322,520**	**8.76**	**582,026**	**11.76**	**11.76**	**904,546**
67100 - Student Testing Services							
51510 - Office Support Salary	1.00	49,964	-	-	1.00	1.00	49,964
52110 - Employer Social Security Costs	-	3,823	-	-	-	-	3,823
52210 - Employer Retirement Costs	-	12,826	-	-	-	-	12,826
52310 - Employer Health Insurance Costs	-	8,925	-	-	-	-	8,925
Total 67100 - Student Testing Services	**1.00**	**75,538**	**-**	**-**	**1.00**	**1.00**	**75,538**
68200 - Student Accounting Support Services							
51510 - Office Support Salary	-	-	3.00	166,894	3.00	3.00	166,894
51530 - Administrative Specialist (Central Support) Salary	-	-	-	-	1.00	-	-
52110 - Employer Social Security Costs	-	-	-	12,768	-	-	12,768
52210 - Employer Retirement Costs	-	-	-	42,842	-	-	42,842
52310 - Employer Health Insurance Costs	-	-	-	35,700	-	-	35,700
Total 68200 - Student Accounting Support Services	**-**	**-**	**3.00**	**258,204**	**4.00**	**3.00**	**258,204**
69410 - Office Of The Superintendent							
51510 - Office Support Salary	-	-	-	-	1.00	-	-
Total 69410 - Office Of The Superintendent	**-**	**-**	**-**	**-**	**1.00**	**-**	**-**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
69420 - Deputy, Associate & Assistants							
51510 - Office Support Salary	-	-	-	-	2.00	-	-
Total 69420 - Deputy, Associate & Assistants	**-**	**-**	**-**	**-**	**2.00**	**-**	**-**
69500 - Public Relations & Marketing Services							
51510 - Office Support Salary	-	-	1.00	60,182	1.00	1.00	60,182
51520 - Technician Salary	-	-	1.00	59,044	1.00	1.00	59,044
51530 - Administrative Specialist (Central Support) Salary	2.00	131,373	-	-	2.00	2.00	131,373
51820 - Employee Allowances Taxable	-	-	-	420	-	-	420
52110 - Employer Social Security Costs	-	10,050	-	9,153	-	-	19,203
52210 - Employer Retirement Costs	-	33,724	-	30,713	-	-	64,437
52310 - Employer Health Insurance Costs	-	17,850	-	17,850	-	-	35,700
Total 69500 - Public Relations & Marketing Services	**2.00**	**192,997**	**2.00**	**177,362**	**4.00**	**4.00**	**370,359**
Total 0003 - Non-Instructional Support Personnel	**123.00**	**8,999,530**	**289.26**	**20,000,314**	**418.26**	**412.26**	**28,999,844**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0004 - K-5 Program Enhancement Teachers					
51320 - Cultural Arts Curricular Services					
51210 - Teacher Salary	35.00	2,029,486	34.70	35.00	2,029,486
52110 - Employer Social Security Costs	-	155,256	-	-	155,256
52210 - Employer Retirement Costs	-	520,969	-	-	520,969
52310 - Employer Health Insurance Costs	-	312,375	-	-	312,375
Total 51320 - Cultural Arts Curricular Services	**35.00**	**3,018,086**	**34.70**	**35.00**	**3,018,086**
51330 - Physical Ed Curricular Services					
51210 - Teacher Salary	20.00	1,179,634	22.00	20.00	1,179,634
52110 - Employer Social Security Costs	-	90,242	-	-	90,242
52210 - Employer Retirement Costs	-	302,812	-	-	302,812
52310 - Employer Health Insurance Costs	-	178,500	-	-	178,500
Total 51330 - Physical Ed Curricular Services	**20.00**	**1,751,188**	**22.00**	**20.00**	**1,751,188**
Total 0004 - K-5 Program Enhancement Teachers	**55.00**	**4,769,274**	**56.70**	**55.00**	**4,769,274**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0005 - School Building Administration							
54100 - School Principal							
51140 - Principal Salary	42.00	4,000,499	-	-	42.00	42.00	4,000,499
51290 - Held Harmless Salary	-	7,365	-	16,826	-	-	24,191
51820 - Employee Allowances Taxable	-	-	-	29,325	-	-	29,325
51870 - Salary Differential	-	-	-	29,391	-	-	29,391
52110 - Employer Social Security Costs	-	306,602	-	5,779	-	-	312,381
52210 - Employer Retirement Costs	-	1,028,819	-	19,392	-	-	1,048,211
52310 - Employer Health Insurance Costs	-	379,313	-	-	-	-	379,313
Total 54100 - School Principal	**42.00**	**5,722,598**	**-**	**100,713**	**42.00**	**42.00**	**5,823,311**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
54200 - School Assistant Principal							
51160 - Assistant Principal Salary	19.00	1,659,826	29.00	1,961,605	46.00	48.00	3,621,431
51290 - Held Harmless Salary	-	8,549	-	-	-	-	8,549
51820 - Employee Allowances Taxable	-	-	-	20,508	-	-	20,508
51870 - Salary Differential	-	-	-	34,347	-	-	34,347
52110 - Employer Social Security Costs	-	127,631	-	151,632	-	-	279,263
52210 - Employer Retirement Costs	-	428,272	-	508,809	-	-	937,081
52310 - Employer Health Insurance Costs	-	169,575	-	258,825	-	-	428,400
Total 54200 - School Assistant Principal	**19.00**	**2,393,853**	**29.00**	**2,935,726**	**46.00**	**48.00**	**5,329,579**
Total 0005 - School Building Administration	**61.00**	**8,116,451**	**29.00**	**3,036,439**	**88.00**	**90.00**	**11,152,890**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0006 - School Health Personnel					
52100 - Children with Disabilities Curricular Services					
51330 - Psychologist Salary	13.00	966,632	15.00	13.00	966,632
52110 - Employer Social Security Costs	-	73,948	-	-	73,948
52210 - Employer Retirement Costs	-	248,135	-	-	248,135
52310 - Employer Health Insurance Costs	-	116,025	-	-	116,025
Total 52100 - Children with Disabilities Curricular Services	**13.00**	**1,404,740**	**15.00**	**13.00**	**1,404,740**
53200 - Attendance & Social Work Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	9.00	580,947	10.00	9.00	580,947
52110 - Employer Social Security Costs	-	44,443	-	-	44,443
52210 - Employer Retirement Costs	-	149,130	-	-	149,130
52310 - Employer Health Insurance Costs	-	80,325	-	-	80,325
Total 53200 - Attendance & Social Work Services	**9.00**	**854,845**	**10.00**	**9.00**	**854,845**
58300 - Guidance Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	33.00	2,208,309	32.20	33.00	2,208,309
52110 - Employer Social Security Costs	-	168,936	-	-	168,936
52210 - Employer Retirement Costs	-	566,873	-	-	566,873
52310 - Employer Health Insurance Costs	-	294,525	-	-	294,525
Total 58300 - Guidance Services	**33.00**	**3,238,643**	**32.20**	**33.00**	**3,238,643**
Total 0006 - School Health Personnel	**55.00**	**5,498,228**	**57.20**	**55.00**	**5,498,228**

Budget by Program Summary
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	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0007 - Instructional Support Personnel-Certified							
51100 - Regular Curricular Services							
51350 - Instructional Facilitators Salary	0.50	30,849	-	-	0.50	0.50	30,849
51870 - Salary Differential	-	-	-	26,306	-	-	26,306
52110 - Employer Social Security Costs	-	2,360	-	2,013	-	-	4,373
52210 - Employer Retirement Costs	-	7,919	-	6,753	-	-	14,672
52310 - Employer Health Insurance Costs	-	4,463	-	-	-	-	4,463
Total 51100 - Regular Curricular Services	**0.50**	**45,591**	**-**	**35,072**	**0.50**	**0.50**	**80,663**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
51200 - CTE Curricular Services							
51820 - Employee Allowances Taxable	-	-	-	4,641	-	-	4,641
51870 - Salary Differential	-	-	-	291	-	-	291
52110 - Employer Social Security Costs	-	-	-	459	-	-	459
52210 - Employer Retirement Costs	-	-	-	238	-	-	238
Total 51200 - CTE Curricular Services	**-**	**-**	**-**	**5,629**	**-**	**-**	**5,629**
52100 - Children with Disabilities Curricular Services	2.00	190,594	-	-	2.00	2.00	190,594
52400 - Speech & Language Pathology Services							
51320 - Instructional Support II - Advanced Pay Scale	23.00	1,794,897	-	-	24.00	23.00	1,794,897
52110 - Employer Social Security Costs	-	137,310	-	-	-	-	137,310
52210 - Employer Retirement Costs	-	460,751	-	-	-	-	460,751
52310 - Employer Health Insurance Costs	-	205,275	-	-	-	-	205,275
Total 52400 - Speech & Language Pathology Services	**23.00**	**2,598,233**	**-**	**-**	**24.00**	**23.00**	**2,598,233**
53200 - Attendance & Social Work Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	6.50	134,477	-	-	8.00	6.50	134,477
51820 - Employee Allowances Taxable	-	-	-	50	-	-	50
51920 - Additional Responsibility Stipend	-	-	-	4,010	-	-	4,010
52110 - Employer Social Security Costs	-	10,288	-	4	-	-	10,292
52210 - Employer Retirement Costs	-	34,521	-	1,030	-	-	35,551
52310 - Employer Health Insurance Costs	-	58,013	-	-	-	-	58,013
Total 53200 - Attendance & Social Work Services	**6.50**	**237,299**	**-**	**5,094**	**8.00**	**6.50**	**242,393**
58100 - Educational Media Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	18.00	1,106,374	-	-	17.00	18.00	1,106,374
51920 - Additional Responsibility Stipend	-	-	-	1,046	-	-	1,046
52110 - Employer Social Security Costs	-	84,638	-	80	-	-	84,718
52210 - Employer Retirement Costs	-	284,006	-	269	-	-	284,275
52310 - Employer Health Insurance Costs	-	160,650	-	-	-	-	160,650
Total 58100 - Educational Media Services	**18.00**	**1,635,668**	**-**	**1,395**	**17.00**	**18.00**	**1,637,063**
58300 - Guidance Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	3.00	281,213	3.00	193,477	6.33	6.00	474,690
52110 - Employer Social Security Costs	-	21,513	-	14,801	-	-	36,314
52210 - Employer Retirement Costs	-	72,188	-	49,666	-	-	121,854
52310 - Employer Health Insurance Costs	-	26,775	-	26,775	-	-	53,550
Total 58300 - Guidance Services	**3.00**	**401,689**	**3.00**	**284,719**	**6.33**	**6.00**	**686,408**
58600 - Instructional Technology Services	3.00	286,310	-	-	3.00	3.00	286,310
61100 - Regular Curricular Support & Development Services	-	-	8.00	1,133,198	8.00	8.00	1,133,198
63000 - Alternative Programs, Services Support & Development Services							
51820 - Employee Allowances Taxable	-	-	-	1,361	-	-	1,361
51870 - Salary Differential	-	-	-	6,554	-	-	6,554
52110 - Employer Social Security Costs	-	-	-	487	-	-	487
52210 - Employer Retirement Costs	-	-	-	1,593	-	-	1,593
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**-**	**-**	**9,995**	**-**	**-**	**9,995**
67100 - Student Testing Services	-	-	1.00	107,706	1.00	1.00	107,706
Total 0007 - Instructional Support Personnel-Certified	**56.00**	**5,395,384**	**12.00**	**1,582,808**	**69.83**	**68.00**	**6,978,192**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0009 - Non-Contributory Employee Benefits							
51100 - Regular Curricular Services							
51840 - Longevity Pay	-	1,050,004	-	203,122	-	-	1,253,126
52110 - Employer Social Security Costs	-	-	-	15,539	-	-	15,539
52210 - Employer Retirement Costs	-	-	-	52,142	-	-	52,142
Total 51100 - Regular Curricular Services	**-**	**1,050,004**	**-**	**270,803**	**-**	**-**	**1,320,807**
52100 - Children with Disabilities Curricular Services							
51840 - Longevity Pay	-	356,785	-	31,144	-	-	387,929
52110 - Employer Social Security Costs	-	27,295	-	2,383	-	-	29,678
52210 - Employer Retirement Costs	-	91,587	-	7,995	-	-	99,582
Total 52100 - Children with Disabilities Curricular Services	**-**	**475,667**	**-**	**41,522**	**-**	**-**	**517,189**
53100 - Alternative Instructional Services K-12							
51840 - Longevity Pay	-	53,961	-	-	-	-	53,961
Total 53100 - Alternative Instructional Services K-12	**-**	**53,961**	**-**	**-**	**-**	**-**	**53,961**
53300 - Remedial & Supplemental K-12 Services							
51880 - Annual Leave Payoff	-	-	-	7,427	-	-	7,427
Total 53300 - Remedial & Supplemental K-12 Services	**-**	**-**	**-**	**7,427**	**-**	**-**	**7,427**
54030 - School Treasurer							
51840 - Longevity Pay	-	199,407	-	50,874	-	-	250,281
52110 - Employer Social Security Costs	-	-	-	3,892	-	-	3,892
52210 - Employer Retirement Costs	-	-	-	13,060	-	-	13,060
Total 54030 - School Treasurer	**-**	**199,407**	**-**	**67,826**	**-**	**-**	**267,233**
55000 - Co-Curricular Services							
51840 - Longevity Pay	-	-	-	3,116	-	-	3,116
52110 - Employer Social Security Costs	-	-	-	239	-	-	239
52210 - Employer Retirement Costs	-	-	-	800	-	-	800
Total 55000 - Co-Curricular Services	**-**	**-**	**-**	**4,155**	**-**	**-**	**4,155**
58100 - Educational Media Services							
51840 - Longevity Pay	-	104,039	-	-	-	-	104,039
Total 58100 - Educational Media Services	**-**	**104,039**	**-**	**-**	**-**	**-**	**104,039**
58200 - Student Accounting							
51840 - Longevity Pay	-	-	-	43,107	-	-	43,107
52110 - Employer Social Security Costs	-	-	-	3,298	-	-	3,298
52210 - Employer Retirement Costs	-	-	-	11,066	-	-	11,066
Total 58200 - Student Accounting	**-**	**-**	**-**	**57,471**	**-**	**-**	**57,471**
61100 - Regular Curricular Support & Development Services							
51840 - Longevity Pay	-	6,623	-	155,261	-	-	161,884
52110 - Employer Social Security Costs	-	868	-	11,878	-	-	12,746
52210 - Employer Retirement Costs	-	2,912	-	39,856	-	-	42,768
Total 61100 - Regular Curricular Support & Development Services	**-**	**10,403**	**-**	**206,995**	**-**	**-**	**217,398**
62000 - Special Population Support & Development Services							
51840 - Longevity Pay	-	-	-	13,241	-	-	13,241
52110 - Employer Social Security Costs	-	-	-	1,013	-	-	1,013
52210 - Employer Retirement Costs	-	-	-	3,399	-	-	3,399
Total 62000 - Special Population Support & Development Services	**-**	**-**	**-**	**17,653**	**-**	**-**	**17,653**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
62010 - Children with Disabilities Support & Development Services							
51840 - Longevity Pay	-	21,885	-	-	-	-	21,885
52110 - Employer Social Security Costs	-	36,797	-	-	-	-	36,797
52210 - Employer Retirement Costs	-	99,962	-	-	-	-	99,962
Total 62010 - Children with Disabilities Support & Development Services	**-**	**158,644**	**-**	**-**	**-**	**-**	**158,644**
63000 - Alternative Programs, Services Support & Development Services							
51840 - Longevity Pay	-	7,809	-	49,064	-	-	56,873
52110 - Employer Social Security Costs	-	-	-	3,754	-	-	3,754
52210 - Employer Retirement Costs	-	-	-	12,595	-	-	12,595
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**7,809**	**-**	**65,413**	**-**	**-**	**73,222**
64010 - Technology Services							
51840 - Longevity Pay	-	3,990	-	53,734	-	-	57,724
52110 - Employer Social Security Costs	-	306	-	4,111	-	-	4,417
52210 - Employer Retirement Costs	-	1,025	-	13,794	-	-	14,819
Total 64010 - Technology Services	**-**	**5,321**	**-**	**71,639**	**-**	**-**	**76,960**
65200 - Printing & Copying Services							
51840 - Longevity Pay	-	-	-	142,453	-	-	142,453
52110 - Employer Social Security Costs	-	-	-	10,898	-	-	10,898
52210 - Employer Retirement Costs	-	-	-	36,568	-	-	36,568
Total 65200 - Printing & Copying Services	**-**	**-**	**-**	**189,919**	**-**	**-**	**189,919**
65400 - Custodial/Housekeeping Services							
51840 - Longevity Pay	-	364,437	-	-	-	-	364,437
Total 65400 - Custodial/Housekeeping Services	**-**	**364,437**	**-**	**-**	**-**	**-**	**364,437**
66100 - Financial Services							
51840 - Longevity Pay	-	36,910	-	90,002	-	-	126,912
52110 - Employer Social Security Costs	-	2,824	-	-	-	-	2,824
52210 - Employer Retirement Costs	-	9,475	-	-	-	-	9,475
Total 66100 - Financial Services	**-**	**49,209**	**-**	**90,002**	**-**	**-**	**139,211**
67100 - Student Testing Services							
51840 - Longevity Pay	-	-	-	6,145	-	-	6,145
52110 - Employer Social Security Costs	-	-	-	392	-	-	392
52210 - Employer Retirement Costs	-	-	-	1,313	-	-	1,313
Total 67100 - Student Testing Services	**-**	**-**	**-**	**7,850**	**-**	**-**	**7,850**
68200 - Student Accounting Support Services							
51840 - Longevity Pay	-	6,335	-	-	-	-	6,335
51880 - Annual Leave Payoff	-	-	-	36,122	-	-	36,122
52110 - Employer Social Security Costs	-	485	-	-	-	-	485
52210 - Employer Retirement Costs	-	1,627	-	-	-	-	1,627
Total 68200 - Student Accounting Support Services	**-**	**8,447**	**-**	**36,122**	**-**	**-**	**44,569**
69410 - Office Of The Superintendent							
51840 - Longevity Pay	-	38,453	-	11,862	-	-	50,315
52110 - Employer Social Security Costs	-	2,942	-	908	-	-	3,850
52210 - Employer Retirement Costs	-	9,871	-	3,045	-	-	12,916
Total 69410 - Office Of The Superintendent	**-**	**51,266**	**-**	**15,815**	**-**	**-**	**67,081**
72000 - Nutrition Services							
51840 - Longevity Pay	-	6,712	-	-	-	-	6,712
52110 - Employer Social Security Costs	-	514	-	-	-	-	514
52210 - Employer Retirement Costs	-	1,723	-	-	-	-	1,723
Total 72000 - Nutrition Services	**-**	**8,949**	**-**	**-**	**-**	**-**	**8,949**
Total 0009 - Non-Contributory Employee Benefits	**-**	**2,547,563**	**-**	**1,150,612**	**-**	**-**	**3,698,175**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0012 - Driver Training					
51100 - Regular Curricular Services					
51480 - Non-Certified Instructor Salary	-	336,355	-	-	336,355
52110 - Employer Social Security Costs	-	25,732	-	-	25,732
52210 - Employer Retirement Costs	-	86,343	-	-	86,343
53110 - Contracted Services	-	5,000	-	-	5,000
53260 - Contracted Repairs & Maintenance-Equipment	-	10,589	-	-	10,589
53440 - Mobile Communication Costs	-	6,200	-	-	6,200
53720 - Vehicle Liability Insurance	-	5,000	-	-	5,000
54110 - Supplies and Materials	-	2,203	-	-	2,203
54220 - Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	-	10,000	-	-	10,000
54230 - Gas/Diesel Fuel	-	20,717	-	-	20,717
54240 - Oil	-	2,500	-	-	2,500
54250 - Tires and Tubes	-	1,000	-	-	1,000
55510 - Purchase of Vehicles	-	69,063	-	-	69,063
55520 - License and Title Fees	-	3,000	-	-	3,000
Total 51100 - Regular Curricular Services	**-**	**583,702**	**-**	**-**	**583,702**
Total 0012 - Driver Training	**-**	**583,702**	**-**	**-**	**583,702**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0013 - Career Technical Education-Months of Employment					
51200 - CTE Curricular Services					
51210 - Teacher Salary	95.00	4,871,393	101.67	95.00	4,871,393
51310 - Instructional Support I - Regular Teacher Pay Scale	10.00	802,633	10.00	10.00	802,633
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	66,889	-	-	66,889
51890 - Short Term Disability Payments-First 6 Months	-	9,725	-	-	9,725
52110 - Employer Social Security Costs	-	434,063	-	-	434,063
52210 - Employer Retirement Costs	-	1,456,523	-	-	1,456,523
52310 - Employer Health Insurance Costs	-	937,125	-	-	937,125
Total 51200 - CTE Curricular Services	**105.00**	**8,578,351**	**111.67**	**105.00**	**8,578,351**
52200 - Special Populations CTE Curricular Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	5.00	316,499	5.00	5.00	316,499
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	171	-	-	171
52110 - Employer Social Security Costs	-	24,213	-	-	24,213
52210 - Employer Retirement Costs	-	81,246	-	-	81,246
52310 - Employer Health Insurance Costs	-	44,625	-	-	44,625
Total 52200 - Special Populations CTE Curricular Services	**5.00**	**466,754**	**5.00**	**5.00**	**466,754**
Total 0013 - Career Technical Education-Months of Employment	**110.00**	**9,045,105**	**116.67**	**110.00**	**9,045,105**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0014 - Career Technical Education-Program Support Funds									
51200 - CTE Curricular Services									
51770 - Work Study Student Pay	-	4,800	-	-	-	-	-	-	4,800
51920 - Additional Responsibility Stipend	-	15,450	-	-	-	-	-	-	15,450
52110 - Employer Social Security Costs	-	1,182	-	-	-	-	-	-	1,182
52210 - Employer Retirement Costs	-	3,967	-	-	-	-	-	-	3,967
53110 - Contracted Services	-	119,850	-	-	-	-	-	-	119,850
53120 - Workshop Expenses	-	194	-	-	-	-	-	-	194
53190 - Other Professional & Technical Contract Services	-	7,000	-	-	-	-	-	-	7,000
53790 - Other Insurance & Judgments	-	2,037	-	-	-	-	-	-	2,037
54110 - Supplies and Materials	-	41,894	-	-	-	-	-	-	41,894
54180 - Computer Software and Supplies	-	16,254	-	-	-	-	-	-	16,254
54610 - Furniture and Equipment - Inventoried	-	3,670	-	-	-	-	-	-	3,670
Total 51200 - CTE Curricular Services	**-**	**216,298**	**-**	**-**	**-**	**-**	**-**	**-**	**216,298**
52200 - Special Populations CTE Curricular Services									
53120 - Workshop Expenses	-	350	-	-	-	-	-	-	350
Total 52200 - Special Populations CTE Curricular Services	**-**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**350**
61200 - CTE Curricular Support & Development Services									
51510 - Office Support Salary	1.00	52,477	-	-	-	-	1.00	1.00	52,477
51520 - Technician Salary	1.00	55,095	-	-	-	-	1.00	1.00	55,095
52110 - Employer Social Security Costs	-	8,230	-	-	-	-	-	-	8,230
52210 - Employer Retirement Costs	-	27,614	-	-	-	-	-	-	27,614
52310 - Employer Health Insurance Costs	-	17,850	-	-	-	-	-	-	17,850
53120 - Workshop Expenses	-	3,500	-	-	-	-	-	-	3,500
53320 - Travel Reimbursement	-	182	-	-	-	-	-	-	182
53610 - Membership Dues and Fees	-	132	-	-	-	-	-	-	132
54110 - Supplies and Materials	-	666	-	1,280	-	-	-	-	1,946
54590 - Other Food Purchases	-	-	-	2,645	-	-	-	-	2,645
Total 61200 - CTE Curricular Support & Development Services	**2.00**	**165,746**	**-**	**3,925**	**-**	**-**	**2.00**	**2.00**	**169,671**
65500 - Transportation Services	-	-	-	75	-	-	-	-	75
Total 0014 - Career Technical Education-Program Support Funds	**2.00**	**382,394**	**-**	**4,000**	**-**	**-**	**2.00**	**2.00**	**386,394**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0015 - School Technology Fund					
64010 - Technology Services					
53110 - Contracted Services	-	136,000	-	-	136,000
54180 - Computer Software and Supplies	-	147,351	-	-	147,351
Total 64010 - Technology Services	**-**	**283,351**	**-**	**-**	**283,351**
Total 0015 - School Technology Fund	**-**	**283,351**	**-**	**-**	**283,351**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0016 - Summer Reading Camps					
53500 - Extended Day/Year Instructional Services					
51210 - Teacher Salary	-	180,000	-	-	180,000
51350 - Instructional Facilitators Salary	-	40,000	-	-	40,000
52110 - Employer Social Security Costs	-	20,000	-	-	20,000
52210 - Employer Retirement Costs	-	50,000	-	-	50,000
54110 - Supplies and Materials	-	10,089	-	-	10,089
Total 53500 - Extended Day/Year Instructional Services	**-**	**300,089**	**-**	**-**	**300,089**
54000 - School Leadership Services	-	15,000	-	-	15,000
65500 - Transportation Services	-	1,121	-	-	1,121
Total 0016 - Summer Reading Camps	**-**	**316,210**	**-**	**-**	**316,210**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0017 - Career Technical Education-Program Improvement					
51200 - CTE Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	75,000	-	-	75,000
51920 - Additional Responsibility Stipend	-	15,000	-	-	15,000
52110 - Employer Social Security Costs	-	6,885	-	-	6,885
52210 - Employer Retirement Costs	-	3,851	-	-	3,851
53120 - Workshop Expenses	-	93,046	-	-	93,046
53330 - Field Trips	-	24,127	-	-	24,127
53610 - Membership Dues and Fees	-	15,000	-	-	15,000
54180 - Computer Software and Supplies	-	115,000	-	-	115,000
Total 51200 - CTE Curricular Services	**-**	**347,909**	**-**	**-**	**347,909**
52200 - Special Populations CTE Curricular Services					
53120 - Workshop Expenses	-	3,000	-	-	3,000
Total 52200 - Special Populations CTE Curricular Services	**-**	**3,000**	**-**	**-**	**3,000**
65500 - Transportation Services					
53310 - Pupil Transportation-Contracted	-	14,500	-	-	14,500
Total 65500 - Transportation Services	**-**	**14,500**	**-**	**-**	**14,500**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	26,790	-	-	26,790
Total 81000 - Payments To Other Governmental Units	**-**	**26,790**	**-**	**-**	**26,790**
Total 0017 - Career Technical Education-Program Improvement	**-**	**392,199**	**-**	**-**	**392,199**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0020 - Foreign Exchange Teachers					
51100 - Regular Curricular Services					
51240 - Foreign Exchange Teacher Salary	10.00	477,356	10.00	10.00	477,356
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	3,009	-	-	3,009
52110 - Employer Social Security Costs	-	36,748	-	-	36,748
53190 - Other Professional & Technical Contract Services	-	291,350	-	-	291,350
Total 51100 - Regular Curricular Services	**10.00**	**808,463**	**10.00**	**10.00**	**808,463**
Total 0020 - Foreign Exchange Teachers	**10.00**	**808,463**	**10.00**	**10.00**	**808,463**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0022 - Advanced Teaching Roles					
51100 - Regular Curricular Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	75,456	1.00	1.00	75,456
51630 - Substitute Teacher-Staff Development Absence Pay	-	51,500	-	-	51,500
51800 - Bonus Pay (Not Subject To Retirement)	-	40,926	-	-	40,926
51960 - Staff Development Participant Pay	-	30,258	-	-	30,258
52110 - Employer Social Security Costs	-	12,844	-	-	12,844
52210 - Employer Retirement Costs	-	29,876	-	-	29,876
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
53120 - Workshop Expenses	-	224,564	-	-	224,564
53320 - Travel Reimbursement	-	1,000	-	-	1,000
54110 - Supplies and Materials	-	15,000	-	-	15,000
54180 - Computer Software and Supplies	-	18,450	-	-	18,450
54620 - Computer Equipment - Inventoried	-	100,000	-	-	100,000
Total 51100 - Regular Curricular Services	**1.00**	**608,799**	**1.00**	**1.00**	**608,799**
61100 - Regular Curricular Support & Development Services					
51510 - Office Support Salary	0.36	8,518	0.36	0.36	8,518
52110 - Employer Social Security Costs	-	652	-	-	652
52210 - Employer Retirement Costs	-	1,100	-	-	1,100
52310 - Employer Health Insurance Costs	-	893	-	-	893
Total 61100 - Regular Curricular Support & Development Services	**0.36**	**11,163**	**0.36**	**0.36**	**11,163**
Total 0022 - Advanced Teaching Roles	**1.36**	**619,962**	**1.36**	**1.36**	**619,962**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0024 - Disadvantaged Student Supplemental Funding					
51100 - Regular Curricular Services					
51210 - Teacher Salary	14.00	629,861	15.00	14.00	629,861
52110 - Employer Social Security Costs	-	48,185	-	-	48,185
52210 - Employer Retirement Costs	-	149,103	-	-	149,103
52310 - Employer Health Insurance Costs	-	124,950	-	-	124,950
Total 51100 - Regular Curricular Services	**14.00**	**952,099**	**15.00**	**14.00**	**952,099**
51120 - Cultural Arts Curricular Services					
53330 - Field Trips	-	16,632	-	-	16,632
53510 - Tuition Reimbursements	-	30,228	-	-	30,228
Total 51120 - Cultural Arts Curricular Services	**-**	**46,860**	**-**	**-**	**46,860**

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
53320 - STAE Remediation Services					
51430 - Tutor (Within Instruction Day) Salary	(0.00)	46,286	2.59	(0.00)	46,286
51630 - Substitute Teacher-Staff Development Absence Pay	-	833	-	-	833
52110 - Employer Social Security Costs	-	1,301	-	-	1,301
53110 - Contracted Services	-	2,846	-	-	2,846
54110 - Supplies and Materials	-	23,781	-	-	23,781
54180 - Computer Software and Supplies	-	3,000	-	-	3,000
Total 53320 - STAE Remediation Services	**(0.00)**	**78,047**	**2.59**	**(0.00)**	**78,047**
Total 0024 - Disadvantaged Student Supplemental Funding	**14.00**	**1,077,006**	**17.59**	**14.00**	**1,077,006**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0025 - Indian Gaming Fund					
51100 - Regular Curricular Services					
51810 - Supplement/Supplementary Pay	-	89,395	-	-	89,395
52110 - Employer Social Security Costs	-	6,839	-	-	6,839
52210 - Employer Retirement Costs	-	22,948	-	-	22,948
Total 51100 - Regular Curricular Services	**-**	**119,182**	**-**	**-**	**119,182**
Total 0025 - Indian Gaming Fund	**-**	**119,182**	**-**	**-**	**119,182**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0026 - Mckinney-Vento Homeless Assistance					
53200 - Attendance & Social Work Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	55,497	0.31	1.00	55,497
51810 - Supplement/Supplementary Pay	-	7,000	-	-	7,000
52110 - Employer Social Security Costs	-	4,782	-	-	4,782
52210 - Employer Retirement Costs	-	16,043	-	-	16,043
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 53200 - Attendance & Social Work Services	**1.00**	**92,247**	**0.31**	**1.00**	**92,247**
53300 - Remedial & Supplemental K-12 Services					
53120 - Workshop Expenses	-	3,172	-	-	3,172
Total 53300 - Remedial & Supplemental K-12 Services	**-**	**3,172**	**-**	**-**	**3,172**
58200 - Student Accounting					
51510 - Office Support Salary	-	-	1.00	-	-
Total 58200 - Student Accounting	**-**	**-**	**1.00**	**-**	**-**
65500 - Transportation Services					
53310 - Pupil Transportation-Contracted	-	16,947	-	-	16,947
Total 65500 - Transportation Services	**-**	**16,947**	**-**	**-**	**16,947**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	7,634	-	-	7,634
Total 81000 - Payments To Other Governmental Units	**-**	**7,634**	**-**	**-**	**7,634**
Total 0026 - Mckinney-Vento Homeless Assistance	**1.00**	**120,000**	**1.31**	**1.00**	**120,000**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0027 - Teacher Assistants					
51100 - Regular Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	121.00	3,821,802	130.00	121.00	3,821,802
51650 - Substitute - Non Teaching Pay	-	16,752	-	-	16,752
52110 - Employer Social Security Costs	-	293,650	-	-	293,650
52210 - Employer Retirement Costs	-	981,057	-	-	981,057
52310 - Employer Health Insurance Costs	-	1,079,925	-	-	1,079,925
Total 51100 - Regular Curricular Services	**121.00**	**6,193,186**	**130.00**	**121.00**	**6,193,186**
52100 - Children with Disabilities Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	29.00	828,947	30.00	29.00	828,947
52110 - Employer Social Security Costs	-	63,415	-	-	63,415
52210 - Employer Retirement Costs	-	212,791	-	-	212,791
52310 - Employer Health Insurance Costs	-	258,825	-	-	258,825
Total 52100 - Children with Disabilities Curricular Services	**29.00**	**1,363,978**	**30.00**	**29.00**	**1,363,978**
58600 - Instructional Technology Services					
51460 - School-Based Specialist Salary	5.00	247,232	5.00	5.00	247,232
52110 - Employer Social Security Costs	-	18,914	-	-	18,914
52210 - Employer Retirement Costs	-	63,465	-	-	63,465
52310 - Employer Health Insurance Costs	-	44,625	-	-	44,625
Total 58600 - Instructional Technology Services	**5.00**	**374,236**	**5.00**	**5.00**	**374,236**
Total 0027 - Teacher Assistants	**155.00**	**7,931,400**	**165.00**	**155.00**	**7,931,400**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0029 - Behavioral Support					
52100 - Children with Disabilities Curricular Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	66,596	-	1.00	66,596
52110 - Employer Social Security Costs	-	5,095	-	-	5,095
52210 - Employer Retirement Costs	-	17,096	-	-	17,096
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
53110 - Contracted Services	-	30,150	-	-	30,150
53120 - Workshop Expenses	-	2,000	-	-	2,000
54110 - Supplies and Materials	-	1,338	-	-	1,338
Total 52100 - Children with Disabilities Curricular Services	**1.00**	**131,200**	**-**	**1.00**	**131,200**
Total 0029 - Behavioral Support	**1.00**	**131,200**	**-**	**1.00**	**131,200**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0032 - Children With Disabilities									
52100 - Children with Disabilities Curricular Services									
51210 - Teacher Salary	158.50	6,912,181	-	-	-	-	137.00	158.50	6,912,181
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	59,209	-	-	-	-	1.00	1.00	59,209
51330 - Psychologist Salary	3.60	207,372	-	-	-	-	1.00	3.60	207,372
51350 - Instructional Facilitators Salary	3.00	179,097	-	-	-	-	2.00	3.00	179,097
51420 - Teacher Assistant - NCLB Certification Salary	30.00	918,622	5.00	137,082	-	-	46.00	35.00	1,055,704
51440 - Interpreter,Braillist,Translator, Education Interpreter Salary	3.00	51,441	4.00	142,952	-	-	3.00	7.00	194,393
51450 - Therapist Salary	10.00	624,735	-	-	-	-	10.00	10.00	624,735
51460 - School-Based Specialist Salary	3.70	121,323	-	-	-	-	3.70	3.70	121,323
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	80,000	-	20,000	-	-	-	-	100,000
51650 - Substitute - Non Teaching Pay	-	40,000	-	2,108	-	-	-	-	42,108
51820 - Employee Allowances Taxable	-	-	-	22,880	-	-	-	-	22,880
51870 - Salary Differential	-	-	-	7,000	-	-	-	-	7,000
51920 - Additional Responsibility Stipend	-	-	-	58,350	-	-	-	-	58,350
51930 - Mentor Pay Stipend	-	-	-	3,472	-	-	-	-	3,472
52110 - Employer Social Security Costs	-	703,340	-	30,129	-	-	-	-	733,469
52210 - Employer Retirement Costs	-	2,329,290	-	101,100	-	-	-	-	2,430,390
52310 - Employer Health Insurance Costs	-	1,899,240	-	80,325	-	-	-	-	1,979,565
53110 - Contracted Services	-	390,374	-	54,568	-	446,708	-	-	891,650
53140 - Marketing/Printing	-	-	-	500	-	-	-	-	500
53260 - Contracted Repairs & Maintenance-Equipment	-	3,467	-	-	-	-	-	-	3,467
53610 - Membership Dues and Fees	-	-	-	570	-	-	-	-	570
54110 - Supplies and Materials	-	-	-	6,503	-	-	-	-	6,503
54590 - Other Food Purchases	-	-	-	1,250	-	-	-	-	1,250
Total 52100 - Children with Disabilities Curricular Services	**212.80**	**14,519,691**	**9.00**	**668,789**	**-**	**446,708**	**203.70**	**221.80**	**15,635,188**
52300 - Pre-K Children with Disabilities Curricular Services									
51210 - Teacher Salary	10.00	546,720	-	-	-	-	14.00	10.00	546,720
51420 - Teacher Assistant - NCLB Certification Salary	4.00	123,000	-	-	-	-	4.00	4.00	123,000
51820 - Employee Allowances Taxable	-	-	-	1,030	-	-	-	-	1,030
52110 - Employer Social Security Costs	-	51,234	-	79	-	-	-	-	51,313
52210 - Employer Retirement Costs	-	171,917	-	265	-	-	-	-	172,182
52310 - Employer Health Insurance Costs	-	124,950	-	-	-	-	-	-	124,950
Total 52300 - Pre-K Children with Disabilities Curricular Services	**14.00**	**1,017,821**	**-**	**1,374**	**-**	**-**	**18.00**	**14.00**	**1,019,195**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
52400 - Speech & Language Pathology Services									
51320 - Instructional Support II - Advanced Pay Scale	11.20	698,298	-	-	-	-	10.24	11.20	698,298
52110 - Employer Social Security Costs	-	53,420	-	-	-	-	-	-	53,420
52210 - Employer Retirement Costs	-	179,253	-	-	-	-	-	-	179,253
52310 - Employer Health Insurance Costs	-	99,960	-	-	-	-	-	-	99,960
53110 - Contracted Services	-	600,000	-	-	-	315,480	-	-	915,480
Total 52400 - Speech & Language Pathology Services	**11.20**	**1,630,931**	**-**	**-**	**-**	**315,480**	**10.24**	**11.20**	**1,946,411**
52500 - Audiology Services	-	93,564	-	-	-	-	-	-	93,564
58400 - Health Support Services	-	149,000	-	-	-	417,760	-	-	566,760
58420 - Contracted Special Edcation Health Services									
51450 - Therapist Salary	7.00	510,315	-	-	-	-	7.00	7.00	510,315
52110 - Employer Social Security Costs	-	39,040	-	-	-	-	-	-	39,040
52210 - Employer Retirement Costs	-	130,998	-	-	-	-	-	-	130,998
52310 - Employer Health Insurance Costs	-	62,475	-	-	-	-	-	-	62,475
Total 58420 - Contracted Special Edcation Health Services	**7.00**	**742,828**	**-**	**-**	**-**	**-**	**7.00**	**7.00**	**742,828**
62000 - Special Population Support & Development Services	-	-	-	-	1.00	97,909	-	1.00	97,909
62010 - Children with Disabilities Support & Development Services									
51510 - Office Support Salary	2.00	100,035	-	-	-	-	2.00	2.00	100,035
52110 - Employer Social Security Costs	-	7,653	-	-	-	-	-	-	7,653
52210 - Employer Retirement Costs	-	25,679	-	-	-	-	-	-	25,679
52310 - Employer Health Insurance Costs	-	17,850	-	-	-	-	-	-	17,850
Total 62010 - Children with Disabilities Support & Development Services	**2.00**	**151,217**	**-**	**-**	**-**	**-**	**2.00**	**2.00**	**151,217**
65520 - Special Education Transportation Services									
51470 - Monitor Salary	-	-	30.20	830,346	-	-	28.69	30.20	830,346
51990 - Overtime Pay	-	-	-	24,514	-	-	-	-	24,514
52110 - Employer Social Security Costs	-	-	-	65,397	-	-	-	-	65,397
52210 - Employer Retirement Costs	-	-	-	219,443	-	-	-	-	219,443
52310 - Employer Health Insurance Costs	-	-	-	269,535	-	-	-	-	269,535
53310 - Pupil Transportation-Contracted	-	-	-	1,500	-	-	-	-	1,500
Total 65520 - Special Education Transportation Services	**-**	**-**	**30.20**	**1,410,735**	**-**	**-**	**28.69**	**30.20**	**1,410,735**
Total 0032 - Children With Disabilities	**247.00**	**18,305,052**	**39.20**	**2,080,898**	**1.00**	**1,277,857**	**269.62**	**287.19**	**21,663,807**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0034 - Academically/Intellectually Gifted							
52600 - Academically/Intellectually Gifted Curricular Services							
51210 - Teacher Salary	18.50	987,856	-	-	17.50	18.50	987,856
52110 - Employer Social Security Costs	-	75,571	-	-	-	-	75,571
52210 - Employer Retirement Costs	-	242,566	-	-	-	-	242,566
52310 - Employer Health Insurance Costs	-	165,113	-	-	-	-	165,113
53140 - Marketing/Printing	-	-	-	584	-	-	584
54110 - Supplies and Materials	-	-	-	225	-	-	225
54180 - Computer Software and Supplies	-	-	-	12,117	-	-	12,117
Total 52600 - Academically/Intellectually Gifted Curricular Services	**18.50**	**1,471,106**	**-**	**12,926**	**17.50**	**18.50**	**1,484,032**
Total 0034 - Academically/Intellectually Gifted	**18.50**	**1,471,106**	**-**	**12,926**	**17.50**	**18.50**	**1,484,032**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Enterprise - Child Nutrition - 50		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0035 - Child Nutrition					
72000 - Nutrition Services					
51130 - Director & Supervisor Salary	6.00	381,500	5.00	6.00	381,500
51510 - Office Support Salary	4.50	253,338	4.50	4.50	253,338
51650 - Substitute - Non Teaching Pay	-	220,615	-	-	220,615
51710 - Driver Salary	2.00	76,392	2.00	2.00	76,392
51740 - Cafeteria Worker Salary	94.10	1,900,039	93.12	94.10	1,900,039
51760 - Manager Salary	47.62	1,270,148	45.62	47.62	1,270,148
51820 - Employee Allowances Taxable	-	5,661	-	-	5,661
51840 - Longevity Pay	-	46,055	-	-	46,055
51890 - Short Term Disability Payments-First 6 Months	-	8,840	-	-	8,840
51990 - Overtime Pay	-	5,150	-	-	5,150
52110 - Employer Social Security Costs	-	316,002	-	-	316,002
52210 - Employer Retirement Costs	-	1,060,360	-	-	1,060,360
52310 - Employer Health Insurance Costs	-	1,310,307	-	-	1,310,307
52320 - Employer's Workers Compensation Insurance Costs	-	20,000	-	-	20,000
52330 - Employer's Unemployment Insurance Costs	-	5,000	-	-	5,000
53110 - Contracted Services	-	7,215	-	-	7,215
53120 - Workshop Expenses	-	35,845	-	-	35,845
53140 - Marketing/Printing	-	13,865	-	-	13,865
53260 - Contracted Repairs & Maintenance-Equipment	-	413,347	-	-	413,347
53320 - Travel Reimbursement	-	19,500	-	-	19,500
53420 - Postage	-	100	-	-	100
53610 - Membership Dues and Fees	-	10,000	-	-	10,000
54110 - Supplies and Materials	-	140,975	-	-	140,975
54180 - Computer Software and Supplies	-	74,275	-	-	74,275
54510 - Food Purchases	-	5,115,474	-	-	5,115,474
54530 - Food Processing Supplies	-	409,194	-	-	409,194
54610 - Furniture and Equipment - Inventoried	-	100,000	-	-	100,000
54620 - Computer Equipment - Inventoried	-	50,000	-	-	50,000
55410 - Purchase of Furniture and Equipment - Capitalized	-	350,000	-	-	350,000
55710 - Depreciation	-	125,000	-	-	125,000
Total 72000 - Nutrition Services	**154.22**	**13,744,197**	**150.25**	**154.22**	**13,744,197**
81000 - Payments To Other Governmental Units	-	387,696	-	-	387,696
Total 0035 - Child Nutrition	**154.22**	**14,131,893**	**150.25**	**154.22**	**14,131,893**

Budget by Program Summary
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	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0037 -					
51100 - Regular Curricular Services					
51210 - Teacher Salary	34.00	1,703,386	24.50	34.00	1,703,386
51420 - Teacher Assistant - NCLB Certification Salary	7.00	223,257	7.00	7.00	223,257
52110 - Employer Social Security Costs	-	147,389	-	-	147,389
52210 - Employer Retirement Costs	-	494,570	-	-	494,570
52310 - Employer Health Insurance Costs	-	365,925	-	-	365,925
53120 - Workshop Expenses	-	3,858	-	-	3,858
53330 - Field Trips	-	2,500	-	-	2,500
54110 - Supplies and Materials	-	61,276	-	-	61,276
54130 - Other Textbooks	-	214	-	-	214
54180 - Computer Software and Supplies	-	15,899	-	-	15,899
54620 - Computer Equipment - Inventoried	-	5,000	-	-	5,000
Total 51100 - Regular Curricular Services	**41.00**	**3,023,274**	**31.50**	**41.00**	**3,023,274**
51320 - Cultural Arts Curricular Services					
51210 - Teacher Salary	2.00	110,994	2.00	2.00	110,994
52110 - Employer Social Security Costs	-	8,492	-	-	8,492
52210 - Employer Retirement Costs	-	28,492	-	-	28,492
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 51320 - Cultural Arts Curricular Services	**2.00**	**165,828**	**2.00**	**2.00**	**165,828**
51330 - Physical Ed Curricular Services					
51210 - Teacher Salary	2.00	110,995	3.00	2.00	110,995
52110 - Employer Social Security Costs	-	8,492	-	-	8,492
52210 - Employer Retirement Costs	-	28,493	-	-	28,493
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 51330 - Physical Ed Curricular Services	**2.00**	**165,830**	**3.00**	**2.00**	**165,830**
53200 - Attendance & Social Work Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.23	55,610	1.00	1.23	55,610
52110 - Employer Social Security Costs	-	4,255	-	-	4,255
52210 - Employer Retirement Costs	-	14,276	-	-	14,276
52310 - Employer Health Insurance Costs	-	10,979	-	-	10,979
Total 53200 - Attendance & Social Work Services	**1.23**	**85,120**	**1.00**	**1.23**	**85,120**
53300 - Remedial & Supplemental K-12 Services	-	25,000	-	-	25,000
54000 - School Leadership Services	-	3,500	-	-	3,500
54200 - School Assistant Principal					
51160 - Assistant Principal Salary	2.00	154,501	2.00	2.00	154,501
52110 - Employer Social Security Costs	-	11,820	-	-	11,820
52210 - Employer Retirement Costs	-	39,662	-	-	39,662
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 54200 - School Assistant Principal	**2.00**	**223,833**	**2.00**	**2.00**	**223,833**
58100 - Educational Media Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	3.00	108,696	2.00	3.00	108,696
52110 - Employer Social Security Costs	-	8,316	-	-	8,316
52210 - Employer Retirement Costs	-	27,903	-	-	27,903
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 58100 - Educational Media Services	**3.00**	**162,765**	**2.00**	**3.00**	**162,765**
58300 - Guidance Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	2.00	99,911	2.00	2.00	99,911
52110 - Employer Social Security Costs	-	7,644	-	-	7,644
52210 - Employer Retirement Costs	-	25,648	-	-	25,648
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 58300 - Guidance Services	**2.00**	**151,053**	**2.00**	**2.00**	**151,053**
Total 0037 -	**53.23**	**4,006,203**	**43.50**	**53.23**	**4,006,203**

Budget by Program Summary
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	State Public School - 10		Total 2026 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0046 - Third Grade Reading Teacher Bonus					
51100 - Regular Curricular Services					
51800 - Bonus Pay (Not Subject To Retirement)	-	142,404	-	-	142,404
52110 - Employer Social Security Costs	-	10,894	-	-	10,894
Total 51100 - Regular Curricular Services	**-**	**153,298**	**-**	**-**	**153,298**
Total 0046 - Third Grade Reading Teacher Bonus	**-**	**153,298**	**-**	**-**	**153,298**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0048 - Principal and Other Teacher Performance Bonuses					
51100 - Regular Curricular Services					
51800 - Bonus Pay (Not Subject To Retirement)	-	336,811	-	-	336,811
52110 - Employer Social Security Costs	-	25,766	-	-	25,766
Total 51100 - Regular Curricular Services	**-**	**362,577**	**-**	**-**	**362,577**
51200 - CTE Curricular Services					
51800 - Bonus Pay (Not Subject To Retirement)	-	22,609	-	-	22,609
52110 - Employer Social Security Costs	-	1,730	-	-	1,730
Total 51200 - CTE Curricular Services	**-**	**24,339**	**-**	**-**	**24,339**
52600 - Academically/Intellectually Gifted Curricular Services					
51800 - Bonus Pay (Not Subject To Retirement)	-	115,708	-	-	115,708
52110 - Employer Social Security Costs	-	8,852	-	-	8,852
Total 52600 - Academically/Intellectually Gifted Curricular Services	**-**	**124,560**	**-**	**-**	**124,560**
54100 - School Principal					
51800 - Bonus Pay (Not Subject To Retirement)	-	107,114	-	-	107,114
52110 - Employer Social Security Costs	-	8,195	-	-	8,195
Total 54100 - School Principal	**-**	**115,309**	**-**	**-**	**115,309**
Total 0048 - Principal and Other Teacher Performance Bonuses	**-**	**626,785**	**-**	**-**	**626,785**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0049 - IDEA Title VI-B - Preschool Handicapped					
52300 - Pre-K Children with Disabilities Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	2.00	66,448	3.00	2.00	66,448
51650 - Substitute - Non Teaching Pay	-	4,011	-	-	4,011
52110 - Employer Social Security Costs	-	5,391	-	-	5,391
52210 - Employer Retirement Costs	-	18,087	-	-	18,087
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 52300 - Pre-K Children with Disabilities Curricular Services	**2.00**	**111,787**	**3.00**	**2.00**	**111,787**
52400 - Speech & Language Pathology Services	-	11,784	-	-	11,784

81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	8,943	-	-	8,943
Total 81000 - Payments To Other Governmental Units	**-**	**8,943**	**-**	**-**	**8,943**
Total 0049 - IDEA Title VI-B - Preschool Handicapped	**2.00**	**132,514**	**3.00**	**2.00**	**132,514**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0050 - ESEA Title I-Basic Program					
53200 - Attendance & Social Work Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	3.00	171,210	0.80	3.00	171,210
51810 - Supplement/Supplementary Pay	-	9,000	-	-	9,000
52110 - Employer Social Security Costs	-	13,787	-	-	13,787
52210 - Employer Retirement Costs	-	46,260	-	-	46,260
52310 - Employer Health Insurance Costs	-	26,775	-	-	26,775
Total 53200 - Attendance & Social Work Services	**3.00**	**267,032**	**0.80**	**3.00**	**267,032**
53300 - Remedial & Supplemental K-12 Services					
51210 - Teacher Salary	36.00	1,563,840	32.00	36.00	1,563,840
51350 - Instructional Facilitators Salary	4.00	231,780	6.00	4.00	231,780
51420 - Teacher Assistant - NCLB Certification Salary	5.50	169,659	8.00	5.50	169,659
51430 - Tutor (Within Instruction Day) Salary	7.10	299,833	12.40	7.10	299,833
51460 - School-Based Specialist Salary	-	-	0.80	-	-
51810 - Supplement/Supplementary Pay	-	301,000	-	-	301,000
52110 - Employer Social Security Costs	-	196,308	-	-	196,308
52210 - Employer Retirement Costs	-	658,721	-	-	658,721
52310 - Employer Health Insurance Costs	-	406,088	-	-	406,088
54110 - Supplies and Materials	-	41,247	-	-	41,247
54180 - Computer Software and Supplies	-	26,142	-	-	26,142
54620 - Computer Equipment - Inventoried	-	6,168	-	-	6,168
Total 53300 - Remedial & Supplemental K-12 Services	**52.60**	**3,900,786**	**59.20**	**52.60**	**3,900,786**
53400 - Pre-K Readiness/Remedial & Supplemental Services					
51210 - Teacher Salary	7.00	304,080	7.00	7.00	304,080
51350 - Instructional Facilitators Salary	1.50	85,683	1.50	1.50	85,683
51420 - Teacher Assistant - NCLB Certification Salary	7.00	215,929	7.00	7.00	215,929
51460 - School-Based Specialist Salary	1.00	40,390	1.00	1.00	40,390
51810 - Supplement/Supplementary Pay	-	96,500	-	-	96,500
52110 - Employer Social Security Costs	-	56,808	-	-	56,808
52210 - Employer Retirement Costs	-	97,709	-	-	97,709
52310 - Employer Health Insurance Costs	-	147,263	-	-	147,263
53120 - Workshop Expenses	-	10,000	-	-	10,000
53310 - Pupil Transportation-Contracted	-	100,674	-	-	100,674
54110 - Supplies and Materials	-	10,000	-	-	10,000
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**16.50**	**1,165,036**	**16.50**	**16.50**	**1,165,036**
53500 - Extended Day/Year Instructional Services					
53110 - Contracted Services	-	43,000	-	-	43,000
Total 53500 - Extended Day/Year Instructional Services	**-**	**43,000**	**-**	**-**	**43,000**
58300 - Guidance Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	50,038	1.50	1.00	50,038
51810 - Supplement/Supplementary Pay	-	7,400	-	-	7,400
52110 - Employer Social Security Costs	-	4,395	-	-	4,395
52210 - Employer Retirement Costs	-	14,745	-	-	14,745
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 58300 - Guidance Services	**1.00**	**85,503**	**1.50**	**1.00**	**85,503**
58800 - Parent Involvement Services					
51460 - School-Based Specialist Salary	1.00	30,169	2.00	1.00	30,169
52110 - Employer Social Security Costs	-	2,308	-	-	2,308
52210 - Employer Retirement Costs	-	7,745	-	-	7,745
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
54110 - Supplies and Materials	-	8,817	-	-	8,817
Total 58800 - Parent Involvement Services	**1.00**	**57,964**	**2.00**	**1.00**	**57,964**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
63040 - PreK Readiness/Remedial & Supplemental Support Services					
51130 - Director & Supervisor Salary	0.50	47,463	0.20	0.50	47,463
52110 - Employer Social Security Costs	-	3,631	-	-	3,631
52210 - Employer Retirement Costs	-	7,453	-	-	7,453
52310 - Employer Health Insurance Costs	-	4,463	-	-	4,463
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**0.50**	**63,010**	**0.20**	**0.50**	**63,010**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	259,064	-	-	259,064
Total 81000 - Payments To Other Governmental Units	**-**	**259,064**	**-**	**-**	**259,064**
Total 0050 - ESEA Title I-Basic Program	**74.60**	**5,841,395**	**80.20**	**74.60**	**5,841,395**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0054 - Limited English Proficiency					
52700 - Limited English Proficiency Services					
51210 - Teacher Salary	29.53	1,530,020	26.53	29.53	1,530,020
51420 - Teacher Assistant - NCLB Certification Salary	0.25	8,610	0.50	0.25	8,610
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	16,822	-	-	16,822
51630 - Substitute Teacher-Staff Development Absence Pay	-	5,150	-	-	5,150
52110 - Employer Social Security Costs	-	119,386	-	-	119,386
52210 - Employer Retirement Costs	-	394,967	-	-	394,967
52310 - Employer Health Insurance Costs	-	265,787	-	-	265,787
53120 - Workshop Expenses	-	1,665	-	-	1,665
53320 - Travel Reimbursement	-	6,000	-	-	6,000
54110 - Supplies and Materials	-	148	-	-	148
54130 - Other Textbooks	-	15,149	-	-	15,149
Total 52700 - Limited English Proficiency Services	**29.78**	**2,363,704**	**27.03**	**29.78**	**2,363,704**
Total 0054 - Limited English Proficiency	**29.78**	**2,363,704**	**27.03**	**29.78**	**2,363,704**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0055 - Cooperative Innovative High Schools (CIHS)							
51100 - Regular Curricular Services							
53110 - Contracted Services	-	496,480	-	-	-	-	496,480
54110 - Supplies and Materials	-	1,200	-	-	-	-	1,200
54130 - Other Textbooks	-	38,421	-	-	-	-	38,421
Total 51100 - Regular Curricular Services	**-**	**536,101**	**-**	**-**	**-**	**-**	**536,101**
61100 - Regular Curricular Support & Development Services	-	3,900	-	-	-	-	3,900
Total 0055 - Cooperative Innovative High Schools (CIHS)	**-**	**540,001**	**-**	**-**	**-**	**-**	**540,001**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0060 - IDEA Title VI-B Handicapped					
52100 - Children with Disabilities Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	109.00	2,263,364	76.00	109.00	2,263,364
51440 - Interpreter,Braillist,Translator, Education Interpreter Salary	2.00	68,743	2.00	2.00	68,743
51650 - Substitute - Non Teaching Pay	-	48,562	-	-	48,562
51670 - Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	12,000	-	-	12,000
51840 - Longevity Pay	-	2,450	-	-	2,450
52110 - Employer Social Security Costs	-	183,227	-	-	183,227
52210 - Employer Retirement Costs	-	614,828	-	-	614,828
52310 - Employer Health Insurance Costs	-	972,825	-	-	972,825
53110 - Contracted Services	-	200,000	-	-	200,000
53120 - Workshop Expenses	-	11,800	-	-	11,800
54110 - Supplies and Materials	-	10,000	-	-	10,000
Total 52100 - Children with Disabilities Curricular Services	**111.00**	**4,387,799**	**78.00**	**111.00**	**4,387,799**
52300 - Pre-K Children with Disabilities Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	1.00	33,224	-	1.00	33,224
52110 - Employer Social Security Costs	-	2,542	-	-	2,542
52210 - Employer Retirement Costs	-	8,529	-	-	8,529
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 52300 - Pre-K Children with Disabilities Curricular Services	**1.00**	**53,220**	**-**	**1.00**	**53,220**
52400 - Speech & Language Pathology Services					
53180 - Speech & Language Contract Services	-	10,000	-	-	10,000
Total 52400 - Speech & Language Pathology Services	**-**	**10,000**	**-**	**-**	**10,000**
58400 - Health Support Services	-	25,117	-	-	25,117
62010 - Children with Disabilities Support & Development Services					
51510 - Office Support Salary	1.00	47,661	1.00	1.00	47,661
52110 - Employer Social Security Costs	-	3,647	-	-	3,647
52210 - Employer Retirement Costs	-	12,235	-	-	12,235
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 62010 - Children with Disabilities Support & Development Services	**1.00**	**72,468**	**1.00**	**1.00**	**72,468**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	343,923	-	-	343,923
Total 81000 - Payments To Other Governmental Units	**-**	**343,923**	**-**	**-**	**343,923**
Total 0060 - IDEA Title VI-B Handicapped	**113.00**	**4,892,527**	**79.00**	**113.00**	**4,892,527**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0061 - Classroom Materials/Instructional Supplies & Equipment					
51100 - Regular Curricular Services					
54110 - Supplies and Materials	-	1,500,539	-	-	1,500,539
Total 51100 - Regular Curricular Services	**-**	**1,500,539**	**-**	**-**	**1,500,539**
51110 - Jrotc Curricular Services					
54110 - Supplies and Materials	-	8,400	-	-	8,400
Total 51110 - Jrotc Curricular Services	**-**	**8,400**	**-**	**-**	**8,400**
53100 - Alternative Instructional Services K-12	-	54,400	-	-	54,400
Total 0061 - Classroom Materials/Instructional Supplies & Equipment	**-**	**1,563,339**	**-**	**-**	**1,563,339**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0063 - Children with Disabilities - Special Funds					
52300 - Pre-K Children with Disabilities Curricular Services					
53110 - Contracted Services	-	1,097,440	-	-	1,097,440
Total 52300 - Pre-K Children with Disabilities Curricular Services	**-**	**1,097,440**	**-**	**-**	**1,097,440**
Total 0063 - Children with Disabilities - Special Funds	**-**	**1,097,440**	**-**	**-**	**1,097,440**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0069 - At Risk Student Services							
53100 - Alternative Instructional Services K-12							
51210 - Teacher Salary	6.00	232,603	9.00	518,227	12.00	15.00	750,830
51460 - School-Based Specialist Salary	1.00	37,511	-	-	1.00	1.00	37,511
52110 - Employer Social Security Costs	-	20,664	-	39,645	-	-	60,309
52210 - Employer Retirement Costs	-	69,338	-	133,029	-	-	202,367
52310 - Employer Health Insurance Costs	-	62,475	-	80,325	-	-	142,800
Total 53100 - Alternative Instructional Services K-12	**7.00**	**422,591**	**9.00**	**771,226**	**13.00**	**16.00**	**1,193,817**
53200 - Attendance & Social Work Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	8.50	416,156	-	-	2.80	8.50	416,156
51820 - Employee Allowances Taxable	-	14,257	-	-	-	-	14,257
52110 - Employer Social Security Costs	-	32,927	-	-	-	-	32,927
52210 - Employer Retirement Costs	-	110,487	-	-	-	-	110,487
52310 - Employer Health Insurance Costs	-	75,863	-	-	-	-	75,863
Total 53200 - Attendance & Social Work Services	**8.50**	**649,690**	**-**	**-**	**2.80**	**8.50**	**649,690**
53300 - Remedial & Supplemental K-12 Services							
51420 - Teacher Assistant - NCLB Certification Salary	10.00	312,713	1.00	33,224	10.00	11.00	345,937
52110 - Employer Social Security Costs	-	23,923	-	2,542	-	-	26,465
52210 - Employer Retirement Costs	-	80,274	-	8,529	-	-	88,803
52310 - Employer Health Insurance Costs	-	89,250	-	8,925	-	-	98,175
Total 53300 - Remedial & Supplemental K-12 Services	**10.00**	**506,160**	**1.00**	**53,220**	**10.00**	**11.00**	**559,380**
53500 - Extended Day/Year Instructional Services							
51980 - Tutorial Pay	-	13,668	-	-	-	-	13,668
52110 - Employer Social Security Costs	-	1,046	-	-	-	-	1,046
52210 - Employer Retirement Costs	-	3,509	-	-	-	-	3,509
Total 53500 - Extended Day/Year Instructional Services	**-**	**18,223**	**-**	**-**	**-**	**-**	**18,223**
54200 - School Assistant Principal							
51160 - Assistant Principal Salary	-	-	-	-	1.00	-	-
Total 54200 - School Assistant Principal	**-**	**-**	**-**	**-**	**1.00**	**-**	**-**
58100 - Educational Media Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	17.00	936,660	-	-	17.00	17.00	936,660
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	2,704	-	-	-	-	2,704
52110 - Employer Social Security Costs	-	71,862	-	-	-	-	71,862
52210 - Employer Retirement Costs	-	240,441	-	-	-	-	240,441
52310 - Employer Health Insurance Costs	-	151,725	-	-	-	-	151,725
Total 58100 - Educational Media Services	**17.00**	**1,403,392**	**-**	**-**	**17.00**	**17.00**	**1,403,392**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
58300 - Guidance Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	27.00	1,431,283	-	-	24.00	27.00	1,431,283
52110 - Employer Social Security Costs	-	109,494	-	-	-	-	109,494
52210 - Employer Retirement Costs	-	367,411	-	-	-	-	367,411
52310 - Employer Health Insurance Costs	-	240,975	-	-	-	-	240,975
Total 58300 - Guidance Services	**27.00**	**2,149,163**	**-**	**-**	**24.00**	**27.00**	**2,149,163**
58400 - Health Support Services							
53110 - Contracted Services	-	23,645	-	1,561,318	-	-	1,584,963
Total 58400 - Health Support Services	**-**	**23,645**	**-**	**1,561,318**	**-**	**-**	**1,584,963**
58500 - Safety & Security Support Services							
53110 - Contracted Services	-	5,500	-	89,914	-	-	95,414
Total 58500 - Safety & Security Support Services	**-**	**5,500**	**-**	**89,914**	**-**	**-**	**95,414**
63000 - Alternative Programs, Services Support & Development Services							
51440 - Interpreter,Braillist,Translator, Education Interpreter Salary	4.00	164,555	-	-	4.00	4.00	164,555
52110 - Employer Social Security Costs	-	12,589	-	-	-	-	12,589
52210 - Employer Retirement Costs	-	42,242	-	-	-	-	42,242
52310 - Employer Health Insurance Costs	-	35,700	-	-	-	-	35,700
Total 63000 - Alternative Programs, Services Support & Development Services	**4.00**	**255,086**	**-**	**-**	**4.00**	**4.00**	**255,086**
Total 0069 - At Risk Student Services	**73.50**	**5,433,450**	**10.00**	**2,475,678**	**71.80**	**83.50**	**7,909,128**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0070 - IDEA - Early Intervening Services					
51100 - Regular Curricular Services					
54110 - Supplies and Materials	-	52,959	-	-	52,959
Total 51100 - Regular Curricular Services	**-**	**52,959**	**-**	**-**	**52,959**
52100 - Children with Disabilities Curricular Services					
51210 - Teacher Salary	2.00	110,993	2.50	2.00	110,993
51420 - Teacher Assistant - NCLB Certification Salary	-	-	1.00	-	-
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	2,000	-	-	2,000
51630 - Substitute Teacher-Staff Development Absence Pay	-	9,000	-	-	9,000
51810 - Supplement/Supplementary Pay	-	16,000	-	-	16,000
52110 - Employer Social Security Costs	-	10,557	-	-	10,557
52210 - Employer Retirement Costs	-	35,423	-	-	35,423
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
53120 - Workshop Expenses	-	200,000	-	-	200,000
Total 52100 - Children with Disabilities Curricular Services	**2.00**	**401,823**	**3.50**	**2.00**	**401,823**
53200 - Attendance & Social Work Services	2.00	187,158	2.00	2.00	187,158
53300 - Remedial & Supplemental K-12 Services					
53110 - Contracted Services	-	193,476	-	-	193,476
Total 53300 - Remedial & Supplemental K-12 Services	**-**	**193,476**	**-**	**-**	**193,476**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	51,356	-	-	51,356
Total 81000 - Payments To Other Governmental Units	**-**	**51,356**	**-**	**-**	**51,356**
Total 0070 - IDEA - Early Intervening Services	**4.00**	**886,772**	**5.50**	**4.00**	**886,772**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0073 - School Connectivity					
64100 - Connectivity Support Services					
53110 - Contracted Services	-	107,476	-	-	107,476
53430 - Telecommunications Services	-	104,774	-	-	104,774
Total 64100 - Connectivity Support Services	**-**	**212,250**	**-**	**-**	**212,250**
Total 0073 - School Connectivity	**-**	**212,250**	**-**	**-**	**212,250**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Capital Outlay - 41		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0076 - Public School Building Capital Fund/Lottery					
64010 - Technology Services	-	485,000	-	-	485,000
90000 - Capital Outlay					
55230 - HVAC Contract	-	738,400	-	-	738,400
55290 - Miscellaneous Contracts and Other Charges	-	1,754,785	-	-	1,754,785
Total 90000 - Capital Outlay	**-**	**2,493,185**	**-**	**-**	**2,493,185**
Total 0076 - Public School Building Capital Fund/Lottery	**-**	**2,978,185**	**-**	**-**	**2,978,185**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0079 - Education Workforce and Innovation					
51200 - CTE Curricular Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	46,217	1.00	1.00	46,217
52110 - Employer Social Security Costs	-	3,536	-	-	3,536
52210 - Employer Retirement Costs	-	11,864	-	-	11,864
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 51200 - CTE Curricular Services	**1.00**	**70,542**	**1.00**	**1.00**	**70,542**
Total 0079 - Education Workforce and Innovation	**1.00**	**70,542**	**1.00**	**1.00**	**70,542**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0085 - Literacy Intervention					
51100 - Regular Curricular Services					
51960 - Staff Development Participant Pay	-	3,317	-	-	3,317
52110 - Employer Social Security Costs	-	254	-	-	254
52210 - Employer Retirement Costs	-	852	-	-	852
54110 - Supplies and Materials	-	247,108	-	-	247,108
54130 - Other Textbooks	-	174,974	-	-	174,974
Total 51100 - Regular Curricular Services	**-**	**426,505**	**-**	**-**	**426,505**
Total 0085 - Literacy Intervention	**-**	**426,505**	**-**	**-**	**426,505**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0103 - Title II - Improving Teacher Quality					
51100 - Regular Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	10,000	-	-	10,000
51930 - Mentor Pay Stipend	-	200,822	-	-	200,822
52110 - Employer Social Security Costs	-	17,453	-	-	17,453
52210 - Employer Retirement Costs	-	51,551	-	-	51,551
53120 - Workshop Expenses	-	100,000	-	-	100,000
53520 - Employee Education Reimbursements	-	10,000	-	-	10,000
53530 - Certification/Licensing Fees	-	20,000	-	-	20,000
54110 - Supplies and Materials	-	20,000	-	-	20,000
54180 - Computer Software and Supplies	-	5,000	-	-	5,000
Total 51100 - Regular Curricular Services	**-**	**434,826**	**-**	**-**	**434,826**
54000 - School Leadership Services					
51920 - Additional Responsibility Stipend	-	7,000	-	-	7,000
52110 - Employer Social Security Costs	-	536	-	-	536
52210 - Employer Retirement Costs	-	1,797	-	-	1,797
Total 54000 - School Leadership Services	**-**	**9,333**	**-**	**-**	**9,333**
58700 - Staff Development Unallocated					
53110 - Contracted Services	-	13,071	-	-	13,071
53140 - Marketing/Printing	-	1,000	-	-	1,000
Total 58700 - Staff Development Unallocated	**-**	**14,071**	**-**	**-**	**14,071**
61100 - Regular Curricular Support & Development Services					
51920 - Additional Responsibility Stipend	-	16,000	-	-	16,000
52110 - Employer Social Security Costs	-	765	-	-	765
52210 - Employer Retirement Costs	-	2,467	-	-	2,467
54110 - Supplies and Materials	-	10,000	-	-	10,000
Total 61100 - Regular Curricular Support & Development Services	**-**	**29,232**	**-**	**-**	**29,232**
66200 - Human Resource Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	3.00	213,112	3.00	3.00	213,112
51510 - Office Support Salary	-	3,000	-	-	3,000
51810 - Supplement/Supplementary Pay	-	30,600	-	-	30,600
52110 - Employer Social Security Costs	-	16,675	-	-	16,675
52210 - Employer Retirement Costs	-	55,953	-	-	55,953
52310 - Employer Health Insurance Costs	-	26,775	-	-	26,775
53320 - Travel Reimbursement	-	1,000	-	-	1,000
Total 66200 - Human Resource Services	**3.00**	**347,115**	**3.00**	**3.00**	**347,115**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	65,721	-	-	65,721
Total 81000 - Payments To Other Governmental Units	**-**	**65,721**	**-**	**-**	**65,721**
Total 0103 - Title II - Improving Teacher Quality	**3.00**	**900,298**	**3.00**	**3.00**	**900,298**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0104 - Title III - Lang Acquisition					
52700 - Limited English Proficiency Services					
51420 - Teacher Assistant - NCLB Certification Salary	0.25	8,306	0.50	0.25	8,306
51910 - Curriculum Development Pay	-	9,270	-	-	9,270
51920 - Additional Responsibility Stipend	-	1,030	-	-	1,030
52110 - Employer Social Security Costs	-	2,207	-	-	2,207
52210 - Employer Retirement Costs	-	2,645	-	-	2,645
Total 52700 - Limited English Proficiency Services	**0.25**	**23,458**	**0.50**	**0.25**	**23,458**

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
53300 - Remedial & Supplemental K-12 Services					
53120 - Workshop Expenses	-	11,693	-	-	11,693
54110 - Supplies and Materials	-	20,000	-	-	20,000
54180 - Computer Software and Supplies	-	125,000	-	-	125,000
Total 53300 - Remedial & Supplemental K-12 Services	**-**	**156,693**	**-**	**-**	**156,693**
53500 - Extended Day/Year Instructional Services	-	68,661	-	-	68,661
65500 - Transportation Services	-	11,401	-	-	11,401
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	4,977	-	-	4,977
Total 81000 - Payments To Other Governmental Units	**-**	**4,977**	**-**	**-**	**4,977**
Total 0104 - Title III - Lang Acquisition	**0.25**	**265,190**	**0.50**	**0.25**	**265,190**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Federal Grant - 30		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0108 - ESEA Title IV-Student Supplemental and Academic Enrichment					
51100 - Regular Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	70,000	-	-	70,000
51920 - Additional Responsibility Stipend	-	118,461	-	-	118,461
52110 - Employer Social Security Costs	-	14,418	-	-	14,418
52210 - Employer Retirement Costs	-	48,378	-	-	48,378
53120 - Workshop Expenses	-	10,000	-	-	10,000
Total 51100 - Regular Curricular Services	**-**	**261,257**	**-**	**-**	**261,257**
53100 - Alternative Instructional Services K-12					
53110 - Contracted Services	-	150,000	-	-	150,000
Total 53100 - Alternative Instructional Services K-12	**-**	**150,000**	**-**	**-**	**150,000**
53200 - Attendance & Social Work Services					
53120 - Workshop Expenses	-	24,246	-	-	24,246
Total 53200 - Attendance & Social Work Services	**-**	**24,246**	**-**	**-**	**24,246**
81000 - Payments To Other Governmental Units					
53920 - Indirect Cost	-	22,041	-	-	22,041
Total 81000 - Payments To Other Governmental Units	**-**	**22,041**	**-**	**-**	**22,041**
Total 0108 - ESEA Title IV-Student Supplemental and Academic Enrichment	**-**	**457,544**	**-**	**-**	**457,544**

Budget by Program Summary
Fiscal Year 2026 - 2027

	State Public School - 10		Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0131 - Textbook & Digital Resources							
51100 - Regular Curricular Services							
53110 - Contracted Services	-	-	-	25,600	-	-	25,600
54110 - Supplies and Materials	-	416,163	-	851,805	-	-	1,267,968
54130 - Other Textbooks	-	-	-	204,329	-	-	204,329
54150 - Community College/University Textbooks	-	279,551	-	-	-	-	279,551
54180 - Computer Software and Supplies	-	186,970	-	38,789	-	-	225,759
Total 51100 - Regular Curricular Services	**-**	**882,684**	**-**	**1,120,523**	**-**	**-**	**2,003,207**
Total 0131 - Textbook & Digital Resources	**-**	**882,684**	**-**	**1,120,523**	**-**	**-**	**2,003,207**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0301 - ROTC Reimbursements					
51110 - Jrotc Curricular Services					
51230 - JROTC Teacher Salary	3.11	220,652	3.11	3.11	220,652
52110 - Employer Social Security Costs	-	16,880	-	-	16,880
52210 - Employer Retirement Costs	-	56,642	-	-	56,642
52310 - Employer Health Insurance Costs	-	27,757	-	-	27,757
Total 51110 - Jrotc Curricular Services	**3.11**	**321,931**	**3.11**	**3.11**	**321,931**
Total 0301 - ROTC Reimbursements	**3.11**	**321,931**	**3.11**	**3.11**	**321,931**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0305 - Medicaid Adm Outreach Program					
52100 - Children with Disabilities Curricular Services					
53110 - Contracted Services	-	1,000,000	-	-	1,000,000
53130 - Contracted Instructional Substitutes	-	-	-	-	-
53140 - Marketing/Printing	-	-	-	-	-
53180 - Speech & Language Contract Services	-	-	-	-	-
53310 - Pupil Transportation-Contracted	-	-	-	-	-
53320 - Travel Reimbursement	-	-	-	-	-
53440 - Mobile Communication Costs	-	-	-	-	-
53790 - Other Insurance & Judgments	-	-	-	-	-
54110 - Supplies and Materials	-	-	-	-	-
54180 - Computer Software and Supplies	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-
54610 - Furniture and Equipment - Inventoried	-	-	-	-	-
Total 52100 - Children with Disabilities Curricular Services	**-**	**1,000,000**	**-**	**-**	**1,000,000**
52300 - Pre-K Children with Disabilities Curricular Services					
53310 - Pupil Transportation-Contracted	-	-	-	-	-
Total 52300 - Pre-K Children with Disabilities Curricular Services	**-**	**-**	**-**	**-**	**-**
52400 - Speech & Language Pathology Services	-	1,000,000	-	-	1,000,000
52500 - Audiology Services	-	90,000	-	-	90,000
58400 - Health Support Services					
53110 - Contracted Services	-	274,831	-	-	274,831
Total 58400 - Health Support Services	**-**	**274,831**	**-**	**-**	**274,831**
62010 - Children with Disabilities Support & Development Services	1.00	74,935	-	1.00	74,935
Total 0305 - Medicaid Adm Outreach Program	**1.00**	**2,439,766**	**-**	**1.00**	**2,439,766**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0306 - Medicaid Direct Services Reimbursement					
52100 - Children with Disabilities Curricular Services					
53110 - Contracted Services	-	500,000	-	-	500,000
53260 - Contracted Repairs & Maintenance-Equipment	-	-	-	-	-
Total 52100 - Children with Disabilities Curricular Services	**-**	**500,000**	**-**	**-**	**500,000**
52400 - Speech & Language Pathology Services	-	-	-	-	-
58400 - Health Support Services					
53110 - Contracted Services	-	-	-	-	-
Total 58400 - Health Support Services	**-**	**-**	**-**	**-**	**-**

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
62010 - Children with Disabilities Support & Development Services					
53110 - Contracted Services	-	-	-	-	-
Total 62010 - Children with Disabilities Support & Development Services	**-**	**-**	**-**	**-**	**-**
Total 0306 - Medicaid Direct Services Reimbursement	**-**	**500,000**	**-**	**-**	**500,000**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0401 - Smart Start-State Sources					
53400 - Pre-K Readiness/Remedial & Supplemental Services					
53120 - Workshop Expenses	-	4,491	-	-	4,491
54180 - Computer Software and Supplies	-	25,509	-	-	25,509
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**-**	**30,000**	**-**	**-**	**30,000**
Total 0401 - Smart Start-State Sources	**-**	**30,000**	**-**	**-**	**30,000**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0413 - NC PreK					
53400 - Pre-K Readiness/Remedial & Supplemental Services					
51210 - Teacher Salary	15.00	740,010	15.00	15.00	740,010
51350 - Instructional Facilitators Salary	0.50	27,594	0.50	0.50	27,594
51420 - Teacher Assistant - NCLB Certification Salary	15.00	451,680	15.00	15.00	451,680
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	20,000	-	-	20,000
51650 - Substitute - Non Teaching Pay	-	14,000	-	-	14,000
51810 - Supplement/Supplementary Pay	-	124,000	-	-	124,000
52110 - Employer Social Security Costs	-	105,363	-	-	105,363
52210 - Employer Retirement Costs	-	353,549	-	-	353,549
52310 - Employer Health Insurance Costs	-	272,213	-	-	272,213
53110 - Contracted Services	-	1,337,340	-	-	1,337,340
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**30.50**	**3,445,749**	**30.50**	**30.50**	**3,445,749**
58800 - Parent Involvement Services	1.00	71,758	-	1.00	71,758
63040 - PreK Readiness/Remedial & Supplemental Support Services					
51130 - Director & Supervisor Salary	0.80	97,860	0.80	0.80	97,860
51510 - Office Support Salary	1.00	45,781	1.00	1.00	45,781
52110 - Employer Social Security Costs	-	10,989	-	-	10,989
52210 - Employer Retirement Costs	-	36,873	-	-	36,873
52310 - Employer Health Insurance Costs	-	16,065	-	-	16,065
54110 - Supplies and Materials	-	2,091	-	-	2,091
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**1.80**	**209,659**	**1.80**	**1.80**	**209,659**
Total 0413 - NC PreK	**33.30**	**3,727,166**	**32.30**	**33.30**	**3,727,166**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Capital Outlay - 41		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0441 - Repair & Renovation Lottery					
90000 - Capital Outlay					
55230 - HVAC Contract	-	1,195,100	-	-	1,195,100
Total 90000 - Capital Outlay	**-**	**1,195,100**	**-**	**-**	**1,195,100**
Total 0441 - Repair & Renovation Lottery	**-**	**1,195,100**	**-**	**-**	**1,195,100**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0518 - School Specialists Endowment Grant	**13.00**	**1,300,000**	**-**	**13.00**	**1,300,000**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0530 - Wrightsville Beach Foundation					
51100 - Regular Curricular Services					
51210 - Teacher Salary	1.00	42,841	-	1.00	42,841
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	-	-
51810 - Supplement/Supplementary Pay	-	7,210	-	-	7,210
52110 - Employer Social Security Costs	-	3,829	-	-	3,829
52210 - Employer Retirement Costs	-	12,848	-	-	12,848
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 51100 - Regular Curricular Services	**1.00**	**75,653**	**-**	**1.00**	**75,653**
51300 - Program Enhancement Teachers					
51420 - Teacher Assistant - NCLB Certification Salary	2.00	67,398	-	2.00	67,398
51430 - Tutor (Within Instruction Day) Salary	-	-	-	-	-
51670 - Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	-	-	-	-
51840 - Longevity Pay	-	-	-	-	-
51880 - Annual Leave Payoff	-	-	-	-	-
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	5,329	-	-	5,329
52210 - Employer Retirement Costs	-	17,881	-	-	17,881
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 51300 - Program Enhancement Teachers	**2.00**	**108,458**	**-**	**2.00**	**108,458**
Total 0530 - Wrightsville Beach Foundation	**3.00**	**184,111**	**-**	**3.00**	**184,111**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0706 - Local Transportation Costs					
65500 - Transportation Services					
51470 - Monitor Salary	7.30	171,761	6.75	7.30	171,761
51510 - Office Support Salary	5.10	177,672	5.10	5.10	177,672
51750 - Skilled Trades Salary	3.50	198,145	3.50	3.50	198,145
51800 - Bonus Pay (Not Subject To Retirement)	-	10,000	-	-	10,000
51820 - Employee Allowances Taxable	-	8,120	-	-	8,120
51990 - Overtime Pay	-	10,300	-	-	10,300
52110 - Employer Social Security Costs	-	41,890	-	-	41,890
52210 - Employer Retirement Costs	-	140,563	-	-	140,563
52310 - Employer Health Insurance Costs	-	141,908	-	-	141,908
53110 - Contracted Services	-	10,939	-	-	10,939
53120 - Workshop Expenses	-	4,300	-	-	4,300
53140 - Marketing/Printing	-	1,518	-	-	1,518
53260 - Contracted Repairs & Maintenance-Equipment	-	32,001	-	-	32,001
53270 - Rentals/Leases	-	-	-	-	-
53440 - Mobile Communication Costs	-	14,400	-	-	14,400
53530 - Certification/Licensing Fees	-	8,000	-	-	8,000
53610 - Membership Dues and Fees	-	200	-	-	200
53630 - Assessments/Penalties	-	1,000	-	-	1,000
54110 - Supplies and Materials	-	10,526	-	-	10,526
54180 - Computer Software and Supplies	-	48,912	-	-	48,912
54220 - Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	-	83,389	-	-	83,389
54230 - Gas/Diesel Fuel	-	19,200	-	-	19,200
54240 - Oil	-	6,850	-	-	6,850
54250 - Tires and Tubes	-	30,183	-	-	30,183
54590 - Other Food Purchases	-	7,400	-	-	7,400
54610 - Furniture and Equipment - Inventoried	-	4,800	-	-	4,800
54620 - Computer Equipment - Inventoried	-	2,145	-	-	2,145
55510 - Purchase of Vehicles	-	-	-	-	-
55520 - License and Title Fees	-	12,000	-	-	12,000
Total 65500 - Transportation Services	**15.90**	**1,198,122**	**15.35**	**15.90**	**1,198,122**
65800 - Maintenance Services	-	5,300	-	-	5,300
Total 0706 - Local Transportation Costs	**15.90**	**1,203,422**	**15.35**	**15.90**	**1,203,422**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0802 - Maintenance					
65300 - Public Utility & Energy Services					
53110 - Contracted Services	-	21,240	-	-	21,240
53210 - Public Utilities - Electric Services	-	5,105,760	-	-	5,105,760
53220 - Public Utilities - Natural Gas	-	892,413	-	-	892,413
53230 - Public Utilities - Water and Sewer	-	916,179	-	-	916,179
Total 65300 - Public Utility & Energy Services	**-**	**6,935,592**	**-**	**-**	**6,935,592**
65400 - Custodial/Housekeeping Services					
51730 - Custodian Salary	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
54110 - Supplies and Materials	-	367,402	-	-	367,402
54610 - Furniture and Equipment - Inventoried	-	1,417	-	-	1,417
55410 - Purchase of Furniture and Equipment - Capitalized	-	10,341	-	-	10,341
Total 65400 - Custodial/Housekeeping Services	**-**	**379,160**	**-**	**-**	**379,160**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
65800 - Maintenance Services					
51750 - Skilled Trades Salary	40.00	2,353,031	41.00	40.00	2,353,031
51820 - Employee Allowances Taxable	-	19,622	-	-	19,622
51920 - Additional Responsibility Stipend	-	27,131	-	-	27,131
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	183,584	-	-	183,584
52210 - Employer Retirement Costs	-	616,024	-	-	616,024
52310 - Employer Health Insurance Costs	-	357,000	-	-	357,000
53110 - Contracted Services	-	2,399,353	-	-	2,399,353
53120 - Workshop Expenses	-	9,389	-	-	9,389
53140 - Marketing/Printing	-	348	-	-	348
53250 - Contracted Repairs & Maintenance-Land & Buildings	-	987,323	-	-	987,323
53270 - Rentals/Leases	-	38,641	-	-	38,641
53320 - Travel Reimbursement	-	1,000	-	-	1,000
53420 - Postage	-	70	-	-	70
53530 - Certification/Licensing Fees	-	4,509	-	-	4,509
53610 - Membership Dues and Fees	-	-	-	-	-
53630 - Assessments/Penalties	-	-	-	-	-
54110 - Supplies and Materials	-	19,679	-	-	19,679
54180 - Computer Software and Supplies	-	43,101	-	-	43,101
54220 - Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	-	1,010,644	-	-	1,010,644
54590 - Other Food Purchases	-	3,105	-	-	3,105
54610 - Furniture and Equipment - Inventoried	-	2,393	-	-	2,393
Total 65800 - Maintenance Services	**40.00**	**8,075,947**	**41.00**	**40.00**	**8,075,947**
Total 0802 - Maintenance	**40.00**	**15,390,699**	**41.00**	**40.00**	**15,390,699**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0803 - General Indirect					
51100 - Regular Curricular Services					
51430 - Tutor (Within Instruction Day) Salary	-	-	-	-	-
51810 - Supplement/Supplementary Pay	-	4,523,700	-	-	4,523,700
51910 - Curriculum Development Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	346,062	-	-	346,062
52210 - Employer Retirement Costs	-	1,161,234	-	-	1,161,234
Total 51100 - Regular Curricular Services	**-**	**6,030,996**	**-**	**-**	**6,030,996**
51200 - CTE Curricular Services	-	-	-	-	-
52100 - Children with Disabilities Curricular Services	-	-	-	-	-
54000 - School Leadership Services					
51910 - Curriculum Development Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
Total 54000 - School Leadership Services	**-**	**-**	**-**	**-**	**-**
54010 - School Principal	-	-	-	-	-
58100 - Educational Media Services	-	-	-	-	-
58400 - Health Support Services	-	-	-	-	-
58800 - Parent Involvement Services	-	5,000	-	-	5,000
62000 - Special Population Support & Development Services	-	-	-	-	-
63040 - PreK Readiness/Remedial & Supplemental Support Services	-	-	-	-	-
64010 - Technology Services					
53110 - Contracted Services	-	-	-	-	-
54620 - Computer Equipment - Inventoried	-	-	-	-	-
Total 64010 - Technology Services	**-**	**-**	**-**	**-**	**-**
65300 - Public Utility & Energy Services					
53210 - Public Utilities - Electric Services	-	869,289	-	-	869,289
Total 65300 - Public Utility & Energy Services	**-**	**869,289**	**-**	**-**	**869,289**

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
65500 - Transportation Services					
55510 - Purchase of Vehicles	-	-	-	-	-
Total 65500 - Transportation Services	**-**	**-**	**-**	**-**	**-**
66100 - Financial Services	-	179,482	-	-	179,482
66120 - Purchasing Services	-	-	-	-	-
66130 - Risk Management Services					
52320 - Employer's Workers Compensation Insurance Costs	-	41,500	-	-	41,500
52910 - Payments to/for Injured Employees	-	208,500	-	-	208,500
53710 - Liability Insurance	-	171,130	-	-	171,130
53720 - Vehicle Liability Insurance	-	13,105	-	-	13,105
53730 - Property Insurance	-	227,430	-	-	227,430
54180 - Computer Software and Supplies	-	7,900	-	-	7,900
Total 66130 - Risk Management Services	**-**	**669,565**	**-**	**-**	**669,565**
69420 - Deputy, Associate & Assistants	-	-	-	-	-
Total 0803 - General Indirect	**-**	**7,754,332**	**-**	**-**	**7,754,332**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0805 - School Administration					
51100 - Regular Curricular Services					
53110 - Contracted Services	-	-	-	-	-
Total 51100 - Regular Curricular Services	**-**	**-**	**-**	**-**	**-**
54000 - School Leadership Services					
53110 - Contracted Services	-	-	-	-	-
53120 - Workshop Expenses	-	-	-	-	-
53320 - Travel Reimbursement	-	-	-	-	-
53420 - Postage	-	-	-	-	-
53610 - Membership Dues and Fees	-	-	-	-	-
54110 - Supplies and Materials	-	196,792	-	-	196,792
54180 - Computer Software and Supplies	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-
54610 - Furniture and Equipment - Inventoried	-	-	-	-	-
54620 - Computer Equipment - Inventoried	-	-	-	-	-
Total 54000 - School Leadership Services	**-**	**196,792**	**-**	**-**	**196,792**
72000 - Nutrition Services	-	-	-	-	-
Total 0805 - School Administration	**-**	**196,792**	**-**	**-**	**196,792**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0808 - School Staff Development					
51100 - Regular Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	-	-	-	-
51650 - Substitute - Non Teaching Pay	-	-	-	-	-
51660 - Teacher Assistant Salary When Substituting (Staff Development Teacher Absence)	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
53120 - Workshop Expenses	-	245,990	-	-	245,990
53320 - Travel Reimbursement	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-
Total 51100 - Regular Curricular Services	**-**	**245,990**	**-**	**-**	**245,990**
Total 0808 - School Staff Development	**-**	**245,990**	**-**	**-**	**245,990**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0812 - Driver Education Fees					
51100 - Regular Curricular Services					
51820 - Employee Allowances Taxable	-	1,085	-	-	1,085
Total 51100 - Regular Curricular Services	**-**	**1,085**	**-**	**-**	**1,085**
61000 - Support And Development Services					
51130 - Director & Supervisor Salary	-	-	-	-	-
Total 61000 - Support And Development Services	**-**	**-**	**-**	**-**	**-**
61100 - Regular Curricular Support & Development Services					
51130 - Director & Supervisor Salary	1.00	73,372	-	1.00	73,372
51820 - Employee Allowances Taxable	-	600	-	-	600
51840 - Longevity Pay	-	4,223	-	-	4,223
51870 - Salary Differential	-	1,950	-	-	1,950
52110 - Employer Social Security Costs	-	6,215	-	-	6,215
52210 - Employer Retirement Costs	-	20,852	-	-	20,852
52310 - Employer Health Insurance Costs	-	8,924	-	-	8,924
Total 61100 - Regular Curricular Support & Development Services	**1.00**	**116,136**	**-**	**1.00**	**116,136**
Total 0812 - Driver Education Fees	**1.00**	**117,221**	**-**	**1.00**	**117,221**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Capital Outlay - 41		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0816 - County Capital Outlay Appropriation					
51100 - Regular Curricular Services					
54610 - Furniture and Equipment - Inventoried	-	208,000	-	-	208,000
Total 51100 - Regular Curricular Services	**-**	**208,000**	**-**	**-**	**208,000**
64010 - Technology Services					
54620 - Computer Equipment - Inventoried	-	842,252	-	-	842,252
Total 64010 - Technology Services	**-**	**842,252**	**-**	**-**	**842,252**
65400 - Custodial/Housekeeping Services					
54610 - Furniture and Equipment - Inventoried	-	30,000	-	-	30,000
Total 65400 - Custodial/Housekeeping Services	**-**	**30,000**	**-**	**-**	**30,000**
65500 - Transportation Services					
55510 - Purchase of Vehicles	-	244,201	-	-	244,201
Total 65500 - Transportation Services	**-**	**244,201**	**-**	**-**	**244,201**
90000 - Capital Outlay					
55290 - Miscellaneous Contracts and Other Charges	-	1,517,980	-	-	1,517,980
Total 90000 - Capital Outlay	**-**	**1,517,980**	**-**	**-**	**1,517,980**
Total 0816 - County Capital Outlay Appropriation	**-**	**2,842,433**	**-**	**-**	**2,842,433**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0837 - Public Relations					
69500 - Public Relations & Marketing Services					
51520 - Technician Salary	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
53110 - Contracted Services	-	2,231	-	-	2,231
53120 - Workshop Expenses	-	10,200	-	-	10,200
53140 - Marketing/Printing	-	11,399	-	-	11,399
53320 - Travel Reimbursement	-	3,600	-	-	3,600
53610 - Membership Dues and Fees	-	2,700	-	-	2,700
54110 - Supplies and Materials	-	6,230	-	-	6,230
54180 - Computer Software and Supplies	-	114,433	-	-	114,433
54590 - Other Food Purchases	-	1,000	-	-	1,000
54610 - Furniture and Equipment - Inventoried	-	5,000	-	-	5,000
Total 69500 - Public Relations & Marketing Services	**-**	**156,793**	**-**	**-**	**156,793**
Total 0837 - Public Relations	**-**	**156,793**	**-**	**-**	**156,793**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0850 - Instruction & Academic Accountability							
51100 - Regular Curricular Services							
51920 - Additional Responsibility Stipend	-	-	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-	-	-
53610 - Membership Dues and Fees	-	25,000	-	-	-	-	25,000
54110 - Supplies and Materials	-	13,427	-	-	-	-	13,427
Total 51100 - Regular Curricular Services	**-**	**38,427**	**-**	**-**	**-**	**-**	**38,427**
53400 - Pre-K Readiness/Remedial & Supplemental Services							
51820 - Employee Allowances Taxable	-	1,030	-	-	-	-	1,030
52110 - Employer Social Security Costs	-	798	-	-	-	-	798
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**-**	**1,828**	**-**	**-**	**-**	**-**	**1,828**
54000 - School Leadership Services							
53110 - Contracted Services	-	73,200	-	-	-	-	73,200
53140 - Marketing/Printing	-	4,000	-	-	-	-	4,000
54110 - Supplies and Materials	-	26,420	-	-	-	-	26,420
Total 54000 - School Leadership Services	**-**	**103,620**	**-**	**-**	**-**	**-**	**103,620**
61100 - Regular Curricular Support & Development Services							
53120 - Workshop Expenses	-	19,443	-	-	-	-	19,443
53320 - Travel Reimbursement	-	2,000	-	-	-	-	2,000
53610 - Membership Dues and Fees	-	575	-	-	-	-	575
54110 - Supplies and Materials	-	1,800	-	-	-	-	1,800
54180 - Computer Software and Supplies	-	8,242	-	-	-	-	8,242
54590 - Other Food Purchases	-	6,660	-	-	-	-	6,660
Total 61100 - Regular Curricular Support & Development Services	**-**	**38,720**	**-**	**-**	**-**	**-**	**38,720**
63000 - Alternative Programs, Services Support & Development Services							
51820 - Employee Allowances Taxable	-	433	-	-	-	-	433
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**433**	**-**	**-**	**-**	**-**	**433**

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
63040 - PreK Readiness/Remedial & Supplemental Support Services							
51820 - Employee Allowances Taxable	-	2,534	-	-	-	-	2,534
52110 - Employer Social Security Costs	-	227	-	-	-	-	227
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**-**	**2,761**	**-**	**-**	**-**	**-**	**2,761**
Total 0850 - Instruction & Academic Accountability	**-**	**185,789**	**-**	**-**	**-**	**-**	**185,789**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0851 - Assistant Supt - Operations					
65400 - Custodial/Housekeeping Services					
53110 - Contracted Services	-	223,700	-	-	223,700
Total 65400 - Custodial/Housekeeping Services	**-**	**223,700**	**-**	**-**	**223,700**
65700 - Facilities Planning, Acquisition & Construction Services	-	64,700	-	-	64,700
69420 - Deputy, Associate & Assistants					
53110 - Contracted Services	-	20,194	-	-	20,194
53120 - Workshop Expenses	-	6,700	-	-	6,700
53140 - Marketing/Printing	-	220	-	-	220
53260 - Contracted Repairs & Maintenance-Equipment	-	1,719	-	-	1,719
53270 - Rentals/Leases	-	3,661	-	-	3,661
53420 - Postage	-	14,000	-	-	14,000
53430 - Telecommunications Services	-	700	-	-	700
53610 - Membership Dues and Fees	-	575	-	-	575
54110 - Supplies and Materials	-	1,647	-	-	1,647
54180 - Computer Software and Supplies	-	17,326	-	-	17,326
54590 - Other Food Purchases	-	-	-	-	-
54620 - Computer Equipment - Inventoried	-	3,272	-	-	3,272
Total 69420 - Deputy, Associate & Assistants	**-**	**70,014**	**-**	**-**	**70,014**
Total 0851 - Assistant Supt - Operations	**-**	**358,414**	**-**	**-**	**358,414**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0854 - Purchasing					
65200 - Printing & Copying Services					
51750 - Skilled Trades Salary	1.00	67,219	1.00	1.00	67,219
52110 - Employer Social Security Costs	-	5,143	-	-	5,143
52210 - Employer Retirement Costs	-	17,256	-	-	17,256
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
53140 - Marketing/Printing	-	(132,750)	-	-	(132,750)
53270 - Rentals/Leases	-	65,000	-	-	65,000
54110 - Supplies and Materials	-	38,325	-	-	38,325
54620 - Computer Equipment - Inventoried	-	1,417	-	-	1,417
Total 65200 - Printing & Copying Services	**1.00**	**70,535**	**1.00**	**1.00**	**70,535**
65400 - Custodial/Housekeeping Services	-	234,810	-	-	234,810
65600 - Warehouse & Delivery Services					
51750 - Skilled Trades Salary	5.00	261,484	5.00	5.00	261,484
51820 - Employee Allowances Taxable	-	2,560	-	-	2,560
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	20,200	-	-	20,200
52210 - Employer Retirement Costs	-	67,780	-	-	67,780
52310 - Employer Health Insurance Costs	-	44,625	-	-	44,625
Total 65600 - Warehouse & Delivery Services	**5.00**	**396,649**	**5.00**	**5.00**	**396,649**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
66120 - Purchasing Services					
53110 - Contracted Services	-	74,903	-	-	74,903
53120 - Workshop Expenses	-	9,500	-	-	9,500
53270 - Rentals/Leases	-	6,000	-	-	6,000
53420 - Postage	-	20,000	-	-	20,000
53610 - Membership Dues and Fees	-	3,500	-	-	3,500
54110 - Supplies and Materials	-	17,986	-	-	17,986
54180 - Computer Software and Supplies	-	16	-	-	16
54610 - Furniture and Equipment - Inventoried	-	3,098	-	-	3,098
Total 66120 - Purchasing Services	**-**	**135,003**	**-**	**-**	**135,003**
Total 0854 - Purchasing	**6.00**	**836,997**	**6.00**	**6.00**	**836,997**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0855 - Student Support					
51100 - Regular Curricular Services	-	275,944	-	-	275,944
51160 - Homebound Curricular Services	-	20,599	-	-	20,599
52100 - Children with Disabilities Curricular Services					
54110 - Supplies and Materials	-	7,750	-	-	7,750
Total 52100 - Children with Disabilities Curricular Services	**-**	**7,750**	**-**	**-**	**7,750**
53100 - Alternative Instructional Services K-12					
53140 - Marketing/Printing	-	800	-	-	800
54590 - Other Food Purchases	-	550	-	-	550
Total 53100 - Alternative Instructional Services K-12	**-**	**1,350**	**-**	**-**	**1,350**
58300 - Guidance Services					
53120 - Workshop Expenses	-	3,000	-	-	3,000
53610 - Membership Dues and Fees	-	2,500	-	-	2,500
Total 58300 - Guidance Services	**-**	**5,500**	**-**	**-**	**5,500**
58800 - Parent Involvement Services					
51460 - School-Based Specialist Salary	0.72	17,888	0.72	0.72	17,888
51820 - Employee Allowances Taxable	-	433	-	-	433
52110 - Employer Social Security Costs	-	1,402	-	-	1,402
52210 - Employer Retirement Costs	-	4,703	-	-	4,703
52310 - Employer Health Insurance Costs	-	6,516	-	-	6,516
Total 58800 - Parent Involvement Services	**0.72**	**30,942**	**0.72**	**0.72**	**30,942**
63000 - Alternative Programs, Services Support & Development Services					
53110 - Contracted Services	-	900	-	-	900
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**900**	**-**	**-**	**900**
68200 - Student Accounting Support Services					
54180 - Computer Software and Supplies	-	100	-	-	100
Total 68200 - Student Accounting Support Services	**-**	**100**	**-**	**-**	**100**
Total 0855 - Student Support	**0.72**	**343,085**	**0.72**	**0.72**	**343,085**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0856 - Human Resources					
51100 - Regular Curricular Services					
53110 - Contracted Services	-	40,000	-	-	40,000
Total 51100 - Regular Curricular Services	**-**	**40,000**	**-**	**-**	**40,000**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
66200 - Human Resource Services					
53110 - Contracted Services	-	120,226	-	-	120,226
53120 - Workshop Expenses	-	2,870	-	-	2,870
53130 - Contracted Instructional Substitutes	-	200	-	-	200
53140 - Marketing/Printing	-	6,727	-	-	6,727
53320 - Travel Reimbursement	-	3,150	-	-	3,150
53610 - Membership Dues and Fees	-	700	-	-	700
54110 - Supplies and Materials	-	13,277	-	-	13,277
54180 - Computer Software and Supplies	-	111,195	-	-	111,195
54590 - Other Food Purchases	-	15,000	-	-	15,000
55520 - License and Title Fees	-	250	-	-	250
Total 66200 - Human Resource Services	**-**	**273,595**	**-**	**-**	**273,595**
66219 - Title IX					
53120 - Workshop Expenses	-	1,025	-	-	1,025
53320 - Travel Reimbursement	-	1,200	-	-	1,200
54110 - Supplies and Materials	-	500	-	-	500
54180 - Computer Software and Supplies	-	776	-	-	776
Total 66219 - Title IX	**-**	**3,501**	**-**	**-**	**3,501**
66220 - Recruitment Services					
53320 - Travel Reimbursement	-	2,000	-	-	2,000
Total 66220 - Recruitment Services	**-**	**2,000**	**-**	**-**	**2,000**
Total 0856 - Human Resources	**-**	**319,096**	**-**	**-**	**319,096**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0857 - Finance					
66100 - Financial Services					
51520 - Technician Salary	-	-	-	-	-
53110 - Contracted Services	-	36,800	-	-	36,800
53120 - Workshop Expenses	-	14,400	-	-	14,400
53140 - Marketing/Printing	-	500	-	-	500
53260 - Contracted Repairs & Maintenance-Equipment	-	1,400	-	-	1,400
53320 - Travel Reimbursement	-	1,000	-	-	1,000
53420 - Postage	-	250	-	-	250
53530 - Certification/Licensing Fees	-	115	-	-	115
53610 - Membership Dues and Fees	-	6,000	-	-	6,000
53630 - Assessments/Penalties	-	2,000	-	-	2,000
54110 - Supplies and Materials	-	7,090	-	-	7,090
54180 - Computer Software and Supplies	-	412,501	-	-	412,501
54620 - Computer Equipment - Inventoried	-	5,200	-	-	5,200
Total 66100 - Financial Services	**-**	**487,256**	**-**	**-**	**487,256**
66130 - Risk Management Services					
52320 - Employer's Workers Compensation Insurance Costs	-	622,401	-	-	622,401
52910 - Payments to/for Injured Employees	-	139,239	-	-	139,239
53710 - Liability Insurance	-	1,254,754	-	-	1,254,754
53720 - Vehicle Liability Insurance	-	157,763	-	-	157,763
53730 - Property Insurance	-	870,619	-	-	870,619
53740 - Judgments & Settlements	-	50,000	-	-	50,000
53750 - Fidelity Bond Premium	-	4,909	-	-	4,909
Total 66130 - Risk Management Services	**-**	**3,099,685**	**-**	**-**	**3,099,685**
69320 - External Audit Services					
53110 - Contracted Services	-	67,500	-	-	67,500
Total 69320 - External Audit Services	**-**	**67,500**	**-**	**-**	**67,500**
Total 0857 - Finance	**-**	**3,654,441**	**-**	**-**	**3,654,441**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0858 - Board Of Education							
69100 - Board of Education							
51820 - Employee Allowances Taxable	-	4,621	-	-	-	-	4,621
51920 - Additional Responsibility Stipend	-	98,059	-	-	-	-	98,059
52110 - Employer Social Security Costs	-	7,639	-	-	-	-	7,639
53110 - Contracted Services	-	5,000	-	-	-	-	5,000
53120 - Workshop Expenses	-	8,000	-	-	-	-	8,000
53320 - Travel Reimbursement	-	34,589	-	-	-	-	34,589
53610 - Membership Dues and Fees	-	40,502	-	-	-	-	40,502
54110 - Supplies and Materials	-	400	-	-	-	-	400
54180 - Computer Software and Supplies	-	15,550	-	-	-	-	15,550
54590 - Other Food Purchases	-	2,500	-	-	-	-	2,500
Total 69100 - Board of Education	**-**	**216,860**	**-**	**-**	**-**	**-**	**216,860**
69200 - Legal Services	-	-	-	-	-	-	-
87000 - Scholarships							
53510 - Tuition Reimbursements	-	140,000	-	-	-	-	140,000
Total 87000 - Scholarships	**-**	**140,000**	**-**	**-**	**-**	**-**	**140,000**
Total 0858 - Board Of Education	**-**	**356,860**	**-**	**-**	**-**	**-**	**356,860**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0859 - Instructional Support					
51100 - Regular Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	6,695	-	-	6,695
51910 - Curriculum Development Pay	-	113,118	-	-	113,118
51920 - Additional Responsibility Stipend	-	5,305	-	-	5,305
52110 - Employer Social Security Costs	-	9,572	-	-	9,572
52210 - Employer Retirement Costs	-	32,118	-	-	32,118
53110 - Contracted Services	-	10,838	-	-	10,838
53120 - Workshop Expenses	-	15,251	-	-	15,251
53140 - Marketing/Printing	-	14,407	-	-	14,407
53320 - Travel Reimbursement	-	8,000	-	-	8,000
53330 - Field Trips	-	199	-	-	199
53610 - Membership Dues and Fees	-	16,995	-	-	16,995
54110 - Supplies and Materials	-	35,166	-	-	35,166
54180 - Computer Software and Supplies	-	270,184	-	-	270,184
54590 - Other Food Purchases	-	1,000	-	-	1,000
54610 - Furniture and Equipment - Inventoried	-	7,950	-	-	7,950
Total 51100 - Regular Curricular Services	**-**	**546,798**	**-**	**-**	**546,798**
61100 - Regular Curricular Support & Development Services					
51350 - Instructional Facilitators Salary	-	-	-	-	-
51520 - Technician Salary	-	-	-	-	-
51820 - Employee Allowances Taxable	-	6,261	-	-	6,261
52110 - Employer Social Security Costs	-	479	-	-	479
53510 - Tuition Reimbursements	-	8,000	-	-	8,000
Total 61100 - Regular Curricular Support & Development Services	**-**	**14,740**	**-**	**-**	**14,740**
Total 0859 - Instructional Support	**-**	**561,538**	**-**	**-**	**561,538**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0860 - Superintendent					
69200 - Legal Services					
53110 - Contracted Services	-	194,732	-	-	194,732
Total 69200 - Legal Services	**-**	**194,732**	**-**	**-**	**194,732**
69410 - Office Of The Superintendent					
52990 - Other Employee Benefit Costs	-	1,117	-	-	1,117
53110 - Contracted Services	-	39,809	-	-	39,809
53120 - Workshop Expenses	-	5,324	-	-	5,324
53140 - Marketing/Printing	-	1,550	-	-	1,550
53310 - Pupil Transportation-Contracted	-	2,305	-	-	2,305
53320 - Travel Reimbursement	-	5,025	-	-	5,025
53420 - Postage	-	379	-	-	379
53610 - Membership Dues and Fees	-	40,687	-	-	40,687
54110 - Supplies and Materials	-	11,801	-	-	11,801
54180 - Computer Software and Supplies	-	7,638	-	-	7,638
54590 - Other Food Purchases	-	17,862	-	-	17,862
Total 69410 - Office Of The Superintendent	**-**	**133,497**	**-**	**-**	**133,497**
Total 0860 - Superintendent	**-**	**328,229**	**-**	**-**	**328,229**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0862 - High School Signature Programs					
51100 - Regular Curricular Services					
51630 - Substitute Teacher-Staff Development Absence Pay	-	633	-	-	633
52110 - Employer Social Security Costs	-	48	-	-	48
53110 - Contracted Services	-	23,490	-	-	23,490
53120 - Workshop Expenses	-	6,468	-	-	6,468
53330 - Field Trips	-	23,640	-	-	23,640
54110 - Supplies and Materials	-	27,823	-	-	27,823
54180 - Computer Software and Supplies	-	11,390	-	-	11,390
54510 - Food Purchases	-	357	-	-	357
54610 - Furniture and Equipment - Inventoried	-	2,290	-	-	2,290
Total 51100 - Regular Curricular Services	**-**	**96,139**	**-**	**-**	**96,139**
Total 0862 - High School Signature Programs	**-**	**96,139**	**-**	**-**	**96,139**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0863 - Hearing Board/School Safety					
58400 - Health Support Services					
53120 - Workshop Expenses	-	1,547	-	-	1,547
54110 - Supplies and Materials	-	22,936	-	-	22,936
Total 58400 - Health Support Services	**-**	**24,483**	**-**	**-**	**24,483**
61100 - Regular Curricular Support & Development Services					
53320 - Travel Reimbursement	-	500	-	-	500
54180 - Computer Software and Supplies	-	10	-	-	10
Total 61100 - Regular Curricular Support & Development Services	**-**	**510**	**-**	**-**	**510**
Total 0863 - Hearing Board/School Safety	**-**	**24,993**	**-**	**-**	**24,993**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0864 - Student Services							
53200 - Attendance & Social Work Services							
52110 - Employer Social Security Costs	-	6	-	-	-	-	6
53120 - Workshop Expenses	-	13,595	-	-	-	-	13,595
53140 - Marketing/Printing	-	3,000	-	-	-	-	3,000
53320 - Travel Reimbursement	-	17,000	-	-	-	-	17,000
54110 - Supplies and Materials	-	-	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-	-	-
Total 53200 - Attendance & Social Work Services	**-**	**33,601**	**-**	**-**	**-**	**-**	**33,601**
58300 - Guidance Services							
54590 - Other Food Purchases	-	150	-	-	-	-	150
Total 58300 - Guidance Services	**-**	**150**	**-**	**-**	**-**	**-**	**150**
58400 - Health Support Services							
54110 - Supplies and Materials	-	13,459	-	-	-	-	13,459
Total 58400 - Health Support Services	**-**	**13,459**	**-**	**-**	**-**	**-**	**13,459**
61100 - Regular Curricular Support & Development Services							
53110 - Contracted Services	-	4,000	-	-	-	-	4,000
Total 61100 - Regular Curricular Support & Development Services	**-**	**4,000**	**-**	**-**	**-**	**-**	**4,000**
63000 - Alternative Programs, Services Support & Development Services							
53420 - Postage	-	360	-	-	-	-	360
53610 - Membership Dues and Fees	-	1,400	-	-	-	-	1,400
54180 - Computer Software and Supplies	-	58,500	-	-	-	-	58,500
54610 - Furniture and Equipment - Inventoried	-	2,274	-	-	-	-	2,274
Total 63000 - Alternative Programs, Services Support & Development Services	**-**	**62,534**	**-**	**-**	**-**	**-**	**62,534**
68200 - Student Accounting Support Services							
53110 - Contracted Services	-	11,500	-	-	-	-	11,500
54180 - Computer Software and Supplies	-	74,000	-	-	-	-	74,000
Total 68200 - Student Accounting Support Services	**-**	**85,500**	**-**	**-**	**-**	**-**	**85,500**
Total 0864 - Student Services	**-**	**199,244**	**-**	**-**	**-**	**-**	**199,244**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0865 - County Early Childhood Grant					
53400 - Pre-K Readiness/Remedial & Supplemental Services					
51210 - Teacher Salary	6.00	613,470	6.00	6.00	613,470
51350 - Instructional Facilitators Salary	-	-	-	-	-
51420 - Teacher Assistant - NCLB Certification Salary	6.00	344,520	6.00	6.00	344,520
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	9,000	-	-	9,000
51650 - Substitute - Non Teaching Pay	-	7,000	-	-	7,000
51810 - Supplement/Supplementary Pay	-	96,800	-	-	96,800
51840 - Longevity Pay	-	-	-	-	-
51880 - Annual Leave Payoff	-	-	-	-	-
51930 - Mentor Pay Stipend	-	-	-	-	-
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	80,740	-	-	80,740
52210 - Employer Retirement Costs	-	275,466	-	-	275,466
52310 - Employer Health Insurance Costs	-	141,685	-	-	141,685
53110 - Contracted Services	-	1,000	-	-	1,000
53120 - Workshop Expenses	-	10,000	-	-	10,000
53140 - Marketing/Printing	-	-	-	-	-
53320 - Travel Reimbursement	-	-	-	-	-
54110 - Supplies and Materials	-	53,646	-	-	53,646
54180 - Computer Software and Supplies	-	-	-	-	-
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**12.00**	**1,633,327**	**12.00**	**12.00**	**1,633,327**
58800 - Parent Involvement Services					
51460 - School-Based Specialist Salary	2.00	164,974	2.00	2.00	164,974
51840 - Longevity Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	12,600	-	-	12,600
52210 - Employer Retirement Costs	-	42,928	-	-	42,928
52310 - Employer Health Insurance Costs	-	23,796	-	-	23,796
54110 - Supplies and Materials	-	2,000	-	-	2,000
Total 58800 - Parent Involvement Services	**2.00**	**246,298**	**2.00**	**2.00**	**246,298**
63040 - PreK Readiness/Remedial & Supplemental Support Services					
51510 - Office Support Salary	0.50	46,554	1.00	0.50	46,554
51840 - Longevity Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	3,544	-	-	3,544
52210 - Employer Retirement Costs	-	12,097	-	-	12,097
52310 - Employer Health Insurance Costs	-	8,180	-	-	8,180
Total 63040 - PreK Readiness/Remedial & Supplemental Support Services	**0.50**	**70,375**	**1.00**	**0.50**	**70,375**
Total 0865 - County Early Childhood Grant	**14.50**	**1,950,000**	**15.00**	**14.50**	**1,950,000**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0866 - Local Pre K Support							
53400 - Pre-K Readiness/Remedial & Supplemental Services							
51630 - Substitute Teacher-Staff Development Absence Pay	-	-	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-	-	-
53110 - Contracted Services	-	-	-	-	-	-	-
53140 - Marketing/Printing	-	-	-	-	-	-	-
53320 - Travel Reimbursement	-	-	-	-	-	-	-
53330 - Field Trips	-	-	-	-	-	-	-
54110 - Supplies and Materials	-	64,080	-	-	-	-	64,080
54180 - Computer Software and Supplies	-	-	-	-	-	-	-
54510 - Food Purchases	-	-	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-	-	-
Total 53400 - Pre-K Readiness/Remedial & Supplemental Services	**-**	**64,080**	**-**	**-**	**-**	**-**	**64,080**
54000 - School Leadership Services	-	-	-	-	-	-	-
58800 - Parent Involvement Services							
51460 - School-Based Specialist Salary	-	-	1.00	42,937	-	1.00	42,937
52110 - Employer Social Security Costs	-	-	-	3,285	-	-	3,285
52210 - Employer Retirement Costs	-	-	-	11,022	-	-	11,022
52310 - Employer Health Insurance Costs	-	-	-	8,925	-	-	8,925
54110 - Supplies and Materials	-	-	-	-	-	-	-
54590 - Other Food Purchases	-	-	-	-	-	-	-
Total 58800 - Parent Involvement Services	**-**	**-**	**1.00**	**66,169**	**-**	**1.00**	**66,169**
63040 - PreK Readiness/Remedial & Supplemental Support Services	-	-	3.00	212,696	-	3.00	212,696
Total 0866 - Local Pre K Support	**-**	**64,080**	**4.00**	**278,865**	**-**	**4.00**	**342,945**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0867 - County Instruction					
51100 - Regular Curricular Services					
51210 - Teacher Salary	30.00	1,240,029	26.00	30.00	1,240,029
51250 - New Teacher Orientation Salary	-	-	-	-	-
51350 - Instructional Facilitators Salary	-	-	-	-	-
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	13,700	-	-	13,700
51810 - Supplement/Supplementary Pay	-	-	-	-	-
51950 - Planning Period Stipend	-	41,225	-	-	41,225
52110 - Employer Social Security Costs	-	94,863	-	-	94,863
52210 - Employer Retirement Costs	-	318,316	-	-	318,316
52310 - Employer Health Insurance Costs	-	267,750	-	-	267,750
Total 51100 - Regular Curricular Services	**30.00**	**1,975,883**	**26.00**	**30.00**	**1,975,883**
51320 - Cultural Arts Curricular Services					
51210 - Teacher Salary	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
Total 51320 - Cultural Arts Curricular Services	**-**	**-**	**-**	**-**	**-**
51330 - Physical Ed Curricular Services					
51210 - Teacher Salary	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
Total 51330 - Physical Ed Curricular Services	**-**	**-**	**-**	**-**	**-**
51340 - Foreign Lang Curricular Services					
51210 - Teacher Salary	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
Total 51340 - Foreign Lang Curricular Services	**-**	**-**	**-**	**-**	**-**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
52100 - Children with Disabilities Curricular Services					
51210 - Teacher Salary	-	-	1.00	-	-
51420 - Teacher Assistant - NCLB Certification Salary	21.00	612,494	21.00	21.00	612,494
51620 - Substitute Teacher-Regular Tearcher Absence Pay	-	-	-	-	-
51650 - Substitute - Non Teaching Pay	-	15,613	-	-	15,613
51670 - Teacher Assistant Salary When Substituting (Regular Teacher Absence)	-	18,217	1.00	-	18,217
51810 - Supplement/Supplementary Pay	-	-	-	-	-
51880 - Annual Leave Payoff	-	-	-	-	-
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	49,444	-	-	49,444
52210 - Employer Retirement Costs	-	165,911	-	-	165,911
52310 - Employer Health Insurance Costs	-	187,425	-	-	187,425
Total 52100 - Children with Disabilities Curricular Services	**21.00**	**1,049,104**	**23.00**	**21.00**	**1,049,104**
52300 - Pre-K Children with Disabilities Curricular Services					
51420 - Teacher Assistant - NCLB Certification Salary	1.00	28,521	1.00	1.00	28,521
51650 - Substitute - Non Teaching Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	2,182	-	-	2,182
52210 - Employer Retirement Costs	-	7,322	-	-	7,322
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 52300 - Pre-K Children with Disabilities Curricular Services	**1.00**	**46,950**	**1.00**	**1.00**	**46,950**
52600 - Academically/Intellectually Gifted Curricular Services					
51210 - Teacher Salary	-	-	-	-	-
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
Total 52600 - Academically/Intellectually Gifted Curricular Services	**-**	**-**	**-**	**-**	**-**
53200 - Attendance & Social Work Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	2.00	110,993	12.70	2.00	110,993
51810 - Supplement/Supplementary Pay	-	-	-	-	-
51820 - Employee Allowances Taxable	-	3,500	-	-	3,500
52110 - Employer Social Security Costs	-	8,491	-	-	8,491
52210 - Employer Retirement Costs	-	28,492	-	-	28,492
52310 - Employer Health Insurance Costs	-	17,850	-	-	17,850
Total 53200 - Attendance & Social Work Services	**2.00**	**169,326**	**12.70**	**2.00**	**169,326**
53400 - Pre-K Readiness/Remedial & Supplemental Services	-	-	-	-	-
54040 - School Clerical Support					
51510 - Office Support Salary	-	-	-	-	-
Total 54040 - School Clerical Support	**-**	**-**	**-**	**-**	**-**
54200 - School Assistant Principal					
51160 - Assistant Principal Salary	3.00	198,107	4.00	3.00	198,107
51810 - Supplement/Supplementary Pay	-	-	-	-	-
51820 - Employee Allowances Taxable	-	-	-	-	-
52110 - Employer Social Security Costs	-	15,156	-	-	15,156
52210 - Employer Retirement Costs	-	50,854	-	-	50,854
52310 - Employer Health Insurance Costs	-	26,775	-	-	26,775
Total 54200 - School Assistant Principal	**3.00**	**290,892**	**4.00**	**3.00**	**290,892**
58100 - Educational Media Services	-	-	-	-	-

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
58300 - Guidance Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	1.00	55,497	3.00	1.00	55,497
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	4,246	-	-	4,246
52210 - Employer Retirement Costs	-	14,246	-	-	14,246
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 58300 - Guidance Services	**1.00**	**82,914**	**3.00**	**1.00**	**82,914**
58600 - Instructional Technology Services					
51350 - Instructional Facilitators Salary	1.00	55,620	1.00	1.00	55,620
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	4,255	-	-	4,255
52210 - Employer Retirement Costs	-	14,278	-	-	14,278
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 58600 - Instructional Technology Services	**1.00**	**83,078**	**1.00**	**1.00**	**83,078**
58800 - Parent Involvement Services	-	-	-	-	-
61100 - Regular Curricular Support & Development Services					
51520 - Technician Salary	1.00	77,016	1.00	1.00	77,016
52110 - Employer Social Security Costs	-	5,892	-	-	5,892
52210 - Employer Retirement Costs	-	19,770	-	-	19,770
52310 - Employer Health Insurance Costs	-	8,925	-	-	8,925
Total 61100 - Regular Curricular Support & Development Services	**1.00**	**111,603**	**1.00**	**1.00**	**111,603**
65500 - Transportation Services					
51470 - Monitor Salary	-	-	-	-	-
51990 - Overtime Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
52310 - Employer Health Insurance Costs	-	-	-	-	-
Total 65500 - Transportation Services	**-**	**-**	**-**	**-**	**-**
67100 - Student Testing Services	-	16,973	-	-	16,973
Total 0867 - County Instruction	**60.00**	**3,826,723**	**71.70**	**60.00**	**3,826,723**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0882 - Athletics - School Allocation					
55000 - Co-Curricular Services					
51920 - Additional Responsibility Stipend	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
53110 - Contracted Services	-	-	-	-	-
53260 - Contracted Repairs & Maintenance-Equipment	-	-	-	-	-
53320 - Travel Reimbursement	-	-	-	-	-
53330 - Field Trips	-	-	-	-	-
54110 - Supplies and Materials	-	623,892	-	-	623,892
54180 - Computer Software and Supplies	-	-	-	-	-
54610 - Furniture and Equipment - Inventoried	-	-	-	-	-
55410 - Purchase of Furniture and Equipment - Capitalized	-	-	-	-	-
Total 55000 - Co-Curricular Services	**-**	**623,892**	**-**	**-**	**623,892**
58500 - Safety & Security Support Services	-	-	-	-	-
Total 0882 - Athletics - School Allocation	**-**	**623,892**	**-**	**-**	**623,892**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0883 - Athletics					
55000 - Co-Curricular Services					
51210 - Teacher Salary	1.00	73,655	1.00	1.00	73,655
51290 - Held Harmless Salary	-	6,180	-	-	6,180
51460 - School-Based Specialist Salary	4.00	227,511	5.00	4.00	227,511
51920 - Additional Responsibility Stipend	-	685,408	-	-	685,408
52110 - Employer Social Security Costs	-	75,946	-	-	75,946
52210 - Employer Retirement Costs	-	254,840	-	-	254,840
52310 - Employer Health Insurance Costs	-	44,625	-	-	44,625
53110 - Contracted Services	-	44,277	-	-	44,277
53120 - Workshop Expenses	-	3,700	-	-	3,700
53270 - Rentals/Leases	-	26,734	-	-	26,734
53610 - Membership Dues and Fees	-	240	-	-	240
Total 55000 - Co-Curricular Services	**5.00**	**1,443,116**	**6.00**	**5.00**	**1,443,116**
Total 0883 - Athletics	**5.00**	**1,443,116**	**6.00**	**5.00**	**1,443,116**

Budget by Program Summary
Fiscal Year 2026 - 2027

	2027 Positions	2027 Budget
0884 - Arts Education		
51100 - Regular Curricular Services		
51630 - Substitute Teacher-Staff Development Absence Pay	-	-
52110 - Employer Social Security Costs	-	-
53110 - Contracted Services	-	-
53120 - Workshop Expenses	-	-
53320 - Travel Reimbursement	-	-
53330 - Field Trips	-	-
53610 - Membership Dues and Fees	-	-
54110 - Supplies and Materials	-	150,814
54180 - Computer Software and Supplies	-	-
54610 - Furniture and Equipment - Inventoried	-	6,500
Total 51100 - Regular Curricular Services	**-**	**157,314**
61100 - Regular Curricular Support & Development Services		
53260 - Contracted Repairs & Maintenance-Equipment	-	-
54220 - Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	-	-
54610 - Furniture and Equipment - Inventoried	-	-
Total 61100 - Regular Curricular Support & Development Services	**-**	**-**
65800 - Maintenance Services		
54110 - Supplies and Materials	-	-
Total 65800 - Maintenance Services	**-**	**-**
Total 0884 - Arts Education	**-**	**157,314**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0888 - Technology							
55000 - Co-Curricular Services							
53610 - Membership Dues and Fees	-	12,000	-	-	-	-	12,000
Total 55000 - Co-Curricular Services	**-**	**12,000**	**-**	**-**	**-**	**-**	**12,000**

	Local Current Expense - 20		Other Restricted - 81		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
58100 - Educational Media Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	-	20,614	-	-	-	-	20,614
51630 - Substitute Teacher-Staff Development Absence Pay	-	136	-	-	-	-	136
51930 - Mentor Pay Stipend	-	5,152	-	-	-	-	5,152
52110 - Employer Social Security Costs	-	1,982	-	-	-	-	1,982
52210 - Employer Retirement Costs	-	6,649	-	-	-	-	6,649
Total 58100 - Educational Media Services	**-**	**34,533**	**-**	**-**	**-**	**-**	**34,533**
58600 - Instructional Technology Services							
51350 - Instructional Facilitators Salary	-	-	-	-	-	-	-
51820 - Employee Allowances Taxable	-	573	-	-	-	-	573
52110 - Employer Social Security Costs	-	260	-	-	-	-	260
Total 58600 - Instructional Technology Services	**-**	**833**	**-**	**-**	**-**	**-**	**833**
61100 - Regular Curricular Support & Development Services							
53120 - Workshop Expenses	-	10,000	-	-	-	-	10,000
Total 61100 - Regular Curricular Support & Development Services	**-**	**10,000**	**-**	**-**	**-**	**-**	**10,000**
64010 - Technology Services							
51310 - Instructional Support I - Regular Teacher Pay Scale	-	-	-	-	-	-	-
51520 - Technician Salary	-	-	-	-	-	-	-
51820 - Employee Allowances Taxable	-	7,419	-	-	-	-	7,419
52110 - Employer Social Security Costs	-	-	-	-	-	-	-
52210 - Employer Retirement Costs	-	21,055	-	-	-	-	21,055
53110 - Contracted Services	-	871,553	-	-	-	-	871,553
53120 - Workshop Expenses	-	12,340	-	-	-	-	12,340
53140 - Marketing/Printing	-	100	-	-	-	-	100
53270 - Rentals/Leases	-	366,592	-	-	-	-	366,592
53320 - Travel Reimbursement	-	9,000	-	-	-	-	9,000
53330 - Field Trips	-	200	-	-	-	-	200
53420 - Postage	-	200	-	-	-	-	200
53610 - Membership Dues and Fees	-	3,090	-	-	-	-	3,090
54110 - Supplies and Materials	-	13,774	-	-	-	-	13,774
54180 - Computer Software and Supplies	-	1,042,559	-	-	-	-	1,042,559
54220 - Repair Parts, Materials, and Related Labor, Grease, and Anti-Freeze	-	45,000	-	-	-	-	45,000
54590 - Other Food Purchases	-	350	-	-	-	-	350
54610 - Furniture and Equipment - Inventoried	-	5,300	-	-	-	-	5,300
54620 - Computer Equipment - Inventoried	-	5,300	-	-	-	-	5,300
55410 - Purchase of Furniture and Equipment - Capitalized	-	5,812	-	-	-	-	5,812
55420 - Purchase of Computer Hardware - Capitalized	-	7,016	-	-	-	-	7,016
Total 64010 - Technology Services	**-**	**2,416,660**	**-**	**-**	**-**	**-**	**2,416,660**
65100 - Communication Services							
53410 - Telephone	-	55,350	-	-	-	-	55,350
53430 - Telecommunications Services	-	903	-	-	-	-	903
53440 - Mobile Communication Costs	-	41,000	-	-	-	-	41,000
Total 65100 - Communication Services	**-**	**97,253**	**-**	**-**	**-**	**-**	**97,253**
Total 0888 - Technology	**-**	**2,571,279**	**-**	**-**	**-**	**-**	**2,571,279**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0890 - Testing					
67100 - Student Testing Services					
51310 - Instructional Support I - Regular Teacher Pay Scale	-	-	-	-	-
53110 - Contracted Services	-	29,276	-	-	29,276
53140 - Marketing/Printing	-	300	-	-	300
53420 - Postage	-	25	-	-	25
54110 - Supplies and Materials	-	35,012	-	-	35,012
54180 - Computer Software and Supplies	-	12,170	-	-	12,170
Total 67100 - Student Testing Services	**-**	**76,783**	**-**	**-**	**76,783**
Total 0890 - Testing	**-**	**76,783**	**-**	**-**	**76,783**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0897 - Local Supplements					
51100 - Regular Curricular Services					
51810 - Supplement/Supplementary Pay	-	3,970,298	-	-	3,970,298
52110 - Employer Social Security Costs	-	303,730	-	-	303,730
52210 - Employer Retirement Costs	-	1,019,177	-	-	1,019,177
Total 51100 - Regular Curricular Services	**-**	**5,293,205**	**-**	**-**	**5,293,205**
51110 - Jrotc Curricular Services					
51810 - Supplement/Supplementary Pay	-	64,800	-	-	64,800
52110 - Employer Social Security Costs	-	4,958	-	-	4,958
52210 - Employer Retirement Costs	-	16,635	-	-	16,635
Total 51110 - Jrotc Curricular Services	**-**	**86,393**	**-**	**-**	**86,393**
51200 - CTE Curricular Services					
51810 - Supplement/Supplementary Pay	-	1,067,900	-	-	1,067,900
52110 - Employer Social Security Costs	-	81,695	-	-	81,695
52210 - Employer Retirement Costs	-	274,130	-	-	274,130
Total 51200 - CTE Curricular Services	**-**	**1,423,725**	**-**	**-**	**1,423,725**
51320 - Cultural Arts Curricular Services					
51810 - Supplement/Supplementary Pay	-	819,000	-	-	819,000
52110 - Employer Social Security Costs	-	29,969	-	-	29,969
52210 - Employer Retirement Costs	-	210,238	-	-	210,238
Total 51320 - Cultural Arts Curricular Services	**-**	**1,059,207**	**-**	**-**	**1,059,207**
51330 - Physical Ed Curricular Services					
51810 - Supplement/Supplementary Pay	-	633,350	-	-	633,350
52110 - Employer Social Security Costs	-	26,800	-	-	26,800
52210 - Employer Retirement Costs	-	162,581	-	-	162,581
Total 51330 - Physical Ed Curricular Services	**-**	**822,731**	**-**	**-**	**822,731**
51340 - Foreign Lang Curricular Services					
51810 - Supplement/Supplementary Pay	-	263,500	-	-	263,500
52110 - Employer Social Security Costs	-	17,778	-	-	17,778
52210 - Employer Retirement Costs	-	67,641	-	-	67,641
Total 51340 - Foreign Lang Curricular Services	**-**	**348,919**	**-**	**-**	**348,919**
52100 - Children with Disabilities Curricular Services					
51810 - Supplement/Supplementary Pay	-	2,386,900	-	-	2,386,900
52110 - Employer Social Security Costs	-	182,598	-	-	182,598
52210 - Employer Retirement Costs	-	612,718	-	-	612,718
Total 52100 - Children with Disabilities Curricular Services	**-**	**3,182,216**	**-**	**-**	**3,182,216**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
52200 - Special Populations CTE Curricular Services					
51810 - Supplement/Supplementary Pay	-	38,500	-	-	38,500
52110 - Employer Social Security Costs	-	2,946	-	-	2,946
52210 - Employer Retirement Costs	-	9,883	-	-	9,883
Total 52200 - Special Populations CTE Curricular Services	**-**	**51,329**	**-**	**-**	**51,329**
52300 - Pre-K Children with Disabilities Curricular Services					
51810 - Supplement/Supplementary Pay	-	148,800	-	-	148,800
52110 - Employer Social Security Costs	-	11,384	-	-	11,384
52210 - Employer Retirement Costs	-	38,197	-	-	38,197
Total 52300 - Pre-K Children with Disabilities Curricular Services	**-**	**198,381**	**-**	**-**	**198,381**
52400 - Speech & Language Pathology Services					
51810 - Supplement/Supplementary Pay	-	379,733	-	-	379,733
52110 - Employer Social Security Costs	-	29,050	-	-	29,050
52210 - Employer Retirement Costs	-	97,478	-	-	97,478
Total 52400 - Speech & Language Pathology Services	**-**	**506,261**	**-**	**-**	**506,261**
52600 - Academically/Intellectually Gifted Curricular Services					
51810 - Supplement/Supplementary Pay	-	305,500	-	-	305,500
52110 - Employer Social Security Costs	-	23,371	-	-	23,371
52210 - Employer Retirement Costs	-	78,422	-	-	78,422
Total 52600 - Academically/Intellectually Gifted Curricular Services	**-**	**407,293**	**-**	**-**	**407,293**
52700 - Limited English Proficiency Services					
51810 - Supplement/Supplementary Pay	-	329,703	-	-	329,703
52110 - Employer Social Security Costs	-	25,223	-	-	25,223
52210 - Employer Retirement Costs	-	84,635	-	-	84,635
Total 52700 - Limited English Proficiency Services	**-**	**439,561**	**-**	**-**	**439,561**
53100 - Alternative Instructional Services K-12					
51810 - Supplement/Supplementary Pay	-	233,000	-	-	233,000
52110 - Employer Social Security Costs	-	17,825	-	-	17,825
52210 - Employer Retirement Costs	-	59,812	-	-	59,812
Total 53100 - Alternative Instructional Services K-12	**-**	**310,637**	**-**	**-**	**310,637**
53200 - Attendance & Social Work Services					
51810 - Supplement/Supplementary Pay	-	271,050	-	-	271,050
52110 - Employer Social Security Costs	-	20,736	-	-	20,736
52210 - Employer Retirement Costs	-	69,579	-	-	69,579
Total 53200 - Attendance & Social Work Services	**-**	**361,365**	**-**	**-**	**361,365**
53400 - Pre-K Readiness/Remedial & Supplemental Services	-	13,332	-	-	13,332
54100 - School Principal					
51810 - Supplement/Supplementary Pay	-	810,600	-	-	810,600
52110 - Employer Social Security Costs	-	62,011	-	-	62,011
52210 - Employer Retirement Costs	-	208,082	-	-	208,082
Total 54100 - School Principal	**-**	**1,080,693**	**-**	**-**	**1,080,693**
54200 - School Assistant Principal					
51810 - Supplement/Supplementary Pay	-	645,225	-	-	645,225
52110 - Employer Social Security Costs	-	49,360	-	-	49,360
52210 - Employer Retirement Costs	-	165,630	-	-	165,630
Total 54200 - School Assistant Principal	**-**	**860,215**	**-**	**-**	**860,215**
55000 - Co-Curricular Services					
51810 - Supplement/Supplementary Pay	-	12,000	-	-	12,000
52110 - Employer Social Security Costs	-	918	-	-	918
52210 - Employer Retirement Costs	-	3,081	-	-	3,081
Total 55000 - Co-Curricular Services	**-**	**15,999**	**-**	**-**	**15,999**

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
58100 - Educational Media Services					
51810 - Supplement/Supplementary Pay	-	335,500	-	-	335,500
52110 - Employer Social Security Costs	-	25,666	-	-	25,666
52210 - Employer Retirement Costs	-	86,123	-	-	86,123
Total 58100 - Educational Media Services	**-**	**447,289**	**-**	**-**	**447,289**
58300 - Guidance Services					
51810 - Supplement/Supplementary Pay	-	578,450	-	-	578,450
52110 - Employer Social Security Costs	-	44,252	-	-	44,252
52210 - Employer Retirement Costs	-	148,489	-	-	148,489
Total 58300 - Guidance Services	**-**	**771,191**	**-**	**-**	**771,191**
58600 - Instructional Technology Services					
51810 - Supplement/Supplementary Pay	-	39,500	-	-	39,500
52110 - Employer Social Security Costs	-	3,022	-	-	3,022
52210 - Employer Retirement Costs	-	10,140	-	-	10,140
Total 58600 - Instructional Technology Services	**-**	**52,662**	**-**	**-**	**52,662**
61100 - Regular Curricular Support & Development Services					
51810 - Supplement/Supplementary Pay	-	82,900	-	-	82,900
52110 - Employer Social Security Costs	-	6,342	-	-	6,342
52210 - Employer Retirement Costs	-	21,281	-	-	21,281
Total 61100 - Regular Curricular Support & Development Services	**-**	**110,523**	**-**	**-**	**110,523**
64010 - Technology Services					
51810 - Supplement/Supplementary Pay	-	10,200	-	-	10,200
52110 - Employer Social Security Costs	-	781	-	-	781
52210 - Employer Retirement Costs	-	2,619	-	-	2,619
Total 64010 - Technology Services	**-**	**13,600**	**-**	**-**	**13,600**
65500 - Transportation Services					
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
Total 65500 - Transportation Services	**-**	**-**	**-**	**-**	**-**
65800 - Maintenance Services					
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
Total 65800 - Maintenance Services	**-**	**-**	**-**	**-**	**-**
66100 - Financial Services					
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
Total 66100 - Financial Services	**-**	**-**	**-**	**-**	**-**
66200 - Human Resource Services					
51810 - Supplement/Supplementary Pay	-	10,200	-	-	10,200
52110 - Employer Social Security Costs	-	781	-	-	781
52210 - Employer Retirement Costs	-	2,619	-	-	2,619
Total 66200 - Human Resource Services	**-**	**13,600**	**-**	**-**	**13,600**
67100 - Student Testing Services					
51810 - Supplement/Supplementary Pay	-	12,000	-	-	12,000
52110 - Employer Social Security Costs	-	918	-	-	918
52210 - Employer Retirement Costs	-	3,081	-	-	3,081
Total 67100 - Student Testing Services	**-**	**15,999**	**-**	**-**	**15,999**
69420 - Deputy, Associate & Assistants					
51810 - Supplement/Supplementary Pay	-	-	-	-	-
52110 - Employer Social Security Costs	-	-	-	-	-
52210 - Employer Retirement Costs	-	-	-	-	-
Total 69420 - Deputy, Associate & Assistants	**-**	**-**	**-**	**-**	**-**
Total 0897 - Local Supplements	**-**	**17,886,326**	**-**	**-**	**17,886,326**

Budget by Program Summary
Fiscal Year 2026 - 2027

	Local Current Expense - 20		Total 2027 - Adopted		
	2027 Positions	2027 Budget	2026 Positions	2027 Positions	2027 Budget
0898 - Charter Schools Allocation					
81000 - Payments To Other Governmental Units					
57170 - Transfers to Charter Schools	-	7,753,738	-	-	7,753,738
Total 81000 - Payments To Other Governmental Units	**-**	**7,753,738**	**-**	**-**	**7,753,738**
Total 0898 - Charter Schools Allocation	**-**	**7,753,738**	**-**	**-**	**7,753,738**

Capital Improvement Plan Overview

The Capital Outlay Budget reflects a comprehensive investment in facilities, technology, equipment, and transportation to support safe, efficient, and modern learning environments across the district. For fiscal year 2026–2027, total budgeted capital expenditures are $7.02 million, allocated across four primary categories: repairs and renovations, technology, furniture and equipment, and vehicles.

These expenditures prioritize both critical infrastructure needs such as HVAC system replacements, roofing maintenance, and safety upgrades as well as ongoing technology refresh cycles and equipment replacement. The budget emphasizes maintaining operational continuity, addressing deferred maintenance, and supporting instructional delivery through modernized resources.

Long-Range Capital Improvement Plan

The Capital Request by Year reflects a **multi-year capital improvement plan (CIP)** that extends from FY 2026–2027 through FY 2035–2036.

This long-range plan is structured around:

Replacement schedules: Systematic lifecycle replacement of vehicles (maintenance fleet, activity buses), technology devices, and equipment to prevent service disruptions and reduce emergency repair costs.

Sustainability plans: Ongoing investments in intercom systems, instructional technology (e.g., classroom displays and devices), and security infrastructure that follow recurring upgrade cycles.

Facility life-cycle management: Major building systems (HVAC, roofing, and structural components) are planned for replacement based on expected useful lives and condition assessments.

Inflationary assumptions: Annual cost projections include CPI-based escalation factors to reflect anticipated increases in construction and equipment costs over time.

The plan aligns capital investments with strategic priorities while ensuring long-term financial sustainability through phased implementation. This plan does not include major facility and equipment needs that would require additional funding through a Bond.

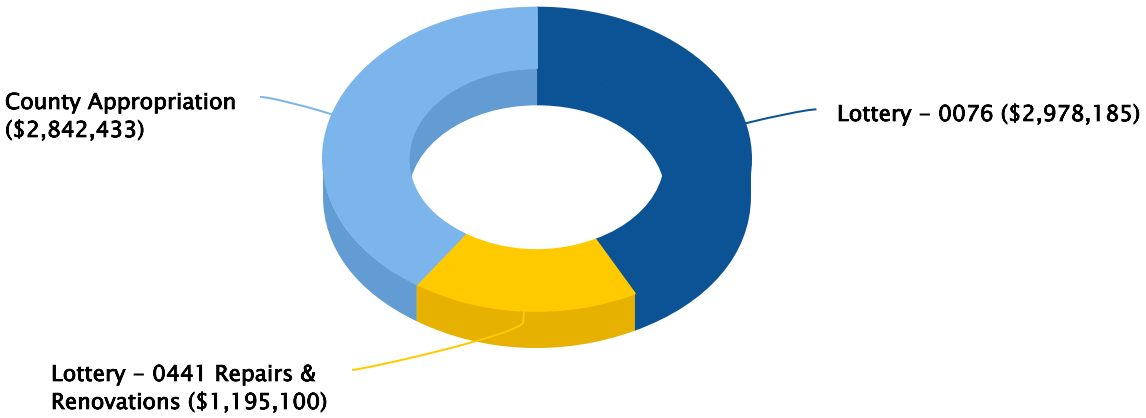
New Hanover County Schools
Long-Range Capital Improvement Plan

Projects	FY26-27	FY27-28	FY 28-29	FY 29-30	FY 30-31
Vehicles:					
Maintenance Cargo Van replace 8117	$67,453	$-	$-	$-	$-
Activity Bus replace 8031	$176,748	$-	$-	$-	$-
Maintenance Van replace 7079	$-	$55,863	$-	$-	$-
Maintenance Van replace 7103	$-	$55,863	$-	$-	$-
Maintenance Van replace 7106	$-	$55,863	$-	$-	$-
Maintenance Truck replace 7007	$-	$60,321	$-	$-	$-
Maintenance Truck replace 7814	$-	$60,321	$-	$-	$-
Maintenance Truck replace 8111	$-	$60,321	$-	$-	$-
Maintenance Truck - Add to fleet	$-	$-	$-	$-	$57,217
Maintenance Van replace 7104	$-	$58,813	$-	$-	$-
Maintenance Truck replace 7107	$-	$-	$64,537	$-	$-
Activity Bus replace 8033	$-	$181,167	$-	$-	$-
Activity Bus replace	$-	$-	$180,725	$180,283	$180,283
Warehouse Truck	$-	$-	$-	$99,960	$-
Maintenance Vehicles	$-	$-	$-	$-	$122,400
Technology Van	$-	$-	$68,971	$-	$-
Technology:					
Desktop/laptop Refresh for Win 11	$520,150	$-	$-	$-	$-
Ipad Replacements for Gen5&6&7	$322,102	$-	$-	$-	$-
Phones-phone system cloud in 2027	$-	$75,000	$75,000	$-	$-
Camera Sustainability Plan	$-	$581,000	$1,160,300	$1,071,600	$1,338,900
Intercom Sustainability Plan	$485,000	$549,000	$487,600	$446,000	$439,800
Newline Sustainability Plan	$-	$242,700	$662,600	$796,200	$771,100
Computer Sustainability Plan	$-	$48,500	$57,200	$200,400	$75,100
Furniture & Equipment:					
Media Center Furniture	$75,000	$75,000	$75,000	$75,000	$75,000
School Furniture	$133,000	$150,000	$150,000	$150,000	$150,000
Custodial Equip-Sustainability Plan	$30,000	$30,000	$30,000	$30,000	$30,000
Repairs & Renovations:					
Cooling Towers-Snipes	$738,400	$-	$-	$-	$-
Cooling Towers & Sweeper System-Veterans Pk	$185,000	$-	$-	$-	$-
Cooling Tower Filtration System-Veterans Pk	$188,500	$-	$-	$-	$-
Chiller Replacements	$821,600	$-	$-	$-	$-
Flashers Controls-District Wide	$58,500	$-	$-	$-	$-
Access Controls-Various Schools	$237,900	$-	$-	$-	$-
Panic Button Additions-Various Schools	$-	$130,000	$-	$-	$-
Fire Alarm Panel Upgrades-Various Schools	$-	$130,000	$-	$-	$-
Security Alarm Upgrades-Various Schools	$-	$195,000	$-	$-	$-
Access Control Nodes-District Wide	$-	$227,500	$-	$-	$-
Building envelope-Williston MS	$120,900	$-	$-	$-	$-
New Dug Outs Boys Baseball Field-Trask MS	$130,000	$-	$-	$-	$-
Window Replacement-Sunset Park ES	$-	$99,840	$-	$-	$-
Re-roof Covered Walkway-Williams ES	$199,875	$-	$-	$-	$-
Concrete/Asphalt Sidewalk Repairs-Various Schools	$138,710	$-	$-	$-	$-
Replace Partitions-Alderman, Anderson & Freeman	$-	$265,525	$-	$-	$-
Roof Maintenance-Various Schools	$250,000	$250,000	$250,000	$250,000	$250,000
Warehouse Large Freezer	$400,000	$-	$-	$-	$-
Carolina Beach Indoor Walk-in Cooler	$110,500	$-	$-	$-	$-
Williams Outdoor Walk-in Cooler	$124,500	$-	$-	$-	$-
Myrtle Grove Walk-in Cooler	$111,200	$-	$-	$-	$-
Pine Valley Walk-in Cooler	$61,200	$-	$-	$-	$-
Underground Storage Tank Replacement	$1,329,480	$-	$-	$-	$-
Safety Projects	$-	$743,744	$275,668	$196,557	$-
HVAC Replacement	$-	$500,000	$500,000	$500,000	$500,000
Repairs & Renovations Plan	$-	$418,660	$1,262,400	$1,304,000	$1,310,200
Totals by Year	**$7,015,718**	**$5,300,000**	**$5,300,000**	**$5,300,000**	**$5,300,000**

New Hanover County Schools
Long-Range Capital Improvement Plan

Projects	FY 31-32	FY 32-33	FY 33-34	FY 34-35	FY 35-36
Vehicles:					
Maintenance Cargo Van replace 8117	$-	$-	$-	$-	$-
Activity Bus replace 8031	$-	$-	$-	$-	$-
Maintenance Van replace 7079	$-	$-	$-	$-	$-
Maintenance Van replace 7103	$-	$-	$-	$-	$-
Maintenance Van replace 7106	$-	$-	$-	$-	$-
Maintenance Truck replace 7007	$-	$-	$-	$-	$-
Maintenance Truck replace 7814	$-	$-	$-	$-	$-
Maintenance Truck replace 8111	$-	$-	$-	$-	$-
Maintenance Truck - Add to fleet	$-	$-	$-	$-	$-
Maintenance Van replace 7104	$-	$-	$-	$-	$-
Maintenance Truck replace 7107	$-	$-	$-	$-	$-
Activity Bus replace 8033	$-	$-	$-	$-	$-
Activity Bus replace	$180,283	$180,283	$180,283	$180,283	$180,283
Warehouse Truck	$-	$-	$-	$99,960	$-
Maintenance Vehicles	$122,400	$125,017	$61,200	$-	$122,400
Technology Van	$-	$-	$68,802	$-	$-
Technology:					
Desktop/laptop Refresh for Win 11	$-	$-	$-	$-	$-
Ipad Replacements for Gen5&6&7	$-	$-	$-	$-	$-
Phones-phone system cloud in 2027	$-	$-	$-	$-	$-
Camera Sustainability Plan	$1,252,100	$1,373,800	$885,200	$642,700	$642,700
Intercom Sustainability Plan	$493,500	$233,600	$498,500	$542,200	$491,800
Newline Sustainability Plan	$746,400	$845,300	$757,400	$774,000	$740,900
Computer Sustainability Plan	$37,100	$20,600	$-	$48,500	$57,200
Furniture & Equipment:					
Media Center Furniture	$75,000	$75,000	$75,000	$75,000	$75,000
School Furniture	$150,000	$150,000	$150,000	$150,000	$150,000
Custodial Equip-Sustainability Plan	$30,000	$30,000	$30,000	$30,000	$30,000
Repairs & Renovations:					
Cooling Towers-Snipes	$-	$-	$-	$-	$-
Cooling Towers & Sweeper System-Veterans Pk	$-	$-	$-	$-	$-
Cooling Tower Filtration System-Veterans Pk	$-	$-	$-	$-	$-
Chiller Replacements	$-	$-	$-	$-	$-
Flashers Controls-District Wide	$-	$-	$-	$-	$-
Access Controls-Various Schools	$-	$-	$-	$-	$-
Panic Button Additions-Various Schools	$-	$-	$-	$-	$-
Fire Alarm Panel Upgrades-Various Schools	$-	$-	$-	$-	$-
Security Alarm Upgrades-Various Schools	$-	$-	$-	$-	$-
Access Control Nodes-District Wide	$-	$-	$-	$-	$-
Building envelope-Williston MS	$-	$-	$-	$-	$-
New Dug Outs Boys Baseball Field-Trask MS	$-	$-	$-	$-	$-
Window Replacement-Sunset Park ES	$-	$-	$-	$-	$-
Re-roof Covered Walkway-Williams ES	$-	$-	$-	$-	$-
Concrete/Asphalt Sidewalk Repairs-Various Schools	$-	$-	$-	$-	$-
Replace Partitions-Alderman, Anderson & Freeman	$-	$-	$-	$-	$-
Roof Maintenance-Various Schools	$250,000	$250,000	$250,000	$250,000	$250,000
Warehouse Large Freezer	$-	$-	$-	$-	$-
Carolina Beach Indoor Walk-in Cooler	$-	$-	$-	$-	$-
Williams Outdoor Walk-in Cooler	$-	$-	$-	$-	$-
Myrtle Grove Walk-in Cooler	$-	$-	$-	$-	$-
Pine Valley Walk-in Cooler	$-	$-	$-	$-	$-
Underground Storage Tank Replacement	$-	$-	$-	$-	$-
Safety Projects	$206,717	$-	$592,115	$799,557	$801,517
HVAC Replacement	$500,000	$500,000	$500,000	$500,000	$500,000
Repairs & Renovations Plan	$1,256,500	$1,516,400	$1,251,500	$1,207,800	$1,258,200
Totals by Year	**$5,300,000**	**$5,300,000**	**$5,300,000**	**$5,300,000**	**$5,300,000**

FY27 Revenue Sources



Potential Bond - Planning

The District, in coordination with the County, continues to evaluate additional long-term capital needs to ensure safe, efficient, and appropriately sized facilities to support student enrollment and program delivery. Even though overall enrollment is down the District is still experiencing overcrowding in some schools. As part of this ongoing planning process, the District began evaluating the potential use of general obligation bonds to fund significant capital improvements and new construction.

In November 2024, the Finance Capital Bond Committee convened its first meeting to begin identifying capital priorities and evaluating funding options. Throughout 2025, the Committee worked collaboratively with District staff to assess facility needs, conduct project prioritization, and evaluate potential funding scenarios.

Through this process, the Committee reached a general consensus around a bond funding level of $320.5 million, with needs identified for 1 new elementary school, two elementary school replacements, school renovations and additions, district-wide technology, safety, and infrastructure improvements. On October 7, 2025, the Board of Education approved the request to move forward with consideration of a general obligation bond in the amount of approximately $320.5 million to address critical capital needs.

The recommended project list included major facility investments such as:

- Phase I of the New Hanover High School master plan,
- Construction of a new Trask Middle School,
- Replacement of Mary C Williams with new Riverlights Elementary School,
- Replacement of Pine Valley Elementary School,
- Addition at Porters Neck Elementary School, and
- District-wide investments in building systems, technology, and safety improvements.

Total estimated costs for these projects were approximately $320.5 million, inclusive of program management and contingency funding to support project delivery.

Joint Meeting and Intergovernmental Coordination

On November 17, 2025, the New Hanover County Board of Commissioners and the NHCS Board of Education held a joint meeting to review the proposed capital bond projects, funding strategy, and next steps. This meeting represented an important milestone in aligning both governing bodies on the scope, priorities, and financing approach for long-range capital improvements.

Bond Authorization Process and Next Steps

Following continued coordination between NHCS and New Hanover County, the Board of Commissioners began the formal statutory process required for a general obligation bond referendum in 2026.

On April 20, 2026, the Board adopted initial resolutions representing the first steps toward placing a bond referendum before voters, including findings of fact and authorization to publish notice of intent to apply to the Local Government Commission.

On May 18, 2026, the Board of Commissioners considered the introduction of a bond order authorizing the issuance of approximately $320.5 million in general obligation bonds to fund capital needs for New Hanover County Schools.

The proposed bond order:

- Authorizes funding for construction, renovation, and improvement of school facilities,
- Requires that sufficient taxes be levied to repay the debt, and
- Provides that the bond issuance is subject to voter approval through a referendum scheduled for November 3, 2026.

As part of the statutory process, a public hearing will be scheduled, to allow for community input prior to final consideration of the bond order.

Long-Range Capital Planning Perspective

The proposed general obligation bond represents a key component of the District's long-range capital improvement strategy. By aligning facility investments with enrollment trends, program needs, and infrastructure requirements, NHCS aims to:

- Address aging facilities and deferred maintenance needs,
- Expand capacity in high-growth areas,
- Improve safety and security across all campuses, and
- Modernize instructional environments to support student success.

This multi-year approach to capital planning, developed through collaboration with County leadership and guided by data-driven analysis, ensures that future capital investments are strategically prioritized and financially sustainable.

Supplemental Funding and Community Partnership

In addition to the proposed general obligation bond financing, the County and the District have collaborated with the New Hanover Community Endowment to explore supplemental funding to support the School Initiative.

In May 2026, The Endowment, New Hanover County, and New Hanover County Schools jointly announced a proposed philanthropic investment of up to $116 million over a ten-year period to support the implementation of the countywide school improvement and capital modernization plan. This funding is intended to reduce the tax burden for County property tax payers by only requiring $204.5 million to be paid through taxes levied to repay the debt. The proposed grant is contingent upon voter approval of the bond referendum and is structured to be distributed over time and aligned with the phased implementation of capital projects.

This partnership represents a coordinated approach to capital planning by leveraging both public financing and private philanthropy. The intent of the supplemental funding is to support the School Initiative without replacing existing public funding, while helping to reduce the overall financial impact on local taxpayers.

The combination of public and private investment reflects a shared commitment among New Hanover County, New Hanover County Schools, and the Endowment to advance long-term capital improvements that support student success and community growth.

FUND 4 CAPITAL PROJECTS APPROVED
Fiscal Year 2026 - 2027

Facility Repairs and Renovations:	County Capital Outlay Appropriation	Public School Building Capital Fund/Lottery	Repair & Renovation Lottery	Total Expenses
Capital Projects				
90505 - Transportation Hub: Underground Storage Tanks	1,329,480	-	-	1,329,480
90506 - Roof Maintenance	-	250,000	-	250,000
90507 - Warehouse Large Freezer	-	400,000	-	400,000
90508 - Cn Refrigeration Replacements	-	407,400	-	407,400
96511 - Cooling Towers	-	738,400	-	738,400
96512 - Veterans Park Cooling Towers, Sweeper And Filtration Systems	-	-	373,500	373,500
96513 - Chiller Replacement	-	-	821,600	821,600
96514 - Flashers Controls	58,500	-	-	58,500
96517 - Access Controls	-	237,900	-	237,900
96518 - Building Envelope Seal/repairs/waterproofing	-	120,900	-	120,900
96519 - New Dug Outs For Boys Baseball Field	130,000	-	-	130,000
96520 - Re-roof Covered Walkway	-	199,875	-	199,875
96521 - Concrete And Asphalt Sidewalk Repairs	-	138,710	-	138,710
97055 - Technology Device Refresh	842,252	-	-	842,252
97056 - Intercom Sustainability	-	485,000	-	485,000
98001 - Furniture & Equipment	238,000	-	-	238,000
98004 - Maintenance Vehicle Replacement	244,201	-	-	244,201
Total Capital Projects	**$2,842,433**	**$2,978,185**	**$1,195,100**	**$7,015,718**

Impact of Debt Obligations on Current Budget

The District maintains a conservative approach to debt, resulting in relatively low direct debt obligations at the Board level. The majority of long-term capital debt associated with school construction is issued and serviced by New Hanover County rather than the school system itself, thereby limiting the District's direct financial exposure.

The District's direct outstanding long-term obligations consist primarily of installment purchase agreements, lease liabilities, and subscription-based information technology arrangements. These obligations represent a modest level of debt relative to the overall financial position of the District. Annual principal and interest payments are incorporated into the operating budget and are funded within existing appropriations.

Relationship to Legal Debt Limits

Under North Carolina law, the legal debt margin is calculated at the county level, based on assessed property valuation. Because long-term general obligation debt for school facilities is issued through New Hanover County, the District itself does not approach statutory debt limitations. The County maintains a substantial legal debt margin, and the District's direct obligations represent only a small fraction of that capacity. This structure provides a significant safeguard against exceeding legal debt thresholds and supports long-term capital planning without placing undue burden on the District's operational finances.

Effect on Current and Future Budgets

Due to the limited scale of direct debt, debt service requirements do not exert significant pressure on the District's current operating budget. Existing obligations are predictable and manageable within annual appropriations, allowing the District to prioritize instructional and operational needs.

Looking forward, the District's financial position provides flexibility to absorb existing debt service without requiring reductions in programs or additional local funding. However, future impacts could arise if additional direct financing mechanisms were utilized for capital or technology investments. The continued reliance on county-issued debt for major capital projects minimizes long-term financial risk and supports budget stability.

Other Post-Employment Benefits (OPEB)

The District participates in the North Carolina Retiree Health Benefit Fund (RHBF), a state-administered, cost-sharing multiple-employer plan that provides post-employment health care benefits to eligible retirees.

Because this plan is administered at the State level, the District does not independently determine benefit levels, funding policy, or contribution rates. These elements are established through state statute and annual legislative appropriations.

Accrued OPEB Liability

The District reports a proportionate share of the net OPEB liability totaling approximately $327.1 million at June 30, 2025.

This liability is actuarially determined and represents the long-term cost of benefits earned by employees. However, it does not represent a direct claim on current financial resources.

Budgetary Impact

While the reported liability is significant from an accounting perspective, the budgetary impact to the District is limited to required annual contributions, which are established by the State.

For fiscal year 2025, the District contributed approximately $12.8 million (6.99% of covered payroll) to the plan.

These contributions are funded on a pay-as-you-go basis, meaning the District is not required to fund the full actuarial liability. Accordingly, the current budget impact is stable and predictable, and does not directly correspond to the total accrued liability reported in the financial statements.

Long-Term Considerations

Although the liability is largely driven and managed at the State level, it remains an important long-term financial indicator. Changes in state policy, healthcare cost trends, or actuarial assumptions could affect future required contribution rates and, therefore, future operating budgets.

Informational Section

NHCS

Assessed Value and Actual Value of Taxable Property of New Hanover County

In New Hanover County, North Carolina, real property taxes are levied on the assessed value of residential, commercial, and industrial real estate owned by individuals and businesses. Personal property taxes are levied on the assessed market value of tangible personal property, including business equipment, machinery, tools, boats, aircraft, manufactured homes not classified as real property, and certain unregistered vehicles. Both real and personal property are assessed by the New Hanover County Tax Administration at 100 percent of true market value, in accordance with North Carolina General Statute 105-283. Property tax rates are established by the New Hanover County Board of Commissioners and are expressed as a rate per $100 of assessed valuation, with additional municipal or special district rates applying where applicable. The total tax base and tax rates for New Hanover County over the last ten fiscal years are summarized below.

Fiscal Year Ending June 30	Real Property	Personal Property	Public Service Companies	Total Taxable Assessed Property	Total Direct Tax Rate
2016	25,904,897,551	3,652,542,644	639,868,628	30,197,308,823	.5740
2017	26,319,887,074	3,858,561,067	638,149,144	30,816,597,285	.6230
2018	28,921,465,616	4,141,051,570	673,709,962	33,736,227,148	.5700
2019	29,446,336,633	4,426,560,993	682,196,043	34,555,093,669	.5550
2020	29,873,800,932	4,570,434,528	694,374,071	35,138,609,531	.5550
2021	30,575,940,663	4,927,262,292	689,537,819	36,192,740,774	.5550
2022	42,461,105,286	5,100,242,182	727,906,339	48,289,253,807	.4750
2023	43,204,877,309	5,479,780,184	764,846,733	49,449,504,226	.4500
2024	44,153,170,657	5,870,294,306	760,880,254	50,784,345,217	.4500
2025	44,957,557,767	6,391,896,663	765,383,317	52,114,837,747	.4500

Source: New Hanover County, North Carolina, Annual Comprehensive Financial Report for year ended June 30, 2025.

Note: Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Tax rates are per $100 of assessed value.

Taxing Authority and Governance

New Hanover County Schools (NHCS) does not have independent taxing authority under North Carolina law. The school system is governed by an elected Board of Education and relies on appropriations from New Hanover County, the State of North Carolina, and federal sources to fund its operations.

Ad valorem property taxes are levied, collected, and administered by New Hanover County. County appropriations to NHCS are funded from an undivided pool of County revenues, which includes property taxes, sales taxes, and other revenue sources. While no single revenue source is dedicated exclusively to school funding, property taxes represent the largest share of County revenues and are the primary mechanism available to the County to generate additional revenue to support increased expenditures, including public education.

NHCS is not a component unit of another governmental entity and does not have any component units. Financial information presented in this section is provided to explain the County's primary source of revenue that supports the school system's operating and capital needs, rather than to imply taxing or revenue setting authority by the District.

Ad Valorem (Property) Tax

According to the New Hanover County's Adopted Budget for Fiscal Year 2025-2026, ad valorem (property) tax is the County's largest revenue source, comprising 53 percent of revenues in the Modified General Fund. Ad valorem tax is a tax on real and personal property based on the value of the property as a marketable item. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, aircraft and business personal property.

Appraisals determine the values of real property. By North Carolina state statute, the county must carry out a revaluation of property a minimum of once every eight years. This budget captures the most recent revaluation which took effect January 1, 2025. The North Carolina Department of Revenue assesses the values of public service companies every year.

Outside of revaluation years, new construction, additions to existing structures and splits of parcels drive growth in the tax base. With the revaluation, $29.8 billion was added to the total tax base, bringing it to $81.4 billion. The growth rate since the last revaluation has been an average of 2.32 percent annually.

The values of the personal property and vehicles portion of the tax base are determined using pricing guides and vehicle valuation guidelines based on characteristics such as size, make, model and year.

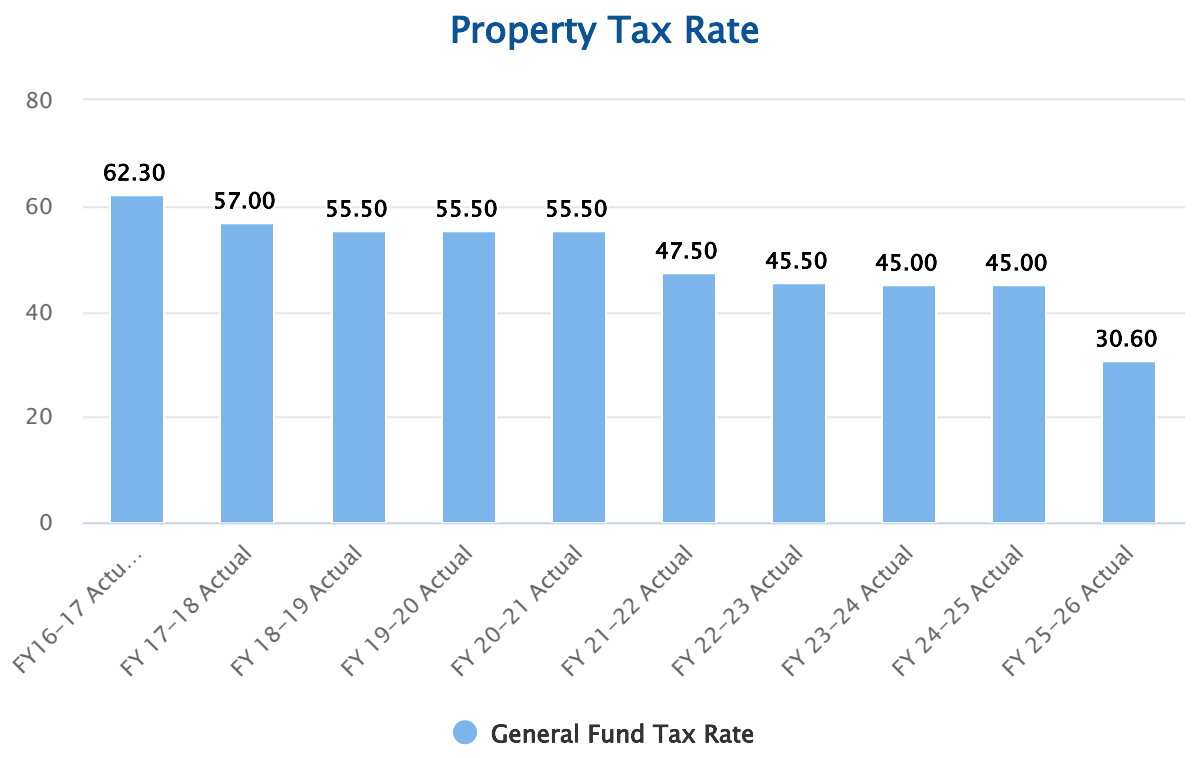
Each year, the Board of County Commissioners establishes a tax rate. This rate, multiplied by the assessed value of all eligible property in the county, adjusted by the estimated collection rate, equals the amount of budgeted current ad valorem taxes.

The FY25-26 tax rate is 30.6 cents per $100 valuation, which reflects a decrease from FY24-25, but a slight increase over the statutory revenue neutral rate of 29.2 cents per $100 valuation.

Funds generated by 1.10 cents of the 30.6 cents tax rate are budgeted in a Debt Service Fund to fund the debt service on the 2006 Parks bonds, 2008 Cape Fear Community College bonds, and the 2014 New Hanover County Schools bonds.

The county's property tax collection rate continues to be one of the highest in the state and consistently exceeds 99 percent of the levy billed, with an estimated collection rate of 99.60 percent for FY25-26. In FY25-26, every one cent of the Modified General Fund property tax rate generates approximately $8.1 million in revenue.

Ad valorem taxes on real estate and other personal property, excluding motor vehicles, become legally due on September 1 and, if not paid by January 5, interest is applied. The interest rate is two percent for the month of January and 0.75 percent per month for February through December, totaling an annual interest rate of 10.25 percent.



	FY2026 Adopted Budget	FY2027 Projected Budget	FY2028 Projected Budget	FY2029 Projected Budget	FY2030 Projected Budget	FY2031 Projected Budget
Ad Valorem Taxes	$249,899,955	$255,522,704	$261,271,965	$267,150,584	$273,161,472	$279,307,605

Source: New Hanover County 2025-2026 Adopted Budget

Sales Taxes in New Hanover County

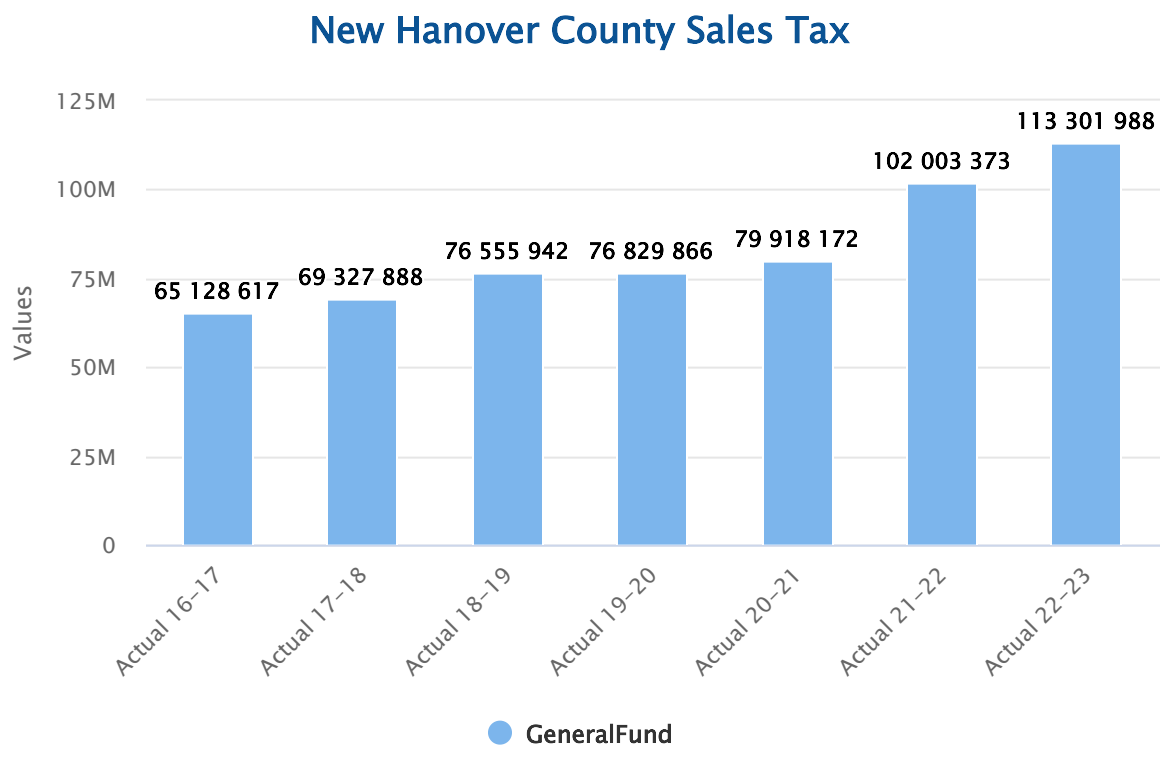
The county's second largest source of revenue is sales tax. All North Carolina counties are authorized to levy four sales taxes: A county one-cent (Article 39), two local option one-half cent sales taxes (Articles 40 and 42), and one local option one quarter cent sales tax (Article 46). New Hanover County currently levies all four authorized sales taxes.

The State of North Carolina collects sales tax on retail sales, certain services, leases of tangible personal property, and on the rental of hotel and motel rooms. The state distributes the proceeds to the county, either on a per capita or point-of-sale basis as stipulated by the statutes. The process of collecting and allocating sales tax creates a significant lag in the receipt of sales tax revenues. July "sales" are "collected" by the state in August and are processed and "allocated" in September, with a local government distribution made on or before October 15. The October payment is the first month's sales tax distribution credited to the July-June fiscal year. Therefore, local government sales tax distributions in any given month reflect the actual sales made three months prior.

On October 1, 2009, Article 42 changed to a point-of-sale basis from a per capita basis. Since New Hanover County is a retail center, this increased the receipts from Article 42 in New Hanover County. By statute, 60 percent of Article 42 proceeds must fund school district capital outlay or debt service on school district construction projects.

The FY25-26 budget is $117 million for the Modified General Fund, an increase of 1 percent over the FY24-25 estimated actual receipts.

The Board of Commissioners has elected to distribute Article 39, 40 and 42 sales taxes between New Hanover County, the City of Wilmington, and the municipalities of Carolina Beach, Kure Beach and Wrightsville Beach using the ad valorem method. New Hanover County is not required (or authorized) to share Article 46 sales tax and, therefore, retains all proceeds. Currently, the total combined state and local sales tax rate is 7.0 percent.



	FY2026 Adopted Budget	FY2027 Projected Budget	FY2028 Projected Budget	FY2029 Projected Budget	FY2030 Projected Budget	FY2031 Projected Budget
Sales Tax	$117,446,172	$120,969,557	$124,598,644	$128,336,603	$132,186,701	$136,152,302

Source: New Hanover County 2025-2026 Adopted Budget

New Hanover County Ad Valorem Tax

The following information is excerpted from the New Hanover County FY25–26 Financial Report:

Ad valorem tax (property tax) is New Hanover County's largest revenue source, comprising 53 percent of revenues in the Modified General Fund. Ad valorem tax is a tax on real and personal property based on the value of the property as a marketable item. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, aircraft and business personal property.

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Each year, the Board of County Commissioners establishes a tax rate. This rate, multiplied by the assessed value of all eligible property in the county, adjusted by the estimated collection rate, equals the amount of budgeted current ad valorem taxes.

The county's property tax collection rate continues to be one of the highest in the state and consistently exceeds 99 percent of the levy billed, with an estimated collection rate of 99.60 percent for FY25-26. In FY25-26, every one cent of the Modified General Fund property tax rate generates approximately $8.1 million in revenue.

Fiscal Year Ending June 30	Real Property	Personal Property	Public Service Companies	Total Taxable Assessed Property	Total Direct Tax Rate
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2024	44,153,170,657	5,870,294,306	760,880,254	50,784,345,217	.4500
2023	43,204,877,309	5,479,780,184	764,846,733	49,449,504,226	.4500
2022	42,461,105,286	5,100,242,182	727,906,339	48,289,253,807	.4750
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Source: New Hanover County, North Carolina, Annual Comprehensive Financial Report for year ended June 30, 2025.

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Student Enrollment

New Hanover County Schools budget development process begins with an analysis of projected student enrollment due to the significant impact enrollment has on funding, staffing, and resource allocations. Many state and federal programs revenue allocations are distributed on a per-pupil basis either total number of students or based on number of students in certain categories. Therefore, changes in student enrollment can materially affect the financial resources available in any given year. Developing enrollment projections beyond the upcoming fiscal year supports long-range financial planning and helps mitigate the risk of unexpected funding fluctuations.

Enrollment projections, by nature, are estimates and cannot account for unforeseen or extraordinary events, such as public health emergencies, major policy changes, or sudden economic shifts. While projections are subject to a degree of uncertainty, applying appropriate statistical methods allows NHCS to identify trends and produce reasonable estimates with an acceptable margin of error. For this reason, NHCS utilizes a cohort survival methodology based on multiple years of actual enrollment data.

Cohort Survival Methodology

The cohort survival method is a statistical forecasting technique that uses historical enrollment patterns to project how groups of students ("cohorts") progress through successive grade levels over time. Under this method, each grade is treated as a distinct cohort, and historical transition ratios are used to estimate future enrollment as students advance from one grade to the next.

For each grade level, a survival ratio is calculated by dividing the number of students enrolled in a given grade by the enrollment of the prior grade in the previous school year. These ratios reflect the combined effects of student retention, mobility, transfers, and other enrollment factors. Projections for future years are developed by applying these ratios to the most recent actual enrollment counts.

To strengthen reliability and reduce the influence of anomalous years, the NHCS calculates survival ratios using an average of multiple historical years rather than relying on a single year-to-year comparison. Averaging ratios over several years helps smooth volatility in the data and results in projections that more accurately reflect long-term enrollment behavior.

Modification for Multi-Year Averaging

NHCS has modified the traditional cohort survival technique by calculating grade-level survival ratios as an average of five years of historical data. Instead of relying on a single year's transition rate, five years of ratios are calculated for each grade and then averaged to determine a representative survival rate. This approach helps protect the model from distortion caused by unusually high or low enrollment changes in any single year and increases the likelihood that projected ratios approximate future enrollment patterns.

Certain years were excluded from the calculation of cohort ratios due to enrollment disruptions that materially skewed typical grade-to-grade transitions. Excluding these outlier years provides a more accurate representation of normal enrollment movement across grades.

Kindergarten Projection Approach

Kindergarten enrollment presents unique forecasting challenges because there is no prior grade-level cohort to analyze. Kindergarten enrollment is influenced by a variety of factors, including student mobility, family choice, charter and private school enrollment, homeschooling participation, and economic conditions. Given the volatility observed in historical Kindergarten enrollment, NHCS does not apply a traditional cohort survival ratio to kindergarten projections.

Instead, Kindergarten projections were developed by analyzing recent historical enrollment trends rather than applying a cohort survival ratio. Annual percentage changes in kindergarten enrollment were calculated using multiple years of actual enrollment data, and the average trend was applied to the most recent enrollment count to estimate future Kindergarten enrollment. This approach reflects observed enrollment behavior and avoids overstating enrollment by relying on external demographic indicators that may not directly translate to public school participation.

Historical Enrollment Data

Historical enrollment data serves as the foundation for the cohort survival analysis. Several years of actual districtwide enrollment counts by grade were used to calculate survival ratios and identify longer-term enrollment trends. These historical counts illustrate how students have progressed through grade levels over time and provide the basis for projecting enrollment in future fiscal years.

The mythology begins with gathering historical data. The table below shows enrollment figures from recent years:

Year	Kind	1	2	3	4	5	6	7	8	9	10	11	12	Total
2022	1,815	1,788	1,812	1,860	1,766	1,817	1,718	1,859	1,868	2,586	2,133	2,063	1,761	24,846
2023	1,585	1,823	1,897	1,809	1,835	1,858	1,818	1,723	1,741	2,290	2,263	2,357	2,086	25,085
2024	1,691	1,858	1,886	1,829	1,813	1,848	1,718	1,761	1,756	2,388	2,148	2,228	1,976	24,900
2025	1,679	1,741	1,873	1,892	1,840	1,795	1,764	1,740	1,783	2,231	2,145	2,052	2,064	24,599
2026	1,630	1,661	1,705	1,854	1,856	1,794	1,693	1,754	1,755	2,124	1,943	2,052	1,939	23,760

Source: NCDPI Best 1 or 2 annual reports

This historical data is used to calculate several years of cohort survival ratios for grades 1-12.

Year	1	2	3	4	5	6	7	8	9	10	11	12
2023	1.0044	1.0610	0.9983	0.9866	1.0521	1.0006	1.0029	0.9365	1.2259	0.8751	1.1050	1.0111
2024	1.1722	1.0346	0.9642	1.0022	1.0071	0.9247	0.9686	1.0192	1.3716	0.9380	0.9845	0.8384
2025	1.0296	1.0081	1.0032	1.0060	0.9901	0.9545	1.0128	1.0125	1.2705	0.8982	0.9553	0.9264
2026	0.9893	0.9793	0.9899	0.9810	0.9750	0.9432	0.9943	1.0086	1.1913	0.8709	0.9566	0.9449
Avg Survival Ratio	1.0489	1.0207	0.9889	0.9939	1.0061	0.9557	0.9947	0.9942	1.2648	0.8956	1.0004	0.9302

Enrollment Projections

The enrollment projections shown use a linear regression model based on historical trends to estimate future student counts by grade level. These projections support planning and budgeting decisions and may change as new data and external factors influence actual enrollment. The chart below presents the historical kindergarten enrollment data used to develop these projections.

Year	Kind	Year % Change
2022	1,815	
2023	1,585	(12.70%)
2024	1,691	6.70%
2025	1,679	(0.70%)
2026	1,630	(2.90%)
	Average	-2.40%

Enrollment projections provide a practical baseline for budget development, staffing, and long-term financial planning; however, actual enrollment may differ due to factors beyond NHCS's control, including demographic changes, economic conditions, and school choice trends. NHCS will review enrollment data annually and adjust projections as needed to ensure responsive and fiscally responsible planning.

Year	Kind	1	2	3	4	5	6	7	8	9	10	11	12	Total
2027	1,591	1,710	1,695	1,686	1,843	1,867	1,715	1,684	1,744	2,220	1,902	1,944	1,909	**23,510**
2028	1,553	1,669	1,745	1,677	1,676	1,854	1,785	1,705	1,674	2,206	1,988	1,903	1,808	**23,243**
2029	1,515	1,629	1,703	1,677	1,676	1,854	1,785	1,705	1,674	2,206	1,988	1,903	1,808	**23,123**
2030	1,479	1,589	1,662	1,684	1,666	1,686	1,772	1,775	1,696	2,118	1,975	1,989	1,770	**22,861**
2031	1,444	1,551	1,622	1,644	1,674	1,677	1,611	1,762	1,765	2,145	1,896	1,976	1,850	**22,617**

Personnel Resources

In the fiscal year 2026-2027 budget position reductions were required due to continued student enrollment declines which have a direct impact on state funding. NC Department of Instruction uses a funding in arrears model to fund Public School Units. This model uses student average daily membership based on the actual ADM from prior year for the upcoming fiscal year. This model gives PSU time to react to declines in enrollment. Since NHCS enrollment declines by 839 students during the 2025-2026 fiscal year this state revenue reduction will impact positions in fiscal year 2026-2027. The table below shows the historical trends in various employee groups and the impact of reduction in state revenue for the 2026-2027 fiscal year.

Position Summary by Type

		Full-Time Equivalent (FTE) by Year					
Object	**Description**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**
51110	Superintendent	**1**	**1**	**1**	**1**	**1**	**1**
51130	Director / Supervisor	**69**	**69**	**65**	**58.69**	**57.69**	**59.3**
51140	Principal	**42**	**42**	**42**	**42**	**42**	**42**
51150	Finance Officer	**1**	**1**	**1**	**1**	**1**	**1**
51160	Assistant Principal	**58**	**58**	**58**	**53.7**	**53**	**53**
51180	Asst Superintendent	**6**	**6**	**6**	**5**	**5**	**5**
51210	Teacher	**1,802.00**	**1,745.50**	**1,745.00**	**1,689.50**	**1,658.70**	**1608.13**
51230	JROTC Teacher	**8**	**8**	**8**	**8**	**8**	**8.01**
51240	Foreign Exchange Teacher	**14**	**14**	**14**	**10**	**10**	**10**
51310	Instructional Support	**190.4**	**199.5**	**190**	**170.31**	**164.64**	**164.23**
51320	Speech / Audiologist	**34.8**	**33**	**34.44**	**34.44**	**34.24**	**34.2**
51330	Psychologist	**19.6**	**19.6**	**18.6**	**18.6**	**18**	**18.6**
51350	Instructional Facilitators	**105**	**105**	**76.7**	**52.5**	**48.5**	**33.5**
51420	Teacher Assistant	**452**	**425.15**	**426**	**374**	**368**	**377**
51430	Tutor	**12.5**	**10.5**	**11.4**	**14.1**	**14.99**	**7.1**
51440	Interpreter,Braillist,Translator	**11**	**11**	**10**	**10**	**9**	**13**
51450	Therapist	**17.6**	**17.6**	**17.5**	**17.5**	**17**	**17**
51460	School-Based Specialist	**39.5**	**39.5**	**26.73**	**21.43**	**21.22**	**20.43**
51470	Bus Monitor	**44.2**	**44.2**	**48.88**	**35.85**	**35.44**	**37.5**
51480	Non-Certified Instructor	**1**	**1**	**-**	**-**	**-**	**-**
51510	Office Support	**214.03**	**214.03**	**210.41**	**198.42**	**197.22**	**192.73**
51520	Technician	**41.5**	**41.5**	**31.5**	**31.5**	**30.5**	**30.5**
51530	Admin Specialist	**20**	**20**	**13**	**12**	**13**	**12**
51710	Driver	**133.25**	**118**	**107.31**	**107.31**	**105.14**	**104.6**
51730	Custodian	**218**	**218**	**197.5**	**196.5**	**196.5**	**199.5**
51740	Cafeteria Worker	**121.69**	**116.69**	**95.5**	**95.99**	**93.12**	**94.1**
51750	Skilled Trades	**108.05**	**78.55**	**72.9**	**72.9**	**72.4**	**72.9**
51760	Cafeteria Manager	**40.88**	**44.5**	**43.63**	**43.64**	**45.62**	**47.63**
	Grand Total	**3,826.00**	**3,701.82**	**3,572.00**	**3,375.88**	**3,320.92**	**3263.96**

Source: NHCS adopted budgets and position control reports.

New Hanover County Debt

North Carolina law does not permit school systems to incur or carry long-term debt. Debt related to school construction and major capital projects is issued and held by New Hanover County as the statutorily authorized taxing authority. While school facilities are owned and used by NHCS, the associated debt service obligations remain the responsibility of the County and are not recorded in the School District's budget or financial statements. The charts below show the outstanding debt for New Hanover County.

Bonded Debt

Bonded Debt Outstanding	ACTUAL June 30, 2025	ESTIMATED June 30, 2026
DEBT SERVICE FUND:		
CFCC 2015 General Obligation Bonds ($36.2 million issued)	$19,910,000	$18,100,000
CFCC 2021A General Obligation Bonds (Refunding)	$17,040,000	$14,210,000
CFCC 2021B General Obligation Bonds (Refunding)	$24,260,000	$21,185,000
2016 Parks andRecreation General Obligation Bonds (Refunding)	$8,440,000	$6,680,000
2006 Schools General Obligation Bonds ($30 million issued)	$750,000	$-
2013B Schools General Obligation Bonds (Refunding)	$3,160,000	$-
2015 Schools General Obligation Bonds ($47.055 million issued)	$25,860,000	$23,505,000
2016 Schools General Obligation Bonds (Refunding)	$11,925,000	$8,210,000
2017 Schools General Obligation Bonds ($34.215 million issued)	$22,230,000	$20,520,000
2018 Schools General Obligation Bonds ($65.970 million issued)	$46,175,000	$42,875,000
2020 Schools General Obligation Bonds ($3.355 million issued)	$2,505,000	$2,335,000
TOTAL BONDED DEBT - DEBT SERVICES FUND	**$182,255,000**	**$157,620,000**
TOTAL BONDED DEBT	**$182,255,000**	**$157,620,000**

Source: New Hanover County, Adopted Budget 2025-2026

Bonded Debt

Bonded Debt Outstanding	ACTUAL June 30, 2025	ESTIMATED June 30, 2026
DEBT SERVICE FUND:		
2010 Limited Obligation Bonds Refundin-Jail Land	$198,932	$-
2012 Limited Obligation Bonds (Brookfield/Brierwood, Middle Sound, Kings Grant) 1,2	$2,850,000	$1,895,000
2014A Limited Obligation Bond-320 Chestnut Street	$4,025,000	$3,580,000
2014A Limited Obligation Bond-Cobb Annex	$1,665,000	$1,480,000
2014B Limited Obligation Bond-Airport Rental Car Facility	$1,220,000	$915,000
CS370426-07 Revolving Sewer Loan-Heritage Park	$2,862,879	$2,576,591
CS370426-08 Revolving Sewer Loan-Marquis Hills	$4,441,629	$4,037,845
2010 Qualified School Construction Bonds	$164,191	$-
2020A Limited Obligation Bonds - Airport Expansion	$3,650,000	$1,825,000
2020A Limited Obligation Bonds - Echo Farms Park	$1,780,000	$1,660,000
2020A Limited Obligation Bonds - Equipment/Vehicles	$1,487,979	$1,190,383
2020A Limited Obligation Bonds - Juvenile Justice Building	$10,970,000	$10,235,000
2021 Limited Obligation Bonds - Government Center	$35,440,000	$33,225,000
2021 Limited Obligation Bonds - Healing Place	$16,125,000	$15,115,000
2021 Limited Obligation Bonds - Ref Pine Valley Library	$1,755,000	$1,540,000
2022 Limited Obligation Bonds - CIP Fund Capital	$5,230,000	$4,920,000
2022 Limited Obligation Bonds - General Fund Capital	$2,020,000	$1,010,000
2022 Limited Obligation Bonds - School Capital	$1,385,000	$690,000
2022 Limited Obligation Bonds - Capital Projects	$14,575,000	$13,765,000
2023 Limited Obligation Bonds - Equipment	$2,680,000	$1,785,000
2023 Limited Obligation Bonds - Project Grace	$50,615,000	$47,950,000
2024 IFC - General	$3,140,613	$2,402,706
2024 Limited Obligation Bonds - Capital Projects	$13,430,000	$12,495,000
2025 Limited Obligation Bonds - Capital Projects	$7,435,000	$7,035,000
2025 Limited Obligation Bonds - Cpital	$7,940,000	$6,350,000
TOTAL BONDED DEBT - DEBT SERVICES FUND	**$197,086,223**	**$177,677,525**
SPECIAL FIRE DISTRICT:		
2010 Limited Obligation Bonds Refunding - Murrayville Fire Station	$131,068	$-
202A Limited Obligation Bonds - Fire Rescue Truck	$287,021	$229,617
2021 Limited Obligation Bonds - Fire Engine	$310,000	$255,000
2021 Limited Obligation Bonds - Ref Ogden Fire Station	$2,270,000	$1,990,000
2022 Limited Obligation Bonds - Capital	$715,000	$610,000
2024 IfC - Fire Services	$675,107	$516,487
2024 Limited Obligation Bonds - Castle Hayne Fire	$8,760,000	$8,320,000
2024 Limited Obligation Bonds - Gordon Road Fire	$10,825,000	$10,280,000
2025 Limited Obligation Bonds - Capital	$2,170,000	$1,950,000
TOTAL BONDED DEBT - SPECIAL FIRE DISTRICT	**$26,143,196**	**$24,151,104**
STORMWATER:		
2010 Limited Obligation Bonds - Stormwater Improvements	$240,000	$225,000
2021 Stormwater Equipment	$188,806	$-
TOTAL BONDED DEBT - SPECIAL FIRE DISTRICT	**$428,806**	**$225,000**
ENVIRONMENTAL MANAGEMENT FUND:		
2020A Limited Obligation Bonds - Bulldozer	$350,000	$280,000
2022 Limited Obligation Bonds - Capital	$420,000	$360,000
2023 Limited Obligation Bonds - Equipment	$710,000	$470,000
2024 IFC - Environmental Mgmt	$1,723,724	$1,318,724
2025 Limited Obligation Bonds - Capital	$2,370,000	$1,895,000
TOTAL BONDED DEBT - ENVIRONMENT. MANAGEMENT FUND	**$5,573,724**	**$4,323,724**
TOTAL BONDED DEBT	**$229,231,949**	**$206,377,353**

Source: New Hanover County, Adopted Budget 2025-2026

Performance Measurers

Under the federal Every Student Succeeds Act (ESSA), North Carolina is required to maintain a statewide accountability system to measure school performance and to identify schools in need of support. North Carolina's ESSA accountability model evaluates schools using multiple academic performance indicators and publicly reports results through the North Carolina School Report Cards. The system focuses on both student achievement and student growth, with additional measures for high schools.

Academic Achievement

Academic achievement measures the percentage of students scoring at Level 3 or higher on required End of Grade (EOG) and End of Course (EOC) assessments in reading, mathematics, and science. Level 3 represents grade level proficiency, while Levels 4 and 5 indicate students are performing at or above college and career ready expectations.

Academic Growth

Academic growth measures how much progress students make over the course of one school year, independent of their starting point. North Carolina uses EVAAS (Education Value Added Assessment System) to determine growth, which compares actual student progress to expected progress based on historical data.

Growth is reported in three categories:

- Exceeded Growth Expectations
- Met Growth Expectations
- Did Not Meet Growth Expectations

Academic growth is intended to show how effectively a school supports student learning over time.

School Performance Grades (A-F)

Each school receives an annual School Performance Grade based on:

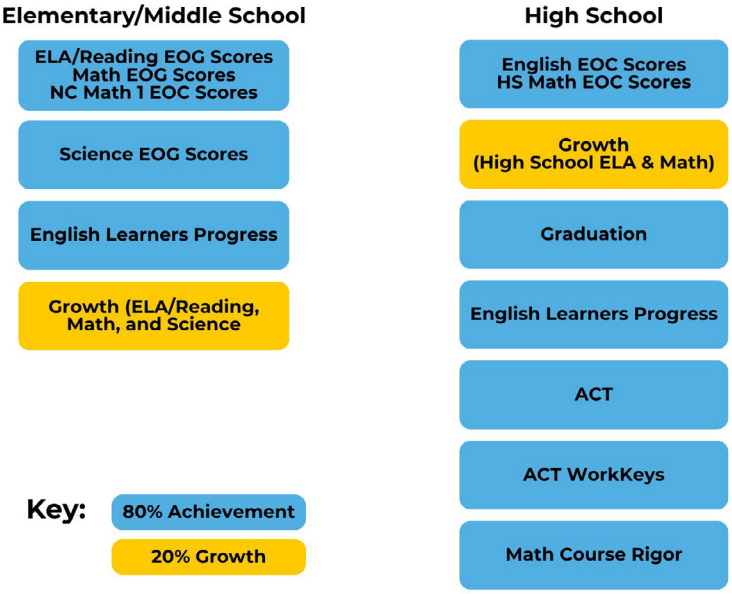
- 80% Academic Achievement
- 20% Academic Growth

The combined score produces a numerical result from 0–100, which is converted to a letter grade:

- A = 85-100
- B = 70-84
- C = 55-69
- D = 40-54
- F = Below 40

School Performance Grades are a state accountability measure used for public reporting.

Every Student Succeeds Act Accountability Model



Accountability Measures

Elementary/Middle Schools

- End of Grade (EOG) Tests
  - ELA/Reading
  - Math
  - 5th/8th Grade Science
- End of Cource (EOC) Tests
  - NC Math 1
- English Learner (EL) Progress
  - WIDA Access
- EVAAS Growth

High Schools

- End of Course (EOC) Tests
  - NC Math 1
  - English II
  - Biology
  - NC Math 3
- Eglish Learner (EL) Progress
  - WIDA ACCESS
- ACT/ACT WorkKeys
- Math Course Rigor
- Cohort Graduation Rate
- EVAAS Growth

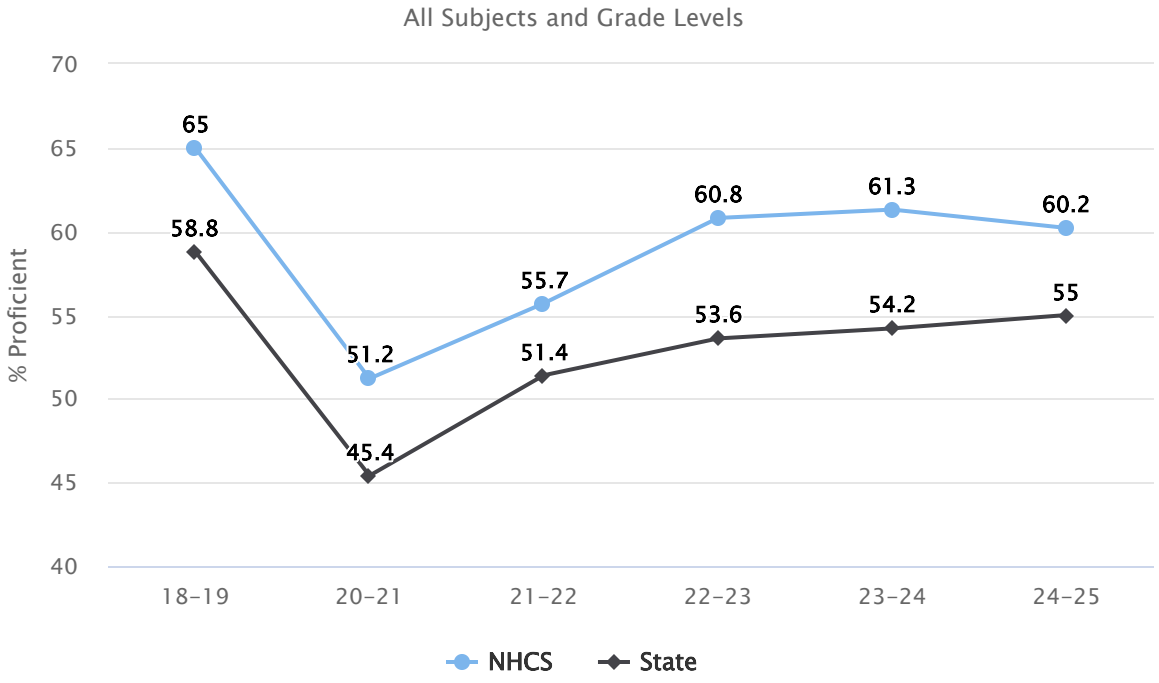
Performance: The percentage of students who score at Achievement Levels 3-5 or meet Career and College Readiness Indicator

- Achievement Levels 3-5 are considered *Proficient*
  - Achievement Level 3 is considered *Grade-level Proficient*
  - *Achievement Levels 4 and 5 are considered* Career and College Ready
- Performance Composite: The percentage of the test scores in the school at or above achievement level 3.

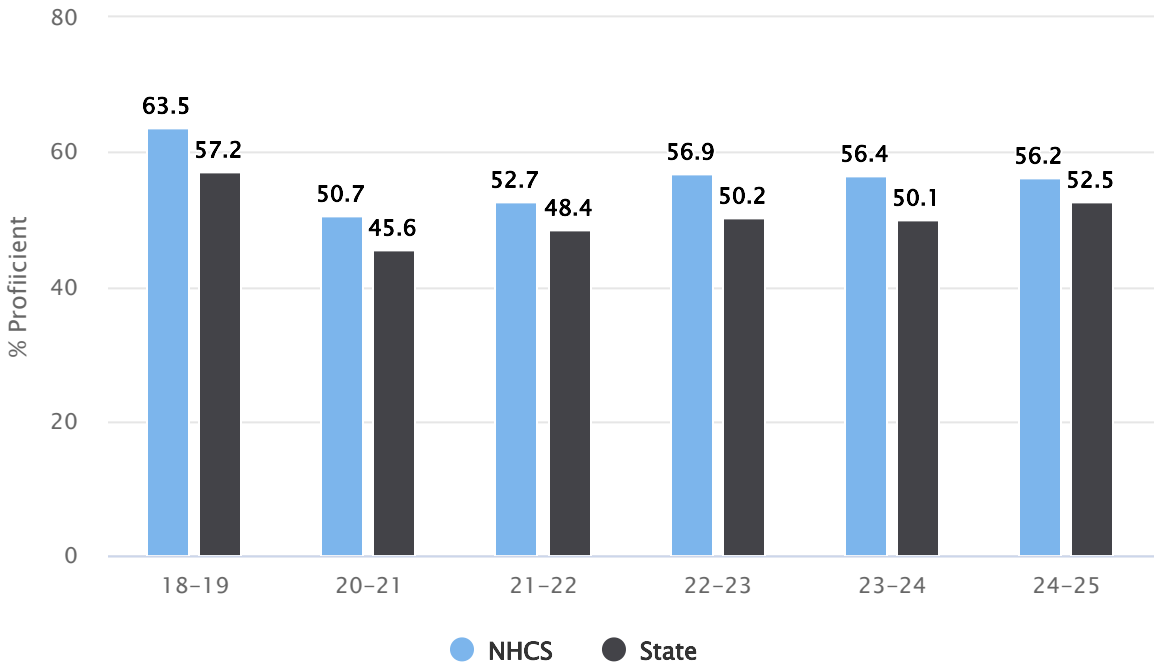
Growth: Indication of the rate at which students in the school learned over the past year

- The standard is roughly equivalent to a year's worth of growth for a year of instruction
- Growth is reported for each school as:
  - Exceeded Growth Expectations;
  - Met Growth Expectations; or
  - Did Not Meet Growth Expectations.

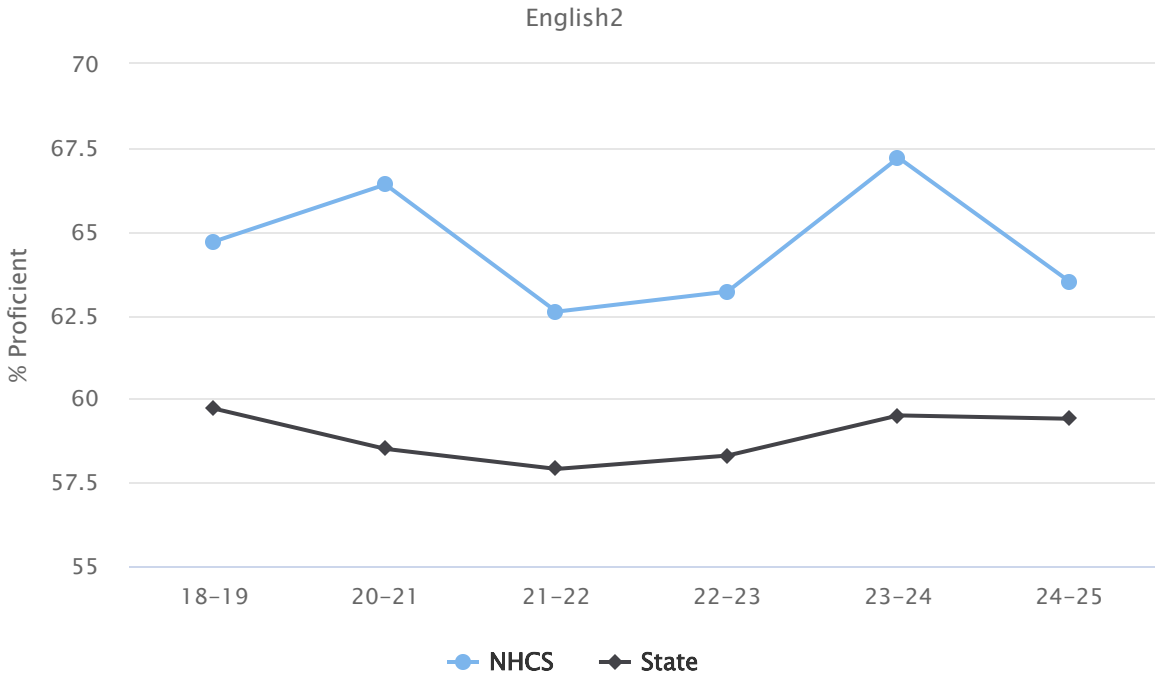
Performance Composite NHCS compared to the State



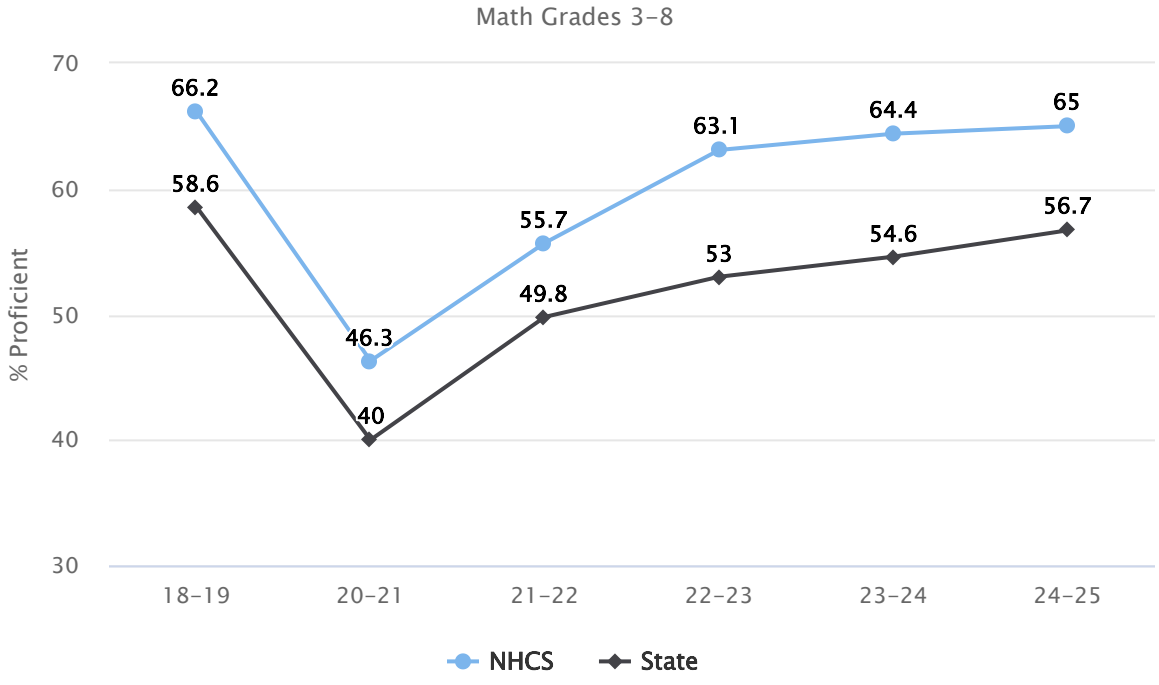
Reading Grades 3-8



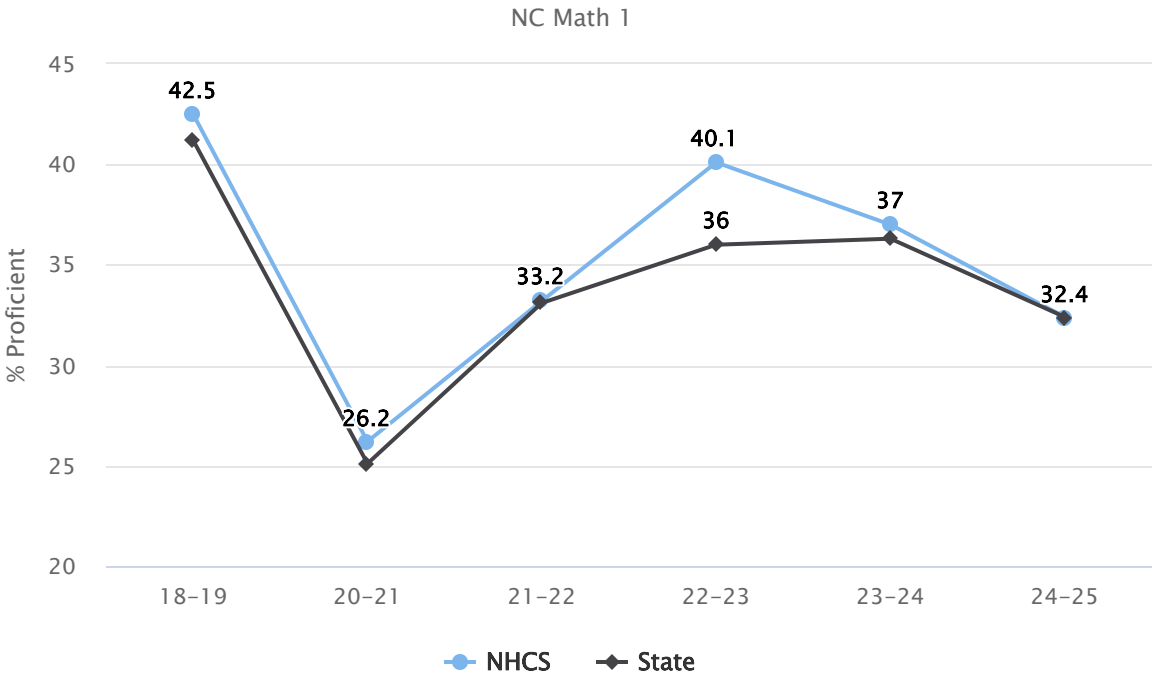
Proficiency Comparison NHCS compared to the State



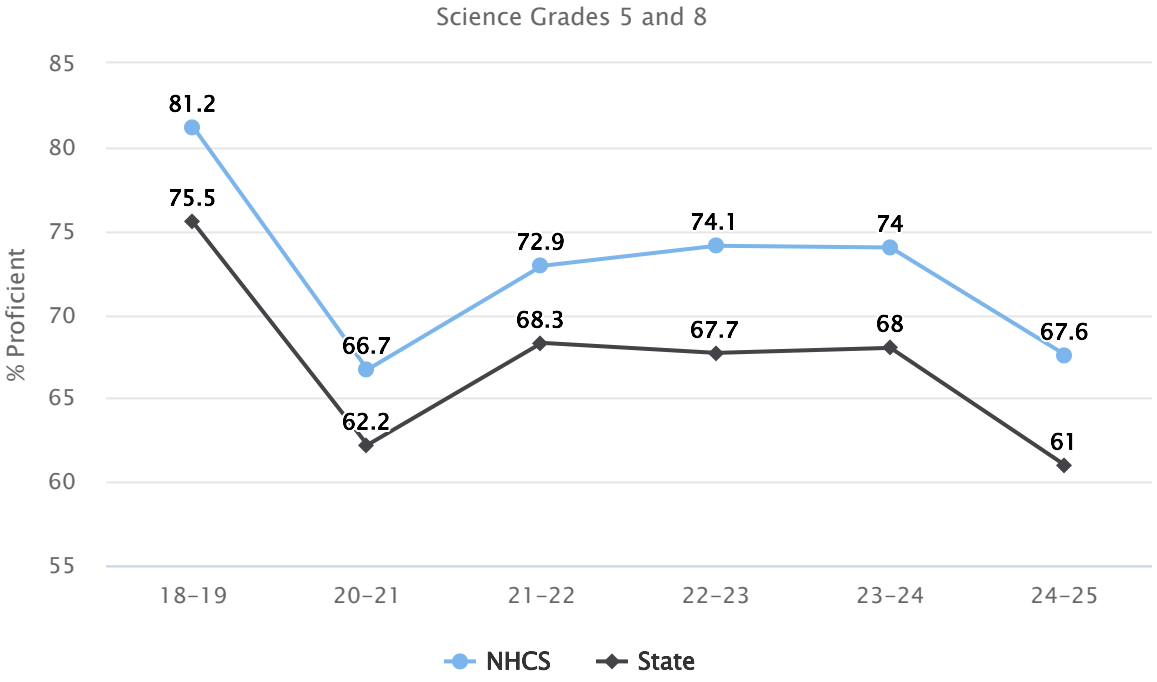
Proficiency Comparison NHCS compared to the State



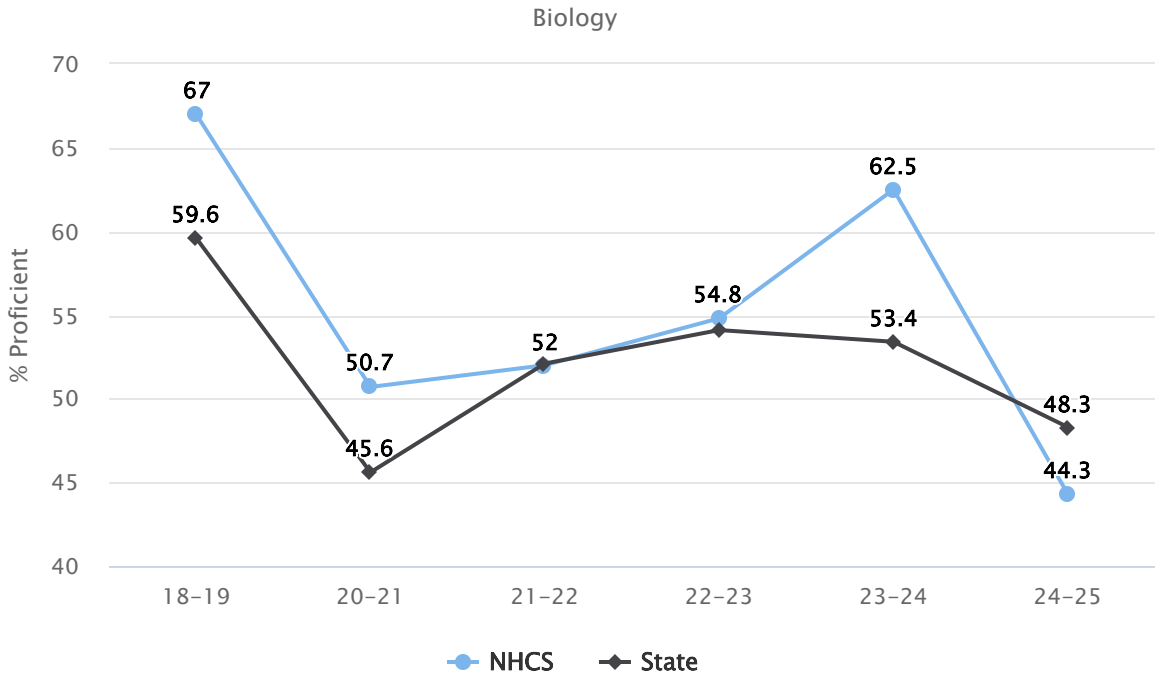
Proficiency Comparison NHCS compared to the State



Proficiency Comparison NHCS compared to the State



Proficiency Comparison NHCS compared to the State



State Largest 12 District Comparison

NHCS Highlights:

- Ranks 18th in the state in all EOG and EOC Combined
- Ranks 15th in the State in ACT Scores

District Name	All EOG Subjects
Union County Public Schools	71.3
Cabarrus County Schools	64.9
Wake County Schools	64.8
New Hanover County Schools	**61.6**
Johnston County Schools	58.5
Charlotte-Mscklenburg Schools	56.7
State of North Carolina	**55.5**
Onslow County Schools	55.2
Guilford County Schools	50.7
Cumberland County Schools	50.4
Forsyth County Schools	49.8
Durham Public Schools	49.5
Gaston County Schools	48.5

District Name	All EOC Subjects
Union County Schools	68.8
Wake County Schools	63.1
Cabarrus County Schools	59.5
New Hanover County Schools	**55.5**
Onslow County Schools	53.4
State of North Carolina	**53.3**
Charlotte-Meklenburg Schools	52.7
Cumberland County Schools	52.5
Johnston County Schools	52.4
Guilford County Schools	50.2
Gaston County Schools	47.9
Forsyth County Schools	47.2
Durham Public Schools	45.1

District Name	ACT
Union County Public Schools	71.5
Wake County Schools	68.2
New Hanover County Schools	**63.4**
Onslow County Schools	56.8
Cabarrus County Schools	55.0
State of North Carolina	**53.8**
Johnston County Schools	53.1
Charlotte-Meclenburg Schools	53.0
Cumberland County Schools	50.9
Durham Public Schools	49.2
Forsyth County Schools	48.5
Gaston County Schools	45.8
Guilford County Schools	41.9

Surrounding Districts Comparison

District Name	All EOG Subjects
New Hanover County Schools	**61.6**
Pender County Schools	59.2
State of North Carolina	**55.5**
Onslow County Schools	55.2
Brunswick County Schools	55.0
Sampson County Schools	49.3
Columbus County Schools	43.5
Duplin County Schools	38.7
Bladen County Schools	37.0

District Name	All EOC Subjects
Pender County Schools	58.6
New Hanover County Schools	**55.5**
Sampson County Schools	54.5
Brunswick County Schools	53.6
Onslow County Schools	53.4
State of North Carolina	**53.3**
Bladen County Schools	43.8
Columbus County Schools	41.7
Duplin County Schools	40.3

District Name	ACT
New Hanover County Schools	63.4
Pender County Schools	59.6
Onslow County Schools	56.8
State of North Carolina	**53.8**
Brunswick County Schools	52.3
Duplin County Schools	38.0
Sampson County Schools	38.0
Bladen County Schools	37.9
Columbus County Schools	25.2

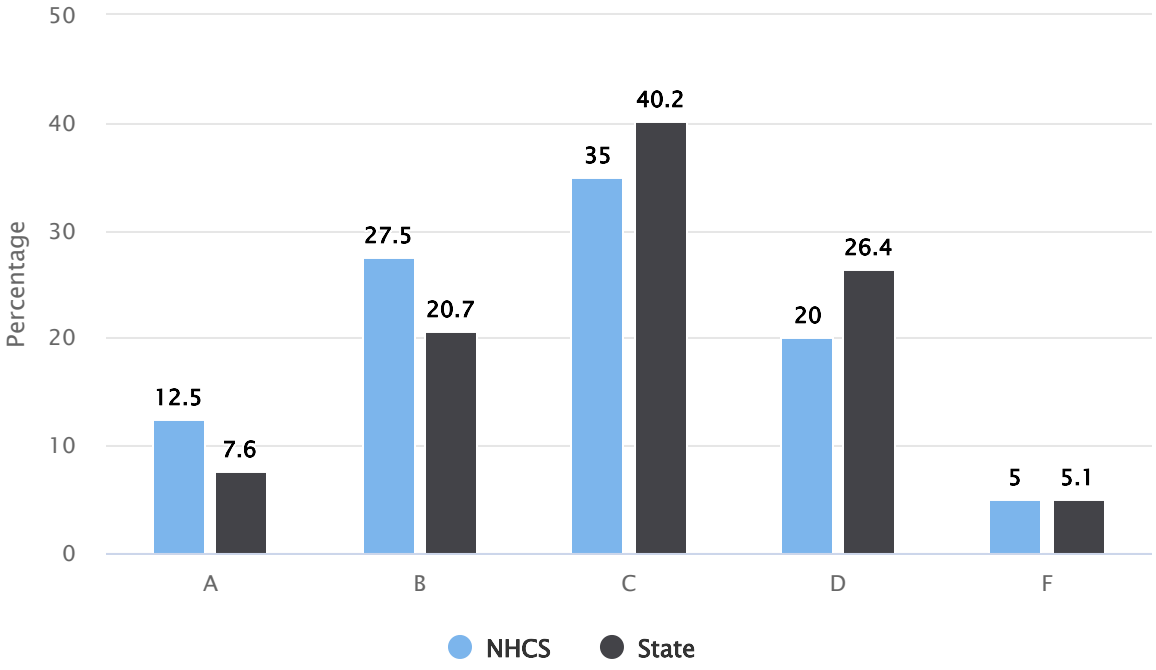
School Performance Grades

NHCS Highlights:

> 75% of the 42 schools had a School Performance Grade of A, B, or C.

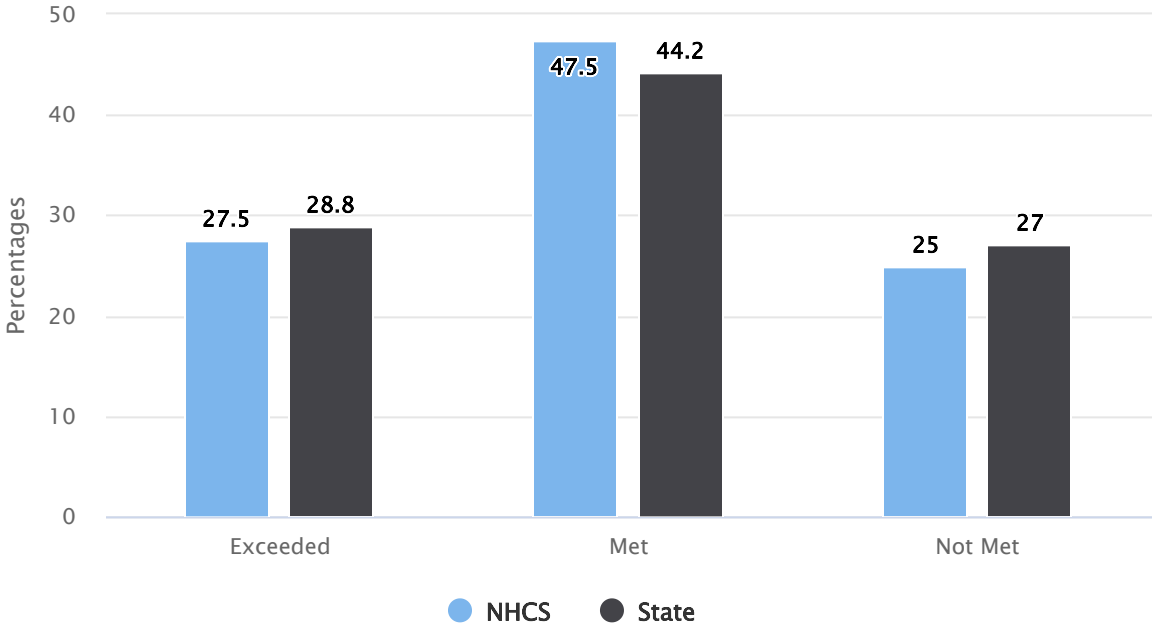
> 30 of 42 schools MET or EXCEEDED growth expectations.

School Performance Grades



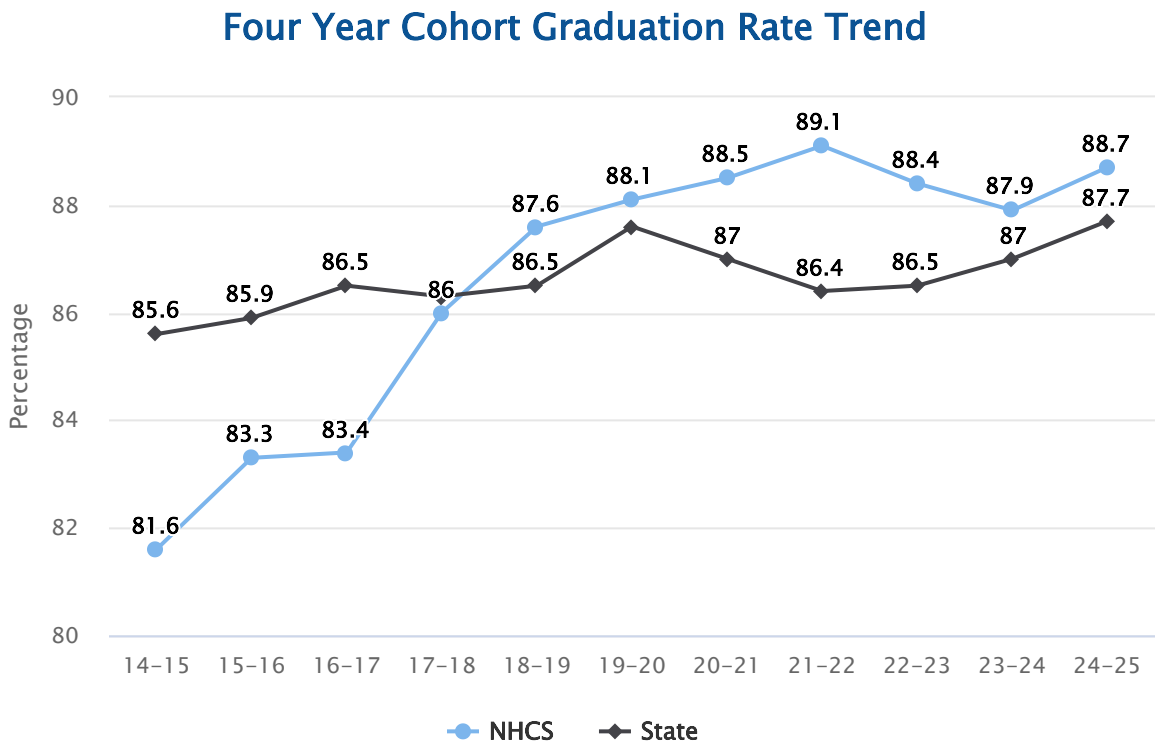
School Growth Status

NHCS compared to State Average



Graduation Rate Trend

The graduation rates shown represent the percentage of students who successfully graduate within four years or less. The trend reflects steady improvement over time, with NHCS consistently meeting or exceeding the state average in recent years.



Community Eligibility Provision (CEP) Overview

The Community Eligibility Provision (CEP) is a federal program that allows eligible schools and districts to provide free meals to all students without requiring individual household applications. CEP identification data reflects the percentage of students directly certified for assistance based on participation in programs such as SNAP or other qualifying criteria, serving as a proxy for measuring economic hardship. The table shows consistently high identification rates across the district and schools, with modest fluctuations over time.

District-wide Community Eligibility Provision (CEP) Identification Rates

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	25,638	7,860	30.66%
23-24 SY (4/1/23)	25,839	10,764	41.66%
24-25 SY (4/1/24)	25,764	11,161	43.32%
25-26 SY (4/1/25)	24,922	10,376	41.63%
26-27 SY (4/1/26)	24,042	9,713	40.40%

These enrollment statistics include data from NHCS, NHCS Pre-K and DC Virgo

School-Level Community Eligibility Provision (CEP) Identification Rates

Alderman (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	277	170	61.37%
23-24 SY (4/1/23)	284	196	69.01%
24-25 SY (4/1/24)	275	192	69.82%
25-26 SY (4/1/25)	275	192	69.82%
26-27 SY (4/1/26)	230	160	69.57%

Anderson (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	648	126	19.44%
23-24 SY (4/1/23)	621	214	34.46%
24-25 SY (4/1/24)	600	225	37.50%
25-26 SY (4/1/25)	512	184	35.94%
26-27 SY (4/1/26)	478	173	36.19%

Ashley (HS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	1,895	380	20.05%
23-24 SY (4/1/23)	1892	571	30.18%
24-25 SY (4/1/24)	1853	623	33.62%
25-26 SY (4/1/25)	1,803	586	32.50%
26-27 SY (4/1/26)	1,729	550	31.81%

Bellamy (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	578	139	24.05%
23-24 SY (4/1/23)	560	182	32.50%
24-25 SY (4/1/24)	553	183	33.09%
25-26 SY (4/1/25)	537	166	30.91%
26-27 SY (4/1/26)	519	150	28.90%

Blair (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	436	167	38.30%
23-24 SY (4/1/23)	469	259	55.22%
24-25 SY (4/1/24)	471	262	55.63%
25-26 SY (4/1/25)	453	250	55.19%
26-27 SY (4/1/26)	401	215	53.62%

Bradley Creek (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	367	117	31.88%
23-24 SY (4/1/23)	361	139	38.50%
24-25 SY (4/1/24)	387	163	42.12%
25-26 SY (4/1/25)	339	135	39.82%
26-27 SY (4/1/26)	299	132	44.15%

Carolina Beach (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	413	63	15.25%
23-24 SY (4/1/23)	445	120	26.97%
24-25 SY (4/1/24)	442	128	28.96%
25-26 SY (4/1/25)	388	99	25.52%
26-27 SY (4/1/26)	359	69	19.22%

Castle Hayne (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	428	173	40.42%
23-24 SY (4/1/23)	460	256	55.65%
24-25 SY (4/1/24)	516	297	57.56%
25-26 SY (4/1/25)	540	302	55.93%
26-27 SY (4/1/26)	495	273	55.15%

Codington (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	435	55	12.64%
23-24 SY (4/1/23)	428	87	20.33%
24-25 SY (4/1/24)	444	95	21.40%
25-26 SY (4/1/25)	464	96	20.69%
26-27 SY (4/1/26)	463	89	19.22%

College Park (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	481	265	55.09%
23-24 SY (4/1/23)	456	318	69.74%
24-25 SY (4/1/24)	472	349	73.94%
25-26 SY (4/1/25)	485	363	74.85%
26-27 SY (4/1/26)	430	310	72.09%

CRECC (Pre-K)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	91	27	29.67%
23-24 SY (4/1/23)	89	57	64.04%
24-25 SY (4/1/24)	90	45	50.00%
25-26 SY (4/1/25)	98	54	55.10%
26-27 SY (4/1/26)	97	41	42.27%

Eaton (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	437	62	14.19%
23-24 SY (4/1/23)	435	102	23.45%
24-25 SY (4/1/24)	447	105	23.49%
25-26 SY (4/1/25)	457	108	23.63%
26-27 SY (4/1/26)	461	114	24.73%

Forest Hills (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	455	338	74.29%
23-24 SY (4/1/23)	355	269	75.77%
24-25 SY (4/1/24)	373	284	76.14%
25-26 SY (4/1/25)	324	240	74.07%
26-27 SY (4/1/26)	332	237	71.39%

Freeman (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	291	261	89.69%
23-24 SY (4/1/23)	332	314	94.58%
24-25 SY (4/1/24)	288	270	93.75%
25-26 SY (4/1/25)	252	235	93.25%
26-27 SY (4/1/26)	280	264	94.29%

Gregory (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	512	159	31.05%
23-24 SY (4/1/23)	509	226	44.40%
24-25 SY (4/1/24)	505	239	47.33%
25-26 SY (4/1/25)	503	240	47.71%
26-27 SY (4/1/26)	509	228	44.79%

Hoggard (HS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	2,116	390	18.43%
23-24 SY (4/1/23)	2111	575	27.24%
24-25 SY (4/1/24)	2106	636	30.20%
25-26 SY (4/1/25)	1,969	593	30.12%
26-27 SY (4/1/26)	1,870	502	26.84%

Holly Shelter (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	876	321	36.64%
23-24 SY (4/1/23)	855	406	47.49%
24-25 SY (4/1/24)	835	394	47.19%
25-26 SY (4/1/25)	796	378	47.49%
26-27 SY (4/1/26)	825	364	44.12%

Holly Tree (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	442	40	9.05%
23-24 SY (4/1/23)	426	77	18.08%
24-25 SY (4/1/24)	404	91	22.52%
25-26 SY (4/1/25)	384	89	23.18%
26-27 SY (4/1/26)	374	85	22.73%

Howe (Pre-K)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	192	98	51.04%
23-24 SY (4/1/23)	187	140	74.87%
24-25 SY (4/1/24)	192	149	77.60%
25-26 SY (4/1/25)	142	105	73.94%
26-27 SY (4/1/26)	155	119	76.77%

Isaac Bear (EC)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	225	19	8.44%
23-24 SY (4/1/23)	223	34	15.25%
24-25 SY (4/1/24)	250	49	19.60%
25-26 SY (4/1/25)	259	58	22.39%
26-27 SY (4/1/26)	255	62	24.31%

Johnson (Pre-K)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	284	227	79.93%
23-24 SY (4/1/23)	295	263	89.15%
24-25 SY (4/1/24)	283	262	92.58%
25-26 SY (4/1/25)	149	120	80.54%
26-27 SY (4/1/26)	174	146	83.91%

Lake Forest (AS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	46	36	78.26%
23-24 SY (4/1/23)	50	45	90.00%
24-25 SY (4/1/24)	44	42	95.45%
25-26 SY (4/1/25)	44	38	86.36%
26-27 SY (4/1/26)	41	36	87.80%

Laney (HS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	2,048	452	22.07%
23-24 SY (4/1/23)	2168	793	36.58%
24-25 SY (4/1/24)	2181	864	39.61%
25-26 SY (4/1/25)	2,107	784	37.21%
26-27 SY (4/1/26)	1,939	653	33.68%

Masonboro (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	538	40	7.43%
23-24 SY (4/1/23)	589	85	14.43%
24-25 SY (4/1/24)	586	116	19.80%
25-26 SY (4/1/25)	561	89	15.86%
26-27 SY (4/1/26)	577	77	13.34%

Mosley (AS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	180	67	37.22%
23-24 SY (4/1/23)	168	95	56.55%
24-25 SY (4/1/24)	138	97	70.29%
25-26 SY (4/1/25)	144	109	75.69%
26-27 SY (4/1/26)	121	83	68.60%

Murray (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	835	167	20.00%
23-24 SY (4/1/23)	882	262	29.71%
24-25 SY (4/1/24)	901	267	29.63%
25-26 SY (4/1/25)	899	244	27.14%
26-27 SY (4/1/26)	846	208	24.59%

Murrayville (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	534	144	26.97%
23-24 SY (4/1/23)	584	261	44.69%
24-25 SY (4/1/24)	580	267	46.03%
25-26 SY (4/1/25)	578	268	46.37%
26-27 SY (4/1/26)	538	243	45.17%

Myrtle Grove (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	720	260	36.11%
23-24 SY (4/1/23)	664	305	45.93%
24-25 SY (4/1/24)	599	283	47.25%
25-26 SY (4/1/25)	591	280	47.38%
26-27 SY (4/1/26)	596	274	45.97%

New Hanover (HS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	1,448	547	37.78%
23-24 SY (4/1/23)	1401	695	49.61%
24-25 SY (4/1/24)	1446	762	52.70%
25-26 SY (4/1/25)	1,346	699	51.93%
26-27 SY (4/1/26)	1,223	616	50.37%

Noble (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	635	128	20.16%
23-24 SY (4/1/23)	631	182	28.84%
24-25 SY (4/1/24)	660	206	31.21%
25-26 SY (4/1/25)	693	228	32.90%
26-27 SY (4/1/26)	663	193	29.11%

Ogden (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	625	58	9.28%
23-24 SY (4/1/23)	646	95	14.71%
24-25 SY (4/1/24)	609	86	14.12%
25-26 SY (4/1/25)	618	90	14.56%
26-27 SY (4/1/26)	627	108	17.22%

Pine Valley (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	469	124	26.44%
23-24 SY (4/1/23)	468	191	40.81%
24-25 SY (4/1/24)	448	181	40.40%
25-26 SY (4/1/25)	467	188	40.26%
26-27 SY (4/1/26)	410	163	39.76%

Porter's Neck (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	545	75	13.76%
23-24 SY (4/1/23)	623	139	22.31%
24-25 SY (4/1/24)	655	137	20.92%
25-26 SY (4/1/25)	677	126	18.61%
26-27 SY (4/1/26)	696	140	20.11%

JC Roe (AS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	58	42	72.41%
23-24 SY (4/1/23)	63	52	82.54%
24-25 SY (4/1/24)	59	54	91.53%
25-26 SY (4/1/25)	57	50	87.72%
26-27 SY (4/1/26)	57	50	87.72%

Roland Grise (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	837	172	20.55%
23-24 SY (4/1/23)	847	243	28.69%
24-25 SY (4/1/24)	861	253	29.38%
25-26 SY (4/1/25)	871	222	25.49%
26-27 SY (4/1/26)	882	232	26.30%

Sea Tech (EC)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	208	42	20.19%
23-24 SY (4/1/23)	205	75	36.59%
24-25 SY (4/1/24)	220	80	36.36%
25-26 SY (4/1/25)	234	67	28.63%
26-27 SY (4/1/26)	239	65	27.20%

Snipes (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	392	315	80.36%
23-24 SY (4/1/23)	400	352	88.00%
24-25 SY (4/1/24)	378	331	87.57%
25-26 SY (4/1/25)	343	298	86.88%
26-27 SY (4/1/26)	334	279	83.53%

Sunset Park (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	390	241	61.79%
23-24 SY (4/1/23)	395	280	70.89%
24-25 SY (4/1/24)	416	291	69.95%
25-26 SY (4/1/25)	462	308	66.67%
26-27 SY (4/1/26)	456	306	67.11%

Trask (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	690	187	27.10%
23-24 SY (4/1/23)	680	290	42.65%
24-25 SY (4/1/24)	643	295	45.88%
25-26 SY (4/1/25)	611	282	46.15%
26-27 SY (4/1/26)	624	283	45.35%

WECH (EC)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	230	40	17.39%
23-24 SY (4/1/23)	239	80	33.47%
24-25 SY (4/1/24)	235	86	36.60%
25-26 SY (4/1/25)	264	92	34.85%
26-27 SY (4/1/26)	279	117	41.94%

Williams (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	394	201	51.02%
23-24 SY (4/1/23)	398	247	62.06%
24-25 SY (4/1/24)	390	242	62.05%
25-26 SY (4/1/25)	356	223	62.64%
26-27 SY (4/1/26)	347	229	65.99%

Williston (MS)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	702	428	60.97%
23-24 SY (4/1/23)	675	490	72.59%
24-25 SY (4/1/24)	674	489	72.55%
25-26 SY (4/1/25)	673	471	69.99%
26-27 SY (4/1/26)	606	436	71.95%

Winter Park (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	301	132	43.85%
23-24 SY (4/1/23)	293	162	55.29%
24-25 SY (4/1/24)	306	174	56.86%
25-26 SY (4/1/25)	302	169	55.96%
26-27 SY (4/1/26)	317	174	54.89%

Wrightsboro (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	480	218	45.42%
23-24 SY (4/1/23)	519	352	67.82%
24-25 SY (4/1/24)	490	322	65.71%
25-26 SY (4/1/25)	494	329	66.60%
26-27 SY (4/1/26)	487	337	69.20%

Wrightsville Beach (ES)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	268	12	4.48%
23-24 SY (4/1/23)	265	17	6.42%
24-25 SY (4/1/24)	279	28	10.04%
25-26 SY (4/1/25)	285	23	8.07%
26-27 SY (4/1/26)	288	24	8.33%

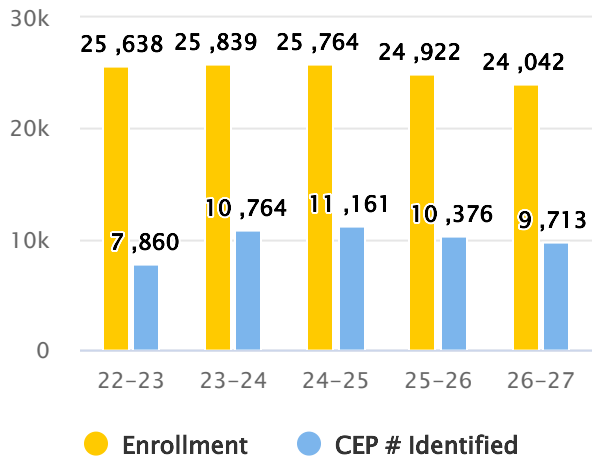
DC Virgo (UNCW)

Report Period	Enrollment	CEP # Identified	CEP % Identified
22-23 SY (4/1/22)	186	135	72.58%
23-24 SY (4/1/23)	193	171	88.60%
24-25 SY (4/1/24)	180	167	92.78%
25-26 SY (4/1/25)	138	133	96.38%
26-27 SY (4/1/26)	114	104	0.9123

DC Virgo is not a NHCS school. This is an UNCW Lab school that NHCS supports by providing catering services.

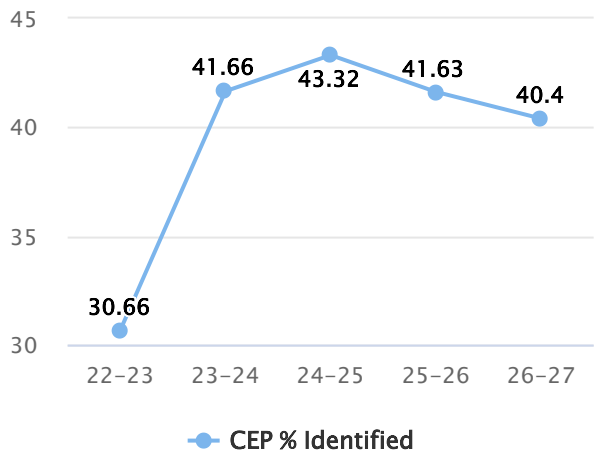
District 5 Year Trend

Enrollment and CEP Identified



District 5 Year Trend

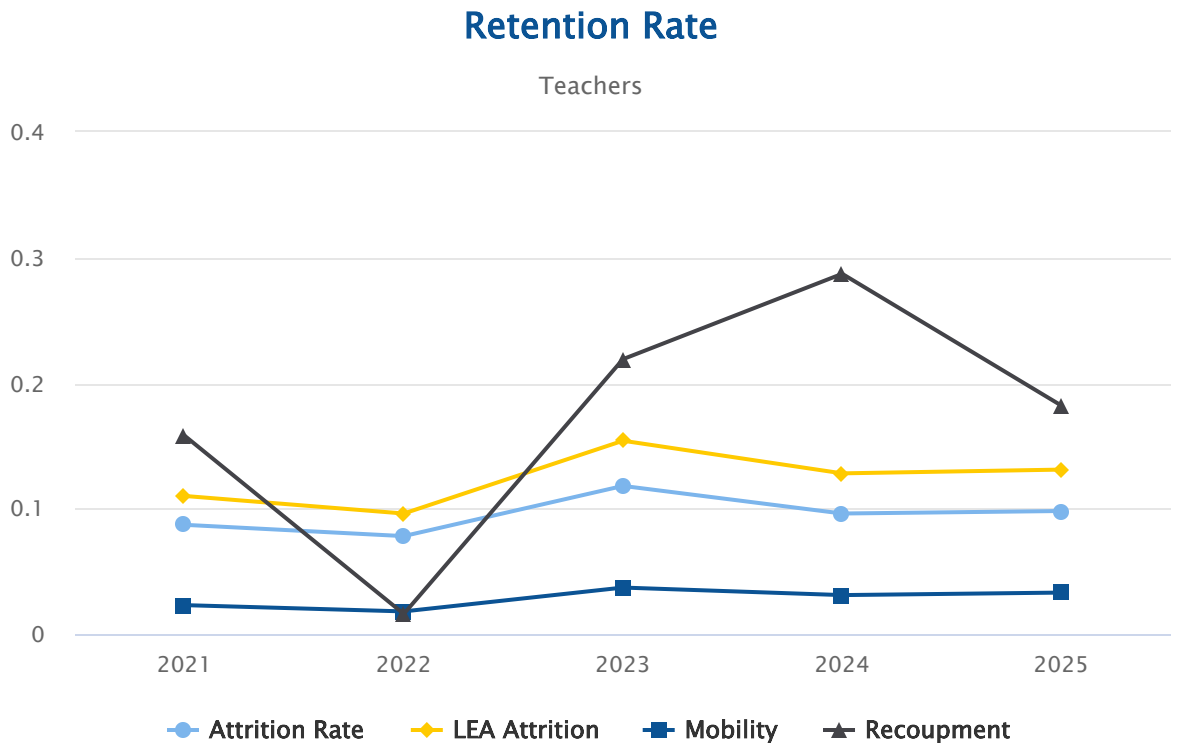
CEP% Identified



Teacher Retention Rate

Year	Attrition Rate	LEA Attrition	Mobility	Recoupment
2025	9.80%	13.10%	3.30%	18.20%
2024	9.60%	12.80%	3.10%	28.70%
2023	11.80%	15.40%	3.70%	21.90%
2022	7.80%	9.60%	1.80%	1.60%
2021	8.70%	11.00%	2.30%	15.80%

Source: NCDPI State of the Teachiong and Principal Dashboard



Source: NCDPI State of the Teaching and Principal Dashboard

Fiscal Year 2026-2027 Allotment Formulas

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. Lake Forest 1 10.5 mo AP, JC Roe 1 10.5 mo AP	1 12 month, 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 **Grades 1:** 1 per 16 students **Grades 2-3:** 1 per 17 Students **Grades 4-5:** 1 per 27 Students	**Grade 6:** 1 per 24 students **Grades 7-8:** 1 per 23 students	**Grade 9:** 1 per 26.5 students **Grades 10-12:** 1 per 29 students
Enhancement Teachers	ADM 0-400:1 PE, split Art and Music 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 812 IEPs, dependent 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, dependent upon extent of individual needs.
Paraeducators/ Teacher Assistant	**Grade K:** 2 for every 3 classes **Grade 1 - 2:** 1 for every 2 classes (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/ Teacher Assistant	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
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 Support Associates			2 12-mo level 3 clerical
	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.		

Fiscal Year 2026-2027 Allotment Formulas

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

Glossary of Acronyms 2026-2027

Acronym	Description
ACT	American College Testing
AD	Athletic Director
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
AIG	Academically Intellectually Gifted
AIG	Academically or Intellectually Gifted
AP	Assistant Principal
AP	Accounts Payable
AP	Advanced Placement
AS	Specialty Schools
ASBO	Association of School Business Officials
AT	Athletic Trainer
BOE	Board of Education
CDC	Centers for Disease Control
CEP	Community Eligibility Program
CIP	Capital Investment Plan
CN	Child Nutrition
COA	Chart of Accounts
CTE	Career Technical Education
DART	Data Analytics and Reporting Tool
DPI	Department of Public Instruction
EC	Early College and Career and Technical High School
EL	English Learners
ELA	English Learning Arts
EOG	End of Grade
ES	Elementary Schools
ESSA	Every Student Succeeds Act
EVAAS	Education Value Added Assessment System
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GS	General Statute
HR	Human Resources
HS	High School
IBECHS	Isaac Bear Early College High School
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
LEA	Local Education Agency
LEP	Limited English Proficiency
MBA	Meritorious Budget Award
MOE	Months of Employment
MS	Middle School
MTSS	Multi-tiered Systems of Support
NCASBO	North Carolina Association of School Business Officials
NCDHHS	North Carolina Department of Health and Human Services
NCDOR	North Carolina Department of Revenue
NCDPI	North Carolina Department of Public Instruction
NCLB	No Child Left Behind
NCVPS	North Carolina Virtual Public School
NHCS	New Hanover County Schools
OPEB	Other Post Employment Benefits
PBIS	Positive Behavioral Interventions and Supports
PE	Physical Education
PRC	Program Report Code
Pre-K	Pre-Kindergarten
PSAT	Preliminary SAT
PSBCF	Public School Building Capital Fund

PSU	Public School Unit
RHBF	Retiree Health Benefit Fund
SAT	Scholastic Aptitude Test
SEL	Social and Emotional Learning
SIT	School Improvement Team
STEM	Science, Technology, Engineering and Mathematics
SW	Social Worker
TA	Teacher Assistant
TANF	Temporary Assistance for Needy Families
TBD	To Be Determined
TSERS	Teachers and State Employees Retirement System
UNC	University of North Carolina
USDA	United States Department of Agriculture
WIDA	World Class Instructional Design and Assessment

Glossary of Terms

Accounts Payable (AP) - A short-term liability account reflecting amounts owed to private persons or organizations for goods or services received by a government.

Accounts Receivable (AR) - An asset account reflecting amounts due from private persons or organizations for goods or services furnished by a government (but not including amounts due from other funds or other governments).

Accrual Basis - The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur; rather than only in the periods in which cash is received or paid by the government.

Allocation - The amount of funding appropriated to a school. Types of allocations include the per pupil allocation for instructional supplies, postage, library books, staff development, computer supplies, etc.

American with Disabilities Act (ADA) - Prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

Amortization - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amounts and as to the time when it may be expended.

Attrition - The reduction in staffing levels that occurs through normal employee departures, such as retirements, resignations, transfers, or other separations, without replacing those positions. Attrition savings are often projected in budget planning to account for salary and benefit costs that may be reduced when vacancies occur.

Average Daily Membership (ADM) - The aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

Balance Sheet - A summarized statement, as of a given date, of the financial position of an entity by fund type presenting assets, liabilities, reserves, and fund balance.

Balanced Budget - A balanced budget is when there is neither a budget deficit nor a budget surplus. Total revenues equal total expenditures.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond - A written promise to pay a specific amount of money (face value) and interest over a specific period of time.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed financing sources.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Outlay and Capital Acquisition - All expenditures for equipment, equity leases, purchases of land which result in acquisition of, or additions to, fixed assets, except outlays for Capital Construction. Capital Outlay includes the purchase of assets, both replacement and/or additions that cost more than $5,000, with a useful life of at least one year.

Capital Improvement Plan - The ten-year plan for school construction projects.

Capital Projects Funds - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Contracted Services - All expenditures for services acquired or purchased from sources outside the school system (i.e., private vendors, public authorities or other governmental entities). Purchase of the service must be on a fee basis or fixed time contract basis. Payments for leases and rentals, utilities, communications, and insurance are not included.

Debt Service (Lease Purchase) - All expenditures related to the repayment of debt, for example, vehicles purchased through lease agreements.

Every Student Succeeds Act (ESSA) - Federal legislation passed in December 2015 that replaced the No Child Left Behind Act (NCLB) and governs the United States K-12 public education policy.

Expenditures - Total charges incurred, whether paid or unpaid, for current costs.

Family Medical Leave Act (FMLA) - The FMLA of 1993 provides up to 12 weeks of unpaid leave to an employee who has worked for at least 750 hours and 12 months at a location where there are at least 50 employees employed by the employer within 75 miles. These 12 weeks of leave are provided for certain medical reasons such as pregnancy and birth of a child, caring for an immediate family member with a serious health condition or for an employee who has a serious health condition. Certain type of notice may need to be given to the employer for requesting such leave.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. NHCS' fiscal year begins on July 1st and ends on June 30th.

Fixed Assets - Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, or improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant, and equipment.

Fringe Costs - All expenditures for job-related costs provided to employees as part of their total compensation. Fringe costs include the employer's portion of FICA, retirement, group insurance (health, dental, and life), unemployment, workers' compensation, and direct educational assistance.

Full-Time Equivalent (FTE) - Method of calculating hourly or part-time employees on a full-time position basis.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the school system.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. Governmental Accounting Standards Board Statement No. 54 established five components: non-spendable, restricted, committed, assigned, and unassigned.

General Ledger (GL) - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances.)

Governmental Accounting Standards Board (GASB) – The independent private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

General Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

Insurance - All expenditures for insurance except those which are related to personal services and which are reflected under Fringe Costs (i.e., group health, group life, unemployment compensation, worker's compensation, etc.).

Leases and Rentals - All expenditures for payments of non-equity leases and rentals. Includes leases, which are capitalized and rental of land, structures, and equipment. Payments made under equity type lease/purchase agreements are not included here, but under Capital Leases.

Liabilities - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services by other entities in the future as a result of past transactions or events.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fundtype measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All government funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Object Code - Line item that denotes purpose of expenditures.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government.

Per Pupil Allocation - An allocation to a school based on the type and number of students enrolled.

Personnel - All expenditures to compensate persons in the employment for direct labor including full-time and part-time employees.

Property Tax - An ad valorem tax that an owner is required to pay on the value of the property being taxed. The property tax rate is often given as a percentage. It may also be expressed as a per $100 of taxable amount.

Revenue - The income of a government agency from taxation and other sources.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges.)

Utilities - All expenditures for electrical, heating, water, and sewage services provided to school system owned and operated buildings, and facilities, regardless of whether the service is provided by a private enterprise, authority, or an enterprise fund operated by the school system.

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New Hanover County Schools

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