DARE COUNTY SCHOOLS

Proposed Budget

2026-2027

Operating Budget

Dare County Schools Operating Budget
Fiscal Year 2026-2027 Budget

Summary of Revenues

State Public School Fund	$ 39,362,289
Federal Grants Fund	2,646,263
Local Operating Fund	
Dare County Appropriation	31,422,051
Fines and Forfeitures	450,000
Other Local Revenue Fund	
PreK Grant	700,000
Interest	30,000
Medicaid Reimbursements	550,000
Use of Facilities	35,000
Indirect Costs	40,000
Miscellaneous	333,000
Appropriated Fund Balance	100,000
Total Revenues	**$ 75,668,603**

Dare County Schools Operating Budget By Program
Fiscal Year 2026-2027 Budget

Summary of Expenditures by Program Code

001 Classroom Teachers	$ 26,583,935
002 Central Administration	2,098,455
003 Non-Instructional Support	7,390,271
004 K-5 Progam Enhancement Teachers	1,234,141
005 School Building Administration	3,402,471
006 School Psychologist	1,413,248
007 Instructional Support	2,718,933
009 Non-contributory Employee Benefit	716,413
012 Driver Training	101,818
013 Vocational Education - Salaries	2,390,502
014 Vocational Education - Program Support	126,672
015 School Technology/School Connectivity	426,000
017 Vocational Education Program Improvement	58,666
020 International Faculty Exchange	3,051,427
024 Disadvantaged Student Funding	192,864
027 Teacher Assistants	2,264,628
028 Staff Development	75,000
029 Behavioral Support	117,000
032 Children with Special Needs	5,746,303
034 Academically/Intellectually Gifted	309,656
036 Charter Schools	148,462
049 Preschool Handicapped	38,419
050 Title I	841,646
054 Limited English	626,569
056 Transportation	1,723,230
060 Title VI-B Handicapped	1,146,168
061 Classroom Materials/Instructional Supplies	855,567
069 At-Risk Student Services	1,204,106
096 Special Position Allotment	109,584
103 Title II	139,137
108 Student Support & Academic Enrichment	47,460

Dare County Schools Operating Budget By Program
Fiscal Year 2026-2027 Budget

Summary of Expenditures by Program Code (continued)

413 NC Pre-Kindergarten	1,162,779
801 School Operations	2,487,816
802 Athletics	1,016,360
805 Utilities	2,434,297
806 Maintenance	1,268,600
Total Expenditures	**$ 75,668,603**

Classroom Teachers
Program 001
Allotment Type: Position

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	16,091,977	16,071,347	12,731,812	15,780,774		
Supplements	1,991,263	2,057,500	1,574,379	1,982,125		
FICA	1,296,647	1,416,144	1,026,809	1,459,316		
Retirement	4,359,935	4,588,631	3,522,781	4,769,006		
Insurance	2,182,314	2,472,450	1,827,823	2,592,713		
Program Total	**25,922,136**	**26,606,072**	**20,683,604**	**26,583,935**	**(22,137)**	**-0.08%**
Positions Funded						
State	*189.5*	*183.0*		*176.0*		
Local	*105.5*	*108.5*		*104.5*		
Total	***295.0***	***291.5***		***280.5***	***-11.0***	
Funding Provided						
State	$ 16,043,184	$ 16,354,320		$ 16,394,277		
Local	9,878,952	10,251,752		10,189,658		
Total	**$ 25,922,136**	**$ 26,606,072**		**$ 26,583,935**	**$ (22,137)**	**-0.08%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience. The teacher salary schedule does not award a step adjustment for years of experience between years 15 through 24. The next and final step adjustment for experience is awarded at 25 years.*
- *Insurance premiums are projected to increase from $8,500 to $8,925*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Provides funding for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction. (Teachers are also included in other Program Codes, including, but not limited to, PRCs 004, 006, 020, 032, 034, and 054)

Central Administration
Program 002
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,366,026	1,423,730	1,071,173	1,524,827		
FICA	97,323	141,760	74,856	116,649		
Retirement	313,010	292,973	245,867	357,465		
Insurance	90,762	92,933	79,711	99,514		
Program Total	**1,867,121**	**1,951,396**	**1,471,607**	**2,098,455**	**147,059**	**7.54%**
Funding Provided						
State	$ 729,116	$ 739,379		$ 673,376		
Local	1,138,005	1,212,017		1,425,079		
Total	**$ 1,867,121**	**$ 1,951,396**		**$ 2,098,455**	**$ 147,059**	**7.54%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

Non-Instructional Support
Program 003
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	4,664,280	4,457,996	3,325,877	4,671,792		
Substitutes	729,635	381,500	371,743	300,000		
FICA	393,487	393,179	270,282	380,342		
Retirement	1,135,516	1,170,176	821,729	1,167,948		
Insurance	716,697	810,242	576,279	870,188		
Program Total	**7,639,615**	**7,213,093**	**5,365,910**	**7,390,271**	**177,178**	**2.46%**
Funding Provided						
State	$ 1,647,143	$ 1,592,300		$ 1,587,451		
Local	5,992,472	5,620,793		5,802,820		
Total	**$ 7,639,615**	**$ 7,213,093**		**$ 7,390,271**	**$ 177,178**	**2.46%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0% plus step increases.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Non-instructional support personnel includes cost of substitute teachers, school receptionists, student information data managers, custodians, maintenance, computer technicians and clerical staff.

K-5 Program Enhancement Teachers
Program 004
Allotment Type: Position

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	757,727	740,874	563,051	748,720		
Supplements	95,000	91,175	72,400	90,150		
FICA	58,730	65,545	44,733	64,174		
Retirement	197,107	214,195	150,182	209,718		
Insurance	110,631	115,600	87,834	121,380		
Program Total	**1,219,195**	**1,227,389**	**918,200**	**1,234,141**	**6,752**	**0.55%**
Positions Funded						
State	*11.0*	*11.0*		*10.0*		
Local	*3.6*	*2.6*		*3.6*		
Total	***14.6***	***13.6***		***13.6***		
Funding Provided						
State	$ 896,229	$ 917,180		$ 858,458		
Local	322,966	310,209		375,683		
Total	**$ 1,219,195**	**$ 1,227,389**		**$ 1,234,141**	**$ 6,752**	**0.55%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Provides funding for Kindergarten to fifth grade Program Enhancement Teachers (art, PE, music)

School Building Administration
Program 005
Allotment Type: Months of Employment

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,224,776	2,514,483	1,752,098	2,402,310		
FICA	161,091	192,403	126,225	183,777		
Retirement	534,494	627,811	431,910	600,578		
Insurance	171,344	206,699	156,643	215,807		
Program Total	**3,091,705**	**3,541,396**	**2,466,876**	**3,402,471**	**(138,925)**	**-3.92%**
Months of Employment						
State	*171*	*181*		*180*	*(1.00)*	
Local	*117*	*121*		*122*	*1.00*	
Total	***288***	***302***		***302***		
Funding Provided						
State	$ 1,849,903	$ 2,067,623		$ 2,018,944		
Local	1,241,802	1,473,773		1,383,527		
Total	**$ 3,091,705**	**$ 3,541,396**		**$ 3,402,471**	**$ (138,925)**	**-3.92%**

Explanation of Changes:

- *Salaries are projected based on a 3.0% increase.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

School Health Personnel
Program 006
Allotment Type: Position

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	827,462	805,533	621,603	904,768		
Supplements	21,875	84,650	44,841	79,750		
FICA	59,303	68,202	46,521	75,316		
Retirement	204,180	222,886	164,245	246,130		
Insurance	95,116	93,675	82,100	107,284		
Program Total	**1,207,936**	**1,274,946**	**959,310**	**1,413,248**	**138,302**	**10.85%**
Positions Funded						
State	*13.0*	*12.0*		*12.0*		
Local	-	-		*1*		
Total	***13.0***	***12.0***		***13.0***	***1.0***	
Funding Provided						
State	$ 1,176,979	$ 1,160,206		$ 1,207,792		
Local	30,957	114,740		205,456		
Total	**$ 1,207,936**	**$ 1,274,946**		**$ 1,413,248**	**$ 138,302**	**10.85%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Provides funding for salaries for certified school psychologist, social workers, and guidance counselors to provide mental health services.

Instructional Support
Program 007
Allotment Type: Position

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,559,934	1,594,452	1,199,522	1,721,894		
Supplements	269,025	189,300	158,139	160,950		
FICA	131,684	142,030	97,054	144,038		
Retirement	439,682	463,580	334,935	470,711		
Insurance	181,030	202,454	153,405	221,340		
Program Total	**2,581,355**	**2,591,816**	**1,943,055**	**2,718,933**	**127,117**	**4.90%**
Positions Funded						
State	*12.0*	*11.0*		*11.0*		
Local	*15.0*	*15.0*		*14.0*		-
Total	***27.0***	***26.0***		***25.0***	***(1.0)***	**-**
Funding Provided						
State	$ 1,121,577	$ 1,119,315		$ 1,173,314		
Local	1,459,778	1,472,501		1,545,619		
Total	**$ 2,581,355**	**$ 2,591,816**		**$ 2,718,933**	**$ 127,117**	**4.90%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

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

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits						
Allocated to:						
Longevity	128,020	246,000	105,242	150,000		
Annual Leave Payout	333,460	339,600	125,443	325,000		
Disability	66,224	20,000	33,817	50,000		
FICA	37,171	39,240	18,627	40,163		
Retirement	107,320	146,182	55,138	131,250		
Insurance	14,841	-	12,548	20,000		
Program Total	**687,036**	**791,022**	**350,815**	**716,413**	**(74,610)**	**-9.43%**
Funding Provided						
State	$ 501,956	$ 679,022		$ 579,263		
Local	185,080	112,000		137,150		
Total	**$ 687,036**	**$ 791,022**		**$ 716,413**	**$ (74,609)**	**-9.43%**

Explanation of Changes:
- *Funding for this program projected on current year spending.*

PURPOSE: Provides funds for longevity, annual leave and disability. Eligible expenditures are covered by the state for state paid positions and by local funds for locally paid positions. Regardless of the amount listed here, the state pays what is actually required to honor longevity and annual leave for all eligible state paid employees.

Driver Training
Program 012
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Driver Training Services	88,606	100,868	50,985	101,818		
Program Total	**88,606**	**100,868**	**50,985**	**101,818**	**950**	**0.94%**

Funding Provided

State	$ 88,606	$ 88,868		$ 89,818		
Other Local Revenue - Fees	-	12,000		12,000		
Total	**$ 88,606**	**$ 100,868**		**$ 101,818**	**$ 950**	**0.94%**

Explanation of Changes:

- *Local school districts have a statutory responsibility to provide driver's education to all eligible 15-year olds.*
- *The number of eligible 15-year-olds is projected to be 400 (compared to 441 in 2024-25)*
- *A student fee of $65 (the maximum allowed by statute) is collected to offset the program cost.*

PURPOSE: Provides funding for driver training. Each school district is required to serve all students enrolled in a public or private high school within the district's boundaries who have not previously enrolled in the program.

Career and Technical Education - Months of Employment
Program 013
Allotment Type: Months of Employment

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,489,676	1,523,927	1,134,226	1,460,973		
Substitute Pay	16,662	15,000	10,421	15,000		
Supplements	184,125	174,479	134,379	164,125		
FICA	121,755	132,744	91,957	125,467		
Retirement	401,527	433,505	311,516	406,274		
Insurance	217,310	216,750	176,814	218,663		
Program Total	**2,431,055**	**2,496,405**	**1,859,313**	**2,390,502**	**(105,903)**	**-4.24%**
Months of Employment Funded						
State	*288*	*269*		*264*		
Total	***288***	***269***		***264***	***(5.00)***	
Funding Provided						
State	$ 2,169,436	$ 2,225,039		$ 2,158,179		
Local	261,619	271,366		232,323		
Total	**$ 2,431,055**	**$ 2,496,405**		**$ 2,390,502**	**$ (105,903)**	**-4.24%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*
- *Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014.*

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

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

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Workshop Participant Pay	2,200	-	-			
Salary - Non-certified instructor	36,641	37,500	27,900	35,000		
Additional Duty Stipends	13,629	-	-	10,000		
Substitute Pay	1,165	2,500	2,604	3,000		
FICA	4,085	3,137	2,334	3,672		
Retirement	3,805	-	-	-		
Other Program Support	71,449	88,414	62,769	75,000		
Program Total	**132,974**	**131,551**	**95,607**	**126,672**	**(4,879)**	**-3.71%**
Funding Provided						
State	$ 127,335	$ 128,151		$ 126,672		
Local	5,639	3,400		-		
Total	**$ 132,974**	**$ 131,551**		**$ 126,672**	**$ (4,879)**	**-3.71%**

Explanation of Changes:

- *Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here.*

PURPOSE: This money pays for supplies, equipment, workshops for teachers, and other expenses related to career and technical education. Funds sometimes are used to defray a portion of national competition costs for CTE students.

Technology
Program 015
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Computer Equipment	284,357	300,000	203,929	220,000		
Contract Services	3,416	3,500	38,623	40,000		
Software/Subscription	274,926	314,300	249,068	100,000		
Supplies and Materials	1,456	5,000	5,126	5,000		
Repair Parts	2,353	36,000	7,523	1,000		
Telecommunications Services	33,364	50,000	42,997	40,000		
Workshop Expense/Mileage	-	10,000	-	20,000		
Program Total	**599,872**	**718,800**	**547,266**	**426,000**	**(292,800)**	**-40.73%**
Funding Provided						
State	$ 58,797	$ 56,456		$ 56,157		
Local	71,310	662,344		369,843		
Other Local	469,765					
Total	**$ 599,872**	**$ 718,800**		**$ 426,000**	**(292,800)**	**-40.73%**

Explanation of Changes:

- *Funds are included for Teacher Device Refresh at KHES and NHES and the transition from projectors to Interactive Panels at KHES and MMS.*
- *The software/subscription line item includes funds to renew licenses for software programs used throughout the district at all schools.*

PURPOSE: This funds instructional supplies and technology.

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

Description	Actual 2024-2025	Current Budget 2024-2025	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Substitutes	3,641	-	257	3,466		
Workshop Participant	4,976		-	-		
FICA	659		20	660		
Retirement	2,072		-	-		
Contracted Services	901		-	500		
Software	15,000	-	-	9,975		
Furniture and Equipment		-	-	-		
Computer Equipment	-	-	-	-		
Travel	1,035	2,000	-	1,500		
Workshop Expense	10,000	12,051		8,000		
Supplies and Materials	17,523	20,873	8,453	25,000		
Field Trips	3,200	30,000	6,435	9,565		
Tuition	-	-	594			
Indirect Costs	1,455	2,293				
Program Total	**60,462**	**67,217**	**15,759**	**58,666**	**(8,551)**	**-12.72%**
Funding Provided						
Federal	$ 60,462	$ 67,217		$ 58,666	$ (8,551)	
Total	**$ 60,462**	**$ 67,217**		**$ 58,666**	**$ (8,551)**	**-12.72%**

Explanation of Changes:

- *Federal CTE revenues are projected to decrease by 10 %*

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

International Faculty Exchange
Program 020
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,774,088	1,643,787	1,268,731	1,717,809		
Supplements	224,500	208,500	161,600	211,250		
Substitutes	1,362		113	500		
Workshop Participant Pay						
FICA	81,168	38,380	85,801	131,412		
Retirement	-	-	-			
Contracted Services	970,909	937,407	933,419	989,356		
Workshop Expense		-	3,392			
Supplies & Materials	280	-	902	1,000		
Travel	77			100		
Equipment						
Program Total	**3,052,384**	**2,828,074**	**2,453,958**	**3,051,427**	**223,353**	**7.90%**
Funding Provided						
State	$ 2,509,472	$ 2,615,250		$ 2,838,578		
Local	542,912	212,824		212,849		
Total	**$ 3,052,384**	**$ 2,828,074**		**$ 3,051,427**	**223,353**	**7.90%**

Explanation of Changes:

- *Includes the cost of 33 Dual Language Immersion teachers and the programs operated at the elementary and middle schools.*
- *Salaries are based on the projected salary scales in State budget.*

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

Disadvantaged Student Funding
Program 024
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	128,638	127,403	97,898	121,532		
Supplements	13,500	9,625	8,023	11,750		
FICA	10,456	10,620	7,762	10,196		
Retirement	34,170	34,622	26,131	33,321		
Insurance	14,483	12,750	13,627	16,065		
Instructional Supplies/Software		-	-			
Travel		-	-			
Program Total	**201,247**	**195,020**	**153,441**	**192,864**	**(2,156)**	**-1.11%**
Funding Provided						
State	$ 183,505	$ 181,231		$ 176,065		
Local	$ 17,742	$ 13,789		$ 16,799		
Total	**$ 201,247**	**$ 195,020**		**$ 192,864**	**$ (2,156)**	**-1.11%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%*

PURPOSE: Provides funding for teachers, instructional support personnel, and materials for intervention strategies related to performance of at-risk students.

Teacher Assistants
Program 027
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,380,896	1,443,173	1,135,997	1,404,450		
Substitutes	5,402	5,000	-			
FICA	96,616	114,641	81,352	107,440		
Retirement	325,281	374,650	273,345	351,113		
Insurance	317,385	391,000	264,691	401,625		
Program Total	**2,125,580**	**2,328,464**	**1,755,385**	**2,264,628**	**(63,836)**	**-2.74%**
Funding Provided						
State	$ 1,540,855	$ 1,453,732		$ 1,430,413		
Local	584,725	874,732		834,215		
Total	**$ 2,125,580**	**$ 2,328,464**		**$ 2,264,628**	**$ (63,836)**	**-2.74%**

Explanation of Changes:
- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

Professional Development
Program 028
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Staff Development	141,145	85,000	77,689	75,000		
Program Total	**141,145**	**85,000**	**77,689**	**75,000**	**(10,000)**	**-11.76%**
Funding Provided						
Other Local Revenue Fund	$ 141,145	$ 85,000		$ 75,000	$ (10,000)	
Total	**$ 141,145**	**$ 85,000**		**$ 75,000**	**$ (10,000)**	**-11.76%**

Explanation of Changes:

- *For the 17th consecutive year, no funding from the state is included. Staff continues to take advantage of in-house training, grants, and the use of webinars. More comprehensive digital training will be provided for staff based on an assessment of needs.*
- *Funding is recommended for allocation to each school for staff development as well as district-wide training events and convocation.*

PURPOSE: Effective fifteen years ago, the state no longer provided staff development funds. As a result, conference attendance was mostly limited to required training unle grants were received. Local funding is proposed to be budgeted to allow for more training opportunities.

Behavioral Support
Program 029
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	82988	62,561	34,545	79,511		
Supplements		-	-			
FICA	6245	4,786	3,391	6,083		
Retirement	19950	15,434	11,213	19,878		
Insurance	12817	11,926	7,976	11,529		
Workshop Expenses		-	-	-		
Instructional Supplies		-	-			
Program Total	**122,000**	**94,707**	**57,125**	**117,000**	**22,293**	**23.54%**

Funding Provided

State	$ 122,000	$ 94,707	$ 117,000		
Local	$ -	$ -			
Total	**$ 122,000**	**$ 94,707**	**$ 117,000**	**$ 22,293**	**23.54%**

Explanation of Changes:

- *Salaries are awarded to this program through a state grant for a percentage of one teacher, one teacher assistant and 70% of behavior liaison.*
- *Actual funding awarded is not finalized until the fall so the proposed budget anticipates state funding equal to the amount received in 2023-24.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*
- *Competitive funding award. Non-renewal possible*

PURPOSE: Provides funding for programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological handicaps accompanied by violent or assaulting behavior.

Children with Special Needs
Program 032
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,675,428	3,611,912	2,749,733	3,263,209		
Substitute Pay	215,463	60,000	154,387	50,000		
Supplements	275,850	262,685	235,225	265,700		
FICA	301,574	294,449	227,460	273,787		
Retirement	936,881	973,070	725,158	882,227		
Insurance	560,153	687,150	439,099	732,580		
Contracted Services	684,382	83,158	307,447	200,000		
Travel	24,331	7,500	23,509	20,000		
Instructional Supplies	80,638	15,000	58,951	32,000		
Field Trips	21,540	8,000	8,909	8,000		
Repairs - Small Equipment	425	1,000	-	-		
Equipment	5,776	4,000	-	15,000		
Workshop Expense	5,045	-	8,657	1,500		
Transportation/Other	1,659	-	-	300		
Computer Software and Supplies	766	3,000	3,917	2,000		
Program Total	**6,789,911**	**6,010,924**	**4,942,452**	**5,746,303**	**(264,621)**	**-4.40%**
Funding Provided						
State	$ 4,238,746	$ 4,049,298		$ 3,946,302		
Local	2,551,165	1,961,626		1,800,001		
Total	**$ 6,789,911**	**$ 6,010,924**		**$ 5,746,303**	**$ (264,621)**	**-4.40%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*
- *As of December 31, 2025, our special needs population was 774 which is a decrease of 9 students from December 2024*

PURPOSE: Provides funding for the special educational needs and related services of Children with Disabilities with funding capped at 13% of ADM. Dare County has approximately 17% of its student enrollment identified as children with special needs based on the December 1, 2025 headcount.

Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	195,340	172,483	138,880	186,411		
Supplements	22,750	20,000	16,000	20,000		
Substitute Pay	988	3,000	313	1,000		
FICA	15,510	14,725	10,793	15,867		
Retirement	52,429	48,121	38,209	51,603		
Insurance	17,404	25,500	14,032	26,775		
Instructional Supplies	14,362	33,559	-	5,000		
Computer software and supplies		-				
Contracted Eqiupment Service	10,700					
Workshop Expense/Travel	1,600	-	804	3,000		
Field Trips		-	-	-		
Tuition	1,200	-	-	-		
Program Total	**332,283**	**317,388**	**219,031**	**309,656**	**(7,732)**	**-2.44%**
Funding Provided						
State	$ 302,391	$ 290,858		$ 282,645		
Local	29,892	26,530		27,011		
Total	**$ 332,283**	**$ 317,388**		**$ 309,656**	**$ (7,732)**	**-2.44%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Provides funds to be used only for academically or intellectually gifted students. Each school district receives dollars per child for four percent (4%) of its allotted student enrollment regardless of the number of children identified as academically or intellectually gifted in the district. Dare County has 10.93% of its student enrollment identified as academically or intellectually gifted.

Charter Schools
Program 036
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Transfers to Charter Schools	123,732	130,000	73,665	148,462		
Program Total	**123,732**	**130,000**	**73,665**	**148,462**	**18,462**	**14.2%**
Funding Provided						
Local	$ 123,732	$ 130,000		$ 148,462		
Total	**$ 123,732**	**$ 130,000**		**$ 148,462**	**$ 18,462**	**14.2%**

Explanation of Changes:

- *.Amount proposed is based on projected charter school enrollments of 22 students.*

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

Preschool Handicapped
Program 049
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	11,189	19,819	18,161	21,008		
Supplements	-	-	-	-		
FICA	816	2,019	1,348	1,607		
Retirement	2,690	6,512	4,467	5,252		
Insurance	1,484	5,534	2,452	2,321		
Supplies & Materials	1,223					
Contingency	16,020	9,511	-	6,681		
Indirect Costs	320	1,533	-	1,550		
Program Total	**33,742**	**44,928**	**26,428**	**38,419**	**$ (6,509)**	**-14.49%**

Funding Provided

Federal	$ 33,742	$ 44,928		$ 38,419	$ (6,509)	
Total	**$ 33,742**	**$ 44,928**		**$ 38,419**	**$ (6,509)**	**-14.49%**

Explanation of Changes:

- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: These federal funds may be used to initiate and expand preschool exceptional children's programs for children ages 3-5 with disabilities.

Title I
Program 050
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	384,041	316,224	246,649	421,552		
Substitute Pay	13,842	40,717	7,924	10,000		
Remediation Tutors	2,657	3,264	-	10,000		
FICA	29,455	27,438	19,154	33,779		
Retirement	93,685	78,246	61,163	107,888		
Insurance	61,103	52,534	37,481	81,664		
Supplies and Materials	97,456	75,954	26,520	63,704		
Other Program Support/Services	75,566	18,395	938	30,349		
Contingency	-	204,049	-	64,676		
Indirect Costs	18,619	21,470	-	18,034		
Program Total	**776,424**	**838,291**	**399,829**	**841,646**	**3,354**	**0.40%**
Funding Provided						
Federal	776,424	838,291		841,646	3,354	
Total	**$ 776,424**	**$ 838,291**		**$ 841,646**	**$ 3,354**	**0.40%**

Explanation of Changes:

- *Federal revenues are projected to be similar to 2025-26.*
- *Funding is included for the addition of instructional support at the four title I elementary schools.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: This federal program provides funds for school wide use at the four Title I Schools (CHES,FFES, NHES, and MES), which qualified because of their high proportion of low-income families.

Limited English Proficiency (also called English as a Second Language and English Language Learners)
Program 054/104
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	281,140	329,119	224,338	354,019		
Supplements	35,375	39,000	20,600	37,250		
FICA	22,496	28,162	17,359	29,932		
Retirement	74,389	91,833	60,423	97,817		
Insurance	45,197	51,000	37,980	53,550		
Contract Services	52,218	25,523	29,746	25,000		
Workshop Expense	2,042	7,266	2,047	3,500		
Travel	473	-	283	500		
Instructional Supplies/Software/Equipment	38,600	38,948	43,624	25,000		
Indirect Costs		1,372	-	-		
Program Total	**551,930**	**612,223**	**436,400**	**626,569**	**14,346**	**2.34%**

Funding Provided

State	$ 451,090	$ 502,253	$ 495,360		
Federal	52,676	58,235	57,652		
Local	48,164	51,735	73,557		
Total	**$ 551,930**	**$ 612,223**	**$ 626,569**	**$ 14,346**	**2.34%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: To provide partial funding to school districts for students who have limited proficiency in English.

Transportation
Program 056/706
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	286,979	393,000	309,154	289,860		
Salaries - Bus Drivers	525,398	518,700	315,208	500,000		
Bus Overtime	43,073	51,200	30,266	43,237		
Bus Driver Supplements	116,025	79,800	75,806	108,295		
FICA	73,553	84,110	51,148	72,016		
Retirement	172,011	187,807	118,807	170,284		
Insurance	102,253	112,900	78,293	118,545		
Contract Services	15,504	25,700	8,593	12,275		
Supplies and Materials	24,643	33,203	16,850	24,071		
Operational Supplies(Fuel,Oil,Parts,Etc.)	202,934	236,600	209,595	241,095		
Computer Software	59,659	87,500	40,453	60,285		
Workshop expenses	13,138	23,000	3,287	14,000		
Other Support/Services	94,496	67,975	21,924	69,267		
Program Total	**1,729,666**	**1,901,495**	**1,279,384**	**1,723,230**	**(178,265)**	**-9.37%**
Funding Provided						
State	$ 1,424,540	$ 1,491,022		$ 1,409,122		
Local	305,126	410,473		314,108		
Total	**$ 1,729,666**	**$ 1,901,495**		**$ 1,723,230**	**$ (178,265)**	**-9.37%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,500 of $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Program 56 provides funding for all transportation related expenses for "yellow bus" usage for students for travel to and from school and between schools. Program 706 funds activity buses.

Title VI-B Handicapped
Program 060
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	707,402	770,940	681,358	733,644		
Substitute Pay	17,986	44,381	10,481	12,000		
FICA	51,745	62,372	49,598	57,042		
Retirement	169,963	192,658	168,027	182,832		
Insurance	106,344	133,514	97,539	160,650		
Contingency	186,488	85,945	-			
Indirect Costs	26,360	42,520	-			
Program Total	**1,266,288**	**1,332,330**	**1,007,003**	**1,146,168**	**(186,162)**	**-13.97%**
Funding Provided						
Federal	1,266,288	1,332,330		1,146,168	(186,162)	
Total	**$ 1,266,288**	**$ 1,332,330**		**$ 1,146,168**	**$ (186,162)**	**-13.97%**

Explanation of Changes:

- *Federal revenues are projected to be similar to 2025-26 funding, but carryover funds from current year are expected to decrease.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

Instructional - Supplies/Textbooks
Program 061/131
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies	350,376	564,811	272,337	247,115		
Textbooks	126,147	149,100	132,423	149,100		
Music Supplies - Schools	27,672	20,462	14,218	20,890		
Library Books	33,154	35,095	23,623	30,609		
Computer Software and Equipment	60,324		227,645	407,853		
Program Total	**597,673**	**769,468**	**670,246**	**855,567**	**86,099**	**11.19%**
Funding Provided						
State	$ 350,816	$ 333,872		$ 323,567		
Local	225,729	235,596		232,000		
Other Local Revenue Fund	21,128	200,000		300,000		
Total	**$ 597,673**	**$ 769,468**		**$ 855,567**	**86,099**	**11.19%**

Explanation of Changes:

- *Schools receive an allocation for instructional supplies, nursing supplies, music supplies & library books based on enrollment.*
- *Funds are included for instructional technology devices*

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

At-Risk
Program 069
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	611,529	685,249	421,626	639,503		
Substitute Pay	7,858	4,000	2,022	8,000		
Supplements	31,375	24,125	16,610	21,625		
FICA	58,744	62,248	36,546	57,308		
Retirement	174,309	194,663	121,471	185,282		
Insurance	92,418	140,250	85,135	120,488		
Contract Services	39,131	29,652	29,652	30,000		
Instructional Supplies	26,441	51,075	9,440	12,000		
Computer Software	22,019	23,900	23,900	25,000		
Workshop Expense	37,882	13,000	14,303	15,000		
Intervention Funds for Schools	163,533	110,620	63,201	80,000		
Travel	15,168	6,000	5,280	6,500		
Field Trips	-	-	-	-		
Dues and Subscriptions	400	-	-	400		
Furniture & Equipment	25,065	-	22,656	3,000		
Computer Equipment						
Program Total	**1,305,872**	**1,344,782**	**851,842**	**1,204,106**	**(140,676)**	**-10.46%**
Funding Provided						
State	$ 1,098,083	$ 1,162,795		$ 1,036,687		
Local	207,789	181,987		167,419		
Total	**$ 1,305,872**	**$ 1,344,782**		**$ 1,204,106**	**(140,676)**	**-10.46%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

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

Special Position Allotment
Program 096
Allotment Type: Position

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	71,588	71,588	53,691	75,883		
FICA	5,433	5,476	4,056	5,805		
Retirement	17,210	17,661	13,246	18,971		
Insurance	8,095	8,500	7,016	8,925		
Program Total	**102,326**	**103,225**	**78,009**	**109,584**	**6,359**	**6.16%**
Positions Funded						
State	*1.2*	*1.2*		*1.2*		
Total	***1.2***	***1.2***		***1.2***	**-**	**-**
Funding Provided						
State	$ 102,236	$ 103,225		$ 109,584		
Local		-		-		
Total	**$ 102,236**	**$ 103,225**		**$ 109,584**	**$ 6,359**	**6.16%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: These funds pay for a 12 month position for an Educator on Loan with NCDPI.

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

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	77,960	46,090	26,850	80,675		
Substitute Pay	960	4,000	476	1,000		
Supplements/Mentor Pay	7,800	8,000	6,000	8,000		
FICA	6,367	4,444	2,449	6,860		
Retirement	20,675	13,344	8,104	21,743		
Insurance	10,794	8,500	6,341	17,850		
Workshop Expense	41,407	33,257	4,000			
Contract Services	-	23,022	-			
Supplies	1,304	-	-			
Contingency		-				
Indirect Costs	4,188	4,155	-	3,009		
Program Total	**171,455**	**144,812**	**54,220**	**139,137**	**(5,675)**	**-3.92%**
Funding Provided						
Federal	$ 171,455	$ 144,812		$ 139,137		
Total	**$ 171,455**	**$ 144,812**		**$ 139,137**	**$ (5,675)**	**-3.92%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*
- *This program will also provide professional development services and materials to improve teacher quality*

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

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

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	47,380	23,632	16,695	20,654		
Substitute Pay	1,121	-	-	500		
FICA	3,627	1,991	1,238	1,618		
Retirement	11,391	6,420	4,119	5,289		
Insurance	5,667	2,630	2,914	2,678		
Workshop Expense	6,873	3,805	1,750	3,296		
Supplies	-	2,440	956	3,000		
Contract Services	-	11,426	-	2,181		
Indirect Costs	1,905	1,395	-	1,395		
Contingency	4,874			6,849		
Program Total	**82,838**	**53,739**	**27,672**	**47,460**	**(6,279)**	**-11.68%**
Funding Provided						
Federal	$ 82,838	$ 53,739		$ 47,460	$ (6,279)	-11.68%
Total	**$ 82,838**	**$ 53,739**		**$ 47,460**	**$ (6,279)**	**-11.68%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

Purpose: These federal funds are intended to provide all students with access to a well-rounded education, improve school conditions for student learning & improve the use of technology in order to improve academic achievement & digital literacy of all students.

North Carolina Pre-Kindergarten
Program 413
Allotment Type: Dollar

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	666,744	676,162	514,964	677,501		
Substitute Pay	20,690	11,000	11,843	13,000		
Supplements	53,000	45,751	42,000	53,000		
FICA	53,685	56,896	40,622	56,878		
Retirement	174,690	185,549	137,436	182,625		
Insurance	111,306	128,573	89,183	133,875		
Workshop Expense	940	-	3,151	-		
Field Trips	16,820	-	14,410	18,000		
Background Checks	-	-	-	400		
Instructional Supplies/Software	13,452	10,000	6,080	7,500		
Furniture and Equipment	174			-		
Computer Equipment	4,676			-		
Other Food Purchases	18,919	21,000	2,207	19,500		
Contract Services	1,505	-	200	500		
Travel	2,683	3,000	1,749	-		
Program Total	**1,139,284**	**1,137,931**	**863,845**	**1,162,779**	**24,848**	**2.18%**

Funding Provided

State Grant	$ 1,139,284	$ 793,439		$ 700,000	
Other Local Revenue Fund	-	344,492		462,779	
Total	**$ 1,139,284**	**$ 1,137,931**		**$ 1,162,779**	**$ 24,848**	**2.18%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 6%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*
- *The NC Pre-Kindergarten program provides educational opportunities for at-risk four-year olds who normally would not receive services. Currently, there are 8 classrooms (1 at CHES and KHES, 3 at MES, 2 at NHES and a 1 at FFES) serving 144 children.*

PURPOSE: To provide pre-kindergarten academic instruction for at-risk and unserved 4-year olds for up to 18 students per classroom.

General Operations
Program 801
Allotment Type: Local Dollars Only (The state provides no money for General Operations).

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Salaries	115,095	128,100	124,129	133,823		
FICA	8,301	9,801	9,249	10,237		
Retirement	27,260	31,603	30,504	33,456		
Insurance	10,523	8,500	11,117	15,300		
Other Board Services	424,196	454,269	322,396	250,000		
Office Operations and Supplies	224,586	112,444	129,927	150,000		
Equipment Lease/Maintenance	243,241	249,800	184,904	225,000		
Travel	43,682	55,000	21,706	25,000		
Workshop Expense	37,491	50,100	31,891	38,000		
Tranfer to School Nutrition (County Appropriation)	461,000	426,620	319,965	415,000		
Insurance - Property (including Flood)	456,003	514,800	511,628	510,000		
Other Insurance & Judgments	92,367	104,975	111,839	105,000		
Insurance - Unemployment	20,546	21,000	8,646	15,000		
Insurance - Vehicle	31,955	40,500	40,354	42,000		
Insurance - Workers Compensation	351,037	335,000	329,187	335,000		
Dental Insurance	212,445	260,000	80,561	120,000		
Life Insurance	60,500	65,000	42,724	65,000		
Program Total	**2,820,228**	**2,867,512**	**2,310,727**	**2,487,816**	**(379,696)**	**-13.24%**
Funding Provided						
Local	$ 2,271,077	$ 2,630,846		$ 1,622,686		
Other Local Revenue Fund	549,151	236,666		865,130		
Total	**$ 2,820,228**	**$ 2,867,512**		**$ 2,487,816**	**$ (379,696)**	**-13.24%**

Explanation of Changes:

PURPOSE: Funds are used to pay for the general operations of the school system that are not related to a specific program.

Athletics/Band/Chorus/Strings
Program 802/803
Allotment Type: Local Dollars Only (The state provides no money for athletics.)

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Supplements	491,374	500,000	389,029	545,424		
Bus Drivers	89,160	83,000	55,841	70,000		
Strings/Additional Duty	49,033	13,934	46,212	50,000		
FICA	48,027	47,729	37,462	47,080		
Retirement	92,872	81,500	77,315	153,856		
Fees & Operations	146,314	174,720	125,453	150,000		
Program Total	**916,780**	**900,883**	**731,312**	**1,016,360**	**115,478**	**12.82%**
Funding Provided						
Local	$ 805,556	$ 900,883		$ 1,016,360		
Total	**$ 805,556**	**$ 900,883**		**$ 1,016,360**	**$ 115,478**	**12.82%**

Explanation of Changes:
- *Supplements are based on years of experience.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

PURPOSE: Funds are included to supplement gate receipts to pay for uniform replacement, referees and supplies.

Utilities
Program 805
Allotment Type: Local Dollars Only (The state provides no funding for utilities.)

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Telephone	83,074	76,100	83,187	100,847		
Electric	1,338,468	1,497,000	1,000,709	1,400,000		
Water & Sewer	240,144	170,000	149,115	218,450		
Fuel	684,798	762,000	658,174	715,000		
Program Total	**2,346,484**	**2,505,100**	**1,891,185**	**2,434,297**	**(70,803)**	**-2.83%**
Funding Provided						
Local	2,446,075	2,505,100		2,434,297		
Total	**$ 2,446,075**	**$ 2,505,100**		**$ 2,434,297**	**$ (70,803)**	**-2.83%**

Explanation of Changes:
•This program does not anticipate a significant change in funding.

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

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

Description	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Utilities	8,099	7,200	3,951	7,000		
Contracted Services	566,901	475,000	510,941	515,000		
Workshop Expenses	900	-	758	900		
Advertising/other		500	-			
Maintenance Professional & Tech	2,475		-			
Grounds Maintenance Supplies	42,869		35,444	45,000		
Building Contracted Repair	92,398	141,100	79,075	100,000		
Equipment Contracted Repair	109,368	100,000	139,110	145,000		
Rentals/Leases	11,828	80,000	34,271			
Travel	448	-	241	500		
Maintenance Supplies and Materials	102,138	7,500	5,615	7,000		
Repair Parts and Materials	269,445	264,500	211,735	235,000		
Computer Software and Supplies	12,032	13,000	12,032	12,200		
Equipment	-	10,000	-	-		
Fuel	23,869	32,000	13,548	25,000		
Custodial Supplies & Uniforms	176,026	182,000	124,881	176,000		
Program Total	**1,418,796**	**1,312,800**	**1,171,602**	**1,268,600**	**$ (44,200)**	**-3.37%**
Funding Provided						
Local		$ 1,312,800		$ 1,268,600		
Total		**$ 1,312,800**		**$ 1,268,600**	**$ (44,200)**	**-3.37%**

Explanation of Changes: This program reflects funding based on projected spending for this current year.

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

Appendix A

Capital Improvements Plan

Dare County Board of Education
Capital Improvement Plan
Projected Projects for Fiscal Years 2026-27 through 2030-31

Requested Projects Fiscal Year		2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Totals
Projects Meeting County CIP Definition							
KHES	Exterior Paint/Siding	$150,000					$150,000
KHES	Chiller Replacement				$450,000		$450,000
FFHS	Gym Floor Renovations	$30,000					$30,000
FFHS	Class Addition/AUX gym		$7,000,000				$7,000,000
FFHS	AHU's/Heat pump	$150,000					$150,000
FFHS	Boiler retro					$400,000	$400,000
FFHS	Track resurface					$475,000	$475,000
FFHS	Tennis Court overhaul (162K Reimbursable)	$393,000					$393,000
FFES	Air handler replacement			$300,000			$300,000
FFES	Addition/ Modernization		$5,000,000				$5,000,000
FFES	Chiller				$600,000		$600,000
FFES	Parking Lot					$175,000	$175,000
FFMS	Addition/ Modernization		$5,000,000				$5,000,000
FFMS	Chiller				$550,000		$550,000
FFMS	Repaving	$135,000					$135,000
FFMS	Gym floor		$65,000				$65,000
FFMS	Freezer/Refrigerator					$200,000	$200,000
NHES	Repave Bus lot					$160,000	$160,000
NHES	Exterior paint					$280,000	$280,000
MHS	Athletic Lighting LED upgrade			$850,000			$850,000
MHS	Baseball Irrrigation	$155,000					$155,000

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2026-27 through 2030-31

Requested Projects Fiscal Year		2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Totals
Projects Meeting County CIP Definition							
MES	Fresh Air vents rework	$180,000					$180,000
MES	Rooftop HVAC		$360,000				$360,000
MES	FA System Replace			$140,000			$140,000
MES	Roof					$400,000	$400,000
MMS	Chiller Replacement		$450,000				$450,000
MMS	Damper overhaul		$150,000				$150,000
MMS	Roof	$200,000					$200,000
MMS	Exterior Paint					$300,000	$300,000
CHSSCS	Roof replacement	$500,000					$500,000
CHSSCS	Chiller Replacement		$600,000	$600,000			$1,200,000
CHSSCS	Kitchen Rebuild		$7,000,000				$7,000,000
CHSSCS	Library Store Front			$100,000			$100,000
CHSSCS	Athletic Irrigation	$225,000					$225,000
CHSSCS	Old wing flooring				$170,000		$170,000
CHES	Roof Replacement		$380,000				$380,000
CHES	Chiller	$480,000					$480,000
CHES	Renovation/Feasibility		$3,000,000				$3,000,000
CO	Roof Replacement			$160,000			$160,000
CO	Window Replacement			$150,000			$150,000
CO	Air Handler Replacement		$170,000				$170,000
CO	Storage @ Run hill		$1,000,000				$1,000,000
District	Fuel Oil Tanks			$75,000	$325,000		$400,000
District	Maintenance Shed Repairs (Metal)				$100,000		$100,000
District	HVAC Controls Hdwr	$100,000	$100,000		$100,000		$300,000
District	Playground Equipment		$100,000		$100,000		$200,000
District	Buxton Backhouse Siding	$40,000					
Requested		**$2,583,000**	**$30,375,000**	**$2,375,000**	**$2,395,000**	**$2,390,000**	**$40,078,000**

Appendix B
Capital Outlay Request

Capital Outlay Fund
Fiscal Year 2026-2027 Budget

Summary of Revenues

Dare County	$	672,525
Fund Balance Appropriation	-	
Total Revenues	**$**	**672,525**

Summary of Expenditures

Capital Outlay	$	672,525
Total Expenditures	**$**	**672,525**

Capital Outlay Fund
Fiscal Year 2026-2027 Proposed Budget
Capital Outlay

	Detail	Total
Manteo High School		$ 5,000
Entrance Sign	5,000	
Manteo Middle		$ 10,000
Gym Floor Resurfacing	10,000	
Manteo Elementary School		$ 30,000
Secure Entry Vestibule	30,000	
First Flight Middle		$ 50,000
Replacement Doors	50,000	
First Flight High School		$ 10,000
Graduation Stage	10,000	
First Flight Elementary School		$ 10,000
Window blinds	10,000	
Nags Head Elementary School		$ 10,000
Conference room tables	10,000	

	Detail	Total
Transportation		$ 25,000
Midsize Sedan	25,000	
Maintenance		$ 180,000
Multiple Items	180,000	
School Nutrition		$ 130,000
Cafeteria Freezer	130,000	
Cape Hatteras Secondary School		$ 15,000
Stage Floor refinish	15,000	
Cape Hatteras Elementary School		$ 6,000
Storage Shed	6,000	
Kitty Hawk Elementary School		$ 13,180
Assembly chair replacements	7,180	
Crosswalk Painting	6,000	
Technology		178,345
Interactive Panels	100,000	
Equipment	78,345	

TOTAL CAPITAL OUTLAY	**$ 672,525**

Appendix C
School Nutrition

School Nutrition Fund
Fiscal Year 2026-2027 Budget

	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Summary of Revenues						
USDA Grants/Commodities	1,513,173	1,885,000	1,074,816	1,790,500		
Food Sales	245,429	294,380	113,462	250,000		
Interest on Investments	869	500	82	300		
Miscellaneous Revenue	67,961	20,000	6,506	25,000		
Transfer from State (Required Match)	56,837	60,000		45,000		
Transfer from Local Current Expense	461,000	426,620.00	319,965.00	415,000.00		
Total Revenue	**$ 2,345,269**	**$ 2,686,500**	**$ 1,514,831**	**$ 2,525,800**	**$ (160,700)**	**-5.98%**
Summary of Expenditures						
Salaries	903,931	890,250	543,908	763,372		
Substitutes		30,000	38,342	20,000		
Longevity Pay	12,924	17,000	9,402	15,000		
Annual Leave	1,487	5,000	9,664	10,000		
Bonus Leave	-	-	-	-		
FICA	65,443	69,765	43,496	61,840		
Retirement	187,872	224,979	116,973	197,093		
Insurance	186,119	192,740	133,975	193,495		
Propane Gas	-	500	-	-		
Contracted Repair /Maint.	-		-	-		
Travel	1,109	1,500	469	1,000		
Membership Dues & Fees	1,055	500	619	1,000		
Supplies and Materials	964	2,000	2,176	3,000		
Computer Software	12,784	15,000	21,785	20,000		
Repair Parts, Material, & Related	806	2,000	4,335	5,000		
Food Processing & Other Supplies Used	73,460	60,000	50,827	65,000		
Purchased Food	1,027,368	1,099,266	698,946	1,100,000		
Equipment Purchases		1,000	3,844	5,000		
Contract Services	17,855	28,000	26,257	20,000		
Depreciation Expense	41,262	42,000		42,000		
Workshop Expense	1950	5,000	2,831	3,000		
Total Expense	**$ 2,536,389**	**$ 2,686,500**	**$ 1,707,849**	**$ 2,525,800**	**$ (160,700)**	**-5.98%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

Appendix D

ASEP

After School Enrichment Program Fund
Fiscal Year 2026-2027 Budget

Summary of Revenues	Actual 2024-2025	Current Budget 2025-2026	Actual As Of 3/31/2026	Proposed 2026-2027	$ Increase (Decrease)	% Increase (Decrease)
Program Fees	609,618	700,782	382,212	615,000		
American Relief Plan	15,000.00	-		-		
Miscellaneous/Donations/Grants	-	-	-	-		
Transfer from Local Current Expense Fund	-	-	-	-		
Appropriated Fund Balance (Grant Funds)	73,941		-	37,492		
Total Revenues	**$ 698,559**	**$ 700,782**	**$ 382,212**	**$ 652,492**	**$ (48,290)**	**-6.89%**
Summary of Expenditures						
Salaries	445,869	444,878	276,553	473,393		
Substitutes	4,905	8,000	9,478	15,000		
Bonus Pay	28,710	-	-	2,500		
Longevity Pay	18,800	20,100	3,196	5,276		
Annual Leave Payout	2,422	-	1,048	1,000		
FICA	36,712	36,183	21,199	38,033		
Retirement	71,431	116,684	44,019	50,165		
Insurance	48,789	51,000	43,101	44,625		
Travel	550	500	-	500		
Supplies and Materials/Software	3,302	2,937	905	1,500		
Furniture & Equipment/Computer Equipment		-	-	-		
Food	36,662	20,000	3,144	20,000		
Staff Development	407	500	77	500		
Playground Improvements	-			-		
Total Expenditures	**$ 698,559**	**$ 700,782**	**$ 402,720**	**$ 652,492**	**$ (48,290)**	**-6.89%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,500 to $8,925.*
- *The retirement rate is projected to increase from 24.67% to 25.00%.*

Appendix E
Student Fees

Student Fees

Student Fees	2025-2026	Proposed for 2026-2027
Class Dues		
Freshman	$5.00	$5.00
Sophomore	$5.00	$5.00
Junior	$10.00	$10.00
Senior	$20.00	$20.00
Parking Fee (HS only)	$25.00	$25.00
Caps and Gowns	$35.00	$35.00
Graduation Stoles	$19.00	$19.00
Drivers Education	$65.00	$65.00
Laptop Insurance Fee	$25.00	$25.00
Laptop Carrying Case (Replacements only)	$20.00	$20.00
PE Uniform (optional MS only)	$20.00	$20.00
Student Planner (optional)	$2.00	$2.00
Lost Lock Fee	$5.00	$5.00
Lost Power Cord	$20.00	$20.00
School Breakfast	-	-
School Lunch		
Elementary	-	-
Secondary	-	-
Adults	à la carte	à la carte
ASEP Fees		
One child	$80.00	$80.00
Two children	$120.00	$120.00
Three children	$160.00	$160.00
All Summer Enrichment Program	$170.00	$170.00
Summer Reading Camp	$825.00	$825.00
Out of District Tuition	See regulation 4130-R	• See regulation 4130-R

Appendix F
Glossary

GLOSSARY

Advanced Placement Courses (AP Courses)

These are college-level courses taken by high school students. Based on performance on a test given at the end of the course, a student is eligible to receive actual college credit for the course.

Advancement Via Individual Determination (AVID) Program

This research-based program targets first generation college-goers or students facing hardships that might negatively affect their preparation for college. Beginning in the sixth grade, students selected for AVID are trained in organizational skills and study skills. They receive individual and group tutoring. They are enrolled in courses that will help prepare them for college entry.

Administrative Intern

This is a training position for aspiring assistant principals/principals. To qualify, a person must be an employee of Dare County Schools and must be enrolled in (or have completed) a graduate program leading to licensure/certification as a principal.

After School Enrichment Program (ASEP)

This program provides childcare from the close of school until 6:00 p.m. on Monday to Friday at CHES, KHES, FFES, NHES, and MES. Parents pay a weekly fee that covers all costs associated with the program.

AIG Program

This stands for the Academically and Intellectually Gifted Program for students who meet identification criteria established in the local plan for the gifted, which must adhere to state standards as approved by the North Carolina Department of Public Instruction.

Allotment Types of State Funding:

Position: Funding provided for a position that is not limited to a specific dollar amount.

Months of Employment (MOE): Funding provided for an amount of time equal to a calendar month without regard to a specific dollar amount.

Dollar: Allotment of dollars in a specified amount.

Guaranteed: Allotment to the actual expenditure regardless of the dollar amount.

At-Risk Students

This refers to students who are subject to one or more factors that may interfere with their ability to make timely progress toward promotion. Such factors include, but are not limited to, intellectual disabilities, poverty, malnutrition, lack of exposure to/lack of command of the English language, lack of basic skills appropriate for a particular grade level, or developmental delays.

Capital Outlay Fund

The capital outlay fund consists of nonrecurring expenditures of significant value such as activity buses, computers, furniture, and equipment.

Career and College Now

Parents of motivated/interested middle school students may choose to enroll their children in high school courses for credit. Depending on how many courses parents choose for their children to take, the students will have more room in their high school schedules to take additional CTE electives and/or college credit courses through AP courses or dual enrollment courses

Career and Technical Education

Formerly known as Vocational Education or Workforce Development, these middle and high school courses prepare students for the workplace.

Carolina College Advising Corps (CCAC)

This program provides a "near peer" (a recent graduate of UNC) to assist students with the college application process, including writing an effective essay, finding scholarships or financial aid, and selecting a career or college that is a good fit. The advisers primarily serve students in grades 9 through 12, concentrating on juniors and seniors. Piloted in 2015-2016 with one adviser, the program has now expanded to two advisers.

Children with Special Needs Program

This is the name that North Carolina assigns to funds that pay for exceptional children's education. "Exceptional" students are also referred to as handicapped children, students with IEPs (Individualized Education Plans), and students with disabilities. This program is also called special education.

Consumer Price Index (CPI)

This is a measurement of the increase in the cost of living (inflation factor) provided by the U.S. Department of Labor. The CPI is updated monthly and differs by regions of the country. When calculating inflation in the local School Funding Formula, the CPI for the Southeast-Urban region is used.

Drivers' Education Fees

The state has steadily decreased its subsidization of the cost of drivers' training (which it took from Department of Transportation Funds). A state law limits the fee that school systems may charge for this service to $65 per student, although the actual cost is close to $260 per student.

Dual Enrollment

A dual enrollment course is a high school course for which, upon successful completion, a student may receive credit for both a high school course and a college course.

Dual Immersion Program

A dual immersion program is a program that provides instruction in two languages. Dual language immersion provides an attractive, innovative option for any school seeking to close the achievement gap, reach underachieving subgroups and develop global-ready young leaders. Children who learn in two languages benefit from high academic achievement, language proficiency, increased critical thinking skills, increased cognitive development and higher cultural sensitivity, according to recent studies.

Enrichment

This is an academic plan to enhance and extend student learning in a variety of subject areas. Enrichment activities are often interactive and project-based. These activities are conducted during the school day and after school.

Enterprise Funds

Enterprise Funds are funds that are normally self-sustaining and are operated as a business. The Dare County School System has two enterprise funds: the School Nutrition Fund and the After School Enrichment Program Fund.

ESL (English as a Second Language)

This term is used interchangeably with LEP (Limited English Proficiency) and ELL (English Language Learners). It refers to students whose native language was not English. When ESL students acquire a certain level of proficiency in English, they no longer receive ESL services. Regardless of their proficiency in English, ESL students are required to take math-standardized tests in English during their first and subsequent years of enrollment and reading tests in English during their second and subsequent years of enrollment. As the No Child Left Behind Act is replaced by the Every Student Succeeds Act (2017-2018), students will have three years before having to take reading tests in English.

ESSER (Elementary & Secondary School Emergency Relief) Fund

Federal funds allotted by the federal government to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

Exceptional Children's Program

See Children with Special Needs.

Federal Programs

Title I – This program provides special help to children from low-income families. Typically, Title I teachers help small groups of children with reading and math skills.

Title II – This program may be used for salaries or teacher recruitment and retention.

Title III – This program provides support services for ESL students.

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

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

Fines and Forfeitures

This source of revenue derives from Dare County traffic violations, court fines, forfeitures of bonds, real estate tax late listing penalties, and business personal property late listing penalties.

Indirect Costs

A cost that cannot be directly assigned to one specific service but is allocated to different funds based on a percentage of estimated use.

Individual Education Plan (IEP)

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

Instructional Support Funds

These funds pay for guidance counselors, media coordinators (librarians), psychologists, social workers, and nurses.

Intervention

This is an academic plan to help struggling students stay on grade level. Although this term is sometimes used interchangeably with "remediation," an important difference is that intervention is done immediately, as soon as a student shows warning signs of falling behind. Intervention programs are conducted during the day, after school, and on Saturdays.

Levels I, II, III, IV, V

These terms refer to student levels of proficiency on North Carolina's standardized tests. Levels I and II are considered below grade level. Levels III, IV, and V are considered to be at or above grade level.

Local County Appropriation

The amount of money provided to the school system from the county to help fund current operating expenses and capital outlay needs. The amount for operating expenses is calculated according to the School Funding Formula.

Mentor Program

The state of North Carolina requires that all beginning teachers (in the first three years of their career) be assigned a trained, experienced teacher as an official mentor. Additionally, the state requires that an experienced teacher be assigned as a "buddy" mentor for teachers new to the school district but who already have at least three years of experience as a teacher. Up until the 2009-2010 school year, the state paid $100 a month only to mentors of first and second year teachers. In 2009-2010, all state funding for mentors was curtailed. Despite the lack of state funding, the state continues to require that the mentor program be provided, making it an unfunded mandate. Dare County Schools continues to pay mentors of first and second year teachers.

Months of Employment

See allotment type.

NC Pre-Kindergarten Program

This is a pre-kindergarten academic program for at-risk four year olds. This was formerly known as More at Four.

Non-Contributory Employee Benefits

Payment of annual leave payout, longevity, and disability comes from non-contributory employee benefits.

Non-Instructional Support Funds

These funds pay for custodians, maintenance, and clerical staff.

North Carolina Standard Course of Study (NCSCOS)

The NC Standard Course of Study defines the appropriate content standards for each grade level and each high school course. The NCSCOS consists of the Common Core State Standards in English/language arts and mathematics and the North Carolina Essential Standards in all other subjects, including science,

social studies, the arts, healthful living, career and technical education, and world languages. An Academic Standards Review Commission was appointed in 2014 to make suggestions for revisions to the math and English/Language Arts content to the State Board of Education.

Operating Fund

The operating fund is comprised of the State Public School Fund, Federal Grants Fund, Local Operating Fund, and the Other Local Revenue Fund. It accounts for the revenues and expenditures related to the operating expenses of the school system. Operating expenses include the cost of personnel, materials, equipment, utilities, and extra-curricular activities.

Power School

This is the current statewide online student information system that replaced NCWise.

Program Code (Number)

Program Codes are the numbers assigned to a budget category by the North Carolina Department of Public Instruction; i.e. Program 001 pays for classroom teachers, Program 003 pays for non-instructional support, Program 005 pays for school administration, etc.

PRC

This is an abbreviation for Program Report Code. This term is used interchangeably with Program Code. (See above.)

Read to Achieve

This legislation governs K-3 reading. The goal of Read to Achieve is to ensure that every student reads at or above grade level by the end of third grade.

READY

This is the new North Carolina student accountability model that replaced the ABCs standardized testing program. READY encompasses a new, more rigorous curriculum and new assessments to measure student progress. Student proficiency scores are expressed in five levels from I to V. Levels I and II are considered below grade level. Levels III, IV, and V are considered at or above grade level.

School Funding Formula

Endorsed by the Board of Education in 2015, the School Funding Formula replaced the Per Pupil Formula, which was the theoretical basis for local funding from 1999 to 2014. The purpose of the School Funding Formula is to provide a planning tool for budgeting that will assist school system and county personnel in building a budget document for the ensuing fiscal year. Based on the premise that some expenses are not significantly impacted by increasing or decreasing student enrollment, the School Funding formula has three major components. Section 1 is comprised of salary increases and changes to the retirement system contribution and costs of health insurance, all of which are determined by action of the General Assembly. Section 2 includes items impacted by the Consumer Price Index (CPI) and the number of students enrolled, such as library books, textbooks, instructional supplies, and postage. Section 3 includes items that are affected by the CPI, square footage, and rate increases, such as insurances, utilities, and custodial needs.

School Nutrition Program

Formerly known as the Child Nutrition Program, this is a federal and state regulated program that offers breakfasts and lunches to public school students.

Summer Reading Camp

The state provides funds for first, second, and third grade students who are not reading on grade level to attend a Summer Reading Camp that provides focused and intensive instruction on reading for six weeks.

Unassigned Fund Balance

Previously called "undesignated" fund balance, "unassigned" is the term recommended by GASB (the Governmental Accounting Standards Board). These funds represents the savings of a school system. The Board of Education has an informal goal to build and maintain an unassigned fund balance of $1,000,000 to $1,500,000.

Use of Facilities

In this budget, "use of facilities" refers to fees collected from outside users of school facilities. The fees partially pay for the cost of utilities and labor.