



DARE COUNTY SCHOOLS

Approved Budget

2022-2023

Operating Budget

Dare County Schools Operating Budget Fiscal Year 2022-2023 Budget

Summary of Revenues

State Public School Fund	\$ 36,056,307
Federal Grants Fund	7,484,244
Local Operating Fund	
Dare County:	
County Appropriation	25,341,481
Other	
Fines and Forfeitures	750,000
PreK Grant	674,576
Interest	5,250
Use of Facilities	80,000
Indirect Costs	199,588
Miscellaneous	<u>475,003</u>
Total Revenues	<u><u>\$ 71,066,449</u></u>

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

Summary of Expenditures by Program Code

001 Classroom Teachers	\$ 23,179,026
002 Central Administration	1,826,852
003 Non-Instructional Support	6,995,647
004 K-5 Program Enhancement Teachers	1,161,552
005 School Building Administration	2,934,775
006 School Psychologist	202,001
007 Instructional Support	3,116,880
009 Non-contributory Employee Benefit	535,000
012 Driver Training	128,320
013 Vocational Education - Salaries	2,235,413
014 Vocational Education - Program Support	88,733
017 Vocational Education Program Improvement	61,560
020 International Faculty Exchange	2,199,592
024 Disadvantaged Student Funding	193,272
027 Teacher Assistants	1,873,793
028 Staff Development	8,000
029 Behavioral Support	126,724
032 Children with Special Needs	4,796,574
034 Academically/Intellectually Gifted	313,511
036 Charter Schools	78,000
039 School Safety Grant Program	25,000
049 Preschool Handicapped	32,713
050 Title I	885,009
054 Limited English	433,276
056 Transportation	1,506,432
060 Title VI-B Handicapped	1,282,503
061 Classroom Materials/Instructional Supplies	1,370,950
069 At-Risk Student Services	977,274
096 Special Position Allotment	98,523
103 Title II	185,271
108 Student Support & Academic Enrichment	76,079
171 ESSER II	1,113,556

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

Summary of Expenditures by Program Code (continued)

181 ESSER III	3,785,398
413 NC Pre-Kindergarten	995,515
801 School Operations	2,010,777
802 Athletics	706,856
805 Utilities	2,138,000
806 Maintenance	1,388,091
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Total Expenditures	<u><u>\$ 71,066,449</u></u>

**Classroom Teachers
Program 001
Allotment Type: Position**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	15,078,892	14,692,886	11,162,770	14,539,732		
Supplements	1,349,996	1,333,953	662,576	1,493,400		
FICA	1,162,554	1,159,351	840,068	1,226,535		
Retirement	3,536,425	3,447,201	2,660,424	3,878,415		
Insurance	1,801,223	1,905,901	1,491,419	2,040,944		
Program Total	22,929,090	22,539,292	16,817,257	23,179,026	639,734	2.84%
Positions Funded						
State	230.3	216.4		203.0		
Local	67.5	67.2		76.5		
Total	297.8	283.6		279.5	-4.1	
Funding Provided						
State	\$ 17,216,764	\$ 16,443,830		\$ 16,254,706		
Local	5,712,326	6,095,462		6,924,320		
Total	\$ 22,929,090	\$ 22,539,292		\$ 23,179,026	\$ 639,734	2.84%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,280,103	1,363,151	1,024,197	1,323,919		
FICA	89,215	105,254	70,385	101,280		
Retirement	283,016	302,348	223,110	309,806		
Insurance	81,757	94,203	73,707	91,847		
Program Total	1,734,091	1,864,956	1,391,399	1,826,852	(38,104)	-2.04%
Funding Provided						
State	\$ 605,590	\$ 633,671		\$ 665,355		
Local	1,128,501	1,231,285		1,161,497		
Total	\$ 1,734,091	\$ 1,864,956		\$ 1,826,852	\$ (38,104)	-2.04%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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

**Non-Instructional Support
Program 003
Allotment Type: Dollar**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	3,447,106	3,491,924	2,661,029	4,320,565		
Substitutes	251,656	504,397	381,157	475,000		
Contract Services	198			-		
FICA	264,269	284,774	218,439	366,861		
Retirement	746,863	805,672	605,400	1,045,145		
Insurance	592,230	617,973	512,092	788,076		
Program Total	5,302,322	5,704,740	4,378,117	6,995,647	1,290,907	22.63%

Funding Provided

State	\$ 1,487,267	\$ 1,520,902		\$ 1,507,452		
Local	3,815,055	4,183,838		5,488,195		
Total	\$ 5,302,322	\$ 5,704,740		\$ 6,995,647	\$ 1,290,907	22.63%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	-	717,199	581,555	743,880		
Supplements	-	64,350	31,400	59,725		
FICA	-	46,297	42,886	61,476		
Retirement	-	185,864	134,310	194,392		
Insurance	-	133,935	59,373	102,079		
Program Total	-	1,147,645	849,524	1,161,552	13,907	1.21%
Positions Funded						
State		12.0		11.0		
Local		2.4		3.4		
Total		14.4		14.4		
Funding Provided						
State	\$ -	\$ 909,503		\$ 866,719		
Local	-	238,142		294,833		
Total	\$ -	\$ 1,147,645		\$ 1,161,552	\$ 13,907	1.21%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,007,519	1,959,435	1,537,431	2,085,748		
Supplements	3,277	5,500	5,500	-		
FICA	144,397	221,134	110,630	159,560		
Retirement	435,940	480,383	347,362	504,542		
Insurance	142,302	171,057	130,590	184,925		
Program Total	2,733,435	2,837,509	2,131,513	2,934,775	97,266	3.43%

Months of Employment

State	174	174	171.0	(3.00)	
Local	114	114	117.0	3.00	
Total	288	288	288		

Funding Provided

State	\$ 1,550,996	\$ 1,585,873	\$ 1,588,045		
Local	1,182,439	1,251,636	1,346,730		
Total	\$ 2,733,435	\$ 2,837,509	\$ 2,934,775	\$ 97,266	3.43%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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

**School Psychologists
Program 006
Allotment Type: Position**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	-	122,767	108,972	130,995		
Supplements	-	10,000	5,000	11,000		
FICA	-	10,696	7,778	10,863		
Retirement	-	31,859	25,743	34,349		
Insurance	-	14,038	9,359	14,794		
Program Total	-	189,360	156,852	202,001	12,641	6.68%
Positions Funded						
State		2.0		2.0		
Total		2.0		2.0		
Funding Provided						
State	\$ -	\$ 180,868		\$ 187,498		
Local	-	8,492		14,503		
Total	\$ -	\$ 189,360		\$ 202,001	\$ 12,641	6.68%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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

**Instructional Support
Program 007
Allotment Type: Position**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,944,977	2,004,126	1,554,987	1,993,276		
Supplements	157,495	174,625	84,928	176,175		
FICA	149,455	168,283	115,879	165,963		
Retirement	455,549	513,789	370,209	524,790		
Insurance	206,263	231,570	180,382	256,676		
Program Total	2,913,739	3,092,393	2,306,385	3,116,880	24,487	0.79%
Positions Funded						
State	24.9	23.9		23.5		
Local	11.9	10.8		10.2		-
Total	36.8	34.7		33.7	(1.0)	-
Funding Provided						
State	\$ 2,021,054	\$ 2,010,281		\$ 2,027,471		
Local	892,685	1,082,112		1,089,409		
Total	\$ 2,913,739	\$ 3,092,393		\$ 3,116,880	\$ 24,487	0.79%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Total Non-Contributory Employee Benefits						
Allocated to:	517,212	547,019	398,467	535,000		
Longevity						
Annual Leave Payout						
Disability						
FICA						
Retirement						
Insurance						
Program Total	517,212	547,019	398,467	535,000	(12,019)	-2.20%
Funding Provided						
State	\$ 395,551	\$ 435,000		\$ 435,000		
Local	121,661	112,019		100,000		
Total	\$ 517,212	\$ 547,019		\$ 535,000	\$ (12,019)	-2.20%

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Driver Training Services	81,680	117,179	49,970	128,320		
Program Total	81,680	117,179	49,970	128,320	11,141	9.51%

Funding Provided

State	\$ 81,680	\$ 88,774	\$ 96,600		
Local - Fees	-	28,405	31,720		
Total	\$ 81,680	\$ 117,179	\$ 128,320	\$ 11,141	9.51%

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 increased by 51, from 437 to 488.*
- *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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,213,171	1,338,823	1,057,110	1,397,854		
Substitute Pay	18,912	20,000	23,591	20,000		
Supplements	109,569	113,250	59,721	128,000		
FICA	97,675	110,448	83,010	118,258		
Retirement	278,371	326,599	250,017	369,104		
Insurance	150,783	182,500	143,860	202,197		
Program Total	1,868,481	2,091,620	1,617,309	2,235,413	143,793	6.87%

Months of Employment Funded

State	252.5	268.7	295	26.3
Total	252.50	268.70	295	26.30

Funding Provided

State	\$ 1,637,952	\$ 1,937,682	\$ 2,045,127		
Local	230,529	153,938	190,286		
Total	\$ 1,868,481	\$ 2,091,620	\$ 2,235,413	\$ 143,793	6.87%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.
- Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014. To date, 26 months of employment have been transferred in 2021-2022

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Workshop Participant Pay	-	6,000	6,000	-		
Substitute Pay	-	2,000	1,445	2,000		
Bus Driver	-	2,000	-	1,500		
FICA	-	998	570	268		
Retirement	-	2,610	1,301	322		
Other Insurance	-	400	-	400		
Contract Services	13,301	5,500	294	5,500		
Travel	613	7,726	770	10,000		
Field Trips	260	9,000	7,514	8,800		
Instructional Supplies	109,694	86,844	17,704	34,133		
Computer Software and Supplies	56,226	20,262	17,597	8,510		
Advertising	-	-	-	-		
Printing and Binding	-	806	306	500		
Repair Parts	454	750	-	800		
Equipment	12,058	17,464	8,739	1,000		
Computer Equipment	36,179	90,906	56,289	-		
Workshop Expense	3,365	15,213	6,239	13,500		
Tuition	4,262	34,563	8,195	1,500		
Program Total	236,412	303,042	132,963	88,733	(214,309)	-70.72%
Funding Provided						
State	\$ 236,151	\$ 303,042		\$ 88,733		
Local	261	-		-		
Total	\$ 236,412	\$ 303,042		\$ 88,733	\$ (214,309)	-70.72%

Explanation of Changes:

- Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here. Twenty-six months of employment have been transferred in 2021-2022.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Substitutes	-	4,000	700	4,000		
Workshop Participant	-	4,928	-	4,000		
FICA	-	683	54	612		
Retirement	-	2,044	-	918		
Contracted Services	-	1,000	-	1,000		
Software	770	22,710	22,690	17,955		
Equipment	34,256	5,070	15,692	-		
Travel	-	2,300	-	2,300		
Workshop Expense	-	11,956	6,434	11,850		
Supplies and Materials	2,956	5,680	1,414	15,112		
Field Trips	-	200	-	200		
Advertising	-	1,000	-	1,000		
Reproduction Costs	-	-	-	200		
Indirect Costs	428	1,762	-	2,413		
Program Total	38,410	63,333	46,984	61,560	(1,773)	-2.80%
Funding Provided						
Federal	\$ 38,410	\$ 63,333		\$ 61,560	\$ (1,773)	
Total	\$ 38,410	\$ 63,333		\$ 61,560	\$ (1,773)	-2.80%

Explanation of Changes:

- Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	615,414	925,880	733,675	1,190,360		
Supplements	90,263	80,750	40,375	118,000		
Substitutes	-	3,425	3,382	5,000		
Workshop Participant Pay	800	1,094	1,092			
FICA	46,210	53,729	39,297	77,970		
Retirement	2,945	678	675	-		
Contracted Services	424,127	600,737	550,619	705,352		
Workshop Expense	1,084	2,524	769	15,000		
Supplies & Materials	85,335	125,432	60,675	87,910		
Travel	-	357	357			
Equipment	-	934	466			
Program Total	1,266,178	1,795,540	1,431,382	2,199,592	404,052	22.50%

Funding Provided

State	\$ 1,048,665	\$ 1,589,456	\$ 2,073,518		
Local	217,513	206,084	126,074		
Total	\$ 1,266,178	\$ 1,795,540	\$ 2,199,592	404,052	22.50%

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	127,010	131,485	100,397	124,358		
Supplements	8,250	8,500	4,250	9,500		
FICA	9,900	10,708	7,657	10,240		
Retirement	29,325	32,042	23,508	32,380		
Insurance	13,970	15,442	12,490	14,794		
Contracted Services	1,558	-	-			
Instructional Supplies/Software	183	-	-	1,000		
Travel	1,451	-	-	1,000		
Program Total	191,647	198,177	148,302	193,272	(4,905)	-2.47%

Funding Provided

State	\$ 174,481	\$ 180,016	\$ 175,753		
Local	\$ 17,166	\$ 18,161	\$ 17,519		
Total	\$ 191,647	\$ 198,177	\$ 193,272	\$ (4,905)	-2.47%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	964,227	1,104,105	872,662	1,157,565		
Substitutes	-	1,896	1,952	-		
FICA	64,716	80,615	58,250	88,554		
Retirement	206,593	246,164	197,230	280,015		
Insurance	235,195	320,828	235,908	347,659		
Program Total	1,470,731	1,753,608	1,366,002	1,873,793	120,185	6.85%
Funding Provided						
State	\$ 1,291,828	\$ 1,432,257		\$ 1,290,738		
Local	178,903	321,351		583,055		
Total	\$ 1,470,731	\$ 1,753,608		\$ 1,873,793	\$ 120,185	6.85%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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

Professional Development
Program 028
Allotment Type: Dollar

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Staff Development	3,685	4,500	2,260	8,000		
Program Total	3,685	4,500	2,260	8,000	3,500	77.78%
Funding Provided						
Local	\$ 3,685	\$ 4,500		\$ 8,000	\$ 3,500	
Total	\$ 3,685	\$ 4,500		\$ 8,000	\$ 3,500	77.78%

Explanation of Changes:

- For the 13th 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.
- Ignite conferences (in-house district level)

PURPOSE: Effective thirteen years ago, the state no longer provides staff development funds. As a result, conference attendance is mostly limited to required training unless grants are received.

**Behavioral Support
Program 029
Allotment Type: Dollar**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	78,332	79,360	83,578	79,237		
Supplements	3,150	3,150	1,575	5,100		
FICA	5,358	6,312	5,552	6,452		
Retirement	17,681	19,847	19,041	20,401		
Insurance	11,274	15,443	12,829	15,534		
Workshop Expenses	-	5,200	-	-		
Travel	-					
Program Total	115,795	129,312	122,575	126,724	(2,588)	-2.00%

Funding Provided

State	\$ 111,720	\$ 125,200	\$ 120,000		
Local	\$ 4,075	\$ 4,112	\$ 6,724		
Total	\$ 115,795	\$ 129,312	\$ 126,724	\$ (2,588)	-2.00%

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 funding equal to the amount received in 2021-22.
- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,243,450	2,748,208	1,971,393	2,783,242		
Substitute Pay	40,557	112,412	89,917	60,000		
Supplements	147,503	159,429	81,876	197,450		
FICA	171,006	235,329	152,278	232,613		
Retirement	487,601	638,248	430,712	721,029		
Insurance	361,054	519,083	324,227	544,240		
Contracted Services	154,453	272,112	122,607	170,000		
Travel	9,703	21,425	10,476	16,000		
Advertising	320	-	-	500		
Instructional Supplies	110,082	41,750	25,062	40,000		
Repairs - Small Equipment	1,035	500	482	1,500		
Equipment	20,592	14,500	14,885	5,000		
Workshop Expense	418	6,250	3,192	10,000		
Transportation	224	15,830	12,133	15,000		
Program Total	3,747,998	4,785,076	3,239,240	4,796,574	11,498	0.24%
Funding Provided						
State	\$ 3,318,515	\$ 3,330,800		\$ 3,239,613		
Local	429,483	1,454,276		1,556,961		
Total	\$ 3,747,998	\$ 4,785,076		\$ 4,796,574	\$ 11,498	0.24%

Explanation of Changes:

- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.
- As of December 1, 2021, our special needs population was 702 which is a increase of 44 students from the previous December. We are anticipating an increase of approximately 17 students with the April 1, 2022 census.

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 13.91% of its student enrollment identified as children with special needs based on the December 1, 2021 headcount.

**Academically & Intellectually Gifted
Program 034
Allotment Type: Dollar**

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	201,475	192,622	154,498	187,762		
Supplements	15,050	12,500	6,250	14,000		
Substitute Pay	2,034	15,378	(1,890)	5,000		
FICA	14,865	16,510	11,034	15,817		
Retirement	46,966	47,114	36,321	48,806		
Insurance	25,144	26,673	17,900	26,630		
Instructional Supplies	5,413	17,705	6,612	7,995		
Travel	-	218	-	-		
Workshop Expense	-	1,000	330	1,000		
Field Trips	-	5,000	-	5,000		
Tuition	-	2,000	1,500	1,500		
Program Total	310,947	336,720	232,555	313,511	(23,209)	-6.89%
Funding Provided						
State	\$ 288,855	\$ 299,524		\$ 291,136		
Local	22,092	37,196		22,375		
Total	\$ 310,947	\$ 336,720		\$ 313,511	\$ (23,209)	-6.89%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.
- AIG students are not restricted to the instructional supplies listed on this page. Over \$370,000 in instructional supplies is allocated directly to schools to spend on all students (see program 061, Instructional Supplies).
- Funding continues to be provided for field trips due to the high numbers of students qualifying for state, national, and international competitions, and will be used to supplement fund-raising activities by clubs that advance to these competitions.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Transfers to Charter Schools	99,509	98,268	47,136	78,000		
Program Total	99,509	98,268	47,136	78,000	(20,268)	-20.6%

Funding Provided

Local	\$ 99,509	\$ 98,268		\$ 78,000		
Total	\$ 99,509	\$ 98,268		\$ 78,000	\$ (20,268)	-20.6%

Explanation of Changes:

- Charter school enrollment decreased by 12 students from 2021-2022 to 2021-2022.
- Based on 2021-2022 charter school enrollments of 29 students from Dare County as of March 31, 2022.

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

School Safety Grant Programs
Program 039
Allotment Type: Dollar

<u>Description</u>	<u>Actual 2020-2021</u>	<u>Current Budget 2021-2022</u>	<u>Actual As Of 3/31/2022</u>	<u>Proposed 2022-2023</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Contracted Services	23,504	23,504	23,504	25,000		
Equipment	-	312,697	-	-		
Program Total	<u>23,504</u>	<u>336,201</u>	<u>23,504</u>	<u>25,000</u>	<u>(311,201)</u>	<u>-92.6%</u>

Funding Provided

State	\$ 23,504	\$ 336,201		\$ 25,000		
Total	<u>\$ 23,504</u>	<u>\$ 336,201</u>		<u>\$ 25,000</u>	<u>\$ (311,201)</u>	<u>-92.6%</u>

Explanation of Changes:

- Funds are used to reimburse Town of Nags Head for NHES SRO
- Equipment grant was for one year only, expiring June 30, 2022

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	17,160	18,435	14,748	18,896		
Supplements	1,425	1,425	713	1,575		
FICA	1,343	1,519	1,117	1,566		
Retirement	4,033	4,546	3,501	4,952		
Insurance	1,898	2,106	1,717	2,219		
Contingency	-	6,293	-	2,222		
Indirect Costs	953	1,175	-	1,283		
Program Total	26,812	35,499	21,796	32,713	\$ (2,786)	-7.85%

Funding Provided

Federal	\$ 26,812	\$ 35,499	\$ 32,713	\$ (2,786)	
Total	\$ 26,812	\$ 35,499	\$ 32,713	\$ (2,786)	-7.85%

Explanation of Changes:

- Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.
- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	452,775	472,080	318,307	491,192		
Substitute Pay	643	3,250	16,195	7,000		
Supplements	29,500	-	-	39,350		
Remediation Tutors	-	13,017	1,441	15,000		
FICA	34,606	37,359	23,973	42,269		
Retirement	104,688	111,330	72,890	131,967		
Insurance	71,497	86,117	55,554	97,640		
Supplies and Materials	13,114	41,983	-	-		
Contracted Travel	-	2,000	-	-		
Workshop Expense	95	10,600	706	-		
Food Purchases	4,513	9,840	-	9,840		
Indirect Costs	26,241	32,999	-	25,410		
Contingency	-	441	-	25,341		
Program Total	737,672	821,016	489,066	885,009	63,993	7.79%

Funding Provided

Federal	737,672	821,016		885,009	63,993	
Total	\$ 737,672	\$ 821,016		\$ 885,009	\$ 63,993	7.79%

Explanation of Changes:

- Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.
- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 054/104/111
Allotment Type: Dollar

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	232,606	249,175	170,252	244,197		
Substitute Pay	412	5,000	-	5,000		
Supplements	17,750	19,000	9,100	19,960		
FICA	18,446	20,899	13,198	20,591		
Retirement	48,633	56,390	39,216	63,416		
Insurance	26,086	32,991	23,800	34,766		
Contract Services	19,873	35,000	14,129	29,000		
Workshop Expense	-	12,000	-	2,000		
Travel	412	3,627	507	1,500		
Instructional Supplies/Software	11,032	23,478	8,386	10,000		
Equipment	-	-	-	-		
Indirect Costs	660	1,802	-	1,887		
Sales & Use Tax Refund	-	-	-	-		
Contingency	-	-	-	959		
Program Total	375,910	459,362	278,588	433,276	(26,086)	-5.68%

Funding Provided

State	\$ 300,849	\$ 354,737	\$ 344,805		
Federal	38,283	79,820	62,155		
Local	36,778	24,805	26,316		
Total	\$ 375,910	\$ 459,362	\$ 433,276	\$ (26,086)	-5.68%

Explanation of Changes:

- Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.
- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	220,861	225,020	153,984	211,000		
Salaries - Bus Drivers	418,876	661,333	305,905	450,000		
Salaries - Activity Bus Drivers	24,550	40,567	25,611	42,000		
Bus Overtime	6,271	15,000	11,885	17,500		
Bus Driver Supplements	62,984	94,000	59,448	85,000		
FICA	53,706	44,379	41,322	60,282		
Retirement	103,822	115,381	78,195	121,025		
Insurance	81,492	83,012	69,111	109,625		
Contract Services	49,582	38,100	19,130	25,500		
Water	532	600	-	-		
Telephone	16,552	17,550	13,143	18,000		
Supplies and Materials	24,966	55,000	16,725	25,000		
Fuel (Gas)/Oil	50,616	206,619	109,062	200,000		
Tires and Tubes	17,796	1,200	(377)	15,000		
Repair Parts	73,301	13,500	32,357	50,000		
Driver Licenses	1,917	2,500	1,679	2,500		
Driver Physicals	8,075	-	4,298	6,000		
Travel	733	-	-	5,000		
License and Title Fees	4,012	3,000	8,718	5,000		
Computer Software	37,008	48,000	26,191	35,000		
Equipment	13,155	9,500	6,073	8,000		
Workshop expenses	568	7,500	1,174	15,000		
			-			
Program Total	1,271,375	1,681,761	983,634	1,506,432	(175,329)	-10.43%
Funding Provided						
State	\$ 1,050,819	\$ 1,167,742		\$ 1,167,742		
Local	220,556	514,019		338,690		
Total	\$ 1,271,375	\$ 1,681,761		\$ 1,506,432	\$ (175,329)	-10.43%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	632,737	664,208	499,018	673,200		
Substitute Pay	3,363	-	34,325	-		
FICA	44,909	50,812	37,311	51,500		
Retirement	137,677	152,037	114,600	162,847		
Insurance	69,585	98,267	61,012	103,558		
Contingency	-	268,015	-	239,524		
Indirect Costs	32,784	40,447	-	51,874		
Program Total	921,055	1,273,786	746,266	1,282,503	8,717	0.68%

Funding Provided

Federal	921,055	1,273,786		1,282,503	8,717	
Total	\$ 921,055	\$ 1,273,786		\$ 1,282,503	\$ 8,717	0.68%

Explanation of Changes:

- *Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.*
- *Salaries are based on the projected salary scales in State budget.*
- *Insurance premiums are based on \$7,397 per person as outlined in State budget.*
- *The retirement rate is projected to increase from 22.89% to 24.19%.*

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

Instructional - Supplies/Textbooks/Contracts
Program 061/130/015/073
Allotment Type: Dollar

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Supplies/Textbooks	370,627	537,168	223,452	374,706		
Music Supplies - Schools	16,089	17,216	10,347	17,499		
Library Books	24,157	25,245	11,635	25,445		
Computer Equipment	676,300	321,723	232,881	367,000		
Furniture & Equipment	88,021	34,719	28,633	-		
Contract Services	69,249	95,386	41,091	75,000		
Software/Subscription	447,766	475,595	400,225	371,300		
Repair Parts	91,290	109,806	26,870	15,000		
Telecommunications Services	72,987	125,300	116,248	125,000		
Program Total	1,856,486	1,742,158	1,091,382	1,370,950	(371,208)	-21.31%
Funding Provided						
State	\$ 457,985	\$ 473,070		\$ 549,896		
Local	1,398,501	1,269,088		821,054		
Total	\$ 1,856,486	\$ 1,742,158		\$ 1,370,950	(371,208)	-21.31%

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	445,866	578,194	466,353	520,407		
Substitute Pay	80	10,566	5,884	2,000		
Supplements	27,175	27,250	16,125	30,300		
FICA	33,036	46,048	35,242	42,282		
Retirement	102,637	95,763	70,000	133,216		
Insurance	70,548	68,787	52,087	95,569		
Contract Services	21,837	23,395	23,620	25,000		
Instructional Supplies	344	213,030	1,178	3,000		
Computer Software	85,835	29,150	660	28,000		
Workshop Expense	29,673	44,720	32,562	12,500		
Intervention Funds for Schools	56,965	185,661	42,995	75,000		
Travel	106	1,760	2,927	5,000		
Field Trips	-	5,000	-	5,000		
Furniture & Equipment	2,993	51,200	1,229			
Computer Equipment	-	1,400	920			
Program Total	877,095	1,381,924	751,782	977,274	(404,650)	-29.28%
Funding Provided						
State	\$ 678,726	\$ 1,233,085		\$ 922,809		
Local	198,369	148,839		54,465		
Total	\$ 877,095	\$ 1,381,924		\$ 977,274	(404,650)	-29.28%

Explanation of Changes:

- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	60,166	62,367	45,674	64,618		
Supplements	4,000	4,000	2,000	4,500		
FICA	4,557	5,032	3,697	5,288		
Retirement	13,044	13,502	10,979	16,720		
Insurance	6,326	7,019	5,723	7,397		
Program Total	88,093	91,920	68,073	98,523	6,603	7.18%
Positions Funded						
State	1.2	1.2		1.2		
Total	1.2	1.2		1.2	-	-
Funding Provided						
State	\$ 82,920	\$ 86,698		\$ 92,590		
Local	5,173	5,222		5,933		
Total	\$ 88,093	\$ 91,920		\$ 98,523	\$ 6,603	7.18%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	46,000	62,855	35,656	46,180		
Substitute Pay	604	2,200	247	3,000		
Supplements/Mentor Pay	19,600	42,375	29,275	34,250		
FICA	3,835	8,218	4,585	6,382		
Retirement	14,275	24,087	14,006	19,456		
Insurance	6,326	10,529	5,723	7,397		
Workshop Expense	-	32,364	1,600	20,000		
Supplies	-	5,000	-	5,000		
Indirect Costs	3,350	7,862	-	5,779		
Contingency	-	-	-	37,827		
Program Total	93,990	195,490	91,092	185,271	(10,219)	-5.23%
Funding Provided						
Federal	\$ 93,990	\$ 195,490		\$ 185,271		
Total	\$ 93,990	\$ 195,490		\$ 185,271	\$ (10,219)	-5.23%

Explanation of Changes:

- Federal revenues are projected at a decrease of 2.8% due to the decreased allotted ADM.
- Salaries are based on the projected salary scales in State budget.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.
- 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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	26,600	42,203	13,498	18,955		
Supplements	2,450	-	-	2,500		
FICA	2,107	3,229	1,016	1,641		
Retirement	6,298	9,660	3,198	5,190		
Insurance	4,428	2,457	1,726	2,441		
Workshop Expense	545	8,330	-	5,000		
Supplies	-	3,334	-	11,196		
Contract Services	-	10,000	-	10,000		
Indirect Costs	1,568	2,900	-	2,322		
Contingency	-	-	-	16,834		
Program Total	43,996	82,113	19,438	76,079	(6,034)	-7.35%
Funding Provided						
Federal	\$ 43,996	\$ 82,113		\$ 76,079	\$ (6,034)	-7.35%
Total	\$ 43,996	\$ 82,113		\$ 76,079	\$ (6,034)	-7.35%

Explanation of Changes:

- Salaries are based on the projected salary scales in State budget.
- Salaries are projected based on a 2.5% increase.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	134,904	920,742	492,446	216,650		
Workshop Participant Pay	-	3,562	3,561	-		
Substitute Pay	-	69,681	825	68,000		
Supplements	-	165,597	165,596	-		
FICA	10,320	88,708	49,796	21,776		
Retirement	-	74,265	28,827	52,408		
Insurance	-	42,114	14,038	22,191		
Workshop Expense	-	242,901	15,021	227,880		
Supplies	-	247,672	19,618	234,449		
Contract Services	-	82,100	7,100	75,000		
Travel	-	1,000	121	900		
Fuel	-	153,600		153,600		
Indirect Costs	5,272	84,212	-	40,702		
Contingency			-			
Program Total	150,496	2,176,154	796,949	1,113,556	(1,062,598)	-48.83%
Funding Provided						
Federal	\$ 150,496	\$ 2,176,154		\$ 1,113,556	\$ (1,062,598)	-48.83%
Total	\$ 150,496	\$ 2,176,154		\$ 1,113,556	\$ (1,062,598)	-48.83%

Explanation of Changes:

- Federal revenues are carryover funds only that expire September 30, 2023.
- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	-	3,509,212	788,444	1,055,892		
Supplements	-	209,500	-	89,000		
Substitute Pay	-	5,105	4,244	5,000		
FICA	-	284,870	56,486	87,967		
Retirement	-	762,243	169,476	276,949		
Insurance	-	360,896	52,444	145,250		
Travel	-	7,607	4,101	5,000		
Indirect Costs	-	79,558	-	67,918		
Contingency	-			2,052,422		
Program Total	-	5,218,991	1,075,195	3,785,398	(1,433,593)	-27.47%
Funding Provided						
Federal	\$ -	\$ 5,218,991		\$ 3,785,398	\$ (1,433,593)	-27.47%
Total	\$ -	\$ 5,218,991		\$ 3,785,398	\$ (1,433,593)	-27.47%

Explanation of Changes:

- Federal revenues are carryover funds only that expire September 30, 2024.
- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	544,940	562,542	454,425	592,144		
Substitute Pay	9,986	72	14,835	20,000		
Supplements	33,900	60,750	16,375	36,750		
Longevity Pay	1,788	-	-	-		
FICA	41,507	46,171	34,287	49,640		
Retirement	125,950	139,121	107,176	152,129		
Insurance	83,838	102,118	73,926	118,352		
Workshop Expense	674	525	525	1,000		
Background Checks	318	250	106	500		
Instructional Supplies/Software	12,559	21,247	3,079	20,000		
Furniture and Equipment	1,695	3,273	3,756	-		
Computer Equipment	3,077	-	-	-		
Other Food Purchases	-	15,000	7,261	5,000		
Contract Services	-	-	2,678	-		
Travel	160	1,119	12			
Program Total	860,392	952,188	718,441	995,515	43,327	4.55%

Funding Provided

State Grant	\$ 722,361	\$ 687,841	\$ 674,576		
Local	138,031	264,347	320,939		
Total	\$ 860,392	\$ 952,188	\$ 995,515	\$ 43,327	4.55%

Explanation of Changes:

- Salaries are based on the projected salary scales in the State budget for certified staff and a 2.5% increase for classified staff.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.
- 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 serving 134 children.

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	41,468	42,552	88,191	48,000		
FICA	3,137	3,501	6,959	3,672		
Retirement	9,199	10,436	19,698	11,611		
Insurance	-	7,019	-	7,397		
Other Board Services	311,381	322,806	187,757	321,500		
Office Operations and Supplies	237,544	203,169	186,785	265,152		
Equipment Lease/Maintenance	104,897	240,375	106,488	230,000		
Travel	15,169	63,925	12,330	35,000		
Workshop Expense	6,635	55,000	31,627	54,000		
Insurance - Property (including Flood)	270,975	240,000	275,875	290,000		
Insurance - Liability	61,846	90,000	70,521	74,000		
Insurance - Unemployment			2,378	-		
Insurance - Vehicle	23,682	24,000	25,239	26,500		
Insurance - Workers Compensation	242,612	242,612	200,099	241,500		
Dental Insurance	266,923	280,000	166,202	225,000		
Life Insurance	52,730	60,000	51,856	69,200		
Marching Band Program	19,012	23,083	23,079	19,444		
Strings Program	44,694	53,621	38,960	58,801		
Random Drug Testing of Students in Privileged Activities	-	30,000	-	30,000		
Write Off School Nutrition/ASEP Debt	392,130					
Program Total	2,104,034	1,992,099	1,494,044	2,010,777	18,678	0.94%
Funding Provided						
Local	\$ 2,104,034	\$ 1,992,099		\$ 2,010,777		
Total	\$ 2,104,034	\$ 1,992,099		\$ 2,010,777	\$ 18,678	0.94%

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

Description	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Coaching Supplements	384,027	405,781	309,013	415,000		
Athletic Bus Drivers	36,922	72,400	45,925	62,000		
FICA	33,359	37,670	27,114	36,491		
Retirement	57,664	49,620	47,813	55,365		
Fees & Operations	120,670	144,275	96,631	138,000		
Program Total	632,642	709,746	526,496	706,856	(2,890)	-0.41%
Funding Provided						
Local	\$ 632,642	\$ 709,746		\$ 706,856		
Total	\$ 632,642	\$ 709,746		\$ 706,856	\$ (2,890)	-0.41%

Explanation of Changes:

- *Supplements are based on years of experience.*
- *The retirement rate is projected to increase from 22.89% to 24.19%.*

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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Telephone	73,789	77,880	48,123	68,000		
Electric	1,196,835	1,431,124	902,089	1,265,000		
Water & Sewer	111,367	190,200	113,325	160,000		
Fuel	467,284	618,700	460,604	645,000		
Program Total	1,849,275	2,317,904	1,524,141	2,138,000	(179,904)	-7.76%

Funding Provided

Local	1,849,275	2,317,904	2,138,000		
Total	\$ 1,849,275	\$ 2,317,904	\$ 2,138,000	\$ (179,904)	-7.76%

Explanation of Changes:

- 5% increase on 2022 actual 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 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Proposed 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
Utilities	12,511	10,600	6,759	9,500		
Contracted Services	401,476	516,000	393,952	525,000		
Workshop Expenses	1,840	1,500	-	1,500		
Advertising	180	500	-	500		
Maintenance Professional & Tech	3,140	3,095	900	1,500		
Grounds Maintenance Supplies	50,022	102,600	40,415	55,000		
Building Contracted Repair	132,987	124,976	87,909	125,000		
Equipment Contracted Repair	59,905	172,400	97,919	140,000		
Rentals/Leases	1,809	6,000	1,298	2,000		
Travel	1,071	3,000	267	1,100		
Maintenance Supplies and Materials	102,918	29,578	10,952	15,000		
Repair Parts and Materials	309,261	306,852	194,325	282,866		
Software Support	13,837	13,000	7,295	15,000		
Equipment	61,214	6,415	1,340	6,700		
Fuel	19,864	30,000	15,108	20,000		
Custodial Supplies & Uniforms	207,348	178,500	101,432	187,425		
Program Total	1,379,383	1,504,816	959,871	1,388,091	\$ (116,725)	-7.76%
Funding Provided						
Local	\$ 1,379,383	\$ 1,504,816		\$ 1,388,091		
Total	\$ 1,379,383	\$ 1,504,816		\$ 1,388,091	\$ (116,725)	-7.76%

Explanation of Changes:

- 5% increase to custodial supplies & uniforms

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

Capital Improvement Plan

Dare County Board of Education
Capital Improvement Plan
Projected Projects for Fiscal Years 2022-23 through 2026-27

Requested Projects		Fiscal Year	2022-23	2023-24	2024-25	2025-26	2026-27	Totals
Projects Meeting County CIP Definition								
KHES	AHU replacement		\$200,000					\$200,000
FFHS	Cooling tower replacement		\$350,000					\$350,000
FFHS	Chiller compressor overhaul		\$200,000					\$200,000
FFHS	Roof replacement			\$600,000	\$450,000			\$1,050,000
FFHS	Section/Siding replacement/paint				\$250,000			\$250,000
FFES	Renovations				\$400,000	\$400,000		\$800,000
FFES	Air handler replacement			\$110,000	\$125,000			\$235,000
FFMS	Renovations					\$400,000	\$400,000	\$800,000
FFMS	Air handler replacement		\$150,000			\$150,000		\$300,000
NHES	Chiller compressor overhaul					\$190,000		\$190,000
NHES	Roof Replacement						\$420,000	\$420,000
NHES	Fuel oil Tank Replacement					\$45,000		\$45,000
MHS	Gym floor major renovations				\$90,000			\$90,000
MHS	Chiller Replacements (3)			\$610,000	\$180,000			\$790,000
MES	Roof Replacement					\$400,000		\$400,000

**Dare County Board of Education
Capital Improvement Plan**

Projected Projects for Fiscal Years 2022-23 through 2026-27

Requested Projects		Fiscal Year	2022-23	2023-24	2024-25	2025-26	2026-27	Totals
Projects Meeting County CIP Definition								
CHSSCS	Flooring		\$200,000					\$200,000
CHSSCS	Kitchen renovations			\$300,000				\$300,000
CHSSCS	AHU Replacement Gym		\$450,000					\$450,000
CHSSCS	Roof replacement shingle					\$100,000	\$500,000	\$600,000
CHES	Roof Replacement					\$400,000		\$400,000
CO	Roof Replacement						\$55,000	\$55,000
CO	Building HVAC Unit						\$100,000	\$100,000
District	Central storage bldg. @ Maint				\$400,000			\$400,000
District	HVAC Controls Hdwr		\$60,000	\$60,000				\$120,000
District	Playground Equipment		\$180,000	\$180,000				\$360,000
Requested			\$1,790,000	\$1,860,000	\$1,895,000	\$2,085,000	\$1,475,000	\$9,105,000

Capital Outlay Budget

**Capital Outlay Fund
Fiscal Year 2022-2023 Budget**

Summary of Revenues

County Appropriation	\$ 573,805
Total Revenues	\$ 573,805

Summary of Expenditures

Capital Outlay	\$ 573,805
Total Expenditures	\$ 573,805

Capital Outlay Fund
Fiscal Year 2022-2023 Proposed Budget
Capital Outlay

	<u>Detail</u>	<u>Total</u>		<u>Detail</u>	<u>Total</u>
Manteo Elementary		\$8,000	Nags Head Elementary		\$3,000
Furniture	8,000		Furniture	3,000	
Manteo Middle		\$20,600	Technology		\$100,000
Gym Sound System	8,600		Teacher Device Refresh (FFHS, CHES)	100,000	
Furniture	3,500				
Musical Instruments	8,500		Transportation		\$108,000
			Activity Bus	108,000	
Manteo High		\$45,245			
Computer Lab	45,245		Maintenance		\$180,360
			See attached detail	180,360	
First Flight Middle		\$54,100	School Nutrition		\$47,000
Weight Room	29,100		Refrigerator (FFES)	11,000	
Furniture	25,000		Warmer (NHES)	12,800	
Kitty Hawk Elementary		\$7,500	Double stack oven - 2 (FFMS, MMS)	23,200	
Furniture	7,500				
			TOTAL CAPITAL OUTLAY		\$573,805

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

Requested Projects	2022-2023
Architect Fees	55,000
Athletic Lighting	20,000
Carpet Replacement	30,360
Custodial Equipment	10,000
Interior Painting	45,000
Landscaping Equipment	15,000
Parking Lots	5,000
TOTAL	180,360

School Nutrition Budget

**School Nutrition Fund
Fiscal Year 2022-2023 Budget**

	Actual	Current	Actual	Proposed	\$	%
	2020-2021	Budget	As Of	2022-2023	Increase	Increase
		2021-2022	3/31/2022		(Decrease)	(Decrease)
<u>Summary of Revenues</u>						
USDA Grants/Commodities	1,769,525	1,175,000	1,852,808	1,533,992		
Food Sales	39,801	700,000	9,254	594,793		
Interest on Investments	305	350	281	450		
Miscellaneous Revenue	13,396	153,543	3,490	178,000		
Transfer from Local Current Expense	334,359	-	-	-		
Total Revenue	\$ 2,157,386	\$ 2,028,893	\$ 1,865,833	\$ 2,307,235	\$ 278,342	13.72%
<u>Summary of Expenditures</u>						
Salaries	690,639	769,588	537,213	893,156		
Substitutes	3,838	15,000	7,337	10,000		
Bonus Pay	4,753	-	-	-		
Longevity Pay	11,770	6,000	12,996	12,893		
Annual Leave	3,138	5,000	7,849	-		
Bonus Leave	-	-	515	-		
FICA	48,953	60,862	40,196	70,078		
Retirement	138,716	152,200	119,023	182,864		
Insurance	138,718	185,543	138,553	208,694		
Propane Gas	2,325	1,000	-	1,000		
Contracted Repair /Maint.	8,000	5,000	2,191	2,950		
Travel	125	2,000	774	1,200		
Membership Dues & Fees	1,332	1,200	537	600		
Supplies and Materials	5,400	5,500	38	1,500		
Computer Software	14,067	13,500	12,640	13,000		
Repair Parts, Material, & Related	272	500	2,878	3,800		
Food Processing & Other Supplies Used	58,037	25,000	164,466	102,000		
Purchased Food	608,778	750,000	708,448	787,500		
Equipment Purchases	27,957	5,000	4,163	5,000		
Contract Services	5,212	25,000	5,634	10,000		
Workshop Expense	-	1,000	1,695	1,000		
Total Expense	\$ 1,772,030	\$ 2,028,893	\$ 1,767,146	\$ 2,307,235	\$ 278,342	13.72%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase with a minimum of \$15/hour.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

After School Enrichment Program (ASEP) Budget

**After School Enrichment Program Fund
Fiscal Year 2022-2023 Budget**

	Actual 2020-2021	Current Budget 2021-2022	Actual As Of 3/31/2022	Projected 2022-2023	\$ Increase (Decrease)	% Increase (Decrease)
<u>Summary of Revenues</u>						
Program Fees	209,553	448,000	394,611	493,000		
Miscellaneous/Donations/Grants	26,626	260,844	511,689	-		
Transfer from Local Current Expense Fund	57,771	-	-	-		
Appropriated Fund Balance (Grant Funds)	-	-	-	458,980		
Total Revenues	\$ 293,950	\$ 708,844	\$ 906,300	\$ 951,980	\$ 243,136	34.30%

Summary of Expenditures

Salaries	146,209	315,923	185,653	281,002		
Substitutes	2,765	8,000	3,992	6,000		
Bonus Pay	-	26,000	25,250	35,000		
Longevity Pay	3,778	3,825	1,976	2,823		
Bonus Leave Payout	85	-	-	-		
Annual Leave Payout	4,869	-	-	-		
FICA	11,871	27,064	15,619	24,849		
Retirement	20,014	40,069	31,507	40,419		
Insurance	31,080	35,448	29,908	56,834		
Travel	-	100	-	17,553		
Supplies and Materials/Software	1,172	106,115	13,481	15,000		
Furniture & Equipment/Computer Equipment	-	125,000	4,585	-		
Food	7,702	15,000	-	20,000		
Field Trips	-	1,000	-	1,500		
Staff Development	740	5,300	898	1,000		
Playground Improvements	-	-	-	450,000		
Total Expenditures	\$ 230,285	\$ 708,844	\$ 312,869	\$ 951,980	\$ 243,136	34.30%

Explanation of Changes:

- Salaries are projected based on a 2.5% increase with a minimum of \$15/hour.
- Insurance premiums are based on \$7,397 per person as outlined in State budget.
- The retirement rate is projected to increase from 22.89% to 24.19%.

Student Fees

Student Fees

Student Fees	2021-2022	Proposed for 2022-2023
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

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.