

Board of Education's Recommended 2025-2026 Budget

## **Board of Education's** 2025-2026 Budget Request

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# **Guilford County Board of Education**

# Board of Education's 2025-2026 Budget Request







SUPERINTENDENT DISTRICT 1 Whitney Oakley, T. Dianne Ed.D. **Bellamy Small** 



**DISTRICT 2 Crissy Pratt** 



**DISTRICT 3 David Coates** 



**DISTRICT 4** Linda Welborn



**DISTRICT 5 DISTRICT 6 Deborah Napper Khem Irby** 



**DISTRICT 7** Vice-Chair



**DISTRICT 8** AT-LARGE Bettye T. Jenkins Deena A. Hayes Alan Sherouse Chair

## **Board of Education**

**DISTRICT 1** T. Dianne Bellamy Small 336-580-4655 bellamysmall@gcsnc.com

**DISTRICT 2 Crissy Pratt** 410-598-8099 prattc2@gcsnc.com

**DISTRICT 3 David Coates** 336-370-8992 coatesd@gcsnc.com

**DISTRICT 4** Linda Welbon 336-674-8504 kbwelborn2@triad.rr.com

**DISTRICT 5 Deborah Napper** 336-202-2139 napperd@gcsnc.com

**DISTRICT 6** Khem Irby 336-402-3967 irbyk@gcsnc.com

**DISTRICT 7** Bettye T. Jenkins, Vice Chair 336-214-4142 jenkinb2@gcsnc.com

**DISTRICT 8** Deena A. Haves, Chair 336-690-9516 hayesd@gcsnc.com

**AT-LARGE** Alan Sherouse 336-370-8992 sheroua@gcsnc.com

SUPERINTENDENT Whitney Oakley, Ed.D. 336-370-8992 superintendent@gcsnc.com





# Mission, Vision, and Core Values

# Board of Education's 2025-2026 Budget Request



### Cuilford County students will graduate as responsible citizens prepared to succeed in higher education, or in the career of their choice.\*



\*This mission was adopted by the Cuilford County Board of Education on Dec. 12, 2000.

### **CORE VALUES**

### **Diversity**

We are committed to creating an educational organization where a variety of persons and perspectives are welcome. We are committed to providing an environment where students and staff from all cultures and backgrounds may succeed.

### **Empathy**

We are committed to developing a culture where our employees identify with and understand the feelings of our students and parents as well as their colleagues.

### Equity

We are committed to creating equitable and inclusive schools where adults take ownership for student learning outcomes and make sure students have what they need to succeed in school and in life. We will acknowledge and dismantle systems, processes and mindsets that perpetuate race, poverty, disability and English language status as predictors of achievement. We will align resources to create equitable opportunities for students and employees. We will eradicate achievement gaps.

### Innovation

We are committed to fostering a work environment where the goal is not to manage innovations, but to become innovative. Problems are identified, ownership of those problems is assumed by the adults in the district and everyone works together as agents of the solution until the problems are solved. We will not stop until obstacles are removed, solutions found, and clear and compelling goals are established.

### Integrity

We are committed to creating a school district that acts with honesty and forthrightness, holding ourselves to high academic and ethical standards, and dealing with everyone with respect.

> Transforming learning and life outcomes for all students.

VISION



# Message from the Board Chair

# Board of Education's 2025-2026 Budget Request



Deena A. Hayes | Chairperson, Board of Education Whitney Oakley, Ed.D. | Superintendent



April 11, 2025

The Honorable Melvin "Skip" Alston, Chairman Guilford County Board of Commissioners 301 W. Market St. Greensboro, NC 27401

Dear Chairman Alston:

In accordance with the provisions of GS 115C-429, the Board of Education has met its responsibility to determine the fiscal needs of the Guilford County Schools (GCS) and to prepare the budget request for the 2025-2026 school year.

The purpose of our work as a public school district is to invest in people. Educating our students is in fact an investment in their future and the future of Guilford County. By giving our children the tools, skills and opportunities to reach their goals as adults, we are investing not just in their prosperity, but in our continued growth as a Guilford County community.

Therefore, it makes sense that we must invest in the people doing the work to educate, feed, transport and nurture our students and to maintain the facilities in which that work takes place. We are a people-driven organization, and without them, we are without purpose or product.

Guilford County Schools cannot succeed in its Strategic Direction goals to accelerate learning, strengthen health, wellness and safety in schools or prepare students for the world without recruiting, retaining and rewarding top talent.

For far too long we have struggled behind the rest of our competitors, both in the public and private sectors, to pay our employees fairly and appropriately for the work that they do. And yet, as one of the largest employers in Guilford County, a pay increase for our employees would be felt in every other sector of the local economy.

By paying our employees a more competitive wage, we would be giving them the resources to support local businesses and grow our economy as consumers. By investing in them, our community would yield the dividends of a robust local economy.

712 N. Eugene Street | Greensboro, NC 27401 | P 336.370.8100

Guilford County Schools administers all educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability, marital status, parental status, or gender, except where exemption is appropriate and allowed by law.

As the source of our local funds, the Guilford County Board of Commissioners are our partners in ensuring that our community continues to thrive. Therefore, I am proposing that our local fund request for the 2025-26 fiscal year includes \$10 million to increase our local teacher supplement and approximately \$15.3 million to increase the pay scale for our non-certified employees.

Additionally, we are projecting an increase of \$8 million in legally required and sustaining operations costs, \$3 million in safety and security costs and \$7.6 million in funds diverted to charter schools, for a total of approximately \$43.9 million in additional dollars needed from the county for operating expenses.

Our capital outlay request includes \$7.9 million for emergency HVAC replacements, \$952,000 for building repairs, \$1.4 million for equipment and vehicles and \$504,000 for roof repairs, for a total of \$10.8 million.

We are projecting to receive \$495,006,118 in state funding next year. With the completion of ESSER funding this year, we expect our federal dollars to decrease from approximately \$82 million to about \$54 million. With enterprise funds (ACES, school nutrition and special revenue) remaining approximately the same, that would bring the district's recommended budget to \$947,210,364.

More than \$46.8 million of the district's total local operating budget is required to be diverted to charter schools. This money does not have to be spent in the same ways that GCS does. For example, the \$535,391 that goes to charter schools from the GCS safety and security budget does not have to be spent on safety and security at charter schools.

While we will continue our work to find operational savings, such as improved transportation efficiency and consolidating school campuses when appropriate, we know our strength is our people. By investing in people, our community will truly be the best place to learn, work and grow.

With best personal regards,

Deena Hayes

Deena Hayes Chairperson

#### 712 N. Eugene Street | Greensboro, NC 27401 | P 336.370.8100

Guilford County Schools administers all educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability, marital status, parental status, or gender, except where exemption is appropriate and allowed by law.



# **Budget Report**

# Board of Education's 2025-2026 Budget Request



### **Budgetary Assumptions**



#### Enrollment

Enrollment projections are used to prepare the proposed expenditure budget. The 20th day enrollment for the fall of 2024 was 66,474, which reflects a decrease of 370 students from the previous year.

#### Personnel

Personnel needs are determined based on the enrollment projections and the personnel allotment formulas. The teacher allotment formulas meet state mandated maximum average class size requirements. The personnel allotment formulas indicated below were used in conjunction with the projected membership to determine the statefunded positions for fiscal year 2025-26:

- Principals Schools opening prior to 7/1/2011 are eligible for 1 per school with at least 100 average daily membership (ADM) or at least 7 state paid teachers or instructional support personnel. Otherwise, schools are eligible for 1 per school with at least 100 ADM
- Assistant Principals one month of employment per 98.53 ADM rounded to the nearest whole month
- Regular Classroom Teachers

Kindergarten	1 per 18 students
Grade 1	1 per 16 students
Grades 2-3	1 per 17 students
Grades 4-6	1 per 24 students
Grades 7-8	1 per 23 students
Grade 9	1 per 26.50 students
Grades 10-12	1 per 29 students

- Program enhancement teacher funding at 1 per 1:191 in K-5
- Teacher Assistants The number of classes is determined by a ratio of 1:21. K – 2 TAs per every 3 classes; Grades 1-2 – 1 TA for every 2 classes; and Grade 3 –1 TA for every 3 classes.
- Children with Special Needs \$5,365.09 per funded child count (Child count is the lesser of the December 1 handicapped child count or 13.00% of the allotted ADM.)

- Preschool Handicapped base funding of \$78,421 per LEA, remaining funds distributed based on April 1 child count of ages 3, 4, and pre-K-5 (\$5,528.06) per child
- Academically or Intellectually Gifted \$1,519.55 per child for 4% of ADM
- Career Technical Education Months of Employment - base of 50 months per unit, remaining months allocated based on ADM in grades 8-12
- Instructional Support Personnel one position per 417.12 ADM
- School Health Personnel one position per LEA; additional positions per 436.59 in ADM
- Non-instructional Support Personnel \$335.99 per ADM; \$6,000 per Textbook Commission member for clerical assistants
- Central Office Administrators Increase by 2.00.%

Local positions are budgeted based upon need as determined by the superintendent and the board of education. Federal employees are budgeted in accordance with grant award specifications.

#### Salaries

• The National Education Association currently ranks the average teacher salary in North Carolina at Number 38 in the nation. The average starting salary is -- \$40,136 – ranks Number 42 in the nation. The budget continues to offer larger increases to less experienced teachers, who are newer to the profession.

•Teacher and instructional support salary increases are incorporated at 3.0%.

•Non-certified salary increases are calculated to be at least 3.0%.

•Central Office at 3.0%.

### **Budgetary Assumptions**



#### Benefits

Employer's costs of benefits for 2025-26 are projected at the following rates:

- Social Security Cost 7.65% of subject salaries
- Retirement Cost 25.18% of subject salaries
- Hospitalization \$8,434 per FTE per year
- Life Insurance \$ 0.58 per month per employee

#### Longevity

Classified, regular full-time and part-time employees (20 hours or more a week) are eligible for yearly longevity payments after completing 10 years of State of North Carolina service.

Longevity payment is made the last working day of the employee's anniversary month. The payment is calculated according to a scale based upon annual state salary and years of qualifying service:

Years Completed Longevity Percentage

- 10 but less than 15 1.50%
- 15 but less than 20 2.25%
- 20 but less than 25 3.25%
- 25 or more years 4.50%

#### Non-personnel Items

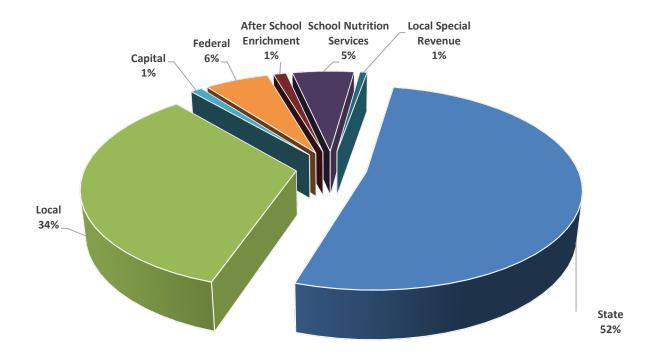
The following guidelines were used for budgeting non-personnel items:

- Equipment, furniture and vehicle budgets are zero-based each year.
- New facilities and renovations of existing facilities are funded through the capital outlay budget request.
- Indirect cost is computed on applicable grant expenditures except contract services and purchase of equipment.
- The state allotment for textbooks is \$37.12 per ADM in grades K-12.
- The classroom material, instructional supplies, and equipment state allotment is \$30.96 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing.
- Career Technical Education Program Support is allotted at \$10,000 per LEA with the remainder distributed based on ADM in grades 8 – 12 (\$40.00 per ADM).
- Driver Education is funded at \$209.48 per public, charter, private and federal 9<sup>th</sup> Grade ADM.

### 2025-26 Budget Summary/Analysis by Fund



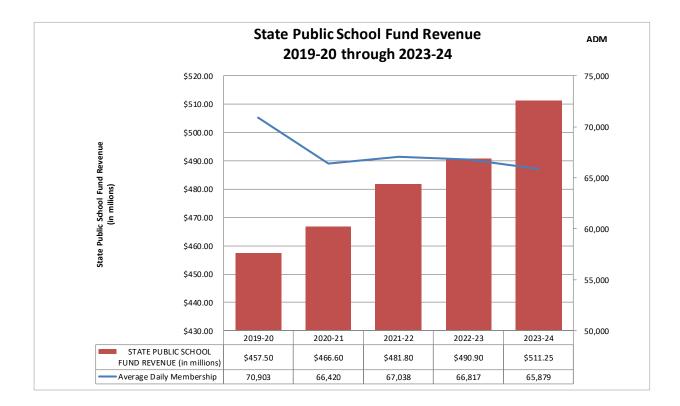
	(A)	(B)	(C)	(D)	-	E) ollar	(F) Percent
	Audited	Audited	Budget	Budget Request	Cha	ange	Change
Description	2022-23	2023-24	2024-25	2025-26	(D	)-C)	(E/C)
State Public School Fund	\$490,915,598	\$511,250,672	\$504,874,196	\$495,006,118	\$ (!	9,868,078)	-1.95%
Local Current Expense Fund							
County Appropriation	244,810,398	260,226,073	270,226,073	314,081,281	43	3,855,208	16.23%
Other Sources	4,258,034	5,337,099	6,915,990	4,253,424	(2	2,662,566)	-38.50%
Local Special Revenue Fund	42,306,753	30,363,294	28,675,959	9,818,000	(13	8,857,959)	-65.76%
Federal Grant Fund	130,166,980	174,557,887	83,455,103	54,537,679	(23	3,917,424)	-34.65%
Capital Outlay Fund				-			
Regular Projects	18,796,865	36,311,802	71,862,481	10,818,944	(6:	1,043,537)	-84.94%
Capital Improvement Plan (CIP)	52,513,751	194,833,075	341,881,751	-	(34)	1,881,751)	-100.00%
School Nutrition Services	44,622,057	52,586,508	52,592,003	52,592,003		-	0.00%
After School Enrichment Services	4,054,614	4,749,351	6,236,175	6,102,915		(133,260)	-2.14%
	\$1,032,445,050	\$ 1,270,215,761	\$ 1,366,719,731	\$ 947,210,364	\$ (419	9,509,367)	-30.69%



### Major Revenue Sources 2025-26 Budget

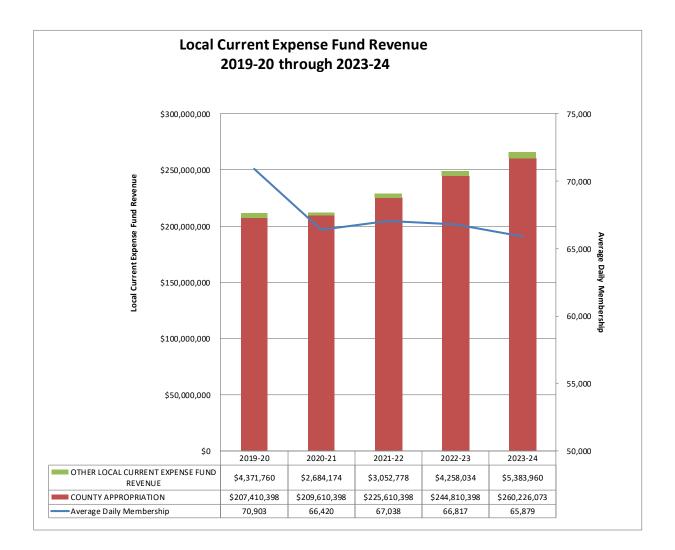


The State Public School Fund includes appropriations from the North Carolina Department of Public Instruction for the current operating expenditures of the public school system. Variations in state funding are generally due to growth in average daily membership (ADM) and legislated salary increases and/or employee benefit amount/rate adjustments. The narrative provided specifies the purpose for which each allotment category or program report code (PRC) is to be used and the allotment formulas used to develop 2025-26 state budget estimates. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24. The footnotes contain additional information regarding some underlying assumptions associated with these revenue estimates.





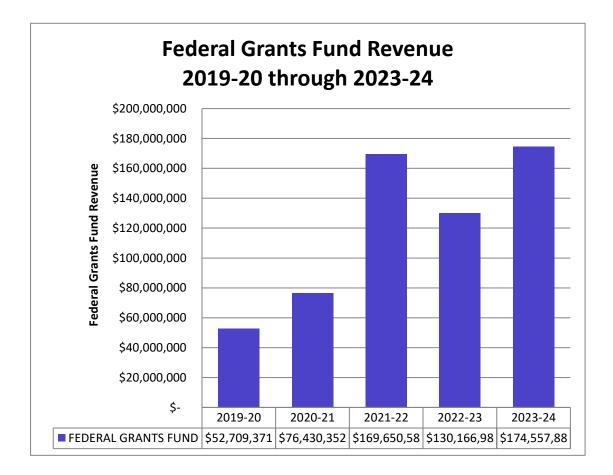
The Local Current Expense Fund is the general operating fund of the Board. This fund accounts for all financial resources except those that are required to be accounted for in another fund. The major revenue sources available in the Local Current Expense Funds include, but are not limited to, county appropriation; fines and forfeitures and interest earned on investments. The narrative provides an explanation of each major revenue source and a tabular summary of revenue projections. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.



### Major Revenue Sources 2025-26 Budget



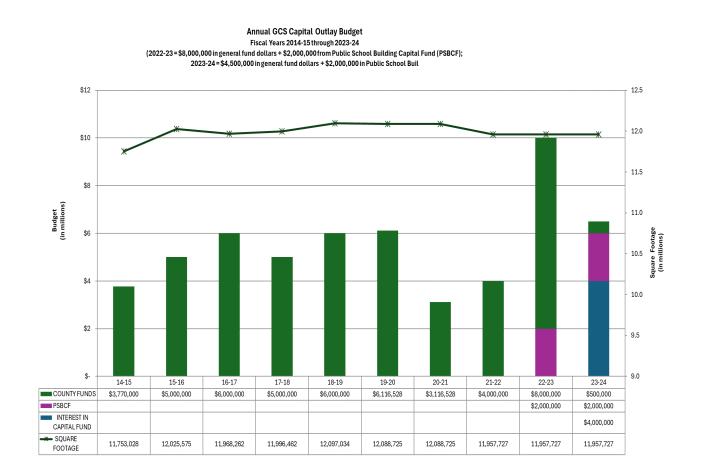
The Federal Grant Fund includes appropriations for the expenditure of federal categorical grants made by the North Carolina Department of Public Instruction. Variations in federal funding are generally driven by the number of students within the targeted populations to be served (i.e., children with disabilities, children at risk of not meeting academic standards, children who reside in areas with high concentrations of poverty, etc.) and legislated salary increases and/or employee benefit amount/rate adjustments. The narrative provided specifies the purpose for which each grant or program report code (PRC) is to be used and the allotment formulas used to develop 2025-26 federal budget estimates. A tabular summary of these projections by PRC is included in the narrative. This summary provides trend data based on audited figures for fiscal years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.



### Major Revenue Sources 2025-26 Budget



The major revenue sources available in the Capital Outlay Fund include the county appropriation; proceeds of Guilford County bonds issued for school construction and state assistance. The narrative presented provides an explanation of each major revenue source. A tabular summary of projections by revenue source is included in the narrative.





The School Nutrition Services Fund major revenues include meal charges as well as federal meal subsidies and donated commodities. The narrative provides an explanation of each major revenue source. A tabular summary of projections by revenue is included with the narrative. This summary provides trend data based on audited figures for fiscal years 2022-23 and 2023-24 and budgeted figures for 2024-25 and 2025-26.

Fees charged to parents/guardians make up the major revenue in the After School Enrichment Services (ACES). This summary provides trend data based on audited figures for fiscal years 2022-23 and 2023-24 and budgeted figures for 2024-25 and 2025-26.

In 2009-10, Guilford County Schools established a special revenue fund to account for reimbursements, including fees for actual costs, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, funds received for prekindergarten programs, and special programs.

### State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and



Expenditures/Uses

PRC	Program	(A) Audited 2022-22	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	E	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
001	Classroom Teachers	\$ 181,556,602	\$ 183,543,273	\$ 189,458,584	\$	238,553,791	\$ 49,095,207	25.91%
002	Central Office Administration	2,446,169	2,679,871	2,648,371		2,701,603	53,232	2.01%
003	Non-Instructional Support Personnel	26,155,013	26,990,741	12,194,547		22,070,310	9,875,763	80.99%
004	K-5 Program Enhancement Teachers	9,646,437	7,730,456	7,517,500		12,033,992	4,516,492	60.08%
005	School Building Administration	14,912,705	17,829,456	17,510,589		22,414,680	4,904,091	28.01%
006	School Psychologist - Position	1,540,568	11,725,837	10,662,084		13,673,312	3,011,228	28.24% 5
007	Instructional Support	20,959,190	12,142,709	12,212,174		13,649,514	1,437,340	11.77% 5
009	Non-Contributory Employee Benefits	5,420,925	5,336,209	-				0.00% 2
011	NBPTS Educational Leave	8,965	706,840				-	0.00% 2
012	Driver Training	1,315,729	1,507,668	1,545,519		1,545,390	(129)	-0.01%
013	Career Technical Education - Months of Employment	22,910,380	19,933,411	23,107,080		25,004,192	1,897,112	8.21% <sup>3</sup>
014	Career Technical Education - Program Support Funds	2,545,363	3,910,729	1,121,920		1,069,646	(52,274)	-4.66% <sup>3</sup>
015	School Technology Fund	299,330	2,325,487	786,570		-	(786,570)	-100.00%
016	Summer Reading Camps	1,311,587	988,298	933,337			(933,337)	-100.00%
020	International Faculty Exchange Teachers	7,064,751	9,384,041	11,818,045		-	(11,818,045)	-100.00%
022	Advanced Teaching Roles	465,983	985,665	1,280,959			(1,280,959)	-100.00% 2
023	CTE - Modernization and Support	45,000	-	38,245		-	(38,245)	-100.00% 2
024	Disadvantaged Student Supplemental Funding	2,946,697	2,959,529	2,954,903		2,904,261	(50,642)	-1.71%
027	Teacher Assistants	12,098,756	12,860,120	15,278,108		21,451,365	6,173,257	40.41%
028	Highly Qualified NC Teaching Graduate	34,250	38,192	-			-	0.00%
029	Behaviorial Support	175,000	231,600	250,000		-	(250,000)	-100.00%
030	Digital Learning Initiative (DLI) Grant	3,000	-	145,000		-	(145,000)	-100.00%

### State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
032	Children with Special Needs	48,536,087	51,062,738	50,679,830	50,002,024	(677,806)	-1.34%
034	Academically/Intellectually Gifted	3,951,558	3,996,041	4,040,492	3,948,916	(91,576)	-2.27%
037	Restart Schools	63,594,074	65,925,599	63,911,947	-	(63,911,947)	-100.00% <sup>5</sup>
040	School Safety Grant Programs	-	-	300,000		(300,000)	6 0.00%
046	Third Grade Reading Bonus	293,894	300,388	396,000		(396,000)	-100.00% 2
048	Test Result Bonus - (AP/IB, CTE, Principal Performance Bonus)	1,020,254	1,132,532	1,472,349		(1,472,349)	2 -100.00%
054	Limited English Proficiency (LEP)	6,399,907	6,730,349	7,066,724	6,409,051	(657,673)	-9.31%
055	Coorperative Innovative High Schools	1,600,000	1,600,000	1,600,000		(1,600,000)	-100.00%
056	Transportation of Pupils	30,771,594	32,952,544	34,044,526	34,044,526		0.00%
061	Classroom Materials/Instructional Supplies/ Equipment	2,688	34,435	2,125,319	2,076,566	(48,753)	4 -2.29%
063	Special Program Funds		369,937				6 0.00%
066	Assistant Principal Intern	13,284					6 0.00%
067	Assistant Principal Intern-MSA		679,054	620,278		(620,278)	-100.00% <sup>6</sup>
068	Alternative Programs and Schools	201,600	562,819		960,372	960,372	0.00%
069	At-Risk Student Services	13,266,669	14,628,577	20,152,541	18,433,607	(1,718,934)	-8.53%
073	School Connectivity	2,299,616	331,882				0.00%
078	Digital Learning Initiative		-	180,000	-	(180,000)	0.00%
081	Transportation Reserve Fund	196,713	711,271				0.00%
083	CTE - Credential Program		462,790	482,541		(482,541)	0.00%
085	Literacy Intervention	1,277,226	1,120,545	1,213,648	-	(1,213,648)	-100.00% <sup>6</sup>
087	Stop Arm Enhancement	-	15,000	-	-		0.00%
088	Feminine Hygiene Products	-	5,000	5,000	-	(5,000)	0.00%
089	Children with Disabilities	-		199,202	-	304 (199,202)	6 -100.00%

### State Public School Fund 2025-26 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A) Audited	(B) Audited	(C) Budget <sup>1</sup>	(D) Budget Request	(E) Dollar Change	(F) Percent Change
		2022-23	2023-24	2024-25	2025-26	(D-C)	(E/C)
096	Special Position Allotment	89,446	-	-	-	-	0.00%
130	State Textbooks	545,789				-	0.00%
131	Textbook and Digital Resources	2,472,799	1,974,583	4,875,264	2,059,000	(2,816,264)	0.00%
153	School Business Modernization	520,000	2,826,319			-	0.00%
253	Health Career Promoton	-	-	25,000	-	(25,000)	-100.00%
256	CTE Home Building Grants	-	18,137	20,000		(20,000)	-100.00%
	Total(s)	\$ 490,915,598	\$ 511,250,672	\$ 504,874,196	\$ 495,006,118	\$ (9,868,078)	-1.95%

<sup>1</sup> As amended @ 12/31/24.

<sup>2</sup> Funds allotted based on actual expenditures.

<sup>3</sup> 2021-22 and 2022-23 audited amounts and 2023-24 budget reflect conversion of months of employment funds to program support.

<sup>4</sup> ABC transfer required in 2022-23, 2023-24 and 2024-25.

<sup>5</sup> Restart transfer required in 2022-23, 2023-24 and 2024-25.

<sup>6</sup> Allotment not included on 2025-26 planning allotment.



### Classroom Teachers (PRC 001) \$238,553,791

This allotment makes up almost 50% (49.30%) of the revenue received from the state for 2022-23. It provides guaranteed funding for salaries 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 and shall not be assigned to administrative duties in either the central office or school offices.

Classroom teachers were allotted to schools based on one per the following number of students (based on allotted ADM) and rounded to the nearest one-half position.

Grades	Number of Students
K	18
1	18
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

### **Class Size Requirements**

	All Classes Within LEA	Individual
<u>Grades</u>	<u>Maximum Average</u>	<u>Maximum</u>
Κ	19	21
1	16	19
2-3	17	20
4-9	*	*
10-12	*	*

\*Session Law 2013-363 House Bill 112, Sections 3.3(a) and (d) Notwithstanding G.S. 115C-301 or any other law, local school administrative units shall have the maximum flexibility to use allotted teacher positions to maximize student achievement in grades 4-12.

NOTE: Preschool student ADM is not used in the teacher allotment formula. For allotment purposes TMH and self-contained children are included in their appropriate grades as determined by school administrators. Allotted ADM for each LEA is the higher of the first two months total projected ADM for the current year or the higher of the first two months total prior year ADM.

### Central Office Administration (PRC 002) \$2,701,603

Allotment provides funds for salaries and benefits for central office administration. This category is used to pay for personnel including:

- Superintendent
- Directors/Supervisors/Coordinators
- Associate and Assistant Superintendents
- Finance Officer
- Community Schools Coordinators
- Athletic Trainers
- Health Education Coordinators
- Maintenance Supervisors
- Transportation Directors

Each LEA receives a base allotment which is graduated based on allotted ADM.

### Non-Instructional Support (PRC 003) \$22,070,310

Allotment provides funding for noninstructional support personnel and associated benefits. These funds may be used at the central office or at individual schools. The funds may be used for:

- Clerical Assistants
- Custodians
- Liability Insurance
- Substitutes
- Textbook Commission Clerical Assistant

Funds are allotted based on \$311.89 per ADM, plus \$6,000 per Textbook Commission member for clerical assistance.

### Program Enhancement Teachers (PRC 004) \$12,033,992

NC General Statute 115C-301 (a1) (2) directs a separate funding allocation for program



enhancement teachers for kindergarten through fifth grade effective July 1, 2021. Program enhancement refers to any of the following:

- a. Arts disciplines, including dance, music, theater and the visual arts.
- b. Physical education and health programs.
- c. World languages.
- d. Other supplemental classes as defined by the State Board on Education.

The allotment ratio for kindergarten through fifth grade program enhancement teachers is one teacher per 191 students.

### School Building Administration (PRC 005) \$22,414,680

Allotment provides funding for salaries including benefits for principals and assistant principals. Each school with 100 or more pupils in final ADM and/or seven or more full-time state allotted/paid teachers is entitled to twelve months of employment for a principal. Schools opening after July 1, 2011, are eligible based on at least 100 ADM only. One month of employment per 98.53 allotted ADM rounded to the nearest whole month is allotted for assistant principals.

### School Psychologist (PRC 006) \$13,673,312

Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff. It is the intent of the General Assembly that the positions must only be used for School Psychologists.

#### Instructional Support (PRC 007) \$13,649,514

Allotment provides for salaries for certified instructional support personnel to implement locally designed initiatives which provide services to students who are at risk of school failure as well as the students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce violence in the public schools. They shall not be used as administrators, coordinators, supervisors, or directors. These positions are allotted based on one per 222.36 allotted ADM.

### Non-Contributory Employee Benefits (PRC 009)

This allotment provides guaranteed funding for annual leave, longevity and disability payments. Eligible expenditures are covered as reported through the Uniform Education Reporting System. Funds are received as expenses are incurred.

### NBPTS Educational Leave (PRC 011)

Allotment provides funding for substitutes for teachers who are being tested to become nationally board-certified teachers. Eligible expenditures are covered as reported through the Uniform Education Reporting System. Funds are received as expenses are incurred.

#### Driver Training (PRC 012) \$1,545,390

Allotment provides funding for the expenses necessary to install and maintain a course of training and instructing eligible persons in the operation of motor vehicles. Each LEA must serve all students enrolled in a public or private high school (including charter schools) within the LEA boundaries who have not previously enrolled in the program. All available funds are distributed to LEAs based \$199.55 per ninth grade ADM, including private, charter and federal schools.

## Career Technical Education – Months of Employment (PRC 013) \$25.004.192

### Allotment provides funding for salaries plus benefits for instructional support, and administrative personnel assisting LEAs in expanding, improving, modernizing, and



developing quality vocational education programs. Each LEA will receive a base of 50 months. The remaining months will be allotted based on allotted ADM in grades 8-12.

#### Career Technical Education – Program Support Funds (PRC 014) \$1,069,646

Allotment provides funding to assist LEAs in expanding, improving, modernizing, and developing quality vocational education programs. LEA is eligible for a base amount of \$10,000. The remaining funds are distributed based on \$38.33 per allotted ADM in grades 8-12.

#### School Technology Fund (PRC 015)

Allotment provides funding to LEAs for the development and implementation of a local school technology plan.

#### Summer Reading Camps (PRC 016)

Allotment provides funding to LEAs for additional educational programs outside of the instructional calendar to any student who does not demonstrate reading proficiency.

### Program Enhancement Foreign Exchange (PRC 020)

Allotment provides funding in a separate account into which LEAs may transfer teacher positions to cover a contract for a visiting international faculty member.

### Advanced Teaching Roles (PRC 022)

To develop and support highly effective teachers. Also, to increase the access to effective and highly effective teachers for students in low-achieving and high-poverty schools relative to their higher achieving and lower-poverty peers.

### CTE Modernization and Support Grants (PRC 023)

Allotment provides funding to modernize Career and Technical Education (CTE) programming, materials, training and development serving grades 6-8.

### Disadvantaged Student Supplemental Funding (PRC 024)

#### \$2,904,261

Allotment provides funding to address the capacity needs of LEA to meet the needs of disadvantaged students. The LEAs receiving Disadvantaged Student Supplemental funding must implement a plan jointly developed by the local administrative unit and the Local Education Agency Assistance Program (LEAAP) team.

#### Teacher Assistants (PRC 027) \$21.451.365

Allotment provides funding for salaries and benefits for regular and self-contained teacher assistants. The number of classes is determined by a ratio of 1:21. K 2 TAs per every 3 classes; grades 1-2 1 TA for every 2 classes; and Grade 3 – 1 TA for every 3 classes.

### Highly Qualified NC Teaching Graduate (PRC 028)

A supplement paid to new teachers who are highly qualified. The amount of supplement is dependent on the school and teaching assignment.

### Behavioral Support (PRC 029)

Allotment provides funding for appropriate educational programs to students under the age of 18 who suffer from emotional, mental or neurological handicaps accompanied by violent or assaulting behavior. Funds are received based on actual vs. projected enrollment.

### Digital Learning (PRC 030)

Delivering educator professional development related to Home Base systems. The Home Base related training must be focused on using digital and other instructional technologies to provide high-quality, integrated digital teaching and learning to all students, and



acquiring quality digital content to enhance instruction.

### Children with Special Needs (PRC 032) \$50,002,024

Allotment provides funding for special educational needs and related services for Children with Disabilities. These funds are to be used for:

- Children with Disabilities
- Preschool Handicapped State Funding
- Group Homes, Foster Homes or Similar Facilities

Funds for Community Residential Centers and Developmental Day Centers are allotted in PRC 063, Children with Disabilities – Special Funds. Allotment is based on Children with Disabilities headcount, ages 5-21. \$5,275.72 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 13% of the allotted ADM. For Pre-K, each LEA receives a base of \$74,894 and the remainder is distributed based on December 1 headcount child count of ages 3, 4, and Pre-K 5 at \$3,803.89 per child.

### Academically/Intellectually Gifted (PRC 034) \$3,948,916

Funds allocated for academically or intellectually gifted students may be used only (1) for academically or intellectually gifted students; (2) to implement the plan developed under G.S. 115C-150.7; (3) for children with special needs; or (4) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it providing appropriate services is to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under G.S. 115C-150.7. Funds cannot be used for Special Needs, unless moved with an ABC transfer. Each LEA receives \$1,423.14 per child for 4% of their allotted ADM, regardless of the number of identified academically children as or intellectually gifted in the LEA.

### Restart Schools (PRC 037)

Provides funding to approve a local board of education's request to reform any school in its LEA which the State Board of Education has identified as one of the continually lowperforming schools in North Carolina. The restart model provides the same exemptions as a charter school and therefore, the following will apply to a LEA that has a State Board of Education approved Restart school.

DPI will fund the LEA based on the legislated funding formulas and the allotted average daily membership (ADM) of the LEA

### School Resource Officers (PRC 039)

This account provides funding to public school units for school resource officers in elementary and middle schools.

### School Safety Grants (PRC 040)

This account provides funding to public school units for: A) students in crisis; B) training to increase school safety: C) safety equipment in schools.

### Test Result Bonus-AP/IB. 3rd Grade (PRC 046)

A two-year pilot program which provides funding to reward teachers of students successfully achieving in Advanced Placement (AP) and International Baccalaureate (IB) examinations.

### Principal and Teacher Performance Bonuses (PRC 048)

A bonus program that provides principals with performance-based bonuses. Bonuses are based on the Education Value-Added Assessment System (EVAAS) student growth index score for the school.

### Limited English Proficiency (LEP) (PRC 054) \$6,409,051

Allotment provides additional funding to LEAs and Charter Schools with students who have limited proficiency in English. Each LEA will



receive a base of a teacher assistant (\$40,567) and the remainder is based 50% on the number of LEP students (\$510.43) and 50% on a LEA's concentration of LEP students (\$3,944.87).

### Cooperative Innovative High Schools (PRC 055)

Allotment provides funding is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.

These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.

### Transportation of Pupils (PRC 056) \$34,044,526

Allotment provides funding for all transportation related expenses for "vellow bus" use for eligible school age (K-12) students for travel to and from school and between schools. Examples of these expenses are contract transportation. transportation personnel (other than director, supervisor and coordinator), bus drivers' salaries, benefits, fuel and other costs as defined in the Uniform Chart of Accounts. Allotment is based on a "budget rating" funding formula using the following factors: pupils transported; total eligible operating expenditures (local and state funds); number of buses operated. The initial allotment shall consist of a portion of the projected final allotment. The initial allotment will be adjusted within available funds, by December 1. This adjustment is derived from establishing a final budget rating, calculated annually from the three factors cited above.

#### Classroom Materials/Instructional Supplies and Equipment (PRC 061) \$2,076,566

Allotment provides funds for instructional materials and supplies. instructional equipment and testing support. Funds for instructional materials, supplies and equipment are distributed based on \$30.17 per allotted ADM. Funds for each student to take the Preliminary Scholastic Aptitude Test (PSAT) are allotted based on \$2.69 per allotted ADM in grades 8 and 9.

### Children w/ Disabilities (PRC 063)

The purpose of the program is to provide funding for special educational needs and related services for children with disabilities. Funds are to be used for Developmental Day Centers.

### Assistant Principal Intern (PRC 066)

Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.

### Assistant Principal Intern - MSA (PRC 067)

Funding for principal fellows to serve as assistant principal interns. Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program. Stipends are allotted for the duration of the internship. The stipend will be equivalent to the beginning salary of a certified assistant principal, less any fellowships received by the intern, plus social security as specified by the North Carolina Public School Personnel State Salary Schedule. These individuals are not recognized as full-time employees of the school system and are not eligible for hospitalization or retirement contributions. Funds are received as expenses are incurred.

### Alternative Schools (PRC 068) \$960,372



Expenditures for alternative schools funded from At Risk Student Services (PRC 069)

#### At-Risk Student Services (PRC 069) \$18,433,607

Allotment provides funding to identify students likely to drop out and to provide special alternative instructional programs for these at-Also provides funding for risk students. summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools and preschool screening. These funds may not be used to supplant dropout prevention programs funded from other state and federal sources. Each LEA receives the dollar equivalent of one resource officer (\$58,480) per high school. Of the remaining funds, 50% is distributed based on ADM (\$105.58 per ADM) and 50% is distributed based on number of poor children. per the federal Title I Low Income poverty data (\$524.36 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (\$316,618).

### School Connectivity (PRC 073)

Allotment provides funding as appropriated in this act to support the enhancement of the technology infrastructure for public schools.

### **Digital Learning Initiative (PRC 078)**

Support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students.

### Transportation Reserve Fund for Homeless and Foster Children (PRC 081)

To provide funds to cover extraordinary transportation costs for homeless and foster children.

### Career Technical Education (PRC 083)

To provide students an opportunity to obtain industry-recognized credentials.

### Early Grade Reading Proficiency (PRC 085)

Kindergarten, first, second, and third grade students shall be assessed with valid, reliable, formative. diagnostic and reading assessments made available to local school administrative units by the State Board of Education. Assessments shall yield data that can be used with the Education Value-Added Assessment System (EV AAS). Difficulty with reading development identified through administration of formative and diagnostic assessments shall be addressed with instructional support and services. Formative and diagnostic assessments and resultant instructional supports and services shall address oral language, phonological and phonemic awareness, phonics, vocabulary, fluency. and comprehension using developmentally appropriate practices. These assessments may be administered bv computer or another electronic device.

### Stop Arm Enhancements (PRC 087)

Provides funding for school bus stop arm enhancements from purpose-specific funding.

### Feminine Hygiene Grant Program (PRC 088)

To provide grants of up to (\$5,000) to public school units for feminine hygiene products for students at no charge in those units.

### Children w/ Disabilities (PRC 089)

Provide funding for special educational needs and related services for children with disabilities. Funds are to be used for Community Residential Centers, group homes, foster homes.

### Special Position Allotment (PRC 096)

State Textbook Account (PRC 130)

### State Public School Fund 2025-26 Budget Allotment Explanations



Allotment provides funding for the purchase of textbooks. Funds for Textbooks are distributed based on allotted ADM (\$32.26 per ADM) in grades K-12.

### Textbook and Digital Resources (PRC 131) \$2,059,000

Allotment provides for the transfer of funds for textbooks and digital resources not purchased through the Textbook Warehouse.

State Fiscal Recovery Funds – Premium Pay Bonus (PRC 141)

#### **Business System Modernization (PRC 153)**

To support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.

### Career Technical Education – Health Career Promotion (PRC 253)

To support public school units in developing a comprehensive promotion plan for health careers to high school students and their families.

### CTE Homebuilding Grants (PRC 256)

To provide grants to assist public school units with program costs associated with CTE programs related to homebuilding.

### Local Current Expense Fund 2025-26 Summary/Analysis of Revenues/Sources



Revenues/Sources	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Other State Allocations	\$ 210,225	\$ 215,902	\$	\$	\$	0.00% 2
County Appropriation	244,810,398	260,226,073	270,226,073	314,081,281	43,855,208	16.23%
Fines and Forfeitures	2,658,006	2,520,583	3,000,000	3,000,000		0.00%
Interest Earned on Investments	1,333,278	2,518,405	1,253,424	1,253,424	-	0.00%
Miscellaneous Local Operating Revenue	56,525	82,209				0.00% 2
Fund Balance Appropriated	-	-	2,662,566	-	(2,662,566)	-100.00% <sup>3</sup>
Total Revenues/Sources	\$ 249,068,432	\$ 265,563,172	\$ 277,142,063	\$ 318,334,705	\$ 41,192,642	14.86%

<sup>1</sup> As amended @12/31/24.

<sup>2</sup> Amounts are budgeted in the Special Revenue Fund in 2023-24.

<sup>3</sup> 2024-25 includes budget to cover restricted, committed and assigned fund balance carried over at June 30,2024.

### Local Current Expense Fund 2025-26

### Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A) Audited 2022-23		(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	E	(D) Budget Request 2025-26	(E) Dollar Change (D-C)		(F) Percent Change (E/C)
5000	Instructional Progams									
5100	Regular Instructional Services	\$ 80,208,517	\$	81,183,631	\$ 80,017,596	\$	93,890,488	\$	13,872,892	17.34%
5200	Special Populations Services	11,768,130		14,692,386	11,127,291		12,673,869	\$	1,546,578	13.90%
5300	Altenative Programs and Services	6,629,635		5,955,763	5,851,889		5,488,439	\$	(363,450)	-6.21%
5400	School Leadership Services	18,752,511		21,032,650	20,873,283		23,864,502	\$	2,991,219	14.33%
5500	Co-Curricular Services	5,464,493		5,799,714	5,485,010		5,489,195	\$	4,185	0.08%
5800	School-Based Support Services	15,900,353		14,457,095	 16,683,191		17,061,659	\$	378,468	2.27%
	Subtotal Instructional Programs (5000)	138,723,639	_	143,121,239	 140,038,260		158,468,152	_	18,429,892	13.16%
6000	Systemwide Support Services									
6100	Support & Development Services	3,945,140		3,510,837	4,158,228		5,160,315	\$	1,002,087	24.10%
6200	Special Populations Support & Development Services	1,589,784		1,528,669	2,103,784		2,562,230	\$	458,446	21.79%
6300	Alternative Programs & Services Support & Development Services	243,416		243,557	391,386		474,764	\$	83,378	21.30%
6400	Technology Support Services	7,930,865		8,125,319	11,767,611		14,681,869	\$	2,914,258	24.77%
6500	Operational Support Services	45,136,954		49,052,310	55,792,218		61,082,039	\$	5,289,821	9.48%
6600	Financial & Human Resource Services	10,267,939		10,167,788	9,564,319		9,494,144	\$	(70,175)	-0.73%
6700	Accountability Services	2,475,734		2,468,582	3,361,856		4,003,607	\$	641,751	19.09%
6800	Systemwide Pupil Support Services	2,263,137		2,184,278	3,117,116		7,077,254	\$	3,960,138	127.04%
6900	Policy, Leadership & Public Relations Services	5,983,577		8,037,431	 6,843,517		7,755,772	\$	912,255	13.33%
	Subtotal Supporting Services (6000)	79,836,546		85,318,771	97,100,035		112,291,994		15,191,959	15.65%

### Local Current Expense Fund 2025-26

### Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
7000	Ancillary Services						
7100	Community Services	957	36,116	8,389	8,389	\$	0.00%
7200	Nutrition Services	13,599	7,219	28,829	29,388	\$ 559	1.94%
7300	Adult Services	-	-	850	850		
	Subtotal Community Services (7000)	14,556	43,335	38,068	38,627	 559	1.47%
8000	Non-Programmed Charges						
8100	Payments to Other Govt. Units and Indirect Cost Assessments	35,617,059	37,498,819	39,248,112	46,818,344	\$ 7,570,232	19.29%
8400	Interfund Transfers	24,088		717,588	717,588	\$ -	0.00%
	Subtotal Non-Programmed Charges (8000)	35,641,147	37,498,819	39,965,700	47,535,932	7,570,232	18.94%
Total Expendi	tures/Uses	\$ 255,215,888	\$ 265,982,164	\$ 277,142,063	\$ 318,334,705	\$ 41,192,642	14.86%

<sup>1</sup> As amended @ 12/31/24.

### Local Current Expense Fund 2025-26 Budget Expenditures/Uses by Object Codes



	(A)		(B)		(C)		(D)		(E) Dollar	(F) Percent
Description	Audited 2022-23	Audited 2023-24		Budget <sup>1</sup> 2024-25		Budget Reques 2025-26		•		Change (E/C)
Salaries	\$ 114,713,168	\$	127,696,841	\$	116,526,830	\$	140,935,513		24,408,683	20.95%
Employee Benefits	46,544,166		44,133,630		53,131,095		63,509,459		10,378,364	19.53%
Purchased Services	43,454,305		43,861,838		45,064,357		46,438,571		1,374,214	3.05%
Supplies & Materials	16,702,311		12,995,459		22,206,657		19,667,806		(2,538,851)	-11.43%
Capital Outlay	1,116,478		808,973		247,424		247,424			0.00%
Transfers	32,685,460		36,485,423	_	39,965,700	_	47,535,932	_	7,570,232	18.94%
Total Expenditures/Uses	\$ 255,215,888	\$	265,982,164	\$	277,142,063	\$	318,334,705	\$	41,192,642	14.86%

<sup>1</sup> As amended @12/31/24

### Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



		(A)	(B)	(C)	(D)	(E) Dollar	(F) Percent
PRC	Program	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Change (D-C)	Change (E/C)
017	Career Technical Education - Program Improvement	\$ 1,585,095	\$ 1,302,772	\$ 1,634,487	\$ 1,634,487	\$-	0.00%
026	McKinney-Vento – Homeless Assistance Act	84,182	66,951	265,176	148,913	(116,263)	-43.84% <sup>3</sup>
049	IDEA VI-B Pre-School	308,819	336,271	272,833	329,430	56,597	20.74%
050	ESEA Title I –Basic Program	26,088,616	31,604,403	39,878,809	27,215,880	(12,662,929)	-31.75% <sup>3</sup>
053	Child Nutrition Equipment	-	62,000	-	-	-	_ 2
060	IDEA Title VI-B	18,146,490	17,750,495	16,745,746	16,873,004	127,258	0.76% <sup>3</sup>
082	State Improvement Grant	38,719	27,920	18,652	10,000	(8,652)	-46.39% <sup>3</sup>
103	Title II - Improving Teacher Quality	4,780,495	2,788,402	4,720,614	3,601,352	(1,119,262)	-23.71% <sup>3</sup>
104	Title III - Language Acquisition	765,761	1,184,411	970,311	911,871	(58,440)	-6.02%
105	Title I - School Improvement	1,394,278	718,530	1,342,463	587,956	(754,507)	-56.20% <sup>3</sup>
107	Title 1- Part D-Neglected and Delinquent	298,109	233,087	225,421	149,339	(76,082)	
108	Student Support & Academic Enrichment	1,622,662	2,646,938	2,884,336	1,976,640	(907,696)	-31.47% <sup>3</sup>
111	Title III - Language Acquisition - Significant Increase	-	15,923	31,709	52,245	20,536	64.76%
114	Children with Disabilities - Risk Pool	355,681		710,224	710,224		0.00%
115	ESEA Title I-Targeted Support and Improvement (TSI)	2,604,640	1,374,498	403,253	336,338	(66,915)	-16.59% <sup>3</sup>
118	IDEA-VI-B Special Needs Targeted Assistance	71,875	29,467	39,095	-	(39,095)	-100.00%
119	IDEA-Targeted Assistance for Preschool Grant	2,132	(7)	4,007	-	(4,007)	-100.00%
146	ARA - Education Technology	-	13,267	-	-	_	-

### Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
169	GEER – Specialized Instructional Support Personnel for COVID-1	756,660	-		-		_ 4
170	GEER – Supplemental Instructional Services	1,855					- 4
171	ESSER II - Supplemental-K12 Emergency Relief Fund	20,476,880	1,137,283				_ 4
173	ESSER II Instructional Support Contract	438,333	17,312				4
174	ESSER II-School Nutrition COVID Support	189,285					- 4
176	CRRSA-ESSER II-Learning Loss Funding	1,067,274	1,030,475				4
177	CRRSA-ESSER II-Summer Career Accelerator Program	1,086,347	52,328				- 4
181	ESSER III-K12 Emergency Relief Fund	45,004,331	109,148,310	12,471,382		(12,471,382)	-100.00% 4
183	ESSER III-ARP Homeless I	20,916	128,876				_ 4
184	ESSER III-ARP Homeless II	226,002	406,189	358,368	-	(358,368)	-100.00% 4
188	ESSER III-Summer Career Accelerator Programs	1,202,675	362,811	243,690		(243,690)	-100.00% 4
189	ESSER III-Math Enrichment Programs	328,253	1,265,827	86	-	(86)	-100.00% 4
191	ESSER III-Identification and location of Missing Students	294,250	162,226	38,137		(38,137)	-100.00% 4
192	ESSER III-Cyberbullying & Suicide Prevention Grants	376,038	355,469		-		4
195	ESSER III-Dist. & Regional Supp Sch Improvement/Leadership Gr	309,455	134,008		-		_ 4
198	ARP ACT-NBPTS Certification Fee Reimbursement Program	60,923	24,247	54,192	-	(54,192)	-100.00% 4

### Federal Grant Fund 2025-26 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



		(A)	(B)	(C)	(D)	(E) Dollar	(F) Percent
DRC	Program	Audited 2022-23	Audited 2023-2024	Budget <sup>1</sup> 2024-25	Budget Request 2025-2026	Change (D-C)	Change (E/C)
	ESSER III-Educ & Competitive After-School Robotics Grant					(5 0)	(-/ -/
	Program	14,315	55,543	134,711	-	(134,711)	-100.00% 4
204	-ESSER III-School Psychologists Grant Program	21,544	14,390	7,401	-	(7,401)	-100.00% 4
205	ESSER III-Driver Training	20,771	-	-	-	-	- 4
206	ESSER III-Principal Retention Supplements	123,319	107,265	-	-		4
	Totals	\$130,166,980	\$174,557,887	\$83,455,103	\$54,537,679	(\$28,917,424)	-34.65%

<sup>1</sup> As amended @ 12/31/24.

<sup>2</sup> Allotment made when/if competitive grant is received.

<sup>3</sup> 2025-26 budget will be amended to reflect carryover amounts after budget amendment submission 2025-26.

<sup>4</sup> Funding allocated in response to COVID-19 with a spending deadline of 9/30/2024.



### Career Technical Education – Program Improvement Grant (PRC 017)

#### \$1,634,487

Funds are provided to assist in developing the academic, vocational and technical skills of students who elect to enroll in career and technical education programs that will prepare them for high skill, high wage, high demand and emerging technical occupations. (Grant term = 12 months; grant type = state plan)

#### McKinney-Vento – Homeless Assistance Act (PRC 026) \$148,913

Funds are provided to help LEAs meet the special education needs of homeless children. (Grant term = 27 months; grant type = state plan)

### IDEA VI-B Pre-School Grant (PRC 049) \$329,430

IDEA's Special Education – Preschool Grants Program provides grants to States, and through them to LEAs, to assist them in: (1) providing special education and related services to children with disabilities ages three through five (and at a State's discretion, providing a free appropriate public education to two-year old children with disabilities who will reach age three during the school year); (2) planning and developing a statewide comprehensive delivery system for children with disabilities from birth through five years; and, (3) providing direct and support services to children with disabilities ages three through five. (Grant term = 27 months; project period = 27 months; grant type = state plan)

#### ESEA Title I – Basic Program Grant (PRC 050) \$27,215,880

Provides financial assistance through State educational agencies (SEAs) to local educational agencies (LEAs) and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student academic achievement standards.

### Child Nutrition Equipment (PRC 053)

A one-time United States Department of Agriculture appropriation to assist Child Nutrition Programs in purchasing equipment that will be used in the preparation and service of school meals.

### IDEA Title VI-B Grant (PRC 060)

#### \$16,873,004

Funds to assist local education agencies in providing special education and related services to children with disabilities ages 3 through 21.

### State Improvement Plan (PRC 082) \$10,000

State Improvement grant funds for PRC 082 support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

### Title II - Improving Teacher Quality (PRC 103) \$3,601,352

Funds are provided to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in student academic achievement. (Grant term = 27 months; grant type = formula)

#### Title III - Language Acquisition Grant (PRC 104) \$911,871

This formula grant assists school districts in teaching English to limited English proficient students and is helping these students meet the same challenging State standards required of all other students. (Grant term = 27 months; grant type = formula)

#### ESEA Title I – School Improvement Grant (PRC 105) \$587,956

The objective of Title I, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Improving America's Schools Act (IASA), is to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from lowincome families. (Grant term = 27 months; project period = 27 months; grant type = direct)

ESEA Title I, Part D – Neglected and Delinquent Programs (PRC 107) \$149.339



Provides funding to assist PSUs with high proportions of youth in local correctional facilities and dropout prevention programs for at-risk youth to prevent youth who are at risk from dropping out of school and to provide youth returning from correctional facilities with a support system to ensure they continue education and the involvement of their families and communities.

#### Student Support & Academic Improvement (PRC 108) \$1,976,640

Provides funds to improve students' academic achievement through well-rounded education, improved school conditions for student learning, and improved digital literacy of all students.

## Title III - Language Acquisition Grant – Significant Increase (PRC 111)

#### \$52,245

This grant assists school districts in teaching English to English learners and in helping these students meet the same challenging state standards required of all other students.

#### Children with Disabilities – Risk Pool (PRC 114) \$710,224

This grant provides IDEA, Title VI, Part B funds to "high need" students with disabilities served in local education agencies (LEAs). These funds are to be used for the students' special education and related services needs. (Grant term = 12 months; grant type = formula)

#### ESEA Title I Targeted Support and Improvement (PRC 115) \$336,338

To provide assistance for schools, which have been identified as schools in need of Targeted Support and Improvement(TSI) under the State's federally-approved plan for the Every Student Succeeds Act (ESSA).These funds will be available for use in the current school year to support planning activities to include necessary training and support of leadership team and school improvement team in the NC Star planning and measurement tool, a comprehensive needs assessment, and other specialized professional development specifically targeting the school's results (subgroups) for being identified in the Targeted Support and Improvement category

The purposes of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians are protected; (3) assist States, localities, educational service agencies and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities. The Assistance for Education of All Children with Disabilities Program (IDEA, Part B) provides grants to States, and through them to LEAs, to assist them in meeting these purposes. (Grant term = 27 months; project period = 27 months; grant type = state plan)

#### IDEA Targeted Assistance for Pre-School (PRC 119)

The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.

#### ARA – Education Technology (PRC 146)

Provides one-time funding to improve student academic achievement by using technology in schools.

### GEER I – Specialized Instructional Support Personnel for COVID-19 Response (PRC 169)

To provide funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services.

#### GEER I – Supplemental Instructional Services (PRC 170)

To provide funding for supplemental instructional services to support the academic needs of at-risk students, students in poverty and students with disabilities through additional in-school instructional support.



The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

#### ESSER II – Supplemental Contracted Instructional Support (PRC 173)

To provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.

### CRRSA – ESSER II – School Nutrition COVID Support (PRC 174)

To provide funding for local school nutrition programs approved to participate in the Federally assisted School Nutrition Programs administered by the Department to support the recruitment and retention of personnel who are/will be employed directly in the provision on School Nutrition services in response to COVID-19.

#### CRRSA – ESSER II – Learning Loss Funding (PRC 176)

To provide funds for in-person K-12 Summer Bridge Programs to address learning loss and provide enrichment activities in the summer.

### CRRSA – ESSER II – Summer Career Accelerator Program (PRC 177)

To provide funding for Summer Career Accelerator programs for students in grades 6-12 to address COVID-19-related learning loss.

#### ESSER III – K-12 Emergency Relief Fund (PRC 181)

The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 2001 of the American Rescue Plan Act (ARPA) of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

#### ESSER III – ARP Homeless I (PRC 183)

Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.

#### ESSER III – ARP Homeless II (PRC 184)

Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.

#### ESSER III - ARP IDEA Preschool Grants (PRC 186)

Provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.

### ESSER III – Summer Career Accelerator Programs (PRC 188)

To support public school units in addressing COVID-19 related needs during the summer, including through in-person instruction to address learning loss and provide enrichment activities for students grades 6-12.

#### ESSER III – Math Enrichment Programs (PRC 189)

To support public school units in addressing COVID-19 related needs during the instructional year, including through after-school and before-school programs that incorporate supplemental in-person instruction to address learning loss in math in grades 4-8.

### ESSER III – Identification and Location of Missing Students (PRC 191)

Funds shall be used to contract with either (i) one or more third-party entities to provide technology to facilitate the identification and location of missing students or (ii) outside personnel to assist the unit in locating missing students.





### ESSER III – Cyberbullying & Suicide Prevention Grant (PRC 192)

To mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.

### ESSER III – District and School Turnaround Grants (PRC 195)

To support low performing schools in implementing flexible improvement and intervention options to address the negative impacts of the COVID-19 pandemic.

#### ESSER III – National Board for Professional Teaching Standards (NBPTS) Certification Fee Reimbursement Program (PRC 198)

To reimburse teachers at qualifying public schools for the cost of the participation fee for National Board for Professional Teaching Standards (NBPTS) certification.

### ESSER III – Educational and Competitive After School Robotics Grant Program (PRC 201)

To promote evidence-based, after-school programs for robotics education and competition, motivate students to pursue education and career opportunities in science, technology, engineering, and mathematics while building critical life and workrelated skills, and to reengage students and remediate learning loss resulting from the COVID-19 pandemic.

### ESSER III – School Psychologists Grant Program (PRC 204)

To improve the safety, mental health, and well-being of students by providing grants to public school units to recruit school psychologists.

### ESSER III - Driver Training (PRC 205)

To support driver education programs and aid in reducing a backlog of student applicants due to the COVID-19 pandemic.

#### ESSER III – Principal Retention Supplements (PRC 206)

To provide retention supplements to experienced principals to ensure continuity in school operations

during transition back to use of current student growth scores for principal salary determination during fiscal years 2023 and 2024.

#### Grant Types:

#### Direct

Minimum flexibility. Funds are appropriated by the Federal Government and allocations are based on federal formulas.

#### State Application

Based on applications for funding filed directly from the Department and or Governor.

#### State Plan

Based on specific federal grant criteria. The State Board approves the State Plan.

#### Competitive

The State Board approves the application and selection processes.

### Capital Outlay Fund 2025-26 Budget Summary/Analysis of Revenues/Sources



	(A)	(B)	(C)	(D)	(E) Dollar	(F) Percent
Revenues/Sources	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Change (D-C)	Change (E/C)
Public School Building Capital Fund	\$0	\$1,384,076	\$1,934,595		(\$1,934,595)	-100.00% <sup>2</sup>
ESSER III		6,084,791	17,907,898		(17,907,898)	-100.00%
LEA Purchase of School Buses	2,064,261	2,927,268	1,508,666		(1,508,666)	-100.00% <sup>2</sup>
County Appropriation	7,833,828	16,259,115	8,090,684	10,818,944	2,728,260	33.72% <sup>2</sup>
Insurance Proceeds	2,479,521	2,322,454	1,480,418		(1,480,418)	-100.00% <sup>2</sup>
State Capital Infrastructure	253,024					0.00%
County Bond Proceeds	58,623,949	202,121,216	381,150,116		(381,150,116)	-100.00% <sup>2</sup>
Local Red Light Camera Proceeds	(2,050)	45,957	207,750		(207,750)	-100.00% <sup>2</sup>
Education Lottery	58,083		1,464,105		(1,464,105)	-100.00% <sup>2</sup>
Total Revenues/Sources	\$ 71,310,616 \$	231,144,877 \$	413,744,232 \$	10,818,944 \$	(402,925,288)	-97.39%

<sup>1</sup> As amended @12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30,2025.

### Capital Outlay Fund 2025-26 Budget Summary/Analysis of Expenditures/Uses by Purpose Function Codes/Categories



	(A) Audited 2022-23	(B) Audited 2023-24	(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Regular Instructional Services	\$ -	\$ 915	\$ 817,693	\$	\$ (817,693)	-100.00% <sup>2</sup>
Alternative Programs and Services			495		(495)	-100.00% <sup>2</sup>
Co-Curricular Services		-		-		0.00% 2
Technology Support Services		4,808,984	3,197,016		(3,197,016)	-100.00% <sup>2</sup>
Operational Support Services	16,235,417	27,353,761	44,514,363	10,818,944	(33,695,419)	-75.70% <sup>2</sup>
Systemwide Pupil Support Services	2,561,448	4,148,142	23,332,914	-	(23,332,914)	-100.00% <sup>2</sup>
Nutrition Services	-	-	-	-	-	0.00% 2
Payments to Other Governmental Units						0.00% 2
Subtotal Regular Capital Outlay	\$ 18,796,865	\$ 36,311,802	\$ 71,862,481	\$ 10,818,944	\$ (61,043,537)	<b>-84.94%</b> <sup>2</sup>
Capital Improvement Plan (CIP) Projects	\$ 52,513,751	\$ 194,833,075	\$ 341,881,751	\$	\$ (341,881,751)	-100.00% 2
Total Capital Outlay	\$ 71,310,616	\$ 231,144,877	\$ 413,744,232	\$ 10,818,944	\$ (402,925,288)	-97.39%

<sup>1</sup> As amended @ 12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30, 2025.

### School Nutrition Services Fund 2025-26 Budget Summary of Revenues and Expenditures



	(A) Audited 2022-23	(B) Audited 2023-24		(C) Budget <sup>1</sup> 2024-25	(D) Budget Request 2025-26			(E) Dollar Change (D-C)	(F) Percer Chang (E/C)	ge
Operating Revenues										
Food Sales	\$ 5,317,770	\$ 4,715,984	\$	4,542,000	\$	4,542,000	\$	-	0.	.00%
Total operating revenues	\$ 5,317,770	\$ 4,715,984	\$	4,542,000	\$	4,542,000	\$	-	0.	.00%
Operating Expenses										
Food costs										
Purchased food	\$ 20,536,420	\$ 23,264,927	\$	23,050,000	\$	23,050,000	\$	-	0.	.00%
Donated commodities	2,926,159	2,859,704		-		-		-	0.	.00%
Salaries and benefits	19,504,729	22,504,302		23,982,678		23,982,678		-	0.	.00%
Materials and supplies	126,658	58,771		2,518,000		2,518,000		-	0.	.00%
Depreciation	431,929	380,238								
Equipment Acquisitions	-	-		400,000		400,000		-	0.	.00%
Contracted services	325,361	765,328		2,440,275		2,440,275		-	0.	.00%
Capital outlay	-	-		201,050		201,050		-	0.	.00%
Indirect costs	-	1,891,600		-		-		-	0.	.00%
Other	770,801	861,638		-		-		-	0.	.00%
Total operating expense	\$ 44,622,057	\$ 52,586,508	\$	52,592,003	\$	52,592,003	\$		- 0.	.00%
Operating loss	\$ (39,304,287)	\$ (47,870,524)	\$	(48,050,003)	\$	(48,050,003)	\$		- 0.	.00%
Non-Operating Revenues										
Federal reimbursements	\$ 37,441,357	\$ 45,450,407	\$	42,952,435	\$	42,952,435	\$	-	0.	.00%
Federal commodities	2,926,159	2,859,704		3,018,343		3,018,343		-	0.	.00%
Interest revenue	172,460	422,287		335,000		335,000		-	0.	.00%
State Reimbusements	18,682	5,093		-		-		-	0.	.00%
State OPEB Contribution	88,894	18,861								
Other	146,135	1,962,814		1,744,225		1,744,225		-	0.	.00%
Total nonoperating revenues	\$ 40,793,687	\$ 50,719,166	\$	48,050,003	\$	48,050,003	\$		- 0.	.00%
Change in net position	\$ 1,489,400	\$ 2,848,642	\$	-	\$	-	\$	-		

<sup>1</sup> As amended @ 12/31/24

### After School Care Enrichment (ACES) Fund 2025-26 Budget Summary of Revenues and Expenditures



	(A)	(B)	(C)	(D)	(E) Dollar	(F) Percent
	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Change (D-C)	Change (E/C)
Operating Revenue						
After school enrichment fees	\$ 5,390,361	\$ 6,465,645	\$ 6,236,175	\$ 6,102,915	\$ (133,260)	-2.14%
Other	-	-	-	-	\$ -	0.00%
Total operating revenues	\$ 5,390,361	\$ 6,465,645	\$ 6,236,175	\$ 6,102,915	\$ (133,260)	-2.14%
Operating Expenses						
Purchased food	\$ 115,331	\$ 89,787	\$ 120,840	\$ 111,000	\$ (9,840)	-8.14%
Salaries and benefits	2,975,375	3,691,784	4,540,578	4,461,523	(79,055)	-1.74%
Materials and supplies	112,259	167,742	368,000	462,708	94,708	25.74%
Contracted services	723,213	669,765	961,580	867,800	(93,780)	-9.75%
Indirect costs	128,436	130,273	242,292	199,884	(42,408)	-17.50%
Capital Outlay	-	-	2,885	-	(2,885)	-100.00%
Total operating expense	\$ 4,054,614	\$ 4,749,351	\$ 6,236,175	\$ 6,102,915	\$ (133,260)	-2.14%
Operating Income (Loss)	\$ 1,335,747	\$ 1,716,294	\$ -	\$ -	\$ -	0.00%
Non-Operating Revenues						
State OPEB Contribution	\$ 13,087	\$ 2,910	\$ -	\$ -	\$ -	0.00%
Total nonoperating revenues	\$ 13,087	\$ 2,910	\$	\$	\$ -	0.00%
Change in net position	\$ 1,348,834	\$ 1,719,204	\$	\$ -	\$ -	0.00%

<sup>1</sup> As amended @ 12/31/24

### Special Revenue Fund 2025-26 Budget Revenue/Sources



	(A)	(B)	(C)	(D)		(E) Dollar	(F) Percent	
Revenues/Sources	Audited 2021-22	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26		Change (D-C)	Change (E/C)	
ROTC	\$ 460,577	\$ 349,144	\$ 330,000	\$ 330,000	)	\$-	0.00%	
Medicaid Administrative Claim (MAC) Outreach/Reimbursement Program	5,852,725	7,559,961	5,798,026	3,000,000	)	(2,798,026)	-48.26%	3
Indian Education Grant	30,489	33,694	31,431		-	(31,431)	-100.00%	3
Athletic Participation	277,777	170,543	275,000	275,000	)		0.00%	
Tuition and Fees - Regular	39,853	41,524	60,000	60,000	)		0.00%	
NC Child Development Pre-K Grant	3,305,885	4,639,532	6,624,240	4,500,000	)	(2,124,240)	-32.07%	
Arts in Education	483,913	171,626			-		0.00%	3
Singapore Math Pilot Program	534	1,785	469		-	(469)	-100.00%	3
Communities in Schools Greensboro	66,348		61,307			(61,307)	0.00%	3
Communities In Schools High Point	68,785	156,943	94,112		-	(94,112)	0.00%	3
Time Warner Grant	58,079	58,244	14,571		-	(14,571)	0.00%	3
Character Education	1,915	331	177		•	(177)	-100.00%	2

### Special Revenue Fund 2025-26 Budget Revenue/Sources



	(A)	(B)	(C)	(D)	(E) Dollar	(F) Percent
Revenues/Sources	Audited 2022-23	Audited 2023-24	Budget <sup>1</sup> 2024-25	Budget Request 2025-26	Change (D-C)	Change (E/C)
Commitment to Excellence	39,968	38,144	76,089		(76,089)	-100.00% <sup>2</sup>
Confucius Classroom Program	10,224	24,169	7,906		(7,906)	-100.00% <sup>2</sup>
Other Restricted Donations	11,374,378	5,601,997	13,499,631		(13,499,631)	-100.00% <sup>3</sup>
Gas/Mileage - Activity Buses and Vans	91,047	21,131	19,000	19,000		0.00%
Parking Stickers	106,300	388,061	150,000		(150,000)	-100.00% <sup>2</sup>
Disposition of Fixed Assets	104,836	112,354	35,000	35,000		0.00%
Rental of School Property	51,791	58,092	40,000	40,000		0.00%
Miscellaneous Revenue	240,318	309,901	59,000	59,000		0.00%
Indirect Cost Allocated	19,641,011	10,626,118	1,500,000	1,500,000		0.00% 4
Total Revenues/Sources	\$42,306,753	\$30,363,294	\$28,675,959	\$9,818,000	\$ (18,857,959)	-65.76%

<sup>1</sup> As amended @ 12/31/24

<sup>2</sup> 2025-26 budget will be amended to reflect carryover amounts after June 30, 2025.

<sup>3</sup> Allocation made when/if grant is received.

<sup>4</sup> Indirect Cost is based on federal rate applied to eligible programs.



## Appendices

# Board of Education's 2024-2025 Budget Request















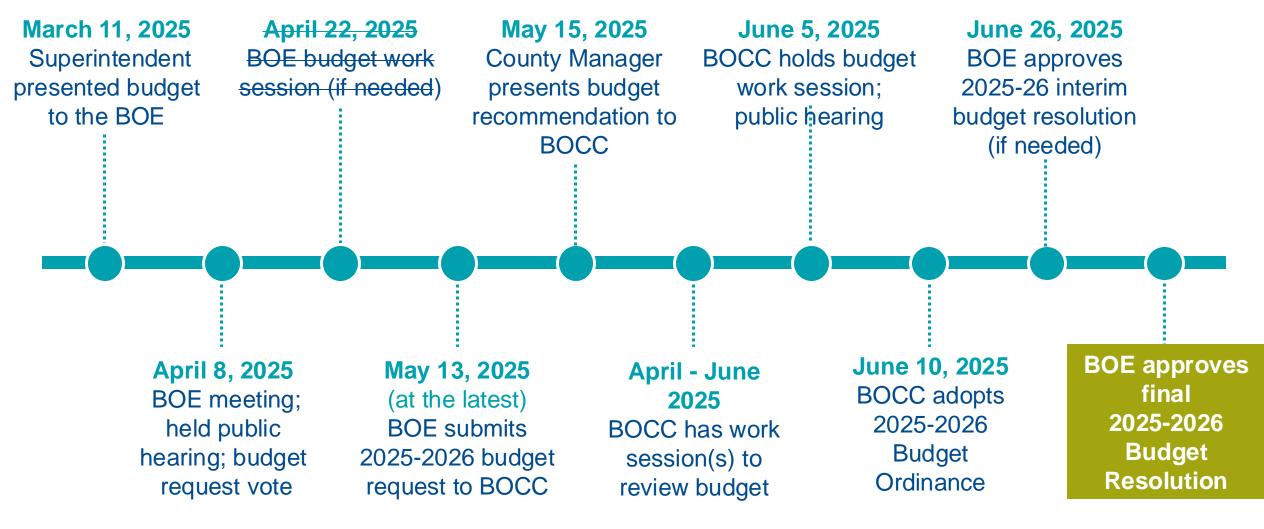


April 11, 2025

WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

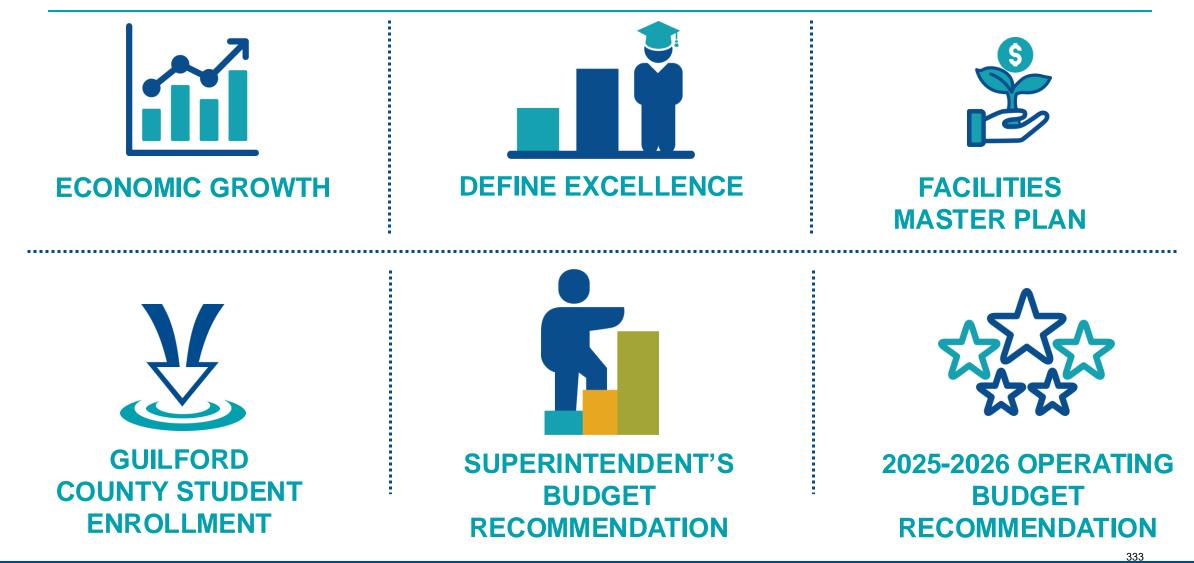


## Budget Process – Next Steps



332

## Overview



2



# Fueling Economic Growth

# Guilford County Schools: An Economic Engine for Our Future

- Driving economic growth
- Fostering community
   development
- Shaping the future of our communities







# Defining Excellence

## Guilford County Schools is the Best Educational Choice for Families





FACT SHEET: Biden-Harris Administration Announces Improving Student Achievement Agenda in 2024 Telehealth is helping this school district fight chronic absenteeism and improve mental health





CARNEGIE LEARNING LEADERSHIP NETWORK EXPERIENCES COMMUNITY PARTNERSHIPS IN ACTION IN GUILFORD COUNTY SCHOOLS

December 20, 2023 | By Emily Supple, Tinkhani White, and Simone Palmer |



## **Defining Excellence**

## **GCS is The Best Public School System in NC**











Accelerating Learning Providing Innovative Choice Programs Offering Great Neighborhood Schools Supporting Students with Caring Teachers and Staff

Preparing Students for the World



We continue to be driven by our mission, vision, and values.

### **GUILFORD County Schools** BETTER TOGETHER

### VISION

Transforming learning and life outcomes for all students.

### **MISSION**

Guilford County students will graduate as responsible citizens prepared to succeed in higher education or in the career of their choice.

### VALUES

Diversity | Empathy | Integrity Innovation | Equity

## **Focus Areas**

**Our new strategic direction is anchored in four focus areas:** 



Accelerate learning Recruit, retain, and reward top talent

Strengthen health, wellness & safety in schools Prepare students for the world



## **FOCUS AREAS**

### **Accelerate learning**



- Strengthen core curriculum and increase access to high-quality instruction across the district
- Grow instructional leaders with a strong equity lens committed to increasing student achievement across racial groups
- Expand learning recovery efforts (high-dosage tutoring and learning hubs)
- Improve supports at key academic transition points, including kindergarten, sixth and ninth grades.



## **Enrollment Strategies**

Two planning teams have been working to analyze current practices and research strategies and develop a comprehensive transition plan for key academic transition points prior to and at kindergarten entry, and the transition from 5<sup>th</sup> to 6<sup>th</sup> grade and 8<sup>th</sup> to 9<sup>th</sup> grade.



## **School Highlights**





Performance



## 64 SCHOOLS

met growth in 2023-2024

## 28

SCHOOLS exceeded growth in 2023-24

## SCHOOLS moved off the low-performing list

77 SCHOOLS increased their performance composites compared to 2022-23 **19** SCHOOLS Improved their school performance grade in 2023-24 ALL STUDENT GROUPS increased proficiency rates compared to 2022-23



## **District Highlights**

Cohort Graduation Rate

> Is the Grad

92.2

Is the highest Cohort Graduation Rate GCS has ever had!

Performance Status



13.5

Point decrease in the percent of Low-Performing schools!



## FOCUS AREAS

### Strengthen health, wellness & safety in schools



- Grow mental health supports for students and staff
- Expand school safety strategies, including deploying school bond dollars
- Support student wellbeing and physical health





## Student Access to Care

Physical, social, emotional, and mental health & wellness

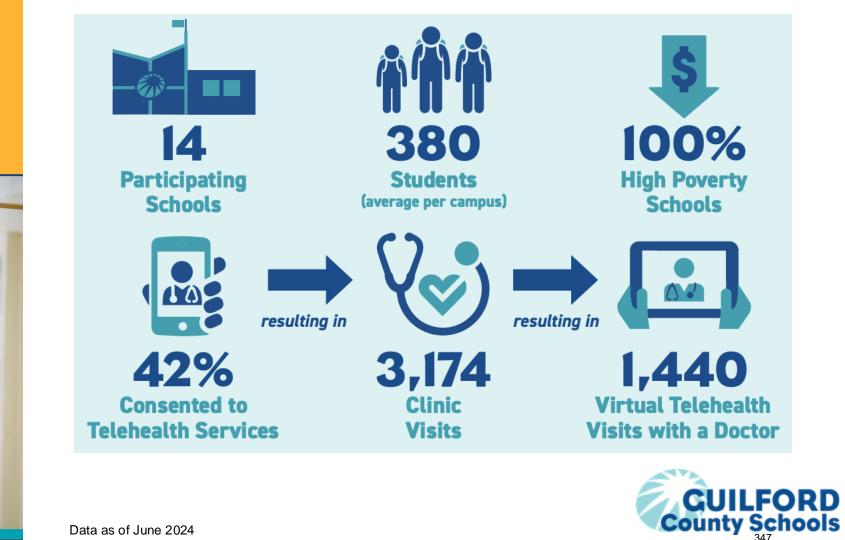


School Based Telehealth Clinic

Healthy students are more successful. Your child can see a provider at school and get back to learning while you have fewer interruptions to your day.

N

URS





Data as of June 2024

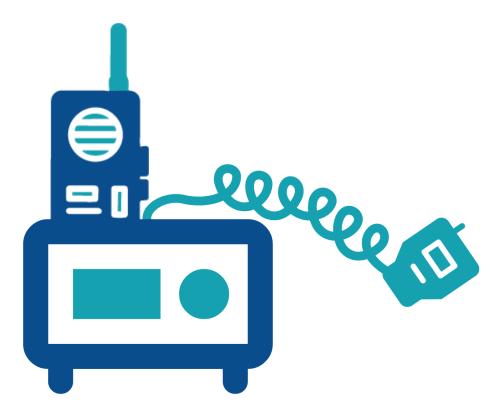
## Safety System Improvements





## Radio Upgrades

- New centralized radio system run on the Guilford Metro Communications System
- All new Radios for Transportation
- Portable radio for each school and key Central Office positions







## Recruit, retain, and reward top talent



- Advocate for competitive living wages for all staff
- Foster working environments where all staff feel respected, seen and appreciated
- Provide all staff with meaningful professional opportunities to learn and grow



## **Teacher Supplement**







## Teacher Attrition 2022-23

In NC in 2022-23, teacher attrition ranged from 6.0% in Camden County to 30.7% in Asheville City.

LEA	2020-21 Attrition	2021-22 Attrition	2022-23 Attrition
Charlotte	9.3%	11.0%	18.2%
Durham	8.3%	14.6%	21.1%
Guilford	8.2%	10.6%	18.3%
Wake	7.7%	9.3%	16.7%
Winston-Salem/Forsyth	9.5%	11.5%	15.6%
STATE	8.2%	11.1%	16.8%



Source: 2021-22 and 2022-23 State of the Teaching Profession in North Carolina, Report to the North Carolina General Assembly

## **Teacher Pay Raises**

## Public Ed Works

### No. 1 in business, No. 38 in teacher pay

RALEIGH (May 8, 2024)

### StarNews

### Opinion: Lack of funding and low teacher wages create a perfect storm for education in NC

Tom Campbell Guest Columnist Published 5:01 a.m. ET Nov. 16, 2024 NCAE

North Carolina Drops Two Spots in Annual Teacher Salary Rankings

## NC NEWSLINE

## NC prepares to sock it to teachers and state employees yet again

Projected rise in health insurance premiums is the latest installment in the political right's war on all things public

ROB SCHOFIELD FEBRUARY 11, 2025 5:30 AM



Supporting public schools through information, education, and engagement

*"An investment in knowledge pays the best interest." –* Benjamin Franklin

The Facts on Teacher Pay

## The News&Observer

Pay raises are coming soon for Wake school employees. See how much extra they'll get.

By **T. Keung Hui** Updated August 15, 2024 3:33 PM | 💭

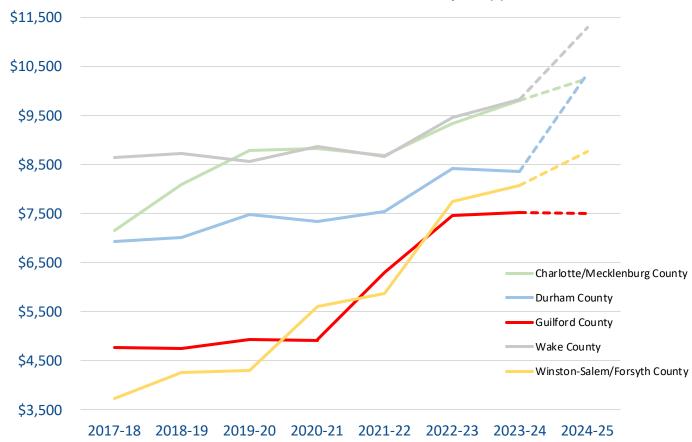
PRESS RELEASE



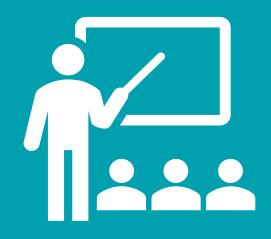
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## **Teacher Supplement**

Local Teacher Salary Supplement







2025-26 Budget Recommendation includes \$10 million to increase the local teacher supplement.

Source: North Carolina Department of Public Instruction Statistical Profile

## Classified Staff Compensation Plan







## **Classified Staff Pay**



Charlotte-Mecklenburg Schools approve pay increase for non teaching staff: What to know

Wage increase to benefit 'classified' employees

By Cassidy Johncox Published: Jan. 30, 2025 at 2:17 PM EST

### THE RANT

Your source for news in Sanford, North Carolina

## Classified school staff asks for raise,

pay scale

Date: November 14, 2024 By Richard Sullins | richard@rantnc.com

## The News&Observer

Pay raises are coming soon for Wake school employees. See how much extra they'll get.

By **T. Keung Hui** Updated August 15, 2024 3:33 PM | 🖵





CHARLOTTE

### CMS leaders unanimous vote to raise minimum wage for classified staff

by: <u>Caroline Bowyer</u> Posted: Jan 28, 2025 / 10:11 PM EST Updated: Jan 29, 2025 / 10:44 AM EST

### WS/FCS approves pay increases for classified employees

by Casey Zanowic | Wed, November 13th 2024 at 5:37 PM **Updated** Wed, November 13th 2024 at 8:50 PM

WINSTON-SALEM, N.C. — Winston-Salem/Forsyth County Schools teacher assistants are getting a pay raise. It was approved unanimously at last night's school board meeting. Now, the district hopes to give all classified employees those increases as well.



#### Select Jobs:

### Market Values and Pay Rate Increases over Time

	0 Years of Experience			15 Years of Experience			30 Years of Experience					
Job	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value	2022-2023	2023-2024	Market Value	Difference: Current Rate and Market Value
Teacher Assistant	\$15.00	\$15.60	\$15.25	\$0.35	\$15.00	\$17.45	\$18.78	-\$1.33	\$15.00	\$18.66	\$23.48	-\$4.82
School Treasurer	\$15.00	\$15.91	\$17.65	-\$1.74	\$15.00	\$18.48	\$21.75	-\$3.27	\$17.31	\$20.21	\$27.19	-\$6.98
Plumber I	\$15.00	\$15.99	\$19.46	-\$3.47	\$15.00	\$18.57	\$23.97	-\$5.40	\$17.94	\$20.31	\$29.97	-\$9.66
Bus Driver	\$15.25	\$16.13	\$16.01	\$0.12	\$17.89	\$20.16	\$19.72	\$0.44	\$20.81	\$23.06	\$24.66	-\$1.60
HVAC II	\$15.87	\$16.66	\$21.46	-\$4.80	\$16.44	\$20.83	\$26.43	-\$5.60	\$20.00	\$23.82	\$33.05	-\$9.23
Software Specialist	\$22.62	\$23.75	\$24.84	-\$1.09	\$24.42	\$29.69	\$30.60	-\$0.91	\$31.27	\$33.95	\$38.25	-\$4.30
Programmer	\$24.55	\$25.78	\$28.76	-\$2.98	\$26.58	\$32.23	\$35.42	-\$3.19	\$34.04	\$36.85	\$44.28	- <b>\$7.43</b>

#### Classified Staff Compensation Plan Next Steps

- Create consistent differences between steps across all grades;
- Reduce the number of grades to create meaningful distinctions between jobs of varying scope and impact; and
- Raise pay rates to be more comparable to market values.



2025-26 Budget Recommendation includes \$15.3 million for phase II of Classified Staff Compensation Plan

#### **FOCUS AREAS**

**Prepare students for** 

the world

CUILFORD County Schools BETTER TOGETHER

# students to compete in a global economy Invest in programs that provide students with the tools to perform 21st-century jobs

 Strengthen alignment between GCS programs, college readiness and workforce development needs

**Build 21st-century schools that prepare** 

• Expose students early to a broad range of postsecondary opportunities and prepare our graduates to seek various pathways, including employment, enrichment, entrepreneurship and enlistment



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## Addressing Student Needs Through Partnerships

#### The74

#### Connecting Learning and Careers to Build the Workforce of Tomorrow

Oakley and Suggs: In North Carolina, education and business are working together to prepare students for good-paying, high-demand jobs. The High Point Enterprise, N.C.

#### City donates to tutoring program

PAT KIMBROUGH, The High Point Enterprise, N.C.

Fri, October 11, 2024 at 11:59 PM EDT · 2 min read

#### THE HECHINGER REPORT

#### OPINION: Powerful partnerships can help solve the national teaching shortage

School districts are working with minority-serving institutions to train qualified teachers

#### Forbes

#### How Business Leaders Can Help Improve The US Education System

By Julia Rafal-Baer , Forbes Councils Member.



by CASSANDRA HERRING August 6, 2024

### **Dual College Enrollment**

**GCS** students took **10,024 college** courses this past school year through the Career and **College Promise** program or at an early/middle college.







#### SUPERCHARGING EDUCATION: Toyota Invests \$2 Million In North Carolina Schools USA- English +

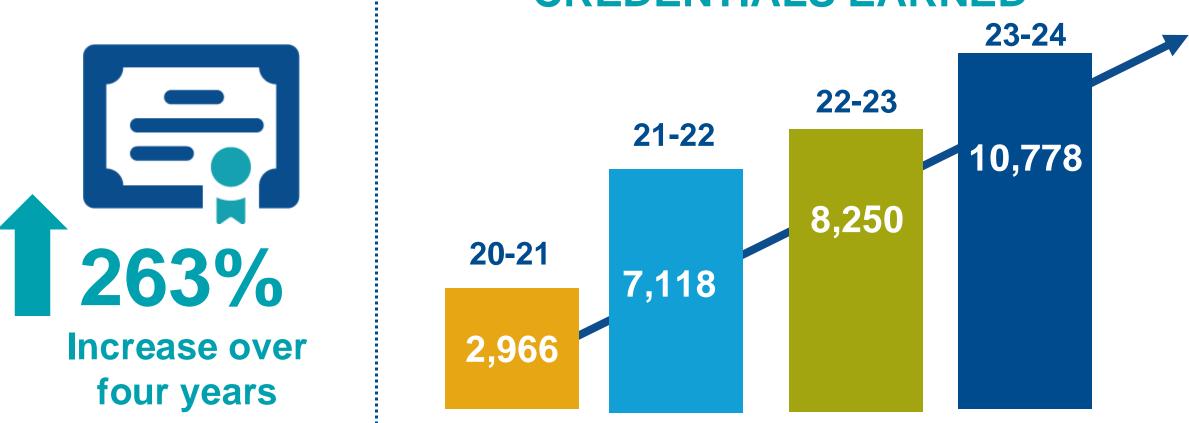






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### CTE by the Numbers...



# **CREDENTIALS EARNED**

CUILFORD CTE The Ultimate Classroom Experience



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#### Post-Secondary Pathways and Innovation in Education

#### EducationWeek.

COLLEGE & WORKFORCE READINESS

#### This District Wants to Start CTE in Elementary School, in a New Twist on Career Prep

"Over the past decade, the Guilford County school district in North Carolina has been investing in its career and technical education programs, borrowing from research-backed best practices and using the lessons other districts have learned. In early 2025, the 66,000student district expects to open what is believed to be the nation's first elementary magnet school for gaming and robotics—an effort to loop its youngest students into career and technical education (CTE) programs that have traditionally begun in later grades."

#### Forbes

Purposeful Blending Of High School And College Can Boost Economic Mobility

By Matt Gandal , Contributor.

Sep 27, 2023, 01:32pm EDT



#### More High School Students Are Getting a Jump on College Credits Now

Schools offer a variety of technologies to support a range of dualcredit learning opportunities.

#### Partnerships with Institutions of Higher Education

#### Your Future Starts Here—Reserve Your Spot!

#### GTCC

#### Jumpstart Your College Journey with CCP at GTCC.

Want to get ahead on college credits while still in high school? Join one of GTCC's Career and College Promise (CCP) Information Sessions to learn how dual enroliment can set you up for success.

- Earn college credits while completing high school.
- Step-by-step admissions process.
- Program benefits & qualifications.

Koury Hospitality Careers GTCC Jamestown Campus 621 E. Main St., 6–7 p.m.

- Feb. 12
   March 6
- Feb. 27 March 11
- March 4
   March 14

#### **Don't Miss Out!**

Learn more: gtcc.edu/CCP
Save your seat today:
visit.gtcc.edu/event/676354

It's your time to shine—take the first step with GTCC CCP!

Questions? Contact: Amber England at 336-334-4822, ext. 50263 or email akengland@gtcc.edu

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# FACILITIES MASTER PLAN

# **Bond Progress Update**

- Consolidated five elementary schools into two replacement schools;
- Opened four replacement schools during the 2024-25 school year;
- Open Visual and Performing Arts Elementary and Kiser Middle during the 2025-26 school year; and
- Design phase for six comprehensive school projects.





### 2022 GCS BOND – Deferred Projects Schedule

Budget	Total Number of Projects	Encumbered	Actuals	Total Committed	Remaining Balance
FY 23 \$48M	267	\$12,796,791	\$21,456,272	\$34,253,063	\$13,746,937
FY 25 \$10M	20	\$4,003,767	\$1,284,526	\$5,288,294	\$4,711,706
FY 25 \$50M *	15	\$0	\$0	\$0	\$50,000,000

\* Project ordinance approved between November – December 2024.





# GUILFORD COUNTY STUDENT ENROLLMENT

## Background

Guilford County Schools, like many school districts across the country, has seen a downward trend in enrollment for the last several years that has been exacerbated by the pandemic.

New Federal Data Confirms Pandemic's Blow to K-12 Enrollment, With Drop of 1.5 Million Students; Pre-K Experiences 22 Percent Decline





By Kevin Mahnken | June 28, 2021

WFAE 90.7 CHARLOTTE'S NPR NEWS SOURCE

90.7 Charlotte93.7 Southern Pines90.3 Hickory106.1 Laurinburg

Most NC school districts haven't regained students lost during the pandemic plunge

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# Historical Enrollment Trends in Guilford County

School	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Guilford County Schools	71,698	71,414	69,311	68,202	67,949	66,844	66,474
Charter School	7,381	7,790	8,513	9,307	9,977	10,632	11,246
Home School	5,367	5,827	7,052	6,101	4,747	4,999	4,999*
Private School	6,523	6,191	6,262	6,509	6,826	7,156	7,156*
Total Guilford County	90,969	91,222	91,138	90,119	89,499	89,631	89,875

- GCS enrollment counts are for grades K-12 and do not include PreK.
- Home School membership was obtained from the NC Department of Administration's NC HOME SCHOOL Statistical Summaries 2018-19 through 2023-24. 2024-25 is unavailable until after EOY data are published. Replicated 2023-24 data for 2024-25.
- Private School membership was obtained from the NC Department of Administration's NC PRIVATE SCHOOL Statistical Summaries 2018-19 through 2023-24. 2024-25 is unavailable until after EOY data are published. Replicated 2023-24 data for 2024-25.
- · Charter School membership data is the average for all completed years.





With students and families at the center of our work, GCS launched the Guilford Experience (TGE) Working Group in March. The working group has three goals:







# 2025-2026 Superintendent's Budget Recommendation

### 2025-2026 Mandatory Expense Increases

#### Legally Required & Sustaining Operations Costs Increases

Legislated salary increase - local teachers	\$1,564,112	
Legislated salary increase - assistant principals	198,251	
Legislated salary increase – central office/non-certified	1,077,381	
Employer's retirement rate	1,457,852	
Employer's health insurance rate	1,985,150	
Growth in charter school enrollment	1,569,564	
Growth in charter school per pupil amount	1,032,981	
Utility increase	744,143	
Liability/property insurance	<u>900,000</u>	
Total Increase in 2025-2026 Legally Required & Sustaining Operations Costs		<u>\$10,529,434</u>



### 2025-2026 Expense Increases

Safety & Security		
Scanners – Middle & High Schools (annual costs)	\$1,715,430	
Emergency radios (annual costs)	389,424	
Cameras (annual costs)	697,365	
Bi-Directional Amplification (BDA) System (annual costs)	254,065	
Growth in charter school per pupil amount	535,391	
Total 2025-2026 Safety & Security		<u>\$3,591,675</u>



### 2025-2026 Expense Increases

Compensation	
Teacher supplement increase	\$10,000,000
Classified staff salary plan	15,301,803
Growth in charter school per pupil amount	4,432,296
Total 2025-2026 Compensation	<u>\$29,734,099</u>



#### 2025-2026 Expense Increases

Other	
Legally Required & Sustaining Operations	\$10,529,434
Safety & Security	3,591,675
Compensation	<u>29,734,099</u>
Total 2025-26 Estimated Increased Costs	<u>\$43,855,208</u>



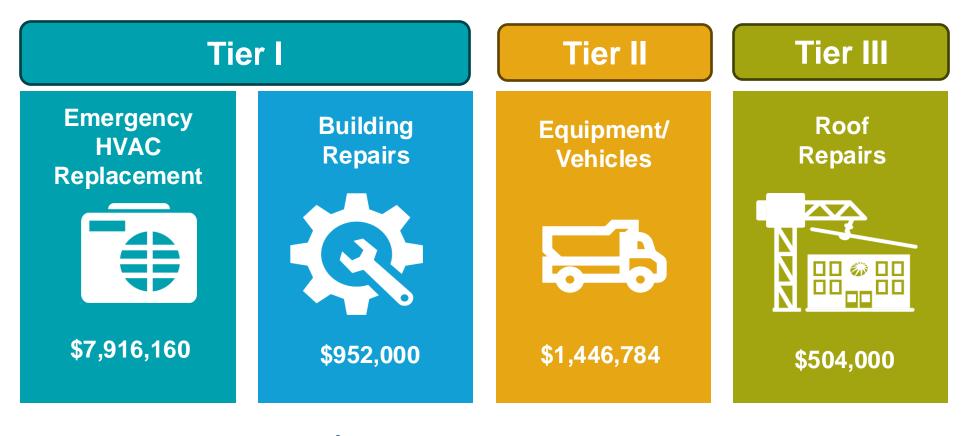
#### 2025-2026 Operating Request from Guilford County

Total Guilford County Appropriation for Operating Budget		
2024-25 Guilford County Appropriation for Operating Budget	\$270,226,073	
2025-26 Estimated Operating Funding Increase Request = 16.2%	43,855,208	
2025-26 Guilford County Appropriation for Operating Budget		<u>\$314,081,281</u>



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# Capital Outlay Fund 2025-2026



= \$10,818,944





# 2025-2026 OPERATING BUDGET RECOMMENDATION

## 2025-2026 State Public School Fund

# Recommended State Fund Budget = \$495,006,118

- 2024-2025 allotment formulas adjusted for estimated impact of salary & benefit increases
- Allotted Average Daily Membership (ADM)
  - ✓ 2024-2025 NCDPI Best 1 of 2 ADM = 66,142



# 2025-2026 Local Current Expense Fund

- 2025-2026 Recommended Local Fund = **\$318,334,705**
- Operating Request from County Commissioners = \$314,081,281
  - \$270,226,073 = 2024-2025 county appropriation
  - <u>+ 43,855,208</u> = increase requested for 2025-2026 (16.2%)
  - \$314,081,281 = 2025-2026 county appropriation requested
- Other Local Sources = Fines & forfeitures \$3,000,000
- Interest earned on investments \$1,253,424



## 2025-2026 Federal Grants Fund

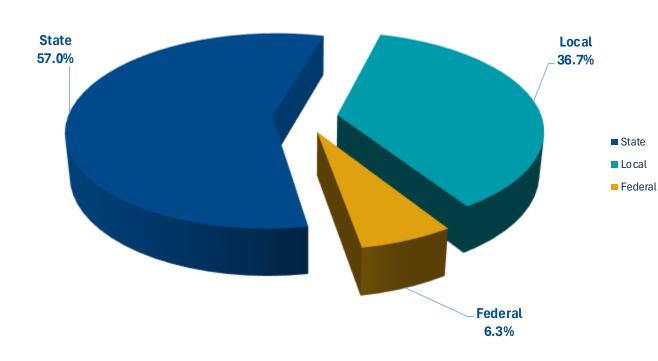
 Used 2024-2025 Federal Allotments = \$54,537,679

• 2025-2026 federal planning allotments from NCDPI have not yet been released.





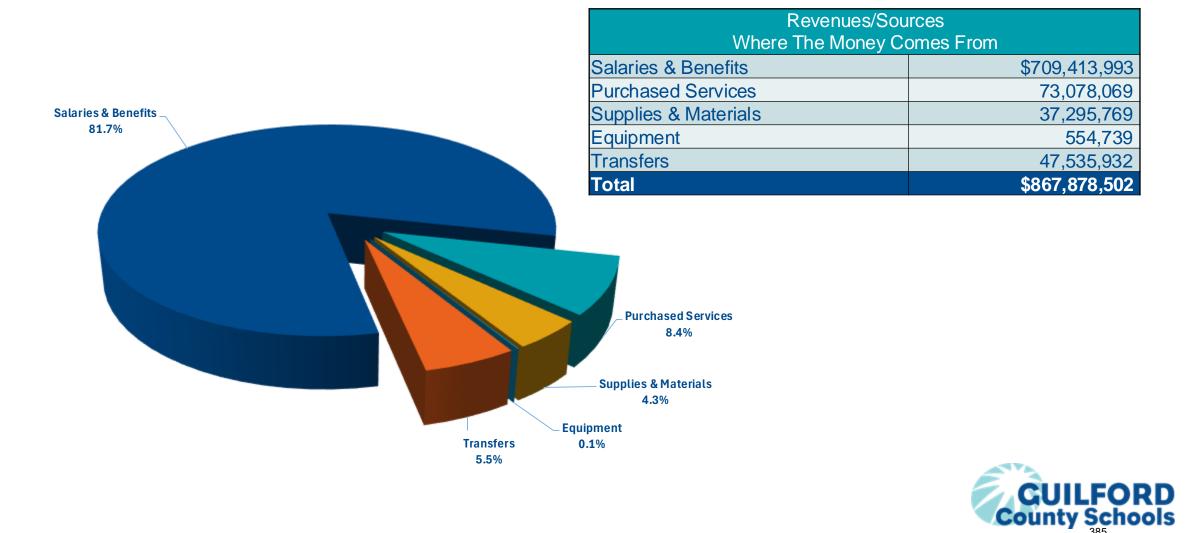
# 2025-2026 Operating Budget



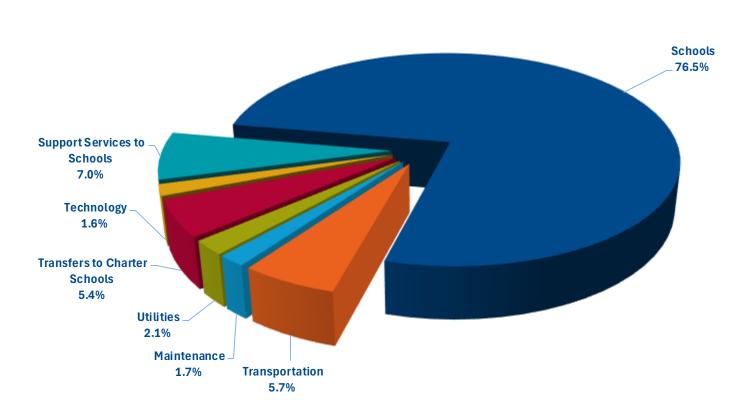
Revenues/Sources					
Where The Money Comes From					
State	\$495,006,118				
Local	318,334,705				
Federal	54,537,679				
Total	\$867,878,502				

CUILFORD County Schools

# 2025-2026 Operating Budget



# 2025-2026 Operating Budget



Summary by Purpose/Function			
Schools	\$663,703,806		
Transportation	49,457,658		
Maintenance	14,542,469		
Utilities	18,334,462		
Transfers to Charter Schools	46,818,344		
Technology	14,364,416		
Support Services to Schools	60,657,347		
Total	\$867,878,502		

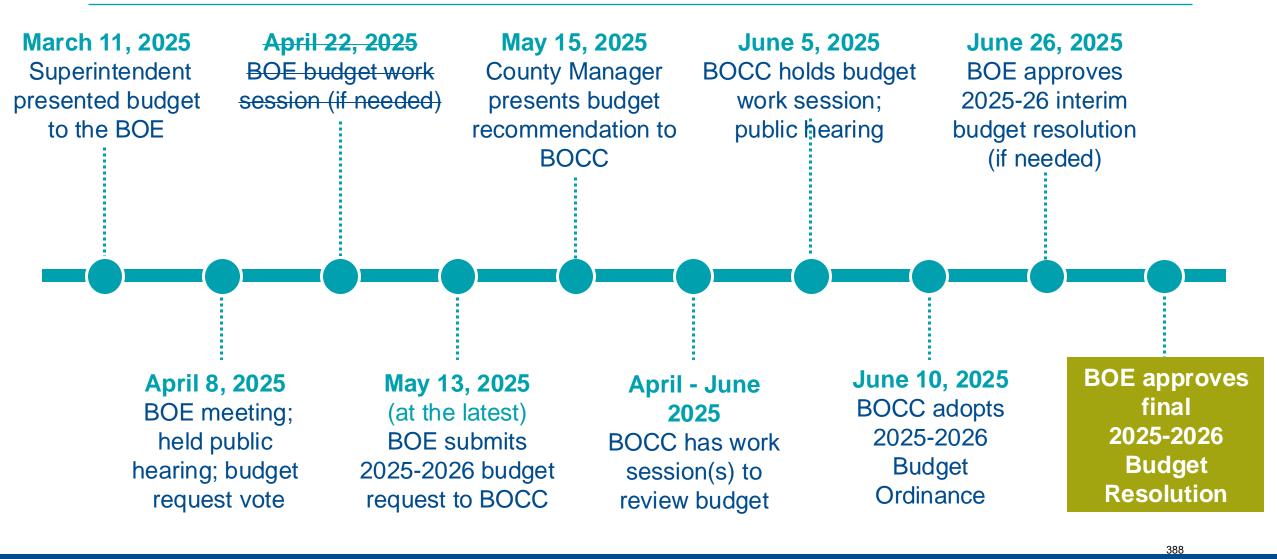


### 2025-2026 Total Budget Recommendation

Funding Sources	2024-2025 Budget Resolution	2025-2026 Budget Recommendation
State Fund	\$484,617,890	\$495,006,118
Local Fund (County)	\$277,142,063	\$318,334,705
Federal Fund	\$82,152,408	\$54,537,679
Capital Outlay Fund	\$10,000,000*	\$10,818,944
Child Nutrition	\$52,592,003	\$52,592,003
ACES Fund	\$6,236,175	\$6,102,915
Special Revenue Fund	\$9,968,000	\$9,818,000
Total	\$922,708,539	\$947,210,364

\* Fiscal Year 2024-25 Capital Outlay funds provided were part of the 2022 Bond funds

## Budget Process – Next Steps



### 2025-26 Budget Priorities





## **Questions & Dialogue**



















WHITNEY OAKLEY, ED.D. | SUPERINTENDENT

#### Accountability Reporting Overview

- This slide deck provides an overall summary of the 2023-24 accountability results for Guilford County Schools (GCS) that was presented to the Board of Education at its public meeting on September 10, 2024. Accountability results are required to be shared annually with local boards of education by North Carolina Department of Public Instruction (DPI).
- A summary spreadsheet detailing each GCS school's academic performance, school performance grade, low-performing status and recurring low performance status is listed <u>here</u>.
- The accountability results for each school is compiled and shared publicly in the <u>Accountability Results dashboard</u> posted on the GCS website.
- During its public meeting on November 12, 2024, the GCS Board of Education reviewed and approved the <u>2024-25 School Improvement Plan</u> for each GCS school.





# **Accelerate Learning**

Early Literacy, Overall Proficiency, EOGs/EOCs, Academic Growth & School Performance Grades

### **Good News - Performance Composites**

(percent proficient on all tests combined)







percent proficient compared to 2022-23

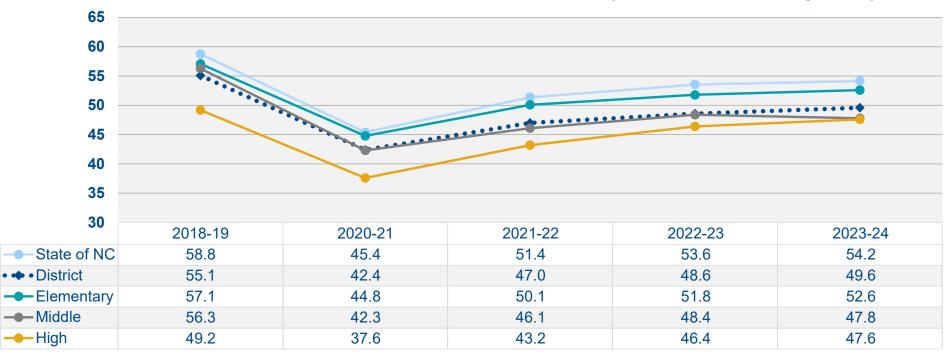


**36** SCHOOLS had 2023-24 performance composites AT OR ABOVE PRE-COVID LEVELS (2018-19)



### **Making Steady Progress**

**Percent Proficient on All Tests Combined (Performance Composite)** 



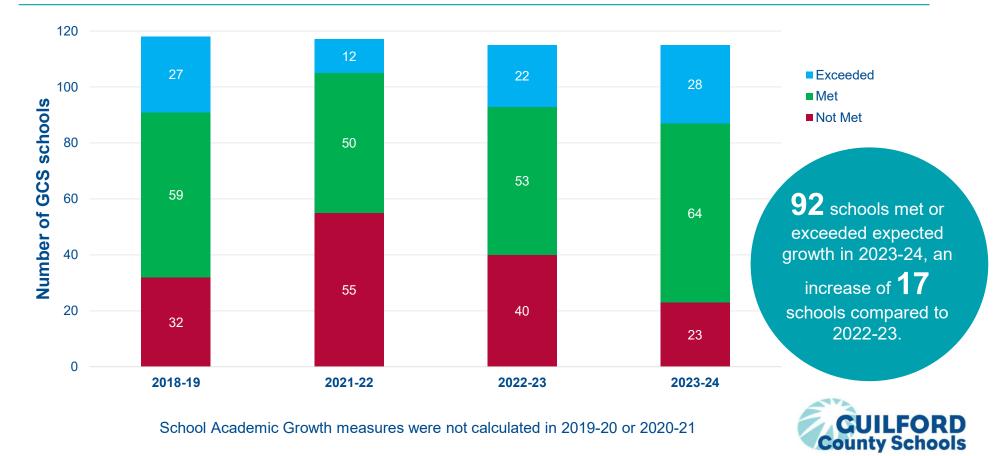




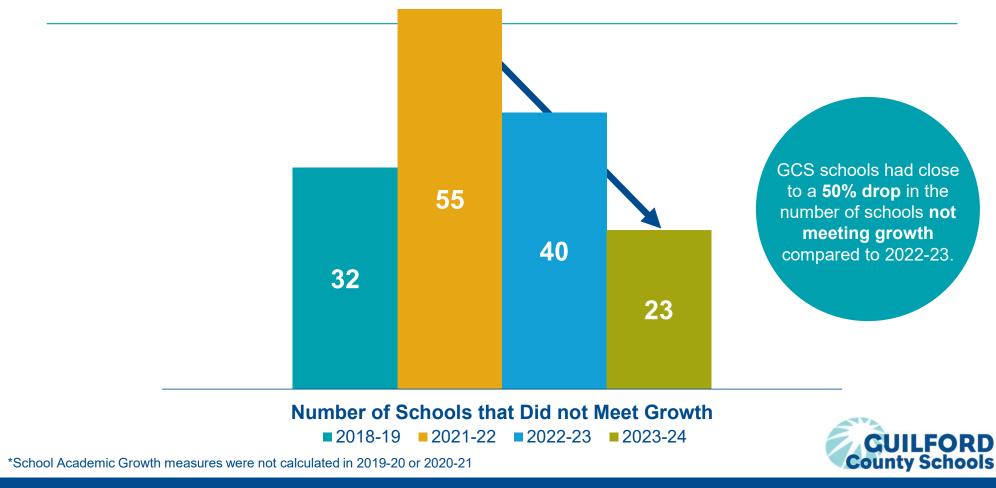
# Academic Growth and School Performance Grades



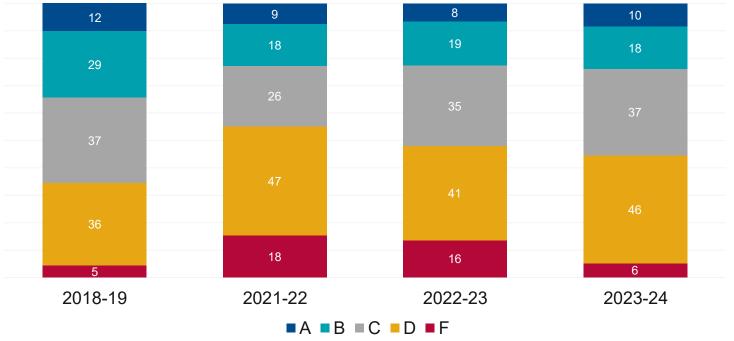
#### Academic Growth (EVAAS)



#### Academic Growth (EVAAS)



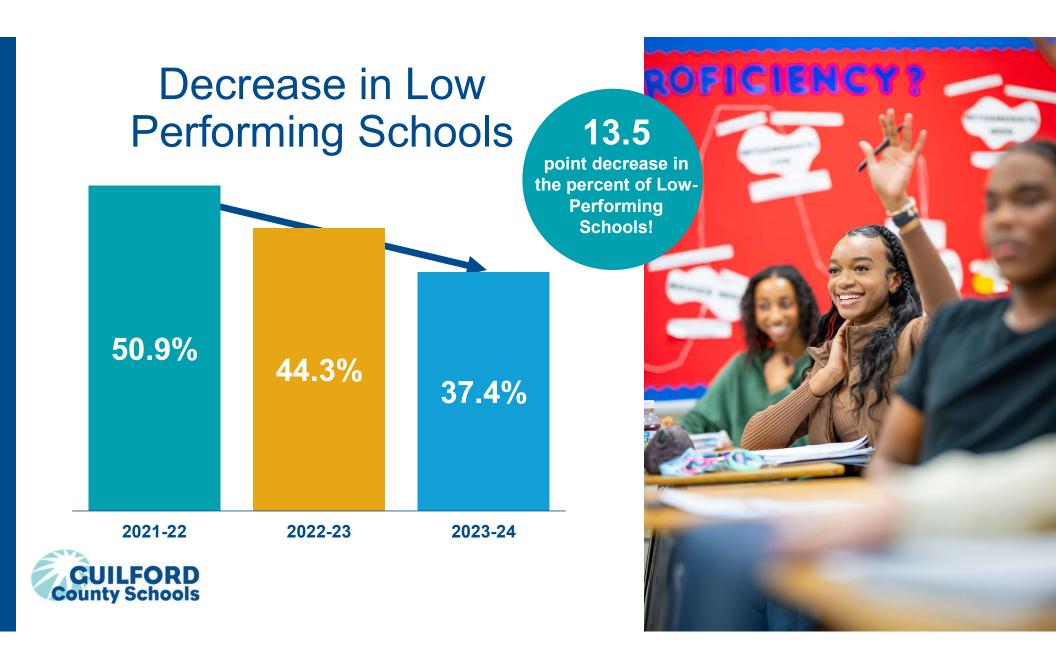
## **School Performance Grades Improved**



School Performance Grades were not calculated in 2019-20 or 2020-21

Number of Schools Earning School Performance Grades



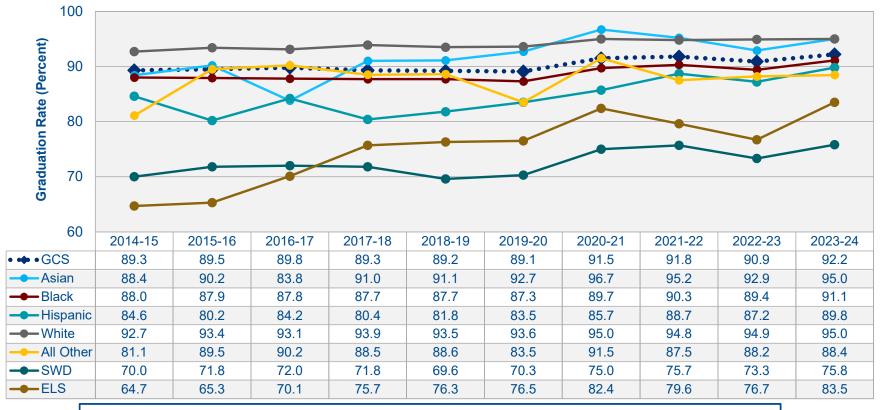




# Preparing Students for the World: Cohort Graduation Rate



#### **GCS 4-Year Cohort Graduation Rates**



Highest Graduation Rates Ever for GCS, Students with Disabilities (SWD), English Language Students (ELS), and Black & Hispanic Students!

### **4-Year Cohort Graduation Rates**



# 100%

- A&T Four Middle College
- Academy at Smith
- Early College at Guilford
- Kearns Academy
- Middle College at GTCC Greensboro
- Middle College at GTCC High Point
- Middle College at GTCC Jamestown
- Penn-Griffin School for the Arts
- STEM Early College at NC A&T
- UNCG Early/Middle College

# 90% or Higher

- Andrews High
- Greensboro College Middle College
- Grimsley High
- Northern High
- Northwest High
- Page High
- Ragsdale High
- Southeast High
- Southern High
- Southwest High
- Weaver Ed Center
- Western High

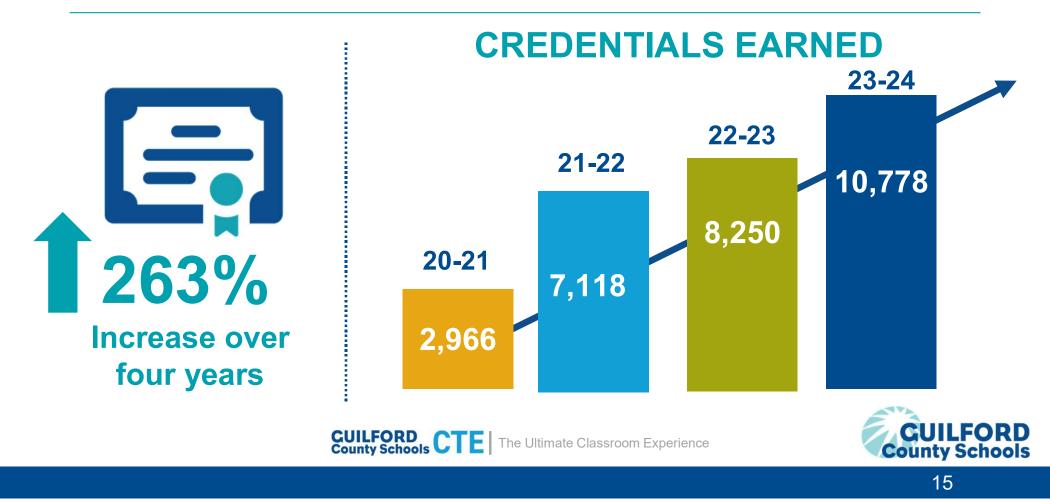




# **College and Career Ready**



#### CTE by the Numbers...



### **Dual College Enrollment**

GCS students took **10,024 college** courses this past school year through the college and career program or an early/middle college.



