

DARE COUNTY SCHOOLS

Proposed Budget

2023-2024

Dare County Schools Operating Budget
Fiscal Year 2023-2024 Budget

Summary of Revenues

State Public School Fund	$ 38,386,986
Federal Grants Fund	4,925,320
Local Operating Fund	
Dare County:	
County Appropriation	26,895,243
Other	
Fines and Forfeitures	727,000
PreK Grant	780,238
Interest	80,000
Use of Facilities	50,000
Indirect Costs	190,000
Miscellaneous	515,320
Total Revenues	**$ 72,550,107**

Dare County Schools Operating Budget By Program
Fiscal Year 2023-2024 Budget

Summary of Expenditures by Program Code

001 Classroom Teachers	$ 24,453,802
002 Central Administration	1,869,502
003 Non-Instructional Support	7,028,445
004 K-5 Progam Enhancement Teachers	1,261,626
005 School Building Administration	3,002,498
006 School Psychologist	229,675
007 Instructional Support	3,198,573
009 Non-contributory Employee Benefit	640,000
012 Driver Training	140,772
013 Vocational Education - Salaries	2,386,468
014 Vocational Education - Program Support	94,309
015 School Technology/School Connectivity	749,000
017 Vocational Education Program Improvement	60,692
020 International Faculty Exchange	2,268,625
024 Disadvantaged Student Funding	198,403
027 Teacher Assistants	2,060,276
028 Staff Development	150,000
029 Behavioral Support	139,595
032 Children with Special Needs	5,274,106
034 Academically/Intellectually Gifted	313,511
036 Charter Schools	78,000
039 School Safety Grant Program	28,000
049 Preschool Handicapped	34,320
050 Title I	931,916
054 Limited English	496,180
056 Transportation	1,656,271
060 Title VI-B Handicapped	1,368,811
061 Classroom Materials/Instructional Supplies	722,544
069 At-Risk Student Services	1,082,325
096 Special Position Allotment	99,351
103 Title II	222,549
108 Student Support & Academic Enrichment	83,877
171 ESSER II	375,000

Dare County Schools Operating Budget By Program
Fiscal Year 2022-2023 Budget

Summary of Expenditures by Program Code (continued)

181 ESSER III	1,800,000
413 NC Pre-Kindergarten	1,182,132
801 School Operations	1,920,268
802 Athletics	758,380
805 Utilities	2,589,000
806 Maintenance	1,601,305
Total Expenditures	**$ 72,550,107**

Classroom Teachers
Program 001
Allotment Type: Position

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	14,900,002	14,685,357	11,438,011	15,362,390		
Supplements	1,388,388	1,542,106	816,107	1,620,000		
FICA	1,161,934	1,158,831	872,371	1,299,153		
Retirement	3,696,439	3,758,703	2,992,595	4,181,064		
Insurance	1,804,366	1,978,184	1,593,315	2,163,796		
Program Total	**22,951,129**	**23,123,181**	**17,712,399**	**24,626,404**	**1,503,223**	**6.50%**
Positions Funded						
State	*210.3*	*198.5*		*198.5*		
Local	*70.0*	*78.5*		*85.5*		
Total	***280.3***	***277.0***		***284.0***	***7.0***	
Funding Provided						
State	$ 17,593,257	$ 16,206,813		$ 16,866,512		
Local	5,357,872	6,916,368		7,587,290		
Total	**$ 22,951,129**	**$ 23,123,181**		**$ 24,453,802**	**$ 1,330,621**	**5.75%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *Local funding for instructional positions shows an increase in anticipation of the expiration of the ESSER funds over the next two years.*

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 032, 034, and 054)

Central Administration
Program 002
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,356,327	1,186,181	803,835	1,342,318		
FICA	91,564	90,422	58,268	102,687		
Retirement	333,443	266,915	181,785	330,479		
Insurance	85,465	79,626	62,975	94,018		
Program Total	**1,866,799**	**1,623,144**	**1,106,863**	**1,869,502**	**246,358**	**15.18%**
Funding Provided						
State	$ 633,671	$ 676,811		$ 678,837		
Local	1,233,128	946,333		1,190,665		
Total	**$ 1,866,799**	**$ 1,623,144**		**$ 1,869,502**	**$ 246,358**	**15.18%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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

Non-Instructional Support
Program 003
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,664,431	4,165,511	3,099,082	4,342,287		
Substitutes	483,580	515,000	402,550	485,835		
Contract Services	-	75,000	-	-		
FICA	297,903	358,059	253,074	369,351		
Retirement	823,006	1,020,550	736,555	1,069,071		
Insurance	625,563	719,903	538,538	761,900		
Program Total	**5,894,483**	**6,854,023**	**5,029,799**	**7,028,445**	**174,422**	**2.54%**

Funding Provided

State	$ 1,528,651	$ 1,569,895	$ 1,576,678		
Local	4,365,832	5,284,128	5,451,767		
Total	**$ 5,894,483**	**$ 6,854,023**	**$ 7,028,445**	**$ 174,422**	**2.54%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	726,625	772,240	609,392	799,827		
Supplements	62,800	69,400	34,950	69,900		
FICA	55,370	64,611	44,332	66,534		
Retirement	175,532	206,210	152,984	214,127		
Insurance	75,958	103,562	84,846	111,238		
Program Total	**1,096,285**	**1,216,023**	**926,504**	**1,261,626**	**45,603**	**3.75%**
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	$ 885,135	$ 902,212		$ 915,082		
Local	211,150	313,811		346,544		
Total	**$ 1,096,285**	**$ 1,216,023**		**$ 1,261,626**	**$ 45,603**	**3.75%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,048,729	2,005,388	1,531,630	2,131,732		
FICA	146,806	152,782	110,141	163,077		
Retirement	469,260	491,185	374,926	524,832		
Insurance	160,391	166,434	137,642	182,856		
Program Total	**2,825,186**	**2,815,789**	**2,154,339**	**3,002,498**	**186,709**	**6.63%**
Months of Employment						
State	*174*	*171*		*171*		
Local	*114*	*117*		*117*		
Total	***288***	***288***		***288***		
Funding Provided						
State	$ 1,579,762	$ 1,630,895		$ 1,738,577		
Local	1,245,424	1,184,894		1,263,921		
Total	**$ 2,825,186**	**$ 2,815,789**		**$ 3,002,498**	**$ 186,709**	**6.63%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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

School Psychologists
Program 006
Allotment Type: Position

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	139,781	143,924	112,442	151,120		
Supplements	10,000	11,000	5,500	11,000		
FICA	10,274	11,852	8,019	12,402		
Retirement	34,373	37,957	28,896	39,914		
Insurance	11,950	14,794	12,454	15,238		
Program Total	**206,378**	**219,527**	**167,311**	**229,675**	**10,148**	**4.62%**
Positions Funded						
State	*2.0*	*2.0*		*2.0*		
Total	***2.0***	***2.0***		***2.0***		
Funding Provided						
State	$ 177,338	$ 187,699		$ 196,953		
Local	29,040	31,828		32,722		
Total	**$ 206,378**	**$ 219,527**		**$ 229,675**	**$ 10,148**	**4.62%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *The state allocates two positions for school psychologists. Dare County Schools funds another position in PRC 007 (Instructional Support) and also contracts for additional support and services.*

PURPOSE: Provides funding for salaries for certified school psychologist personnel to provide mental health services.

Instructional Support
Program 007
Allotment Type: Position

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,993,780	1,967,492	1,512,517	1,998,226		
Supplements	160,840	193,775	95,763	201,102		
FICA	152,793	161,758	113,808	168,249		
Retirement	493,924	508,372	394,029	541,475		
Insurance	221,317	222,591	184,039	289,522		
Program Total	**3,022,654**	**3,053,988**	**2,300,156**	**3,198,573**	**144,585**	**4.73%**
Positions Funded						
State	*23.0*	*23.0*		*23.0*		
Local	*15.0*	*15.0*		*15.0*		-
Total	***38.0***	***38.0***		***38.0***	**-**	**-**
Funding Provided						
State	$ 1,986,981	$ 1,964,579		$ 2,187,454		
Local	1,035,673	1,089,409		1,011,119		
Total	**$ 3,022,654**	**$ 3,053,988**		**$ 3,198,573**	**$ 144,585**	**4.73%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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

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

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits						
Allocated to:	709,711	639,458	293,860	640,000		
Longevity						
Annual Leave Payout						
Disability						
FICA						
Retirement						
Insurance						
Program Total	**709,711**	**639,458**	**293,860**	**640,000**	**542**	**0.08%**
Funding Provided						
State	$ 542,819	$ 509,458		$ 510,000		
Local	166,892	130,000		130,000		
Total	**$ 709,711**	**$ 639,458**		**$ 640,000**	**$ 542**	**0.08%**

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Driver Training Services	84,253	122,977	41,289	140,772		
Program Total	**84,253**	**122,977**	**41,289**	**140,772**	**17,795**	**14.47%**

Funding Provided					
State	$ 84,253	$ 97,977	$ 109,702		
Local - Fees	-	25,000	31,070		
Total	**$ 84,253**	**$ 122,977**	**$ 140,772**	**$ 17,795**	**14.47%**

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 by DPI to be 478.*
- *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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,302,459	1,379,638	1,111,135	1,463,889		
Substitute Pay	44,611	46,992	35,950	48,000		
Supplements	117,111	130,880	69,500	140,000		
FICA	106,548	113,789	87,723	126,370		
Retirement	323,679	364,437	294,842	394,877		
Insurance	177,414	199,677	168,588	213,332		
Program Total	**2,071,822**	**2,235,413**	**1,767,738**	**2,386,468**	**151,055**	**6.76%**
Months of Employment Funded						
State	*228*	*228*		*228*		
Total	***228***	***228***		***228***	**-**	
Funding Provided						
State	$ 1,905,215	$ 2,045,127		$ 2,149,618		
Local	166,607	190,286		236,850		
Total	**$ 2,071,822**	**$ 2,235,413**		**$ 2,386,468**	**$ 151,055**	**6.76%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014. To date, 21.14 months of employment have been transferred in 2022-2023*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Workshop Participant Pay	11,614	-	8,450	10,000		
Substitute Pay	2,830	2,000	1,641	2,500		
Bus Driver	8	1,500	1,891	2,500		
FICA	1,104	268	748	1,147		
Retirement	2,649	322	2,093	2,461		
Other Insurance	-	400	-	400		
Contract Services	294	6,300	33	4,800		
Travel	1,199	10,000	143	5,000		
Field Trips	9,313	8,800	-	9,000		
Instructional Supplies	80,992	113,379	21,268	20,000		
Computer Software and Supplies	19,744	8,510	1,478	7,500		
Advertising	-	-	913	1,000		
Printing and Binding	1,568	500	-	500		
Repair Parts	-	-	320	1,000		
Equipment	21,246	1,000	16,866	15,000		
Computer Equipment	101,407	-	1,097	1,500		
Workshop Expense	15,349	13,500	24,604	5,000		
Tuition	35,894	1,500	18,613	5,000		
Program Total	**305,211**	**167,979**	**100,158**	**94,309**	**(73,670)**	**-43.86%**
Funding Provided						
State	$ 304,797	$ 167,979		$ 94,309		
Local	414	-		-		
Total	**$ 305,211**	**$ 167,979**		**$ 94,309**	**$ (73,670)**	**-43.86%**

Explanation of Changes:

- *Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here. 21.14 months of employment have been transferred in 2022-2023. No conversion funds have been included in the proposed 2023-24 budget.*

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.

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

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Substitutes	700	3,641	2,790	3,641		
Workshop Participant	-	4,976	-	4,976		
FICA	54	659	213	659		
Retirement	-	1,204	-	1,204		
Contracted Services		1,309	-	1,309		
Software	22,690	21,788	9,797	21,788		
Equipment	17,781	-	11,152	-		
Travel	-	2,063	-	2,063		
Workshop Expense	5,170	12,239	12,204	12,239		
Supplies and Materials	10,444	10,486	8,347	10,486		
Indirect Costs	1,654	2,327	-	2,327		
Program Total	**58,493**	**60,692**	**44,503**	**60,692**	**-**	
Funding Provided						
Federal	$ 58,493	$ 60,692		$ 60,692	$ -	
Total	**$ 58,493**	**$ 60,692**		**$ 60,692**	**$ -**	

Explanation of Changes:

- *Federal revenues are projected at the same funding level as 2022-23.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	916,338	1,310,500	970,896	1,376,025		
Supplements	80,750	120,250	59,875	125,750		
Substitutes	5,888	3,176	1,289	2,500		
Workshop Participant Pay	1,092	-	-	-		
FICA	51,121	59,007	44,322	64,600		
Retirement	754	20,703	84	100		
Contracted Services	550,619	677,320	655,129	675,000		
Workshop Expense	686	10,000	364	2,500		
Supplies & Materials	112,541	22,150	53,516	22,150		
Travel	357	-	273	-		
Equipment	711	-	-	-		
Program Total	**1,720,857**	**2,223,106**	**1,785,748**	**2,268,625**	**45,519**	**2.05%**
Funding Provided						
State	$ 1,589,456	$ 2,097,032		$ 2,133,255		
Local	131,401	126,074		135,370		
Total	**$ 1,720,857**	**$ 2,223,106**		**$ 2,268,625**	**45,519**	**2.05%**

Explanation of Changes:

- *Includes the cost of 28 Dual Language Immersion teachers and the 5 programs operated at each elementary school.*
- *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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	130,672	126,280	67,848	132,594		
Supplements	8,500	9,500	2,375	4,750		
FICA	10,211	10,110	5,258	10,507		
Retirement	31,829	33,267	17,205	33,814		
Insurance	15,220	14,794	9,466	15,238		
Instructional Supplies/Software	-	596	-	-		
Travel	522	750	929	1,500		
Program Total	**196,954**	**195,297**	**103,081**	**198,403**	**3,106**	**1.59%**
Funding Provided						
State	$ 180,015	$ 182,741		$ 178,443		
Local	$ 16,939	$ 12,556		$ 19,960		
Total	**$ 196,954**	**$ 195,297**		**$ 198,403**	**$ 3,106**	**1.59%**

Explanation of Changes:
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,079,568	1,279,722	995,632	1,304,181		
Substitutes	4,247	-	-	-		
FICA	72,312	87,647	67,888	99,770		
Retirement	247,859	280,690	243,362	321,089		
Insurance	291,764	341,446	243,697	335,236		
Program Total	**1,695,750**	**1,989,505**	**1,550,579**	**2,060,276**	**70,771**	**3.56%**
Funding Provided						
State	$ 1,432,257	$ 1,406,450		$ 1,428,496		
Local	263,493	583,055		631,780		
Total	**$ 1,695,750**	**$ 1,989,505**		**$ 2,060,276**	**$ 70,771**	**3.56%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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

Professional Development
Program 028
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Staff Development	-	4,500	2,260	150,000		
Program Total	**-**	**4,500**	**2,260**	**150,000**	**145,500**	**3233.33%**
Funding Provided						
Local	$ -	$ 4,500		$ 150,000	$ 145,500	
Total	**$ -**	**$ 4,500**		**$ 150,000**	**$ 145,500**	**3233.33%**

Explanation of Changes:

- *For the 14th 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 fourteen 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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	82,172	78,470	64,449	82,394		
Supplements	2,520	5,600	-	3,000		
FICA	5,377	8,625	4,627	12,606		
Retirement	18,909	24,227	15,790	21,024		
Insurance	14,829	17,753	13,295	20,571		
Workshop Expenses	3,860	-	-	-		
Instructional Supplies	-	-	500	-		
Program Total	**127,667**	**134,675**	**98,661**	**139,595**	**4,920**	**3.65%**
Funding Provided						
State	$ 124,385	$ 127,275		$ 127,275		
Local	$ 3,282	$ 7,400		$ 12,320		
Total	**$ 127,667**	**$ 134,675**		**$ 139,595**	**$ 4,920**	**3.65%**

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 2022-23.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

PURPOSE: Provides funding for Assaulting and Violent Children 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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,550,865	2,892,143	2,491,386	3,036,750		
Substitute Pay	160,437	85,000	71,576	85,000		
Supplements	160,157	214,125	108,525	220,000		
FICA	204,988	243,720	193,693	255,644		
Retirement	569,585	739,387	627,632	801,812		
Insurance	398,643	609,972	368,089	461,400		
Contracted Services	191,137	292,800	140,988	260,000		
Travel	20,839	16,000	16,328	18,000		
Advertising	180	500	-	500		
Instructional Supplies	29,327	123,224	81,675	90,000		
Field Trips	18,035	16,500	9,466	16,500		
Repairs - Small Equipment	294	1,500	304	1,500		
Equipment	16,377	5,400	6,717	7,500		
Workshop Expense	6,344	12,000	12,896	12,000		
Transportation	-	15,000	2,475	7,500		
Program Total	**4,327,208**	**5,267,271**	**4,131,750**	**5,274,106**	**6,835**	**0.13%**
Funding Provided						
State	$ 3,450,885	$ 3,729,785		$ 3,844,105		
Local	876,806	1,537,486		1,430,001		
Total	**$ 4,327,691**	**$ 5,267,271**		**$ 5,274,106**	**$ 6,835**	**0.13%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *As of December 1, 2022, our special needs population was 762 which is a increase of 60 students from the previous December.*

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 15% of its student enrollment identified as children with special needs based on the December 1, 2022 headcount.

Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	202,880	199,880	159,669	194,000		
Supplements	14,375	18,500	8,750	17,500		
Substitute Pay	1,550	1,000	861	1,000		
FICA	15,336	15,376	11,830	17,570		
Retirement	49,827	53,504	41,305	56,013		
Insurance	21,787	28,109	17,824	27,428		
Instructional Supplies	4,299	1,798	-	-		
Computer software and supplies	6,481	-	-	-		
Workshop Expense	501	875	1,141	-		
Field Trips	4,000	-	-	-		
Tuition	4,000	-	-	-		
Program Total	**325,036**	**319,042**	**241,380**	**313,511**	**(5,531)**	**-1.73%**
Funding Provided						
State	$ 299,524	$ 294,591		$ 291,136		
Local	25,512	24,451		22,375		
Total	**$ 325,036**	**$ 319,042**		**$ 313,511**	**$ (5,531)**	**-1.73%**

Explanation of Changes:
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Transfers to Charter Schools	79,837	78,000	29,269	78,000		
Program Total	**79,837**	**78,000**	**29,269**	**78,000**	**-**	
Funding Provided						
Local	$ 79,837	$ 78,000		$ 78,000		
Total	**$ 79,837**	**$ 78,000**		**$ 78,000**	**$ -**	

Explanation of Changes:
- *.Amount proposed is based on projected charter school enrollments of 14 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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Contracted Services	23,504	83,058	27,347	28,000		
Equipment	229,638	36,666	93,640	-		
Program Total	**253,142**	**119,724**	**120,987**	**28,000**	**(91,724)**	**-76.6%**
Funding Provided						
State	$ 253,142	$ 119,724		$ 28,000		
Total	**$ 253,142**	**$ 119,724**		**$ 28,000**	**$ (91,724)**	**-76.6%**

Explanation of Changes:
- *Funds are used to reimburse Town of Nags Head for NHES SRO*
- *Equipment grant was for one year only, originally expiring June 30, 2022, but remaining balances redistributed in FY2023*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	17,435	18,896	15,096	18,896		
Supplements	1,425	1,575	757	1,575		
FICA	1,437	1,566	1,149	1,566		
Retirement	4,561	4,952	3,892	4,952		
Insurance	2,106	2,219	1,868	2,219		
Contingency	-	3,921	-	3,921		
Indirect Costs	1,172	1,191	-	1,191		
Program Total	**28,136**	**34,320**	**22,762**	**34,320**	**$ -**	

Funding Provided						
Federal	$ 28,136	$ 34,320		$ 34,320	$ -	
Total	**$ 28,136**	**$ 34,320**		**$ 34,320**	**$ -**	

Explanation of Changes:

- *Federal revenues are projected at the same funding level as 2022-23.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2022-2023	$ Increase (Decrease)	% Increase (Decrease)
Salaries	399,114	535,084	280,655	535,084		
Substitute Pay	782	3,000	3,828	3,000		
Remediation Tutors	3,089	16,320	-	16,320		
FICA	28,627	31,893	21,350	31,893		
Retirement	91,939	101,407	68,866	101,407		
Insurance	68,630	80,246	53,898	80,246		
Supplies and Materials	1,878	118,972	23,981	118,972		
Contracted Travel	-	2,000	-	2,000		
Workshop Expense	706	10,000	2,322	10,000		
Food Purchases	7,261	-	-	-		
Indirect Costs	25,225	32,994	-	32,994		
Program Total	**627,251**	**931,916**	**454,900**	**931,916**	-	
Funding Provided						
Federal	627,251	931,916		931,916	-	
Total	**$ 627,251**	**$ 931,916**		**$ 931,916**	**$ -**	

Explanation of Changes:

- *Federal revenues are projected at the same funding level as 2022-23.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	244,508	256,900	183,725	269,745		
Substitute Pay	79	-	-	500		
Supplements	19,895	31,050	12,071	25,000		
FICA	19,272	21,626	14,482	22,586		
Retirement	59,330	70,550	47,886	72,566		
Insurance	34,695	42,162	57,826	45,714		
Contract Services	20,076	33,582	332	20,000		
Workshop Expense	3,737	18,500	7,045	18,500		
Travel	611	1,000	452	1,000		
Instructional Supplies/Software	5,274	10,420	7,822	10,500		
Equipment	6,000	25,000	8,353	7,500		
Indirect Costs	645	2,562	-	2,568		
Program Total	**414,122**	**513,352**	**339,994**	**496,180**	**(17,172)**	**-3.35%**

Funding Provided

State	$ 354,737	$ 398,170	$ 405,525		
Federal	36,107	93,968	48,155		
Local	23,278	21,214	42,500		
Total	**$ 414,122**	**$ 513,352**	**$ 496,180**	**$ (17,172)**	**-3.35%**

Explanation of Changes:

- *Federal revenues are budgeted at the same funding level as 2022-2023.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	208,259	238,400	168,093	250,320		
Salaries - Bus Drivers	494,158	495,710	293,689	520,495		
Bus Overtime	21,934	15,000	8,687	15,000		
Bus Driver Supplements	90,063	94,215	62,284	95,000		
FICA	60,750	66,890	45,714	67,382		
Retirement	113,812	127,631	99,173	130,484		
Insurance	83,489	92,565	74,778	92,565		
Contract Services	20,240	60,496	36,711	40,000		
Water	511	645	450	575		
Telephone	18,984	17,550	8,762	17,550		
Supplies and Materials	19,501	18,200	17,170	21,000		
Fuel (Gas)/Oil	208,576	273,273	198,659	253,000		
Tires and Tubes	10,910	10,900	11,091	13,000		
Repair Parts	60,270	61,848	66,612	71,000		
Driver Physicals	5,267	5,300	5,038	5,300		
Travel	684	-	51	100		
License and Title Fees	10,397	11,500	5,498	7,500		
Computer Software	37,900	46,632	44,680	45,000		
Equipment	15,332	10,500	-	5,000		
Workshop expenses	1,477	2,130	7,685	6,000		
Program Total	**1,482,514**	**1,649,385**	**1,154,825**	**1,656,271**	**6,886**	**0.42%**
Funding Provided						
State	$ 1,150,760	$ 1,256,295		$ 1,256,295		
Local	331,754	393,090		399,976		
Total	**$ 1,482,514**	**$ 1,649,385**		**$ 1,656,271**	**$ 6,886**	**0.42%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	621,352	673,200	585,570	706,860		
Substitute Pay	40,494	10,080	13,289	15,000		
FICA	46,214	52,271	41,324	55,222		
Retirement	144,882	162,847	143,633	174,029		
Insurance	73,969	103,558	75,852	106,667		
Contingency	-	366,855	-	275,000		
Indirect Costs	38,838	-	-	36,033		
Program Total	**965,749**	**1,368,811**	**859,668**	**1,368,811**	**-**	
Funding Provided						
Federal	965,749	1,368,811		1,368,811	-	
Total	**$ 965,749**	**$ 1,368,811**		**$ 1,368,811**	**$ -**	

Explanation of Changes:

- *Federal revenues are projected at the same funding level as 2022-23.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies/Textbooks	330,913	495,489	318,055	647,975		
Music Supplies - Schools	13,562	29,704	15,425	29,704		
Library Books	21,779	33,218	15,994	37,365		
Furniture & Equipment	24,214	21,678	5,990	7,500		
Program Total	**390,468**	**580,089**	**355,464**	**722,544**	**142,455**	**24.56%**
Funding Provided						
State	$ 308,938	$ 429,071		$ 434,715		
Other Local	81,530	151,018		287,829		
Total	**$ 390,468**	**$ 580,089**		**$ 722,544**	**142,455**	**24.56%**

Explanation of Changes:

- *Schools receive an allocation for instructional supplies, nursing supplies, music supplies & library books based on enrollment.*
- *The software/subscription line item includes funds to renew licenses for software programs used throughout the district at all schools.*

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

At-Risk
Program 069
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	561,008	525,891	375,086	552,185		
Substitute Pay	6,396	2,000	6,088	10,000		
Supplements	29,250	49,810	18,150	40,000		
FICA	47,353	44,764	29,856	45,380		
Retirement	104,414	143,359	97,519	147,445		
Insurance	63,854	90,984	60,377	93,715		
Contract Services	27,772	40,523	24,382	40,000		
Instructional Supplies	62,893	4,141	-	4,000		
Computer Software	660	28,000	27,930	28,000		
Workshop Expense	72,911	11,400	27,516	30,000		
Intervention Funds for Schools	60,166	275,503	23,424	75,000		
Travel	5,143	5,600	2,625	5,600		
Field Trips	2,819	-	2,469	11,000		
Furniture & Equipment	5,689	20,336	15,173	10,000		
Computer Equipment	920	-	-	-		
Program Total	**1,051,248**	**1,242,311**	**710,595**	**1,082,325**	**(159,986)**	**-12.88%**
Funding Provided						
State	$ 678,726	$ 1,233,085		$ 1,034,890		
Local	372,522	9,226		47,435		
Total	**$ 1,051,248**	**$ 1,242,311**		**$ 1,082,325**	**(159,986)**	**-12.88%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	62,366	66,015	49,322	69,315		
FICA	4,725	5,031	3,738	5,303		
Retirement	14,302	16,112	12,084	17,114		
Insurance	7,019	7,397	6,227	7,619		
Program Total	**88,412**	**94,555**	**71,371**	**99,351**	**4,796**	**5.07%**
Positions Funded						
State	*1.2*	*1.2*		*1.2*		
Total	***1.2***	***1.2***		***1.2***	**-**	**-**
Funding Provided						
State	$ 83,239	$ 89,333		$ 94,129		
Local	5,173	5,222		5,222		
Total	**$ 88,412**	**$ 94,555**		**$ 99,351**	**$ 4,796**	**5.07%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	44,570	47,000	36,070	49,350		
Substitute Pay	1,151	5,600	2,073	5,600		
Supplements/Mentor Pay	38,450	46,250	42,565	50,000		
FICA	5,937	7,334	5,634	8,030		
Retirement	18,173	22,846	16,680	25,912		
Insurance	7,019	4,797	6,227	7,619		
Workshop Expense	2,033	40,000	2,065	40,000		
Supplies	-	40,000	-	27,316		
Indirect Costs	4,916	8,722	-	8,722		
Program Total	**122,249**	**222,549**	**111,314**	**222,549**	**-**	
Funding Provided						
Federal	$ 122,249	$ 222,549		$ 222,549		
Total	**$ 122,249**	**$ 222,549**		**$ 222,549**	**$ -**	

Explanation of Changes:

- *Federal revenues are projected at the same funding level as 2022-23.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *This program will continue to fund mentor pay ($100 per month) for experienced teachers who mentor teachers in the first or second year of their careers. The mentoring program is required by the state, but no longer funded by the state.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	29,635	29,190	34,638	29,190		
FICA	2,180	2,693	2,602	2,693		
Retirement	6,003	8,621	8,486	8,621		
Insurance	2,267	3,329	4,359	3,329		
Workshop Expense	-	21,110	1,400	21,110		
Supplies	-	1,000	-	1,000		
Contract Services	-	15,000	-	15,000		
Indirect Costs	1,680	2,934	-	2,934		
Contingency						
Program Total	**41,765**	**83,877**	**51,485**	**83,877**	-	
Funding Provided						
Federal	$ 41,765	$ 83,877		$ 83,877	$ -	
Total	**$ 41,765**	**$ 83,877**		**$ 83,877**	**$ -**	

Explanation of Changes:
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

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.

ESSER II - K-12 Emergency Relief Fund
Program 171
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2022-2023	$ Increase (Decrease)	% Increase (Decrease)
Salaries	694,678	705,168	246,958	250,000		
Workshop Participant Pay	4,136	-	-	-		
Substitute Pay	1,768	-	13,557	-		
Supplements	-	12,000	-	-		
FICA	52,533	46,730	18,989	19,125		
Retirement	37,795	125,488	53,139	61,550		
Insurance	17,925	29,588	18,681	38,095		
Workshop Expense	18,633	115,000	5,479	-		
Supplies	19,618	160,336	-	6,230		
Contract Services	7,100	42,575	-	-		
Travel	121	15,000	90	-		
Computer Software	-	90,000	-	-		
Indirect Costs	35,498	89,996	-	-		
Program Total	**889,805**	**1,431,881**	**356,893**	**375,000**	**(1,056,881)**	**-73.81%**
Funding Provided						
Federal	$ 889,805	$ 1,431,881		$ 375,000	$ (1,056,881)	-73.81%
Total	**$ 889,805**	**$ 1,431,881**		**$ 375,000**	**$ (1,056,881)**	**-73.81%**

Explanation of Changes:

- *Federal revenues are carryover funds only that expire September 30, 2023.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

Purpose: These federal funds are intended to assist school districts during and after the coronavirus pandemic.

ESSER III - K-12 Emergency Relief Fund
Program 181
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,013,573	2,560,212	778,344	800,000		
Substitute Pay	4,644	-	1,848	2,700		
FICA	72,503	203,260	55,852	61,412		
Retirement	226,824	652,800	185,072	196,960		
Insurance	69,033	173,813	84,182	91,428		
Travel	5,667	-	3,358	7,500		
Instructional Supplies	-	-	-	50,000		
Computer equipment	-	-	-	520,000		
Indirect Costs	21,548	69,585	-	70,000		
Program Total	**1,413,792**	**3,659,670**	**1,108,656**	**1,800,000**	**(1,859,670)**	**-50.82%**
Funding Provided						
Federal	$ 1,413,792	$ 3,659,670		$ 1,800,000	$ (1,859,670)	-50.82%
Total	**$ 1,413,792**	**$ 3,659,670**		**$ 1,800,000**	**$ (1,859,670)**	**-50.82%**

Explanation of Changes:

- *Federal revenues are carryover funds only that expire September 30, 2024.*
- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

Purpose: These federal funds are intended to assist school districts during and after the coronavirus pandemic.

North Carolina Pre-Kindergarten
Program 413
Allotment Type: Dollar

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	571,501	655,044	488,374	710,844		
Substitute Pay	22,472	12,035	15,147	18,000		
Supplements	32,750	66,938	23,475	52,000		
FICA	44,392	53,846	37,389	59,735		
Retirement	139,577	175,732	125,508	187,812		
Insurance	90,891	123,901	81,196	137,142		
Workshop Expense	525	2,418	338	1,000		
Background Checks	132	-	26	100		
Instructional Supplies/Software	7,238	5,418	6,235	7,500		
Furniture and Equipment	4,368	4,800	195	1,000		
Other Food Purchases	-	-	5,695	6,000		
Contract Services	2,678	-	-	-		
Travel	113	1,000	251	1,000		
Program Total	**916,637**	**1,101,132**	**783,829**	**1,182,132**	**81,000**	**7.36%**
Funding Provided						
State Grant	$ 722,361	$ 687,841		$ 780,238		
Local	194,276	413,291		401,894		
Total	**$ 916,637**	**$ 1,101,132**		**$ 1,182,132**	**$ 81,000**	**7.36%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *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, 2 at MES and FFES, and 3 at NHES) serving 134 children.*
- *Proposed funding includes an additional classroom to be added at Kitty Hawk Elementary School.*

PURPOSE: To provide pre-kindergarten academic instruction for at-risk and unserved 4-year olds for up to 18 students per classroom. Dare County Schools operates two classrooms at MES, three classrooms at NHES, two at FFES and one at CHES.

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

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Salaries	136,532	140,750	105,641	147,787		
FICA	10,531	10,753	7,582	11,306		
Retirement	31,170	34,471	21,359	36,385		
Insurance	1,296	7,397	6,227	7,690		
Other Board Services	282,919	325,100	250,797	307,100		
Office Operations and Supplies	416,882	356,455	294,717	300,000		
Equipment Lease/Maintenance	217,607	219,520	190,947	225,000		
Travel	19,714	25,950	28,633	35,000		
Workshop Expense	39,503	77,250	49,441	50,000		
Insurance - Property (including Flood)	275,875	290,000	283,961	290,000		
Other Insurance & Judgments	400	342,117	338,359	10,000		
Insurance - Unemployment	2,378	5,000	27,579	30,000		
Insurance - Vehicle	25,288	30,000	-	30,000		
Insurance - Workers Compensation	200,099	235,000	214,774	240,000		
Dental Insurance	257,294	133,000	89,505	135,000		
Life Insurance	62,817	65,000	53,032	65,000		
Program Total	**1,980,305**	**2,297,763**	**1,962,554**	**1,920,268**	**(377,495)**	**-16.43%**
Funding Provided						
Local	$ 1,980,305	$ 2,297,763		$ 1,920,268		
Total	**$ 1,980,305**	**$ 2,297,763**		**$ 1,920,268**	**$ (377,495)**	**-16.43%**

Explanation of Changes:
- *Anticipate a significant reduction in amount paid related to judgments.*

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

Athletics
Program 802
Allotment Type: Local Dollars Only (The state provides no money for athletics.)

Description	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Coaching Supplements	435,570	415,000	327,751	450,000		
Athletic Bus Drivers	68,569	62,000	57,022	70,000		
FICA	38,515	36,491	29,464	39,780		
Retirement	66,619	55,365	57,235	78,600		
Fees & Operations	116,982	160,890	107,852	120,000		
Program Total	**726,255**	**729,746**	**579,324**	**758,380**	**28,635**	**3.92%**
Funding Provided						
Local	$ 726,255	$ 729,746		$ 758,380		
Total	**$ 726,255**	**$ 729,746**		**$ 758,380**	**$ 28,635**	**3.92%**

Explanation of Changes:
- *Supplements are based on years of experience.*
- *The retirement rate is projected to increase from 24.50% to 24.69%.*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Telephone	69,367	68,000	55,429	80,000		
Electric	1,344,871	1,390,000	959,358	1,439,000		
Water & Sewer	173,708	185,000	132,153	200,000		
Fuel	792,358	870,000	676,746	870,000		
Program Total	**2,380,304**	**2,513,000**	**1,823,686**	**2,589,000**	**76,000**	**3.02%**
Funding Provided						
Local	2,380,304	2,513,000		2,589,000		
Total	**$ 2,380,304**	**$ 2,513,000**		**$ 2,589,000**	**$ 76,000**	**3.02%**

Explanation of Changes:
- *3% increase on 2022-23 projected annualized expenses*

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 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Utilities	9,947	9,500	6,435	9,500		
Contracted Services	433,461	610,726	422,285	565,500		
Workshop Expenses	269	1,500	665	500		
Advertising	95	500	304	500		
Maintenance Professional & Tech	805	1,500	678	1,500		
Grounds Maintenance Supplies	48,331	55,000	29,307	60,000		
Building Contracted Repair	94,458	175,000	125,158	130,000		
Equipment Contracted Repair	120,014	155,891	80,406	154,000		
Rentals/Leases	1,298	2,000	-	3,500		
Travel	266	1,100	254	1,100		
Maintenance Supplies and Materials	13,707	71,000	4,157	71,000		
Repair Parts and Materials	220,000	285,264	200,258	320,000		
Software Support	13,242	15,000	10,913	15,000		
Equipment	2,367	19,553	12,853	6,700		
Fuel	27,943	20,000	26,242	45,000		
Custodial Supplies & Uniforms	137,250	187,425	109,990	217,505		
Program Total	**1,123,453**	**1,610,959**	**1,029,905**	**1,601,305**	**$ (9,654)**	**-0.60%**
Funding Provided						
Local	$ 1,123,453	$ 1,610,959		$ 1,601,305		
Total	**$ 1,123,453**	**$ 1,610,959**		**$ 1,601,305**	**$ (9,654)**	**-0.60%**

Explanation of Changes: This program reflects no signficant funding change.

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

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2023-24 through 2027-28

Requested Projects	Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-2028	Totals
Projects Meeting County CIP Definition							
KHES	Exterior Paint/Siding				$150,000		
FFHS	Roof replacement	$600,000	$450,000				$1,050,000
FFHS	Section/Siding replacement/paint		$250,000				$250,000
FFHS	Gym Floor Renovations					$150,000	$150,000
FFES	Renovations		$400,000	$400,000			$800,000
FFES	Air handler replacement	$135,000	$155,000				$290,000
FFMS	Renovations			$400,000	$400,000		$800,000
FFMS	Air handler replacement			$150,000			$150,000
NHES	Chiller compressor overhaul			$190,000			$190,000
NHES	Roof Replacement				$420,000		$420,000
MHS	Track Resurface and Configure	$300,000					
MHS	Gym floor major renovations		$90,000				$90,000
MHS	Chiller Replacements (3)	$210,000	$397,500	$397,500			$1,005,000
MES	Roof Replacement			$400,000			$400,000

Dare County Board of Education

Capital Improvement Plan

Projected Projects for Fiscal Years 2023-24 through 2027-28

Requested Projects	Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-2028	Totals
Projects Meeting County CIP Definition							
MES	Rooftop HVAC					$240,000	$240,000
MMS	South Wing roof	$300,000					$300,000
MMS	Chiller Replacement					$450,000	$450,000
CHSSCS	Kitchen renovations		$500,000				$500,000
CHSSCS	Roof replacement	$200,000			$500,000		$700,000
CHSSCS	Chiller Replacement					$850,000	$850,000
CHES	Playground pour-in-place path	$150,000					
CHES	Roof Replacement				$400,000		$400,000
CO	Roof Replacement				$155,000		$155,000
CO	Window Replacement					$150,000	$150,000
CO	Building HVAC Unit			$135,000			$135,000
District	HVAC Controls Hdwr	$60,000					$60,000
District	Playground Equipment	$90,000				$180,000	$270,000
Requested		**$2,045,000**	**$2,242,500**	**$2,072,500**	**$2,025,000**	**$2,020,000**	**$10,405,000**

Capital Outlay Fund
Fiscal Year 2022-2023 Budget

Summary of Revenues

County Appropriation	$	575,000
Total Revenues	**$**	**575,000**

Summary of Expenditures

Capital Outlay	$	575,000
Total Expenditures	**$**	**575,000**

Capital Outlay Fund
Fiscal Year 2023-2024 Proposed Budget
Capital Outlay

	Detail	Total
Manteo Elementary		$ 55,000
Antenna	55,000	
Manteo Middle		$ 7,000
Softball scoreboard	7,000	
First Flight Middle		$ 37,900
Science furniture	22,800	
Music furniture	11,500	
Class chairs	3,600	
First Flight High School		$ 20,000
Water heater	20,000	
Kitty Hawk Elementary		$ 25,000
Stage lift	25,000	
Cape Hatteras Elementary		$ 10,500
Chorus bleachers	10,500	
Transportation		$ 135,000
Activity Bus	135,000	
Maintenance		$ 229,600
See attached detail	229,600	
School Nutrition		$ 55,000
Double stack ovens (3)	48,000	
Milk cooler	7,000	
TOTAL CAPITAL OUTLAY		$ 575,000

Dare County Board of Education
Proposed Capital Outlay Items
Fiscal Year 2022-2023

Requested Projects	2022-2023
KHES - block work walkway	25,000
Furniture	2,500
Athletic Lighting	20,000
Generator Aluminum enclosures	25,000
Custodial Equipment	20,000
Interior Painting	54,100
Drainage Ditch and Gutters	48,000
Buxton Backhouse Repairs (re-side and paint)	35,000
TOTAL	229,600

School Nutrition Fund
Fiscal Year 2023-2024 Budget

	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Proposed 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Summary of Revenues						
USDA Grants/Commodities	2,879,774	1,533,992	911,645	1,685,000		
Food Sales	16,041	702,793	356,960	598,000		
Interest on Investments	900	450	2,728	1,500		
Miscellaneous Revenue	90,398	70,000	33,103	70,000		
Transfer from Local Current Expense	-	-	-	-		
Total Revenue	**$ 2,987,113**	**$ 2,307,235**	**$ 1,304,436**	**$ 2,354,500**	**$ 47,265**	**2.05%**
Summary of Expenditures						
Salaries	626,305	700,000	537,263	894,200		
Substitutes	12,167	10,000	12,700	15,000		
Longevity Pay	15,156	12,893	12,193	12,901		
Annual Leave	15,263	-	63	-		
Bonus Leave	3,305	-	-	-		
FICA	60,555	55,301	41,071	70,541		
Retirement	182,982	150,543	128,430	182,864		
Insurance	174,324	208,694	146,625	208,694		
Propane Gas	-	1,000	-	1,000		
Contracted Repair /Maint.	6,388	2,950	10,946	15,000		
Travel	930	1,200	2,077	2,500		
Membership Dues & Fees	688	600	1,220	1,500		
Supplies and Materials	164	1,500	1,414	1,500		
Computer Software	12,640	13,000	3,543	13,000		
Repair Parts, Material, & Related	4,663	3,800	2,411	3,800		
Food Processing & Other Supplies Used	198,586	200,000	50,496	102,000		
Purchased Food	992,301	929,754	565,486	787,500		
Equipment Purchases	33,179	5,000	4,567	5,000		
Contract Services	11,672	10,000	28,938	30,000		
Workshop Expense	6,485	1,000	6,142	7,500		
Total Expense	**$ 2,357,753**	**$ 2,307,235**	**$ 1,555,585**	**$ 2,354,500**	**$ 47,265**	**2.05%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*

After School Enrichment Program Fund
Fiscal Year 2023-2024 Budget

Summary of Revenues	Actual 2021-2022	Current Budget 2022-2023	Actual As Of 3/31/2023	Projected 2023-2024	$ Increase (Decrease)	% Increase (Decrease)
Program Fees	514,033	493,000	241,196	496,000		
American Relief Plan	43,081	-	264,244	-		
Miscellaneous/Donations/Grants	26,626	-	-	-		
Transfer from Local Current Expense Fund	57,771	-	-	-		
Appropriated Fund Balance (Grant Funds)	-	458,980	-	-		
Total Revenues	**$ 641,511**	**$ 951,980**	**$ 505,440**	**$ 496,000**	**$ (455,980)**	**-47.90%**

Summary of Expenditures						
Salaries	279,408	264,592	260,111	300,000		
Substitutes	7,452	6,000	8,132	9,000		
Bonus Pay	25,250	41,200	40,242	35,000		
Longevity Pay	1,976	3,623	4,189	4,000		
Annual Leave Payout	3,166	-	480	-		
FICA	22,491	24,849	22,586	26,400		
Retirement	46,174	40,419	49,451	58,575		
Insurance	37,359	41,534	33,278	41,025		
Travel	44	7,553	-	-		
Supplies and Materials/Software	18,144	106,500	52,934	11,500		
Furniture & Equipment/Computer Equipment	8,125	45,210	51,311	-		
Food	1,094	9,500	2,187	9,500		
Staff Development		1,000	5,744	1,000		
Playground Improvements	-	360,000	-	-		
Total Expenditures	**$ 450,683**	**$ 951,980**	**$ 530,645**	**$ 496,000**	**$ (455,980)**	**-47.90%**

Explanation of Changes:

- *Salaries are projected based on a 5.0% increase.*
- *Insurance premiums are projected to increase from $7,397 to $7,619.*
- *The retirement rate is projected to increase from 24.50% to 24.62%.*
- *Grant funding from the American Relief Plan ends in June 2023.*
- *Funding for playground improvements was included in the current fiscal year as a one time expenditure.*

Student Fees

Student Fees	2022-2023	Proposed for 2023-2024
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	$1.25	$1.25
School Lunch		
Elementary	$2.75	$2.75
Secondary	$3.00	$3.00
Adults	à la carte	à la carte
Adults	à la carte	à la carte
ASEP Fees		
One child	$60.00	$60.00
Two children	$90.00	$90.00
Three children	$115.00	$115.00
All Summer Enrichment Program	$170.00	$170.00
Summer Reading Camp	$825.00	$825.00
Out of District Tuition	$4,500.00	$4,500.00

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. Designed as an alternative to Early College or a Vocational Center, the Career and College Now Program allows students to remain in their home schools and to participate in extracurricular/athletic programs. Upon graduation, students who are exiting the program will have had the opportunity to earn CTE credentials/badges and numerous college credits, up to the equivalent of an associate's degree. (An individual student's actual credentials and credits will depend upon the extent to which he/she participated in acceleration opportunities).

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.

Digital Conversion

A term used throughout the United States, "digital conversion" refers to a gradual transformation of education through printed material such as traditional textbooks to educational materials that are accessed from computers, laptops, smartphones, and other devices. Many school districts use the term "digital conversion" synonymously with their adoption of a 1:1 student laptop program (see Student Laptop Initiative).

District Accreditation

In this form of accreditation by the Southern Association of Colleges and Schools (now under the umbrella of AdvancED), all of the schools in a school system and the central office are accredited during a single visit by a Quality Assurance Team, rather than by eleven teams conducting eleven separate visits. Each site completes a self-study and develops plans for improvement. This form of accreditation is considered more efficient and more rigorous, because it emphasizes systemic change (as opposed to changes at one school only).

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.

E-Rate Discount

Schools are eligible to seek federal reimbursement to defray the costs of telecommunications and information services, including internet access and internal connectivity.

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.

Learning Management System

A Learning Management System is an online system for teachers, students, and parents that enhances and supports classroom instruction by managing instructional content, identifying and assessing individual learning, and tracking student progress. Dare County uses Canvas.

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 and the Local Operating 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.

Student Laptop Initiative

The Student Laptop Initiative (formerly called the 1:1 initiative, but re-named to avoid confusion) is an instructional approach, which assigns a laptop to each student in grades 6 through 12 for use during the school day and at home. Students in grades 3 through 5 are assigned a laptop for use during the school day only. The program was phased in as follows: grades 9 through 12 began January 2015, grades 6 through 8 began January 2016, grades 4 and 5 in 2017-2018 and grade 3 was added in 2018-2019.

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.