

DARE COUNTY SCHOOLS

Proposed Budget

2025-2026

Disclaimer: Proposed Budget

*Please note that the budget presented is **proposed** and intended for planning and discussion purposes only. "Proposed" means that these figures are estimates and suggestions, not final or guaranteed amounts. The numbers outlined in the proposal are subject to change based on various factors, including but not limited to adjustments in project scope, unforeseen circumstances, market fluctuations, resource availability, and actions taken by the General Assembly. As such, the final budget may differ from the proposed values. We recommend treating these numbers as preliminary and subject to revision as further details are clarified and decisions are made.*

Operating Budget

Dare County Schools Operating Budget
Fiscal Year 2025-2026 Budget

Summary of Revenues

State Public School Fund	$ 39,268,903
Federal Grants Fund	2,646,263
Local Operating Fund	
Dare County Appropriation	31,748,241
Fines and Forfeitures	475,000
Other Local Revenue Fund	
PreK Grant	750,000
Interest	80,000
Medicaid Reimbursements	650,000
Use of Facilities	50,000
Indirect Costs	100,000
Miscellaneous	310,000
Appropriated Fund Balance	848,140
Total Revenues	**$ 76,926,547**

Dare County Schools Operating Budget By Program
Fiscal Year 2025-2026 Budget

Summary of Expenditures by Program Code

001 Classroom Teachers	$ 26,440,655
002 Central Administration	1,980,402
003 Non-Instructional Support	7,791,173
004 K-5 Progam Enhancement Teachers	1,360,441
005 School Building Administration	3,405,655
006 School Psychologist	1,396,389
007 Instructional Support	2,851,942
009 Non-contributory Employee Benefit	600,000
012 Driver Training	104,346
013 Vocational Education - Salaries	2,646,912
014 Vocational Education - Program Support	92,620
015 School Technology/School Connectivity	718,800
017 Vocational Education Program Improvement	58,666
020 International Faculty Exchange	2,824,392
024 Disadvantaged Student Funding	201,926
027 Teacher Assistants	2,183,801
028 Staff Development	100,000
029 Behavioral Support	117,000
032 Children with Special Needs	5,861,506
034 Academically/Intellectually Gifted	325,562
036 Charter Schools	129,256
039 School Safety Grant Program	36,666
049 Preschool Handicapped	32,878
050 Title I	814,874
054 Limited English	551,547
056 Transportation	1,844,424
060 Title VI-B Handicapped	1,439,116
061 Classroom Materials/Instructional Supplies	1,145,253
069 At-Risk Student Services	1,251,859
096 Special Position Allotment	105,960
103 Title II	171,993
108 Student Support & Academic Enrichment	77,422

Dare County Schools Operating Budget By Program
Fiscal Year 2025-2026 Budget

Summary of Expenditures by Program Code (continued)	
413 NC Pre-Kindergarten	1,180,135
801 School Operations	2,300,192
802 Athletics	1,042,424
805 Utilities	2,570,000
806 Maintenance	1,170,361
Total Expenditures	**$ 76,926,547**

Classroom Teachers
Program 001
Allotment Type: Position

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	15,384,190	16,104,979	9,704,415	15,827,800		
Supplements	1,414,404	1,916,250	1,196,893	2,273,625		
FICA	1,198,483	1,327,385	780,420	1,384,759		
Retirement	4,206,681	4,369,767	2,617,402	4,438,469		
Insurance	1,975,285	2,229,296	1,454,044	2,516,001		
Program Total	**24,179,043**	**25,947,677**	**15,753,174**	**26,440,655**	**492,978**	**1.90%**
Positions Funded						
State	*198.5*	*198.5*		*182.5*		
Local	*78.5*	*88.5*		*110.5*		
Total	***277.0***	***287.0***		***293.0***	***6.0***	
Funding Provided						
State	$ 16,126,042	$ 16,782,935		$ 16,996,980		
Local	8,053,001	9,164,742		9,443,675		
Total	**$ 24,179,043**	**$ 25,947,677**		**$ 26,440,655**	**$ 492,978**	**1.90%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, 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 $8,095 to $8,500*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *Local funding for instructional positions shows an increase due to the expiration of the ESSER funds as well as a projected decrease in State funding based on a decrease in ADM.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,370,309	1,341,116	772,143	1,426,411		
FICA	97,297	98,806	54,863	109,120		
Retirement	314,488	313,083	182,469	349,756		
Insurance	86,256	99,215	60,566	95,115		
Program Total	**1,868,350**	**1,852,220**	**1,070,041**	**1,980,402**	**128,182**	**6.92%**
Funding Provided						
State	$ 720,983	$ 729,116		$ 743,771		
Local	1,147,367	1,123,104		1,236,631		
Total	**$ 1,868,350**	**$ 1,852,220**		**$ 1,980,402**	**$ 128,182**	**6.92%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *The increase to the program budget reflects an increase in board member compensation*

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

Non-Instructional Support
Program 003
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	4,099,805	4,522,639	2,826,512	4,740,687		
Substitutes	755,906	585,000	256,989	530,000		
FICA	353,444	390,575	225,698	403,208		
Retirement	1,032,056	1,085,078	664,635	1,162,416		
Insurance	627,367	781,156	486,806	954,861		
Program Total	**6,868,578**	**7,364,448**	**4,460,640**	**7,791,173**	**426,725**	**5.79%**
Funding Provided						
State	$ 1,608,747	$ 1,646,152		$ 1,595,797		
Local	5,259,831	5,718,296		6,195,376		
Total	**$ 6,868,578**	**$ 7,364,448**		**$ 7,791,173**	**$ 426,725**	**5.79%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	784,839	844,104	464,017	820,817		
Supplements	70,300	99,250	58,300	114,600		
FICA	58,002	66,160	35,822	71,559		
Retirement	206,423	223,444	120,832	229,364		
Insurance	104,628	126,279	75,551	124,100		
Program Total	**1,224,192**	**1,359,237**	**754,522**	**1,360,441**	**1,204**	**0.09%**
Positions Funded						
State	*11.0*	*11.0*		*11.0*		
Local	*3.6*	*3.6*		*3.6*		
Total	***14.6***	***14.6***		***14.6***		
Funding Provided						
State	$ 891,331	$ 918,071		$ 944,031		
Local	332,861	441,166		416,410		
Total	**$ 1,224,192**	**$ 1,359,237**		**$ 1,360,441**	**$ 1,204**	**0.09%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,020,755	2,217,833	1,301,899	2,415,945		
FICA	145,878	160,695	94,306	184,820		
Retirement	489,532	533,181	312,977	592,390		
Insurance	152,537	153,807	111,977	212,500		
Program Total	**2,808,702**	**3,065,516**	**1,821,159**	**3,405,655**	**340,139**	**11.10%**
Months of Employment						
State	*171*	*171*		*181*	*10.00*	
Local	*117*	*117*		*121*	*4.00*	
Total	***288***	***288***		***302***	***14.00***	
Funding Provided						
State	$ 1,763,866	$ 1,977,307		$ 2,040,128		
Local	1,044,836	1,088,209		1,365,527		
Total	**$ 2,808,702**	**$ 3,065,516**		**$ 3,405,655**	**$ 340,139**	**11.10%**

Explanation of Changes:

- *Salaries are projected based on a 3.0% increase.*
- *Program budget also includes a projected increase to reflect the principal for Dare Early College*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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

School Health Personnel
Program 006
Allotment Type: Position

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	838,227	1,012,242	471,856	880,953		
Supplements	6,250	84,000	7,083	98,250		
FICA	58,727	76,851	33,342	74,909		
Retirement	208,566	263,541	115,137	240,101		
Insurance	71,879	97,140	64,758	102,175		
Program Total	**1,183,649**	**1,533,774**	**692,176**	**1,396,389**	**(137,385)**	**-8.96%**
Positions Funded						
State	*2.0*	*13.0*		*12.0*		
Total	***2.0***	***13.0***		***12.0***	***-1.0***	
Funding Provided						
State	$ 1,173,412	$ 1,421,380		$ 1,255,446		
Local	10,237	112,394		140,943		
Total	**$ 1,183,649**	**$ 1,533,774**		**$ 1,396,389**	**$ (137,385)**	**-8.96%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,427,027	1,711,651	969,540	1,775,643		
Supplements	213,000	180,104	172,879	208,500		
FICA	117,788	144,719	82,425	151,787		
Retirement	413,188	454,778	274,637	486,512		
Insurance	178,751	218,565	126,385	229,500		
Program Total	**2,349,754**	**2,709,817**	**1,625,866**	**2,851,942**	**142,125**	**5.24%**
Positions Funded						
State	*23.0*	*12.0*		*11.0*		
Local	*15.0*	*15.0*		*16.0*		-
Total	***38.0***	***27.0***		***27.0***	**-**	**-**
Funding Provided						
State	$ 1,100,403	$ 1,166,121		$ 1,213,599		
Local	1,249,351	1,543,696		1,638,343		
Total	**$ 2,349,754**	**$ 2,709,817**		**$ 2,851,942**	**$ 142,125**	**5.24%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits						
Allocated to:	640,000	652,000	235,650	600,000		
Longevity						
Annual Leave Payout						
Disability						
FICA						
Retirement						
Insurance						
Program Total	**640,000**	**652,000**	**235,650**	**600,000**	**(52,000)**	**-7.98%**
Funding Provided						
State	$ 510,000	$ 510,000		$ 450,000		
Local	130,000	142,000		150,000		
Total	**$ 640,000**	**$ 652,000**		**$ 600,000**	**$ (52,000)**	**-7.98%**

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Driver Training Services	100,378	116,436	38,630	104,346		
Program Total	**100,378**	**116,436**	**38,630**	**104,346**	**(12,090)**	**-10.38%**

Funding Provided

State	$ 100,378	$ 87,771		$ 78,346		
Other Local Revenue - Fees	-	28,665		26,000		
Total	**$ 100,378**	**$ 116,436**		**$ 104,346**	**$ (12,090)**	**-10.38%**

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,422,638	1,506,397	899,439	1,584,420		
Substitute Pay	33,984	3,599	4,955	35,000		
Supplements	130,150	184,750	113,062	212,875		
FICA	114,651	132,634	73,247	140,171		
Retirement	388,512	416,778	242,540	440,697		
Insurance	202,893	222,617	145,705	233,750		
Program Total	**2,292,828**	**2,466,775**	**1,478,948**	**2,646,912**	**180,137**	**7.30%**
Months of Employment Funded						
State	*288*	*279*		*272*		
Total	***288***	***279***		***272***	**-**	
Funding Provided						
State	$ 2,072,995	$ 2,210,000		$ 2,282,478		
Local	219,833	256,775		364,434		
Total	**$ 2,292,828**	**$ 2,466,775**		**$ 2,646,912**	**$ 180,137**	**7.30%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *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 2022-2023	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Workshop Participant Pay	4,700	-	-	2,200	10,000		
Salary - Non-certified instructor	5,750	60,244	37,500	20,470	38,500		
Substitute Pay	2,871	3,183	2,500	225	2,500		
Bus Driver	4,061	-	-	-			
FICA	996	4,852	3,061	1,738	3,137		
Retirement	2,595	6,359	-	950	-		
Other Program Support	-	133,484	50,948	36,000	38,483		
Program Total	**20,973**	**208,122**	**94,009**	**61,583**	**92,620**	**(1,390)**	**-1.48%**
Funding Provided							
State	$ 304,797	$ 190,425	$ 92,551		$ 91,120		
Local	(283,824)	17,697	1,458		1,500		
Total	**$ 20,973**	**$ 208,122**	**$ 94,009**		**$ 92,620**	**$ (1,389)**	**-1.48%**

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Computer Equipment	126,702	300,000	203,271	300,000		
Contract Services	11,350	17,500	3,059	3,500		
Software/Subscription	442,435	462,797	146,147	314,300		
Supplies and Materials	376	-	1,308	5,000		
Repair Parts	35,828	-	18,879	36,000		
Telecommunications Services	98,670	100,000	42,997	50,000		
Workshop Expense	-	5,000	-	10,000		
Program Total	**715,361**	**885,297**	**415,661**	**718,800**	**(166,497)**	**-18.81%**
Funding Provided						
State	$ 58,881	$ 58,797		$ 58,000		
Local	636,882	286,500		660,800		
Other Local	19,598	540,000				
Total	**$ 715,361**	**$ 885,297**		**$ 718,800**	**(166,497)**	**-18.81%**

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Substitutes	1,602	3,641	563	3,466		
Workshop Participant	-	4,976	-	-		
FICA	123	659	43	660		
Retirement	-	2,072	-	-		
Contracted Services	-	901	-	500		
Software	9,932	15,000	-	9,975		
Furniture and Equipment	3,716	-	-	-		
Computer Equipment	-	-	-	-		
Travel	2,754	1,035	-	1,500		
Workshop Expense	7,578	10,000	3,331	8,000		
Supplies and Materials	27,762	17,523	18,848	25,000		
Field Trips	13,215	3,200	9,342	9,565		
Tuition	-	-	594			
Indirect Costs	-	1,455				
Program Total	**66,682**	**60,461**	**32,721**	**58,666**	**(1,795)**	**-2.97%**
Funding Provided						
Federal	$ 66,682	$ 60,461		$ 58,666	$ (1,795)	
Total	**$ 66,682**	**$ 60,461**		**$ 58,666**	**$ (1,795)**	**-2.97%**

Explanation of Changes:

- *Federal revenues are projected to decrease by 3 %*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,528,129	1,807,830	1,073,886	1,604,142		
Supplements	132,750	238,000	134,600	250,450		
Substitutes						
Workshop Participant Pay						
FICA	45,757	64,960	37,228	45,896		
Retirement	44	-	-			
Contracted Services	832,399	758,840	970,909	923,904		
Workshop Expense	8,529	-	-			
Supplies & Materials	20,247	-	5,113			
Travel	556					
Equipment						
Program Total	**2,568,411**	**2,869,630**	**2,221,736**	**2,824,392**	**(45,238)**	**-1.58%**
Funding Provided						
State	$ 2,283,792	$ 2,509,472		$ 2,423,209		
Local	284,619	360,158		401,183		
Total	**$ 2,568,411**	**$ 2,869,630**		**$ 2,824,392**	**(45,238)**	**-1.58%**

Explanation of Changes:

- *Includes the cost of 34 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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	99,219	130,237	78,189	125,040		
Supplements	10,000	16,125	7,875	14,875		
FICA	7,835	11,290	6,338	10,703		
Retirement	27,009	35,937	20,690	34,307		
Insurance	14,237	12,142	10,118	17,000		
Instructional Supplies/Software	30,388	-	-			
Travel	502	-	-			
Program Total	**189,190**	**205,731**	**123,210**	**201,926**	**(3,805)**	**-1.85%**
Funding Provided						
State	$ 175,923	$ 183,505		$ 180,000		
Local	$ 13,267	$ 22,226		$ 21,926		
Total	**$ 189,190**	**$ 205,731**		**$ 201,926**	**$ (3,805)**	**-1.85%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,298,685	1,489,687	870,980	1,340,358		
Substitutes	-	-	-			
FICA	89,227	102,272	60,549	102,537		
Retirement	322,935	355,979	204,129	328,656		
Insurance	293,320	323,782	214,959	412,250		
Program Total	**2,004,167**	**2,271,720**	**1,350,617**	**2,183,801**	**(87,919)**	**-3.87%**
Funding Provided						
State	$ 1,490,445	$ 1,540,855		$ 1,137,854		
Local	513,722	730,865		1,045,947		
Total	**$ 2,004,167**	**$ 2,271,720**		**$ 2,183,801**	**$ (87,919)**	**-3.87%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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

Professional Development
Program 028
Allotment Type: Dollar

Description	Actual 2022-2023	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Staff Development	24,201	135,838	160,000	104,502	100,000		
Program Total	**24,201**	**135,838**	**160,000**	**104,502**	**100,000**	**(60,000)**	**-37.50%**
Funding Provided							
Other Local Revenue Fund	$ 24,201	$ 135,838	$ 160,000		$ 100,000	$ (60,000)	
Total	**$ 24,201**	**$ 135,838**	**$ 160,000**		**$ 100,000**	**$ (60,000)**	**-37.50%**

Explanation of Changes:

- *For the 16th 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 unless 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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	82116	80,719	29,405	73,822		
Supplements		-	-			
FICA	6150	5,418	2,191	5,647		
Retirement	21418	18,999	7,069	18,101		
Insurance	17376	16,864	10,118	19,429		
Workshop Expenses		-	-	-		
Instructional Supplies		-	-			
Program Total	**127,060**	**122,000**	**48,783**	**117,000**	**(5,000)**	**-4.10%**

Funding Provided

State	$ 127,060	$ 122,000		$ 117,000	
Local	$ -	$ -			
Total	**$ 127,060**	**$ 122,000**		**$ 117,000**	**$ (5,000)**	**-4.10%**

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 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,300,607	3,358,559	2,532,482	3,290,920		
Substitute Pay	81,944	124,000	20,099	85,750		
Supplements	209,150	147,500	164,250	205,800		
FICA	260,682	260,876	196,407	274,059		
Retirement	834,857	821,229	626,948	857,396		
Insurance	498,299	637,172	400,157	758,200		
Contracted Services	423,045	368,620	327,533	255,063		
Travel	34,261	2,000	13,759	27,518		
Instructional Supplies	76,536	75,000	84,654	86,500		
Field Trips	10,909	-	5,571	7,500		
Repairs - Small Equipment	425	-	-	-		
Equipment	9,834	3,000	5,564	6,000		
Workshop Expense	6,069	-	1,481	1,500		
Transportation			291	300		
Computer Software and Supplies	3,801	3,000	4,678	5,000		
Program Total	**5,750,419**	**5,800,956**	**4,383,874**	**5,861,506**	**60,550**	**1.04%**
Funding Provided						
State	$ 3,976,627	$ 4,097,075		$ 4,005,005		
Local	1,773,792	1,703,881		1,856,501		
Total	**$ 5,750,419**	**$ 5,800,956**		**$ 5,861,506**	**$ 60,550**	**1.04%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *As of December 31, 2024, our special needs population was 783 which is a decrease of 16 students from March 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 16% of its student enrollment identified as children with special needs based on the December 1, 2024 headcount.

Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	198,250	165,440	99,264	172,481		
Supplements	17,500	19,750	14,850	23,000		
Substitute Pay	3,516	4,000	297	2,500		
FICA	15,563	14,475	8,008	15,146		
Retirement	54,169	45,483	27,433	47,932		
Insurance	16,625	24,285	10,793	25,500		
Instructional Supplies	637	54,970	-	31,004		
Computer software and supplies	9,564	-		5,000		
Workshop Expense	1,019	-	1,046	3,000		
Field Trips	250	-	-	-		
Tuition	2,400	-	-	-		
Program Total	**319,493**	**328,403**	**161,691**	**325,562**	**(2,841)**	**-0.86%**
Funding Provided						
State	$ 296,276	$ 302,391		$ 293,273		
Local	23,217	26,012		32,289		
Total	**$ 319,493**	**$ 328,403**		**$ 325,562**	**$ (2,841)**	**-0.87%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Transfers to Charter Schools	99,256	125,491	55,774	129,256		
Program Total	**99,256**	**125,491**	**55,774**	**129,256**	**3,765**	**3.0%**
Funding Provided						
Local	$ 99,256	$ 125,491		$ 129,256		
Total	**$ 99,256**	**$ 125,491**		**$ 129,256**	**$ 3,765**	**3.0%**

Explanation of Changes:
- *.Amount proposed is based on projected charter school enrollments of 20 students.*

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

School Safety Grant Programs
Program 039
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Contracted Services	36,666	36,666	29,281	36,666		
Workshop Expenses	1203	-	1,138			
Equipment		-	-	-		
Program Total	**37,869**	**36,666**	**30,419**	**36,666**	**-**	
Funding Provided						
State	$ 37,869	$ 36,666		$ 36,666		
Total	**$ 37,869**	**$ 36,666**		**$ 36,666**	**$ -**	

Explanation of Changes:
• *Funds are used to reimburse Town of Nags Head for NHES SRO*

PURPOSE: To provide funding for school resource officers, grants for students in crisis, grants for training to increase school safety & grants for safety equipment in schools.

Preschool Handicapped
Program 049
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	20,676	20,128	6,294	18,175		
Supplements	-	-	-	-		
FICA	1,499	1,540	457	1,390		
Retirement	5,173	4,839	1,513	4,369		
Insurance	2,267	6,175	1,012	2,428		
Contingency			-	5,712		
Indirect Costs	-	703	-	803		
Program Total	**29,615**	**33,385**	**9,276**	**32,878**	**$ (507)**	**-1.52%**
Funding Provided						
Federal	$ 29,615	$ 33,385		$ 32,878	$ (507)	
Total	**$ 29,615**	**$ 33,385**		**$ 32,878**	**$ (507)**	**-1.52%**

Explanation of Changes:

- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	322,070	389,997	221,402	400,494		
Substitute Pay	10,762	39,500	8,241	10,000		
Remediation Tutors	14,274	14,004	-	10,000		
FICA	25,824	33,928	16,863	32,168		
Retirement	83,450	97,122	53,852	100,653		
Insurance	57,886	74,070	41,103	76,500		
Supplies and Materials	173,300	115,198	55,593	72,000		
Other Program Support/Services	33,373	123,833	31,296	30,349		
Contingency	-	63,543	-	64,676		
Indirect Costs	22,582	22,183	-	18,034		
Program Total	**743,521**	**973,378**	**428,350**	**814,874**	**(158,504)**	**-16.28%**
Funding Provided						
Federal	743,521	973,378		814,874	(158,504)	
Total	**$ 743,521**	**$ 973,378**		**$ 814,874**	**$ (158,504)**	**-16.28%**

Explanation of Changes:

- *Federal revenues are projected to be similar to 2024-25, however the amount of carryover funds from the current year is projected to decrease*
- *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 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	298,883	253,140	150,590	269,670		
Supplements	26,925	31,750	25,075	37,250		
FICA	23,846	21,796	12,701	23,479		
Retirement	80,220	68,490	42,230	75,257		
Insurance	40,400	40,475	27,657	42,500		
Contract Services	42,940	18,198	2,062	22,654		
Workshop Expense	6,089	2,023	-	3,500		
Travel	292	-	-	1,000		
Instructional Supplies/Software/Equipment	14,254	109,509	331	76,236		
Indirect Costs		-	-	-		
Program Total	**533,849**	**545,381**	**260,646**	**551,547**	**6,166**	**1.13%**

Funding Provided

State	$ 419,180	$ 451,090		$ 451,000		
Federal	65,920	52,476		51,314		
Local	48,749	41,815		49,233		
Total	**$ 533,849**	**$ 545,381**		**$ 551,547**	**$ 6,166**	**1.13%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	280,289	324,200	175,856	331,490		
Salaries - Bus Drivers	545,526	568,500	257,228	565,555		
Bus Overtime	26,378	33,332	20,734	34,332		
Bus Driver Supplements	116,889	120,000	50,966	120,000		
FICA	73,577	82,478	38,457	80,430		
Retirement	172,577	152,025	93,038	159,626		
Insurance	96,997	112,100	70,473	117,708		
Contract Services	22,056	39,100	5,082	23,000		
Supplies and Materials	21,487	21,500	11,443	22,145		
Operational Supplies(Fuel,Oil,Parts,Etc.)	234,800	235,700	119,062	237,771		
Computer Software	59,104	59,500	38,003	60,285		
Workshop expenses	12,947	16,100	2,110	16,583		
Other Support/Services	74,150	73,300	21,924	75,499		
Program Total	**1,736,777**	**1,837,835**	**904,376**	**1,844,424**	**6,589**	**0.36%**
Funding Provided						
State	$ 1,382,851	$ 1,373,588		$ 1,256,295		
Local	353,926	464,247		588,129		
Total	**$ 1,736,777**	**$ 1,837,835**		**$ 1,844,424**	**$ 6,589**	**0.36%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	899,516	753,002	194,694	921,479		
Substitute Pay	19,344	40,000	1,971	25,000		
FICA	63,897	60,665	13,994	72,406		
Retirement	224,746	183,426	46,804	232,077		
Insurance	127,832	152,662	52,219	153,000		
Contingency	-	3,225	-			
Indirect Costs	41,567	29,791	-	35,155		
Program Total	**1,376,902**	**1,222,771**	**309,682**	**1,439,116**	**216,345**	**17.69%**
Funding Provided						
Federal	1,376,902	1,222,771		1,439,116	216,345	
Total	**$ 1,376,902**	**$ 1,222,771**		**$ 1,439,116**	**$ 216,345**	**17.69%**

Explanation of Changes:

- *Federal revenues are projected to be similar to 2024-25 funding, but carryover funds from current year are expected to increase.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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

Instructional - Supplies/Textbooks
Program 061/130
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies	343,098	613,682	264,036	593,905		
Textbooks	359,652	197,130	75,264	135,000		
Music Supplies - Schools	36,175	22,990	11,802	21,660		
Library Books	7,516	37,369	14,810	35,663		
Computer Software and Equipment	403,716	475,000	450,314	359,025		
Program Total	**1,150,157**	**1,346,171**	**816,226**	**1,145,253**	**(200,918)**	**-14.93%**
Funding Provided						
State	$ 537,468	$ 355,872		$ 335,028		
Local	205,540	222,225		232,000		
Other Local Revenue Fund	407,149	768,074		578,225		
Total	**$ 1,150,157**	**$ 1,346,171**		**$ 1,145,253**	**(200,918)**	**-14.93%**

Explanation of Changes:

- *Schools receive an allocation for instructional supplies, nursing supplies, music supplies & library books based on enrollment.*
- *Funds are included for chromebook refresh for grades 6 and 9, iPad refresh, as well as computers for initial early college students.*

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

At-Risk
Program 069
Allotment Type: Dollar

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	697,952	589,919	262,352	536,926		
Substitute Pay	15,692	-	5,989	12,000		
Supplements	19,700	11,875	19,608	32,625		
FICA	62,433	53,726	29,602	55,815		
Retirement	194,211	160,684	93,021	175,956		
Insurance	108,090	78,508	40,474	89,250		
Contract Services	61,312	33,156	33,156	50,000		
Instructional Supplies	32,815	8,450	24,340	35,000		
Computer Software	6,158	20,000	18,428	25,000		
Workshop Expense	51,736	32,100	29,638	51,736		
Intervention Funds for Schools	123,702	251,051	116,246	148,051		
Travel	8,168	6,200	3,979	6,500		
Field Trips	2,743	2,750	-	2,500		
Dues and Subscriptions	-	400	400	500		
Furniture & Equipment	4,938	30,000	27,869	30,000		
Computer Equipment						
Program Total	**1,389,650**	**1,278,819**	**705,102**	**1,251,859**	**(26,960)**	**-2.11%**
Funding Provided						
State	$ 1,126,195	$ 1,098,083		$ 1,076,859		
Local	263,455	180,736		175,000		
Total	**$ 1,389,650**	**$ 1,278,819**		**$ 1,251,859**	**(26,960)**	**-2.11%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	69,019	71,590	41,760	73,738		
FICA	5,234	5,477	3,168	5,641		
Retirement	17,268	17,211	10,039	18,081		
Insurance	7,557	8,095	5,396	8,500		
Program Total	**99,078**	**102,373**	**60,363**	**105,960**	**3,587**	**3.50%**
Positions Funded						
State	*1.2*	*1.2*		*1.2*		
Total	***1.2***	***1.2***		***1.2***	**-**	**-**
Funding Provided						
State	$ 99,078	$ 102,373		$ 105,960		
Local		-		-		
Total	**$ 99,078**	**$ 102,373**		**$ 105,960**	**$ 3,587**	**3.50%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	60,260	50,000	14,856	46,093		
Substitute Pay	2,458	4,000	703	2,000		
Supplements/Mentor Pay	65,298	10,000	3,600	12,000		
FICA	8,567	4,896	1,297	4,597		
Retirement	30,797	14,424	4,571	14,244		
Insurance	8,142	8,095	2,698	8,500		
Workshop Expense	1,693	47,884	-	45,357		
Supplies	-	29,309	-	35,000		
Indirect Costs	5,552	4,222	-	4,201		
Program Total	**182,767**	**172,830**	**27,725**	**171,993**	**(837)**	**-0.48%**
Funding Provided						
Federal	$ 182,767	$ 172,830		$ 171,993		
Total	**$ 182,767**	**$ 172,830**		**$ 171,993**	**$ (837)**	**-0.48%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	35,545	47,537	26,604	51,595		
Substitute Pay	1,267	2,250	-	1,500		
FICA	2,769	3,809	1,991	4,062		
Retirement	8,937	11,428	6,396	13,019		
Insurance	4,471	4,993	3,778	5,950		
Workshop Expense	6,674	3,692	1,750	1,296		
Supplies	-	5,129	-			
Contract Services	-	1,657		-		
Indirect Costs		1,974	-	-		
Contingency						
Program Total	**59,663**	**82,469**	**40,519**	**77,422**	**(5,047)**	**-6.12%**

Funding Provided

Federal	$ 82,469	$ 77,422	$ (5,047)	-6.12%
Total	**$ 82,469**	**$ 77,422**	**$ (5,047)**	**-6.12%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	675,881	680,730	410,753	711,293		
Substitute Pay	14,214	10,765	4,070	8,000		
Supplements	36,750	54,438	31,800	61,250		
FICA	52,030	53,907	32,296	59,712		
Retirement	178,359	169,394	105,870	189,428		
Insurance	100,670	121,426	73,527	119,000		
Workshop Expense	396	2,000	90	-		
Field Trips	22,267		63	5,000		
Background Checks	186	200		200		
Instructional Supplies/Software	28,663	20,000	5,865	10,000		
Supplies and Materials	-			-		
Furniture and Equipment	174			-		
Computer Equipment	-			-		
Other Food Purchases		19,472	-	15,753		
Contract Services	1,453		390	500		
Travel	2,421	2,300	1,176	-		
Program Total	**1,113,464**	**1,134,632**	**665,900**	**1,180,135**	**45,503**	**4.01%**
Funding Provided						
State Grant	$ 634,162	$ 780,000		$ 780,000		
Other Local Revenue Fund	413,291	354,632		400,135		
Total	**$ 1,047,453**	**$ 1,134,632**		**$ 1,180,135**	**$ 45,503**	**4.01%**

Explanation of Changes:

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 3%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*
- *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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Salaries	126,744	99,400	70,411	129,086		
FICA	7,940	7,607	4,995	9,875		
Retirement	27,113	23,892	16,804	31,652		
Insurance	9,473	8,095	7,892	15,300		
Other Board Services	411,780	478,750	257,738	350,000		
Office Operations and Supplies	214,804	293,564	129,927	200,000		
Equipment Lease/Maintenance	322,601	322,900	80,660	325,000		
Travel	47,343	51,400	29,065	25,000		
Workshop Expense	73,454	61,800	32,258	50,000		
Tranfer to School Nutrition	-	46,000	46,000	-		
Insurance - Property (including Flood)	329,047	339,500	456,003	468,771		
Other Insurance & Judgments	75,138	108,524	101,842	102,500		
Insurance - Unemployment	9,103	12,000	20,546	22,000		
Insurance - Vehicle	31,955	36,000	35,919	37,008		
Insurance - Workers Compensation	266,442	351,037	351,037	349,000		
Dental Insurance	243,304	120,000	75,884	120,000		
Life Insurance	38,888	65,000	38,888	65,000		
Program Total	**2,235,129**	**2,425,469**	**1,755,869**	**2,300,192**	**(125,277)**	**-5.17%**
Funding Provided						
Local	$ 1,752,125	$ 2,096,845		$ 1,622,686		
Other Local Revenue Fund	483,004	328,624		677,506		
Total	**$ 2,235,129**	**$ 2,425,469**		**$ 2,300,192**	**$ (125,277)**	**-5.17%**

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
Allotment Type: Local Dollars Only (The state provides no money for athletics.)

Description	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Supplements	459,169	475,000	169,449	570,000		
Bus Drivers	103,125	70,000	54,356	70,000		
FICA	42,930	36,338	17,076	48,960		
Retirement	80,416	76,000	33,431	78,464		
Fees & Operations	119,916	280,243	97,710	275,000		
Program Total	**805,556**	**937,581**	**372,022**	**1,042,424**	**104,844**	**11.18%**
Funding Provided						
Local	$ 805,556	$ 937,581		$ 1,042,424		
Total	**$ 805,556**	**$ 937,581**		**$ 1,042,424**	**$ 104,844**	**11.18%**

Explanation of Changes:

- *Supplements are based on years of experience.*
- *Includes a projected increase of 20% to athletic supplements.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Telephone	82,793	98,100	51,344	100,847		
Electric	1,473,216	1,427,400	797,775	1,467,367		
Water & Sewer	235,891	212,500	131,897	218,450		
Fuel	654,175	762,000	312,462	783,336		
Program Total	**2,446,075**	**2,500,000**	**1,293,478**	**2,570,000**	**70,000**	**2.80%**
Funding Provided						
Local	2,446,075	2,500,000		2,570,000		
Total	**$ 2,446,075**	**$ 2,500,000**		**$ 2,570,000**	**$ 70,000**	**2.80%**

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 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Utilities	6,613	8,000	6,207	7,000		
Contracted Services	497,951	530,000	512,066	400,000		
Workshop Expenses	642	500	1,081	1,200		
Advertising	257	500	-	300		
Maintenance Professional & Tech	2,475	75,000	-	75,000		
Grounds Maintenance Supplies	42,869	60,000	35,444	54,654		
Building Contracted Repair	168,896	125,000	64,982	100,202		
Equipment Contracted Repair	102,591	-	98,180	100,000		
Rentals/Leases	75	3,500	-			
Travel	1,492	1,500	448	1,000		
Maintenance Supplies and Materials	15,926	17,500	8,434	13,005		
Repair Parts and Materials	269,085	356,000	166,151	225,000		
Computer Software and Supplies	11,459	15,000	12,032	13,000		
Equipment	-	10,000	-	-		
Fuel	31,490	35,000	12,059	30,000		
Custodial Supplies & Uniforms	197,984	217,500	116,225	150,000		
Program Total	**1,349,805**	**1,455,000**	**1,033,309**	**1,170,361**	**$ (284,639)**	**-19.56%**
Funding Provided						
Local		$ 1,455,000		$ 1,170,361		
Total		**$ 1,455,000**		**$ 1,170,361**	**$ (284,639)**	**-19.56%**

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 2025-26 through 2029-30

Requested Projects Fiscal Year		2025-26	2026-27	2027-2028	2028-2029	2029-2030	Totals
Projects Meeting County CIP Definition							
KHES	Exterior Paint/Siding		$150,000				$150,000
KHES	Roof	$360,000					$360,000
KHES	Chiller Replacement					$450,000	$450,000
FFHS	Gym Floor Renovations			$150,000			$150,000
FFHS	Class Addition/AUX gym		$7,000,000				$7,000,000
FFHS	Field Irrigation	$150,000					$150,000
FFHS	AHU's/Heat pump		$150,000				$150,000
FFES	Air handler replacement				$300,000		$300,000
FFES	Irrigation	$140,000					$140,000
FFES	Addition/ Modernization		$5,000,000				$5,000,000
FFES	Chiller					$600,000	$600,000
FFMS	Irrigation	$150,000					$150,000
FFMS	Addition/ Modernization		$5,000,000				$5,000,000
FFMS	Air handler replacement	$255,000					$255,000
FFMS	Chiller					$550,000	$550,000
FFMS	Repaving		$160,000				$160,000
FFMS	Gym floor			$65,000			
NHES	Chiller compressor overhaul	$190,000					$190,000
NHES	Roof Replacement	$450,000					$450,000
MHS	Chiller Replacements	$400,000					$400,000
MHS	Athletic Lighting LED upgrade				$850,000		$850,000
MHS	Field house - $400,000 approved in	*Funded 2019-20*					
	FY 2020 for this project and is available.						
MHS	FA System Replace	$174,000					$174,000
			Page 1 of 2				

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2025-26 through 2029-30

Requested Projects Fiscal Year		2025-26	2026-27	2027-2028	2028-2029	2029-2030	Totals
Projects Meeting County CIP Definition							
MES	Roof Replacement		$400,000				$400,000
MES	Rooftop HVAC			$240,000			$240,000
MES	FA System Replace				$140,000		$140,000
MMS	Chiller Replacement			$450,000			$450,000
CHSSCS	Roof replacement		$500,000				$500,000
CHSSCS	Chiller Replacement			$850,000			$850,000
CHSSCS	Kitchen Rebuild		$7,000,000				$7,000,000
CHSSCS	Library Store Front					$100,000	$100,000
CHSSCS	Auditorium Seating	$275,000					$275,000
CHSSCS	FA System replacement	$175,000					$175,000
CHES	Roof Replacement		$400,000				$400,000
CHES	Chiller				$450,000		$450,000
CHES	FA System replacement	$110,000					$110,000
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		$150,000				$150,000
CO	Storage @ Run hill		$1,000,000				$1,000,000
District	City Water line extension	$25,000					$25,000
District	Fuel Oil Tanks				$75,000		$75,000
District	Maintenance Shed Repairs (Metal)					$100,000	$100,000
District	HVAC Controls Hdwr				$100,000	$100,000	$200,000
District	Playground Equipment		$270,000		$100,000.00	$100,000	$470,000
Requested		**$2,854,000**	**$30,180,000**	**$2,065,000**	**$2,015,000**	**$2,000,000**	**$39,049,000**

Items highlighted in yellow are items we intend to request from the PSBRRF

	Total less PSBRRF request	$2,120,000	$2,180,000
		$734,000	

Appendix B
Capital Outlay Request

Capital Outlay Fund
Fiscal Year 2025-2026 Budget

Summary of Revenues

Dare County	$	940,500
Fund Balance Appropriation	-	
Total Revenues	**$**	**940,500**

Summary of Expenditures

Capital Outlay	$	940,500
Total Expenditures	**$**	**940,500**

Capital Outlay Fund
Fiscal Year 2025-2026 Proposed Budget
Capital Outlay

	Detail	Total
Manteo High School		**$ 15,000**
Soccer field bleachers	15,000	
Manteo Middle		**$ 16,804**
Soccer field scoreboard	7,600	
Wenger band chairs	5,750	
Water bottle filling station	3,454	
Manteo Elementary School		**$ 14,000**
Interior painting - classrooms	14,000	
First Flight Middle		**$ 6,000**
Window Blinds	6,000	
First Flight High School		**$ 6,000**
Music stand and chairs	6,000	
First Flight Elementary School		**$ 6,000**
Window blinds	6,000	
Nags Head Elementary School		**$ 5,000**
A/V sound system in Cafeteria	5,000	

	Detail	Total
Transportation		**$ 200,122**
Activity Bus	159,720	
Van	40,402	
Maintenance		**$ 202,903**
Multiple Items	202,903	
Building and Grounds		**$ 300,000**
Services	300,000	
School Nutrition		**$ 72,000**
Equipment	72,000	
Cape Hatteras Secondary School		**$ 50,000**
Auditorium sound equipment replacement	50,000	
Cape Hatteras Elementary School		**$ 30,000**
Interior painting - classrooms	30,000	
Kitty Hawk Elementary School		**$ 16,671**
Assembly chair replacements	16,671	

TOTAL CAPITAL OUTLAY **$ 940,500**

Appendix C
School Nutrition

School Nutrition Fund
Fiscal Year 2025-2026 Budget

	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Summary of Revenues						
USDA Grants/Commodities	1,487,301	1,500,000	797,604	1,685,000		
Food Sales	600,483	368,000	132,455	266,015		
County Appropriation	-	415,000	415,000	450,000		
Interest on Investments	2,702	1,500	242	1,500		
Miscellaneous Revenue	21,045	70,000	33,184	70,000		
Transfer from Local Current Expense	47,476	46,000.00	46,000.00	-		
Total Revenue	**$ 2,159,007**	**$ 2,400,500**	**$ 1,424,485**	**$ 2,472,515**	**$ 72,015**	**3.00%**
Summary of Expenditures						
Salaries	970,617	897,500	613,526	905,025		
Substitutes	50,451	10,000	13,898	16,000		
Longevity Pay	14,455	14,000	12,991	13,288		
Annual Leave	482	-	63	-		
Bonus Leave	-	-	-	-		
FICA	70,692	66,900	45,942	71,475		
Retirement	219,992	240,000	143,888	182,864		
Insurance	184,024	210,000	148,748	219,135		
Propane Gas	-	1,000	-	1,028		
Contracted Repair /Maint.	-		-	1,540		
Travel	2,483	1,000	1,457	2,570		
Membership Dues & Fees	-	1,500	585	1,500		
Supplies and Materials	196	2,000	585	1,500		
Computer Software	1,318	13,000	1,318	13,000		
Repair Parts, Material, & Related	1,072	4,000	-	3,906		
Food Processing & Other Supplies Used	65,931	59,600	45,051	104,856		
Purchased Food	899,668	805,000	657,742	887,328		
Equipment Purchases	8,569	5,000	7,296	10,000		
Contract Services	48,840	20,000	37,821	30,000		
Depreciation Expense	41,456	42,000				
Workshop Expense	11211	8,000	4,459	7,500		
Total Expense	**$ 2,591,457**	**$ 2,400,500**	**$ 1,735,370**	**$ 2,472,515**	**$ 72,015**	**3.00%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

Appendix D

ASEP

After School Enrichment Program Fund
Fiscal Year 2024-2025 Budget

Summary of Revenues	Actual 2023-2024	Current Budget 2024-2025	Actual As Of 1/31/2025	Proposed 2025-2026	$ Increase (Decrease)	% Increase (Decrease)
Program Fees	496,000	496,000	328,171	510,880		
American Relief Plan	-	-	19,488	-		
Miscellaneous/Donations/Grants	-	-	-	-		
Transfer from Local Current Expense Fund	-	-	-	-		
Appropriated Fund Balance (Grant Funds)	224,523		-	-		
Total Revenues	**$ 720,523**	**$ 496,000**	**$ 347,659**	**$ 510,880**	**$ 14,880**	**3.00%**
Summary of Expenditures						
Salaries	420,965	324,195	243,414	350,000		
Substitutes	6,576	3,000	3,395	6,500		
Bonus Pay	85,435	29,000	22,050	2,500		
Longevity Pay	5,437	22,300	16,584	19,294		
Annual Leave Payout	398	-	-	-		
FICA	36,899	32,218	24,647	28,939		
Retirement	78,590	40,287	39,675	51,724		
Insurance	45,289	45,000	35,869	38,423		
Travel	-	-	-	-		
Supplies and Materials/Software	5,714	-	2,435	3,500		
Furniture & Equipment/Computer Equipment	20,581	-	-	-		
Food	12,987	-	6,503	9,500		
Staff Development	1,652	-	367	500		
Playground Improvements	-			-		
Total Expenditures	**$ 720,523**	**$ 496,000**	**$ 394,939**	**$ 510,880**	**$ 14,880**	**3.00%**

Explanation of Changes:

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from $8,095 to $8,500.*
- *The retirement rate is projected to increase from 24.04% to 24.52%.*

Appendix E
Student Fees

Student Fees

Student Fees	2024-2025	Proposed for 2025-2026
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.