



2023-2024 BOARD OF EDUCATION
SUPERINTENDENT'S BUDGET RECOMMENDATION
Crystal Hill, Interim Superintendent • March 28, 2023

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Overview

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

An open letter from the interim superintendent

Dear Charlotte-Mecklenburg Schools community,

As we approach the 2023-2024 school year, I want to take a moment to share with you our plans and priorities for the upcoming year. At Charlotte-Mecklenburg Schools, our mission is to be the leader in educational excellence so students can reach their full potential. To achieve this mission, we have prepared an operating budget that puts excellence at the forefront and meets the most important needs of our students.

Our leadership team started by evaluating the systems and initiatives needed to achieve our goals and guardrails. We aligned our work to the four pillars of excellence: academic excellence, people excellence, operational excellence, and engagement excellence. By doing so, we are developing a district culture of organizational excellence that ensures student success, empowers our employees, and streamlines our operations, while nurturing an interconnected ecosystem of families, community, organizations, and corporations.

We understand that it is important to include all stakeholders in the preparation of our budget. That's why we expanded the scope of engagement opportunities, so families, staff, partners, community, and board of education members could participate. We listened to their input, values, and concerns, and their voices were essential in determining our priorities and project resources.

In our budget development process, we evaluated our current investments and redirected funding where necessary. To maximize our resources, we looked first to our state allocations and one-time COVID relief funding. Most of the new investments using the federal relief funding are targeted toward addressing student needs and in support of academic excellence. To fully execute our plan of action, our budget requires an increase in the appropriation from Mecklenburg County of \$39 million. This funding will allow us to maintain our current level of services while supporting student growth, new schools, employee investment, and new investments to improve risk management and enhance cyber defense.

All residents of Mecklenburg County deserve visibility into our budget and associated initiatives. That's why we publish all initiatives for the 2023-24 school year in our Charlotte-Mecklenburg Schools Annual Plan. Each initiative will have clear objectives and associated metrics, and all initiatives will be monitored on a regular cadence with reporting available on our district's website.

We have developed the strategies necessary to deliver on the success of our students as measured by the goals and guardrails. Approval of the proposed budget is vital for meeting those goals and delivering on our commitment to excellence. We will continue to work tirelessly to provide our students with the education they deserve and prepare them for a successful future.

Thank you for your continued support and partnership.

Sincerely,



Dr. Crystal Hill
Interim Superintendent
Charlotte-Mecklenburg Schools

EXECUTIVE SUMMARY

As the U.S. continues to emerge from the COVID-19 crisis, so does Charlotte-Mecklenburg Schools. While the pandemic presented numerous challenges for students, educators and families, Charlotte-Mecklenburg Schools remains steadfast in its commitment to providing a high-quality education to all students. As we move forward, the district is addressing post-pandemic deficiencies while molding a unified vision for the district.

Our aim is to create an innovative, inclusive, student-centered environment that supports the development of independent learners. This vision is rooted in the belief that all students have the potential to succeed, and that it is the district's responsibility to provide the resources and support necessary to make this a reality.

To achieve this vision, the district is focused on several key initiatives, prioritizing the well-being of students, educators, and families. This includes providing resources and support for mental health, as well as addressing any academic gaps that may have emerged during the pandemic.

In order to achieve the best outcomes, district leadership has aligned projects and initiatives with four pillars of excellence – academic excellence, people excellence, operational excellence and engagement excellence. These pillars are designed to create a culture that meets the greatest needs of students, empowers employees, optimizes operations, and invests in families and the community. Together, they form the foundation of the district's commitment to organizational excellence and student success.

The proposed 2023-2024 operating budget was prepared with this vision in mind and incorporates the best thinking of staff, families, partners and community members. The district is requesting an increase of \$39 million from Mecklenburg County to support four areas: sustaining operations, investing in our employees, student growth and additional space, and program expansion and new initiatives.

- **Sustaining operations:** The district seeks \$757,610 to maintain the same level of services it currently provides. These funds will cover contract increases for School Resource Officers and rising fuel costs.
- **Investing in our employees:** This investment will allow CMS to provide the same salary increase for locally paid staff as the state will provide for state paid employees and to make pay adjustments to keep the district competitive in hiring. It will also cover anticipated state-mandated increases in the employer-paid portions of health insurance and retirement rates. The total request for employee investment comes to \$28.8 million.
- **Student growth and additional space:** CMS requests \$6.8 million to pay for the increase in charter school enrollment. The request also includes \$1.6 million, which will cover staffing and operating costs for two new schools. The total request for student growth and additional space is \$8.4 million.
- **Program expansion and new initiatives:** The district requests a total of \$1.1 million, of which \$839,677 will go towards Enhanced Cyber Defense and \$214,803 will provide support in the Office of Compliance and Ethics.

The proposed budget reflects a commitment to the success and well-being of every student of Charlotte-Mecklenburg Schools. Investing in student achievement is the best investment in the future of the community. We look forward to continuing to work with you to provide the best possible education for our students.



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VISION

The vision of Charlotte-Mecklenburg Schools is to lead the community in educational excellence, inspiring intellectual curiosity, creativity, and achievement so that all students reach their full potential.

MISSION

The mission of Charlotte-Mecklenburg Schools is to create an innovative, inclusive, student-centered environment that supports the development of independent learners.

CORE BELIEFS

We believe that:

- Public education is essential to democracy and necessary for economic opportunity, mobility and the broader public good.
- We are responsible for building and maintaining a high performing school district.
- Each student is uniquely capable and deserves an engaging, relevant, and challenging educational experience.
- Our principals and teachers make the critical difference in student achievement and building a positive school community.
- The school system, families and communities are necessary partners in ensuring the academic, social, emotional and behavioral success of our students.

Based on these Core Beliefs, we are committed to:

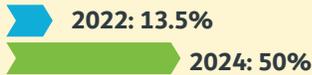
- Providing a clear Theory of Action and an effective Superintendent to lead its implementation.
- Ensuring that all students achieve their full potential.
- Ensuring that each student has an effective teacher.
- Ensuring that an effective principal leads every school.
- Giving all students access to a well-rounded, rigorous curriculum that is evidence-based and data-informed.
- Preparing all students to be successful in institutions of higher learning or the workforce.
- Creating safe and orderly working and learning environments.
- Securing and allocating the necessary resources to pursue our vision and mission.
- Operating effectively and efficiently with fiscal accountability.
- Embracing our community's diversity and using it to enhance the educational environment.
- Providing and encouraging engagement opportunities for all students' families.
- Partnering with community members to maximize student learning.



GOALS AND GUARDRAILS

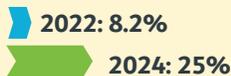
GOALS

3RD GRADE ENGLISH/LANGUAGE ARTS



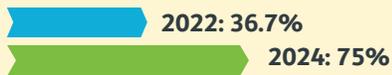
The percent of Black and Hispanic 3rd grade students combined who score at the College and Career Ready (CCR) level – a 4 or 5 – in English Language Arts (ELA) will increase from 15.9% in October 2021 to 50%, by October 2024.

HIGH SCHOOL MATH I



The percent of high school students who score at the College and Career (CCR) level – a 4 or 5 – in Math 1 (grades 9-12) will increase from (4.5%) in October 2021 to 25% in October 2024.

HIGH SCHOOL ENDORSEMENTS



The percent of graduates earning a state high school endorsement will increase from 61.2% in June 2021 to 75% by June 2024.

EVAAS



The percent of schools who met or exceeded expected Educator Value Added Assessment System (EVAAS) growth will increase from 71.7% in October 2019 to 95% by October 2024.

GUARDRAILS



EQUITABLE TREATMENT

The superintendent will not allow inequitable treatment of students.

- » Decrease the percent of teachers teaching out of certification from 13.8% to 10% by June 2024.
- » Increase the percent of schools with a substitute teacher fill rate of 70% or higher from 5.6% to 25% by June 2024.
- » Decrease Out-of-School Suspension (OSS) disproportionately for Black students from 31.4 percentage points to 23 percentage points.



ACCESS TO COURSE OFFERINGS THAT ARE RICH, DIVERSE AND RIGOROUS

The superintendent will not deprive students of access to a curriculum that is rich, diverse, and rigorous.

- » Increase the percent of high school graduates taking and passing at least one college-level course (Advanced Placement (AP)/ International Baccalaureate (IB)/Dual Enrollment/Cambridge and/ or a 300 or 400 level Career and Technical Education (CTE) course) from 58% to 75% by June 2024.
- » Increase the percent of students in grades 6-12 participating in a World Languages course from 35.6% in middle school and 50% in high school, respectively, to 50% in middle school and 55% in high school by June 2024.
- » Increase the percent of students in grades 6-12 participating - taking one or more Visual or Performing Arts courses from 77.6% in middle school and 38.2% in high school to 80% in middle school and 40% in high school by June 2024.



SOCIAL-EMOTIONAL HEALTH, WELLNESS AND DEVELOPMENT

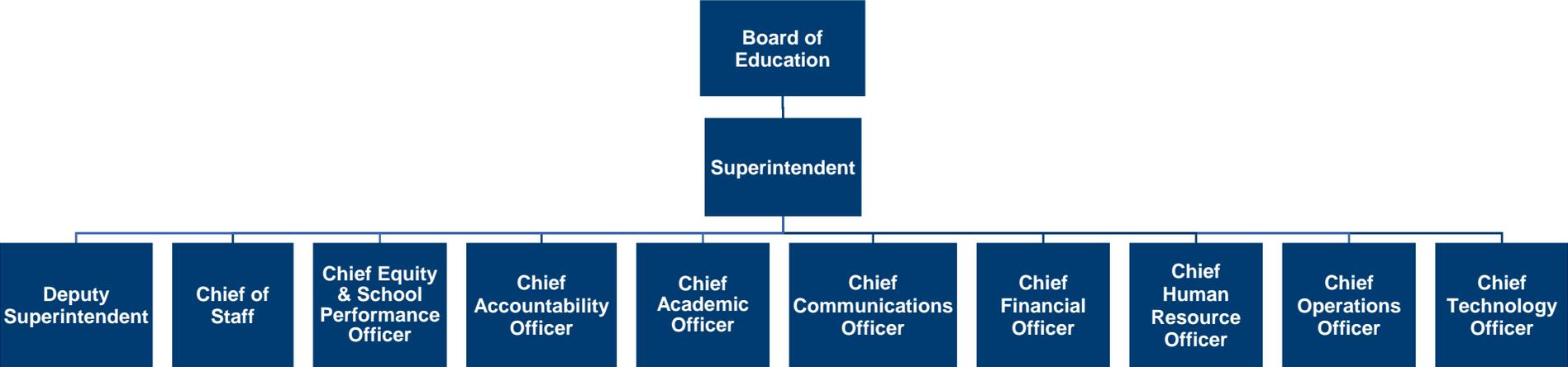
The superintendent will not neglect student social/emotional health and development.

- » Increase the percent of students reporting a positive self-perception of their self-efficacy on the Fall Panorama Screener from 61% (in Grades 3-5) and 43% (in Grades 6-12) to 68% (in Grades 3-5) and 50% in (Grades 6-12) in September 2023.
- » Increase the percent of students reporting a positive self-perception of their self-management on the Fall Panorama Screener from 72% (in Grades 3-5) and 70% (in Grades 6-12) to 75% (in Grades 3-5) and 80% (in Grades 6-12) in September 2023.
- » Increase the percent of students reporting a positive self-perception of their engagement in school on the Fall Panorama Screener from 66% (in Grades 3-5) and 30% (in Grades 6-12) to 72% (in Grades 3-5) and 40% (in Grades 6-12) in September 2023.

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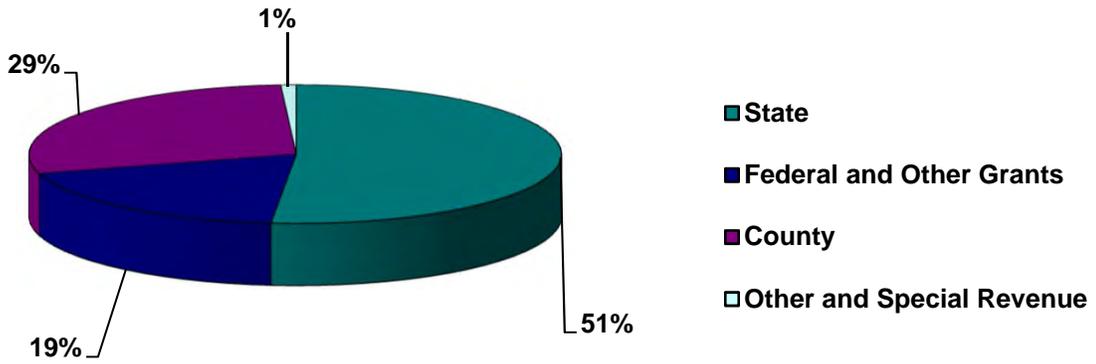
ORGANIZATIONAL CHART

CMS LEADERSHIP

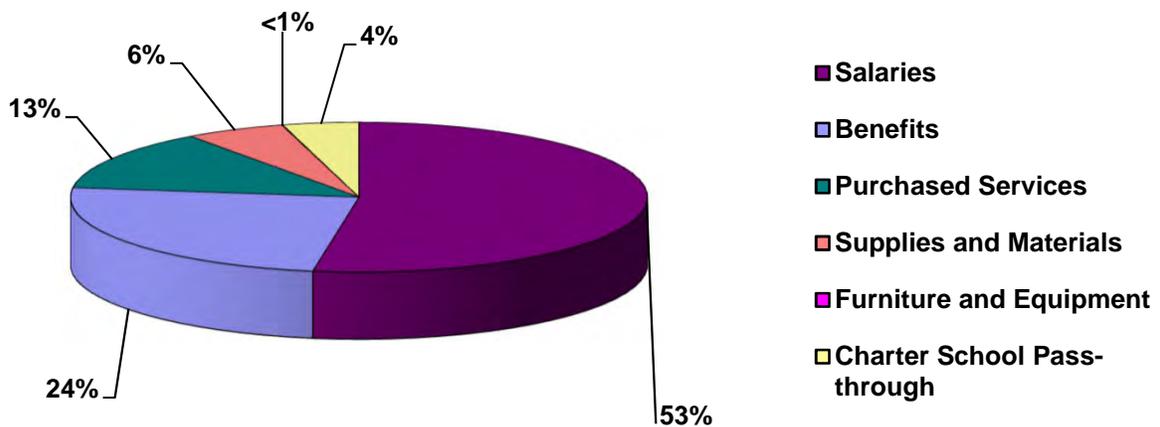


2023-24 PROPOSED BUDGET: SOURCES AND USES

Sources



Uses



2023-24 PROPOSED CURRENT EXPENSE BUDGET: COMPARISON TO PRIOR YEAR

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | % Change |
|--|--|---------------------------------------|---------------------|
| REVENUES | | | |
| State of North Carolina | \$ 1,075,906,815 | \$ 1,020,795,485 | 5.4% |
| Federal and Other Grants | 396,894,726 | 545,917,140 | -27.3% |
| Mecklenburg County Appropriation | 596,915,849 | 557,956,214 | 7.0% |
| Other and Special Revenue | 19,384,867 | 18,480,147 | 4.9% |
| TOTAL REVENUES | <u>\$ 2,089,102,257</u> | <u>\$ 2,143,148,986</u> | -2.5% |
| EXPENDITURES | | | |
| Instructional | | | |
| Regular Instructional | 888,052,635 | 884,521,261 | 0.4% |
| Special Populations | 231,948,032 | 238,985,701 | -2.9% |
| Alternative Programs and Services | 233,582,868 | 285,737,725 | -18.3% |
| Co-Curricular | 7,123,904 | 6,920,552 | 2.9% |
| School-Based Support | 117,253,870 | 116,387,121 | 0.7% |
| Total Instructional | 1,477,961,308 | 1,532,552,360 | -3.6% |
| Instructional Support | | | |
| Support and Development | 15,658,690 | 14,162,087 | 10.6% |
| Special Population Support and Development | 4,607,810 | 4,527,489 | 1.8% |
| Alternative Programs Support and Development | 10,939,861 | 10,139,690 | 7.9% |
| System-wide Pupil Support | 4,960,038 | 4,867,529 | 1.9% |
| Total Instructional Support | 36,166,398 | 33,696,795 | 7.3% |
| Operations | | | |
| Technology Support | 20,361,708 | 23,221,664 | -12.3% |
| Operational Support | 285,441,117 | 277,801,437 | 2.8% |
| Financial and Human Resource Services | 29,748,936 | 29,083,784 | 2.3% |
| Accountability | 6,864,160 | 11,921,970 | -42.4% |
| Community Services | 605,878 | 1,003,416 | -39.6% |
| Nutrition Services | 812,242 | 3,626,521 | -77.6% |
| Unbudgeted Funds | 1,060,648 | 24,595,839 | -95.7% |
| Other | 19,615,295 | 9,353,331 | 109.7% |
| Total Operations | 364,509,985 | 380,607,961 | -4.2% |
| Leadership | | | |
| Policy, Leadership and Public Relations | 22,705,178 | 21,666,551 | 4.8% |
| School Leadership Services | 98,580,519 | 92,260,915 | 6.8% |
| Total Leadership | 121,285,697 | 113,927,466 | 6.5% |
| Charter School Pass-through | 89,178,868 | 82,364,404 | 8.3% |
| TOTAL EXPENDITURES | <u>\$ 2,089,102,257</u> | <u>\$ 2,143,148,986</u> | -2.5% |

2023-24 Budget Process Calendar

| | |
|----------------|--|
| Nov 14-18 | Budget Kick Off Meetings with Fund Owners |
| Dec 5-13 | Facilitated Budget Work Sessions |
| Dec 13 | Principal's Leadership Advisory Team (PLAT) – <i>Feedback on budget engagement process</i> |
| Jan 5-Feb 8 | Cabinet Strategy/Budget Work Sessions |
| Jan 10 | Principal's Leadership Advisory Team (PLAT) – <i>Prioritization of Cases for Investment</i> |
| Jan 24 | Report to the Board of Education – <i>Strategic Planning & Resource Alignment: Budget Process & Landscape</i> |
| Feb 9 | Executive Staff Meeting – <i>Budget feedback</i> |
| Feb 23 | Community Engagement Session - Grand Oak Elementary School (10:00 am) |
| Feb 27 | Community Engagement Session - Oaklawn Language Academy (6:00 pm) |
| Mar 3 | Board of Education Budget Work Session - <i>COVID Funding Update</i> (1:00 pm) |
| Mar 7 | Principals Budget Engagement Sessions |
| Mar 13 | Superintendent's Teacher Advisory Council (STAC) – <i>Budget feedback</i> |
| Mar 21 | Principal's Leadership Advisory Team (PLAT) and Leadership Meeting – <i>Budget Update</i> |
| Mar 28 | Superintendent presents 2023-2024 Budget Recommendation (6:00 pm) |
| Mar 29 - Apr 6 | Community Engagement – via video on website |
| Mar 30 | Community Engagement Session – Hickory Grove Elementary School (7:00 pm) |
| Apr 4 | Board of Education Budget Work Session (3:00 pm) Public Hearing on Superintendent's Budget Recommendation (6:00 pm) |
| Apr 6 | Community Engagement Session – Quail Hollow Middle School (12:00 pm) |
| Apr 25 | Board of Education approves 2023-2024 Budget Request (6:00 pm Location: CMGC) |
| May 11 | Board of Education's 2023-2024 Proposed Budget presentation to the Board of County Commissioners (2:30 pm) |
| May 18 | County Manager presents Recommended Operating and Capital Budgets to Board of County Commissioners (Location CMGC) |
| May 24 | Public Hearing on the Mecklenburg County Budget (Location CMGC) |
| June 6 | Board of County Commissioners adopt 2023-2024 Budget (Location CMGC) |
| TBD | 2023-2024 Operating Budget finalized and approved by Board of Education |

Proposed Operating Budget

Proposed
Operating Budget



**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
SUMMARY OF CHANGES FROM 2022-2023 BASE BUDGET**

| | State | County | Federal and Other Grants** | Other and Special Revenue | Total |
|---|-------------------------|-----------------------|----------------------------|---------------------------|-------------------------|
| 2022-2023 ADOPTED BUDGET | \$ 1,020,795,485 | \$ 557,956,214 | \$ 545,917,140 | \$ 18,480,147 | \$ 2,143,148,986 |
| REVISIONS TO 2022-2023 ADOPTED BUDGET | | | | | |
| Revisions to Adopted Budget* | 10,231,413 | - | (156,336,434) | 793,305 | (145,311,716) |
| Sub-Total | 10,231,413 | - | (156,336,434) | 793,305 | (145,311,716) |
| 2022-2023 BASE BUDGET | 1,031,026,898 | 557,956,214 | 389,580,706 | 19,273,452 | 1,997,837,270 |
| I. SUSTAINING OPERATIONS | | | | | |
| A. Program Continuation | - | 757,610 | - | - | 757,610 |
| Sub-Total | - | 757,610 | - | - | 757,610 |
| II. INVESTING IN OUR EMPLOYEES | | | | | |
| A. Salaries and Benefits | 44,122,533 | 28,779,471 | 7,314,020 | 111,415 | 80,327,439 |
| Sub-Total | 44,122,533 | 28,779,471 | 7,314,020 | 111,415 | 80,327,439 |
| III. STUDENT GROWTH AND ADDITIONAL SPACE | | | | | |
| A. Enrollment Growth | 757,384 | 6,814,464 | - | - | 7,571,848 |
| B. Additional Facility Space | - | 1,553,610 | - | - | 1,553,610 |
| Sub-Total | 757,384 | 8,368,074 | - | - | 9,125,458 |
| IV. PROGRAM EXPANSION AND NEW INITIATIVES | | | | | |
| A. Enhanced Cyber Defense | - | 839,677 | - | - | 839,677 |
| B. Office of Compliance Support | - | 214,803 | - | - | 214,803 |
| C. Core Practices (Academics) | - | - | 4,466,778 | - | 4,466,778 |
| D. Recruitment Bonus & Critical Shortage Pay | - | - | 3,338,467 | - | 3,338,467 |
| E. Custodial Equipment Replacement | - | - | 835,796 | - | 835,796 |
| F. Expanded Learning | - | - | 359,742 | - | 359,742 |
| G. Instructional Coaching Institute | - | - | 654,500 | - | 654,500 |
| H. Student Wellness | - | - | 99,685 | - | 99,685 |
| I. Specialized Student Support - Multilingual Learners (ML) | - | - | 5,137,886 | - | 5,137,886 |
| J. Comprehensive Instructional Professional Learning | - | - | 3,628,500 | - | 3,628,500 |
| Realignments of Existing Resources to Strategic Initiatives | - | - | (18,521,354) | - | (18,521,354) |
| Sub-Total | - | 1,054,480 | - | - | 1,054,480 |
| TOTAL 2023-2024 PROPOSED CURRENT EXPENSE BUDGET | \$ 1,075,906,815 | \$ 596,915,849 | \$ 396,894,726 | \$ 19,384,867 | \$ 2,089,102,257 |

* Includes state revisions, reduction for prior year one-time fund balance appropriation and revenue adjustments to the 2022-2023 Adopted Budget.

** Temporary federal COVID relief funding carried over from fiscal year 2022-2023 is reflected in the federal budget (\$227.4M).

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023 - 2024 PROPOSED PROGRAM CHANGES

I. SUSTAINING OPERATIONS

Change Reference: I.A.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|--|------------------------|------------|----------------|--------------|
| A. Program Continuation | | | | |
| 1. <u>School Resource Officer</u> | | | | |
| CMS contracts with the City of Charlotte and surrounding towns to provide school resource officers at middle and high schools. Due to rising compensation and other costs, the contract rates are projected to increase. Funding is requested to cover these rate increases as well as rising fuel costs for our police fleet. | Contracted Services | | 685,610 | |
| | Supplies and Materials | | 72,000 | |
| Total Program Continuation | | - | 757,610 | - |

II. INVESTING IN OUR EMPLOYEES

Change Reference: II.A.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|---|-----------------------|------------|-------------|--------------|
| A. Salaries and Benefits | | | | |
| 1. <u>Salary Increase</u> | | | | |
| It is anticipated the state will provide at least an average salary increase of three percent for teachers and other certified staff, principals, and non-certified staff. The state will provide funding to cover these increases for state paid staff; therefore, local funding is requested to provide the same salary increase for locally paid positions so all staff receive the three percent increase. | Salaries and Benefits | 25,931,922 | 6,778,881 | 4,234,797 |
| 2. <u>Market Study Pay Increase</u> | | | | |
| In 2021-2022, CMS adjusted salaries for several position groups based on attrition, vacancy rates, and market conditions. This year, CMS continues to recommend targeted adjustments to salaries based upon the same criteria to remain competitive with hiring in our region. Since the onset of the pandemic and now post-pandemic, the competition for talent has become intense with private and not for profit corporations offering staggering sign-on bonuses, enhanced benefit packages, tuition reimbursement, and increased starting salaries. Currently, the minimum starting wage in CMS is \$15/hour. To remain a competitive employer, we must continue to implement prioritized salary adjustments. CMS principals are currently paid on average approximately 10% below their peers in other similarly sized districts across the country. Prioritizing principal pay equity, both internally and externally, is key to retaining strong instructional leaders who are vital to driving positive student outcomes. Overall, the principal and non-certified staff increases support one of the four overarching district strategies to attract and retain top talent district-wide. | Salaries and Benefits | | 10,125,971 | |

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023 - 2024 PROPOSED PROGRAM CHANGES

II. INVESTING IN OUR EMPLOYEES

Change Reference: II.A. (continued)

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|---|-----------------------|-------------------|-------------------|------------------|
| 3. <u>County Local Supplement Increase</u> Recruiting and retaining highly qualified teachers continues to be a key priority for the district. In order to remain competitive with other North Carolina school districts, improve our ability to attract and retain high quality teachers and also address the rising cost of housing and other living expenses, the local supplement needs to be increased. The local supplement which is funded by the county for all teachers and certified staff is our best option to differentiate pay for these positions and improve our competitive status across the state. This increase will provide another step toward much needed increases in teacher compensation overall. Funds are requested to increase the county local supplement by 5 percent. | Salaries and Benefits | | 5,970,664 | |
| 4. <u>Health Insurance Rate Increase</u> It is estimated that the employer-paid portion of the state health insurance rate will increase from \$7,397 to \$8,004 annually, which represents an 8.2% increase. The state will pay this increase for state paid staff; however, local funding is needed to cover the estimated increase for locally funded positions. | Salaries and Benefits | 8,304,962 | 1,704,449 | 1,227,520 |
| 5. <u>Retirement Rate Increase</u> The employer-paid portion of the state retirement plan rate is anticipated to increase from 24.50% to 26.04% of eligible earnings. The state will pay this increase for the state paid staff, however, funding is requested to cover this increase for locally funded positions. | Salaries and Benefits | 9,885,649 | 4,199,506 | 1,851,703 |
| Total Investing In Our Employees | | 44,122,533 | 28,779,471 | 7,314,020 |

III. STUDENT GROWTH AND ADDITIONAL SPACE

Change Reference: III.A.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|---|-------------|------------|------------------|--------------|
| A. Enrollment Growth | | | | |
| 1. <u>Charter School Enrollment Growth</u> Based on the projected increase in charter school student enrollment, funding is required for the increase in the per pupil pass-through payments made to charter schools for Mecklenburg county students. Charter school enrollment is expected to increase by 1,815 students. | Other | | 6,814,464 | |
| Total Student Enrollment Growth | | - | 6,814,464 | - |

IV. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: IV.B.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|---|------------------------|------------|-------------|--------------|
| B. Office of Compliance and Ethics | | | | |
| <p>The Office of Compliance and Ethics was created by the Board of Education in Nov. 2019 through Board policy B-OCE. The Board is charged by law with overseeing the operation of the public schools located in Mecklenburg County and must provide a framework necessary to enable effective oversight.</p> <p>Assessing district-wide risk, prioritizing, and developing risk mitigation strategies are the foundation of compliance oversight. Staff support is needed for this function that includes the development and implementation of an enterprise risk management system and monitoring activities. Funding is requested for a Director of Compliance Risk and Monitoring, a position upgrade to Director of Compliance and Ethics, and permanently funding a part-time secretary.</p> | Salaries and Benefits | | 201,803 | |
| | Supplies and Materials | | 13,000 | |

Change Reference: IV.C.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost | |
|---|------------------------|------------|-------------|--------------|---------|
| C. Core Practices (Academics) | | | | | |
| <p>Federal funding is available to invest in resources and assessment tools for the K-12 curriculum to increase student achievement and to establish efficient learning processes across the district. Funding is allocated for the following:</p> | | | | | |
| <p>K-12 Science Curriculum: This investment will support the implementation of a new K-12 science curriculum, including needed equipment and resources. The state is updating science standards and there are many new science teachers that would benefit from a comprehensive K-12 science curriculum. Federal funding is being allocated to support increased student achievement in science and an increase in students taking higher level science courses in high school.</p> <p>World Languages Curricular Resources: This investment will support student success and their continuation in future world language courses. The number of students enrolling in and completing a world language course in middle and high school would increase as well as the number of students completing an advanced world language course in high school. Federal funding is being allocated to support the alignment of the Edpuzzle library for 46 courses in the district's eight primary world languages courses, featuring video-dependent proficiency tasks for all proficiency ranges. This resource will also support students' (50,000) ability to develop proficiency in interpretive listening within another language.</p> <p>Book Creator: Book Creator provides a student-facing, independent skills block practice station rotation. Activities are aligned to the English Learner Education microphase (fluency, word work, independent reading and writing). Book Creator supports the teacher's ability to provide differentiated learning for all students in the classroom efficiently (teachers not having to create things for themselves) and cost-effectively (no paper copies). K-2 students will master reading foundational skills at a faster rate; therefore, closing the achievement gap. Federal funding will be allocated to purchase this software.</p> | Supplies and Materials | | | 2,900,000 | |
| | Supplies and Materials | | | | 182,000 |
| | Supplies and Materials | | | | 95,000 |

IV. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: IV.C. (continued)

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|--|------------------------|-------------------|--------------------|---------------------|
| District Benchmark Assessments: Benchmark assessments will be used across tested content areas as a measure of student mastery for just-in-time continuous instruction toward mastery. Federal funding will be allocated for this assessment tool. | Supplies and Materials | | | 769,650 |
| Advanced Placement (AP) Precalculus Curricular Resources: Textbooks are needed for AP precalculus course in high schools. Federal funding will be allocated to provide textbooks for AP precalculus courses and would allow students who enroll in 9th grade Math I to have an AP option. | Supplies and Materials | | | 500,000 |
| FAFSA (Free Application for Federal Student Aid) College Readiness Support: FAFSA completion is an expectation for any student entering their senior year. Creation of a FAFSA Coordinator position would support schools in building systems and processes that would assist student in completing FAFSA applications. Federal funding is being provided to partially fund a coordinator position for the first year of implementation of this support. This effort is in partnership with the CMS Foundation and external funding partners. | Salaries and Benefits | | | 20,129 |

Change Reference: IV.D.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|---|-----------------------|-------------------|--------------------|---------------------|
| D. Recruitment Bonus & Critical Shortage Pay Nationwide, there is a critical shortage of teachers as well as teachers in specific areas. We see this reflected in CMS with higher turnover and vacancies in specific teaching areas. CMS is also considering the data from Educator Prep Programs that shows how many new teacher candidates are graduating in specific teaching areas. During the 2022-2023 school year, CMS offered critical shortage recruitment bonuses and retention incentives for three critical shortage areas (secondary math, secondary science, and K-12 Exceptional Children (EC)). Turnover data revealed that the critical shortage incentive may be helping as two of the three critical shortage areas (K-12 EC and secondary science) had lower turnover in 2022-2023 than in 2021-2022. CMS turnover data and national trends reveal a need to include secondary English/language arts (ELA) teachers and K-12 Multilingual Learner (ML) teachers in the critical shortage recruitment and retention incentives for 2023-2024. As a way to attract and retain qualified teachers in the five teaching areas outlined above, federal funding is being allocated to provide a \$200 monthly stipend for the 2023-2024 school year and to provide a \$2,500 recruitment bonus for new hires. | Salaries and Benefits | | | 3,338,467 |

IV. PROGRAM EXPANSION AND NEW INITIATIVES

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|-----------------------|-------------|------------|-------------|--------------|
|-----------------------|-------------|------------|-------------|--------------|

Change Reference: IV.E.

E. Custodial Equipment Replacement

| | | | | |
|---|------------------------|--|--|---------|
| To better disinfect high traffic restrooms and flooring throughout schools, prevent the spread of disease, and decrease the amount of time custodians spend cleaning using traditional methods, federal funding is being allocated for this project that will replace and/or update floors, restrooms, and custodial equipment at 70 schools. | Supplies and Materials | | | 417,898 |
| | Equipment | | | 417,898 |

Change Reference: IV.F.

F. Expanded Learning

| | | | | |
|---|-----------------------|--|--|---------|
| Central support is needed to coordinate programs that provide students with additional instructional time and learning opportunities. The Expanded Learning Department will support extended day programming, tutoring programs, summer programs, and partnerships. Federal funding is being allocated to provide this support. | Salaries and Benefits | | | 359,742 |
|---|-----------------------|--|--|---------|

Change Reference: IV.G.

G. Instructional Coaching Institute

| | | | | |
|--|---------------------|--|--|---------|
| Professional development is needed to enact the CMS Coaching Framework. This will ensure there is a consistent approach to coaching adults and school staff for improved student achievement. Coaching Institute participants will demonstrate the skills and competencies needed to effectively coach adults. Federal funding is being allocated to provide this staff development. | Contracted Services | | | 654,500 |
|--|---------------------|--|--|---------|

Change Reference: IV.H.

H. Student Wellness

| | | | | |
|--|-----------------------|--|--|--------|
| The Hospital Social Worker will serve families of CMS students for whom a hospital stay is a part of their treatment and healing plan. This additional support position is needed due to the increase in students receiving homebound services. This position will be a family-centered liaison between CMS and the hospital, who will coordinate and communicate with both organizations to ensure educational services are provided to hospitalized students, and their overall educational needs are being met. Federal funding is being allocated for this position. | Salaries and Benefits | | | 99,685 |
|--|-----------------------|--|--|--------|

IV. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: IV.I.

| Explanation of Change | Description | State Cost | County Cost | Federal Cost |
|--|------------------------|-------------------|-------------------|------------------|
| I. Specialized Student Support - Multilingual Learners (ML) | | | | |
| As a result of the rapid growth in Multilingual Learner enrollment, the following investments are needed in supports of language acquisition and interpretation services: | | | | |
| <p>ML Teacher Positions: The ML enrollment is outpacing the number of ML teachers. Multilingual Learners English language acquisition will increase with more targeted and integrated language instruction. The addition of 41 ML teacher positions and 20 ML Guest Teachers will decrease the student to teacher ratio for ML students and provide students with more targeted and integrated language instruction. Federal funding is being allocated to add these positions.</p> | Salaries and Benefits | | | 4,650,086 |
| <p>Lexia Learning Digital Program: Resources that support language acquisition for multilingual learners are needed. This includes an adaptive blended learning program that supports the English language acquisition of ML students through academic conversations, integrating speaking, listening and grammar in the subjects of math, science, social studies, general knowledge and biographies. This also includes a formative platform to monitor student language acquisition progress toward proficiency. Multilingual learners English language acquisition will increase with more targeted and integrated language instruction and tools to monitor progress. Federal funding is being allocated to provide these resources.</p> | Supplies and Materials | | | 287,800 |
| <p>Interpretation for Direct Services for Multilingual Learners: Interpretation services will provide non-fluent English speakers with translation services when receiving non-instructional support from providers such as counselors, social workers, psychologists, nurses, dietitians, etc. The translation services for students would ensure that all non-fluent English speakers understand the direct services they have access to so they can benefit from the non-instructional support services. Federal funding is being allocated to provide this support.</p> | Contracted Services | | | 200,000 |
| Change Reference: IV.J. | | | | |
| J. Comprehensive Instructional Professional Learning | | | | |
| <p>Federal funding is being provided to establish a comprehensive system of professional learning that will support the effort to bridge the knowing-doing gap by applying macro-level learning (knowledge and skill development) into micro-level learning (practices necessary for full implementation in the classroom) by intentionally including multiple roles (teachers, instructional leaders, school leaders, district leaders) in aligned, synchronized learning. All instructional staff will have access to the learning to support their effectiveness in supporting high levels of learning for all students.</p> | Contracted Services | | | 3,628,500 |
| Realignments of Existing Resources to Strategic Initiatives | | - | - | (18,521,354) |
| Total Program Expansion and New Initiatives | | <u>-</u> | <u>1,054,480</u> | <u>-</u> |
| Grand Total | | <u>44,879,917</u> | <u>38,959,635</u> | <u>7,314,020</u> |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
DEPARTMENTAL BUDGETS BY FUNDING SOURCE**

| DIVISION | STATE | COUNTY | FEDERAL/ SPECIAL REVENUE/ OTHER | TOTAL |
|--|-------------|-------------|--|-------------|
| ADMINISTRATIVE & OTHER SERVICES | | | | |
| Office of the Superintendent of Schools | 202,896 | 580,400 | - | 783,296 |
| Office of General Counsel and Board Services | - | 3,986,217 | - | 3,986,217 |
| Office of Compliance and Ethics | - | 609,804 | - | 609,804 |
| Financial Services | 372,023 | 11,340,608 | 2,860,676 | 14,573,307 |
| Chief of Staff | 164,101 | 1,656,686 | 1,104,497 | 2,925,284 |
| Community Relations & Engagement | - | 548,718 | 1,104,500 | 1,653,218 |
| Communications Services | - | 2,596,592 | - | 2,596,592 |
| Human Resources Services | 583,938 | 12,867,772 | 16,585,040 | 30,036,750 |
| Technology Services | 1,758,876 | 19,320,569 | 2,993,518 | 24,072,963 |
| Student Information Systems/ Placement/Records | - | 1,316,372 | - | 1,316,372 |
| Subtotal | 3,081,834 | 54,823,738 | 24,648,231 | 82,553,803 |
| OPERATIONAL SERVICES | | | | |
| Chief of Operations | 164,101 | 415,458 | - | 579,559 |
| Graphic Production Center | - | 1,166,386 | - | 1,166,386 |
| Building Services | 26,189,635 | 86,470,575 | 55,131,776 | 167,791,986 |
| Real Estate & Architecture | - | 1,810,066 | 105,622 | 1,915,688 |
| Planning | - | 626,137 | - | 626,137 |
| Inventory Management | 16,279,092 | 5,924,465 | - | 22,203,557 |
| Safety, Environmental Health & Risk Management | 789,534 | 1,144,678 | - | 1,934,212 |
| Transportation | 76,094,917 | 13,655,062 | 129,180 | 89,879,159 |
| CMS Police Department | 14,773,204 | 6,038,910 | - | 20,812,114 |
| Community Use of Facilities | - | - | 533,933 | 533,933 |
| Enterprise Funds Program Support | 49,370 | - | 600,000 | 649,370 |
| Subtotal | 134,339,852 | 117,251,737 | 56,500,511 | 308,092,100 |
| LEARNING SERVICES | | | | |
| Academic Services | 3,074,584 | 3,461,202 | 17,371,206 | 23,906,991 |
| Department of Educational Leadership | - | 1,045,004 | 1,779,544 | 2,824,548 |
| Office of Equity and School Performance | - | 1,319,033 | 1,032,639 | 2,351,672 |
| Learning and Teaching PreK-5 | - | 242,924 | - | 242,924 |
| Elementary Curriculum | - | 792,664 | 492,095 | 1,284,759 |
| K-12 Literacy | 2,477,076 | 701,128 | 3,587,359 | 6,765,563 |
| North Carolina Pre-K Program | - | - | 16,850,419 | 16,850,419 |
| Bright Beginnings Pre-K Program | - | 14,422,155 | 19,511,124 | 33,933,279 |
| Learning and Teaching 6-12 | - | 467,718 | 769,650 | 1,237,368 |
| Secondary Curriculum | - | 2,645,372 | 1,047,952 | 3,693,324 |
| Advanced Studies | 8,781,703 | 3,209,800 | 121,053 | 12,112,556 |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
DEPARTMENTAL BUDGETS BY FUNDING SOURCE**

| DIVISION | STATE | COUNTY | FEDERAL/ SPECIAL REVENUE/ OTHER | TOTAL |
|---|-------------------------|-----------------------|--|-------------------------|
| LEARNING SERVICES (continued) | | | | |
| Virtual Learning and Media Services | 139,369 | 1,010,179 | 1,000,000 | 2,149,548 |
| Drivers Education | 3,906,861 | 2,337 | - | 3,909,198 |
| Fine Arts | - | 1,298,753 | 280,000 | 1,578,753 |
| Learning Communities | 1,858,567 | 5,828,816 | 1,088,217 | 8,775,600 |
| Federal Programs | - | - | 174,835,678 | 174,835,678 |
| Exceptional Children Services | 105,191,247 | 14,546,860 | 55,592,645 | 175,330,752 |
| Student Services/Student Wellness & Academic Sup. | 2,959,472 | 4,823,451 | 12,508,287 | 20,291,210 |
| Multilingual Learners | 26,652,994 | 12,200,243 | 11,029,890 | 49,883,127 |
| Athletics, Health, and Physical Education | - | 5,422,588 | 1,845,941 | 7,268,529 |
| Student Discipline & Behavior Support | 1,580,686 | 1,144,893 | 2,303,728 | 5,029,307 |
| Accountability Services | 498,854 | 4,679,320 | 732,318 | 5,910,492 |
| Career and Technical Education | 57,494,913 | 9,914,564 | 2,867,126 | 70,276,602 |
| ROTC Program | - | 4,317,147 | 1,850,074 | 6,167,221 |
| Subtotal | 214,616,324 | 93,496,151 | 328,496,944 | 636,609,420 |
| SCHOOL PERFORMANCE SERVICES | | | | |
| SCHOOLS DIVISION | | | | |
| School Admin. Support Services | 96,572,643 | 75,543,595 | 6,633,906 | 178,750,144 |
| Classroom Teachers | 539,755,508 | 128,169,500 | - | 667,925,008 |
| Support Positions | 52,325,880 | 31,434,432 | - | 83,760,312 |
| Assistants | 35,214,774 | 7,017,828 | - | 42,232,602 |
| Charter School Pass-through | - | 89,178,868 | - | 89,178,868 |
| Subtotal | 723,868,804 | 331,344,223 | 6,633,906 | 1,061,846,934 |
| TOTAL | <u>\$ 1,075,906,815</u> | <u>\$ 596,915,849</u> | <u>\$ 416,279,593</u> | <u>\$ 2,089,102,257</u> |

**2023-2024 PROPOSED REVENUE BUDGET:
REVENUE CATEGORIES BY FUNDING SOURCE**

| REVENUE CATEGORY | STATE | COUNTY | FEDERAL/ SPECIAL REVENUE/ OTHER | TOTAL |
|---|----------------|-------------|---------------------------------------|----------------|
| Classroom Teachers | \$ 511,773,410 | \$ - | \$ - | \$ 511,773,410 |
| Central Office Administration | 3,736,020 | - | - | 3,736,020 |
| Non-Instructional Support Personnel | 50,455,299 | - | - | 50,455,299 * |
| K-5 Program Enhancement | 28,274,086 | - | - | 28,274,086 |
| School Building Administration | 38,384,074 | - | - | 38,384,074 |
| School Psychologist | 3,807,334 | - | - | 3,807,334 |
| Instructional Support Personnel - Certified | 56,813,925 | - | - | 56,813,925 |
| Non-Contributory Employee Benefits | 9,565,714 | - | - | 9,565,714 |
| Driver Training | 3,906,861 | - | - | 3,906,861 |
| Career & Technical Ed. - Months of Employment | 55,251,869 | - | - | 55,251,869 |
| Career & Technical Ed. - Program Support | 2,243,044 | - | - | 2,243,044 |
| School Technology Fund | 1,676,919 | - | - | 1,676,919 |
| Summer Reading Camps | 1,661,269 | - | - | 1,661,269 |
| Advanced Teaching Roles | 106,604 | - | - | 106,604 |
| Disadvantaged Student Supplemental Funding | 6,093,504 | - | - | 6,093,504 |
| Teacher Assistants | 47,134,852 | - | - | 47,134,852 |
| Highly Qualified NC Teaching Graduate | 96,885 | - | - | 96,885 |
| Behavioral Support | 355,253 | - | - | 355,253 |
| Children with Disabilities | 81,159,162 | - | - | 81,159,162 |
| Academically/Intellectually Gifted | 8,508,576 | - | - | 8,508,576 |
| Multilingual Learners | 25,631,878 | - | - | 25,631,878 |
| High School Learn and Earn | 900,000 | - | - | 900,000 |
| Transportation of Pupils | 73,734,076 | - | - | 73,734,076 |
| Classroom Materials/Supplies | 333,444 | - | - | 333,444 * |
| Children w/Special Needs | 1,411,783 | - | - | 1,411,783 |
| Assistant Principal Interns | 63,353 | - | - | 63,353 |
| Assistant Principal Intern - MSA Student | 245,651 | - | - | 245,651 |
| At-Risk/Alternative Schools | 41,649,649 | - | - | 41,649,649 |
| School Connectivity | 1,476,496 | - | - | 1,476,496 |
| Early Grade Reading Proficiency | 2,688,900 | - | - | 2,688,900 |
| Special Position Allotment | 138,555 | - | - | 138,555 |
| State Textbook Allotment | 9,128,374 | - | - | 9,128,374 * |
| Textbook and Digital Resources | 7,500,000 | - | - | 7,500,000 * |
| Mecklenburg County | | 596,915,849 | - | 596,915,849 |
| Career & Technical Ed. - Program Improvement | | - | 2,127,930 | 2,127,930 |
| IDEA VI-B - Preschool Handicapped | | - | 944,269 | 944,269 |
| ESEA Title I - Basic | | - | 69,331,593 | 69,331,593 |
| North Carolina Pre-K | | - | 16,850,419 | 16,850,419 |
| IDEA Title VI-B | | - | 39,113,786 | 39,113,786 |
| IDEA VI B - Special Education State Improvement Grant | | - | 8,000 | 8,000 |
| ESEA Title I-School Improvement-Targeted Support and | | - | 1,572,488 | 1,572,488 |
| IDEA VI-B Special Needs | | - | 190,950 | 190,950 |
| IDEA Preschool Targeted Assistance | | - | 14,993 | 14,993 |
| Title II - Improving Teacher Quality | | - | 9,296,428 | 9,296,428 |

**2023-2024 PROPOSED REVENUE BUDGET:
REVENUE CATEGORIES BY FUNDING SOURCE**

| REVENUE CATEGORY | STATE | COUNTY | FEDERAL/ SPECIAL REVENUE/ OTHER | TOTAL |
|--|-------------------------|-----------------------|---------------------------------------|-------------------------|
| Title III - Language Acquisition | - | - | 3,739,630 | 3,739,630 |
| Title I - School Improvement | - | - | 5,923,739 | 5,923,739 |
| Title VII – Indian Education Grant | - | - | 14,000 | 14,000 |
| ESEA Title IV - Student Supp. & Acad. Enrichment | - | - | 5,451,365 | 5,451,365 |
| CRRSA ESSER II - K-12 Emergency Relief Fund | - | - | 21,673,452 | 21,673,452 |
| CRRSA ESSER II - School Nutrition | - | - | 75,000 | 75,000 |
| CRRSA ESSER II - Learning Loss Funding | - | - | 2,249,952 | 2,249,952 |
| CRRSA ESSER II - Summer Career Accelerator Program | - | - | 1,735,063 | 1,735,063 |
| CRRSA ESSER II - Competency-based Assessment | - | - | 861,429 | 861,429 |
| ARP – ESSER III - American Rescue Plan | - | - | 188,000,000 | 188,000,000 |
| ARP – ESSER III – HOMELESS I | - | - | 105,964 | 105,964 |
| ARP – ESSER III – HOMELESS II | - | - | 996,078 | 996,078 |
| ARP - IDEA Section 611 Grants to States | - | - | 3,183,673 | 3,183,673 |
| ARP - IDEA Preschool Grants | - | - | 75,428 | 75,428 |
| ARP - ESSER III - Summer Career Accelerator Programs | - | - | 3,378,584 | 3,378,584 |
| ARP ESSER III - Math Enrichment Programs | - | - | 2,539,037 | 2,539,037 |
| ARP ESSER III - Identify & Locate Missing Students | - | - | 693,323 | 693,323 |
| ARP - ESSER III - Cyberbullying & Suicide Prevention | - | - | 1,243,337 | 1,243,337 |
| ARP - ESSER III - Gaggle Grant | - | - | 295,000 | 295,000 |
| ARP ESSER III - School Improvement/Leadership Grant | - | - | 300,000 | 300,000 |
| ARP - ESSER III - Driver Training | - | - | 22,611 | 22,611 |
| 21st Century Grant | - | - | 399,557 | 399,557 |
| Teacher in Residence | - | - | 13,000 | 13,000 |
| DSS Reimbursement | - | - | 609,165 | 609,165 |
| ROTC Reimbursement | - | - | 1,907,326 | 1,907,326 |
| Medicaid Reimbursements | - | - | 11,150,000 | 11,150,000 |
| Regional Alternative Licensing Center | - | - | 144,458 | 144,458 |
| County Bond Reimbursement | - | - | 415,520 | 415,520 |
| Burroughs Wellcome Fund | - | - | 25,857 | 25,857 |
| CMS Foundation | - | - | 222,322 | 222,322 |
| Athletics | - | - | 1,565,000 | 1,565,000 |
| Rental of School Property | - | - | 900,000 | 900,000 |
| P-Card Rebate | - | - | 50,000 | 50,000 |
| Indirect Costs | - | - | 12,809,867 | 12,809,867 |
| Tuition & Fees | - | - | 500,000 | 500,000 |
| Interest Earned on Investment | - | - | 1,400,000 | 1,400,000 |
| Restitution | - | - | 40,000 | 40,000 |
| Police Sales | - | - | 20,000 | 20,000 |
| Graphics | - | - | 500,000 | 500,000 |
| Fund Balance | - | - | 1,600,000 | 1,600,000 |
| TOTAL | \$ 1,075,906,815 | \$ 596,915,849 | \$ 416,279,593 | \$ 2,089,102,257 |

* Includes impact of planned ABC transfers.

Position Allotment - Funds are used to pay the amount required to hire a specific number of certified teachers and other educator positions based on the state salary schedule, without being limited to a specific dollar amount.

Dollar Allotment - Funds are used to hire employees or purchase goods for a specific purpose, but must stay within the allotted dollar amount.

Categorical Allotment - Funds are used to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel, to provide a service, or to purchase supplies and materials for the specific population or service only.

PROPOSED BUDGET BY REVENUE CATEGORY

| | | |
|------------|--|----------------------|
| 001 | <u>Classroom Teachers</u> | \$511,773,410 |
| | Provides guaranteed funding for salaries for classroom teachers, including Program Enhancement 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 or school offices. | |
| 002 | <u>Central Office Administration</u> | \$3,736,020 |
| | Provides funding for salaries and associated benefits for central office administration. These funds may be used for personnel including: Superintendent, Directors/Supervisors/Coordinators, Associate and Assistant Superintendents, Finance Officers, Child Nutrition Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors and Transportation Directors. | |
| 003 | <u>Non-Instructional Support Personnel</u> | \$50,455,299 |
| | Provides funding for non-instructional support personnel, associated benefits and liability insurance. These funds may be used at the central office or at individual schools for personnel including: Clerical Assistants, Custodians, Duty Free Period and Substitute Teachers. | |
| 004 | <u>K-5 Program Enhancement Teachers</u> | \$28,274,086 |
| | Provides guaranteed funding for salaries for kindergarten to fifth grade Program Enhancement Teachers. | |
| 005 | <u>School Building Administration</u> | \$38,384,074 |
| | Provides funding for salaries and associated benefits for principals and assistant principals. | |
| 006 | <u>School Psychologists</u> | \$3,807,334 |
| | Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff. | |
| 007 | <u>Instructional Support Personnel – Certified</u> | \$56,813,925 |
| | Provides funding for salaries and associated benefits for certified instructional support personnel who provide service to students who are at risk of school failure and their families. The funds may be used for personnel including: Media Specialist, Counselor, Psychologist, Social Worker, Student Services Specialist, Hearing Officer and Media Assistant. | |
| 009 | <u>Non-Contributory Employee Benefits</u> | \$9,565,714 |
| | Provides funding for salaries and associated benefits to provide for annual leave, short-term disability and longevity. | |
| 012 | <u>Driver Training</u> | \$3,906,861 |
| | Provides funding for making available public education to all students on driver safety and training. | |
| 013 | <u>Career & Technical Education - Months of Employment</u> | \$55,251,869 |
| | Provides funding for salaries and associated benefits for classroom teachers of secondary students who elect to enroll in Career and Technical Education programs. | |
| 014 | <u>Career & Technical Education - Program Support</u> | \$2,243,044 |
| | Provides funding to assist in expanding, improving, modernizing, and developing quality Career and Technical Education programs. | |
| 015 | <u>School Technology Fund</u> | \$1,676,919 |
| | Provides funding for the development and implementation of a local school technology plan. | |

PROPOSED BUDGET BY REVENUE CATEGORY

- 016**

Summer Reading Camps

\$1,661,269
- Funding to provide additional educational programs outside of the instructional calendar to any 3rd grade student who does not demonstrate reading proficiency and any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with G.S. 115C-83.6.

- 022**

Advanced Teaching Roles

\$106,604
- Provides funding to develop and support highly effective teachers, 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.

- 024**

Disadvantaged Student Supplemental Funding

\$6,093,504
- Provides funding to support the needs of disadvantaged students.

- 027**

Teacher Assistants

\$47,134,852
- Provides funding for salaries and associated benefits for teacher assistants in regular and self-contained classrooms.

- 028**

Highly Qualified NC Teaching Graduate

\$96,885
- A supplement paid to new teachers who are highly qualified.

- 029**

Behavioral Support

\$355,253
- Provides funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior.

- 032**

Children with Disabilities

\$81,159,162
- Provides funding for the special educational needs and related services of children with disabilities. These funds are to be used for children with disabilities, preschool handicapped, group homes, foster homes or similar facilities.

- 034**

Academically or Intellectually Gifted

\$8,508,576
- Provides funding for academically or intellectually gifted students and may be used only (i) for academically or intellectually gifted students, (ii) to implement the plan developed under G.S. 115C-150.7; (iii) for children with special needs; or (iv) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under G.S. 115C-150.7.

- 054**

Multilingual Learners

\$25,631,878
- Provides funding to support students who have limited proficiency in English. The funds shall be used to supplement local current expense funds and shall not supplant local current expense funds.

- 055**

High School Learn and Earn

\$900,000
- Provides funding to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two years of college credit by the conclusion of the year after their senior year in high school.

- 056**

Transportation of Pupils

\$73,734,076
- Provides funding for all "yellow bus" transportation related expenses 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 including expenses for contract transportation when furnishing transportation by yellow bus for eligible school age (K-12) students for travel to and from school and between schools becomes impracticable.

PROPOSED BUDGET BY REVENUE CATEGORY

| | | |
|------------|---|----------------------|
| 061 | <u>Classroom Materials/Instructional Supplies/Equipment</u> Provides funding for instructional materials and supplies, instructional equipment, and testing support. | \$333,444 |
| 063 | <u>Children with Disabilities – Special Funds</u> Provides funding for the special educational needs and related services of children with disabilities. These funds are to be used for community residential centers and developmental day care facilities. | \$1,411,783 |
| 066 | <u>Assistant Principal Intern</u> 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. | \$63,353 |
| 067 | <u>Assistant Principal Intern - MSA Student</u> 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. | \$245,651 |
| 069 | <u>At-Risk Student Services/Alternative Schools</u> Provides funding for identifying students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for 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 or federal sources. | \$41,649,649 |
| 073 | <u>School Connectivity</u> Provides funding to support the enhancement of the technology infrastructure for public schools. | \$1,476,496 |
| 085 | <u>Early Grade Reading Proficiency</u> Provides funding to purchase devices to be used with diagnostic assessment in grades K-3. | \$2,688,900 |
| 096 | <u>Special Position Allotment</u> Provides funding for salary and associated benefits for local teacher on loan to the state. | \$138,555 |
| 130 | <u>State Textbook Allotment</u> Provides funding for purchase of prescribed textbooks purchased for pupils or group of pupils, and furnished free to them. Funding is reflected in the Other Local Category. Note: this is reflected under other local revenue as required by statute. | \$9,128,374 |
| 131 | <u>Textbook and Digital Resources</u> Used to transfer funds for textbooks and digital resources not purchased through the Textbook Warehouse. | \$7,500,000 |
| | <u>Mecklenburg County</u> Provides funding to support the education of all children throughout Mecklenburg County in the amount approved by the Board of County Commissioners. | \$596,915,849 |
| 017 | <u>Career & Technical Education – Program Improvement</u> Provides funding to assist in developing the academic, career and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs. | \$2,127,930 |
| 049 | <u>IDEA VI-B – Preschool Handicapped</u> Provides funds to initiate and expand preschool special education programs for children with disabilities ages 3-5. | \$944,269 |
| 050 | <u>ESEA Title I – Basic</u> Provides funding to supplement and provide special help to educationally deprived children from low income families. | \$69,331,593 |

PROPOSED BUDGET BY REVENUE CATEGORY

- 413 North Carolina Pre-K **\$16,850,419****
 Provides funding for high quality educational experiences in order to enhance Kindergarten readiness for four-year-olds who are at risk of school failure.
- 060 IDEA Title VI-B **\$39,113,786****
 Provides funding to initiate, expand, and continue special education to handicapped children ages 3 through 21.
- 082 IDEA VI B – Special Education State Improvement Grant **\$8,000****
 The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies (LEA), charter schools and state-operated programs in North Carolina. Funds support the implementation of researched based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.
- 115 ESEA Title I-School Improvement-Targeted Support and Improvement **\$1,572,488****
 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 to support planning activities to include necessary training and support of the leadership team and the school improvement team.
- 118 IDEA VI-B Special Needs **\$190,950****
 The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training.
- 119 IDEA Preschool Targeted Assistance **\$14,993****
 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 the establishment and coordination of preschool demonstration classes and preschool assessment centers, preschool program network consultants and training, improving preschool LRE opportunities for handicapped preschoolers, and improving LEA family involvement activities.
- 103 Title II – Improving Teacher Quality **\$9,296,428****
 Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.
- 104 Title III – Language Acquisition **\$3,739,630****
 Provides funding to assist children who are Limited English Proficient (LEP), including immigrant children and youth, develop high levels of academic attainment in English and meet the same state academic content and student achievement standards as all children. Also, provide assistance to LEAs/Charter Schools in building their capacity to establish, implement, and sustain language instructional educational programs and programs of English language development for LEP children.
- 105 Title I – School Improvement **\$5,923,739****
 To provide assistance for schools, which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the State's federally-approved plan for the Every Student Succeeds Act (ESSA).

PROPOSED BUDGET BY REVENUE CATEGORY

- 310 Title VII – Indian Education Grant **\$14,000****
 Funding to meet the unique cultural, language, and educational needs of Indian students and ensure that all students meet the challenging State academic standard. Funds support such activities as culturally-responsive after-school programs, Native language classes, early childhood education, tutoring, and dropout prevention.
- 108 ESEA Title IV - Student Support & Academic Enrichment **\$5,451,365****
 Funding to promote equitable access to educational opportunity, including holding all students to high academic standards, ensuring meaningful action is taken to improve the lowest-performing schools and schools with underperforming student groups, and providing more children with access to high-quality preschool.
- 171 CRRSA ESSER II - K-12 Emergency Relief Fund **\$21,673,452****
 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. Funds are available through September 30, 2023.
- 174 CRRSA ESSER II - School Nutrition **\$75,000****
 To support the recruitment and retention of personnel who are/will be employed directly in the provision on School Nutrition services.
- 176 CRRSA ESSER II - Learning Loss Funding **\$2,249,952****
 To provide funds for in-person K-12 Summer Bridge Programs to address learning loss and provide enrichment activities in the summer.
- 177 CRRSA ESSER II - Summer Career Accelerator Program **\$1,735,063****
 To provide funding for Summer Career Accelerator programs for students in grades 6-12 to address learning loss related to COVID-19.
- 178 CRRSA ESSER II - Competency-based Assessment **\$861,429****
 Funding is provided for licenses for the State approved competency based assessment tool, iReady.
- 181 ARP – ESSER III - American Rescue Plan **\$188,000,000****
 The American Rescue Plan (ARP) school district allocations may be used for any authorized activity under ESEA, IDEA, Perkins, and Adult Education programs as well as for other authorized expenditures similar to those allowable under the CARES Act. The bill continues to include allowable uses of funds for pandemic response, implementing health protocols, school repair and improvements to reduce risks of viral transmission, environment health hazards, and for student health needs, maintenance, replacement, and upgrading indoor air quality systems as well as window and door replacement is also expressly authorized. Funds are available through September 30, 2024.
- 183 ARP – ESSER III – HOMELESS I **\$105,964****
 Funds are provided for LEA's with 50 or more homeless students 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.
- 184 ARP – ESSER III – HOMELESS II **\$996,078****
 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

PROPOSED BUDGET BY REVENUE CATEGORY

| | | |
|----------------|--|---------------------|
| 812/813 | <u>DSS Reimbursement</u> | \$609,165 |
| | Provides funding to allow local school districts to be reimbursed under the federal Medicaid program for a portion on the administrative cost associated with providing school based health services. | |
| 301 | <u>ROTC Reimbursement</u> | \$1,907,326 |
| | Provides funding for salaries and associated benefits for ROTC classroom teachers. | |
| 305/306 | <u>Medicaid Reimbursements</u> | \$11,150,000 |
| | Provides funding to allow local school districts to be reimbursed under the federal Medicaid program for a portion on the administrative cost associated with providing school based health services. | |
| 499 | <u>Regional Alternative Licensing Center</u> | \$144,458 |
| | Provides funding to assist lateral entry teachers in NC to achieve a full professional educator's license. | |
| 980 | <u>County Bond Reimbursement</u> | \$415,520 |
| | Provides funding for salaries and associated benefits for positions supporting the capital program. | |
| 811 | <u>Burroughs Wellcome Fund</u> | \$25,857 |
| | Provides funding to support creative science enrichment activities for 9th-12th grade students and also provides opportunities for professional development and collaboration for math and science teachers. | |
| 889 | <u>CMS Foundation</u> | \$222,322 |
| | The CMS Foundation works to generate financial investment to support Charlotte-Mecklenburg Schools and develop a community-wide culture of schoolanthropy—the support of public education. | |
| 815 | <u>Athletics</u> | \$1,565,000 |
| | Provides funding for the support and operations of the district's middle schools athletics program. | |
| | <u>Rental of School Property</u> | \$900,000 |
| | Provides funding for the operational costs of using school facilities after school hours and on the weekend. | |
| | <u>P-Card Rebate</u> | \$50,000 |
| | Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service. | |
| | <u>Indirect Costs</u> | \$12,809,867 |
| | Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service. | |
| | <u>Tuition & Fees</u> | \$500,000 |
| | Provides funding for the education of students residing outside of Mecklenburg County but enrolled in the school district. | |
| | <u>Interest Earned on Investments</u> | \$1,400,000 |
| | Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service. | |
| | <u>Restitution</u> | \$40,000 |
| | Provides funding for the repair or replacement of District property destroyed due to the negligence of an individual. | |
| | <u>Police Sales</u> | \$20,000 |
| | Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service. | |

PROPOSED BUDGET BY REVENUE CATEGORY

Graphics

\$500,000

Provides funding from the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year for the one-time purchases of services or equipment.

Fund Balance

\$1,600,000

Provides funding from the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year for the one-time purchases of services or equipment.

FUND DESCRIPTIONS AND STRUCTURE

Governmental Funds

General Fund: The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. This fund is the “Local Current Expense Fund,” which is mandated by State law [G.S. 115C-426].

State Public School Fund: The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.

Federal Grants Administered Through the State Fund: The Federal Grants Administered Through the State Fund is used to account for grant monies from the US Department of Education that pass through the state and allotted to the LEAs.

Direct Federal Grants Fund: The Direct Federal Grants Fund is used to account for grant monies administered through the US Department of Education, US Department of Health and Human Services and other federal grants from various government agencies.

Special Revenue Fund: The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes including local, state, and federal government grants and private donations received from individual and corporate donors.

Individual Schools Fund: The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.

Capital Projects Fund: The Capital Projects Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S. 115C-426]. Capital projects are funded by Mecklenburg County appropriations and proceeds of Mecklenburg County bonds issued for public school construction.

Enterprise Funds

After School Enrichment Program: The After School Enrichment Program fund is used to account for instructional services provided to students beyond the regular school day.

Child Nutrition Program: The Child Nutrition Program fund is used to account for the food service program within the school system.

Fund Balance

The Board of Education recognizes its fiduciary responsibility to adopt a balanced budget and will seek to do so by considering all cost savings and efficiency options as well as maximizing the use of all funding sources. If projected expenditures exceed projected revenue, budget redirections or reductions may become necessary. One-time solutions, including the use of fund balance reserves, will be considered with caution and appropriately factored in to mitigate the impact of budget shortfalls. The board’s use of fund balance reserves is consistent with district priorities.

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
EXPENDITURE BY FUNDING SOURCE**

| | 2023-24 Proposed State Funds | 2023-24 Proposed County Appropriation | 2023-24 Proposed Federal/Special Revenue/Other | 2023-24 Proposed Total Budget |
|--|---------------------------------------|--|---|--|
| EXPENDITURES | | | | |
| Instructional | | | | |
| Regular Instructional | \$ 668,832,611 | \$ 185,744,162 | \$ 33,475,861 | \$ 888,052,635 |
| Special Populations | 138,667,908 | 28,224,669 | 65,055,455 | 231,948,032 |
| Alternative Programs | 28,733,840 | 21,388,013 | 183,461,015 | 233,582,868 |
| Co-Curricular | - | 5,559,105 | 1,564,799 | 7,123,904 |
| School-Based Support | <u>64,709,345</u> | <u>30,459,777</u> | <u>22,084,748</u> | <u>117,253,870</u> |
| Total Instructional | 900,943,704 | 271,375,726 | 305,641,878 | 1,477,961,308 |
| Instructional Support | | | | |
| Support and Development | 628,284 | 11,329,311 | 3,701,095 | 15,658,690 |
| Special Pop. Support and Development | 2,275,378 | 2,184,102 | 148,330 | 4,607,810 |
| Alternative Prog Support and Development | 449,967 | 1,947,830 | 8,542,064 | 10,939,861 |
| System-wide Pupil Support | <u>155,244</u> | <u>4,617,947</u> | <u>186,847</u> | <u>4,960,038</u> |
| Total Instructional Support | 3,508,873 | 20,079,190 | 12,578,336 | 36,166,398 |
| Operations | | | | |
| Technology Support | 1,684,162 | 17,761,046 | 916,500 | 20,361,708 |
| Operational Support | 104,797,826 | 114,551,090 | 66,092,201 | 285,441,118 |
| Financial and Human Resource Services | 710,802 | 24,989,003 | 4,049,131 | 29,748,936 |
| Accountability | 141,103 | 5,970,654 | 752,403 | 6,864,160 |
| Community Services | - | - | 605,878 | 605,878 |
| Nutrition Services | 49,370 | - | 762,872 | 812,242 |
| Unbudgeted Funds | - | - | 1,060,648 | 1,060,648 |
| Indirect Costs | - | - | <u>19,615,295</u> | <u>19,615,295</u> |
| Total Operations | 107,383,263 | 163,271,793 | 93,854,929 | 364,509,985 |
| Leadership | | | | |
| Policy, Leadership and Public Relations | 2,275,873 | 16,987,711 | 3,441,594 | 22,705,179 |
| School Leadership Services | <u>61,795,103</u> | <u>36,022,561</u> | <u>762,855</u> | <u>98,580,519</u> |
| Total Leadership | 64,070,976 | 53,010,272 | 4,204,449 | 121,285,698 |
| Charter School Pass-through | | | | |
| | | 89,178,868 | | 89,178,868 |
| TOTAL EXPENDITURES | <u>\$ 1,075,906,815</u> | <u>\$ 596,915,849</u> | <u>\$ 416,279,593</u> | <u>\$ 2,089,102,257</u> |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
DETAIL EXPENDITURES BY FUNDING SOURCE**

| Description | State | County | Federal/Special Revenue/Other | Grand Total |
|---|---------------------------------|---------------------------------|--------------------------------|---------------------------------|
| Salaries | | | | |
| Board Member Salary/Exp. Allowance | \$ - | \$ 258,462 | \$ - | \$ 258,462 |
| Superintendent | 143,872 | 157,568 | - | 301,440 |
| Assoc. Supt./Chief Officer | 467,047 | 753,511 | - | 1,220,558 |
| Director/Supervisor | 1,492,784 | 11,386,692 | 1,926,820 | 14,806,296 |
| Principal | 16,722,689 | 7,279,704 | - | 24,002,393 |
| Assistant Principal | 11,018,630 | 11,929,114 | 89,795 | 23,037,539 |
| Area/Assistant Superintendent | 1,043,734 | 1,145,162 | 175,292 | 2,364,188 |
| Bonus | - | 990,000 | - | 990,000 |
| <i>Administration</i> | <u>\$ 30,888,756</u> 2.87% | <u>\$ 33,900,213</u> 5.68% | <u>\$ 2,191,907</u> 0.53% | <u>\$ 66,980,876</u> 3.21% |
| Teacher | 454,135,207 | 25,478,273 | 34,488,236 | 514,101,716 |
| ROTC Instructor | - | 2,053,009 | 1,405,878 | 3,458,887 |
| Extended Contracts | - | 333,174 | - | 333,174 |
| Social Worker/Counselor/ Media Spec. | 34,574,028 | 12,020,060 | 6,187,280 | 52,781,367 |
| Speech Pathologist/Audiologist | 11,780,863 | 244,761 | - | 12,025,624 |
| Psychologist | 5,318,690 | 1,852,834 | 1,352,055 | 8,523,579 |
| Deans/Facilitators | 12,133,804 | 12,491,151 | 8,305,325 | 32,930,280 |
| Supplementary Pay | 59,827 | 94,199,645 | 10,091,784 | 104,351,256 |
| Substitute - Certified | 324,082 | 9,552,134 | 1,095,429 | 10,971,645 |
| Bonus | - | - | 6,445,245 | 6,445,245 |
| Additional Responsibility Stipend | 28,285 | 3,037,237 | 7,539,338 | 10,604,860 |
| Staff Development Pay | 411,753 | 397,879 | 3,933,574 | 4,743,206 |
| <i>Professional Educator</i> | <u>\$ 518,766,539</u> 48.22% | <u>\$ 161,660,157</u> 27.08% | <u>\$ 80,844,144</u> 19.42% | <u>\$ 761,270,840</u> 36.44% |
| Teacher/Media Assistant | 30,963,574 | 7,088,966 | 11,672,805 | 49,725,345 |
| Tutor | 1,547,336 | - | 1,724,260 | 3,271,596 |
| Interpreter/Translator | 111,448 | 534,408 | 2,101,237 | 2,747,093 |
| Physical/ Occupational Therapist | 4,878,465 | 36,120 | - | 4,914,585 |
| School-based Non-certified Support | 2,416,873 | 1,635,244 | 7,825,466 | 11,877,583 |
| Monitors | 1,412,329 | 2,537,612 | - | 3,949,941 |
| Non-Cert. Instructor - Driver/Alt Ed | 326,214 | - | 14,296,458 | 14,622,672 |
| Resource Officer/Campus Sec. | 5,305,558 | 1,388,043 | - | 6,693,601 |
| <i>Instructional Support Non-certified</i> | <u>\$ 46,961,797</u> 4.36% | <u>\$ 13,220,393</u> 2.21% | <u>\$ 37,620,226</u> 9.04% | <u>\$ 97,802,416</u> 4.68% |
| Office Support | 15,867,081 | 11,578,760 | 1,138,338 | 28,584,179 |
| Technician- Technology | - | 6,049,921 | - | 6,049,921 |
| Administrative Specialist | 1,293,388 | 22,430,725 | 5,397,143 | 29,121,256 |
| Staff Development Pay | - | 23,855 | - | 23,855 |
| <i>Technical and Administrative Support</i> | <u>\$ 17,160,469</u> 1.59% | <u>\$ 40,083,261</u> 6.72% | <u>\$ 6,535,481</u> 1.57% | <u>\$ 63,779,211</u> 3.05% |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
DETAIL EXPENDITURES BY FUNDING SOURCE**

| Description | State | County | Federal/Special Revenue/Other | Grand Total |
|---|-------------------------|-----------------------|-------------------------------|-------------------------|
| Driver | 28,810,748 | 4,128,513 | - | 32,939,261 |
| Driver Overtime/Additional Pay | - | 1,166 | 113,500 | 114,666 |
| Custodian | 15,386,879 | 14,819,178 | - | 30,206,057 |
| Skilled Trades | 11,048,277 | 15,312,688 | 96,460 | 26,457,425 |
| Operational Support Manager | - | 307,643 | - | 307,643 |
| One-time Bonus | - | - | 6,568,476 | 6,568,476 |
| Longevity Pay | 2,970,267 | 611,845 | 269,890 | 3,852,002 |
| Overtime Pay | 356,025 | 637,097 | 203,016 | 1,196,138 |
| Annual Leave | 3,487,214 | 748,786 | - | 4,236,000 |
| Disability Pay | 679,492 | 94,183 | - | 773,675 |
| Staff Development Pay | 64,999 | 571 | - | 65,570 |
| Salary Differential | - | 1,128,164 | 247,438 | 1,375,602 |
| <i>Operational Support and Other</i> | <u>\$ 62,803,900</u> | <u>\$ 37,789,834</u> | <u>\$ 7,498,780</u> | <u>\$ 108,092,514</u> |
| | 5.84% | 6.33% | 1.80% | 5.17% |
| Total Salaries | <u>\$ 676,581,460</u> | <u>\$ 286,653,858</u> | <u>\$ 134,690,538</u> | <u>\$ 1,097,925,857</u> |
| | 62.88% | 48.02% | 32.36% | 52.55% |
| Employee Benefits | | | | |
| Employer's Social Security | 51,425,918 | 21,524,521 | 10,904,055 | 83,854,494 |
| Employer's Retirement | 171,740,755 | 73,897,715 | 33,699,212 | 279,337,682 |
| Employer's Hospitalization Ins. | 109,872,411 | 20,405,397 | 16,122,017 | 146,399,825 |
| Employer's Workers' Comp. Ins. | - | - | 758,314 | 758,314 |
| Employer's Unemployment Ins. | - | 306,000 | - | 306,000 |
| Employer's Life Insurance | - | 162,539 | 1,000,994 | 1,163,533 |
| Total Employee Benefits | <u>\$ 333,039,084</u> | <u>\$ 116,296,172</u> | <u>\$ 62,484,593</u> | <u>\$ 511,819,848</u> |
| | 30.95% | 19.48% | 15.01% | 24.50% |
| Total Salaries/Employee Benefits | <u>\$ 1,009,620,544</u> | <u>\$ 402,950,030</u> | <u>\$ 197,175,131</u> | <u>\$ 1,609,745,705</u> |
| | 93.84% | 67.51% | 47.37% | 77.05% |
| Non-personnel Costs | | | | |
| Contracted Services | 15,186,015 | 15,840,180 | 91,375,787 | 122,401,982 |
| Workshop Expenses | 272,055 | 2,043,950 | 17,200,436 | 19,516,441 |
| Advertising Cost | - | 89,603 | 5,000 | 94,603 |
| Printing and Binding Fees | 7,500 | 50,873 | 263,397 | 321,770 |
| Reproduction Costs | 37,600 | 1,070,665 | 78,500 | 1,186,765 |
| Other Prof & Tech Services | 2,250 | - | 96,000 | 98,250 |
| Public Utilities - Electric Services | - | 12,327,375 | 11,845,887 | 24,173,262 |
| Public Utilities - Natural Gas | - | 3,202,118 | - | 3,202,118 |
| Public Utilities - Water and Sewer | - | 6,911,863 | 255,391 | 7,167,254 |
| Waste Management | - | 1,024,609 | - | 1,024,609 |
| Contracted Repairs & Maintenance | 24,500 | 17,048,819 | 32,222,678 | 49,295,997 |
| Rentals/Leases | - | 642,824 | - | 642,824 |
| Pupil Transportation - Contracted | 5,638,942 | 2,986,918 | 63,374 | 8,689,234 |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
DETAIL EXPENDITURES BY FUNDING SOURCE**

| Description | State | County | Federal/Special Revenue/Other | Grand Total |
|---------------------------------------|-------------------------|-----------------------|-------------------------------|-------------------------|
| Travel Reimbursement | 76,750 | 92,946 | 153,448 | 323,144 |
| Field Trips | 165,000 | 994,176 | 194,778 | 1,353,954 |
| Telephone/Telecommunication | 141,796 | 1,725,821 | 424,638 | 2,292,255 |
| Postage | 6,779 | 169,438 | 1,500 | 177,717 |
| Employee Education Reimbursement | 86,000 | 5,000 | 45,000 | 136,000 |
| Membership Dues and Fees | 166,142 | 846,464 | 626,000 | 1,638,606 |
| Liability Insurance | - | 3,184,088 | 1,271,814 | 4,455,902 |
| Vehicle Liability Insurance | 128,000 | 20,235 | - | 148,235 |
| Property Insurance | - | 1,730,160 | 924,485 | 2,654,645 |
| Fidelity Bond Premium | - | 19,879 | - | 19,879 |
| Other Insurance and Judgments | - | 71,500 | 89,500 | 161,000 |
| Indirect Cost | - | - | 19,613,167 | 19,613,167 |
| Unbudgeted Funds | - | - | 1,060,648 | 1,060,648 |
| Total Purchased Services | \$ 21,939,329 | \$ 72,099,504 | \$ 177,811,428 | \$ 271,850,260 |
| | 2.04% | 12.08% | 42.71% | 13.01% |
| Supplies and Materials | 20,093,404 | 12,704,730 | 28,724,737 | 61,522,871 |
| State Textbooks | 9,128,374 | - | - | 9,128,374 |
| Other Textbooks | 2,417,517 | 1,761,710 | 647,500 | 4,826,727 |
| Library Books | 82,291 | 372,709 | - | 455,000 |
| Computer Software and Supplies | 774,366 | 5,585,854 | 2,144,434 | 8,504,654 |
| Repair Parts, Grease, and Anti-Freeze | 568,153 | 4,551,920 | 1,148,623 | 6,268,696 |
| Gas/Diesel Fuel | 7,842,291 | 1,457,122 | - | 9,299,413 |
| Oil | 110,188 | 30,599 | - | 140,787 |
| Tires and Tubes | 228,998 | 575,896 | - | 804,894 |
| Food Purchases -PreK/Extend. Day | 35,133 | 337,535 | 82,882 | 455,550 |
| Furniture & Equipment - Inventoried | 55,365 | 2,935,992 | 6,796,841 | 9,788,198 |
| Computer Equipment - Inventoried | 2,788,661 | 2,179,769 | 1,157,428 | 6,125,858 |
| Total Supplies and Materials | \$ 44,124,741 | \$ 32,493,836 | \$ 40,702,445 | \$ 117,321,022 |
| | 4.10% | 5.44% | 9.78% | 5.62% |
| Equipment - Capitalized | 181,661 | 84,114 | 479,138 | 744,913 |
| Computer Hardware - Capitalized | - | 109,497 | 111,451 | 220,948 |
| License and Title Fees | 40,540 | - | - | 40,540 |
| Total Equipment and Vehicles | \$ 222,201 | \$ 193,611 | \$ 590,589 | \$ 1,006,401 |
| | 0.02% | 0.03% | 0.14% | 0.05% |
| Transfers to Charter Schools | - | 89,178,868 | - | 89,178,868 |
| Total Fund Transfers | \$ - | \$ 89,178,868 | \$ - | \$ 89,178,868 |
| | 0.00% | 14.94% | 0.00% | 4.27% |
| | - | - | - | - |
| | - | - | - | - |
| Grand Total | \$ 1,075,906,815 | \$ 596,915,849 | \$ 416,279,593 | \$ 2,089,102,257 |
| | 100.00% | 100.00% | 100.00% | 100.00% |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
ALIGNING RESOURCES TO EXCELLENCE PILLARS (in millions)**

| | | STATE | COUNTY | FEDERAL | OTHER/ SPECIAL | TOTAL PROPOSED OPERATING BUDGET |
|-----------------------------------|--|----------|----------|----------|-------------------|--|
| ACADEMIC EXCELLENCE | Delivering a student-first environment by creating student and family services and experiences that are unparalleled | \$ 554.6 | \$ 212.8 | \$ 194.3 | \$ 0.5 | \$ 962.2 |
| PEOPLE EXCELLENCE | Build and strengthen culture and further our commitment of excellence for all CMS employees | \$ 223.4 | \$ 124.1 | \$ 47.5 | \$ 0.9 | \$ 395.9 |
| OPERATIONAL EXCELLENCE | Optimize operational processes through aligned systems and tools that achieve desired results | \$ 244.1 | \$ 236.1 | \$ 115.5 | \$ 17.5 | \$ 613.2 |
| ENGAGEMENT EXCELLENCE | Leading the way through an interconnected ecosystem of families, community, corporations, and organizations | \$ 53.7 | \$ 24.0 | \$ 39.7 | \$ 0.4 | \$ 117.8 |

Proposed County Appropriation

Proposed
County Appropriation



DETAIL OF CHANGES TO 2022-23 COUNTY APPROPRIATION

| | |
|---|---------------------------|
| 2022-23 ADOPTED BUDGET | \$ 557,956,214 |
| 2022-23 BASE BUDGET | \$ 557,956,214 |
| | |
| I. SUSTAINING OPERATIONS | |
| A. Program Continuation | |
| 1. School Resource Officers - contract rate and fuel increases | \$ 757,610 |
| Total Sustaining Operations | \$ 757,610 |
| | |
| II. INVESTING IN OUR EMPLOYEES | |
| A. Salaries and Benefits | |
| 1. Salary Increases - anticipated state increases | |
| Teachers and other certified staff - estimated at average of 3% | 2,372,622 |
| Assistant principals - estimated at average of 3% | 458,178 |
| Principals - estimated at 3% | 194,430 |
| Non-certified staff - estimated at 3% | 3,753,651 |
| 2. Market and Equity Pay Adjustments - principals and non-certified support staff | 10,125,971 |
| 3. County Local Supplement Increase - increase in supplement for teachers and certified staff | 5,970,664 |
| 4. Health Insurance increase - currently \$7,397, estimated at \$8,004 | 1,704,449 |
| 5. Retirement Rate Increase - currently 24.5%, estimated at 26.04% | 4,199,506 |
| Total Investing In Our Employees | \$ 28,779,471 |
| | |
| III. STUDENT GROWTH AND ADDITIONAL SPACE | |
| A. 1. Charter School Enrollment Growth - 1,815 new students | 6,814,464 |
| Total Student Enrollment Growth Costs | \$ 6,814,464 |
| | |
| B. New Schools and Additional Facility Space | |
| 1. Staffing for Two New Elementary Schools | 362,266 |
| 2. Maintenance and Operating Costs for Two New Schools and Added Square Footage | 1,191,344 |
| Total New School and Additional Facility Space Costs | \$ 1,553,610 |
| Total Student Growth and Additional Space Costs | \$ 8,368,074 |
| | |
| IV. PROGRAM EXPANSION AND NEW INITIATIVES | |
| A. Enhanced Cyber Defense | 839,677 |
| B. Office of Compliance and Ethics | 214,803 |
| Total Program Expansion and New Initiatives | \$ 1,054,480 |
| 2023-2024 PROPOSED COUNTY APPROPRIATION | \$ 596,915,849 |
| CHANGE FROM PRIOR YEAR APPROPRIATION | \$ 38,959,635 |

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
PROPOSED COUNTY APPROPRIATION**

| | Salaries and Benefits | Purchased Services |
|--|----------------------------------|-------------------------------|
| EXPENDITURES | | |
| Regular Instructional | \$ 165,035,120 | \$ 5,079,552 |
| Special Populations | 25,442,100 | 2,044,245 |
| Alternative Programs | 20,036,314 | 409,902 |
| School Leadership Services | 35,523,844 | - |
| Co-Curricular | 3,389,110 | 1,962,705 |
| School-Based Support | 27,685,098 | 2,217,452 |
| Support and Development | 10,322,500 | 820,577 |
| Special Population Support and Development | 1,927,146 | 195,523 |
| Alternative Programs Support and Development | 1,922,070 | 21,110 |
| Technology Support | 11,008,132 | 2,401,747 |
| Operational Support | 59,708,840 | 46,691,084 |
| Financial and Human Resource Services | 17,180,225 | 7,243,951 |
| Accountability | 5,216,285 | 440,421 |
| System-wide Pupil Support | 4,283,128 | 63,301 |
| Policy, Leadership and Public Relations | 14,270,118 | 2,507,934 |
| Charter School Pass-through | - | - |
| TOTAL EXPENDITURES | <u>\$ 402,950,030</u> | <u>\$ 72,099,504</u> |
| PERCENTAGE OF TOTAL | 67.51% | 12.08% |

Note: The description for each category is on the following pages 40-47.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

**2023-2024 PROPOSED CURRENT EXPENSE BUDGET:
PROPOSED COUNTY APPROPRIATION**

| Supplies and Materials | Furniture and Equipment | Charter School Pass-through | Total | % of Total Budget |
|------------------------|-------------------------|-----------------------------|-----------------------|-------------------|
| \$ 15,500,751 | \$ 128,739 | - | \$ 185,744,162 | 31.12% |
| 738,324 | - | - | 28,224,669 | 4.73% |
| 941,797 | - | - | 21,388,013 | 3.58% |
| 498,717 | - | - | 36,022,561 | 6.03% |
| 207,290 | - | - | 5,559,105 | 0.93% |
| 557,227 | - | - | 30,459,777 | 5.10% |
| 186,234 | - | - | 11,329,311 | 1.90% |
| 61,433 | - | - | 2,184,102 | 0.37% |
| 4,650 | - | - | 1,947,830 | 0.33% |
| 4,351,167 | - | - | 17,761,046 | 2.98% |
| 8,086,294 | 64,872 | - | 114,551,090 | 19.19% |
| 564,827 | - | - | 24,989,003 | 4.19% |
| 313,948 | - | - | 5,970,654 | 1.00% |
| 271,518 | - | - | 4,617,947 | 0.77% |
| 209,659 | - | - | 16,987,711 | 2.85% |
| - | - | 89,178,868 | 89,178,868 | 14.94% |
| <u>\$ 32,493,836</u> | <u>\$ 193,611</u> | <u>\$ 89,178,868</u> | <u>\$ 596,915,849</u> | <u>100.00%</u> |
| 5.44% | 0.03% | 14.94% | 100.00% | |

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

Instructional Services

Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here. Any site-based instructional supervisor or coordinator coded to this function should spend at least 75% of his/her time on these duties.

5100 Regular Instructional Services **\$185,744,162**

Costs of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, residents, and family members. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for regular instructional services. (Not included are those programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

Regular Curricular Services

Costs of activities which are organized into programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

CTE Curricular Services

Costs of activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for training in a specialized field of employment (or occupational field), and are not on the college preparatory track.

5200 Special Populations Services **\$28,224,669**

Costs of activities for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are those students identified as needing specialized services such as limited English proficiency and gifted education. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for special populations services. (Certain categories of funds require that expenditures coded here must be in addition to regular allotments such as classroom teachers, textbooks, etc.) These programs include pre-kindergarten, elementary, and secondary services for the following groups of students.

Children With Disabilities Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, those with learning disabilities, physical therapy, or other special programs for student with disabilities.

Children With Disabilities CTE Curricular Services

Costs of activities for students identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities, requiring specialized CTE programs, as well as for occupational therapy.

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

Extended Day/Year Instructional Services

Costs of activities designed to provide additional learning experiences for students outside of the regular required school calendar. These activities include remedial instructional programs conducted before and after school hours, on Saturdays, during the summer, or during intersession breaks.

5400 **School Leadership Services** **\$36,022,561**

Costs of activities concerned with directing and managing the learning opportunities for students within a particular school. They include costs of the activities performed by the principal and assistant principals while they supervise and evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, communicate the instructional needs and successes of the students to the various school stakeholders and community, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff, in support of the teaching and leadership functions.

5500 **Co-Curricular Services** **\$5,559,105**

Costs of school-sponsored activities, under the guidance and supervision of LEA staff, designed to motivate students, provide enjoyable experiences, and assist in skill development. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech and debate. Also included are student-financed and managed activities such as clubs and proms.

5800 **School-Based Support Services** **\$30,459,777**

Costs of school-based student and teacher support activities to facilitate and enhance learning opportunities for students. These include the areas of educational media services, student accounting, guidance services, health, safety and security support services, instructional technology services, and unallocated staff development.

Educational Media Services

Costs of activities supporting the use of all teaching and learning resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

Student Accounting

Costs of activities of acquiring and maintaining records of school attendance, location of home, family characteristics, census data, and the results of student performance assessments. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well. Include SIMS/NCWise clerical support and school-based testing coordinator activities here.

Guidance Services

Costs of activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students. Include career development coordination services in this area.

Health Support Services

Costs of activities concerned with the health of the students. Included in this area are activities that provide students with appropriate medical, dental, and nursing services.

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

6200 Special Population Support and Development Services **\$2,184,102**

Costs of activities to provide program leadership, support, and development services primarily for identifying and serving students (in accordance with state and federal regulations) having special physical, emotional, or mental impediments to learning. Also included are support and development services for those students needing specialized services such as limited English proficiency and gifted education. These programs include pre-kindergarten, elementary, and secondary services for the special populations.

6300 Alternative Programs and Services Support and Development Services **\$1,947,830**

Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. Costs related to state Assistance Teams are also included here. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

6400 Technology Support Services **\$17,761,046**

Costs of central based activities associated with implementing, supporting and maintaining the computer hardware, software, peripherals, technical infrastructure which provide technology system services to the LEA as a whole. Also included is the development and implementation of technological systems; and technology user support services for the LEA.

6500 Operational Support Services **\$114,551,090**

Costs of activities for the operational support of the school system such as printing and copying services, communication services, utility services, transportation of students, facilities, planning and construction, custodial and housekeeping services, maintenance services, and warehouse and delivery services. (Does not include any costs which may be coded to one or more specific purpose functions.)

Communication Services

Costs of general telephone and telecommunication services for the LEA. Include in this area general line charges, communication devices, LEA-wide postage purchases, and general telecommunication system support. Does not include any costs which may be coded to one or more specific purpose functions.

Printing and Copying Services

Costs of activities of printing and publishing publications such as annual reports, school directories, and manuals. Also included are the lease/purchase of copier equipment for the school system, as well as centralized services for printing and publishing school materials and instruments such as school bulletins, newsletters, notices, teaching materials, and other items used by the LEA and their individual schools.

Public Utility and Energy Services

Costs of activities concerned with public utility and energy product consumption.

Custodial/Housekeeping Services

Costs of activities concerned with housekeeping duties necessary for the clean and healthy environment of the building structures of a school or other buildings of the LEA.

Transportation Services

Costs of activities concerned with the conveying of students to and from school, as provided by state and federal law. Included are trips between home and school and trips to school activities.

Warehouse and Delivery Services

Costs of activities concerned with the receiving, storing, and distributing of supplies, furniture, equipment, materials, and mail.

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

Facilities Planning, Acquisition and Construction Services

Costs of activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, improving sites, and up-dating service systems. This would include the costs of contracted construction management as well as architectural and engineering, educational specifications development and other services as well as those contracted services generally associated with the primary construction costs.

Maintenance Services

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

6600 Financial and Human Resource Services **\$24,989,003**

Costs of activities concerned with acquisition, management, reporting and protection of financial resources; and with recruitment, retention, placement, and development of human resources for the LEA.

Financial Services

Costs of activities concerned with the financial operations of the LEA. These operations include budgeting, receiving and disbursing of funds, financial and property accounting, payroll, purchasing, risk management, inventory control, and managing funds as required in the School Budget and Fiscal Control Act.

Human Resource Services

Costs of activities concerned with maintaining an efficient, effective staff for the LEA including such activities as recruitment, retention, placement, and development of human resources for the LEA.

6700 Accountability Services **\$5,970,654**

Costs of activities concerned with the development, administration, reporting and analysis of student progress. This area includes the testing and reporting for student accountability, such as end of grade and end of course testing, disaggregation, analysis, and reporting of school and student performance. This area also includes the planning, research development and program evaluation costs of the school system.

Student Testing Services

Costs of activities to provide the development, administration, reporting and analysis of student progress, and results of student performance assessments, including the testing and reporting for student accountability.

Planning, Research Development and Program Evaluation

Costs of activities to provide the planning, research development and program evaluation costs of the school system.

6800 System-wide Pupil Support Services **\$4,617,947**

Costs of activities that provide program leadership, support, and development services for system-wide pupil support activities for students in grades K-12. These areas include educational media support, student accounting support, guidance support, health support, safety and security support, and instructional technology support system-wide services.

Educational Media Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving the use of all teaching and learning resources.

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

Student Accounting Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data.

Guidance Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities involving counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, and other guidance services, in addition to career development coordination support services.

Health Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the health of the students.

Safety and Security Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities concerned with the security and safety of the students, staff, buildings and grounds.

Instructional Technology Support Services

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities to provide learning opportunities in technology for staff and students, to include technology curriculum development, training, software, and other learning tools.

6900 Policy, Leadership and Public Relations Services **\$16,987,711**

Costs of activities concerned with the overall general administration of and executive responsibility for the entire LEA.

Board of Education

Costs of activities of the elected body which has been created according to state law and vested with responsibilities for educational planning, policy, and activities in a given LEA.

Legal Services

Costs of activities concerned with providing legal advice and counsel to the Board of Education and/or school system.

Audit Services

Costs of activities concerned with the annual independent financial audit as well as the internal audit functions in a school system.

Leadership Services

Costs of activities performed by the superintendent and such assistants as deputy, associate, assistant superintendents, and other system-wide leadership positions generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer.

Public Relations and Marketing Services

Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school system as a positive entity.

PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

Non-Programmed Charges

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

| | | |
|-------------|--|---------------------|
| 8100 | <u>Payments to Other Governmental Units</u> | \$89,178,868 |
|-------------|--|---------------------|

Include payments to other LEAs (including charter schools) or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA. It is also used for indirect cost when used in conjunction with object code 392.

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Capital Outlay/Leases

CAPITAL OUTLAY DESCRIPTION

The 1987 Session of the General Assembly passed legislation (House Bill 1155 and 1142) establishing two funds to assist county governments in meeting their public school building capital needs. One was the Critical School Facility Needs Fund administered by the State Board of Education; the other is the Public School Capital Building Fund (which was administered by the Office of State Budget and Management from 1987 through June 30, 2003) The General Assembly of North Carolina included in the budget for the 2003-04 fiscal year (HB397) a provision that transfers the Public School Building Capital Fund from the Office of State Budget and Management to the Department of Public Instruction.

Public School Capital Building Fund is funded from corporate income taxes collected by the state and from interest income earned from cash balances in the fund. These funds are deposited quarterly into the Public School Capital Building Fund and allocated to individual counties based on their public school enrollment. These funds may be used to fund public school building capital and technology equipment needs. In the event a county finds that it does not need all or part of the funds allocated to it for capital outlay projects, the unneeded funds allocated to that county may be used to retire any indebtedness incurred by the county for public school facilities. Historically, the County withdrew funds from the Public Schools Capital Building Fund to fund Charlotte Mecklenburg Schools' Capital Outlay Budget. However, since 2006-07 these funds have been used for debt service on school related debt and the Capital Outlay Budget has been funded with County revenues.

The Capital Outlay Budget is designed to provide pay-as-you-go funding for systematic and scheduled repair and replacement of the school system's major assets such as roofs, heating and air conditioning units, paved areas, furniture, and equipment.

The Building Services Department of Charlotte-Mecklenburg Schools is responsible for developing a five-year plan for major maintenance items such as re-roofing, replacement of heating and air conditioning units, re-paving of parking lots and drives, etc. Requests from the schools and departments are evaluated, and a set of prioritized projects is established.

The following four-year comparison schedule summarizes the budget for the capital replacement expenditures.

CAPITAL OUTLAY BUDGET
SCHEDULE OF REVENUES AND EXPENDITURES

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | 2021-22 Adopted Budget | 2020-21 Adopted Budget |
|--|-------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES | | | | |
| County Capital Outlay | 27,960,000 | 32,960,000 | 22,960,000 | 22,560,000 |
| TOTAL CAPITAL OUTLAY REVENUES | \$ 27,960,000 | \$ 32,960,000 | \$ 22,960,000 | \$ 22,560,000 |
| EXPENDITURES | | | | |
| <u>Buildings and Sites</u> | | | | |
| Roofs | \$ 6,490,000 | \$ 5,540,000 | \$ 2,624,250 | \$ 290,448 |
| Heating and Air Conditioning | 6,600,000 | 12,996,000 | 3,284,616 | 13,865,975 |
| Asphalt Resurfacing & Paving | 412,000 | 1,550,000 | 845,250 | 54,999 |
| Plumbing | - | 525,000 | 31,000 | 265,758 |
| Carpeting | 1,030,000 | 270,000 | 422,000 | 433,558 |
| Stage Curtains | 120,000 | 120,000 | 60,000 | - |
| Sites | 4,980,000 | 4,710,000 | 2,625,000 | 531,652 |
| Renovations | 6,033,000 | 5,335,000 | 1,210,000 | 1,142,162 |
| Electrical | 2,295,000 | 1,914,000 | 607,500 | 575,064 |
| Transportation Garage Facilities | - | - | 10,500,000 | - |
| Total Buildings and Sites | <u>\$ 27,960,000</u> | <u>\$ 32,960,000</u> | <u>\$ 22,209,616</u> | <u>\$ 17,159,616</u> |
| <u>Furniture and Equipment</u> | | | | |
| Classroom and Office Equipment | \$ - | \$ - | \$ 550,384 | \$ 550,384 |
| Computer Equipment - Instructional | - | - | 100,000 | 100,000 |
| Vehicles | - | - | - | 50,000 |
| Insurance Claims | - | - | 100,000 | 100,000 |
| Total Furniture and Equipment | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 750,384</u> | <u>\$ 800,384</u> |
| Security Enhancement projects | | | | \$ 4,600,000 |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$ 27,960,000 | \$ 32,960,000 | \$ 22,960,000 | \$ 22,560,000 |

LEASE, INSTALLMENT CONTRACTS & DEBT MANAGEMENT

The Charlotte-Mecklenburg Board of Education is limited by North Carolina General Statutes with regards to the types of debt it can issue and for what purpose that debt can be used. Local Boards of Education in North Carolina have no direct tax levying and limited borrowing authority. The Board's long-term debt obligations include installment purchases for school buses, compensated employee absences, energy performance contracts for the purpose of furnishing certain professional services designed to reduce energy consumption and operational costs, capital leases and various annual leases principally for office equipment. Mecklenburg County holds all debt issued for school capital construction.

As required by General Statute §115C-528(g), the Board of Education is submitting information concerning lease purchase contracts and installment purchase contracts as part of the annual budget. The following information is submitted in order to comply with the Statute's requirement.

A. Leases

The Board has entered into various agreements to lease certain buildings and equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum payments as of the date of their inception.

Lease agreements where Board is the lessee are summarized as follows:

| | Date Ranges | Payment Terms | Payment Amount | Range of Interest rates | Balance June 30, 2022 |
|-------------------------------|----------------------|----------------------|-----------------------|--------------------------------|------------------------------|
| Building Space | 8/17/2017 - 8/1/2018 | 3-5 years | \$44 / month | 0.3% - 2.8% | \$ 1,408 |
| Equipment | 10/1/2023 | 3 years | \$509 / year | 0.4% | 506 |
| Total lease agreements | | | | | \$ 1,914 |

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

| Year Ending June 30, | Governmental Activities | | |
|----------------------|--------------------------------|-----------------|--------------|
| | Principal | Interest | Total |
| 2023 | \$ 1,007 | \$ 28 | \$ 1,035 |
| 2024 | 439 | 20 | 459 |
| 2025 | 468 | 7 | 475 |
| Total | <u>1,914</u> | <u>55</u> | <u>1,969</u> |

B. Installment Purchases

The Board is authorized to finance the purchase of school buses under G.S. 115C-528(a). Session law 2003-284, section 7.25 authorized the State Board of Education to allot monies for the payments on financing contracts entered into pursuant to G.S. 115C-528. The State has accepted the bid to purchase Thomas Built Buses through a special third-party financing arrangement by Banc of America Public Capital Corp at total payments less than the purchase price.

The future minimum payment of the installment purchases as of June 30, 2022, are as follows (expressed in thousands):

| Year Ending June 30 | Government Activities |
|---------------------|------------------------------|
| 2023 | 3,508 |
| 2024 | 1,928 |
| 2025 | 262 |
| 2026 | 263 |
| Total Payments | <u>\$ 5,961</u> |

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Enterprise Programs



SCHOOL NUTRITION SERVICES DESCRIPTION

The mission of School Nutrition Services is to have caring professionals offer students nutritious, appealing, and affordable meals in support of academic success.

The Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) authorized establishment of nutrition standards for all foods served in schools and it provided for an alternative to household applications for free and reduced meals in high poverty schools under the Community Eligibility Provision (CEP). The overall purpose of CEP is to improve access to nutritious meals in high poverty schools by providing meals to all students at no cost. Students in 68 Charlotte-Mecklenburg Schools are participating in CEP and are receiving all meals at no cost. In addition, School Nutrition Services provides a Universal Breakfast program that makes breakfast available to students in non-CEP schools at no cost.

School Nutrition Services serves more than 40,000 breakfasts and 70,000 lunches each day. Another 12,000 customers are reached each day through adult meals and supplemental food sales. Charlotte-Mecklenburg Schools' Before School, After School and Extended Year tutoring programs consume 10,500 snacks and supper meals per day. There are 166 full service cafeteria operations. Meals are transported to seven satellite locations that house small specialty education programs, six short term suspension sites, and seven alternative and academy programs.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

SCHOOL NUTRITION SERVICES

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | 2021-22 Actual Expenditures* | 2020-21 Actual Expenditures* |
|--|-------------------------------|------------------------------|------------------------------------|------------------------------------|
| OPERATING REVENUES: | | | | |
| Student Meals | \$ 6,952,582 | \$ 7,858,912 | \$ 109 | \$ (390,681) |
| Supplemental Sales | 5,652,131 | 4,068,755 | 4,308,808 | 269,328 |
| Total Operating Revenues | \$ 12,604,713 | \$ 11,927,667 | \$ 4,308,917 | \$ (121,353) |
| OPERATING EXPENSES: | | | | |
| Food and Commodities | \$ 40,129,832 | \$ 38,169,633 | \$ 27,889,763 | \$ 16,476,254 |
| Salaries | 28,846,749 | 24,850,697 | 21,871,440 | 17,532,059 |
| Employee Benefits | 7,409,952 | 4,977,895 | 4,055,443 | 4,652,958 |
| Materials and Supplies | 3,821,005 | 3,719,975 | 2,101,956 | 829,648 |
| Depreciation | 1,500,000 | 1,500,000 | 1,117,904 | 1,245,181 |
| Contracted Services | 4,393,545 | 2,565,144 | 2,648,489 | 5,893,339 |
| Other | 3,888,952 | 3,276,154 | 2,741,204 | 3,082,861 |
| Total Operating Expenses | \$ 89,990,034 | \$ 79,059,498 | \$ 62,426,200 | \$ 49,712,299 |
| OPERATING INCOME (LOSS) | (77,385,321) | (67,131,831) | (58,117,283) | (49,833,653) |
| U.S. Government Subsidy and Commodities | \$ 63,579,034 | \$ 57,797,368 | \$ 86,978,544 | \$ 29,740,909 |
| Interest Revenue and Other Misc. Revenue | 3,332,632 | 1,632,973 | 1,796,458 | 1,018,247 |
| Total Non-Operating Revenue | \$ 66,911,665 | \$ 59,430,341 | \$ 88,775,002 | \$ 30,759,156 |
| INCOME (LOSS) BEFORE OPERATING TRANSFER | \$ (10,473,656) | (7,655,552) | 30,657,719 | (19,074,497) |
| OPERATING TRANSFER FROM GENERAL FUND | | | 45,000 | 435,900 |
| APPROPRIATION FROM RETAINED EARNINGS | 10,473,656 | 7,655,552 | - | - |
| Change in Net Position | \$ - | \$ - | \$ 30,702,719 | \$ (18,638,597) |

NOTE: Under a United States Department of Agriculture waiver, all meals were provided at no charge for the 2021-2022 school year.

* Actuals are presented on a budgetary basis and include encumbrances.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SCHOOL NUTRITION SERVICES
COMPARISON OF MEAL PRICES

| | BREAKFAST | | | LUNCH | | |
|-------------------------|------------|-----------|------------|------------|-----------|------------|
| | Elementary | Secondary | Adult | Elementary | Secondary | Adult |
| 2023-24 Proposed | No Charge | No Charge | A La Carte | \$ 2.75 | \$ 3.00 | A La Carte |
| 2022-23 | No Charge | No Charge | A La Carte | \$ 2.75 | \$ 3.00 | A La Carte |
| 2021-22 | No Charge | No Charge | A La Carte | \$ 2.75 | \$ 3.00 | A La Carte |
| 2020-21 | No Charge | No Charge | A La Carte | \$ 2.75 | \$ 3.00 | A La Carte |
| 2019-20 | No Charge | No Charge | A La Carte | \$ 2.75 | \$ 3.00 | A La Carte |
| 2018-19 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.50 | A La Carte |
| 2017-18 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.50 | A La Carte |
| 2016-17 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.50 | A La Carte |
| 2015-16 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.50 | A La Carte |
| 2014-15 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.50 | A La Carte |
| 2013-14 | No Charge | No Charge | A La Carte | \$ 2.25 | \$ 2.25 | A La Carte |
| 2012-13 | \$ 1.25 | \$ 1.25 | A La Carte | \$ 2.15 | \$ 2.15 | A La Carte |
| 2011-12 | \$ 1.25 | \$ 1.25 | A La Carte | \$ 2.05 | \$ 2.05 | A La Carte |

AFTER SCHOOL ENRICHMENT PROGRAM DESCRIPTION

The mission of the After School Enrichment Program (ASEP) is to provide families with: (1) affordable after-school care, (2) a safe environment beyond school hours, (3) experiences linking education, enrichment and exploration and (4) people who are committed to competitively preparing students for the 21st Century. ASEP offers exciting activities which stimulate children to be healthier and happier; including sports, art activities and computer exploration. The After School Enrichment Programs operate in the CMS schools, utilizing age appropriate materials and equipment for students. From the media center to the playground, students spend out-of-school hours in safe and stimulating environments. Currently the ASEP curriculum is aligned with the NC Common Core and Essential Standards. ASEP Site Coordinators, school administrators and teachers work together to ensure that the programs supplement the learning taking place during the school day.

Besides academic support, ASEP focuses on the development of children’s social and emotional skills. Program leaders are respectful and positive toward students, mindful of the importance of appropriate role models. Students are encouraged to develop friendships with schoolmates that for some will last many years.

Because of the pandemic, staffing for the before and after school sites have been impacted tremendously. As families are returning to in-person work, demand for ASEP has increased. Staffing continues to be a challenge. Further conversations are on-going to determine opening/closing additional sites in the fall pending adequate staffing/enrollment and the budget will be adjusted accordingly.

For the 2023-2024 School Year ASEP will utilize awarded NC DHHS Child Care Stabilization Grant funds to offset some of operating expenses covering 72 licensed locations.

The After School Enrichment Program is currently offered at 80 locations, which includes five Pre-K-6, nine K-8, one middle school, and 65 elementary school sites. ASEP currently serves on average 871 students per week in Before School and 2530 students in the After School Programs. ASEP operates as an Enterprise Fund. ASEP is offered at 3 locations free of charge due to 21st CCLC grant funding.

The 2023-24 proposed budget does include a program price increase for the Before School and After School programs. The price for each program varies depending on the end of day bell schedule:

| | <u>Before School</u> | <u>After School</u> |
|--------------------|----------------------|---------------------|
| 2:45 bell schedule | \$37 | \$82 |
| 3:00 bell schedule | \$42 | \$77 |
| 3:15 bell schedule | \$47 | \$72 |
| 3:30 bell schedule | \$52 | \$67 |
| 3:45 bell schedule | \$57 | \$62 |
| 4:15 bell schedule | \$67 | \$52 |

AFTER SCHOOL ENRICHMENT PROGRAM

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | 2021-22 Actual Expenditures | 2020-21 Actual Expenditures |
|---------------------------------|--|---------------------------------------|--|--|
| OPERATING REVENUES: | | | | |
| Participant Fees | \$ 9,091,799 | \$ 8,673,642 | \$ 9,117,532 | \$ 1,661,140 |
| NC Stabilization Grants | 495,930 | - | - | - |
| Total Operating Revenues | \$ 9,587,729 | \$ 8,673,642 | \$ 9,117,532 | \$ 1,661,140 |
| OPERATING EXPENSES: | | | | |
| Salaries | \$ 6,289,367 | \$ 5,182,864 | \$ 5,271,568 | \$ 4,262,266 |
| Benefits | 2,002,587 | 1,702,258 | 1,536,605 | 1,137,987 |
| Food Costs | 316,330 | 240,520 | 868,970 | 54,747 |
| Material and Supplies | 154,910 | 1,034,944 | 1,440,389 | 38,321 |
| Contracted Services/Field Trips | 508,966 | - | - | 515 |
| Other | 495,569 | 515,056 | - | 690,878 |
| Total Operating Expenses | \$ 9,767,729 | \$ 8,675,642 | \$ 9,117,532 | \$ 6,184,714 |
| OPERATING INCOME (LOSS) | \$ (180,000) | \$ (2,000) | \$ (85,980) | \$ (4,523,574) |
| NON-OPERATING REVENUES: | | | | |
| Interest Income | \$ 180,000 | \$ 2,000 | \$ 8,671 | \$ 14,352 |
| Contributions and Grants | - | - | - | 303,555 |
| Total Non-Operating Revenue | 180,000 | 2,000 | 8,671 | 317,907 |
| Change in Net Position | \$ - | \$ - | \$ (77,309) | \$ (4,205,667) |

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Results and Accountability

ACADEMIC ACHIEVEMENT

In December 2021, the Charlotte-Mecklenburg Board of Education adopted four goals. Each goal has an annual target for School Year 2022-23 school year and School Year 2023-24. These goals reflect the vision and values of our community, as well as identified organizational challenges. In pursuit of these goals, the superintendent, and by virtue her staff, must adhere to a set of guardrails. Adherence to the guardrails is determined by monitoring a set of indicators annually. Strategies, priorities and investments for this and the coming school year are aligned to these goals.

Please refer to page 5 for Goals and Guardrails and 2021-2022 performance.

Performance in the goal areas varied in School Year 2021-2022.

Performance in the goal areas varied in SY2021-22. Goal 1, which focuses on the College and Career Ready (CCR) rates in English Language Arts (ELA) of Black and Hispanic 3rd graders, declined from the prior school year. However, those declines reflect that a far smaller percentage of students began the school year CCR after the pandemic. At the onset of the 2021-22 school year, CCR rates for Black and Hispanic 3rd graders stood at 3.1%, down from 9.3% the year before. That decline in where 3rd graders began the year, influenced where they ended the year.

Goal 2, Math I CCR rates in grades 9-12, increased from 4.5% to 8.2%, an 88 percent increase from the year prior.

Goal 3, the percent of graduates earning at least one state high school diploma endorsement, was determined to have declined after historical data errors were discovered. The data system inadequacies discovered led to a decision to develop an internal information system application that reconciles endorsement requirements for each endorsement. The application was launched at the beginning of second semester.

Goal 4, the percent of schools meeting or exceeding expected growth, reached 83.1%, compared to 69.5% for schools statewide.

As we focus on this targeted set of goals and guardrails, there are additional grades and subjects in which our students are tested. In addition, there are other assessments, beyond state required End-of-Grade (EOG) and End-of-Course (EOC) exams, that our students take and serve as measure of our district's performance. The following is an overview of those tests and measures.

During the 2021-22 school year, the district continued its recovery efforts prompted by the unprecedented impacts of the Covid pandemic. While students returned to in-person learning in fall 2021, much work is left to be done to address learning loss.

End-of-Grade Overall Performance

End-of-Grade (EOG) assessments are given to all students in grades 3-8 and are designed to measure a student's mastery of grade-level standards outlined in the North Carolina Standard Course of Study. Students are tested in three subject areas: Reading (grades 3-8), Mathematics (grades 3-8), and Science (grades 5 & 8). Students that score a level 4 or 5 are considered college and career ready (CCR). In 2021-22, 28.5% of CMS students in grades 3-8 were college and career ready in reading on the EOG assessment. Reading college and career readiness rates in CMS are the same as the prior year. In math, 34.8% of CMS students in grades 3-8 were college and career ready, an 8.8 percentage point increase from the prior year. In science, 56.4% of CMS students in grades 5 and 8 were college and career ready in 2021-22, a 7.7 percentage point increase from the prior year.

ACADEMIC ACHIEVEMENT

2021-22 Reading (Grades 3-8) Percent of Students Scoring Level 4 or 5 (College and Career Ready)

| Test | CMS 2020-21 Percent CCR | CMS 2021-22 Percent CCR | Pct. Pt. Change CCR |
|---------------------------|-------------------------------|-------------------------------|------------------------|
| Reading Grade 3 | 29.3 | 25.1 | -4.4 |
| Reading Grade 4 | 29.4 | 32.0 | +2.6 |
| Reading Grade 5 | 29.3 | 30.2 | +0.9 |
| Reading Grade 6 | 23.8 | 24.7 | +0.9 |
| Reading Grade 7 | 29.9 | 29.3 | -0.6 |
| Reading Grade 8 | 29.3 | 29.4 | +0.1 |
| Reading Grades 3-8 | 28.5 | 28.5 | 0.0 |

Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

2021-22 Mathematics (Grades 3-8)* Percent of Students Scoring Level 4 or 5 (College and Career Ready)

| Test | CMS 2020-21 Percent CCR | CMS 2021-22 Percent CCR | Pct. Pt. Change CCR |
|------------------------|-------------------------------|-------------------------------|------------------------|
| Math Grade 3 | 25.1 | 38.4 | +13.3 |
| Math Grade 4 | 25.2 | 34.2 | +9.0 |
| Math Grade 5 | 29.6 | 38.6 | +9.0 |
| Math Grade 6 | 25.9 | 33.9 | +8.0 |
| Math Grade 7 | 30.1 | 35.8 | +5.7 |
| Math Grade 8 | 19.6 | 28.4 | +8.8 |
| Math Grades 3-8 | 26.0 | 34.8 | +8.8 |

*As of 2017-18, Grade 8 Students take the test for the course they are enrolled in: either NC Math 1 or Grade 8 Math EOG, but not both. The Grade 8 rate is the percentage of students who score CCR in either Grade 8 EOG or Math 1. Grades 3-8 Math includes the Math I EOC for Grade 8 students who took it as their Math exam.

Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

2021-22 Science (Grades 5 & 8) Percent of Students Scoring Level 4 or 5 (College and Career Ready)

| Test | CMS 2020-21 Percent CCR | CMS 2021-22 Percent CCR | Pct. Pt. Change CCR |
|---------------------------------|-------------------------------|-------------------------------|------------------------|
| Science Grade 5 | 38.5 | 49.9 | +11.4 |
| Science Grade 8 | 59.0 | 62.5 | +3.5 |
| Science Grades 5 & 8 | 48.7 | 56.4 | +7.7 |

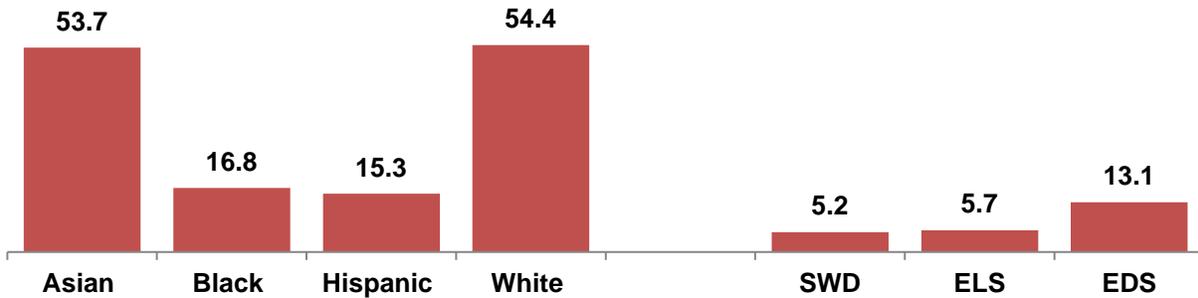
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

End-of-Grade Subgroup Performance

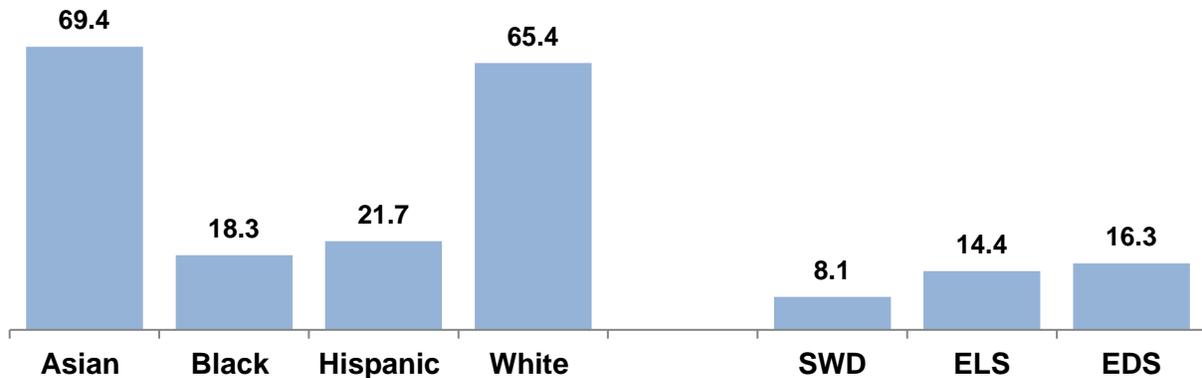
There are substantial differences between student groups in their performance on each of the EOG assessments. For example, in 2021-22, 53.7% of Asian students and 54.4% of white students were college and career ready in reading, compared to 16.8% and 15.3% of their Black and Hispanic peers. Note that, while the district refers to English Learner Students (ELS) as 'Multilingual Learners', we are using NC DPI's nomenclature here.

**2021-22 Reading Results by Subgroup
Grades 3-8
Percent of Students Scoring Level 4 or 5 (College and Career Ready)**



Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

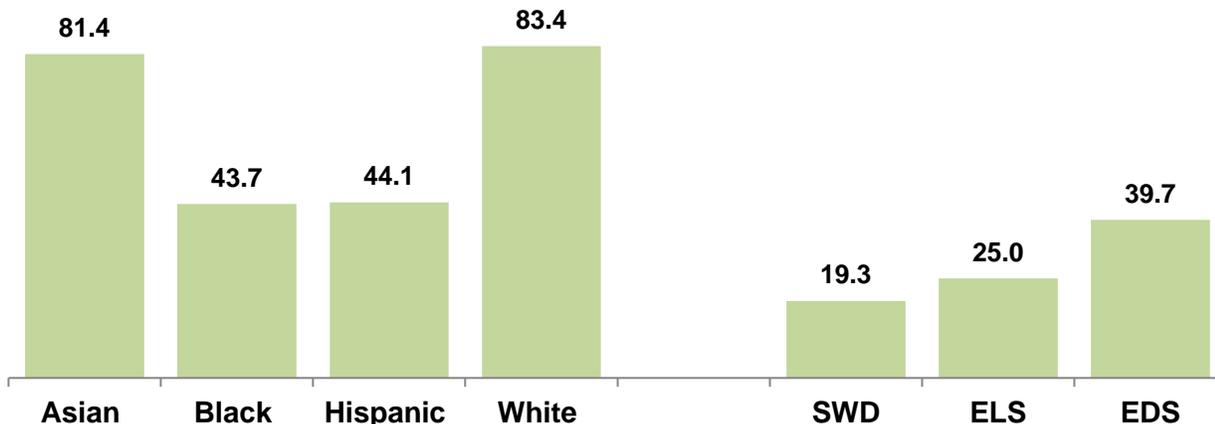
**2021-22 Mathematics Results by Subgroup
Grades 3-8*
Percent of Students Scoring Level 4 or 5 (College and Career Ready)**



*As of 2017-18, Grade 8 Students take the test for the course they are enrolled in: either NC Math 1 or Grade 8 Math EOG, but not both. Grades 3-8 Math includes the Math I EOC for Grade 8 students who took it as their Math exam.
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

**2021-22 Science Results by Subgroup
Grades 5 and 8
Percent of Students Scoring Level 4 or 5 (College and Career Ready)**



Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

End-of-Course Overall Performance

End-of-Course (EOC) assessments are given to assess a student's mastery of subject-related concepts as outlined in the North Carolina Standard Course of Study. Students are tested in four subject areas: English II, NC Math 1, NC Math 3, and Biology. Students that score a level 4 or 5 are considered college and career ready.

In 2021-22, 37.6% of CMS students were college and career ready on the state's annual EOC English II assessment, a one percentage point decrease from the prior year. On the Math 1 assessment (9-12th grade only), 8.2% of CMS students were college and career ready. In Math 3, 37.5% of students were college and career ready, an increase of 5.2 percentage points from the prior year. In Biology, 43.2% of students were college and career ready, an increase of 3.9 percentage points from the prior year.

**2021-22 End of Course Exams
Percent of Students Scoring Level 4 or 5 (College and Career Ready)**

| Test | CMS 2020-21 Percent CCR | CMS 2021-22 Percent CCR | Pct. Pt. Change CCR |
|---------------|-------------------------|-------------------------|---------------------|
| English II | 38.6 | 37.6 | -1.0 |
| Math 1 9-12* | <5 | 8.2 | ++ |
| Math 3 9-12** | 32.3 | 37.5 | +5.2 |
| Biology | 39.3 | 43.2 | +3.9 |

*Only includes students who took Math I in 9th-12th grade. Students that took Math I in 8th grade are included in the Math 3-8 results.

**Math 3 was introduced as an end-of-course test in 2018-19.

++The percentage point change cannot be shown since the value is redacted.

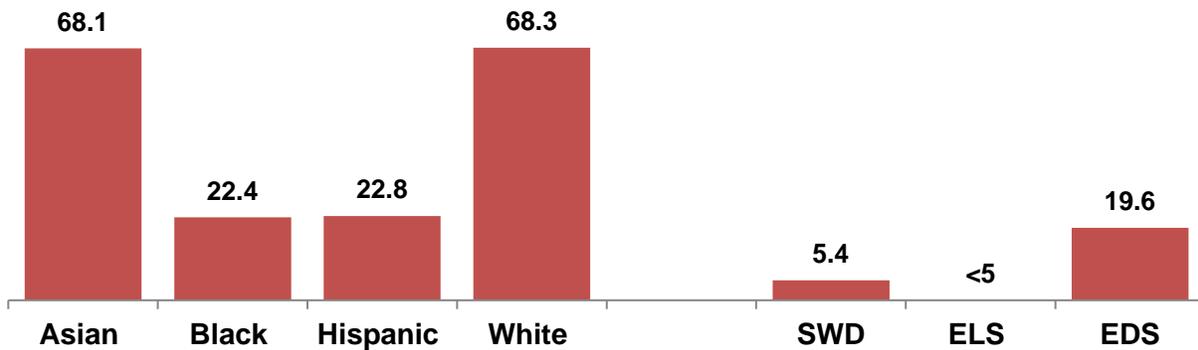
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

End-of-Course Exam Subgroup Performance

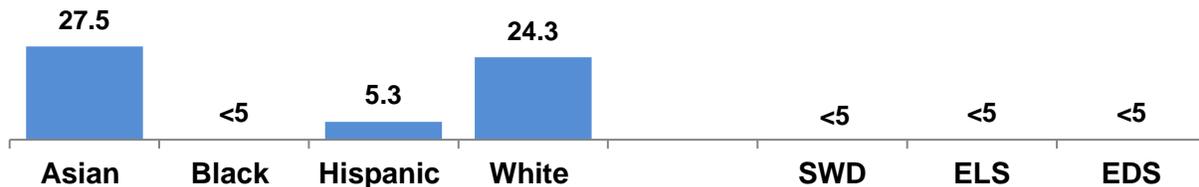
Differences in college and career readiness rates continued to exist by subgroup in English II, Math 1, Math 3, and Biology EOC assessments. For example, in 2021-22, 68.1% of Asian students and 68.3% of white students scored within the college and career readiness range on the English II exam, nearly three times the rate of Black and Hispanic students (22.4% and 22.8%, respectively). Students with disabilities (SWD), English learner students (ELS), and economically disadvantaged students (EDS) also have college and career readiness rates that lag behind district and state averages on all EOC assessments.

2021-22 English II Results by Subgroup
Percent of Students Scoring Level 4 or 5 (College and Career Ready)



Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

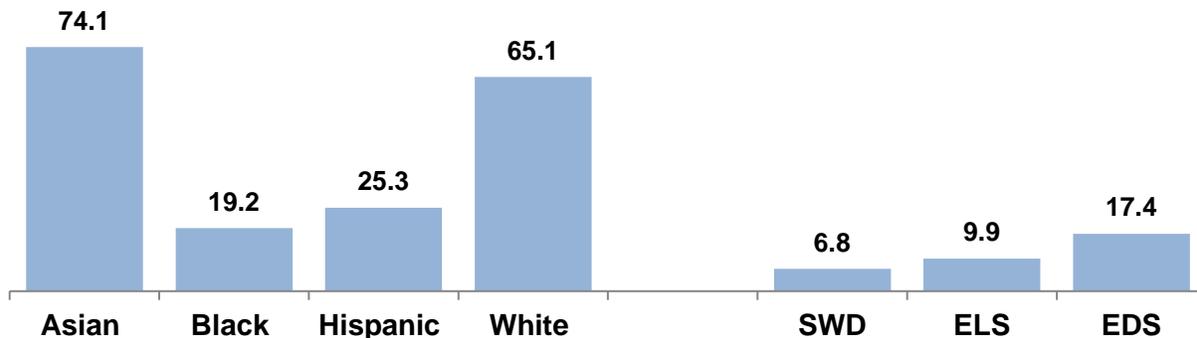
2021-22 Math 1 (Grades 9-12) Results by Subgroup*
Percent of Students Scoring Level 4 or 5 (College and Career Ready)



*Only includes students who took Math I in 9th-12th grade. Students that took Math I in 8th grade are included in the Math 3-8 results.
 Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

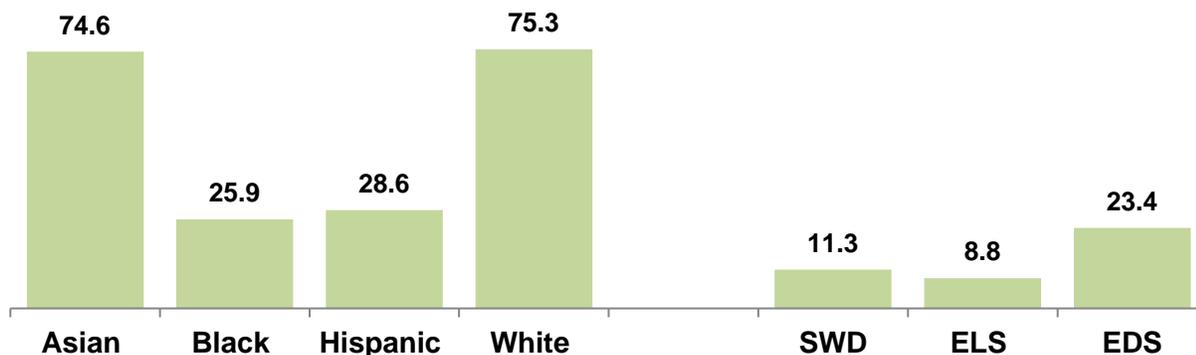
2021-22 Math 3 (Grades 9-12) Results by Subgroup*
Percent of Students Scoring Level 4 or 5 (College and Career Ready)



*Math 3 is a new end-of-course test in 2018-19.

Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

2021-22 Biology Results by Subgroup
Percent of Students Scoring Level 4 or 5 (College and Career Ready)



Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

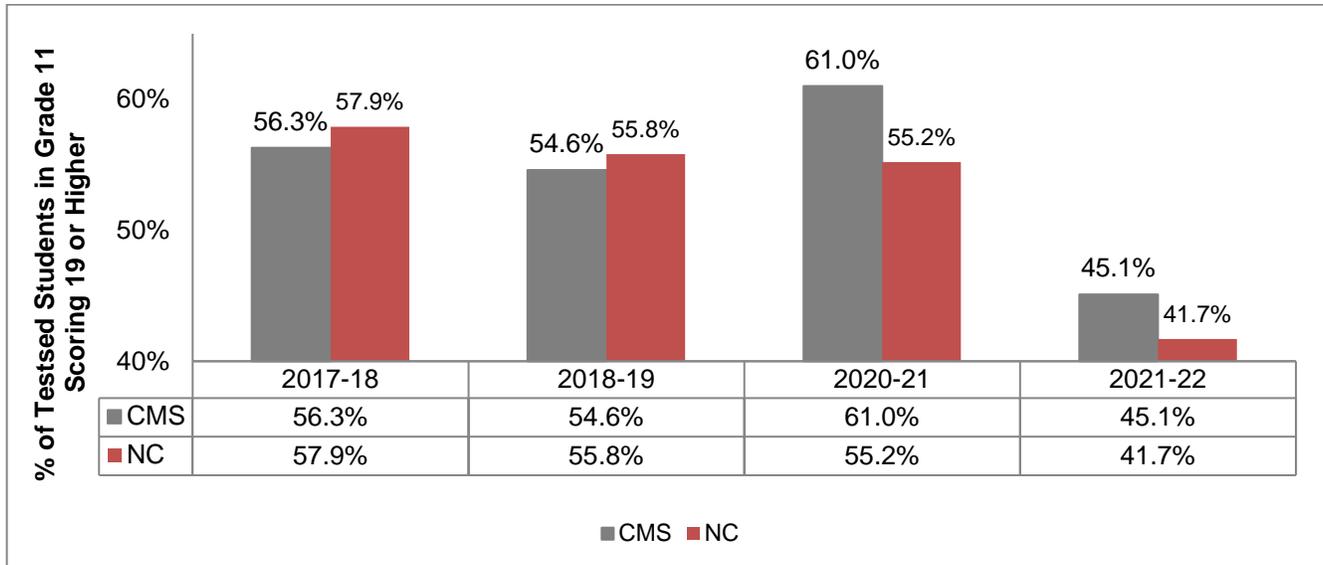
ACT Results

The ACT is given to all eleventh-grade students in North Carolina as a part of the NC READY Accountability Model. The ACT is a standardized assessment composed of multiple-choice tests in English, math, reading, and science, in addition to an optional writing test. The ACT is also used as a college admissions test, measuring what a student learned in high school to determine academic readiness for college. Scores range from 1-36 in the four main subjects. A composite (overall) score consisting of the average of the four subject scores is reported. In the NC READY Accountability Model, the benchmark for ACT is the percent of students who reach the minimum composite score of 19 required for entrance into UNC system colleges. Note that 2021-22 is the first year that the required composite score is 19 (previously, the required composite score was 17). This change was made to align with the UNC system requirements.

In 2021-22, 45.1% of CMS students tested had an ACT composite score that met the UNC minimum, 3.4 percentage points higher than the state.

ACADEMIC ACHIEVEMENT

2017-18 – 2021-22 ACT Results Percent of Students Meeting UNC Minimum Composite Score of 17 2017-18 -2020-21 and Composite Score of 19 in 2021-22*



Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/act-reports>

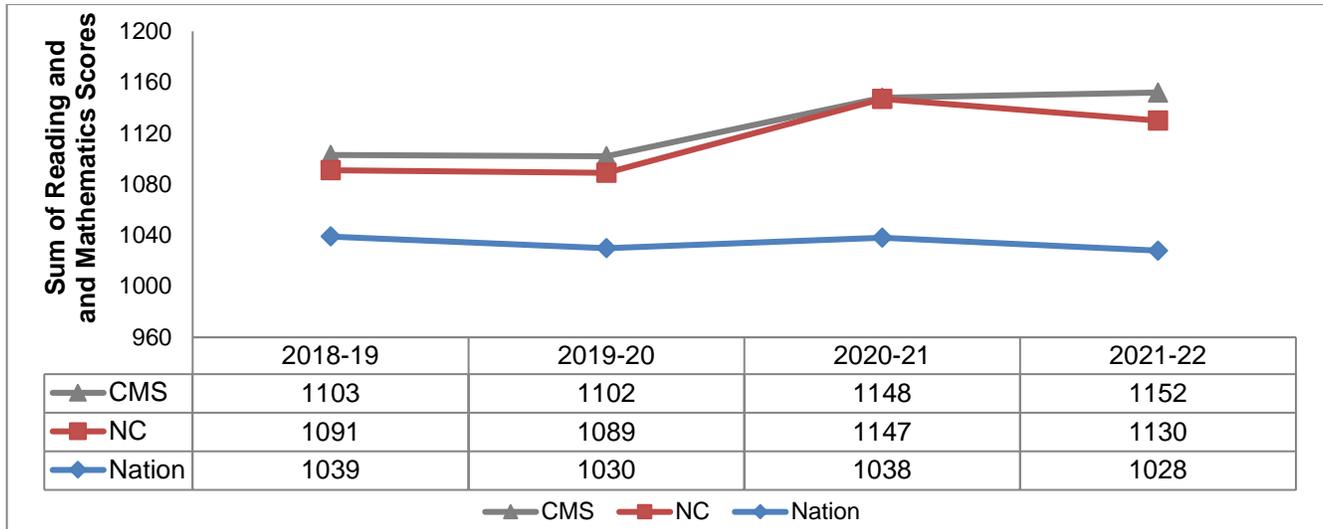
SAT® Results

The SAT® is a standardized test that measures college preparedness and is administered by the College Board™. Students in CMS are not required to take the SAT® as part of their coursework. Participation is voluntary and done outside school hours.

In 2021-22, the average SAT® score for CMS students (1152) was 22 points above the average score for NC (1130) and 124 points above the national average (1028). From 2018-19 to 2021-22, scores among CMS students increased by 49 points or 4.4%.

ACADEMIC ACHIEVEMENT

2018-19 – 2021-22 SAT® Results Public School Students Math and Evidence-based Reading and Writing Score Totals*

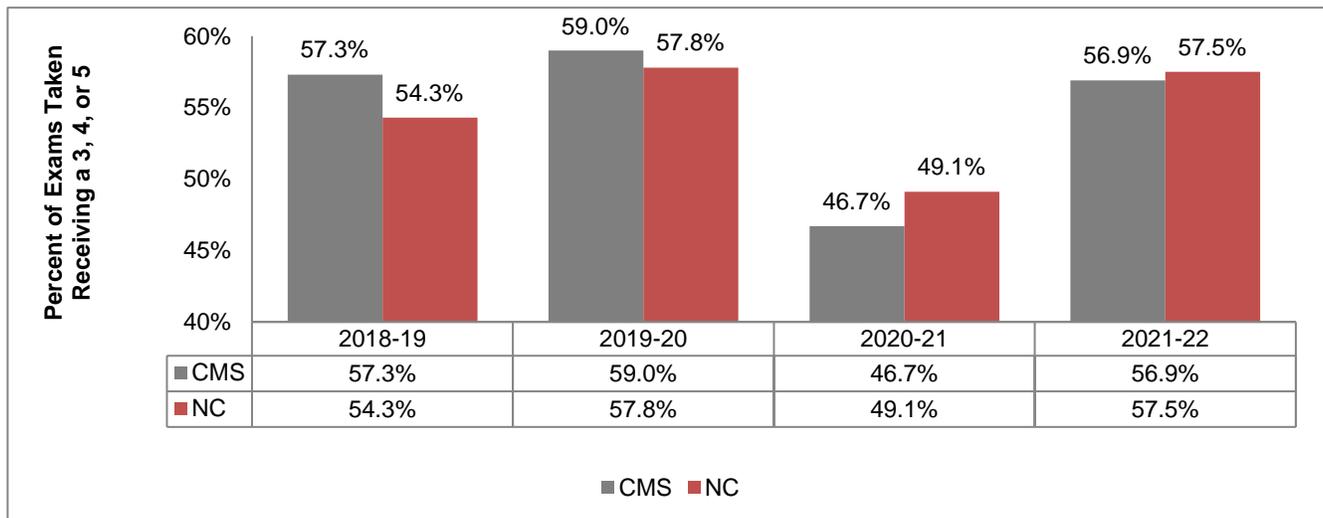


Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/north-carolina-sat-and-ap-reports#sat-reports>

Advanced Placement® (AP) Exam Performance

AP® courses are college-level classes offered in a wide variety of subjects that can be taken while in high school. AP® exams, a type of national final exam, are offered in each subject annually across the country. They are scored on a scale from 1 to 5, with 1 being the lowest possible score, and 5 being the highest possible score. Scores of a 3, 4, or 5 are considered passing marks. In 2022, 56.9% of AP® exams taken by CMS students received a 3, 4, or 5.

2018-19 – 2021-22 Advanced Placement® Exam Performance Percent of Exams Taken Receiving a (Passing) Score of 3, 4, or 5



Source: North Carolina Department of Public Instruction [https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/north-carolina-sat-and-ap-reports#advanced-placement-\(ap\)-reports](https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/north-carolina-sat-and-ap-reports#advanced-placement-(ap)-reports)

UNDERSTANDING THE BUDGET

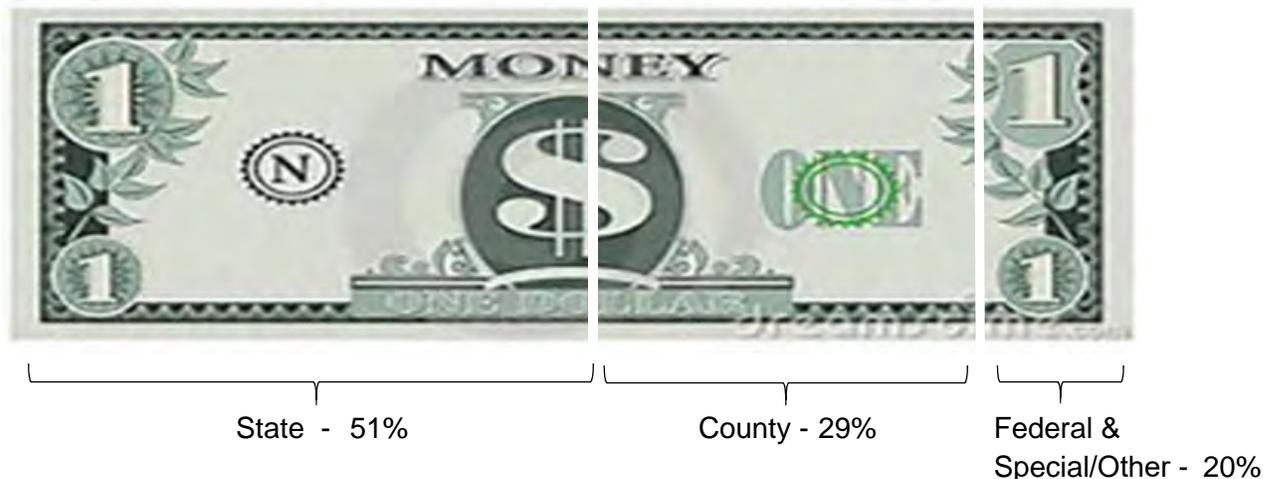
Charlotte Mecklenburg Schools (CMS) is the second-largest school district in North Carolina and the 17th-largest in the U.S. It is also one of the largest employers in Mecklenburg County, with more than 17,000 full- and part-time employees. Like most school districts in the state, CMS does not have taxing authority and relies primarily on funding from these sources:

County - County funding is a major source of operating revenue for CMS. Therefore, the County's economic outlook directly affects that of the school district. County revenues come from several different sources, including property taxes on homes and businesses, county sales taxes and fees.

State - Each year, the North Carolina General Assembly approves the state budget. Money for education is allocated to North Carolina's Department of Public Instruction, which divides funds among the 115 school districts in the state and charter schools. Individual district allocations are based on the number of students and their special needs, family-income levels and other factors. Most state funding must be used for specific purposes or programs determined by the state.

Federal - Most federal funds are categorical for specific educational programs. Most federal entitlement funds, such as Title I (based on Census poverty data), are formula based allotments with the state as the pass through entity. In other cases, the school district must submit competitive grant applications either to the State or U.S. Department of Education.

The total budget for the district is actually two separate budgets – an operating budget and a capital budget. The two budgets are equally important but they are separately funded. The district's operating budget pays for the day-to-day expenses of operating schools and administrative offices. It includes expenses such as utilities, supplies, transportation and salaries and benefits. For the 2023-24 school year, the proposed operating budget is funded as follows:



Salaries and benefits account for 77 percent of the total operating budget. Of that amount, 88 percent of the total staff is based in schools. Of the school-based employees, 54 percent are teachers. Principals, guidance counselors, media specialists, teacher assistants, cafeteria workers and other support staff make up the rest of school-based employees.

The capital budget is similar to the structural costs of a home, such as necessary renovations or improvements. It pays for the design and construction of new schools, expansion of existing schools and major renovation and replacement of older facilities to meet education and safety standards. The capital budget is primarily funded through bonds approved by voters and issued by the county.

SCHOOL BUDGET AND FISCAL CONTROL

The Charlotte Mecklenburg Board of Education budget is adopted in compliance with the statutory requirements of the North Carolina School Budget and Fiscal Control Act. This act contains the following statutes related to the budget process:

115C-425. Annual balanced budget resolution.

(a) Each local school administrative unit shall operate under an annual balanced budget resolution adopted and administered in accordance with this Article. A budget resolution is NC General Statutes - Chapter 115C Article 31 2 balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The budget resolution shall cover one fiscal year.

(b) It is the intent of this Article that all moneys received and expended by a local school administrative unit should be included in the school budget resolution. Therefore, notwithstanding any other provisions of law, after July 1, 1976, no local school administrative unit may expend any moneys, regardless of their source (including moneys derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

(c) Subsection (b) of this section does not apply to funds of individual schools, as defined in G.S. 115C-448. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1993, c. 179, s. 1.)

115C-426. Uniform budget format.

(a) The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the State.

(b) The uniform budget format shall be organized so as to facilitate accomplishment of the following objectives: (i) to enable the board of education and the board of county commissioners to make the local educational and local fiscal policies embodied therein; (ii) to control and facilitate the fiscal management of the local school administrative unit during the fiscal year; and (iii) to facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system throughout the State.

(c) The uniform budget format shall require the following funds:

- (1) The State Public School Fund.
- (2) The local current expense fund.
- (3) The capital outlay fund.

In addition, other funds may be used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, municipal appropriations made directly to local school administrative units under G.S. 160A-700, and funds received for prekindergarten programs. In addition, the appropriation or use of fund balance or interest income by a local school administrative unit shall not be construed as a local current expense appropriation included as a part of the local current expense fund.

SCHOOL BUDGET AND FISCAL CONTROL

Each local school administrative unit shall maintain those funds shown in the uniform budget format that are applicable to its operations.

(d) The State Public School Fund shall include appropriations for the current operating expenses of the public school system from moneys made available to the local school administrative unit by the State Board of Education.

(e) The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners. These appropriations shall be funded by revenues accruing to the local school administrative unit by virtue of Article IX, Sec. 7 of the Constitution, moneys made available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, State money disbursed directly to the local school administrative unit, and other moneys made available or accruing to the local school administrative unit for the current operating expenses of the public school system.

(f) The capital outlay fund shall include appropriations for:

- (1) The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.
- (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and career and technical educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- (4) The acquisition of school buses as additions to the fleet.
- (5) The acquisition of activity buses and other motor vehicles.
- (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

No contract for the purchase of a site shall be executed nor any funds expended therefor without the approval of the board of county commissioners as to the amount to be spent for the site; and in case of a disagreement between a board of education and a board of county commissioners as to the amount to be spent for the site, the procedure provided in G.S. 115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a

SCHOOL BUDGET AND FISCAL CONTROL

local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

(g) Other funds shall include appropriations for such purposes funded from such sources as may be prescribed by the uniform budget format. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2010-31, s. 7.17(a); 2013-355, s. 2(a); 2017-57, s. 7.23H(h); 2018-5, s. 38.8(f).)

115C-426.1. Vending facilities.

Moneys received by a local school administrative unit on account of operation of vending facilities shall be deposited, budgeted, appropriated, and expended in accordance with the provisions of this Article. (1983 (Reg. Sess., 1984), c. 1034, s. 168.)

115C-426.2. Joint planning.

In order to promote greater mutual understanding of immediate and long-term budgetary issues and constraints affecting public schools and county governments, local boards of education and boards of county commissioners are strongly encouraged to conduct periodic joint meetings during each fiscal year. In particular, the boards are encouraged to assess the school capital outlay needs, to develop and update a joint five-year plan for meeting those needs, and to consider this plan in the preparation and approval of each year's budget under this Article. (1995 (Reg. Sess., 1996), c. 666, s. 2.)

115C-427. Preparation and submission of budget and budget message.

(a) Before the close of each fiscal year, the superintendent shall prepare a budget for the ensuing year for consideration by the board of education. The budget shall comply in all respects with the limitations imposed by G.S. 115C-432.

(b) The budget, together with a budget message, shall be submitted to the board of education not later than May 1. The budget and budget message should, but need not, be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the educational goals fixed by the budget for the budget year, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in educational or fiscal policy. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

115C-428. Filing and publication of the budget; budget hearing.

(a) On the same day that he submits the budget to the board of education, the superintendent shall file a copy of it in his office where it shall remain available for public inspection until the budget resolution is adopted. He may also publish a statement in a newspaper qualified under G.S. 1-597 to publish legal advertisements in the county that the budget has been submitted to the board of education, and is available for public inspection in the office of the superintendent of schools. The statement should also give notice of the time and place of the budget hearing authorized by subsection (b) of this section.

(b) Before submitting the budget to the board of county commissioners, the board of education may hold a public hearing at which time any persons who wish to be heard on the school budget may appear. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

SCHOOL BUDGET AND FISCAL CONTROL

115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget.

(a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners.

(b) The board of county commissioners shall complete its action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the local school administrative unit for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

(d) Nothing in this Article shall be construed to place a duty on the board of commissioners to fund a deficit incurred by a local school administrative unit through failure of the unit to comply with the provisions of this Article or rules and regulations issued pursuant hereto, or to provide moneys lost through misapplication of moneys by a bonded officer, employee or agent of the local school administrative unit when the amount of the fidelity bond required by the board of education was manifestly insufficient.

(e) A local board of education may request appropriations directly from a city, as authorized by G.S. 160A-700. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2018-5, s. 38.8(g).)

115C-430. Apportionment of county appropriations among local school administrative units.

If there is more than one local school administrative unit in a county, all appropriations by the county to the local current expense funds of the units, except appropriations funded by supplemental taxes levied less than countywide pursuant to a local act of G.S. 115C-501 to 115C-511, must be apportioned according to the membership of each unit. County appropriations are properly apportioned when the dollar amount obtained by dividing the amount so appropriated to each unit by the total membership of the unit is the same for each unit. The total membership of the local school administrative unit is the unit's average daily membership for the budget year to be determined by and certified to the unit and the board of county commissioners by the State Board of Education. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1985 (Reg. Sess., 1986), c. 1014, s. 78.)

115C-431. Procedure for resolution of dispute between board of education and board of county commissioners.

SCHOOL BUDGET AND FISCAL CONTROL

(a) If the board of education determines that the amount of money appropriated to the local current expense fund, or the capital outlay fund, or both, by the board of county commissioners is not sufficient to support a system of free public schools, the chairman of the board of education and the chairman of the board of county commissioners shall arrange a joint meeting of the two boards to be held within seven days after the day of the county commissioners' decision on the school appropriations.

Prior to the joint meeting, the Senior Resident Superior Court Judge shall appoint a mediator unless the boards agree to jointly select a mediator. The mediator shall preside at the joint meeting and shall act as a neutral facilitator of disclosures of factual information, statements of positions and contentions, and efforts to negotiate an agreement settling the boards' differences.

At the joint meeting, the entire school budget shall be considered carefully and judiciously, and the two boards shall make a good-faith attempt to resolve the differences that have arisen between them.

(b) If no agreement is reached at the joint meeting of the two boards, the mediator shall, at the request of either board, commence a mediation immediately or within a reasonable period of time. The mediation shall be held in accordance with rules and standards of conduct adopted under Chapter 7A of the General Statutes governing mediated settlement conferences but modified as appropriate and suitable to the resolution of the particular issues in disagreement.

Unless otherwise agreed upon by both boards, the following individuals shall constitute the two working groups empowered to represent their respective boards during the mediation:

- (1) The chair of each board or the chair's designee;
- (2) The superintendent of the local school administrative unit and the county manager or either's designee;
- (3) The finance officer of each board; and
- (4) The attorney for each board.

Members of both boards, their chairs, and representatives shall cooperate with and respond to all reasonable requests of the mediator to participate in the mediation. Notwithstanding Article 33C of Chapter 143 of the General Statutes, the mediation proceedings involving the two working groups shall be conducted in private. Evidence of statements made and conduct occurring in a mediation are not subject to discovery and are inadmissible in any court action. However, no evidence otherwise discoverable is inadmissible merely because it is presented or discussed in a mediation. The mediator shall not be compelled to testify or produce evidence concerning statements made and conduct occurring in a mediation in any civil proceeding for any purpose, except disciplinary hearings before the State Bar or any agency established to enforce standards of conduct for mediators. Reports by members of either working group to their respective boards shall be made in compliance with Article 33C of Chapter 143 of the General Statutes.

Unless both boards agree otherwise, or unless the boards have already resolved their dispute, the mediation shall end no later than August 1. The mediator shall have the authority to determine that an impasse exists and to discontinue the mediation. The mediation may continue beyond August 1 provided both boards agree. If both boards agree to continue the mediation

SCHOOL BUDGET AND FISCAL CONTROL

beyond August 1, the board of county commissioners shall appropriate to the local school administrative unit for deposit in the local current expense fund a sum of money sufficient to equal the local contribution to this fund for the previous year.

If the working groups reach a proposed agreement, the terms and conditions must be approved by each board. If no agreement is reached, the mediator shall announce that fact to the chairs of both boards, the Senior Resident Superior Court Judge, and the public. The mediator shall not disclose any other information about the mediation. The mediator shall not make any recommendations or public statement of findings or conclusions.

The local board of education and the board of county commissioners shall share equally the mediator's compensation and expenses. The mediator's compensation shall be determined according to rules adopted under Chapter 7A of the General Statutes.

(b1) If agreement is not reached in mediation on the amount of money appropriated to the local current expense fund, and the amount to be appropriated has not been calculated pursuant to this subsection for longer than the prior year, the sum to be appropriated for the budget year in dispute shall be calculated as follows:

(1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in that year by the local school administrative unit or transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership of the local school administrative unit plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the prior school year.

(2) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics.

(3) The amount from subdivision (2) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute.

The board of county commissioners shall appropriate to the local current expense fund the sum from subdivision (3) of this subsection, rounded to the nearest penny, to the local board of education for the budget year in dispute.

(b2) If agreement is not reached in mediation, and the amount to be appropriated has been calculated pursuant to subsection (b1) of this section to the local current expense fund for the prior two years, the sum to be appropriated for the budget year in dispute shall be calculated as follows:

(1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in the prior fiscal year by the local school administrative unit and transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership plus the share of the average daily membership of any innovative, charter, regional, or

SCHOOL BUDGET AND FISCAL CONTROL

- laboratory school whose students reside in the local school administrative unit for the prior school year.
- (2) The twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics shall be increased by three percent (3%).
 - (3) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the sum from subdivision (2) of this subsection, rounded to the nearest penny.
 - (4) The amount from subdivision (3) of this subsection shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute.

The board of county commissioners shall appropriate to the local current expense fund the sum from subdivision (4) of this subsection, rounded to the nearest penny, to the local board of education for the budget year in dispute.

(b3) Neither the local board of education nor the board of county commissioners shall file any legal action challenging the determination as to the funds to be appropriated by the board of county commissioners to the local current expense fund in accordance with the formulas found in subsections (b1) and (b2) of this section.

(c) Within five days after an announcement of no agreement on the amount of money to be appropriated to the capital outlay fund by the mediator, the local board of education may file an action in the superior court division of the General Court of Justice. Either board has the right to have the issues of fact tried by a jury. When a jury trial is demanded, the cause shall be set for the first succeeding term of the superior court in the county, and shall take precedence over all other business of the court. However, if the judge presiding certifies to the Chief Justice of the Supreme Court, either before or during the term, that because of the accumulation of other business, the public interest will be best served by not trying the cause at the term next succeeding the filing of the action, the Chief Justice shall immediately call a special term of the superior court for the county, to convene as soon as possible, and assign a judge of the superior court or an emergency judge to hold the court, and the cause shall be tried at this special term. The judge shall find, or if the issue is submitted to the jury, the jury shall find the amount of money legally necessary from the board of county commissioners to provide the local school administrative units with buildings suitably equipped, as required by G.S. 115C-521, in order to maintain a system of free public schools as defined by State law and State Board of Education policy. In making the finding, the judge or the jury shall consider the educational goals and policies of the State and the local board of education, the budgetary request of the local board of education, the financial resources of the county and the local board of education, and the fiscal policies of the board of county commissioners and the local board of education.

All findings of fact in the superior court, whether found by the judge or a jury, shall be conclusive. When the facts have been found, the court shall give judgment ordering the board of county commissioners to appropriate a sum certain to the local school administrative unit for the amount of money to be appropriated to the capital outlay fund and to levy such taxes on property as may be necessary to make up this sum when added to other revenues available for the purpose.

SCHOOL BUDGET AND FISCAL CONTROL

(d) An appeal from the judgment entered as provided in subsection (c) of this section may be taken to the appellate division of the General Court of Justice, and notice of appeal shall be given in writing within 10 days after entry of the judgment. All papers and records relating to the case shall be considered a part of the record on appeal. The conclusion of the school or fiscal year shall not be deemed to resolve the question in controversy between the parties while an appeal is still pending. Any final judgment shall be legally binding on the parties at the conclusion of the appellate process. The payment of any final judgment by the county in favor of the local school administrative unit shall not be considered, or used in any manner, to deny or reduce appropriations to the local school administrative unit by the county in fiscal years subsequent to the one at issue to offset such payment of a final judgment.

(e) If, in an action filed under subsection (c) of this section, the final judgment of the General Court of Justice is rendered after the due date prescribed by law for property taxes, the board of county commissioners is authorized to levy such supplementary taxes as may be required by the judgment, notwithstanding any other provisions of law with respect to the time for doing acts necessary to a property tax levy. Upon making a supplementary levy under this subsection, the board of county commissioners shall designate the person who is to compute and prepare the supplementary tax receipts and records for all such taxes. Upon delivering the supplementary tax receipts to the tax collector, the board of county commissioners shall proceed as provided in G.S. 105-321.

The due date of supplementary taxes levied under this subsection is the date of the levy, and the taxes may be paid at par or face amount at any time before the one hundred and twentieth day after the due date. On or after the one hundred and twentieth day and before the one hundred and fiftieth day from the due date there shall be added to the taxes interest at the rate of two percent (2%). On or after the one hundred and fiftieth day from the due date, there shall be added to the taxes, in addition to the two percent (2%) provided above, interest at the rate of three-fourths of one percent (3/4 of 1%) per 30 days or fraction thereof until the taxes plus interest have been paid. No discounts for prepayment of supplementary taxes levied under this subsection shall be allowed. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1989, c. 493, s. 2; 1995 (Reg. Sess., 1996), c. 666, s. 3; 1997-222, s. 1; 2007-92, s. 1; 2013-141, s. 1; 2018-83, s. 1.)

115C-432. The budget resolution; adoption; limitations; tax levy; filing.

- (a) After the board of county commissioners has made its appropriations to the local school administrative unit, or after the appeal procedure set out in G.S. 115C-431 has been concluded, the board of education shall adopt a budget resolution making appropriations for the budget year in such sums as the board may deem sufficient and proper. The budget resolution shall conform to the uniform budget format established by the State Board of Education.
- (b) The following directions and limitations shall bind the board of education in adopting the budget resolution:
 - (1) If the county budget ordinance allocates appropriations to the local school administrative unit pursuant to G.S. 115C-429(b), the school budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433.
 - (2) Subject to the provisions of G.S. 115C-429(d), the full amount of any lawful deficit from the prior fiscal year shall be appropriated.

SCHOOL BUDGET AND FISCAL CONTROL

- (3) Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. Each expenditure to be charged against a contingency appropriation shall be authorized by resolution of the board of education, which resolution shall be deemed an amendment to the budget resolution, not subject to G.S. 115C-429(b) and 115C-433(b), setting up or increasing an appropriation for the object of expenditure authorized. The board of education may authorize the superintendent to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes.
- (4) Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated.
- (5) The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund.
- (6) No appropriation may be made that would require the levy of supplemental taxes pursuant to a local act or G.S. 115C-501 to 115C-511 in excess of the rate of tax approved by the voters, or the expenditure of revenues for purposes not permitted by law.
- (7) In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or G.S. 115C-501 to 115C-511, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the general county tax levy actually realized in cash during the preceding fiscal year.
- (8) Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues.
- (9) No appropriation may be made to or from the capital outlay fund to or from any other fund, except as permitted by G.S. 115C-433(d).

(c) If the local school administrative unit levies its own supplemental taxes pursuant to a local act, the budget resolution shall make the appropriate tax levy in accordance with the local act, and the board of education shall notify the county or city that collects the levy in accordance with G.S. 159-14.

(d) The budget resolution shall be entered in the minutes of the board of education, and within five days after adoption, copies thereof shall be filed with the superintendent, the school finance officer and the county finance officer. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1987 (Reg. Sess., 1988), c. 1025, s. 13; 1993, c. 57, s. 1; 2018-83, s. 2.)

115C-433. Amendments to the budget resolution; budget transfers.

(a) Subject to the provisions of subsection (b) of this section, the board of education may amend the budget resolution at any time after its adoption, in any manner, so long as the resolution as amended continues to satisfy the requirements of G.S. 115C-425 and 115C-432.

(b) If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of county commissioners for an amendment to the budget that (i) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (ii) increases or

SCHOOL BUDGET AND FISCAL CONTROL

decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners: Provided, that at its discretion, the board may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).

(c) The board of education may by appropriate resolution authorize the superintendent to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by the board of education or State or federal law or regulations. Any such transfers shall be reported to the board of education at its next regular meeting and shall be entered in the minutes.

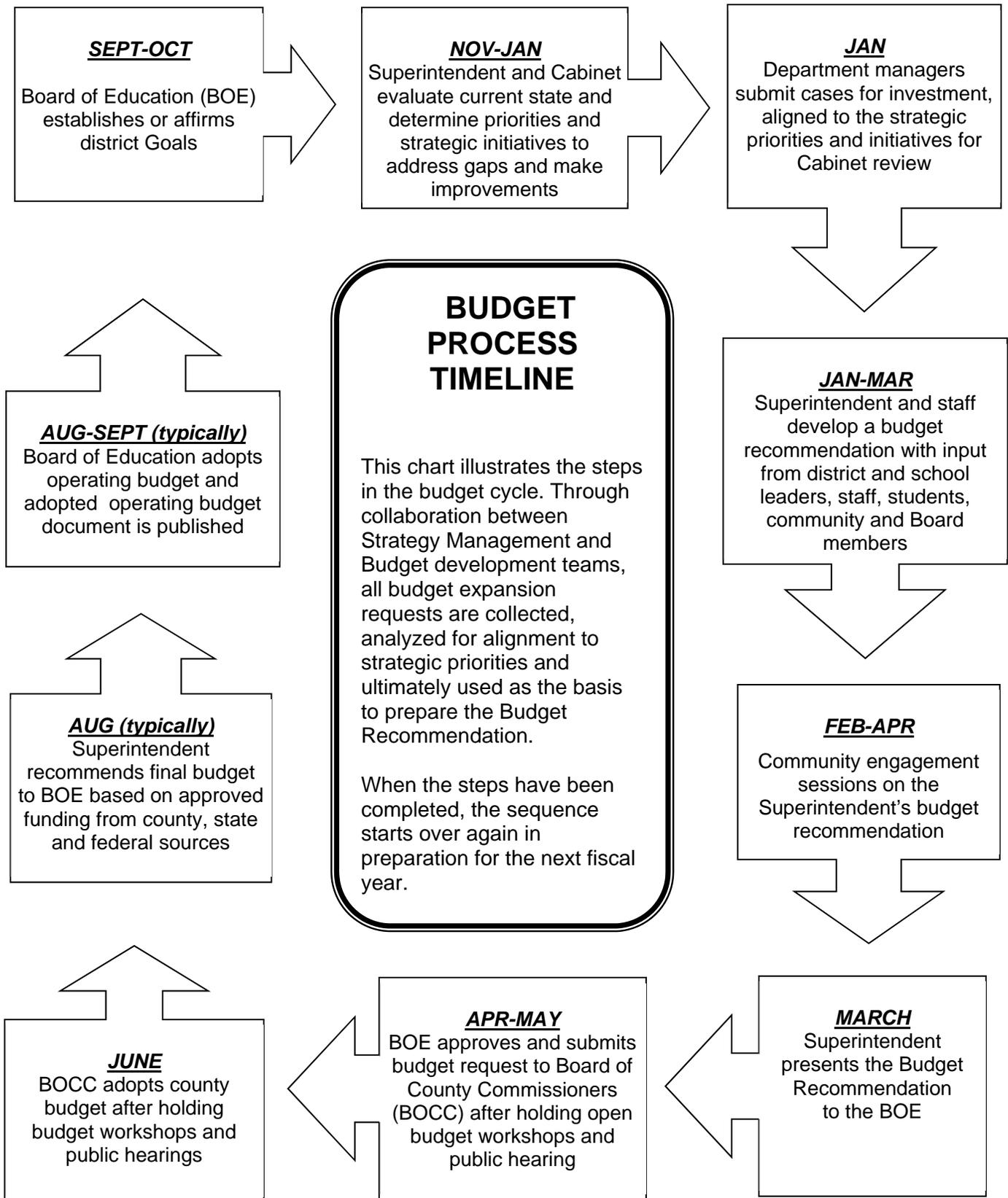
(d) The board of education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the board of county commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. When such an emergency arises, the board of education may adopt a resolution requesting approval from the board of commissioners for the transfer of a specified amount of money to or from the capital outlay fund to or from some other fund. The resolution shall state the nature of the emergency, why the emergency was not foreseen and was not foreseeable when the budget resolution was adopted, what specific objects of expenditure will be added or increased as a result of the transfer, and what objects of expenditure will be eliminated or reduced as a result of the transfer. A certified copy of this resolution shall be transmitted to the board of county commissioners for (its) approval and to the boards of education of all other local school administrative units in the county for their information. The board of commissioners shall act upon the request within 30 days after it is received by the clerk to the board of commissioners or the chairman of the board of commissioners, after having afforded the boards of education of all other local school administrative units in the county an opportunity to comment on the request. The board of commissioners may either approve or disapprove the request as presented. Upon either approving or disapproving the request, the board of commissioners shall forthwith so notify the board of education making the request and any other board of education that exercised its right to comment thereon. Upon receiving such notification, the board of education may proceed to amend the budget resolution in the manner indicated in the request. Failure of the board of county commissioners to act within the time allowed for approval or disapproval shall be deemed approval of the request. The time limit for action by the board of county commissioners may be extended by mutual agreement of the board of county commissioners and the board of education making the request. A budget resolution amended in accordance with this subsection need not comply with G.S. 115C-430. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

115C-434. Interim budget.

In case the adoption of the budget resolution is delayed until after July 1, the board of education shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the local school administrative unit for the interval between the beginning of the fiscal year and the adoption of the budget resolution. Interim appropriations so made and expended shall be charged to the proper appropriations in the budget resolution. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

The budget process timeline is as follows:



BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

CMS operates under an annual balanced budget, which is adopted and administered in accordance with Section 115C-425(a) of the North Carolina School Budget and Fiscal Control Act (Article 31). A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations (i.e. current expenditures are supported by current revenues). The budget resolution shall cover one fiscal year, from July 1 through June 30. Article 31 further requires that all monies received and expended by each local school administrative unit be included in the budget resolution.

The State law promulgates a standard budget format, which defines budgetary control at the fund, purpose/function or project level. Annual budgets are adopted for all funds, except the Individual Schools fund, as required by the North Carolina General Statutes. All budgets are prepared using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Board of Education (Board) considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. These could include federal, state, and county grants, and some charges for services. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. The primary sources of revenues for the General Fund are budgeted allocations and appropriations from the State of North Carolina, Mecklenburg County and the Federal Government.

The Board discusses, reviews and may amend the superintendent's budget recommendation before approving a final proposed budget, which is then submitted to the Mecklenburg Board of County Commissioners (BOCC). The BOCC review the CMS budget request along with those from other county service providers such as parks and recreation and public libraries. The BOCC makes adjustments and ultimately approves a county budget that includes funding for CMS. If the allocated and requested amounts differ, CMS may need to adjust its budget plans.

Per state statute, the Board may amend the budget in any manner, so long as the amended budget remains balanced and still conforms to the uniform budget format established by the State Board of Education. The Board of Education must obtain approval from the BOCC for any amendment to the budget that increases or decreases expenditures from the capital outlay fund or that increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the BOCC. At its discretion, the BOCC may specify a lesser percentage but not less than ten percent (10%). Currently, the BOCC has specified a 10% variance threshold.

Throughout the budget development process, this document serves as the vehicle for sharing our resource allocation decisions, plans for programmatic changes, and the alignment of our resources to the goals established by the Board. Once the Board of Education adopts a budget, that budget becomes the fiscal management tool for administering and controlling expenditures throughout the organization.

The superintendent works with district and school leaders, staff, Board of Education members and the Charlotte-Mecklenburg community to develop an operating budget recommendation to be presented to the Board of Education. The recommendation reflects the fiscal realities facing the district and the most pressing needs to help CMS prepare every student to graduate college and career ready.

Budget management is the process of establishing and maintaining the necessary budgetary controls to ensure that expenditures do not exceed the authorized amounts and that the expenditures are for intended, proper and legal purposes. The budget department is responsible

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

for establishing the system of control and monitoring for control compliance. All departments and schools must adhere to the budgetary controls established for the district. For management control purposes, the budget is divided into cost centers that exist for each school and department. Each cost center is assigned a budget manager (fund owner). The adopted budget is allocated to the cost center in accordance with the plan submitted by the fund owner or in accordance with predetermined formulas. However, decisions on how to allocate these funds are ultimately made at the school site or department level. Effective budgetary control requires that budget managers (fund owners) be held accountable for the funds allocated to their respective cost center. Within CMS, department managers and principals are designated as fund owners, and they are responsible for assuring the accuracy of account coding, spending funds appropriately and in alignment with district objectives, and adhering to timelines for recording and expending funds. For centrally budgeted items such as salaries and benefits, insurance, and utilities, the Chief Financial Officer is the designated fund owner.

The overall management of the budget is accomplished in a variety of ways. The key components of our budget management system are as follows:

- **Training on budget management and financial controls** – Financial training is provided to financial secretaries monthly and fund owners as needed. This training includes cash management, requisition procedures, accurate account coding, fund flexibility, budget status and management, procurement, etc. Training is also provided to department heads and fund owners related to developing their budget requests.
- **Reconciling budget transactions on an ongoing basis** – Budget team verifies routinely that the budget is still in balance in the financial system. On a monthly basis, changes by purpose are reviewed to ensure we are not approaching a 10% variance from budget at which point the Board of County Commission must approve a budget amendment. Similarly, budget variances are reviewed to determine if a budget amendment is required for federal funding.
- **Controlling and monitoring expenditures to ensure appropriateness of expenditure and availability of funds** - (Pre-audit function as required by North Carolina state statute under 115C-441) - The budget office reviews all requisitions for expenditures and payments to ensure that each expenditure is an appropriate expenditure for school funds and that expenditures are charged to a valid account code as defined by the state chart of accounts. In addition, the budget office is responsible for the “preaudit” function. The preaudit function requires a certification that there is a budget resolution that includes an appropriation for the expenditure and that an unencumbered balance remains in the appropriation sufficient to pay the obligation. The Finance Officer’s signature is required attesting to this fact prior to an obligation being made.
- **Verifying appropriate approvals on requisitions for expenditures and requests for payments in accordance with district policy** – With the Lawson financial system, requisitions are processed online. This control is designed into the approval workflow within the Lawson system that is defined by the budget department. Verification that appropriate approvals are secured on all paper contracts is also completed by the budget team.
- **Budgetary controls over payroll transactions** - Personnel Action Forms (PAF’s) are required to make any changes to the payroll system including adding or deleting an employee, changes in pay rates, job code or employment status, etc. Since position control is centrally managed, position exchanges and requests for additional positions are submitted to Human Resources (HR), if not initiated by HR, and then forwarded to budget for preaudit. In this case, the preaudit function requires verification that the position exists in the budget and funds are available for the change requested prior to being processed

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

by payroll. Additionally, the workforce management team assigns budget codes to all employees as they are hired and/or change positions. As a routine part of the work, the team reviews the funding sources of current employees to ensure maximization of all sources which also serves as a secondary control to identify any coding errors or changes needed.

- **Encumbrance controls** - An encumbrance is an obligation in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. The purpose for the encumbrance of funds is to ensure that obligations are recognized as soon as commitments are made. Our current financial system allows for the pre-commitment of funds, thus reserving a part of an appropriation when the requisition is entered online. After the preaudit function is completed and the purchase order is released, an encumbrance is created and reflected on budget status reports available for fund owners to review. This prevents the inadvertent overspending of the budget.
- **Budget transfer controls** - A Budget Transfer Form requesting a transfer of funds is submitted to the budget department by the fund owner (and approved also by special fund owner, if appropriate). Budget staff reviews and if approved, the transfer is entered into the financial system. This must be processed prior to an obligation being made if there are no other funds available in the account.
- **Reporting of budget amendments to the BOE** - All budget amendments to increase/decrease revenue, transfers within and between function codes for all funds are reported to the Board of Education on a monthly basis.
- **Control and tracking of cash receipts and recording of revenue** - Financial controls on the receipt of cash are maintained including the separation of duties, and cash receipts are recorded as revenue and appropriated upon receipt as appropriate. Cash orders are estimated and made for state and local funding in accordance with cash availability calendars.
- **Monitoring financial status on a regular basis** – Leadership from the Budget and Accounting teams meet monthly to review the financial statements and budget status - reviewing budget vs. actual status and reasonableness of percent of budget expended to date. Staff reviews exception reports reflecting any account where actuals exceed budget and projections of centrally controlled expenditures. Formal financial statements prepared by the accounting department are also reviewed in detail after each month-end with Chief Financial Officer to ensure financial status is as expected and budget to actual comparisons appear reasonable.
- **Summary and detail budget status reporting to department managers and principals on a monthly basis** – Fund owners are instructed to review the budget status reports and contact the budget department if there are any questions. Budget status for each activity code is available online in Lawson for easy reference real time. Most fund owners keep some type of tally to reconcile against the activity reflected on the reports.
- **Financial reporting to the Board of Education on a monthly basis** – Formal financial statements for all funds are provided to the Board of Education monthly which reflects annual budget vs. actual expenditures to date and remaining balance by function.
- **External audit of the financial records and issuance of the Annual Comprehensive Financial Report** - An annual audit is conducted by an external audit firm in accordance with generally accepted auditing standards and *Government Auditing Standards*. The purpose of the audit is to obtain an independent opinion on the financial statements and internal controls of the organization. During the audit, testing of compliance with certain provisions of laws, regulations, contracts and grants is also performed.

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Trends and Statistics



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
KEY STATISTICS (FY2014-2024)

SELECTED TRENDS

| FISCAL YEAR | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ENROLLMENT | | | | | | | | | | | |
| Total K-12 Enrollment - 20th Day | 142,612 | 145,363 | 146,140 | 146,917 | 147,359 | 147,352 | 146,888 | 140,073 | 140,406 | 141,217 | 141,456 |
| Multilingual (ML) Students | 15,176 | 17,146 | 16,938 | 17,210 | 19,794 | 20,753 | 24,064 | 22,777 | 25,491 | 27,405 | |
| Economically Disadvantage Students | 57.30% | 58.5%*** | 56.5%*** | 60.2%*** | 51.7%*** | 47.6%*** | 43.2%*** | 47.8%*** | 48.5%*** | TBD | |
| COST PER PUPIL | | | | | | | | | | | |
| Budgeted Total Cost | \$8,714 | \$9,025 | \$9,215 | \$9,363 | \$9,568 | \$10,122 | \$10,723 | \$11,882 | \$15,626 | \$15,203 | \$14,769 |
| Budgeted Local Cost | \$2,500 | \$2,671 | \$2,766 | \$2,810 | \$2,910 | \$3,121 | \$3,468 | \$3,748 | \$3,832 | \$3,958 | \$4,220 |
| Budgeted Local Cost w/o Charter Sch Passthrough | \$2,339 | \$2,467 | \$2,508 | \$2,518 | \$2,573 | \$2,755 | \$3,059 | \$3,254 | \$3,285 | \$3,374 | \$3,589 |
| NUMBER OF SCHOOLS | | | | | | | | | | | |
| Elementary | 89 | 91 | 95 | 95 | 94 | 95 | 95 | 95 | 97 | 98 | 100 |
| Middle | 39 | 39 | 39 | 39 | 44 | 46 | 46 | 47 | 49 | 49 | 49 |
| High | 28 | 31 | 31 | 33 | 35 | 31 | 31 | 31 | 31 | 32 | 32 |
| Alternative | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total Schools Operating | 160 | 164 | 168 | 170 | 176 | 175 | 175 | 176 | 180 | 182 | 184 |
| New Schools Opened | 1 | 4 | 4 | 2 | 6 | 3 | 0 | 1 | 4 | 2 | 2 |
| % OF TOTAL OPERATING BUDGET | | | | | | | | | | | |
| % County | 28.69% | 29.59% | 30.02% | 30.01% | 30.41% | 30.83% | 32.35% | 31.54% | 24.52% | 26.03% | 28.57% |
| % State | 57.58% | 57.13% | 57.84% | 58.53% | 59.42% | 59.27% | 58.24% | 57.14% | 46.20% | 47.63% | 51.50% |
| % Federal & Other Grants | 12.20% | 11.71% | 10.55% | 10.00% | 8.83% | 8.67% | 8.50% | 10.29% | 28.45% | 25.47% | 19.00% |
| % Other/Special Revenue | 0.91% | 0.88% | 1.03% | 0.86% | 0.99% | 0.96% | 0.91% | 0.87% | 0.53% | 0.68% | 0.85% |
| % Fund Balance | 0.62% | 0.69% | 0.56% | 0.60% | 0.34% | 0.27% | 0% | 0.15% | 0.30% | 0.18% | 0.08% |
| PERSONNEL CHANGES | | | | | | | | | | | |
| Principals/Assistant Principals | 380 | 385 | 410 | 415 | 436 | 414 | 416 | 415 | 418 | 413 | 420 |
| Teachers** | 10,798 | 9,513 | 9,811 | 9,904 | 9,736 | 9,633 | 9,825 | 9,735 | 9,953 | 9,994 | 9,839 |
| Support Staff** | | 1,344 | 1,412 | 1,390 | 1,496 | 1,499 | 1,608 | 1,611 | 2,271 | 2,300 | 2,350 |
| Assistants/Tutors | 2,322 | 2,257 | 2,342 | 2,303 | 2,326 | 2,330 | 2,278 | 2,368 | 2,359 | 2,335 | 2,301 |
| Admin./Office Personnel | 1,161 | 1,192 | 1,230 | 1,245 | 1,238 | 1,237 | 1,207 | 1,214 | 1,255 | 1,348 | 1,332 |
| Transportation | 1,381 | 1,388 | 1,386 | 1,435 | 1,444 | 1,444 | 1,363 | 1,363 | 1,264 | 1,264 | 1,265 |
| Building Services/Other | 1,080 | 1,078 | 1,127 | 1,139 | 1,153 | 1,178 | 1,216 | 1,234 | 1,306 | 1,332 | 1,341 |
| Total Personnel | 17,122 | 17,157 | 17,718 | 17,831 | 17,829 | 17,735 | 17,913 | 17,940 | 18,826 | 18,986 | 18,848 |
| TRANSPORTATION | | | | | | | | | | | |
| # of Yellow Buses | 1,001 | 1,011 | 1,017 | 1,048 | 1,079 | 1,109 | 1,100 | 1,100 | 939 | 970 | 970 |

*In fiscal year 2022, the Dean of Students position was reclassified from Teacher to Support Staff

**Prior to 2015, Teachers and Support Staff were combined

***Due to the 2014-2015 implementation of the USDA Community Eligibility Provision, the district is using a formula designed by USDA for calculating the district poverty rate. The new formula uses the percentage of enrolled students that have been identified by the state agency as qualifying for free meals based on eligibility for poverty based programs. The percentage of identified students is then multiplied by a factor as determined by USDA to get the official EDS as determined by the USDA. The current factor is 1.6. This percentage is calculated as of April 1st of each year.

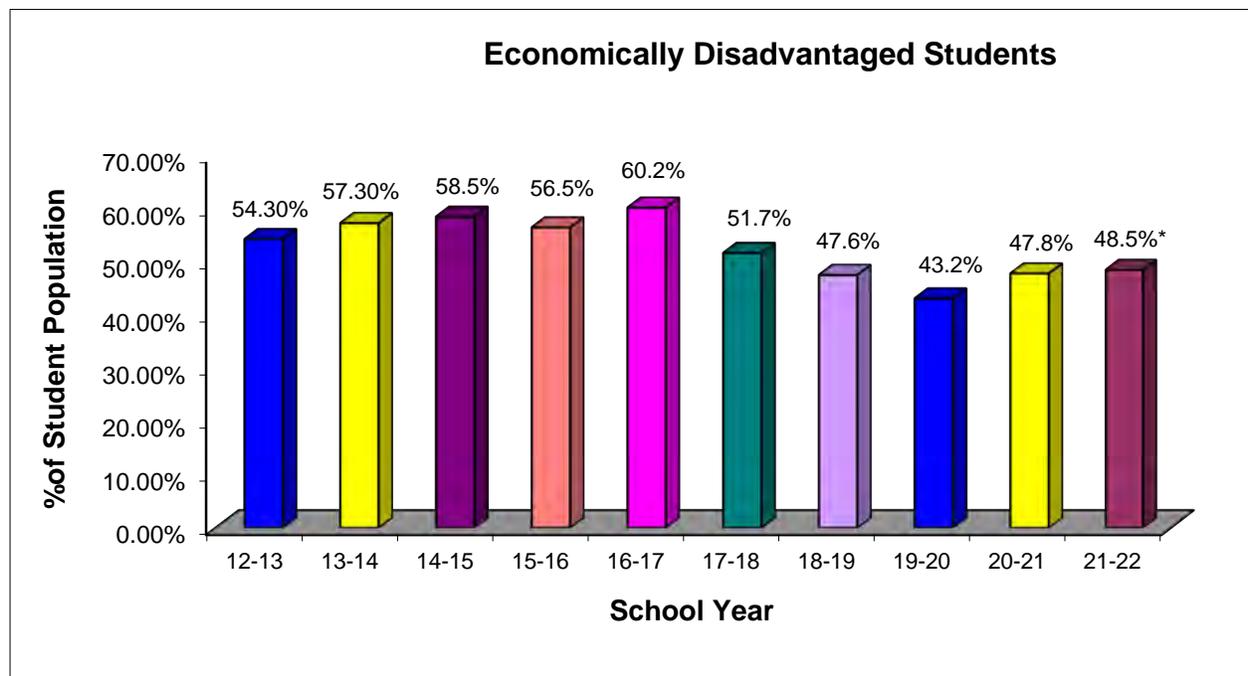
STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

Diversity and complex learning needs

As our community continues to become increasingly diverse, Charlotte-Mecklenburg Schools (CMS) also serves numbers of students who come to school with complex learning needs that require additional support and specialized services.

CMS data and national research indicate that all students can learn and achieve at high levels when challenged with high expectations, and given the guidance, support and attention they need to succeed. Effective early childhood programs, smaller class sizes, guidance and health and social services, English as a Second Language instruction and an intense focus on literacy and math are all designed to help CMS narrow the achievement gap between poor and minority students and their more affluent peers.

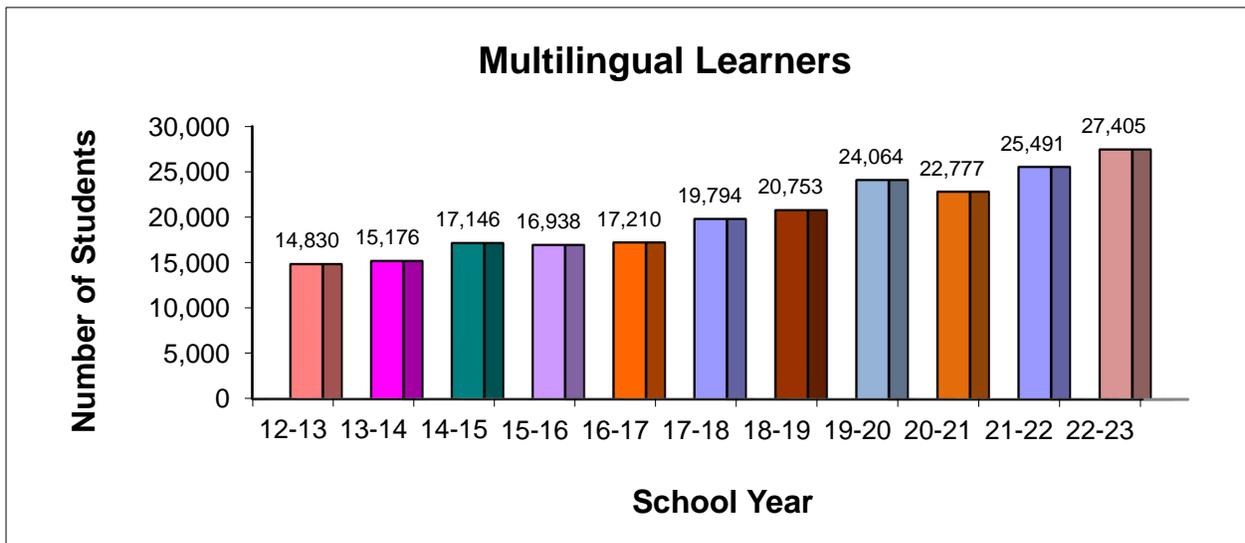
CMS serves a large number of economically disadvantaged students (EDS) who qualify for the federal assistance lunch program. The number of CMS students who qualify for federal assistance increased to 48.5% in 2021-22 as calculated by the new formula noted below. In April 2023, we will have an update for the percentage of students who qualify for this year, and the percentage is expected to increase



* Due to the 2014-15 implementation of the USDA Community Eligibility Provision, the district is using a formula designed by USDA for calculating the district poverty rate. The new formula uses the percentage of enrolled students that have been identified by the state agency as qualifying for free meals based on eligibility for poverty based programs. The percentage of identified students is then multiplied by a factor as determined by USDA to get the official EDS as determined by the USDA. The current factor is 1.6. This percentage is calculated as of April 1st of each year.

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

This year's PreK-12 Multilingual Learners (ML) count is 27,405* - an increase from last year's count of 25,491. CMS students speak 209 different languages and come from 181 countries. The top five home languages are Spanish, Vietnamese, French, Arabic and Russian. That represents a 84.8% growth rate since the 2012-13 school year. The following chart shows the trend in this population of students.

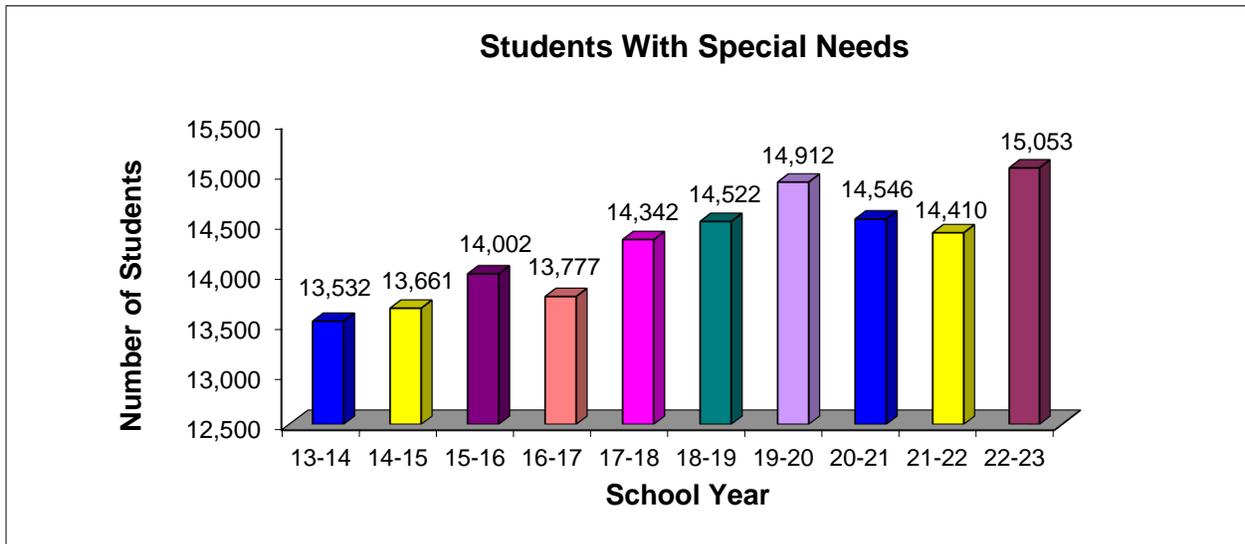


* Source: CMS Navigator Portal as of November 1, 2022

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

CMS is known throughout the Carolinas for its strong programs for Exceptional Children. These programs include services for students with special needs that range from mild speech delays to significant physical and cognitive disabilities. CMS also provides highly acclaimed programs and services for gifted and talented students.

According to the December 1, 2022 child count, 15,053 CMS students have diagnosed disabilities that affect learning and qualify the student for special education and supplementary services as defined by the U.S. Department of Education.



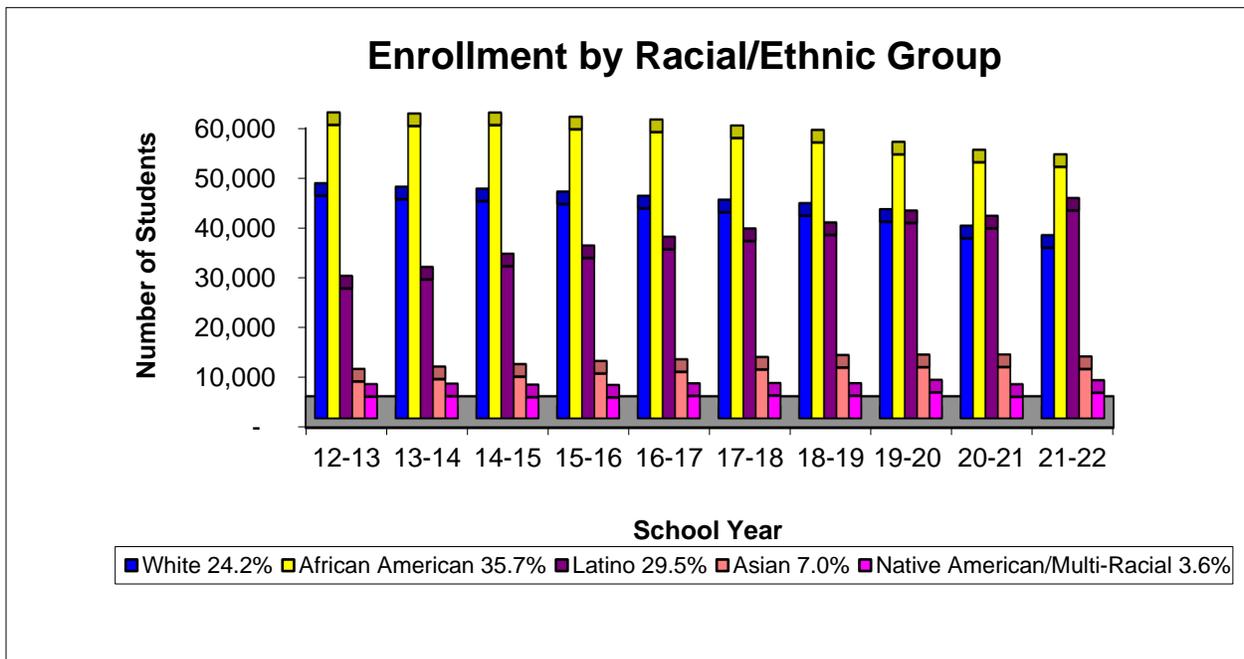
CMS also serves approximately 17,663 identified gifted and talented students. CMS is committed to providing a high quality education for every student.

The district's goal is to ensure that programs and resources are in place to support the individual needs of each student. However, funding must be available to make this goal a reality. We are grateful for the federal funding provided to address the impacts of the pandemic on our students and staff.

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

CMS Student Population At A Glance 2021-22

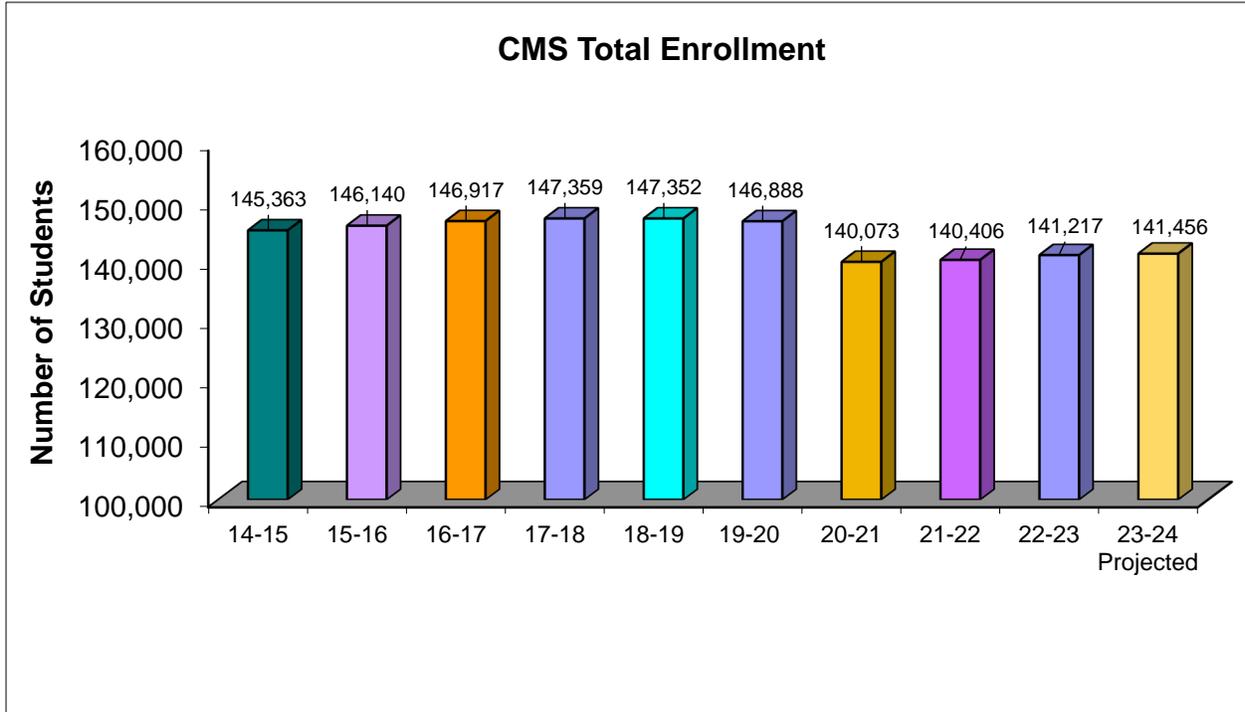
| | |
|--|--------|
| American Indian/Multiracial/Pacific Islander | 3.6 % |
| Asian | 7.0% |
| African-American | 35.7% |
| Hispanic/Latino | 29.5% |
| White | 24.2% |
| Economically Disadvantaged Students | 35.65% |
| Native languages | 209 |
| Countries represented | 181 |



STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

Enrollment

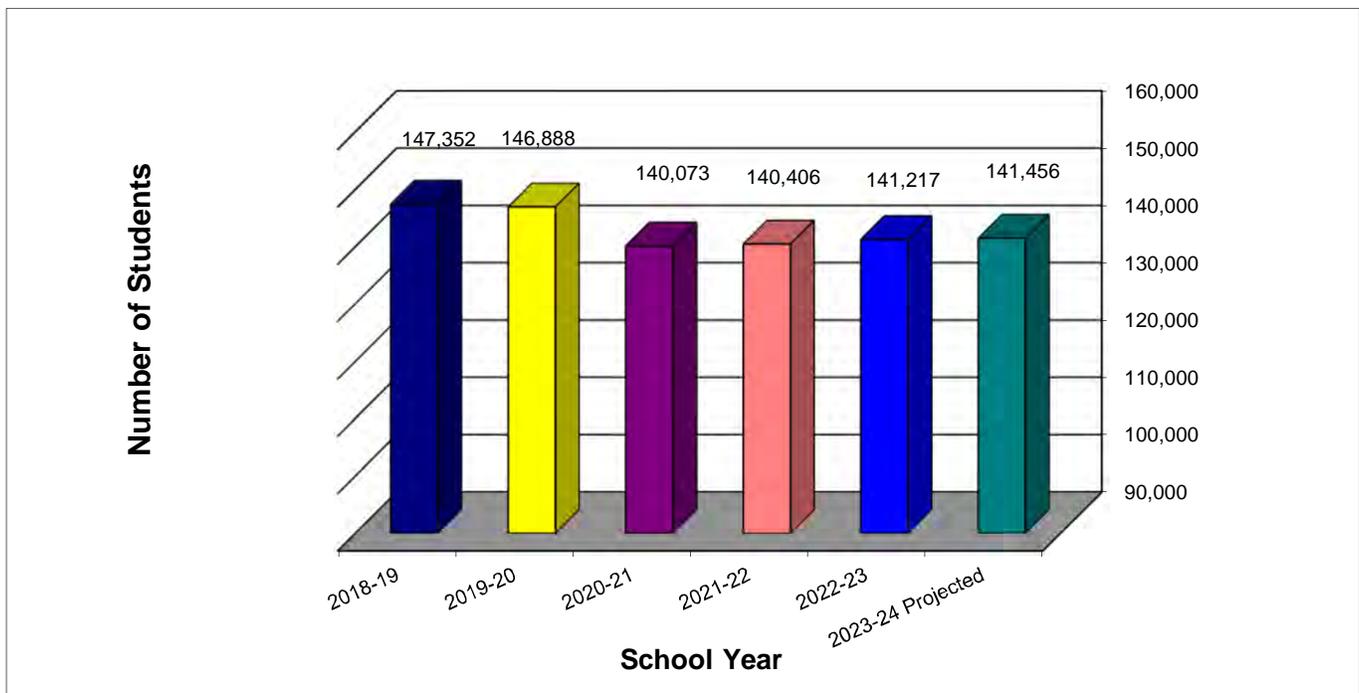
Enrollment in 2022-23 increased by 811 students. Student enrollment has not returned to pre-pandemic levels but is increasing over the current year. Enrollment for the 2023-24 school year is projected to increase by 239 students.



SIX YEAR ENROLLMENT COMPARISON BY GRADE LEVEL

| Grades | 2023-24 Projected | 2022-23 Actual* | 2021-22 Actual* | 2020-21 Actual* | 2019-20 Actual* | 2018-19 Actual* |
|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| K | 10,035 | 10,345 | 10,250 | 9,608 | 10,750 | 10,824 |
| 1 | 10,336 | 10,764 | 9,839 | 10,206 | 11,103 | 11,260 |
| 2 | 10,544 | 9,837 | 10,043 | 10,481 | 11,043 | 11,153 |
| 3 | 9,980 | 10,401 | 10,449 | 10,552 | 11,046 | 11,409 |
| 4 | 10,167 | 10,179 | 10,465 | 10,561 | 11,345 | 11,850 |
| 5 | 10,480 | 10,325 | 10,403 | 10,807 | 11,678 | 11,788 |
| 6 | 10,310 | 10,331 | 10,427 | 10,850 | 11,529 | 11,365 |
| 7 | 10,284 | 10,566 | 11,056 | 11,070 | 11,375 | 11,075 |
| 8 | 10,810 | 11,589 | 11,327 | 11,016 | 11,308 | 11,012 |
| 9 | 13,367 | 13,133 | 13,761 | 12,413 | 12,952 | 11,978 |
| 10 | 12,495 | 12,356 | 11,442 | 11,421 | 10,787 | 11,553 |
| 11 | 10,428 | 9,830 | 9,649 | 9,168 | 9,964 | 10,028 |
| 12 | 9,709 | 9,331 | 9,069 | 9,733 | 9,970 | 10,097 |
| Special | 2,511 | 2,231 | 2,226 | 2,187 | 2,038 | 1,960 |
| TOTAL ENROLLMENT | <u>141,456</u> | <u>141,217</u> | <u>140,406</u> | <u>140,073</u> | <u>146,888</u> | <u>147,352</u> |

* End of First Month (20th Day)

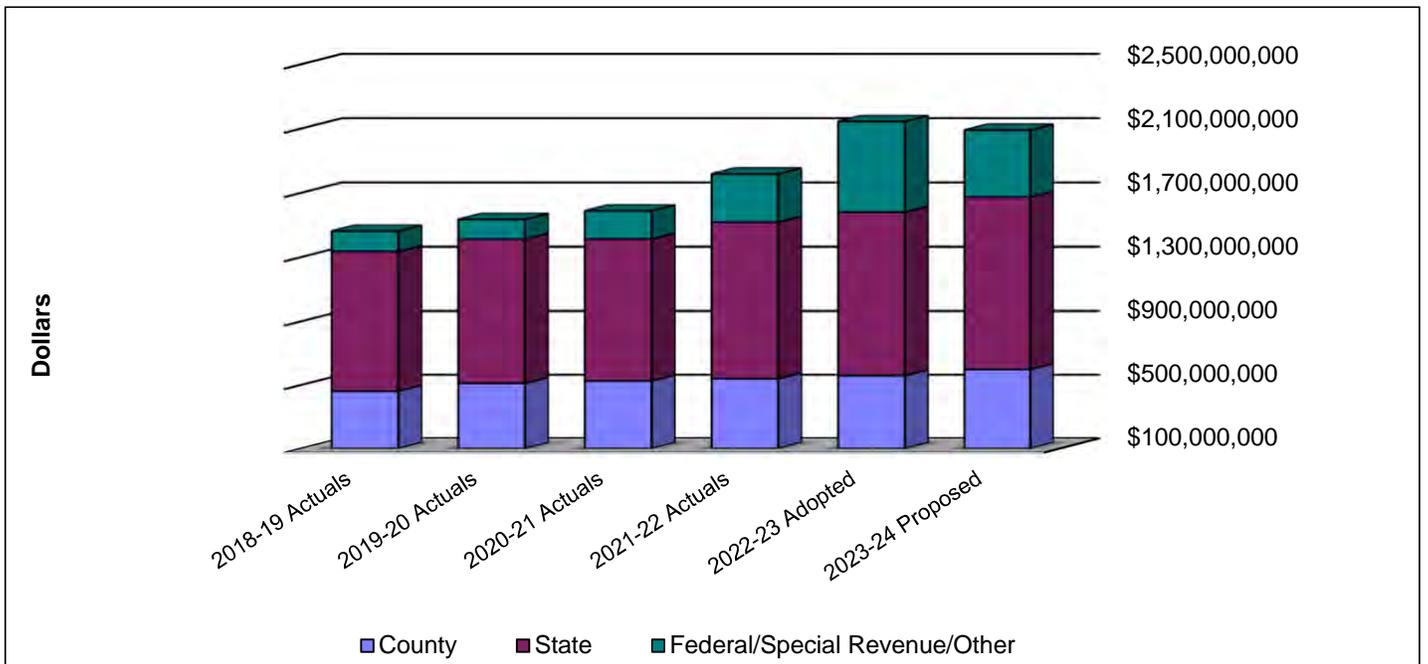


CURRENT EXPENSE SIX YEAR EXPENDITURE COMPARISON

| County | | State | | Federal/Special Revenue/Other | | Total | |
|---------|---------|---------|---------|-------------------------------|---------|---------|---------|
| Dollars | % Incr. | Dollars | % Incr. | Dollars | % Incr. | Dollars | % Incr. |

| | | | | | | | | |
|--------------------------|----------------|-------|------------------|-------|----------------|--------|------------------|-------|
| 2023-24 Proposed Budget* | \$ 596,915,849 | 7.0% | \$ 1,075,906,815 | 5.4% | \$ 416,279,593 | -26.2% | \$ 2,089,102,257 | -2.5% |
| 2022-23 Adopted | \$ 557,956,214 | 3.7% | \$ 1,020,795,485 | 4.3% | \$ 564,397,287 | 88.4% | \$ 2,143,148,986 | 18.0% |
| 2021-22 Actuals | \$ 538,015,366 | 2.5% | \$ 978,870,448 | 10.5% | \$ 299,566,139 | 70.9% | \$ 1,816,451,953 | 14.5% |
| 2020-21 Actuals | \$ 524,932,548 | 3.0% | \$ 886,101,359 | -1.7% | \$ 175,307,683 | 42.9% | \$ 1,586,341,590 | 3.5% |
| 2019-20 Actuals | \$ 509,451,701 | 10.8% | \$ 901,082,340 | 3.2% | \$ 122,712,892 | -3.3% | \$ 1,533,246,933 | 5.0% |
| 2018-19 Actuals | \$ 459,864,612 | 11.2% | \$ 873,526,095 | 10.0% | \$ 126,949,812 | -7.9% | \$ 1,460,340,519 | 8.5% |

Note: % Increase represents the percentage increase over the prior year.



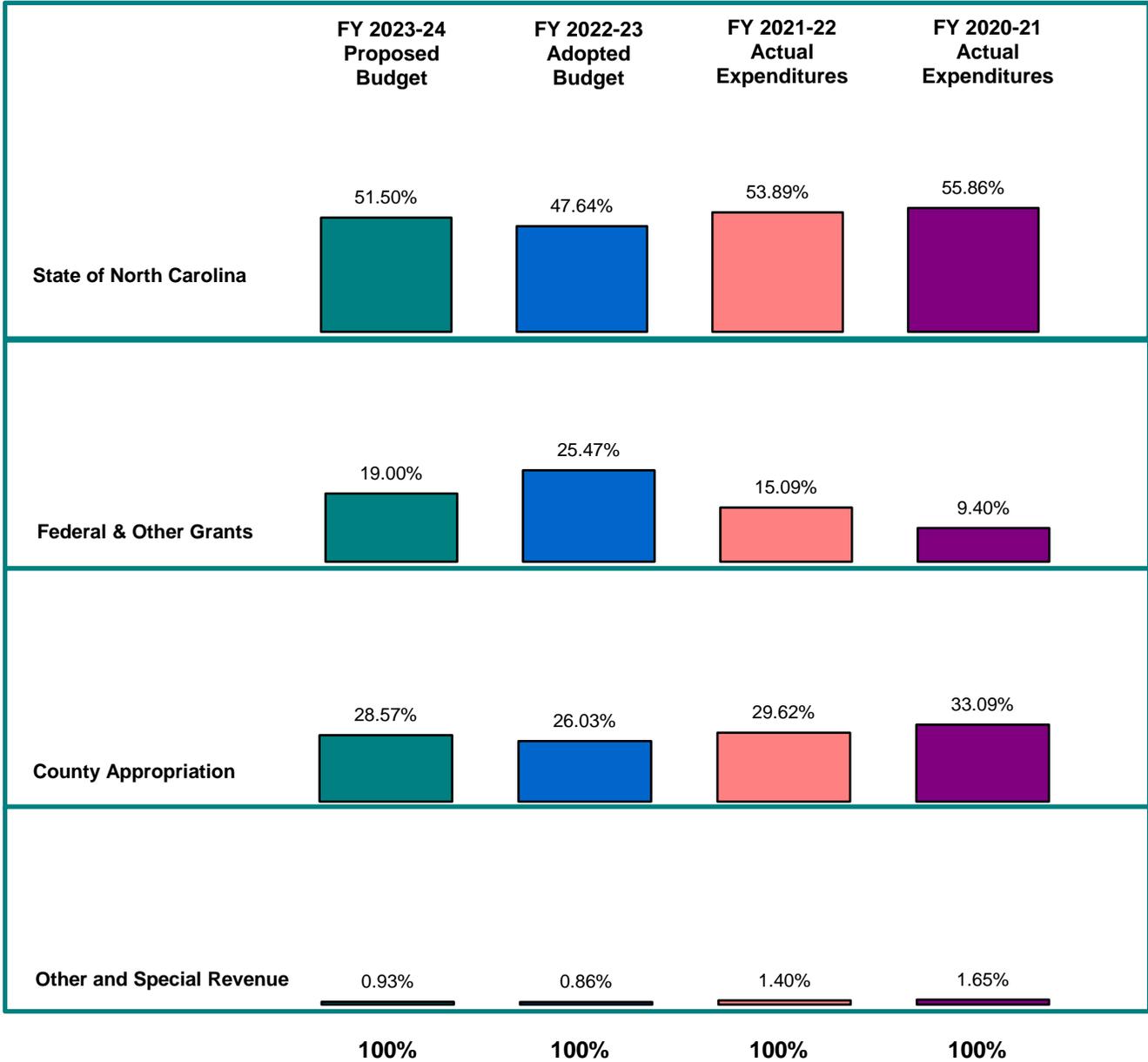
* The change in federal funds is due to the temporary federal COVID funding. Refer to the Federal COVID Response Funding tab at the end of this book for additional details related to this temporary funding source.

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COMPARATIVE EXPENDITURES BY FUNDING SOURCE

| | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|---------------------------|---|--|---|---|
| State of North Carolina | \$ 1,075,906,815 | \$ 1,020,795,485 | \$ 978,870,448 | \$ 886,101,359 |
| Federal and Other Grants | 396,894,726 | 545,917,140 | 274,101,715 | 149,105,821 |
| County Appropriation | 596,915,849 | 557,956,214 | 538,015,366 | 524,932,548 |
| Other and Special Revenue | <u>19,384,867</u> | <u>18,480,147</u> | <u>25,464,424</u> | <u>26,201,862</u> |
| Total | <u>\$ 2,089,102,257</u> | <u>\$ 2,143,148,986</u> | <u>\$ 1,816,451,953</u> | <u>\$ 1,586,341,590</u> |

COMPARATIVE EXPENDITURES PERCENTAGE BY SOURCE

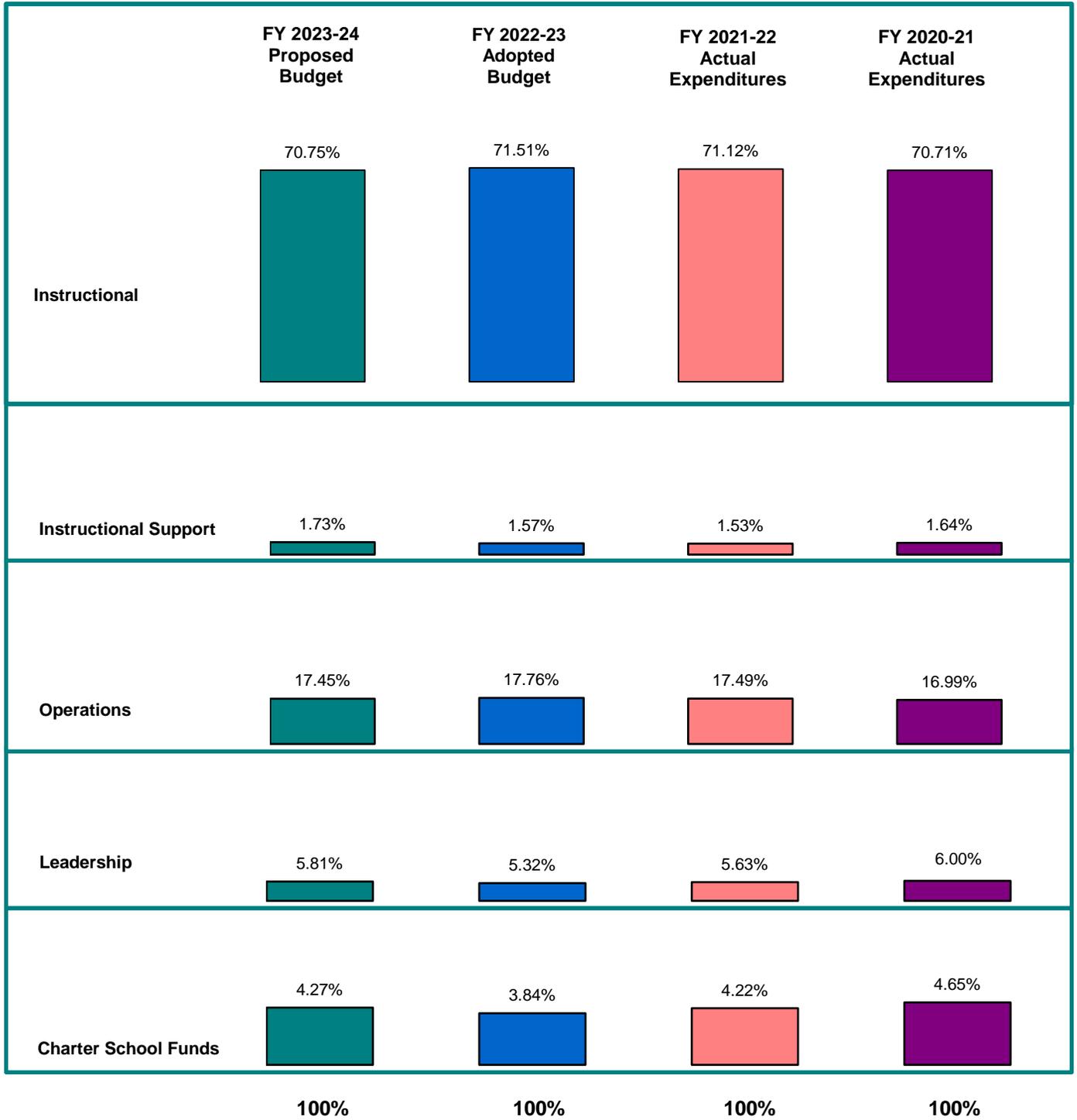


Note: Vertical bar graphs are not intended to be proportional across categories.

COMPARATIVE EXPENDITURES BY MAJOR FUNCTION

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | 2021-22 Actual Expenditures | 2020-21 Actual Expenditures |
|--|--|---------------------------------------|--|--|
| Instructional | | | | |
| Regular Instructional | \$ 888,052,635 | \$ 884,521,261 | \$ 809,760,248 | \$ 741,805,449 |
| Special Populations | 231,948,032 | 238,985,701 | 193,074,673 | 170,745,101 |
| Alternative Programs | 233,582,868 | 285,737,725 | 172,656,172 | 108,488,070 |
| Co-Curricular | 7,123,904 | 6,920,552 | 7,192,004 | 5,083,626 |
| School-Based Support | <u>117,253,870</u> | <u>116,387,121</u> | <u>109,146,199</u> | <u>95,656,787</u> |
| Total Instructional | 1,477,961,308 | 1,532,552,360 | 1,291,829,296 | 1,121,779,033 |
| Instructional Support | | | | |
| Support and Development | 15,658,690 | 14,162,087 | 13,469,024 | 12,926,765 |
| Special Population Support and Development | 4,607,810 | 4,527,489 | 5,102,613 | 4,390,073 |
| Alternative Programs Support and Development | 10,939,861 | 10,139,690 | 4,901,427 | 4,682,622 |
| System-wide Pupil Support | <u>4,960,038</u> | <u>4,867,529</u> | <u>4,376,570</u> | <u>3,978,671</u> |
| Total Instructional Support | 36,166,398 | 33,696,795 | 27,849,633 | 25,978,131 |
| Operations | | | | |
| Technology Support | 20,361,708 | 23,221,664 | 23,743,925 | 26,443,498 |
| Operational Support | 285,441,117 | 277,801,437 | 250,658,211 | 204,872,991 |
| Financial and Human Resource Services | 29,748,936 | 29,083,784 | 28,367,198 | 21,941,677 |
| Accountability | 6,864,160 | 11,921,970 | 5,163,256 | 4,801,294 |
| Community Services | 605,878 | 1,003,416 | 1,058,083 | 2,366,291 |
| Nutrition Services | 812,242 | 3,626,521 | 3,094,780 | 5,912,990 |
| Unbudgeted Funds | 1,060,648 | 24,595,839 | - | - |
| Other | <u>19,615,295</u> | <u>9,353,331</u> | <u>5,632,383</u> | <u>3,204,944</u> |
| Total Operations | 364,509,985 | 380,607,961 | 317,717,836 | 269,543,684 |
| Leadership | | | | |
| Policy, Leadership and Public Relations | 22,705,178 | 21,666,551 | 18,599,362 | 16,498,527 |
| School Leadership Services | <u>98,580,519</u> | <u>92,260,915</u> | <u>83,744,917</u> | <u>78,758,439</u> |
| Total Leadership | 121,285,697 | 113,927,466 | 102,344,279 | 95,256,967 |
| Charter School Funds | 89,178,868 | 82,364,404 | 76,710,910 | 73,783,775 |
| Total | <u>\$ 2,089,102,257</u> | <u>\$ 2,143,148,986</u> | <u>\$ 1,816,451,953</u> | <u>\$ 1,586,341,590</u> |

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
INSTRUCTION TAKES TOP PRIORITY

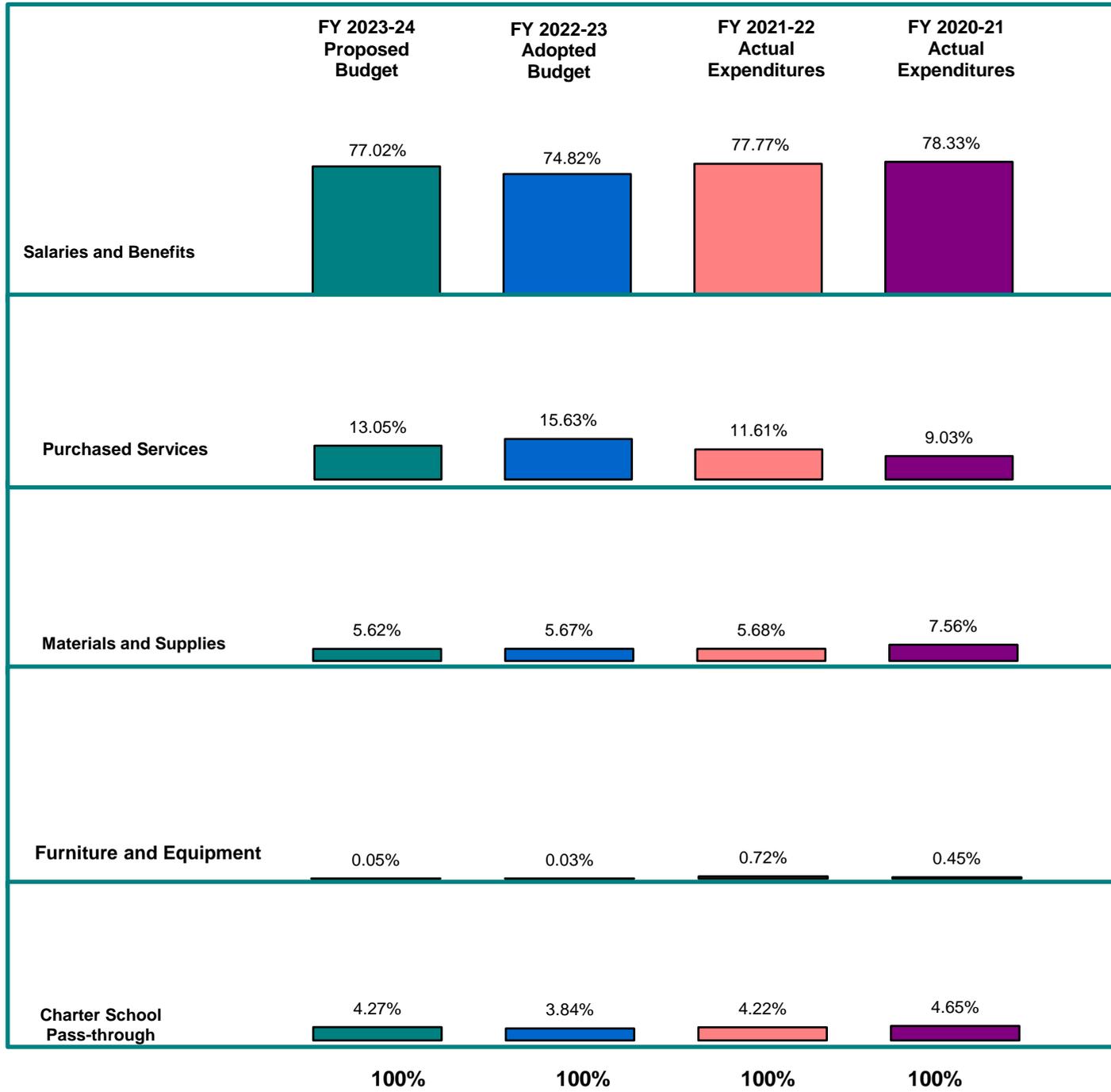


Note: Vertical bar graphs are not intended to be proportional across categories.

COMPARATIVE EXPENDITURES BY OBJECT CODE

| | 2023-24 Proposed Budget | 2022-23 Adopted Budget | 2021-22 Actual Expenditures | 2020-21 Actual Expenditures |
|-----------------------------|--|---------------------------------------|--|--|
| Salaries | \$ 1,097,994,818 | \$ 1,119,624,757 | \$ 1,028,605,392 | \$ 894,098,943 |
| Benefits | 510,898,759 | 483,962,467 | 383,995,033 | 348,147,990 |
| Purchased Services | 272,585,492 | 334,939,819 | 210,807,616 | 143,319,766 |
| Materials and Supplies | 117,437,919 | 121,609,036 | 103,184,966 | 119,854,069 |
| Furniture and Equipment | 1,006,401 | 648,503 | 13,148,036 | 7,137,047 |
| Charter School Pass-through | <u>89,178,868</u> | <u>82,364,404</u> | <u>76,710,910</u> | <u>73,783,775</u> |
| Total | <u>\$ 2,089,102,257</u> | <u>\$ 2,143,148,986</u> | <u>\$ 1,816,451,953</u> | <u>\$ 1,586,341,590</u> |

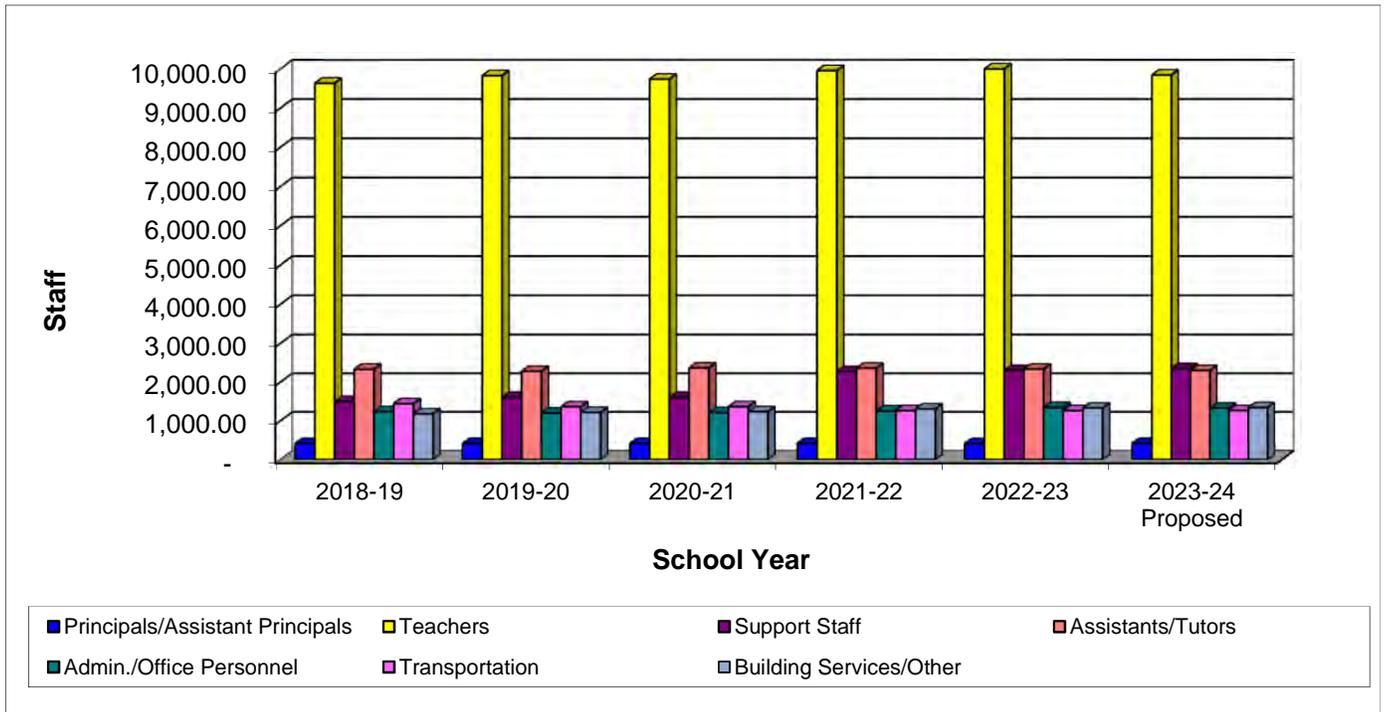
PRIMARY INVESTMENT IS IN OUR PEOPLE



Note: Vertical bar graphs are not intended to be proportional across categories.

SUMMARY OF STAFFING

| | State | County | Federal/ Special Revenue/ Other | 2023-24 Proposed Budget | 2022-23 Amended Budget | Inc./ (Dec.) for 2023-24 | 2021-22 Adopted Budget |
|-------------------------------------|------------------|-----------------|--|-------------------------------|------------------------------|--------------------------------|------------------------------|
| Principals and Assistant Principals | 316.91 | 102.91 | - | 419.82 | 412.91 | 6.91 | 415.11 |
| Teachers | 8,392.82 | 872.37 | 574.00 | 9,839.19 | 9,785.49 | 53.70 | 9,735.19 |
| Support Staff | 1,079.96 | 451.16 | 818.50 | 2,349.62 | 2,346.42 | 3.20 | 1,611.20 |
| Assistants, Tutors and Support | 1,238.21 | 271.39 | 791.50 | 2,301.10 | 2,301.10 | - | 2,367.60 |
| Administration and Office Personnel | 466.75 | 742.35 | 123.00 | 1,332.10 | 1,327.10 | 5.00 | 1,213.75 |
| Transportation | 1,250.50 | 14.38 | - | 1,264.88 | 1,264.88 | - | 1,362.88 |
| Building Services and Other | 627.00 | 706.00 | 8.00 | 1,341.00 | 1,333.00 | 8.00 | 1,234.00 |
| Total | 13,372.15 | 3,160.56 | 2,315.00 | 18,847.71 | 18,770.90 | 76.81 | 17,939.73 |



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SUMMARY OF STAFFING DETAILS

| | Program Reference | Program Change Description | State | County | Federal/Other | Total |
|--|-------------------|--|-------------|-------------|---------------|--------------|
| Principals and Assistant Principals | | | | | | |
| Principal | III.B.1. | New Schools & Additional Facility Space | 2.00 | | | 2.00 |
| Assistant Principal | III.B.1. | New Schools & Additional Facility Space | 4.91 | | | 4.91 |
| | | Subtotal Principals and Assistant Principals | 6.91 | 0.00 | 0.00 | 6.91 |
| Teachers | | | | | | |
| Teachers including CTE | | State Categorical Allotment Adjustment | (7.30) | | | (7.30) |
| Multilingual Learner (ML) Teachers | IV.I. | Specialized Student Support | | | 41.00 | 41.00 |
| Multilingual Learner (ML) Guest Teachers | IV.I. | Specialized Student Support | | | 20.00 | 20.00 |
| | | Subtotal Teachers | (7.30) | 0.00 | 61.00 | 53.70 |
| Support Staff | | | | | | |
| Instructional Support Staff | | State Categorical Allotment Adjustment | (3.03) | | | (3.03) |
| Psychologist | III.B.1. | New Schools & Additional Facility Space | | 1.00 | | 1.00 |
| Media Coordinators | III.B.1. | New Schools & Additional Facility Space | | 2.00 | | 2.00 |
| Literacy Facilitators | III.B.1. | New Schools & Additional Facility Space | | 2.00 | | 2.00 |
| FAFSA Coordinator | IV.C. | FAFSA College Readiness | | | 0.23 | 0.23 |
| Hospital Social Worker | IV.H. | Student Wellness | | | 1.00 | 1.00 |
| | | Subtotal Support Staff | (3.03) | 5.00 | 1.23 | 3.20 |
| Assistants | | | | | | |
| Assistants | | Realignment | 12.00 | (12.00) | | 0.00 |
| | | Subtotal Assistants | 12.00 | (12.00) | 0.00 | 0.00 |
| Administrative and Office Personnel | | | | | | |
| Cybersecurity Director | IV.A. | Enhanced Cyber Defense | | 1.00 | | 1.00 |
| Network Engineer | IV.A. | Enhanced Cyber Defense | | 1.00 | | 1.00 |
| Compliance Analyst | | Realignment | | (1.00) | | (1.00) |
| Compliance and Ethics Operations Director | IV.B. | Office of Compliance and Ethics | | 1.00 | | 1.00 |
| Compliance Risk and Monitoring Director | IV.B. | Office of Compliance and Ethics | | 1.00 | | 1.00 |
| Expanded Learning, Senior Administrator | | Realignment | | | (1.00) | (1.00) |
| Expanded Learning and Partnerships, Director | IV.F. | Expanded Learning Department | | | 1.00 | 1.00 |
| Program Specialist | IV.F. | Expanded Learning Department | | | 2.00 | 2.00 |
| | | Subtotal Admin and Office Personnel | 0.00 | 3.00 | 2.00 | 5.00 |
| Building Services and Others | | | | | | |
| Custodian | III.B.2. | New Schools & Additional Facility Space | | 6.00 | | 6.00 |
| Head Custodian I | III.B.2. | New Schools & Additional Facility Space | | 2.00 | | 2.00 |
| | | Subtotal - Building Services & Other | 0.00 | 8.00 | 0.00 | 8.00 |
| | | GRAND TOTAL | 8.58 | 4.00 | 64.23 | 76.81 |

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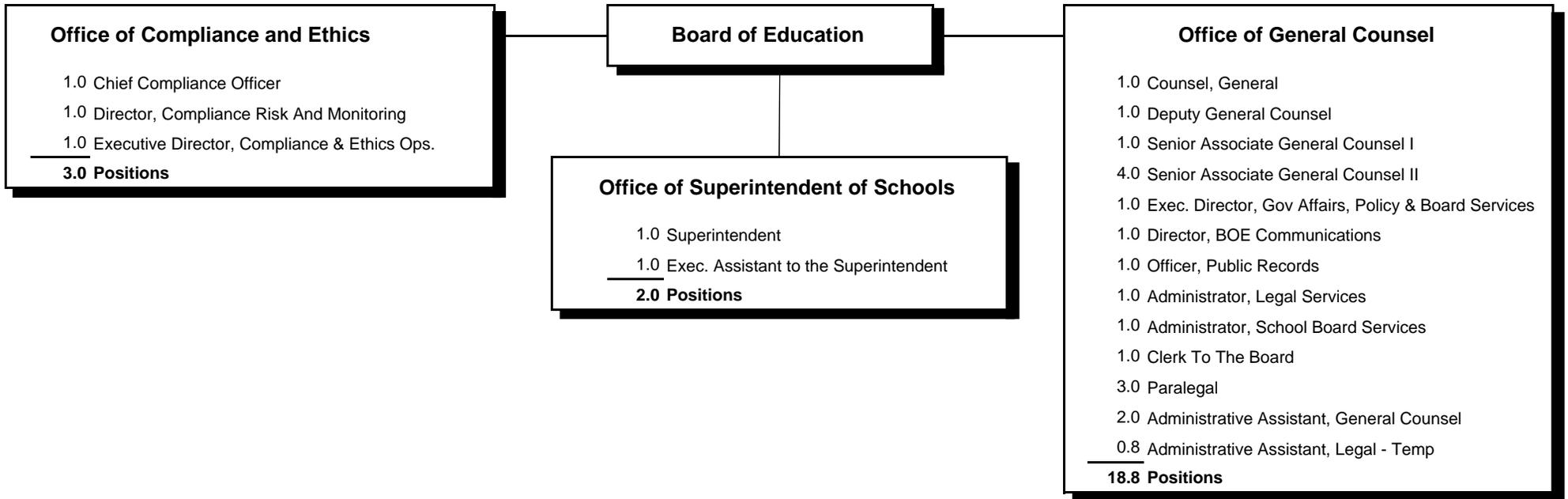
Administrative and Central Support

Administrative and
Central Support



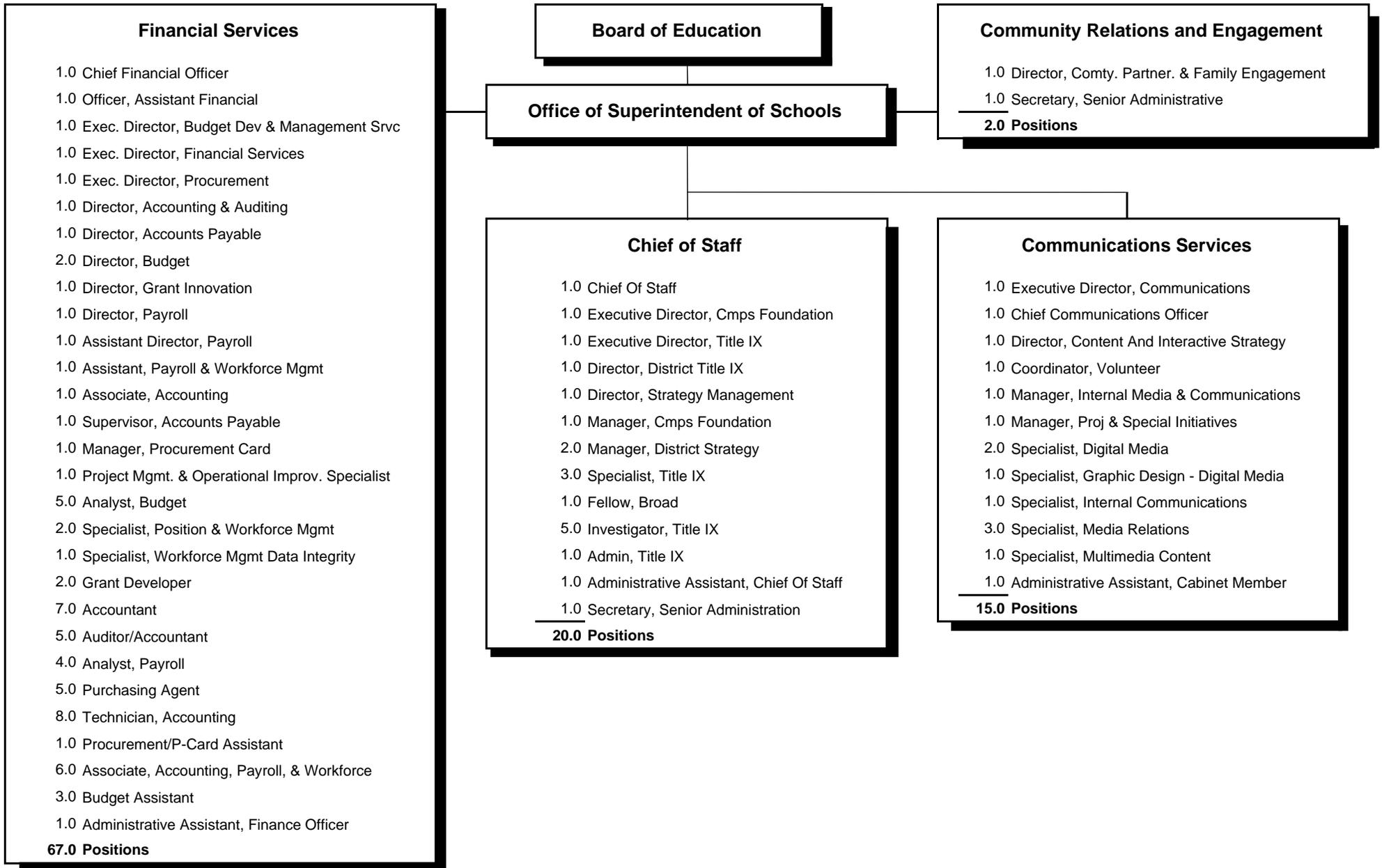
Administrative and Central Support

Page 1



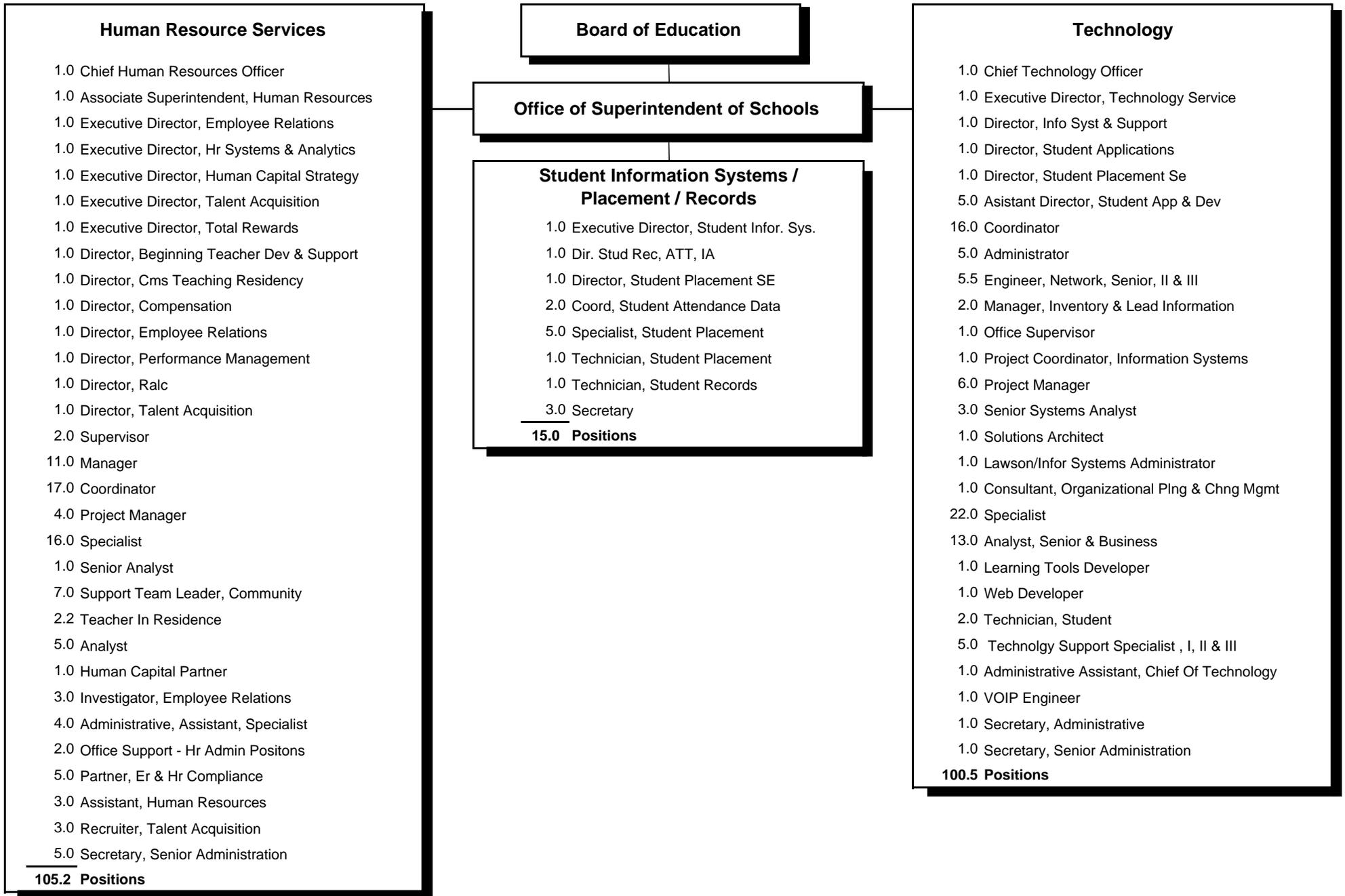
Administrative and Central Support

Page 2



Administrative and Central Support

Page 3



This Organizational Chart represents the FY 2023-2024 Proposed Budget

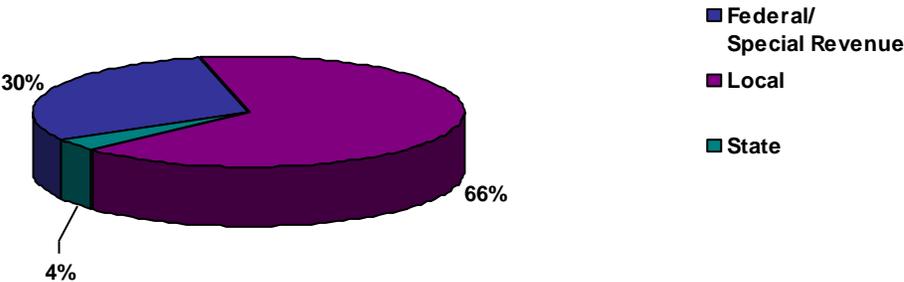
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ADMINISTRATIVE & CENTRAL SUPPORT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|---|--|---|---|
| Salaries | 40,933,661 | 81,346,914 | 70,424,840 | 22,355,725 |
| Benefits | 15,718,627 | 17,136,099 | 12,586,020 | 8,140,821 |
| Purchased Services | 19,337,642 | 22,862,897 | 25,614,798 | 25,026,264 |
| Supplies and Materials | 6,563,872 | 7,793,190 | 7,894,941 | 23,748,891 |
| Furniture and Equipment | - | - | 853,098 | 501,584 |
| Other | - | - | - | - |
| | <u>\$ 82,553,803</u> | <u>\$ 129,139,101</u> | <u>\$ 117,373,697</u> | <u>\$ 79,773,284</u> |

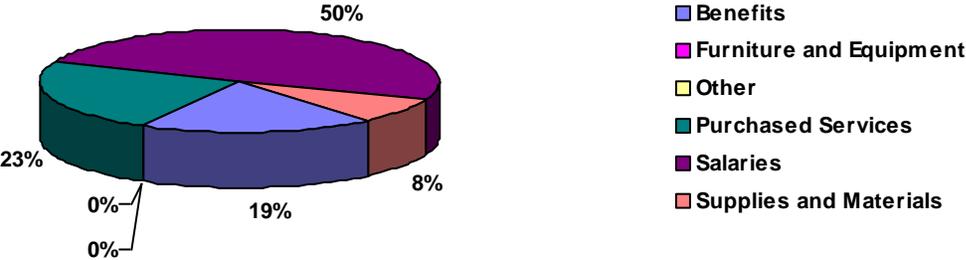
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ADMINISTRATIVE & CENTRAL SUPPORT

Sources



Uses



OFFICE OF THE SUPERINTENDENT OF SCHOOLS

Description: The superintendent of schools is the chief executive officer of the Board of Education and is directly responsible to the Board. As chief executive officer, the superintendent is responsible for the day-to-day operations of the schools, with responsibility for implementing and executing all policies adopted by the Board and establishing and administering regulations for the school district.

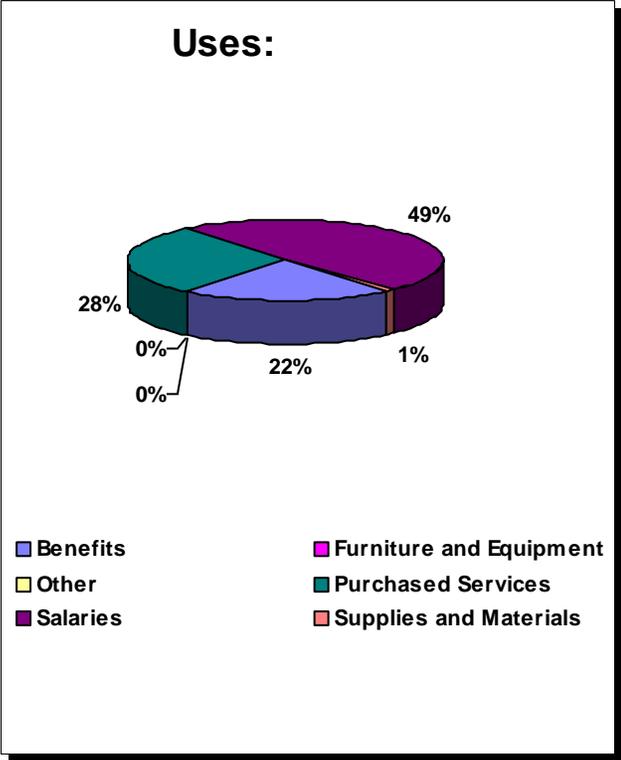
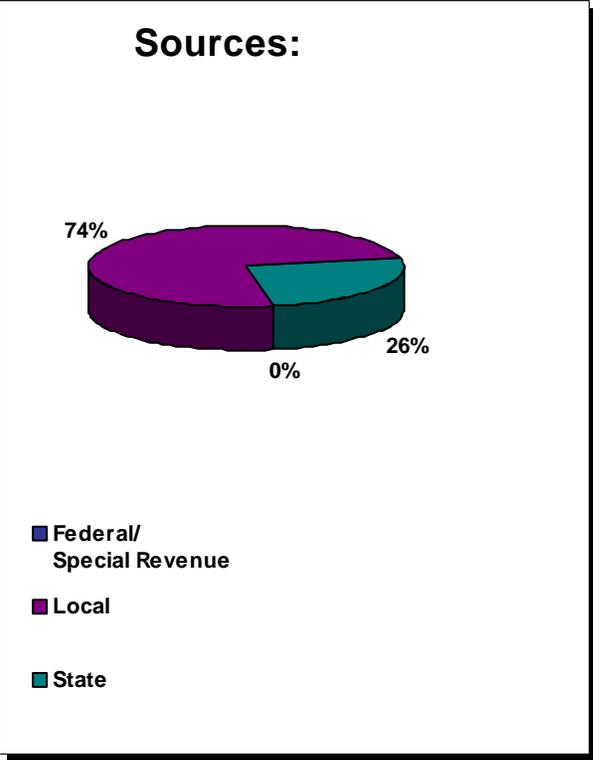
BUDGET ACCOUNTABILITY:

Crystal Hill

Interim Superintendent

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OFFICE OF THE SUPERINTENDENT OF SCHOOLS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 381,756 | 378,942 | 1,033,673 | 401,029 |
| Benefits | 170,508 | 159,503 | 164,398 | 109,903 |
| Purchased Services | 222,270 | 181,298 | 241,907 | 228,126 |
| Supplies and Materials | 8,762 | 8,762 | 5,210 | 8,401 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 783,296</u> | <u>\$ 728,505</u> | <u>\$ 1,445,189</u> | <u>\$ 747,459</u> |



OFFICE OF GENERAL COUNSEL AND BOARD SERVICES

Description: The General Counsel oversees the Office of General Counsel ("OGC"). The OGC provides legal services, including legal representation of the Charlotte Mecklenburg Board of Education ("CMBE"), contract review and administration, public records request and document retention, as well as oversight and management of outside legal counsel. The OGC also provides administrative support to the CMBE, including management of constituent services, policy administration, legislative affairs, board communications, board meetings, and other daily operations of the CMBE.

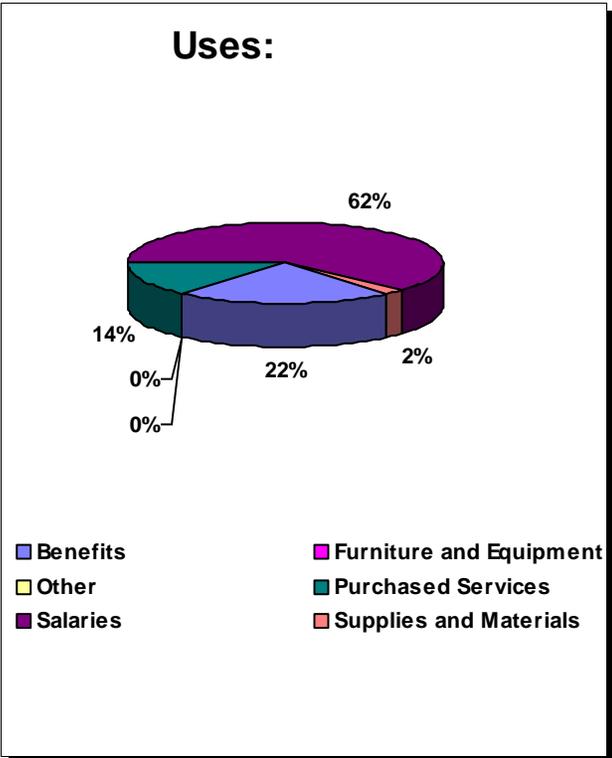
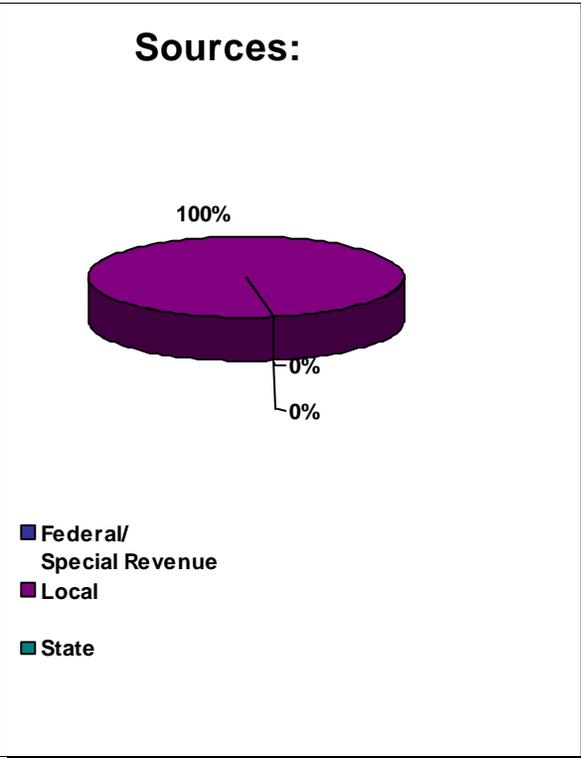
BUDGET ACCOUNTABILITY:

Andre Mayes
General Counsel

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OFFICE OF GENERAL COUNSEL AND BOARD SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 2,454,727 | 2,439,409 | 2,209,544 | 1,962,670 |
| Benefits | 895,922 | 847,279 | 689,173 | 593,510 |
| Purchased Services | 546,954 | 541,954 | 518,699 | 589,538 |
| Supplies and Materials | 88,614 | 93,614 | 247,036 | 387,465 |
| Furniture and Equipment | - | - | 25,014 | - |
| Other | - | - | - | - |
| | <u>\$ 3,986,217</u> | <u>\$ 3,922,256</u> | <u>\$ 3,689,466</u> | <u>\$ 3,533,183</u> |

Board members may use all expense account funds for any allowable, Board-related expense they incur as set forth in Board Policy BID. Nothing herein shall be construed to increase the total amount of expense funds available to any Board member. Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



OFFICE OF COMPLIANCE AND ETHICS

Description: The Office of Compliance and Ethics reports directly to the Board that is responsible for central oversight and coordination of the District's compliance and risk management functions. The Charlotte-Mecklenburg Board of Education is committed to fostering a culture of compliance, integrity, transparency and responsible risk management. Essential duties include: strategic oversight and coordination of district-wide compliance efforts in order to maintain a culture of compliance, ethic, and integrity; assesses and monitor compliance with federal, state, local, and internal regulatory requirements in collaboration with compliance owners throughout the District, including the Superintendent, the General Counsel and other executive staff; evaluate the effectiveness of the District's compliance programs and provide guidance to staff on best practices related to compliance; assist with the implementation and maintenance of programs and practices to ensure compliance with state, local, and Board policies and regulations; consult and collaborate on internal and external compliance issues, working with the specific units or departments who are the subject matter experts; conduct risk assessments as requested by the Board.; track and update progress toward risk mitigation and recommend remediation for items identified through the compliance oversight process; serve as an agent of the Board in the fulfillment of their oversight duties; serve as public spokesperson for the Board on compliance and risk management topics when directed to do so by the Board; report on a regular basis to the Board of Education.

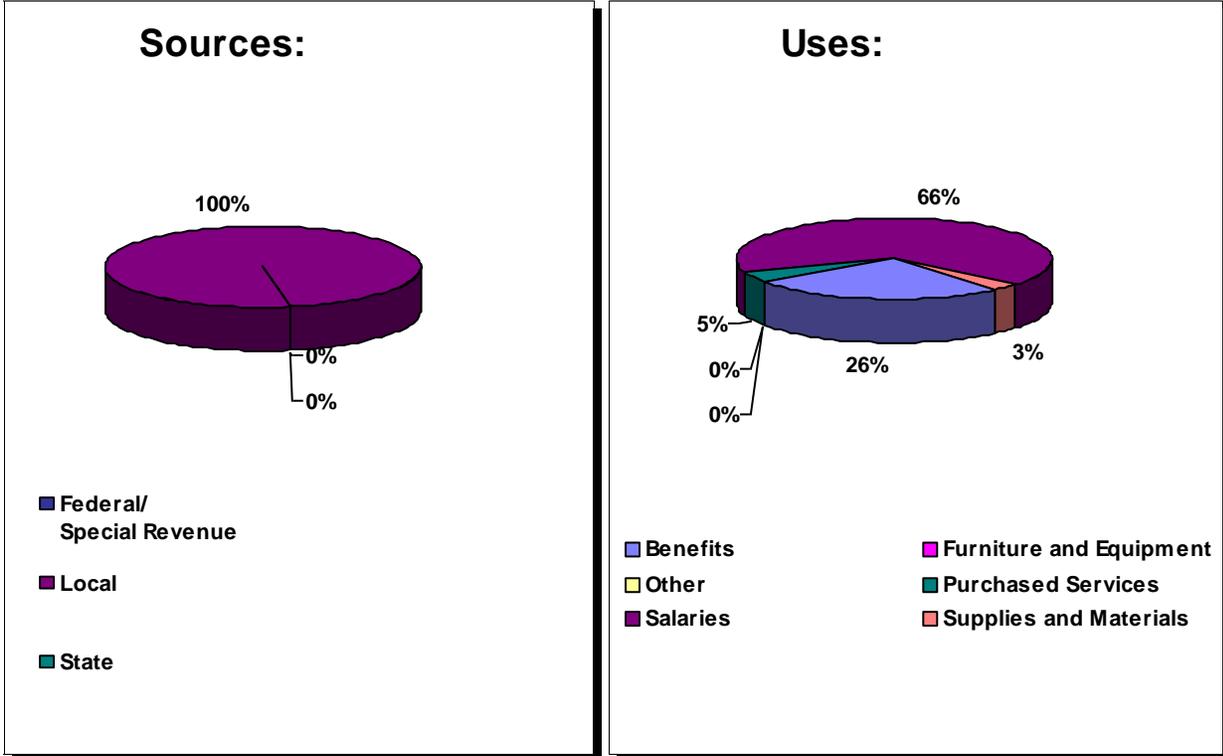
BUDGET ACCOUNTABILITY:

Scott McCully
Chief Compliance Officer

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OFFICE OF COMPLIANCE AND ETHICS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 404,459 | 256,731 | 289,103 | 140,096 |
| Benefits | 160,345 | 97,488 | 95,164 | 42,798 |
| Purchased Services | 28,600 | 25,000 | 27,277 | 2,901 |
| Supplies and Materials | 16,400 | 7,000 | 2,733 | 5,787 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 609,804 | \$ 386,219 | \$ 414,278 | \$ 191,583 |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



FINANCIAL SERVICES

Description: The Chief Financial Officer is responsible under N.C. General Statutes for keeping the accounts of the school system in accordance with national accounting standards and state rules and regulations; giving a pre-audit certificate for system obligations; issuing all checks and depositing and investing all monies; preparing and filing financial statements; purchasing goods and services in accordance with applicable laws and good purchasing practices; and performing other duties as assigned by law, the Superintendent, or state agencies. These responsibilities are delegated to the Financial Services, Budget Development and Management Services and Procurement Services departments which are a part of the Finance Division.

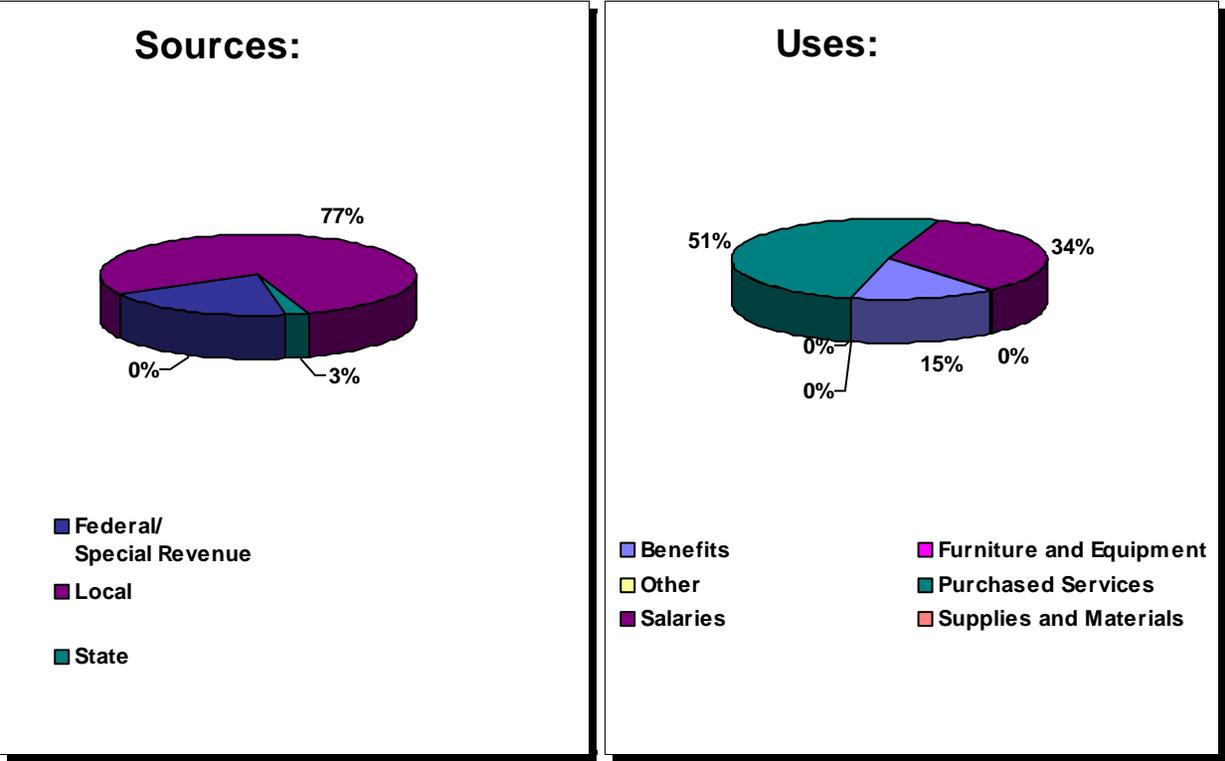
BUDGET ACCOUNTABILITY:

Sheila W. Shirley
Chief Financial Officer

FINANCIAL SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 4,928,677 | 4,783,927 | 4,082,308 | 3,839,139 |
| Benefits | 2,203,507 | 2,040,052 | 1,576,667 | 1,433,301 |
| Purchased Services | 7,412,721 | 6,595,364 | 9,074,771 | 6,643,901 |
| Supplies and Materials | 28,402 | 28,402 | 36,883 | 22,596 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 14,573,307</u> | <u>\$ 13,447,745</u> | <u>\$ 14,770,629</u> | <u>\$ 11,938,937</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHIEF OF STAFF

Description: The Office of the Chief of Staff supports the Superintendent in all projects and initiatives designed to further the growth and success of Charlotte-Mecklenburg Schools. The Chief of Staff supports and directs the work of the following departments: Community Partnerships and Family Engagement and Title IX services, and CMS Foundation.

BUDGET ACCOUNTABILITY:

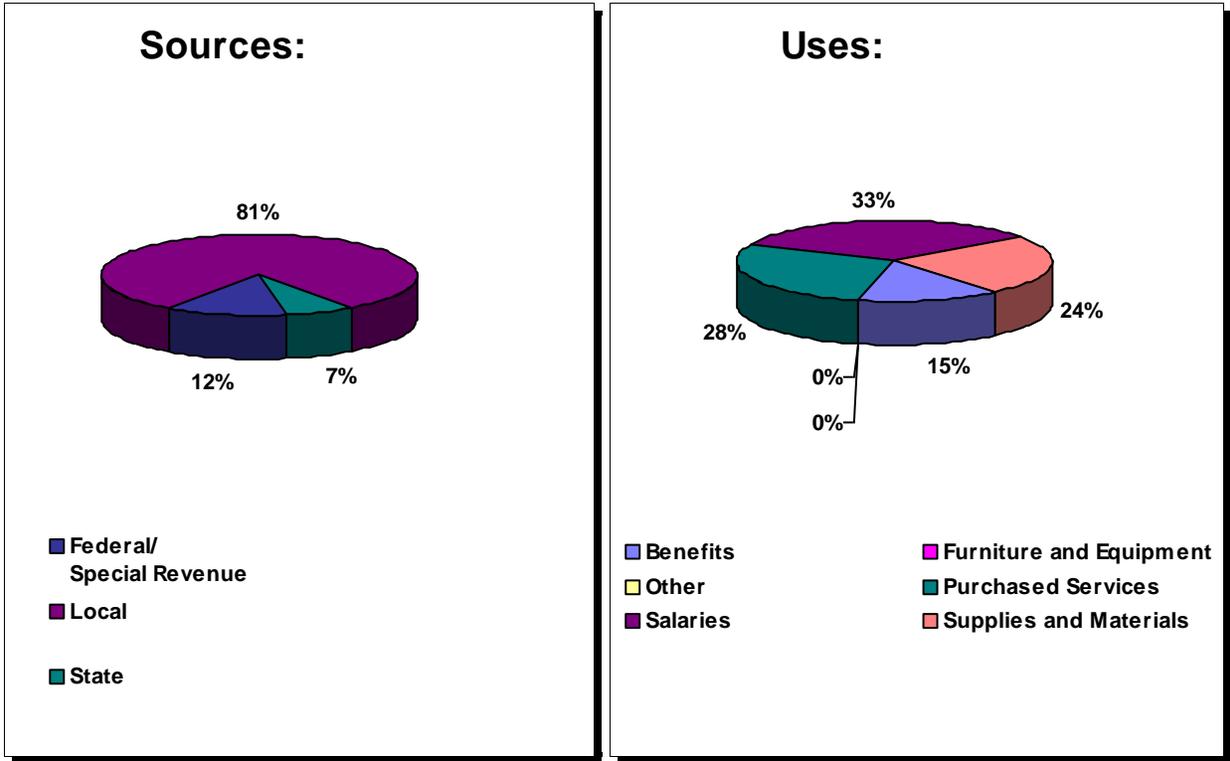
Vacant

Chief of Staff

CHIEF OF STAFF

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 1,943,825 | 1,824,562 | 1,000,229 | 972,278 |
| Benefits | 790,538 | 719,419 | 358,545 | 341,896 |
| Purchased Services | 160,321 | 134,998 | 75,712 | 89,044 |
| Supplies and Materials | 30,600 | 43,810 | 10,642 | 5,471 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 2,925,284</u> | <u>\$ 2,722,789</u> | <u>\$ 1,445,128</u> | <u>\$ 1,408,689</u> |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



COMMUNITY RELATIONS & ENGAGEMENT

The mission of the Community Partnerships team is to establish partnerships with private, public, non-profit and faith communities to promote student academic achievement and create safe environments by identifying needs and mobilizing/leveraging resources. The Family Engagement arm of the team works to engage and empower families to become participants in their child's educational journey. The team is also responsible for volunteer management.

BUDGET ACCOUNTABILITY:

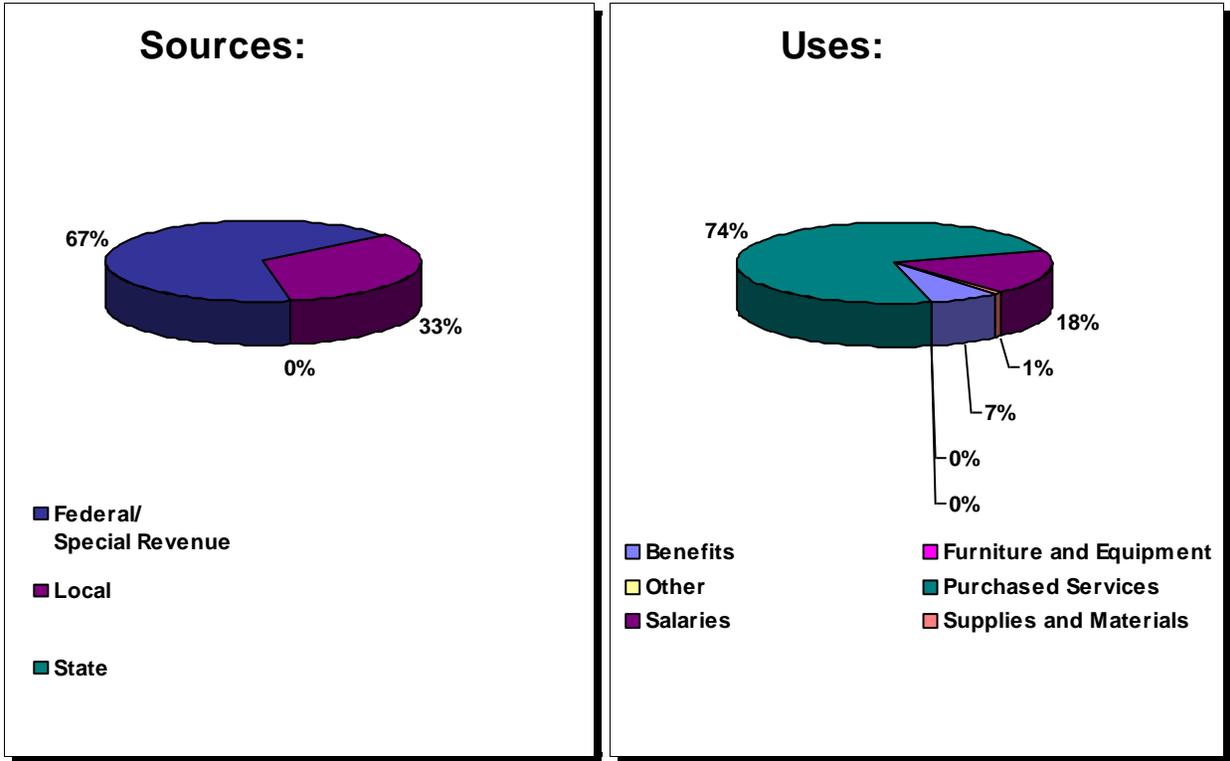
Vacant

Executive Director, Engagement and Community Impact

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
COMMUNITY RELATIONS & ENGAGEMENT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 302,489 | 293,676 | 813,200 | 761,536 |
| Benefits | 120,928 | 111,847 | 324,017 | 302,844 |
| Purchased Services | 1,216,701 | 1,712,201 | 170,387 | 62,811 |
| Supplies and Materials | 13,100 | 13,100 | 9,476 | 45,723 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 1,653,218</u> | <u>\$ 2,130,824</u> | <u>\$ 1,317,081</u> | <u>\$ 1,172,915</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



COMMUNICATIONS SERVICES

Description: The Communications Team is responsible for maintaining effective communications within Charlotte-Mecklenburg Schools. Additionally, they deliver clear, timely and accurate information about CMS and communicate the objectives and accomplishments of CMS so that the public effectively understands district functions and goals. They also provide employees with timely information, encourage and coordinate news coverage with media, arrange staff interviews and provide responses to requests for information to promote full public understanding of CMS issues, policies and accomplishments.

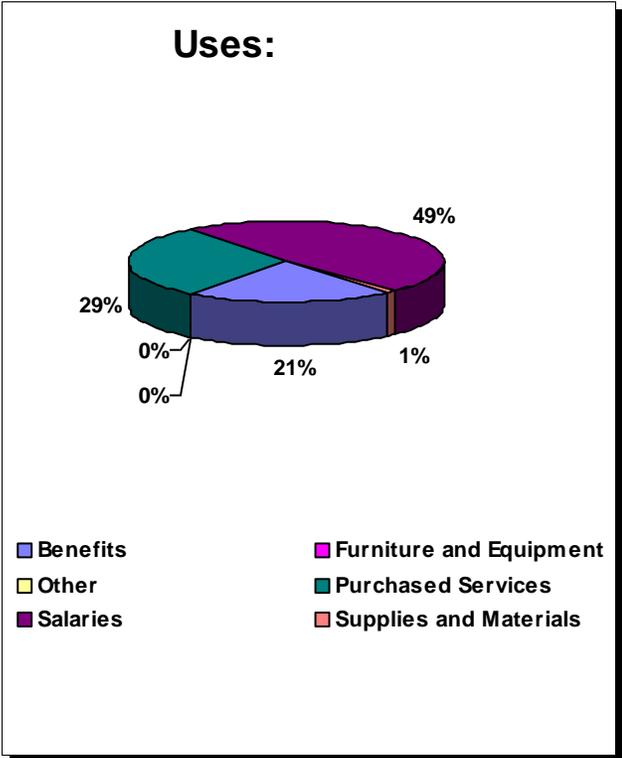
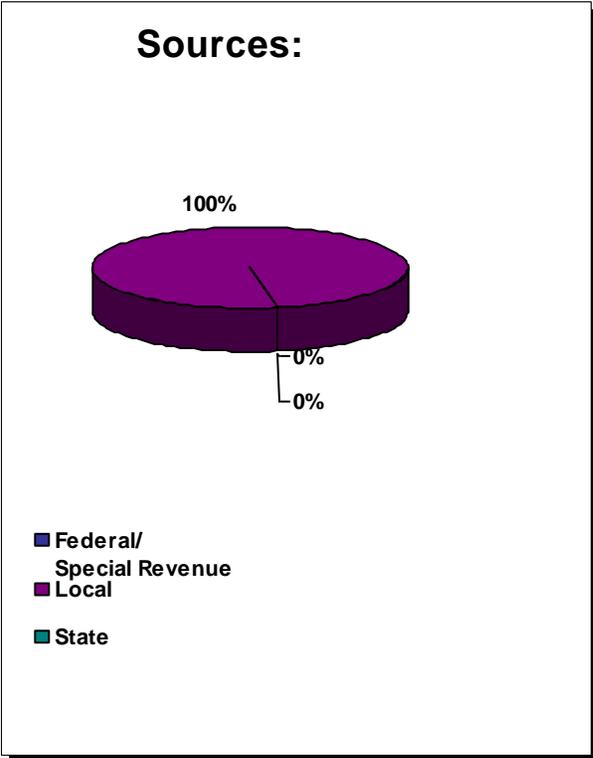
BUDGET ACCOUNTABILITY:

Shayla Cannady
Chief Communications Officer

COMMUNICATIONS SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 1,250,831 | 1,213,054 | 864,110 | 914,588 |
| Benefits | 557,074 | 515,405 | 328,956 | 338,836 |
| Purchased Services | 760,187 | 578,687 | 567,339 | 385,145 |
| Supplies and Materials | 28,500 | 60,000 | 19,896 | 38,926 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 2,596,592</u> | <u>\$ 2,367,146</u> | <u>\$ 1,780,301</u> | <u>\$ 1,677,495</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



HUMAN RESOURCES SERVICES

Description: Human Resources will enhance the employee experience through a simplification and modernization of current processes in order to support positive outcomes for every CMS student. The Human Resource organization will work to serve stakeholders, build relationships and increase impact through core HR operations, talent acquisition, learning & leadership development, human capital management and employee relations.

BUDGET ACCOUNTABILITY:

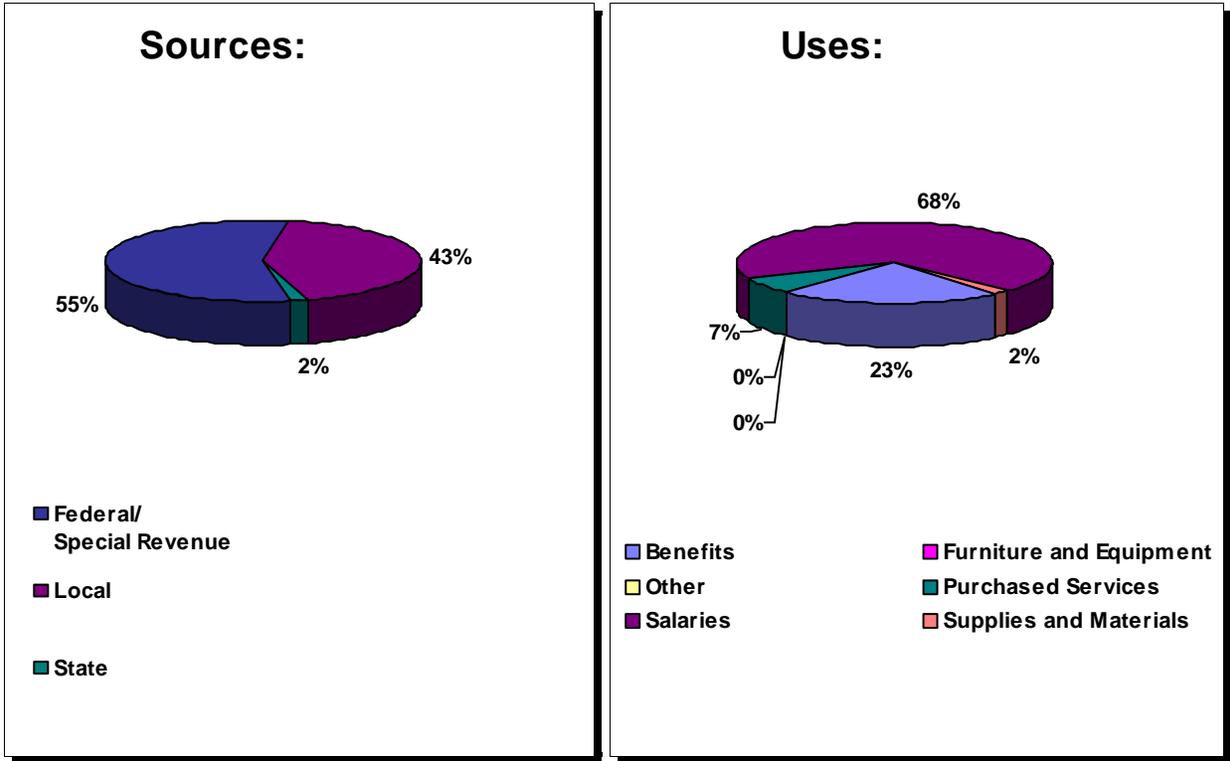
Christine Pejot

Chief Human Resources Officer

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
HUMAN RESOURCES SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 20,499,453 | 61,886,309 | 53,319,439 | 6,178,729 |
| Benefits | 6,901,001 | 9,114,843 | 6,358,423 | 2,287,303 |
| Purchased Services | 2,149,549 | 2,108,076 | 3,777,187 | 3,753,958 |
| Supplies and Materials | 486,746 | 575,556 | 705,991 | 825,058 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 30,036,750</u> | <u>\$ 73,684,784</u> | <u>\$ 64,161,041</u> | <u>\$ 13,045,049</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



TECHNOLOGY SERVICES

Description: Our mission is to support an environment that delivers high quality, reliable technology services to all CMS staff, students, families and operational groups. The Technology Services teams provide schools, administrative leaders, and key stakeholders with information, research, and digital resources to facilitate data-driven decisions for improving student performance, as well as streamlined business operations. Technology Services also provides project management, technology implementation oversight and support for a variety of business systems and school/student deployments in Charlotte-Mecklenburg Schools.

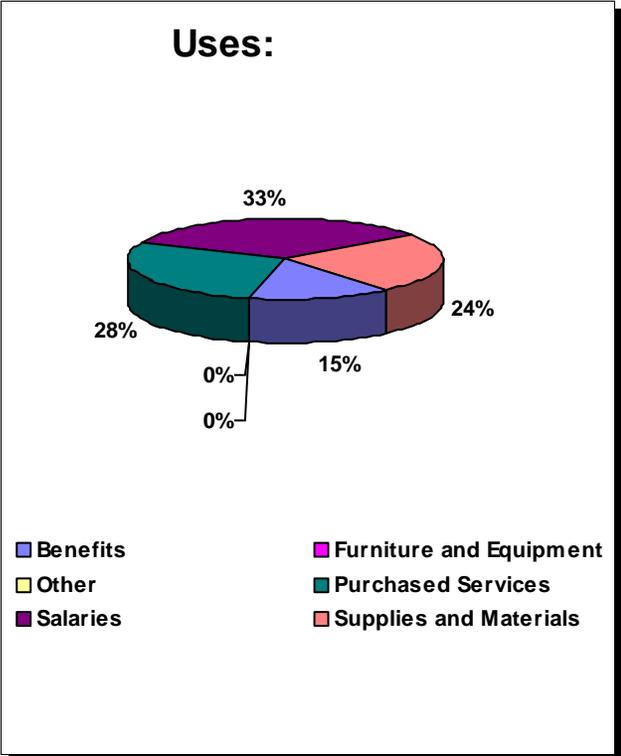
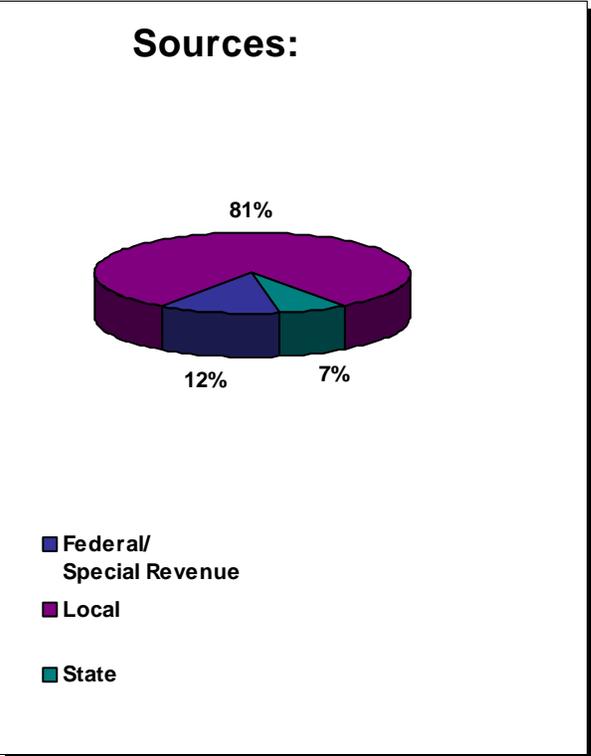
BUDGET ACCOUNTABILITY:

Candace Salmon-Hosey
Chief Technology Officer

TECHNOLOGY SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 7,889,052 | 7,419,619 | 6,033,099 | 6,462,621 |
| Benefits | 3,511,235 | 3,152,944 | 2,381,568 | 2,396,419 |
| Purchased Services | 6,823,978 | 10,981,204 | 11,070,867 | 13,136,455 |
| Supplies and Materials | 5,848,698 | 6,958,897 | 6,829,925 | 22,363,591 |
| Furniture and Equipment | - | - | 828,084 | 501,584 |
| Other | - | - | - | - |
| | <u>\$ 24,072,963</u> | <u>\$ 28,512,664</u> | <u>\$ 27,143,544</u> | <u>\$ 44,860,670</u> |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



STUDENT INFORMATION SYSTEMS/PLACEMENT/RECORDS

Description: Student Applications & Web Development is responsible for providing application development services for line-of-business, web-based solutions providing data collection, management, and reporting. Additionally, the team manages and maintains our student data warehouse as well as our Intranet (my. CMS). Other services provided include rostering and authentication support for classroom applications and assisting the district with technology purchases and systems integration. Student Placement is responsible for implementing any assignment plans approved by the board of education and is responsible for collecting, investigating, and making decisions on reassignments/transfers, revocations, hardship caregivers, residency appeals, and independent students. Student placement is also responsible for international admissions. The Student Records department maintains all current and previous CMS students' academic, registration, transcript, and graduation information.

BUDGET ACCOUNTABILITY:

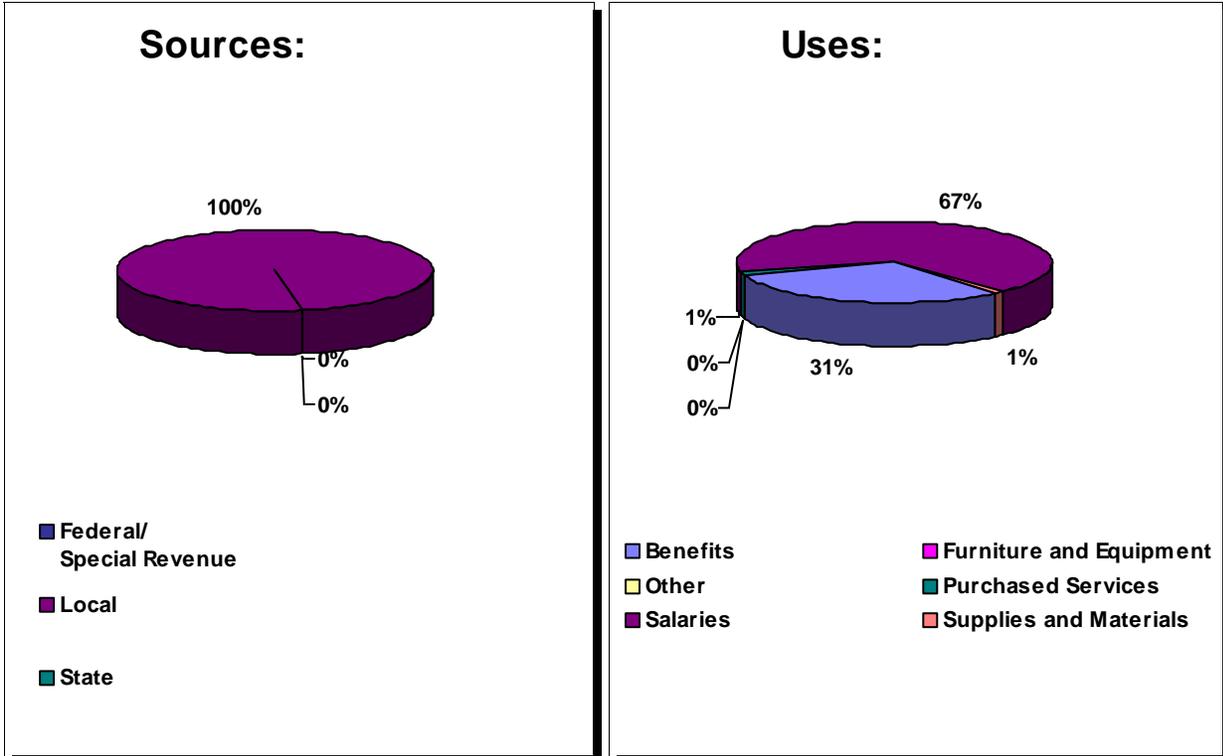
Michele Aikens

Executive Director, Student Information Systems

STUDENT INFORMATION SYSTEMS, PLACEMENT & RECORDS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 878,392 | 850,685 | 780,134 | 723,038 |
| Benefits | 407,569 | 377,319 | 309,108 | 294,010 |
| Purchased Services | 16,361 | 4,115 | 90,652 | 134,385 |
| Supplies and Materials | 14,050 | 4,050 | 27,147 | 45,872 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 1,316,372 | \$ 1,236,169 | \$ 1,207,040 | \$ 1,197,305 |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.

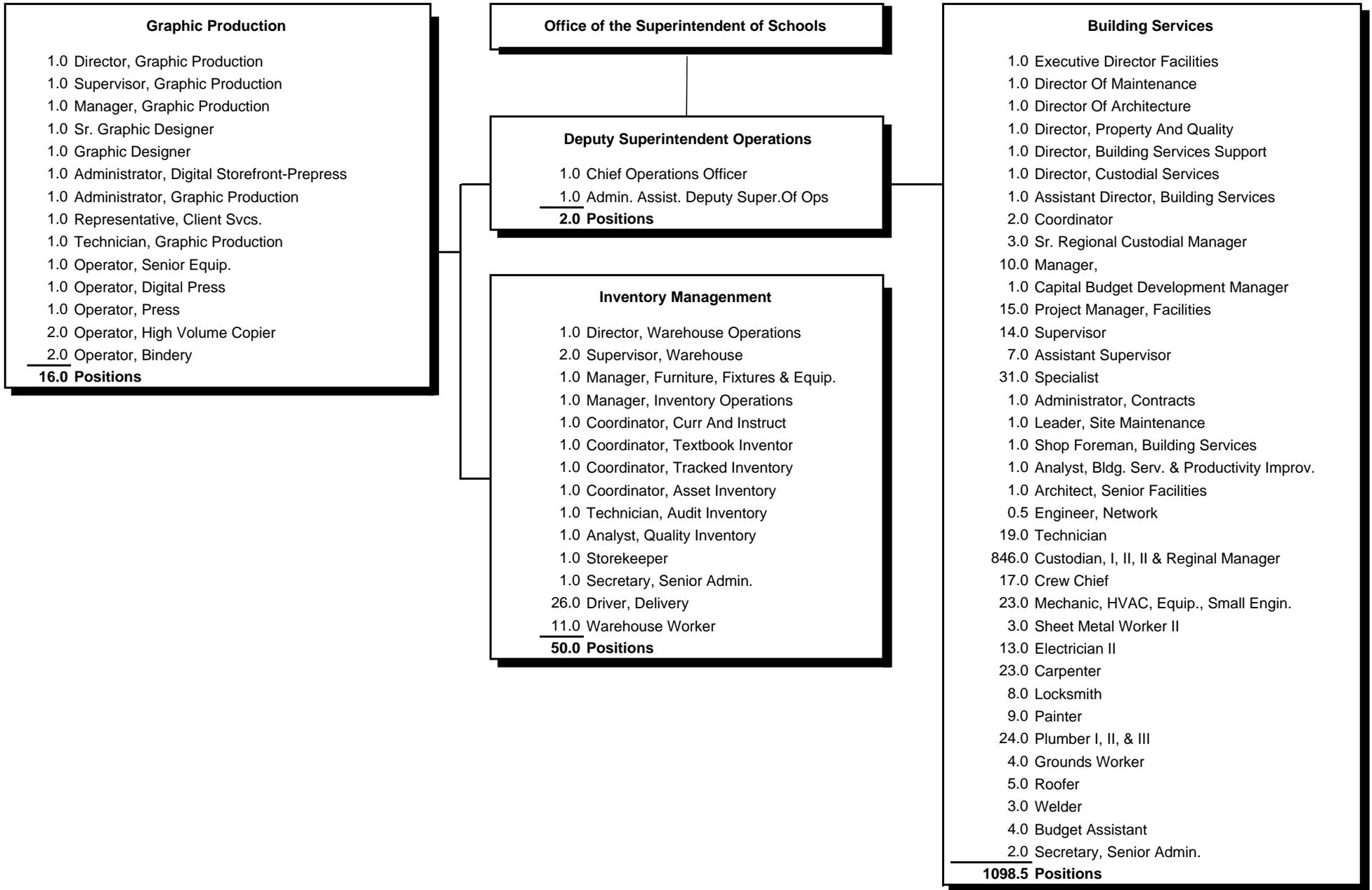


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Operational Services

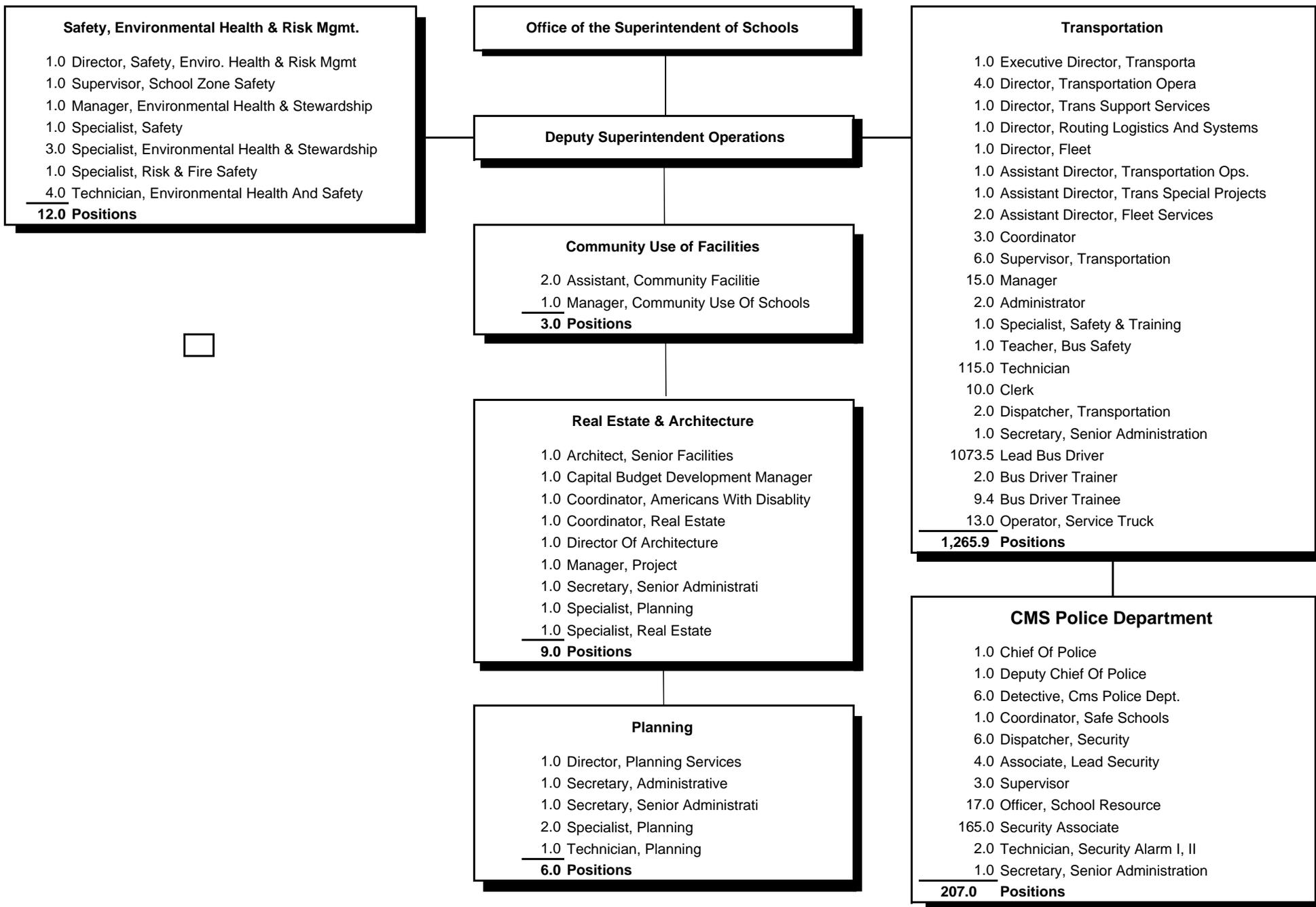
Operational Services

Page 1



Operational Services

Page 2



This Organizational Chart represents the FY 2023-2024 Proposed Budget

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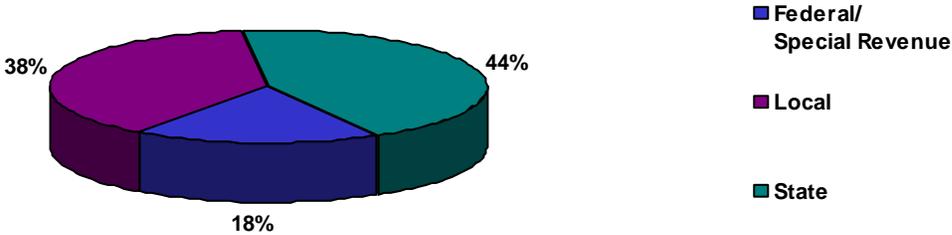
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OPERATIONAL SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|---|--|---|---|
| Salaries | 104,474,410 | 101,100,330 | 102,194,515 | 87,085,294 |
| Benefits | 56,151,636 | 51,800,084 | 43,581,192 | 38,033,670 |
| Purchased Services | 104,675,306 | 106,913,238 | 47,020,814 | 30,992,795 |
| Supplies and Materials | 42,297,438 | 44,875,287 | 35,407,985 | 27,454,743 |
| Furniture and Equipment | 493,310 | 75,412 | 11,762,831 | 5,296,349 |
| Other | - | - | - | - |
| | <u>\$ 308,092,100</u> | <u>\$ 304,764,351</u> | <u>\$ 239,967,337</u> | <u>\$ 188,862,851</u> |

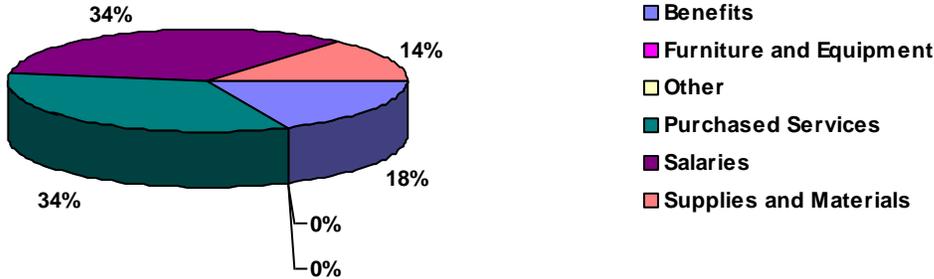
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

OPERATIONAL SERVICES

Sources



Uses



CHIEF OF OPERATIONS

Description: The Chief of Operations oversees the day-to-day operations of the school district. This office is directly responsible for the oversight of the following departments: Building Services, Custodial Services, School Nutrition, Inventory Management, Safety, Transportation, Facility Planning, Capital Program Services, Graphic Design, and Community Use.

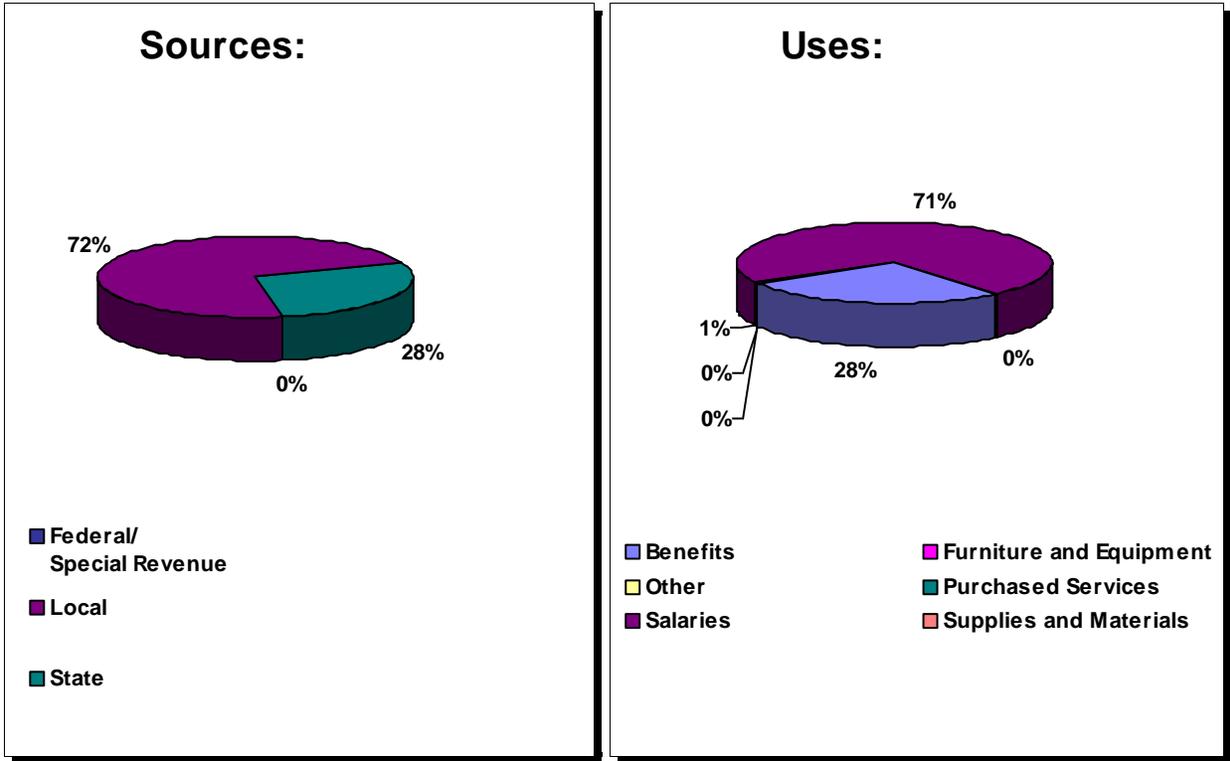
BUDGET ACCOUNTABILITY:

Brian Shultz
Chief Operations Officer

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
CHIEF OF OPERATIONS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 414,139 | 598,641 | 481,844 | 583,144 |
| Benefits | 160,992 | 149,444 | 160,183 | 183,941 |
| Purchased Services | 3,428 | 6,228 | 38,394 | 35,365 |
| Supplies and Materials | 1,000 | 2,500 | (797) | 250 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 579,559</u> | <u>\$ 756,813</u> | <u>\$ 679,624</u> | <u>\$ 802,700</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



GRAPHIC PRODUCTION CENTER

Description: The Graphic Production Center provides support services in the production of printed materials. By producing high volume digital publishing, offset printing and design services, the department generates competitive advantages to the district and numerous community partners.

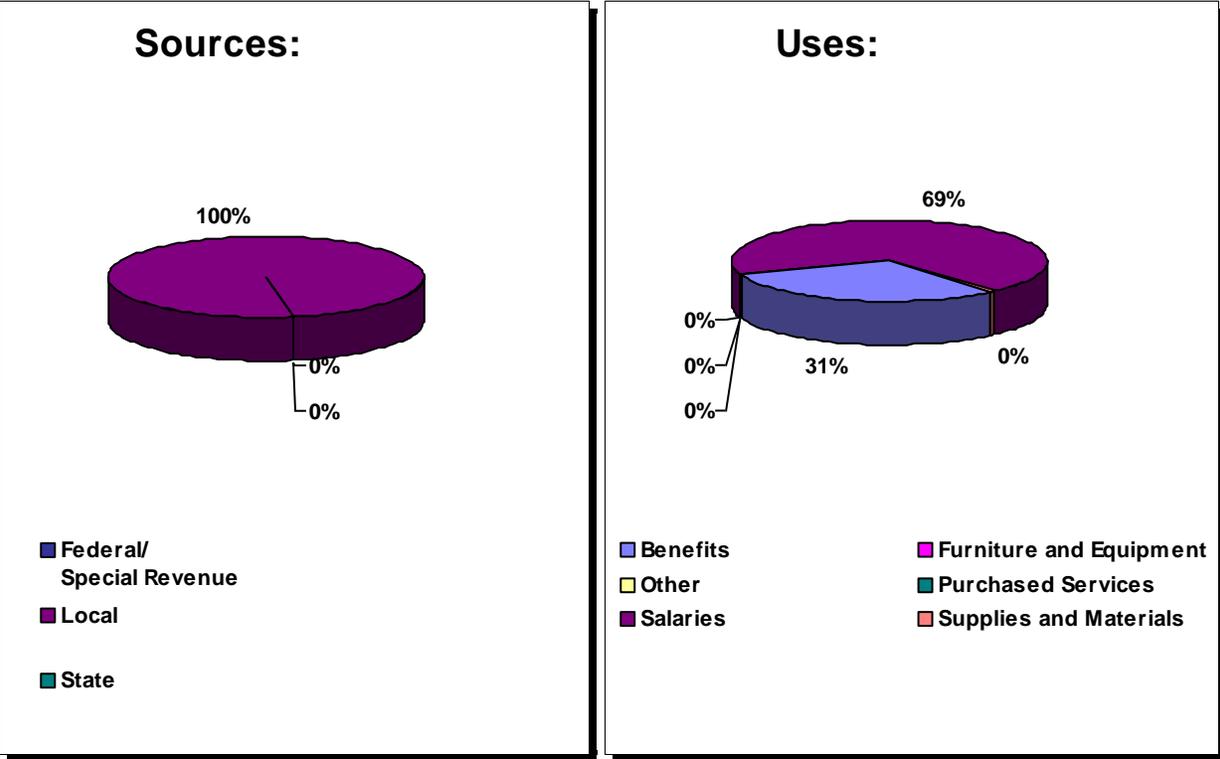
BUDGET ACCOUNTABILITY:

Alvin B. Griffin
Director of Graphic Production

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
GRAPHIC PRODUCTION CENTER

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 802,390 | 777,715 | 555,338 | 545,772 |
| Benefits | 356,730 | 330,215 | 242,566 | 228,599 |
| Purchased Services | 2,266 | 2,266 | (24,877) | 392,244 |
| Supplies and Materials | 5,000 | 5,000 | 4,140 | 184,012 |
| Furniture and Equipment | - | - | 424,710 | - |
| Other | - | - | - | - |
| | <u>\$ 1,166,386</u> | <u>\$ 1,115,196</u> | <u>\$ 1,201,878</u> | <u>\$ 1,350,627</u> |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



BUILDING SERVICES

Description: Building Services is comprised of Maintenance, Custodial, Facility Planning & Real Estate, Capital Program Services, Mobile Classrooms, and Support. The mission of these departments is to provide safe, clean, and healthy environments that support quality and equitable school facilities for all children.

BUDGET ACCOUNTABILITY:

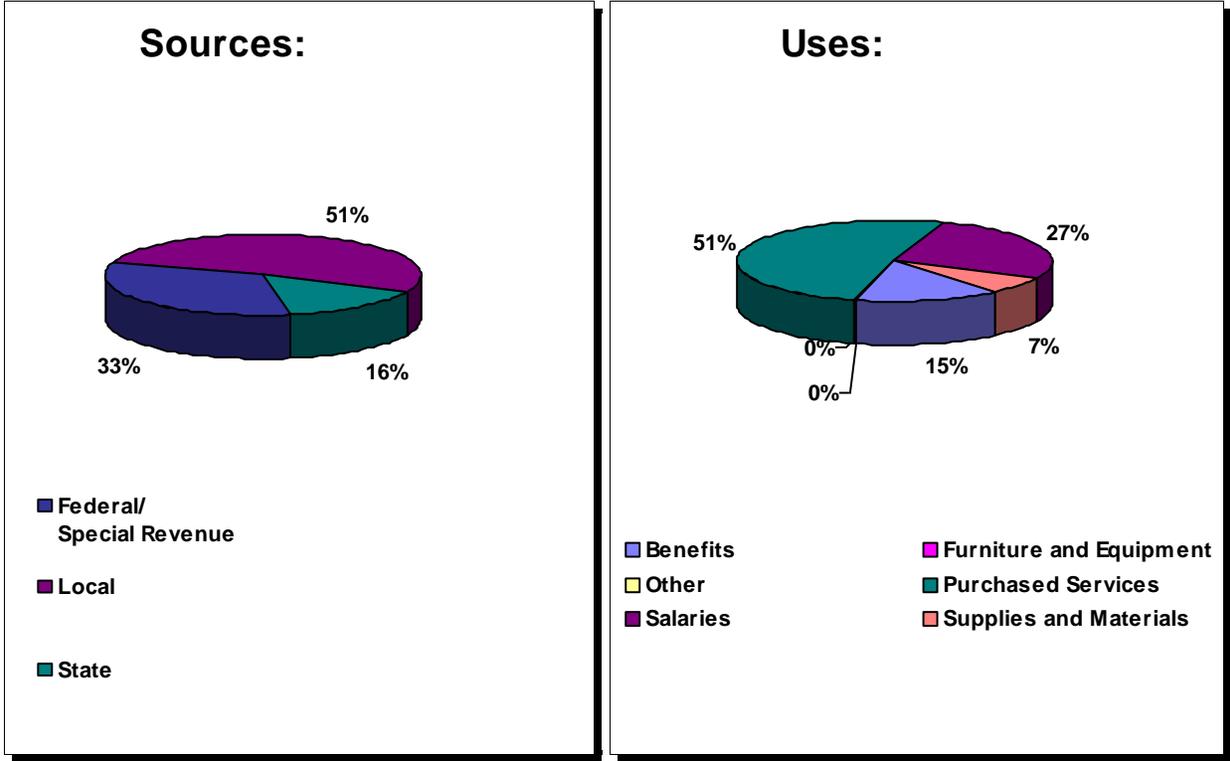
Nicole Portee

Assistant Superintendent of Operations Support Services

BUILDING SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 45,187,171 | 43,080,405 | 45,263,137 | 40,610,617 |
| Benefits | 25,162,659 | 22,982,952 | 19,565,197 | 17,078,376 |
| Purchased Services | 85,214,388 | 91,166,724 | 25,997,721 | 17,218,720 |
| Supplies and Materials | 11,775,604 | 6,028,958 | 11,375,313 | 7,949,764 |
| Furniture and Equipment | 452,164 | 34,266 | 1,278,363 | 3,898,232 |
| Other | - | - | - | - |
| | <u>\$ 167,791,986</u> | <u>\$ 163,293,304</u> | <u>\$ 103,479,731</u> | <u>\$ 86,755,708</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



REAL ESTATE AND ARCHITECTURE

Description: Real Estate and Architecture directs the facilities planning, design, and construction; real estate; and student planning efforts for the district. This work includes developing the capital needs assessment and capital improvement plan ; real estate acquisitions and dispositions; project design and execution; and enrollment projections and attendance boundary adjustments.

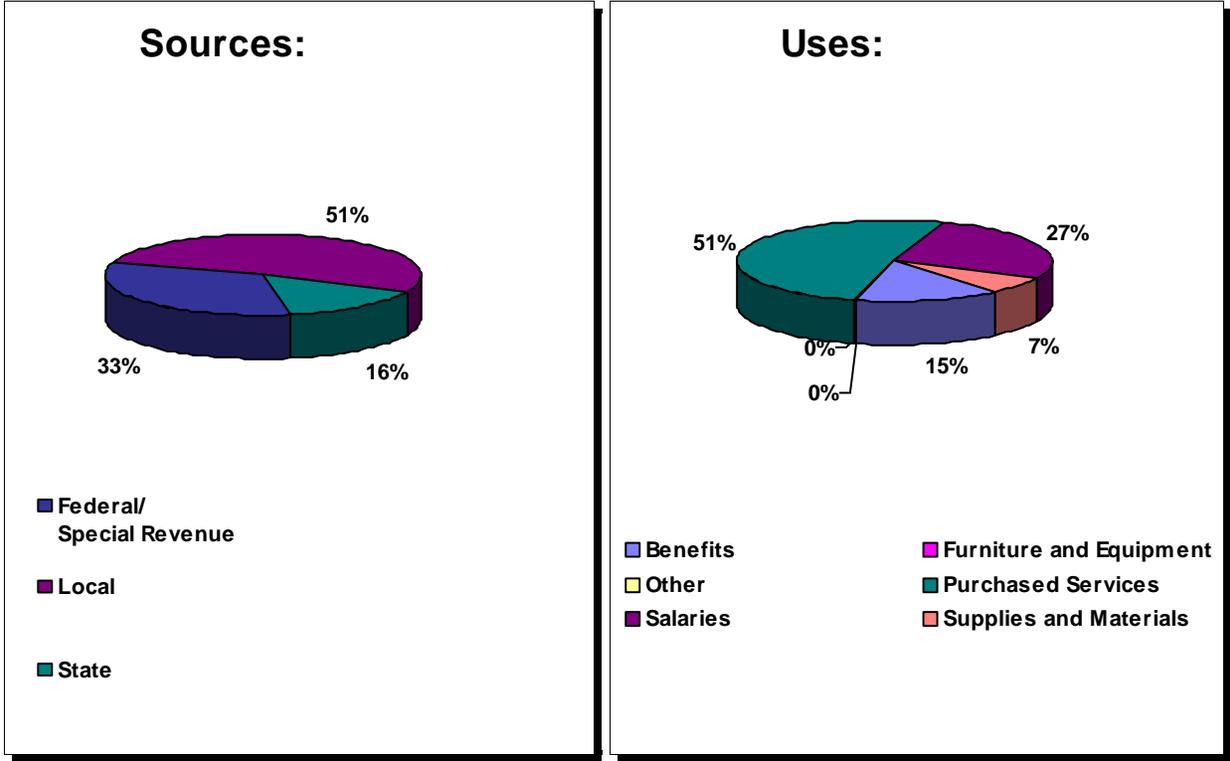
BUDGET ACCOUNTABILITY:

Shawn Turner
Director, Building Services Support

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
REAL ESTATE & ARCHITECTURE

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 686,089 | 666,102 | 429,749 | 391,308 |
| Benefits | 575,239 | 538,994 | 156,727 | 134,663 |
| Purchased Services | 650,270 | 650,270 | 688,009 | 672,582 |
| Supplies and Materials | 4,090 | 4,090 | - | - |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 1,915,688</u> | <u>\$ 1,859,456</u> | <u>\$ 1,274,485</u> | <u>\$ 1,198,554</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



PLANNING

Description: Planning is a small department that holds a central and critical role in the district. The department is responsible for drawing school attendance boundaries (including data analysis and community engagement for any boundary changes), predicting student enrollment by school and by grade, tracking demographic and residential development trends, creating a myriad of maps and spatial analyses, and responding to internal and external data requests. We work closely with other CMS departments on, e.g., student and program placement, and with external partners such as municipalities on producing school impact statements on rezonings and new development

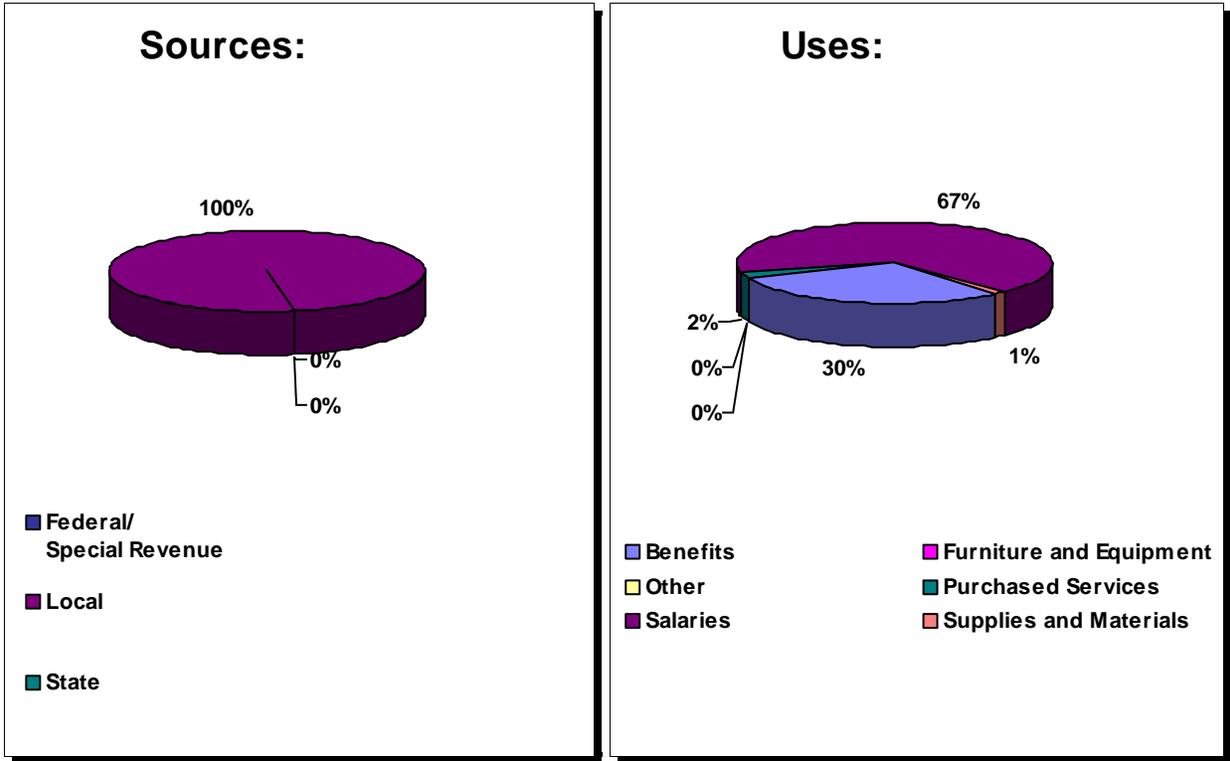
BUDGET ACCOUNTABILITY:

Claire Schuch
Director, Planning Services

PLANNING

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 414,877 | 402,795 | 207,239 | 276,453 |
| Benefits | 186,961 | 173,088 | 82,422 | 109,480 |
| Purchased Services | 14,999 | 14,999 | 4,027 | 2,531 |
| Supplies and Materials | 9,300 | 9,300 | 9,096 | 4,327 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 626,137 | \$ 600,182 | \$ 302,785 | \$ 392,791 |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



INVENTORY MANAGEMENT

Description: Inventory Management provides storage/distribution of all district food, furniture, textbooks, curriculum and instruction materials, copy paper, district forms, and school security supplies. In addition, we manage the Textbook Office, district mail center, courier process, Furniture Fixtures and Equipment Team for new and renovated schools, and surplus property disposition and auction. We're also partnered with Classroom Central, allowing use of part of our facility for storage of donated goods received from their partners and assisting in distribution of those goods to qualifying schools. We have two locations. The Craig Avenue facility houses food, re-usable Child Nutrition equipment, and the Classroom Central operation. The Hovis Road facility contains all other aspects of the operation.

BUDGET ACCOUNTABILITY:

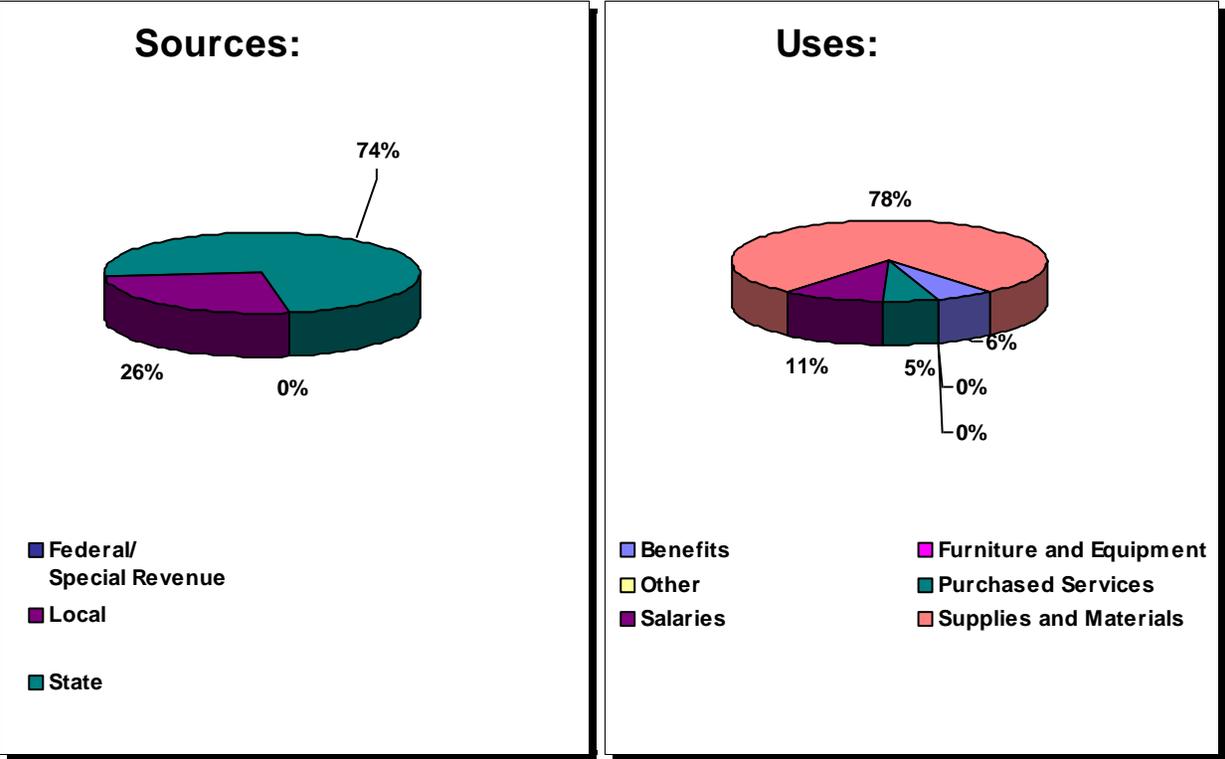
Jeff Jackson

Director of Warehouse Operations

INVENTORY MANAGEMENT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 2,349,392 | 2,184,616 | 2,180,710 | 2,616,050 |
| Benefits | 1,379,367 | 1,249,818 | 874,733 | 991,335 |
| Purchased Services | 1,211,983 | 242,938 | 1,376,941 | 513,143 |
| Supplies and Materials | 17,262,815 | 20,612,396 | 10,069,673 | 10,040,601 |
| Furniture and Equipment | - | - | 43,811 | - |
| Other | - | - | - | - |
| | <u>\$ 22,203,557</u> | <u>\$ 24,289,768</u> | <u>\$ 14,545,867</u> | <u>\$ 14,161,129</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



SAFETY, ENVIRONMENTAL HEALTH & RISK MANAGEMENT

Description: The Safety, Environmental Health and Risk Management Department coordinates the district's safety, environmental, and risk management program by providing guidance to schools and departments in maintaining a safe physical environment and adhering to applicable safety standards including; regulatory compliance, risk management, car pool & traffic control, school crossing guards, general liability claims, fire prevention, indoor air quality (IAQ), accident investigations, storm water pollution prevention, playground safety audits, personal protective equipment and maintaining pertinent records. Serves as district liaison with multiple public agencies and organizations including OSHA, DOT, Fire Departments, Risk Management, Emergency Management, All-Hazards Advisory Committee, Emergency Operations Center and Red Cross on various issues and programs.

BUDGET ACCOUNTABILITY:

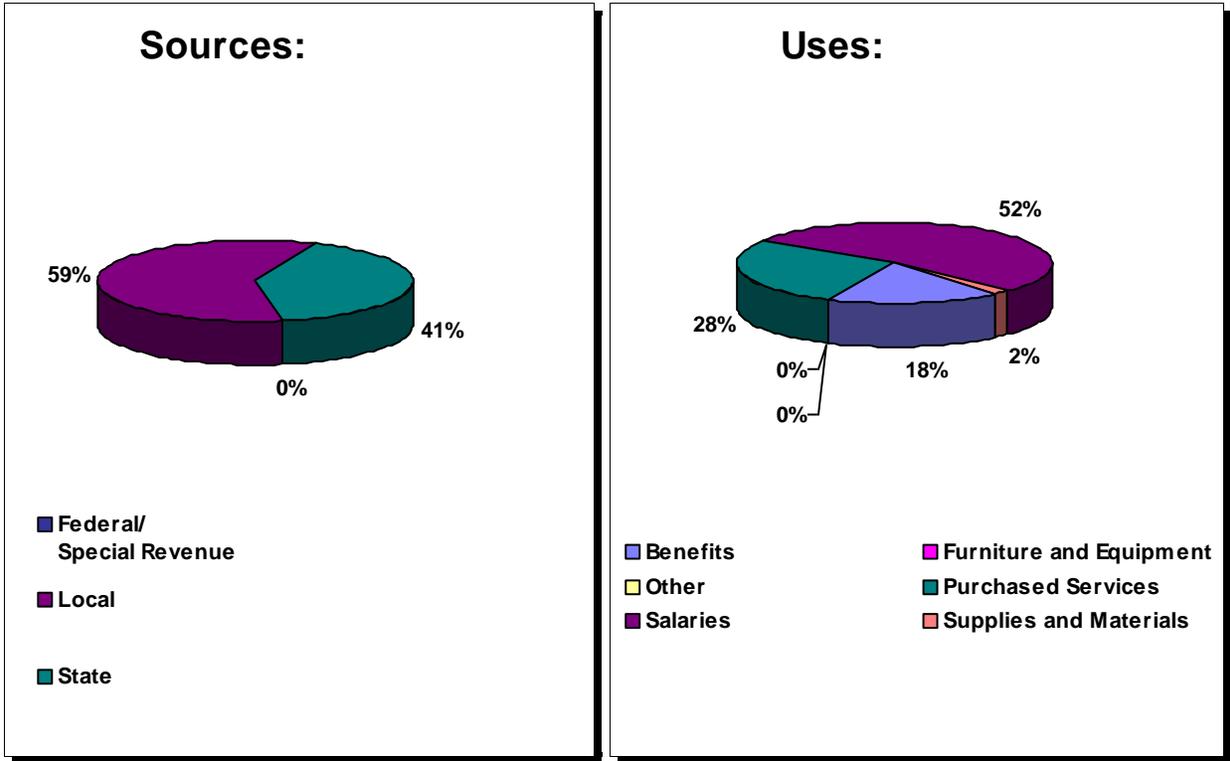
Vacant

Director of Safety, Environmental Health & Risk Management

SAFETY, ENVIRONMENTAL HEALTH & RISK MANAGEMENT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 1,022,317 | 992,543 | 868,160 | 780,260 |
| Benefits | 349,015 | 322,278 | 276,215 | 239,440 |
| Purchased Services | 532,849 | 552,849 | 296,486 | 115,729 |
| Supplies and Materials | 30,031 | 10,031 | 58,994 | 50,375 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 1,934,212</u> | <u>\$ 1,877,701</u> | <u>\$ 1,499,854</u> | <u>\$ 1,185,803</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



TRANSPORTATION

Description: The Transportation Department is responsible for transporting over 100,000 students to and from school daily. We maintain a fleet of nearly 1,350 buses including spare and activity buses, and our regular yellow fleet log almost 130,000 daily miles.

BUDGET ACCOUNTABILITY:

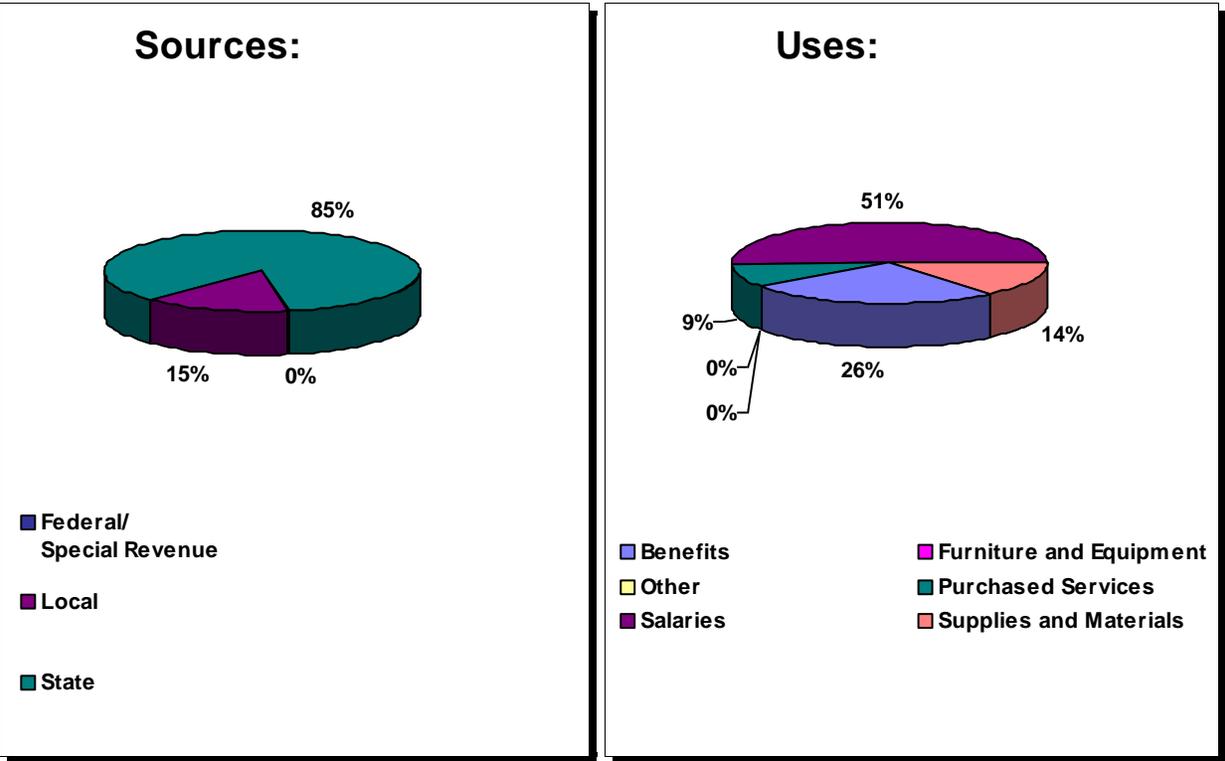
Adam Johnson

Executive Director of Transportation

TRANSPORTATION

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 44,975,731 | 44,407,994 | 45,488,542 | 34,459,570 |
| Benefits | 23,544,855 | 22,087,271 | 19,149,818 | 16,152,856 |
| Purchased Services | 8,401,614 | 6,546,444 | 11,802,935 | 8,350,400 |
| Supplies and Materials | 12,915,813 | 17,799,652 | 13,574,128 | 8,973,720 |
| Furniture and Equipment | 41,146 | 41,146 | 82,893 | 1,398,117 |
| Other | - | - | - | - |
| | <u>\$ 89,879,159</u> | <u>\$ 90,882,507</u> | <u>\$ 90,098,315</u> | <u>\$ 69,334,662</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CMS POLICE DEPARTMENT

Description: The CMS Police Department conducts investigations of alleged inappropriate conduct by employees and of crimes against school board property. Preventive patrols of property are conducted with alarm response and apprehension and prosecution of persons committing crimes against Board owned property, students and staff. The CMS Police Department manages, trains and equips the Security Associates and manages the installation of new alarm systems and CCTV. Last but not least, intruder prevention training is conducted with CMS staff and wandling has been added as an additional source to the existing methods of security.

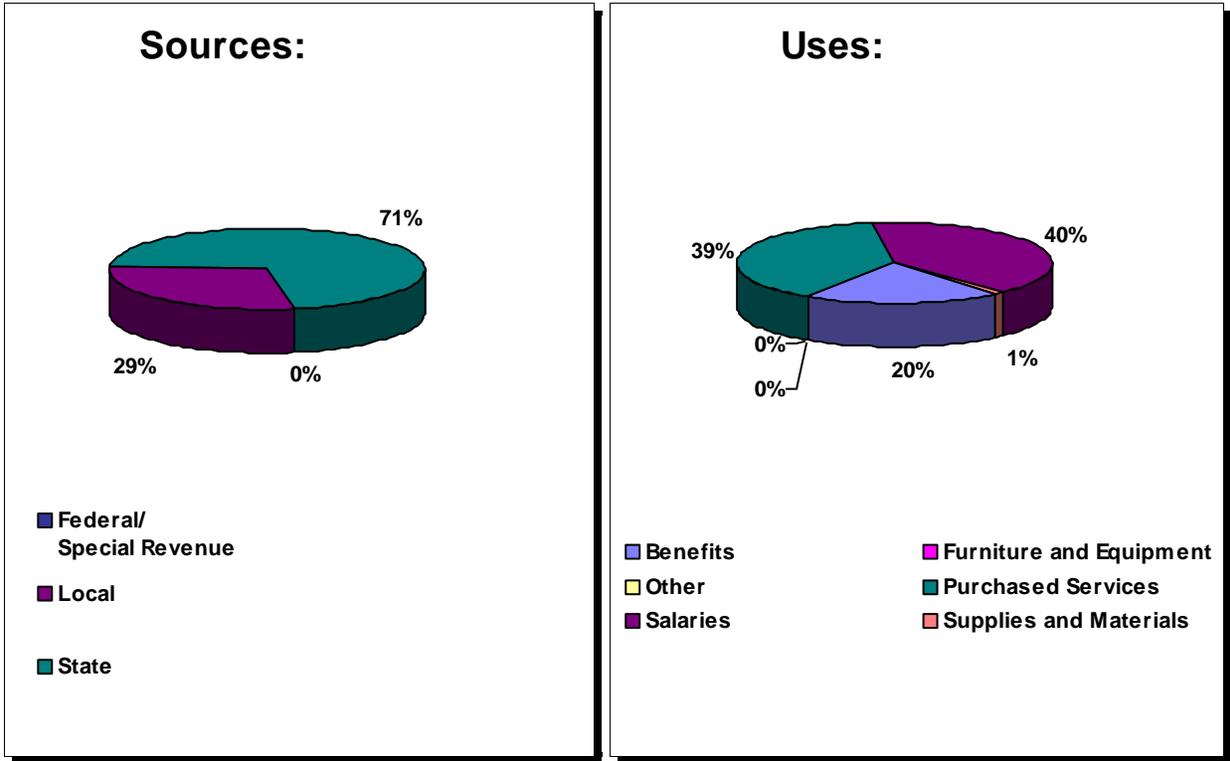
BUDGET ACCOUNTABILITY:

Melissa Mangum
Chief of Police

CMS POLICE DEPARTMENT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 8,289,504 | 7,590,655 | 5,356,106 | 5,385,091 |
| Benefits | 4,225,550 | 3,767,982 | 2,581,485 | 2,321,332 |
| Purchased Services | 8,043,509 | 7,130,520 | 6,758,930 | 3,515,861 |
| Supplies and Materials | 253,551 | 231,551 | 250,060 | 227,299 |
| Furniture and Equipment | - | - | 9,933,055 | - |
| Other | - | - | - | - |
| | <u>\$ 20,812,114</u> | <u>\$ 18,720,708</u> | <u>\$ 24,879,637</u> | <u>\$ 11,449,583</u> |

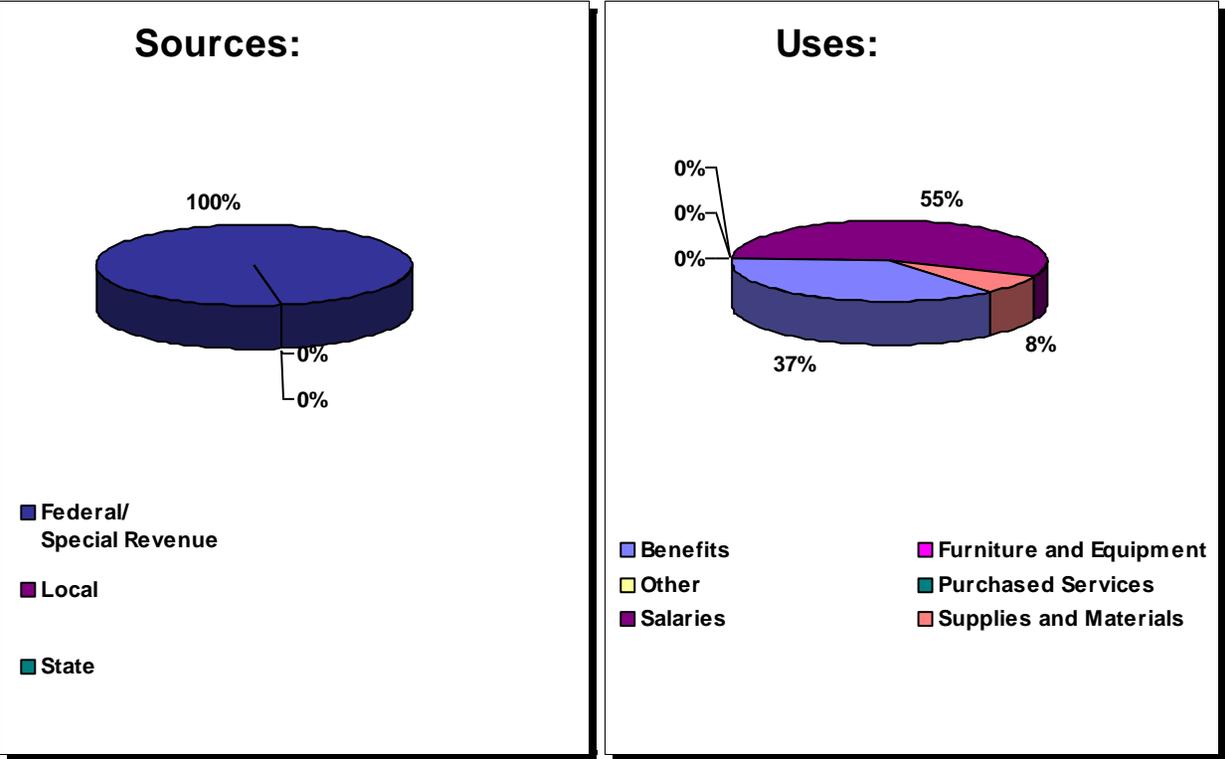
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
COMMUNITY USE OF FACILITIES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 296,156 | 363,288 | 255,888 | 156,389 |
| Benefits | 197,543 | 186,242 | 96,927 | 64,492 |
| Purchased Services | - | - | 82,247 | 82,968 |
| Supplies and Materials | 40,234 | 40,234 | 39,326 | 23,661 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 533,933</u> | <u>\$ 589,764</u> | <u>\$ 474,388</u> | <u>\$ 327,509</u> |

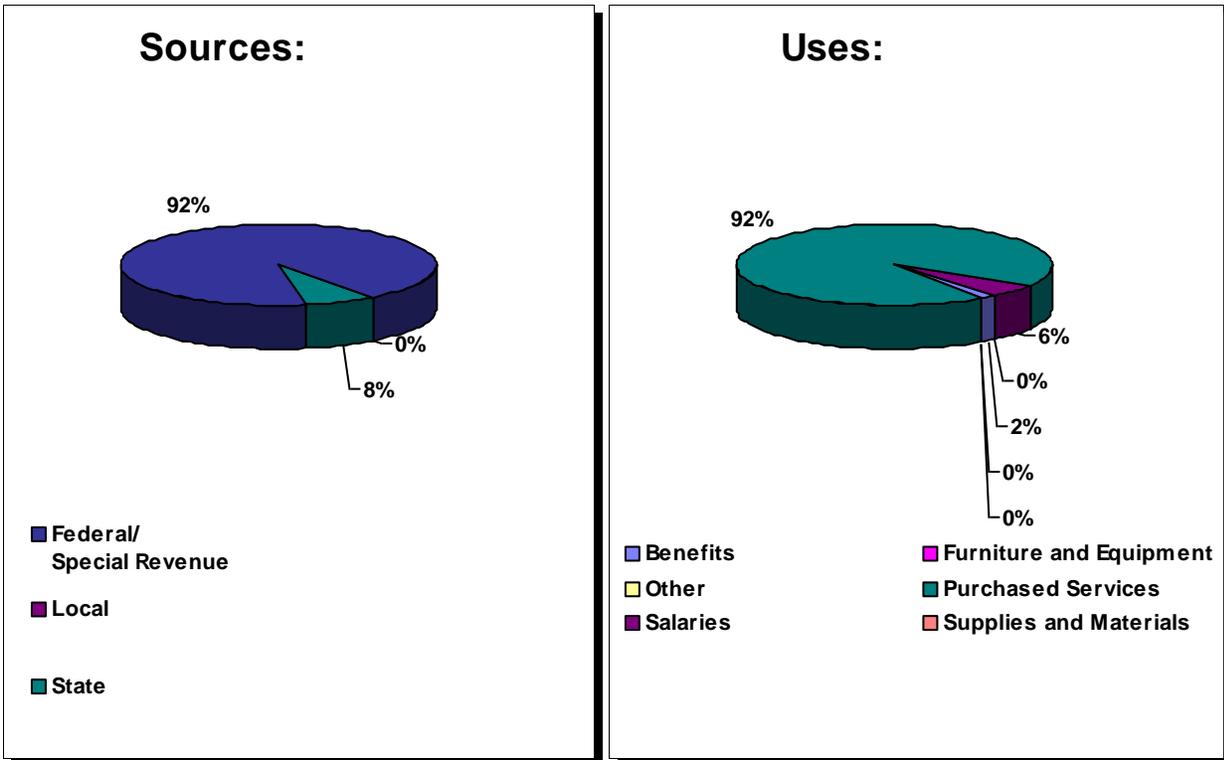
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ENTERPRISE FUNDS PROGRAM SUPPORT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 36,645 | 35,577 | 1,107,803 | 1,280,640 |
| Benefits | 12,725 | 11,800 | 394,917 | 529,158 |
| Purchased Services | 600,000 | 600,000 | - | 93,253 |
| Supplies and Materials | - | 131,575 | 28,052 | 735 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 649,370</u> | <u>\$ 778,952</u> | <u>\$ 1,530,772</u> | <u>\$ 1,903,786</u> |

Operating transfer to Child Nutrition Fund = \$304,062.
 *Coronavirus Relief Funds of \$3.7M received for 2020-2021 school year.



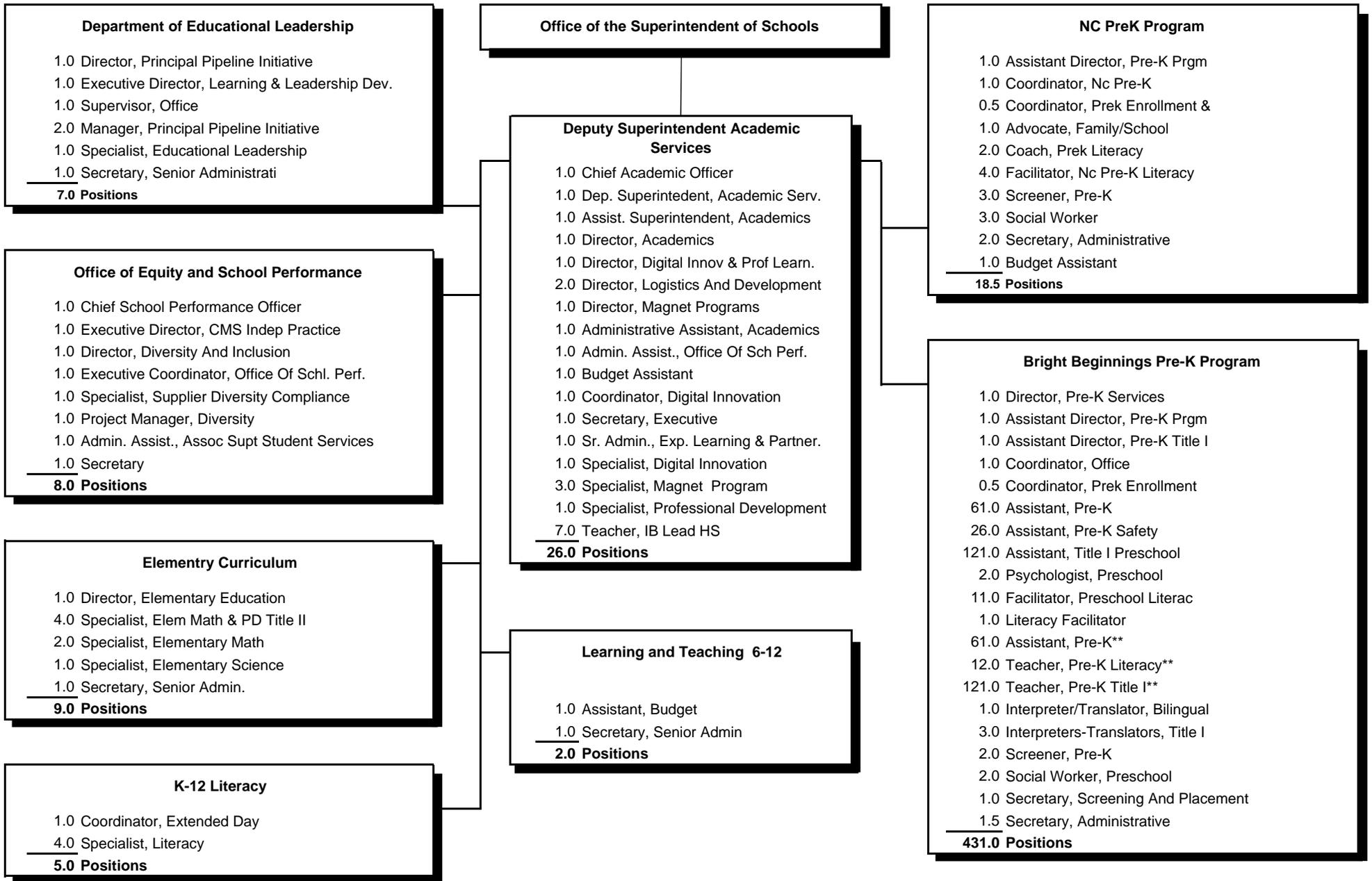
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Learning Services



Learning Services

Page 1

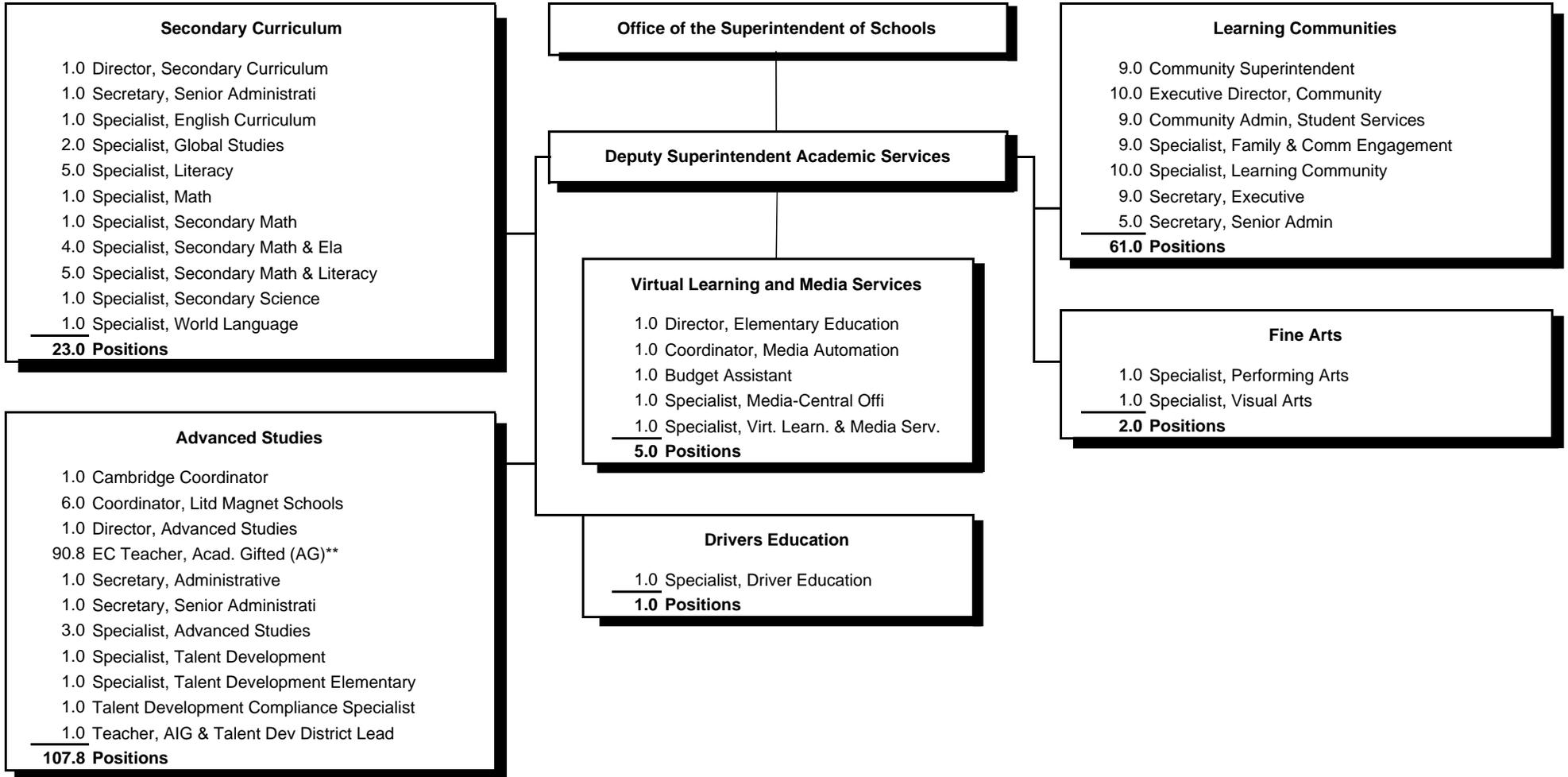


NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Proposed Budget

Learning Services

Page 2

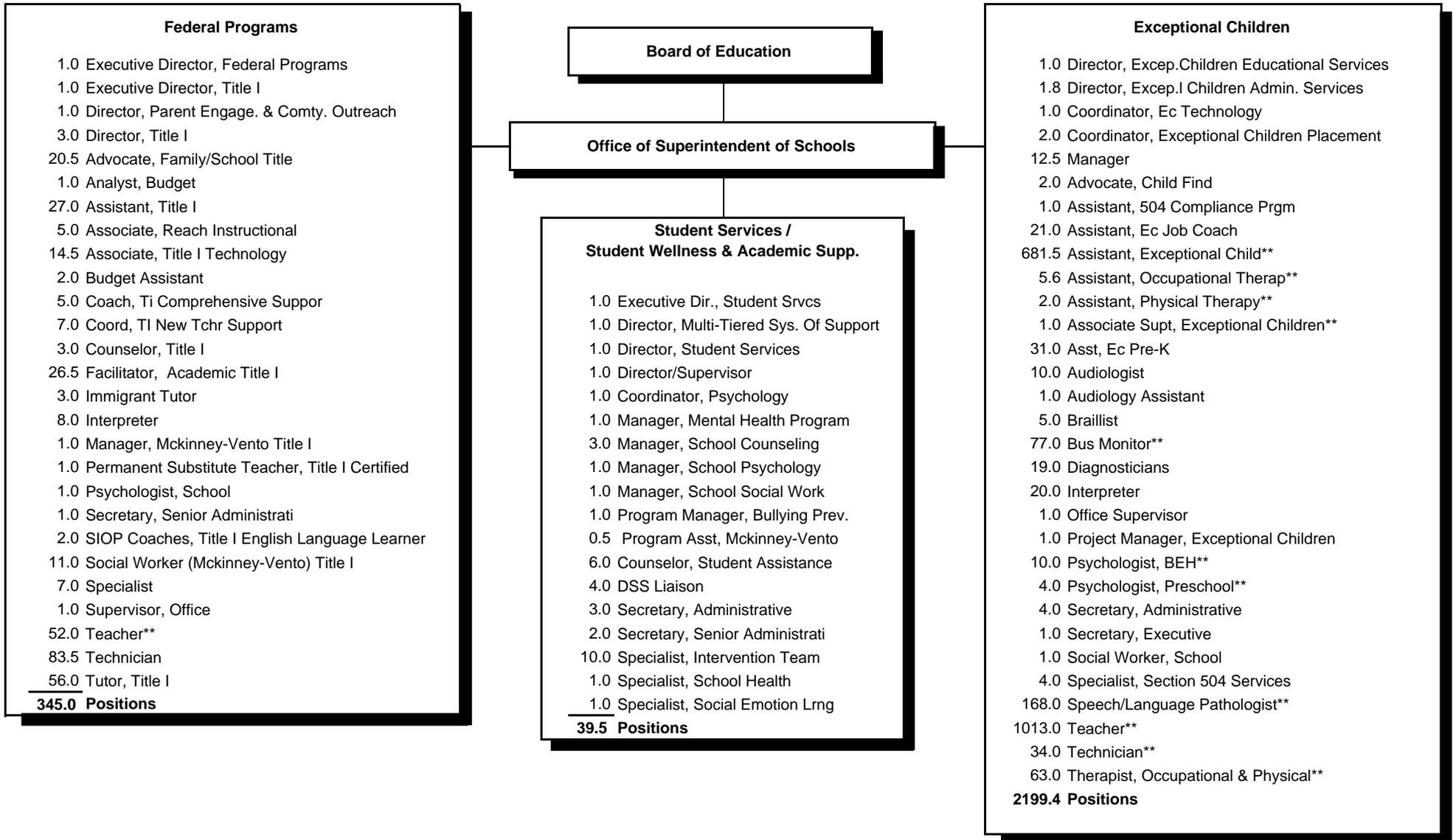


NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Proposed Budget

Learning Services

Page 3

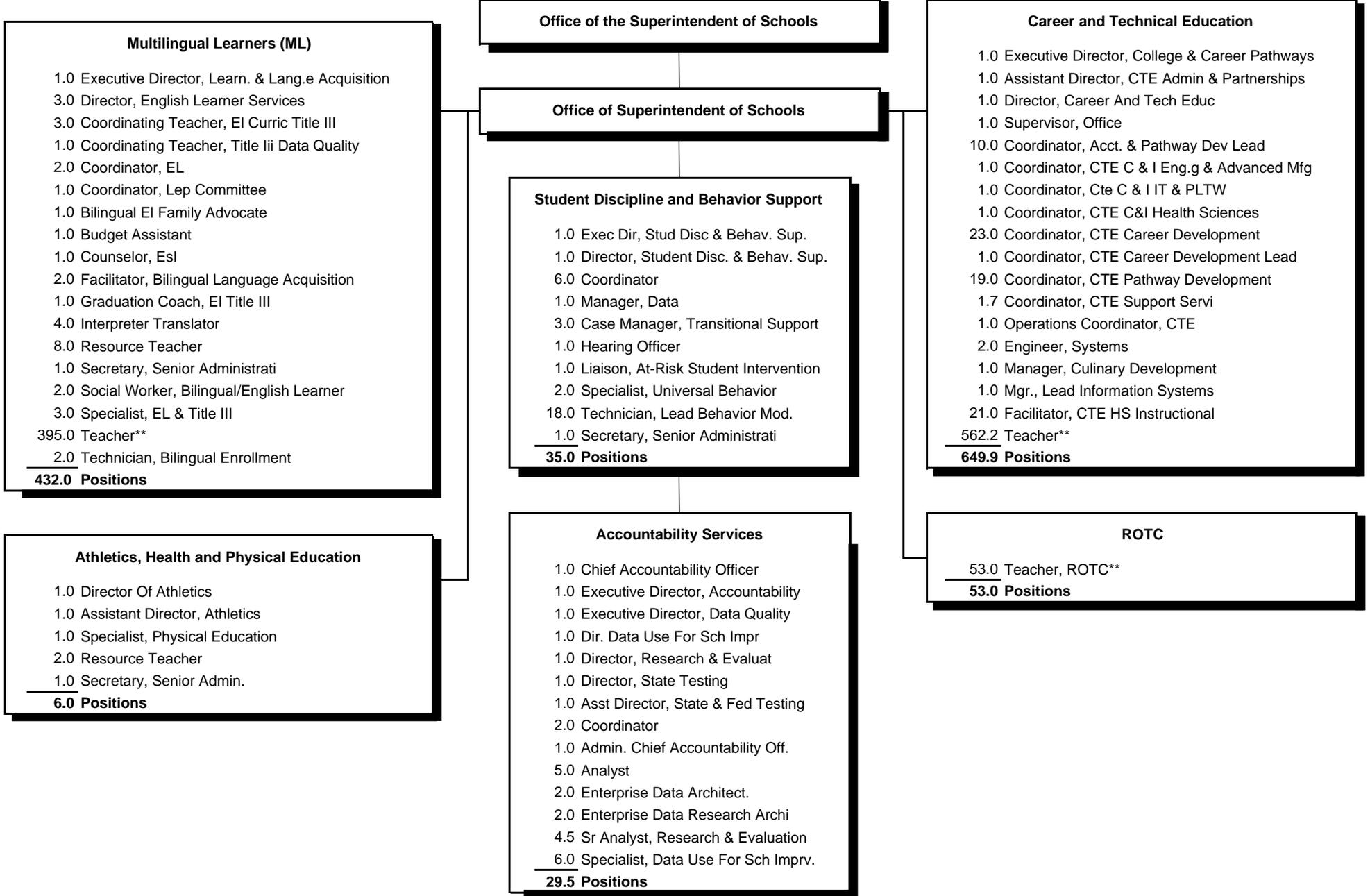


NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Proposed Budget

Learning Services

Page 4



NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Proposed Budget

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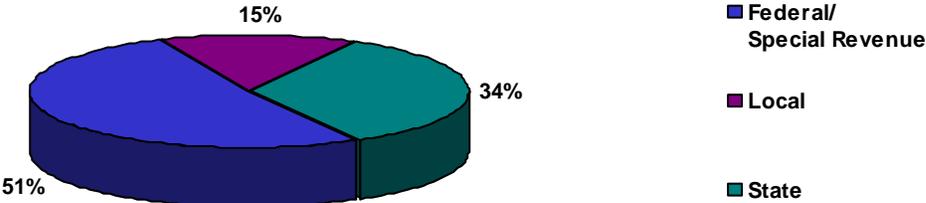
LEARNING SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|---|--|---|---|
| Salaries | 311,983,721 | 324,561,854 | 269,840,213 | 240,019,714 |
| Benefits | 145,717,477 | 145,143,041 | 98,463,666 | 88,295,993 |
| Purchased Services | 144,016,478 | 200,922,303 | 104,602,291 | 50,823,628 |
| Supplies and Materials | 36,170,353 | 49,449,765 | 30,311,655 | 32,492,608 |
| Furniture and Equipment | 211,661 | 271,661 | 133,165 | 484,113 |
| Other | - | - | - | - |
| | <u>\$ 638,099,689</u> | <u>\$ 720,348,624</u> | <u>\$ 503,350,989</u> | <u>\$ 412,116,056</u> |

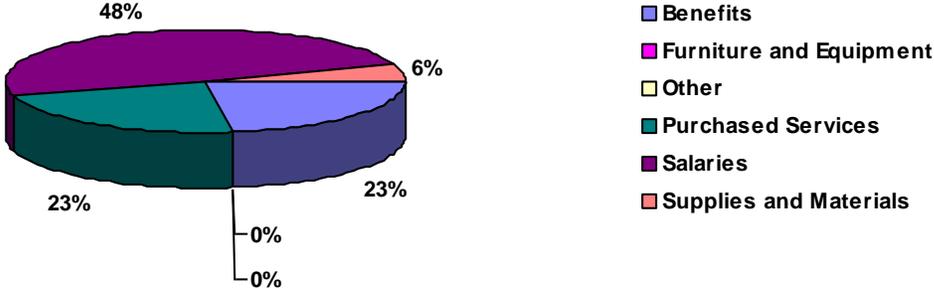
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

LEARNING SERVICES

Sources



Uses



ACADEMIC SERVICES

Description: The Academic Services division for the Charlotte Mecklenburg School District is focused on promoting student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equitable access. The Academic budget includes expenses associated with the provisioning of instructional curricular resources, professional development and learning experiences associated with the Fine and Performing Arts, and across grades K-12 and the daily operations for the office of the Associate Superintendent of Academics and Chief Academic Officer.

BUDGET ACCOUNTABILITY:

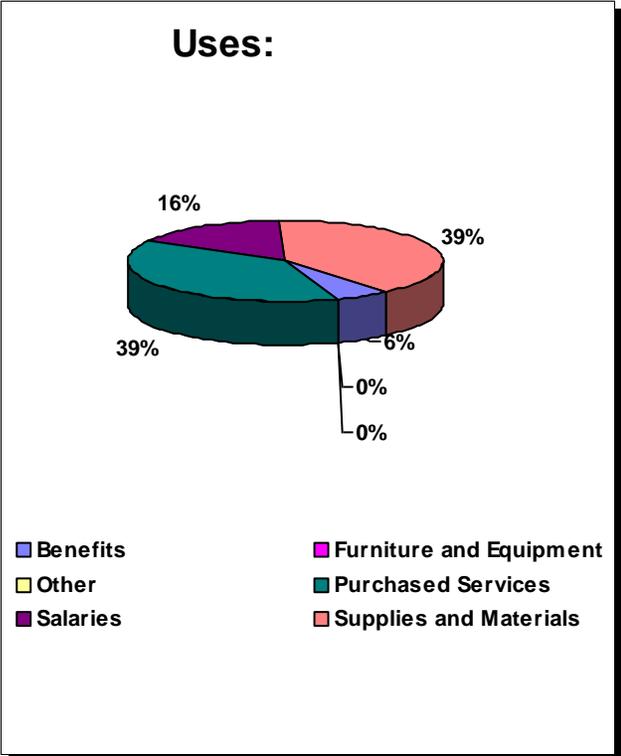
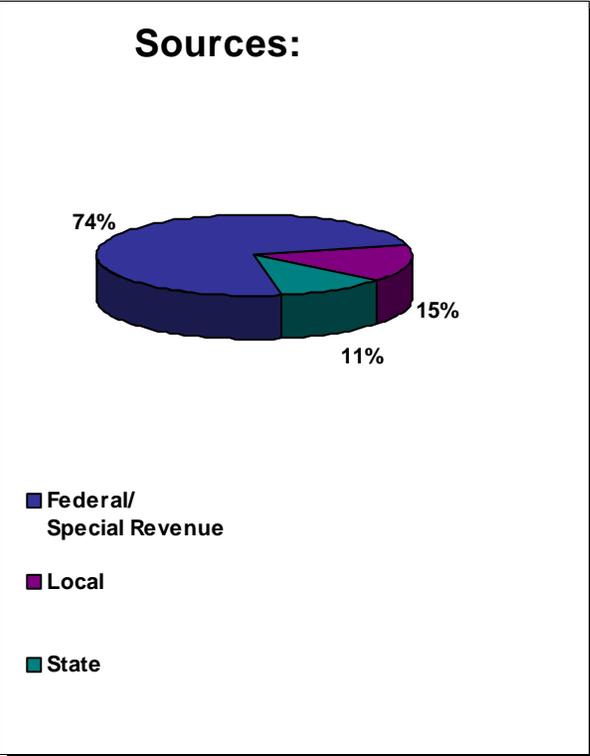
Dr. Matthew Hayes

Deputy Superintendent of Academics

ACADEMIC SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 3,831,904 | 9,370,732 | 2,459,904 | 2,373,720 |
| Benefits | 1,347,296 | 3,417,608 | 820,612 | 781,283 |
| Purchased Services | 9,293,404 | 7,220,817 | 5,059,910 | 2,773,620 |
| Supplies and Materials | 9,434,387 | 11,728,155 | 7,854,497 | 4,699,549 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 23,906,991</u> | <u>\$ 31,737,311</u> | <u>\$ 16,194,924</u> | <u>\$ 10,628,172</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



DEPARTMENT OF EDUCATIONAL LEADERSHIP

Description: The CMS Department of Educational Leadership is responsible for the strategic and organizational design and delivery of professional learning for aspiring and current school leaders, as well as academic division district leaders. Key focus areas of the Educational Leadership scope of work include Principal Pipeline initiatives, school and district leadership meetings, Summer Leadership Conference, and alignment and coordination of leadership professional learning across district departments.

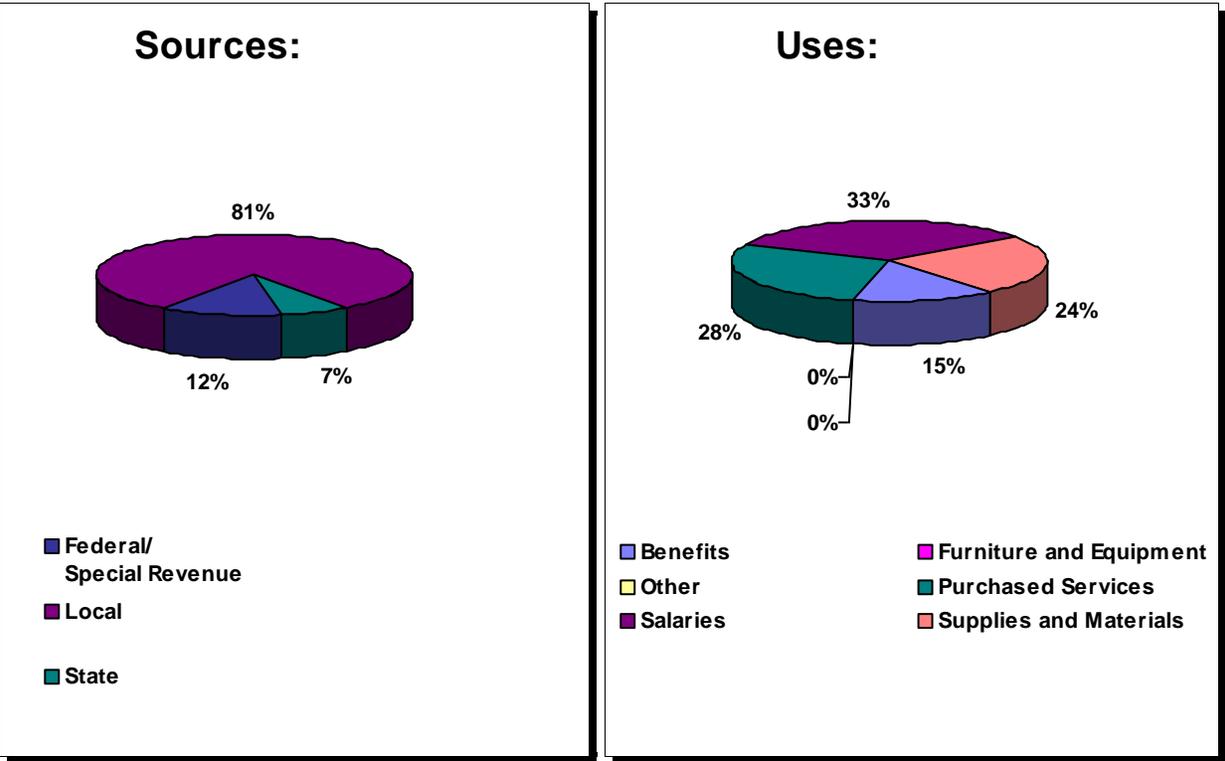
BUDGET ACCOUNTABILITY:

Courtney Wall
Executive Director, Professional Learning & Leadership Development

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
DEPARTMENT OF EDUCATIONAL LEADERSHIP

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 1,182,351 | 775,539 | 1,574,604 | 2,536,390 |
| Benefits | 520,028 | 386,208 | 405,565 | 624,673 |
| Purchased Services | 1,114,669 | 845,869 | 745,895 | 828,873 |
| Supplies and Materials | 7,500 | 7,500 | 71,302 | 75,267 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 2,824,548</u> | <u>\$ 2,015,116</u> | <u>\$ 2,797,366</u> | <u>\$ 4,065,203</u> |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



OFFICE OF EQUITY AND SCHOOL PERFORMANCE

Description: The Office of Equity and School Performance encompasses all six Learning Communities, the Department of Equity, the Office of Diversity and Inclusion, the Department of Discipline and Behavior Support, the Department of Learning & Leadership Development, and the Charlotte-Mecklenburg Schools Independent Practice & Policy Institution. The mission of our division is to maximize academic achievement by every student in every school. Ensuring equity in education is a necessary component in narrowing the achievement gap. Teachers and school leaders receive support and training to ensure equity by recognizing, respecting, and attending to the diverse strengths and challenges of the students they serve. High-quality schools are able to differentiate instruction, services, and resource distribution to respond effectively to the diverse needs of their students, with the aim of ensuring that all students are able to learn and thrive. We closely examine policies, practices, budget allocations and programs that may perpetuate institutional racism and systemic inequities. Principal leadership is second only to teaching among all school-based factors that contribute to student learning. We intentionally work to provide opportunities to support and supervise principals as they develop their instructional leadership skills, engaging them in a variety of learning opportunities such as classroom observations, Professional Learning, and Staff Professional Development. These opportunities allow for coaching and providing differentiated support to building leaders to promote equitable and culturally responsive instruction, accelerated student learning and student, staff and family engagement.

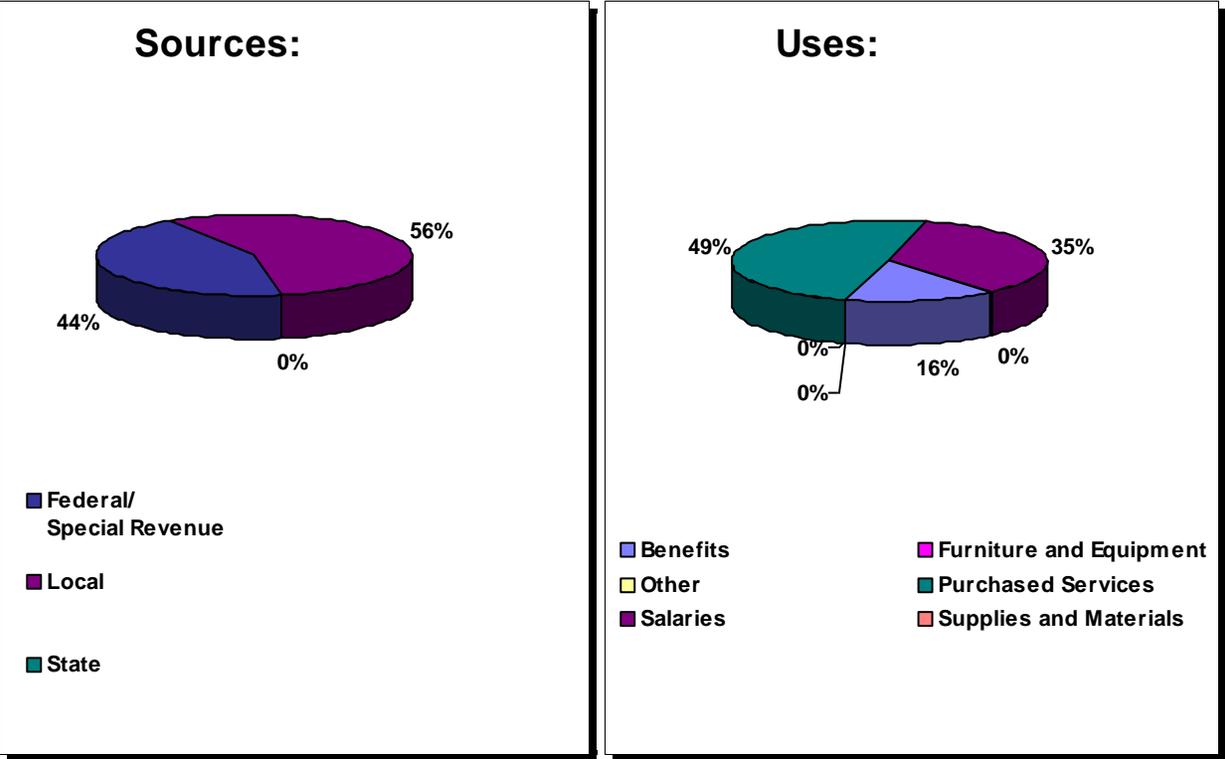
BUDGET ACCOUNTABILITY:

Kondra Rattley
Chief School Performance Officer

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OFFICE OF EQUITY & SCHOOL PERFORMANCE

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 814,363 | 790,792 | 1,495,985 | 2,243,017 |
| Benefits | 365,842 | 339,489 | 526,930 | 754,990 |
| Purchased Services | 1,165,967 | 511,990 | 1,074,005 | 880,196 |
| Supplies and Materials | 5,500 | 5,500 | 17,963 | 61,468 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 2,351,672</u> | <u>\$ 1,647,771</u> | <u>\$ 3,114,884</u> | <u>\$ 3,939,672</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



LEARNING AND TEACHING PREK - 5

Description: The Learning (PreK-5 Learning and Teaching) and Language Acquisition (K-12 English Learner Services) Department supports our Bright Beginnings, NC PreK, and K-5 Curriculum for all K-5 & K-8 schools as well as English Learner Services at all schools. Our goal is to provide a high quality, evidence-based, and standards-aligned guaranteed viable curriculum (literacy) with professional development support to classroom teachers that will result in academic growth for all students. This team also ensures adherence to NC DPI (& CMS) policy and regulations, such as the Read to Achieve law.

BUDGET ACCOUNTABILITY:

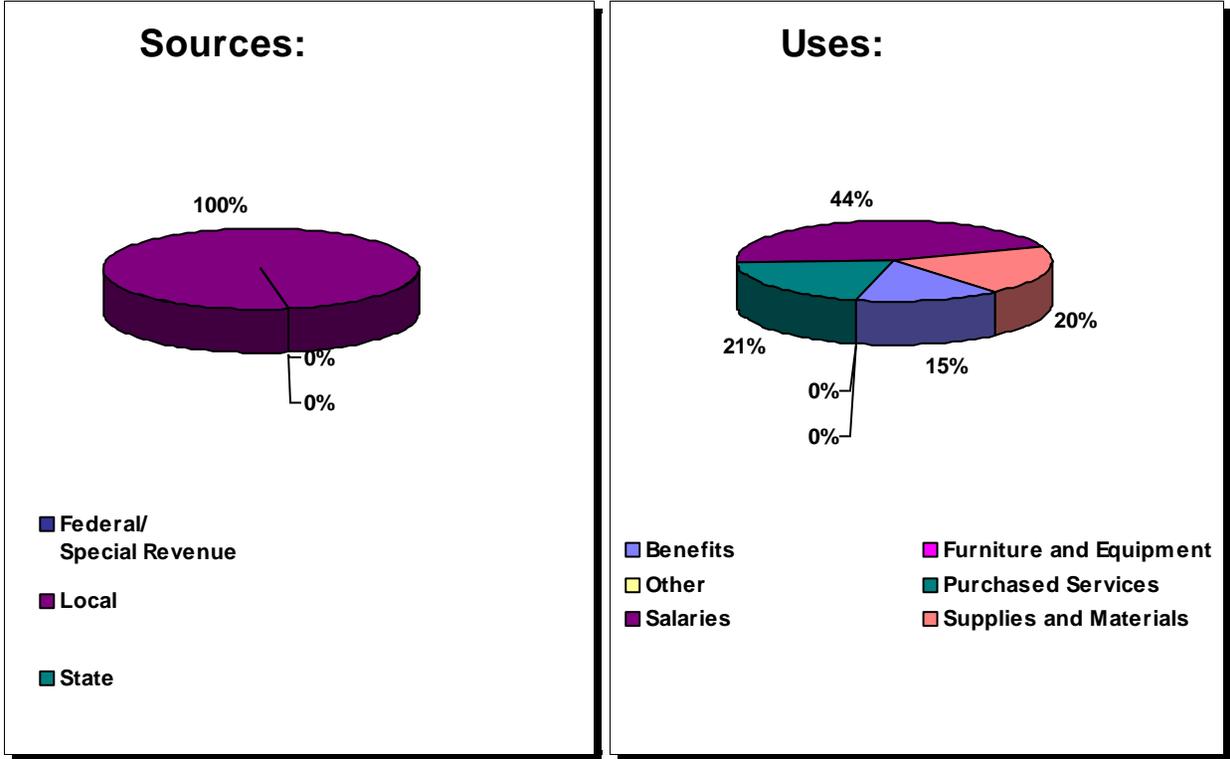
Tara Lynn Sullivan

Assistant Superintendent, Learning & Teaching Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
LEARNING AND TEACHING PREK-5

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 108,058 | 108,058 | 159,527 | 138,665 |
| Benefits | 36,408 | 34,743 | 57,258 | 46,923 |
| Purchased Services | 50,908 | 50,908 | 137,128 | 22,872 |
| Supplies and Materials | 47,550 | 47,550 | 149,772 | 127,148 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 242,924 | \$ 241,259 | \$ 503,684 | \$ 335,609 |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ELEMENTARY CURRICULUM

Description: The Elementary Curriculum department supports K-5 curriculum in the areas of mathematics, science, and social studies at all schools. Our goal is to provide high quality, evidence-based, and standards-aligned guaranteed viable curriculum and curricular resources paired with professional development support for classroom teachers that will result in academic growth for all students.

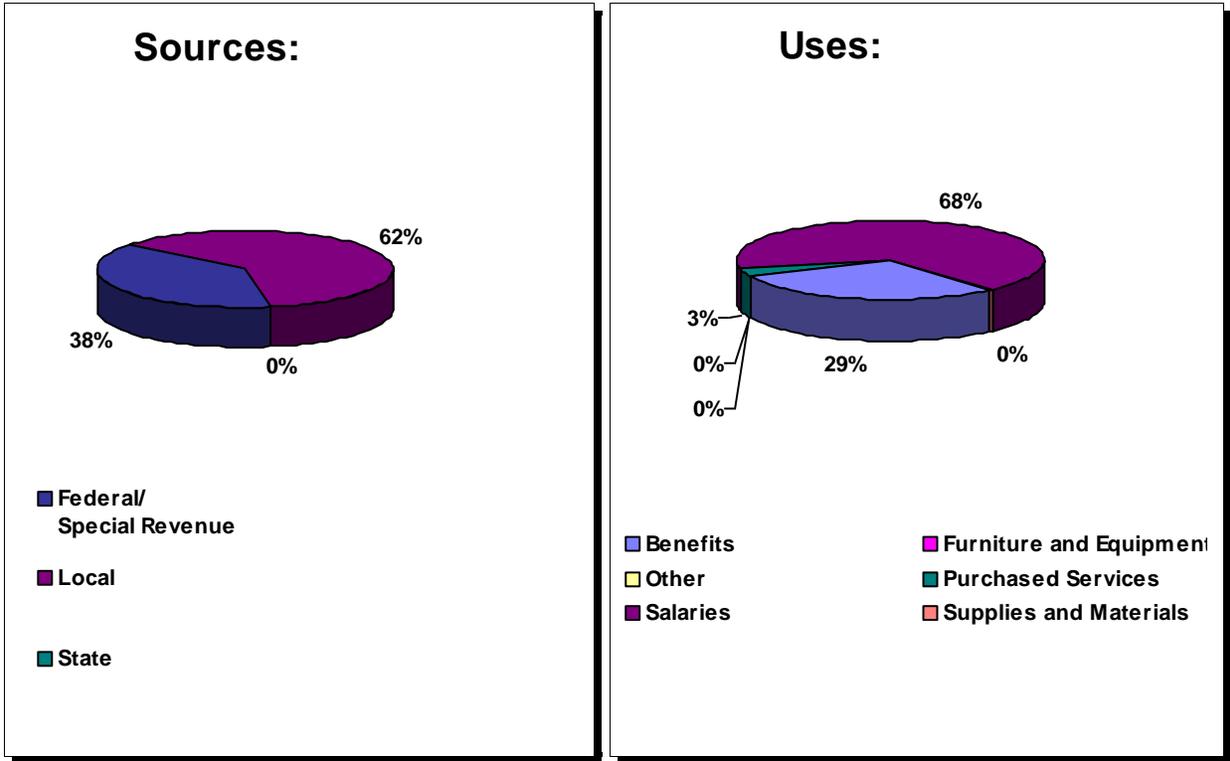
BUDGET ACCOUNTABILITY:

Pa Thao
Director, Elementary Education

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ELEMENTARY CURRICULUM

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 862,522 | 832,801 | 1,129,644 | 1,012,839 |
| Benefits | 374,367 | 347,580 | 424,518 | 382,375 |
| Purchased Services | 41,877 | 22,577 | 30,465 | 7,894 |
| Supplies and Materials | 5,993 | 20,976 | 1,970 | 3,406 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 1,284,759</u> | <u>\$ 1,223,934</u> | <u>\$ 1,586,597</u> | <u>\$ 1,406,514</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



K-12 LITERACY

Description: The K-12 Literacy department supports K-12 curriculum in the area of literacy at all schools. Our goal is to provide a high quality, evidence-based, and standards-aligned guaranteed viable ELA curriculum with professional development support for classroom teachers that will result in academic growth for all students. This team also ensures adherence to NCDPI and CMS policy and regulations, such as the Read to Achieve law. This department also includes the Extended Day/Summer School programs which supports CMS Expanded Learning opportunities. Funding is allocated proportionally to all schools to use in order to support student learning through tutoring and skill development before, during, or after school, as well as through summer learning experiences.

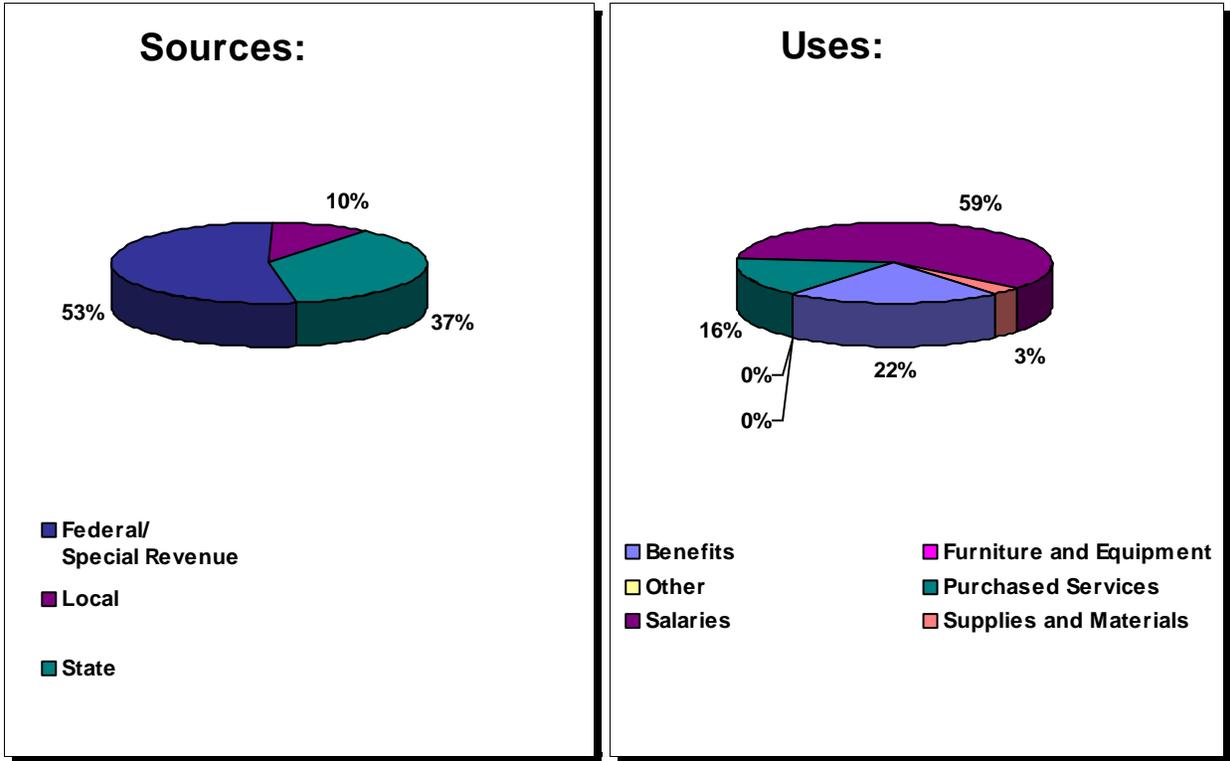
BUDGET ACCOUNTABILITY:

Pa Thao
Director, Elementary Education

K-12 LITERACY

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 4,008,926 | 4,046,285 | 3,096,731 | 4,123,514 |
| Benefits | 1,498,539 | 1,409,569 | 888,298 | 1,371,664 |
| Purchased Services | 1,050,612 | 5,799,581 | 8,214,304 | 397,656 |
| Supplies and Materials | 207,486 | 212,151 | 9,523 | 1,976,945 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 6,765,563</u> | <u>\$ 11,467,586</u> | <u>\$ 12,208,857</u> | <u>\$ 7,869,779</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



NORTH CAROLINA PRE-K PROGRAM

Description: The Charlotte-Mecklenburg Schools serve as the contract administrator for the Mecklenburg County North Carolina Pre-Kindergarten Program. NCPre-K is comparable to the CMS Bright Beginnings Program but revenue is generated by identifying and serving students in some CMS schools and in high quality, community Child Development centers. Smart Start of Mecklenburg County and CMS co-lead the program and apply for funding from the Division of Child Development and Early Education. Smart Start of Mecklenburg County and CMS contribute to the cost of the program. Eligibility is based on family size and income and placement priority is given to children who have had no or limited experience in high quality early care and education. The NC Pre-K program is designed to ensure that students enter kindergarten with the skills necessary to succeed. Four-year-old children are selected for participation through a screening process that identifies children's educational needs. Students with the greatest educational need are placed first. Children who are eligible and become a part of this program enter kindergarten with the necessary skills to be successful. The program's critical components include a research based, child-centered curriculum with a strong language development and early literacy focus that provides the foundation requisite for reading success and family engagement and education.

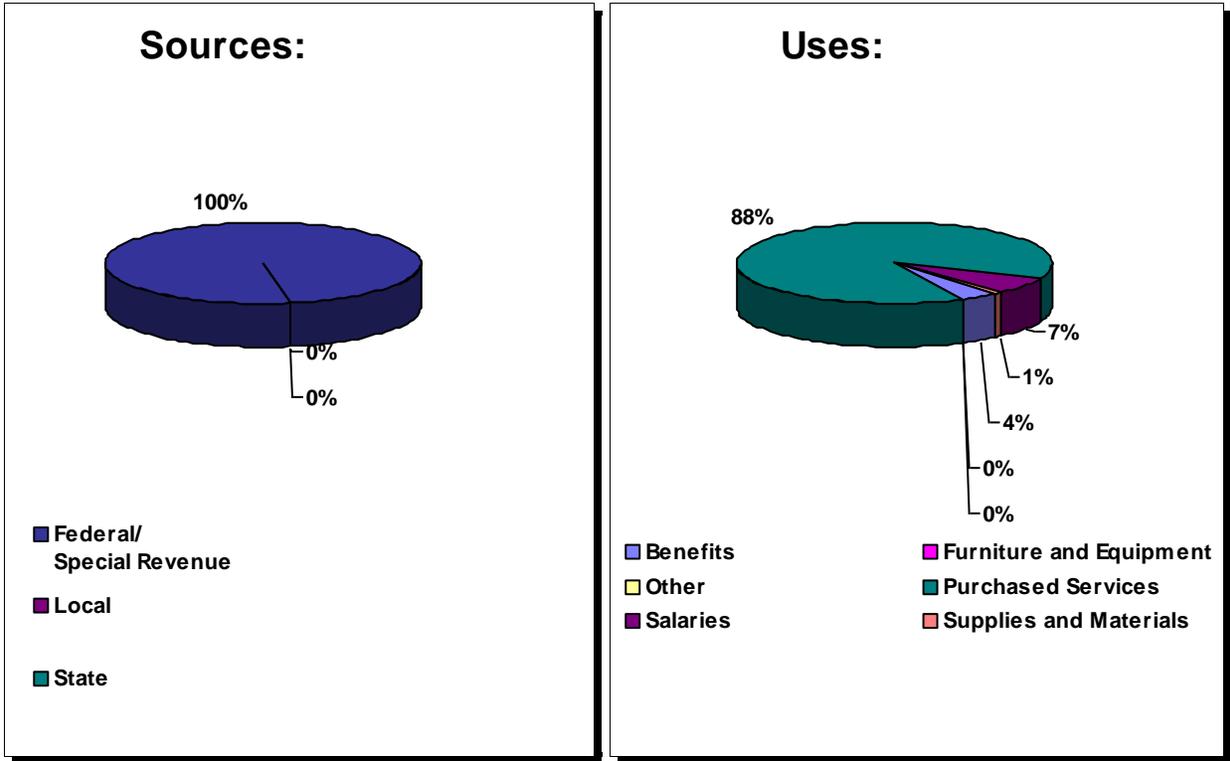
BUDGET ACCOUNTABILITY:

Teresa Beam
Executive Director, Pre-Kindergarten Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
NORTH CAROLINA PRE-K PROGRAM

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 1,220,240 | 1,154,772 | 1,192,203 | 1,494,867 |
| Benefits | 655,121 | 609,278 | 464,050 | 561,134 |
| Purchased Services | 14,824,917 | 14,709,438 | 12,582,700 | 12,702,693 |
| Supplies and Materials | 150,141 | 140,141 | 547,627 | 722,825 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 16,850,419</u> | <u>\$ 16,613,629</u> | <u>\$ 14,786,579</u> | <u>\$ 15,481,518</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



BRIGHT BEGINNINGS PRE-K PROGRAM

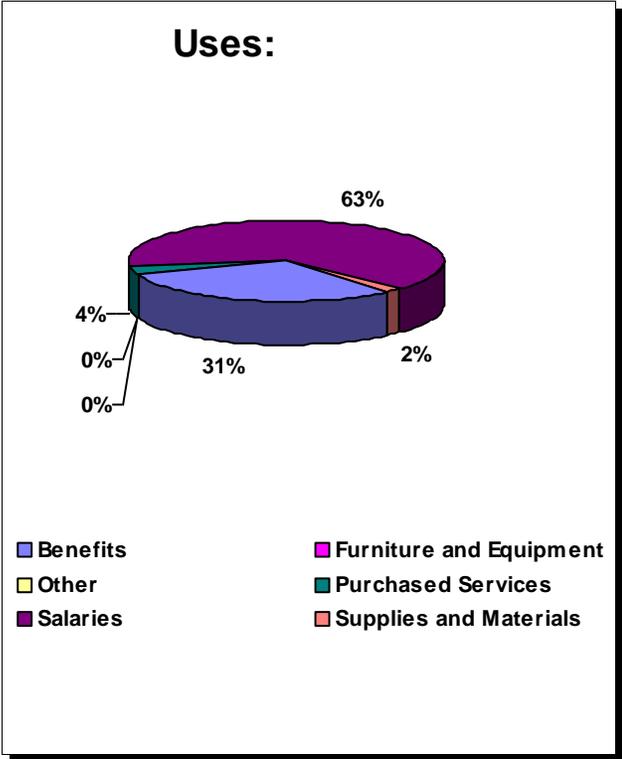
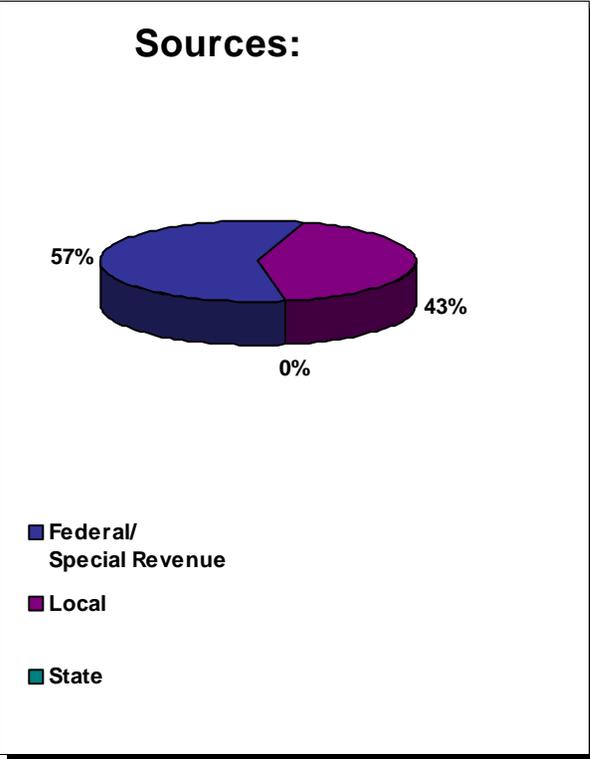
Description: Bright Beginnings is a Pre-Kindergarten program designed to ensure that students enter kindergarten with the skills necessary to succeed. Four-year-old children are selected for participation through a screening process that identifies children's educational needs. Students with the greatest educational need are placed first. The program's critical components include a research based, child-centered curriculum with a strong language development and early literacy focus that provides the foundation requisite for reading success and family engagement and education.

BUDGET ACCOUNTABILITY:

Teresa Beam
Executive Director, Pre-Kindergarten Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
BRIGHT BEGINNINGS PRE-K PROGRAM

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 21,783,601 | 19,187,349 | 17,415,622 | 16,049,532 |
| Benefits | 10,376,391 | 8,903,700 | 7,649,101 | 6,802,149 |
| Purchased Services | 1,232,174 | 1,272,174 | 4,196,137 | 1,433,872 |
| Supplies and Materials | 541,113 | 541,113 | 605,926 | 630,793 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 33,933,279</u> | <u>\$ 29,904,336</u> | <u>\$ 29,866,786</u> | <u>\$ 24,916,346</u> |



LEARNING AND TEACHING 6 - 12

Description: Learning and Teaching 6-12 supports middle school and high school academics and professional development. Our goal is to provide a high quality, evidence-based, and standards-aligned guaranteed viable curriculum paired with professional development support for classroom teachers that will result in academic growth for all students.

BUDGET ACCOUNTABILITY:

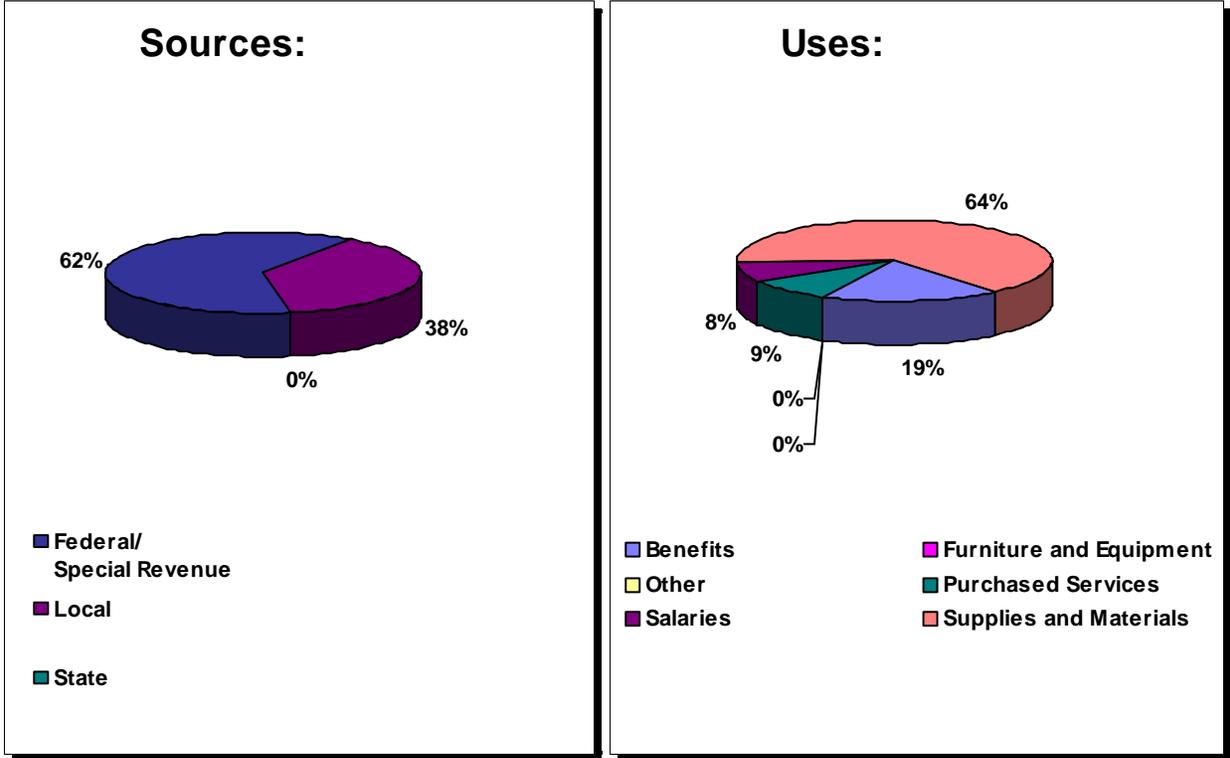
Tara Lynn Sullivan

Assistant Superintendent, Learning and Teaching Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
LEARNING AND TEACHING 6-12

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 97,080 | 47,126 | 205,937 | 201,335 |
| Benefits | 228,943 | 216,125 | 77,253 | 71,411 |
| Purchased Services | 113,550 | 120,133 | 41,524 | 866,363 |
| Supplies and Materials | 797,795 | 26,562 | 10,725 | 9,330 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 1,237,368</u> | <u>\$ 409,946</u> | <u>\$ 335,438</u> | <u>\$ 1,148,439</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



SECONDARY CURRICULUM

Description: The Secondary Curriculum Team is made up of 1 director, 1 administrative assistant, and 12 specialists that serve 6-12 grade students and their teachers and leaders in the following areas: Math, English Language Arts, World Languages, Global Studies, Science, Social Studies, JROTC, and Driver's Ed. This team is responsible for the support and leadership of core actions, content knowledge and standards, and professional learning for over 75 schools within the district.

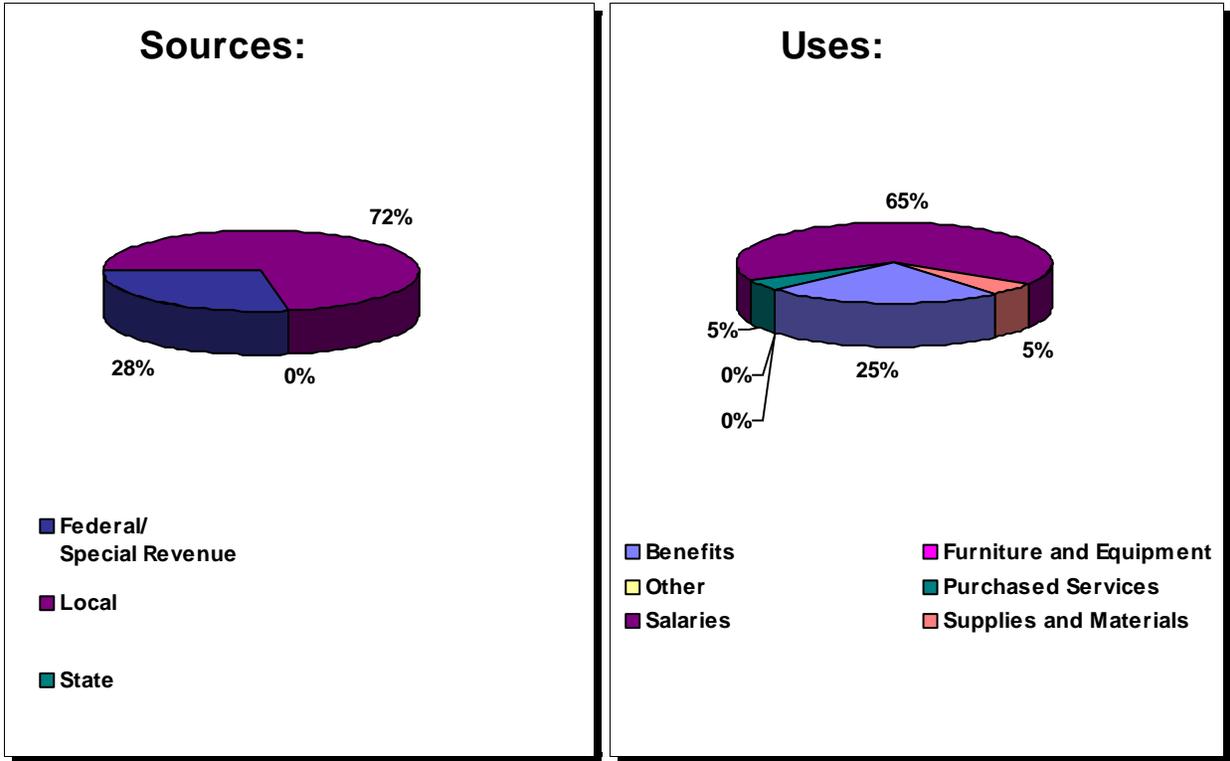
BUDGET ACCOUNTABILITY:

Jennifer Clark
Director, Secondary Curriculum

SECONDARY CURRICULUM

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 2,414,045 | 2,446,748 | 2,052,412 | 1,517,321 |
| Benefits | 915,012 | 873,775 | 793,051 | 541,837 |
| Purchased Services | 172,064 | 646,946 | 732,092 | 41,659 |
| Supplies and Materials | 192,203 | 215,965 | (293,736) | 142,341 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 3,693,324</u> | <u>\$ 4,183,434</u> | <u>\$ 3,283,819</u> | <u>\$ 2,243,158</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ADVANCED STUDIES

Description: The Advanced Studies department serves CMS students K-12. The Advanced Studies department supports programs such as the Elementary Talent Development Catalyst Program, the Learning Immersion and Talent Development Magnet Programs, Horizons Program, Advancement Via Individual Determination (AVID), Middle School/High School Honors courses, High School Advanced Placement Programs, Cambridge Programs, Dual Enrollment Programs, and secondary Virtual Learning opportunities. The Advanced Studies department also supports Spectrum of the Arts, Mathapalooza, Chess, Governor's School, World Language High Fliers, and other initiatives that meet specific needs and interests of CMS students.

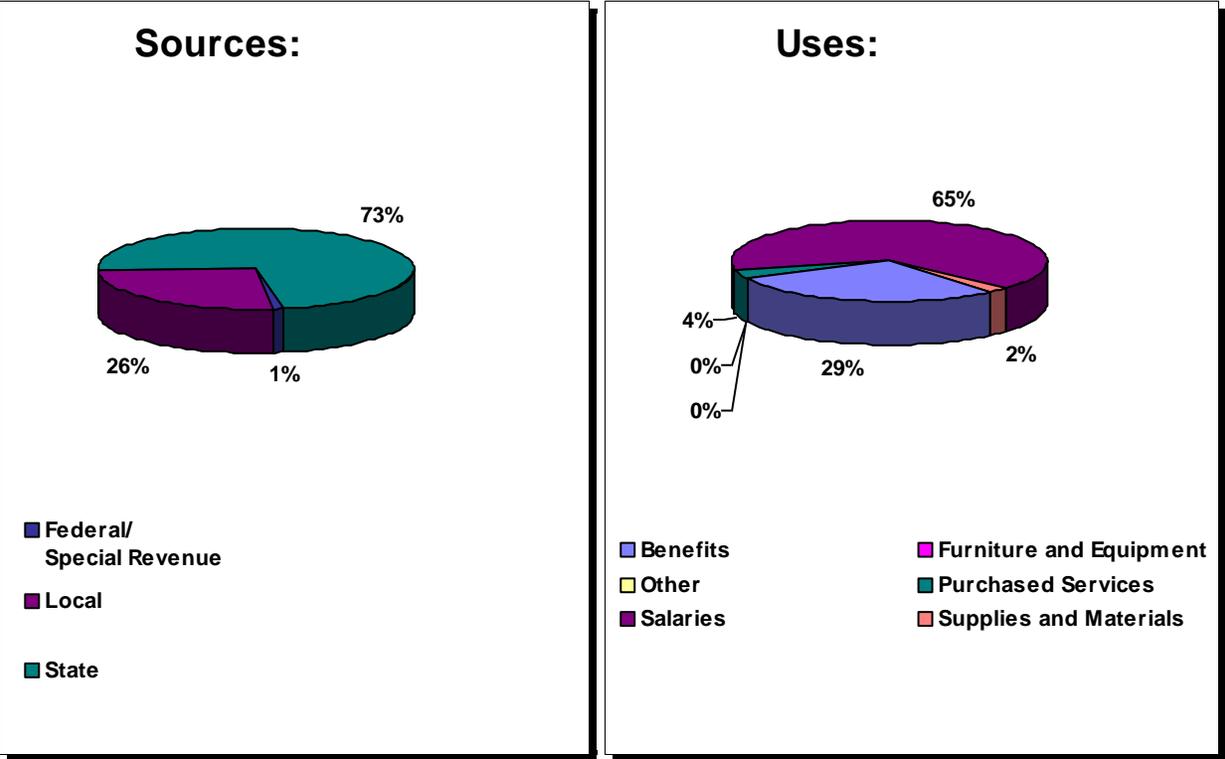
BUDGET ACCOUNTABILITY:

Nakia Gamble
Executive Director, Learning and Teaching

ADVANCED STUDIES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 7,865,236 | 7,573,922 | 8,256,019 | 9,808,648 |
| Benefits | 3,487,046 | 3,183,146 | 2,819,745 | 2,783,660 |
| Purchased Services | 498,814 | 440,474 | 770,420 | 485,005 |
| Supplies and Materials | 261,460 | 757,345 | 959,049 | 1,848,207 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 12,112,556</u> | <u>\$ 11,954,887</u> | <u>\$ 12,805,233</u> | <u>\$ 14,925,520</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



VIRTUAL LEARNING AND MEDIA SERVICES

Description: The Virtual Learning Media Services department supports the work and learning across the district, K-12. It builds the capacity of Media Coordinators and other Media Staff through effective PD that aligns with the district instructional goals, so that Media Staff are able not only to develop the literacy, informational literacy, research and technology skills that are embodied in our program, but also support the acquisition of content standards. The department also works to foster equitable learning conditions and resources across district libraries through the support of schools with designing and upholding Collection Development/Management Plans, and working to ensure that diverse, relevant, engaging texts, physical and digital, are constantly available to students. Vigorous efforts are made to incent reading, and students are provided with a 21st Century learning environment in the media center program. The department collaborates with other Academics departments in the provisioning of digital texts to support learning across the district.

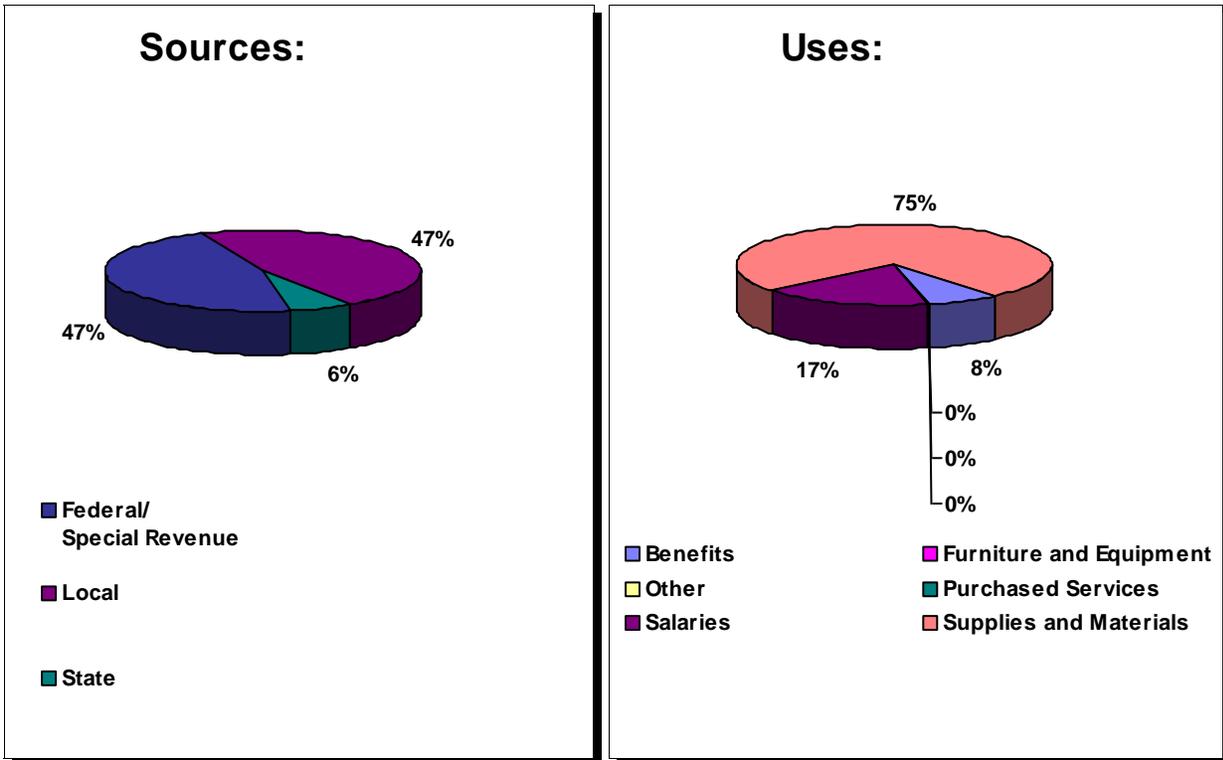
BUDGET ACCOUNTABILITY:

Kimberly Ray
Director, Virtual Learning And Media Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
VIRTUAL LEARNING AND MEDIA SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 364,842 | 354,344 | 1,066,537 | 1,051,559 |
| Benefits | 163,626 | 151,558 | 340,993 | 336,400 |
| Purchased Services | 6,510 | 6,510 | 105,288 | 110,229 |
| Supplies and Materials | 1,614,570 | 614,570 | 489,190 | 5,470,039 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 2,149,548 | \$ 1,126,982 | \$ 2,002,009 | \$ 6,968,228 |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



DRIVERS EDUCATION

Description: Provides funding for the expenses associated with classroom learning/teaching theories and practical in car driving skills for all eligible students in Mecklenburg County in the safe operation of motor vehicles.

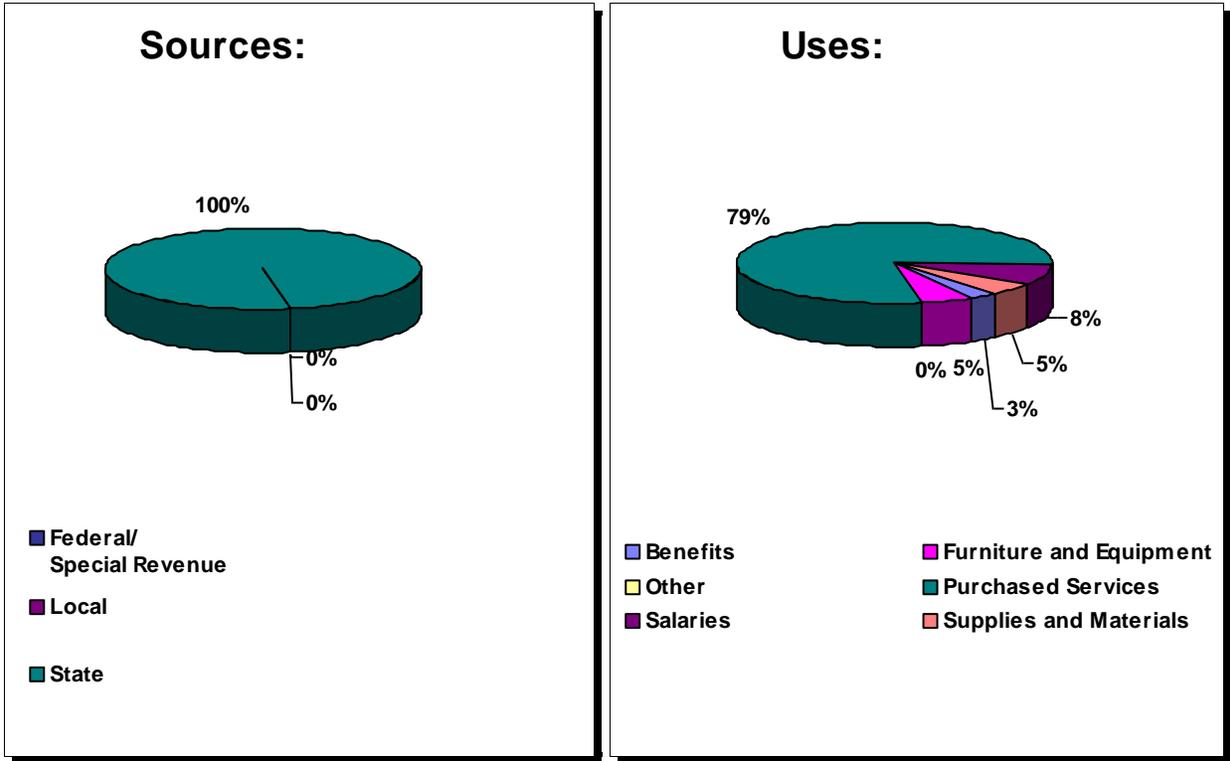
BUDGET ACCOUNTABILITY:

Connie Sessoms
Driver Education Specialist

DRIVERS EDUCATION

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 326,214 | 316,713 | 242,042 | 100,546 |
| Benefits | 119,006 | 110,320 | 80,272 | 35,630 |
| Purchased Services | 3,070,535 | 2,577,139 | 2,587,499 | 2,479,338 |
| Supplies and Materials | 181,782 | 181,782 | 136,262 | 104,813 |
| Furniture and Equipment | 211,661 | 211,661 | - | 359,897 |
| Other | - | - | - | - |
| | <u>\$ 3,909,198</u> | <u>\$ 3,397,615</u> | <u>\$ 3,046,076</u> | <u>\$ 3,080,225</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



FINE ARTS

Description: The Fine Arts mission is to provide a comprehensive K-12 arts education program for each of the arts disciplines (dance, digital media arts, music, theatre arts, and visual arts) through arts instruction, arts exposure, and arts integration.

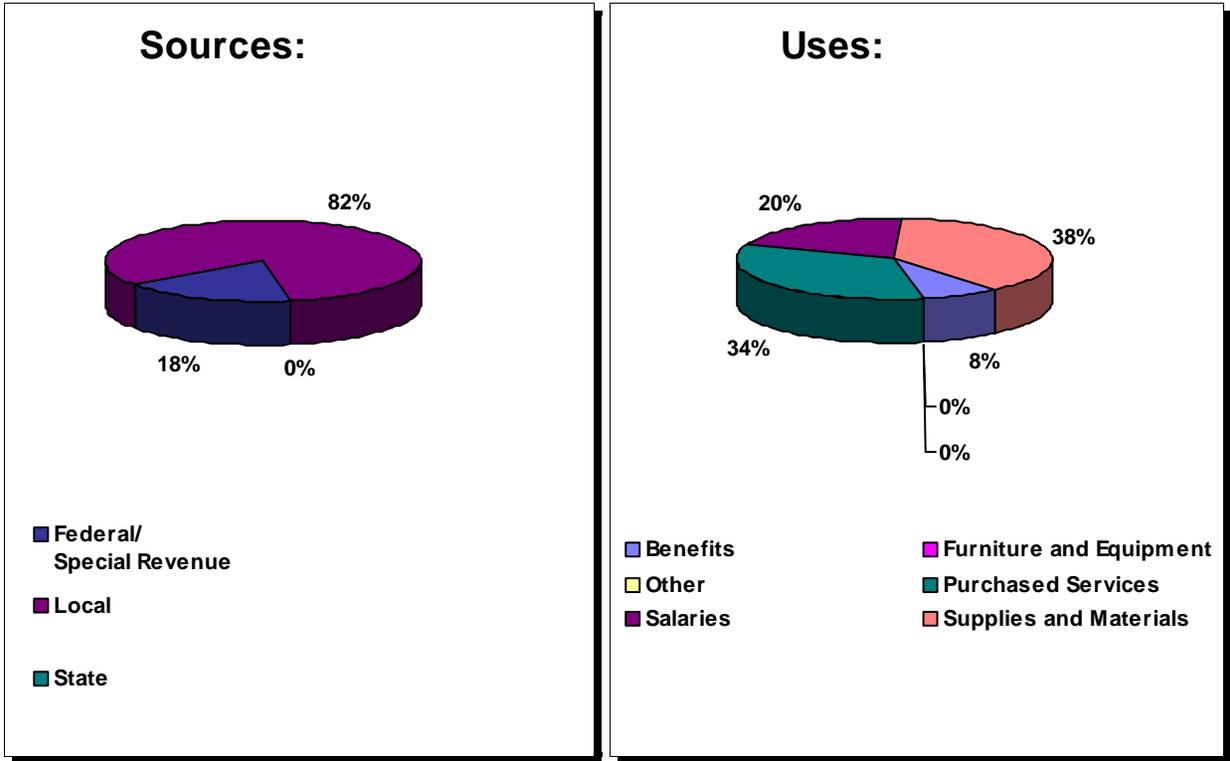
BUDGET ACCOUNTABILITY:

Erin Shoemaker
Assistant Superintendent, Fine Arts Education

FINE ARTS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 322,919 | 294,574 | 378,375 | 485,518 |
| Benefits | 127,192 | 111,793 | 134,218 | 163,621 |
| Purchased Services | 529,832 | 528,369 | 611,669 | 365,884 |
| Supplies and Materials | 598,810 | 641,207 | 1,271,027 | 1,145,864 |
| Furniture and Equipment | - | - | 16,611 | 30,469 |
| Other | - | - | - | - |
| | <u>\$ 1,578,753</u> | <u>\$ 1,575,943</u> | <u>\$ 2,411,900</u> | <u>\$ 2,191,357</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



LEARNING COMMUNITIES

Description: Our district has nine learning communities each led by a learning community superintendent. Schools in the learning communities are aligned to increase instructional leadership support evenly throughout the district. The structure of the Charlotte-Mecklenburg Schools learning communities is intended to better support high schools and schools that feed into them. Organizing our learning communities in this way allows many of our students to be in the same learning community from kindergarten until graduation from high school. Such stability helps students to achieve at high levels and graduate on time. The learning communities are: North, South, East, West, Central , Northeast, Northwest, Southeast and Southwest. These learning communities are based on a district-wide commitment to three key beliefs:

1. Schools are the unit of academic transformation and achievement for our students.
 2. Every CMS employee and every functional area is crucial to maximize service to our schools.
 3. Academic achievement for our students, and improving organizational effectiveness will strengthen service delivery to schools.
-

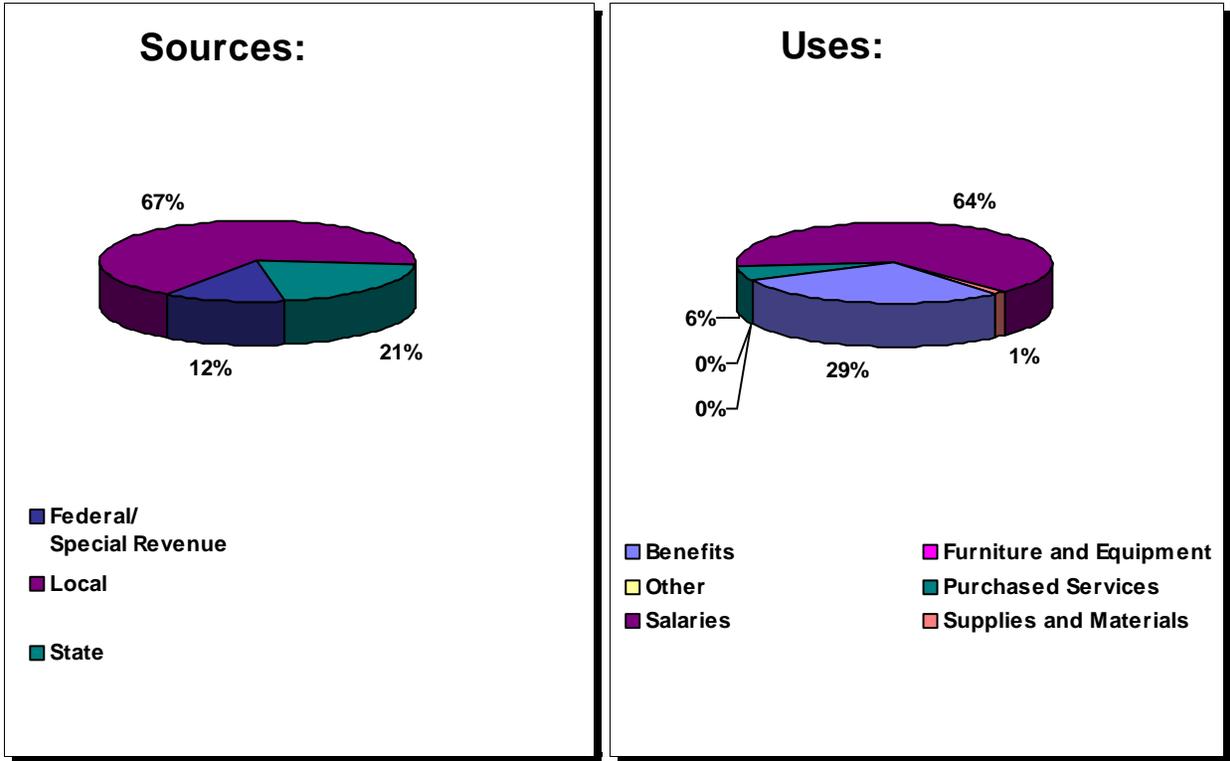
BUDGET ACCOUNTABILITY:

Learning Community Superintendents

LEARNING COMMUNITIES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 5,610,818 | 5,492,209 | 4,690,070 | 4,296,424 |
| Benefits | 2,530,671 | 2,411,220 | 1,710,344 | 1,500,791 |
| Purchased Services | 509,045 | 556,843 | 460,479 | 444,838 |
| Supplies and Materials | 125,066 | 11,673 | 143,072 | 203,189 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 8,775,600</u> | <u>\$ 8,471,945</u> | <u>\$ 7,003,965</u> | <u>\$ 6,445,242</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



FEDERAL PROGRAMS

Description: The Federal Programs Department provides extensive support to district leadership and schools on coordination of federal funds to support student academic achievement, school turn-around efforts and teacher and leadership development. Department staff support program implementation, budget and compliance with all applicable laws and regulations.

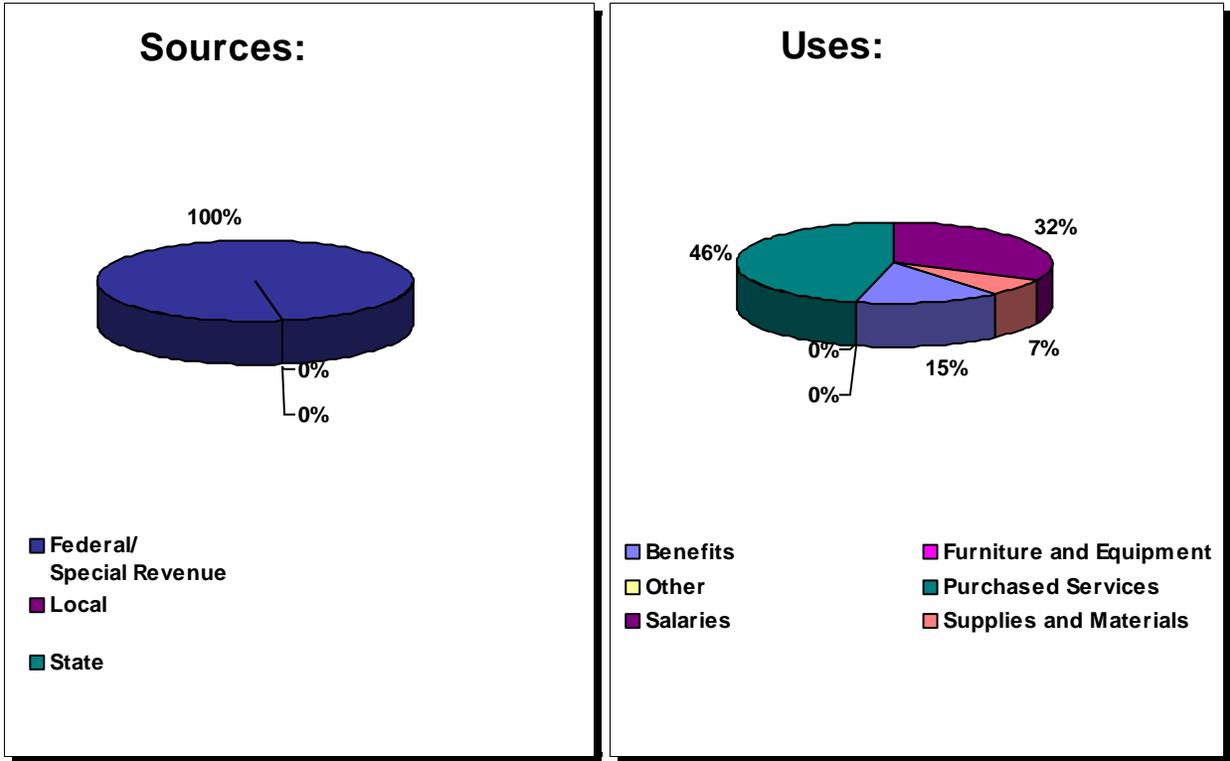
BUDGET ACCOUNTABILITY:

Katie Sunseri
Executive Director, Federal Programs

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
FEDERAL PROGRAMS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 55,800,854 | 53,763,315 | 47,043,794 | 16,894,978 |
| Benefits | 26,447,346 | 26,207,408 | 11,444,092 | 6,099,144 |
| Purchased Services | 80,231,229 | 118,210,516 | 38,682,383 | 4,197,753 |
| Supplies and Materials | 12,356,250 | 18,558,752 | 3,356,147 | 4,435,150 |
| Furniture and Equipment | - | - | 54,961 | 18,242 |
| Other | - | - | - | - |
| | <u>\$ 174,835,678</u> | <u>\$ 216,739,992</u> | <u>\$ 100,581,378</u> | <u>\$ 31,645,266</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



EXCEPTIONAL CHILDREN SERVICES

Description: Programs for Exceptional Children serves students with disabilities from ages 3-22. Federal, state and local funds provide for the development of special education programs and services in accordance with the Individuals with Disabilities Education Act (IDEA) to locate, identify and evaluate all children with disabilities to ensure each child with a disability receives a free appropriate public education to meet their unique needs and prepare them for further education, employment and independent living. Funds are also utilized to provide communication to schools and the community regarding eligibility for services, the continuum of services and dispute resolution rights. Exceptional Children services also address operational issues, and provide professional development opportunities to teachers/administrators.

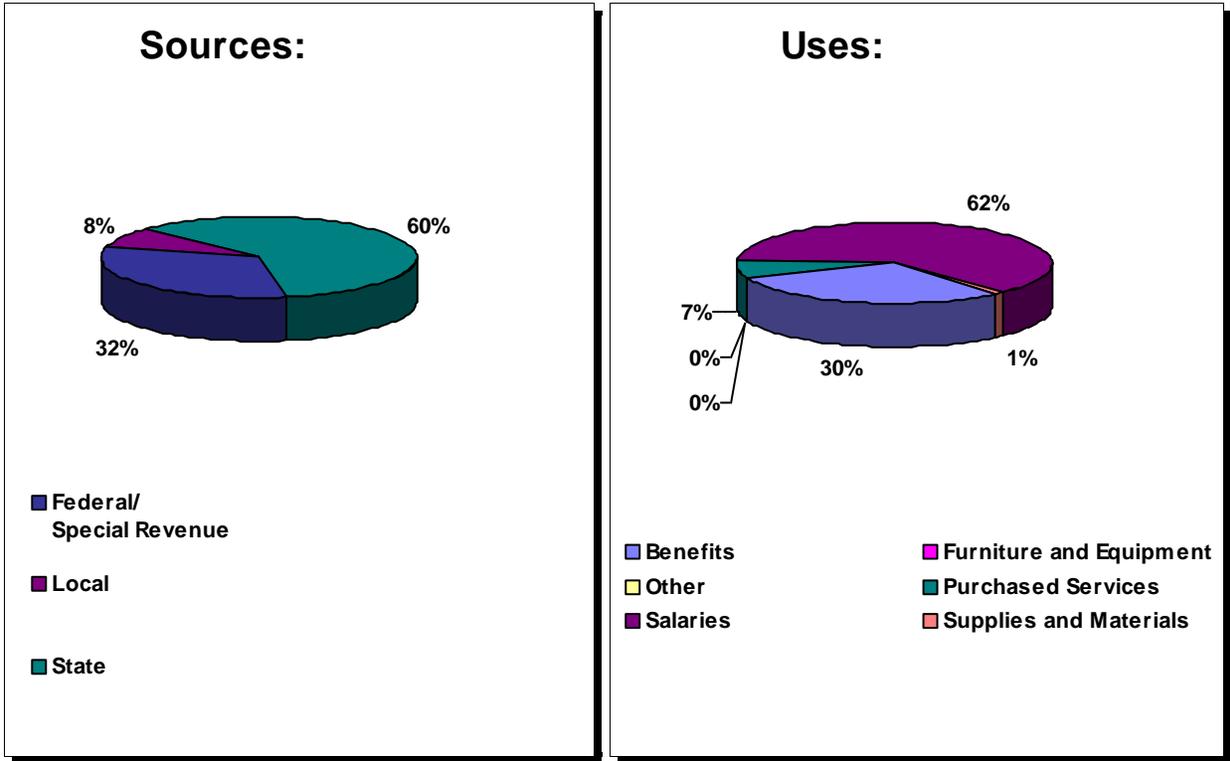
BUDGET ACCOUNTABILITY:

Kimberly Morris
Director, Exceptional Children Administrative Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
EXCEPTIONAL CHILDREN SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 108,469,932 | 115,904,882 | 93,783,287 | 89,689,010 |
| Benefits | 53,279,853 | 53,816,668 | 38,283,065 | 35,839,843 |
| Purchased Services | 11,842,175 | 27,301,030 | 11,242,564 | 7,276,166 |
| Supplies and Materials | 1,738,793 | 2,288,216 | 2,134,532 | 1,887,175 |
| Furniture and Equipment | - | - | 7,746 | 58,019 |
| Other | - | - | - | - |
| | <u>\$ 175,330,752</u> | <u>\$ 199,310,796</u> | <u>\$ 145,451,195</u> | <u>\$ 134,750,212</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



STUDENT SERVICES/STUDENT WELLNESS & ACADEMIC SUPPORT

Description: The Division of Student Services provides leadership in the design, planning and implementation of all strategies for the following departments: Exceptional Children, Multilingual Learner Services, Section 504/Hospital Homebound and the Office of Student Wellness and Academic Support (SWAS). There is ongoing effort to increase student access to school social workers, and psychologists, and counselors as well as to maintain services for special at-risk populations including youth in foster care and students with substance use needs. The division also supports alternative programs at Turning Point Academy, monitors accountability standards related to state and federal guidelines and allocates resources to support schools and students.

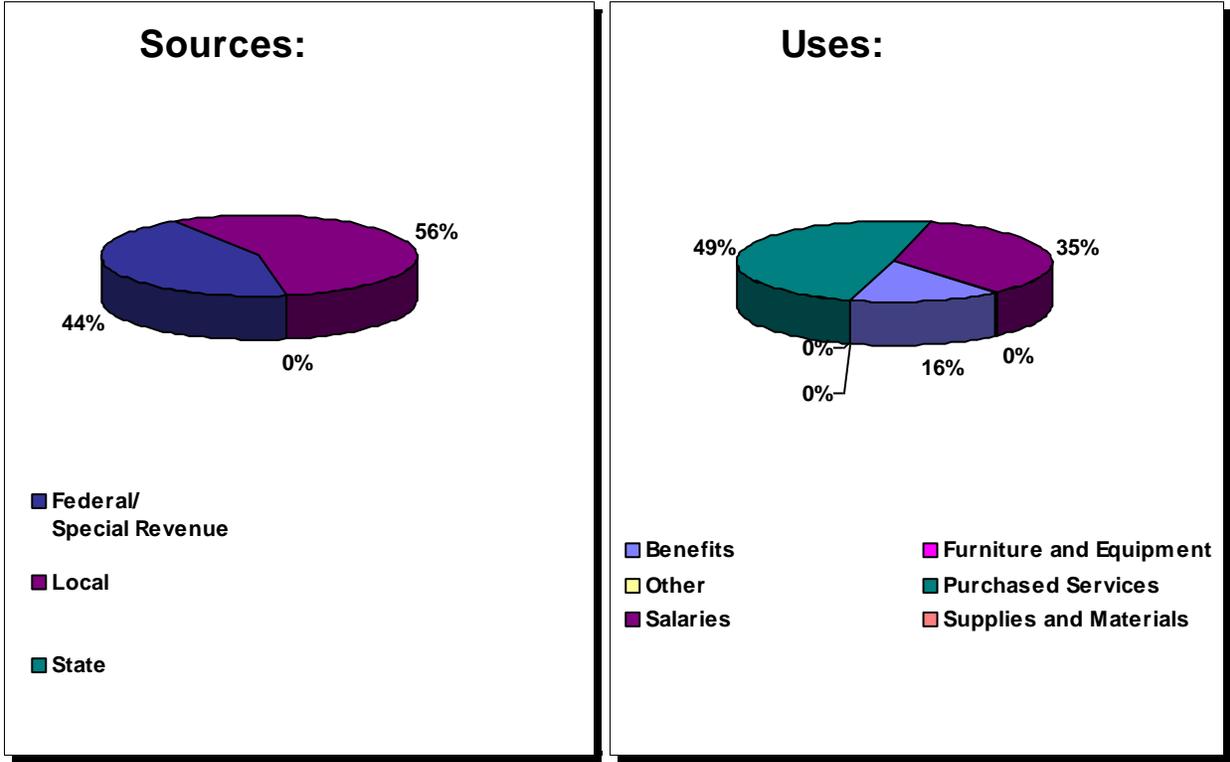
BUDGET ACCOUNTABILITY:

Cotrane Penn
Executive Director, Student Services

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
STUDENT SERVICES/ STUDENT WELLNESS & ACADEMIC SUPPORT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 6,042,467 | 14,404,618 | 7,308,693 | 4,558,681 |
| Benefits | 2,706,071 | 5,690,862 | 2,821,210 | 1,456,821 |
| Purchased Services | 9,434,132 | 9,334,898 | 8,391,884 | 8,171,198 |
| Supplies and Materials | 2,108,540 | 4,447,859 | 710,512 | 751,963 |
| Furniture and Equipment | - | 60,000 | - | - |
| Other | - | - | - | - |
| | \$ 20,291,210 | \$ 33,938,237 | \$ 19,232,299 | \$ 14,938,664 |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



MULTILINGUAL LEARNER SERVICES

Description: The Multilingual Learner (ML) Services department utilizes state, local, and federal funding to deliver specialized services, programs and resources to meet the individual needs of linguistically and culturally diverse students by providing equitable opportunities and advocating for every English learner in every school. The ML Services department empowers all multilingual learners to be globally engaged by meeting their linguistic and academic needs within their socio-cultural contexts. We provide high-quality, rigorous, and engaging instructional supports through research/evidence-based practices. We collaborate with all stakeholders to ensure equitable access that impacts achievement and opportunity gaps, so multilingual learners graduate college and career-ready.

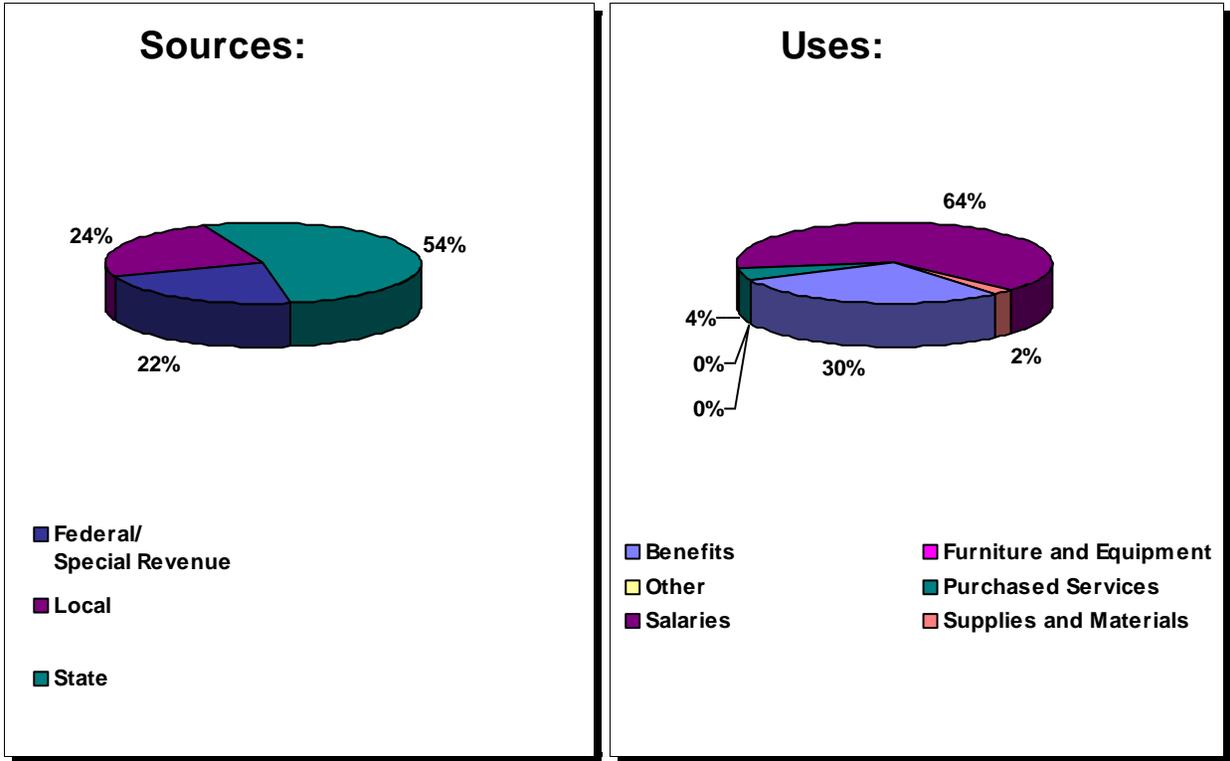
BUDGET ACCOUNTABILITY:

Charlotte Nadja Trez
Executive Director, Learning and Language Acquisition

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
MUTILINGUAL LEARNER SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 31,883,923 | 28,991,186 | 27,376,145 | 33,500,239 |
| Benefits | 14,728,405 | 12,352,300 | 9,758,815 | 10,245,417 |
| Purchased Services | 2,216,237 | 2,681,631 | 1,520,316 | 2,432,723 |
| Supplies and Materials | 1,054,562 | 1,900,020 | 4,371,482 | 1,399,012 |
| Furniture and Equipment | - | - | - | 7,172 |
| Other | - | - | - | - |
| | <u>\$ 49,883,126</u> | <u>\$ 45,925,137</u> | <u>\$ 43,026,758</u> | <u>\$ 47,584,563</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ATHLETICS, HEALTH AND PHYSICAL EDUCATION

Description: The Charlotte Mecklenburg Schools Department of Athletics has evolved over the years and continues to serve as a major ascendency on student achievement, social well-being and physical health. There are currently 3 staff members who serve the athletic departments of 47 Middle Schools, 19 High School. There are three schools (Olympic Relief, Ardery Kell Relief and the new Waddell High School) are currently scheduled for construction, which will also affect various components of athletics. In addition to athletics, this department is responsible for district wide programming for the Health and Physical Education Department, Drivers Education Department, and the planning and execution of Graduation ceremonies for 32 High Schools. This includes Mid-Year Graduation, End of Year Graduation and Summer Graduation. Our department consists of a Director of Athletics, an Assistant Director of Athletics, a Physical Education Specialist, two Physical Education Resource Teachers, a Drivers Education Director, and a Part-Time Senior Administrative Secretary.

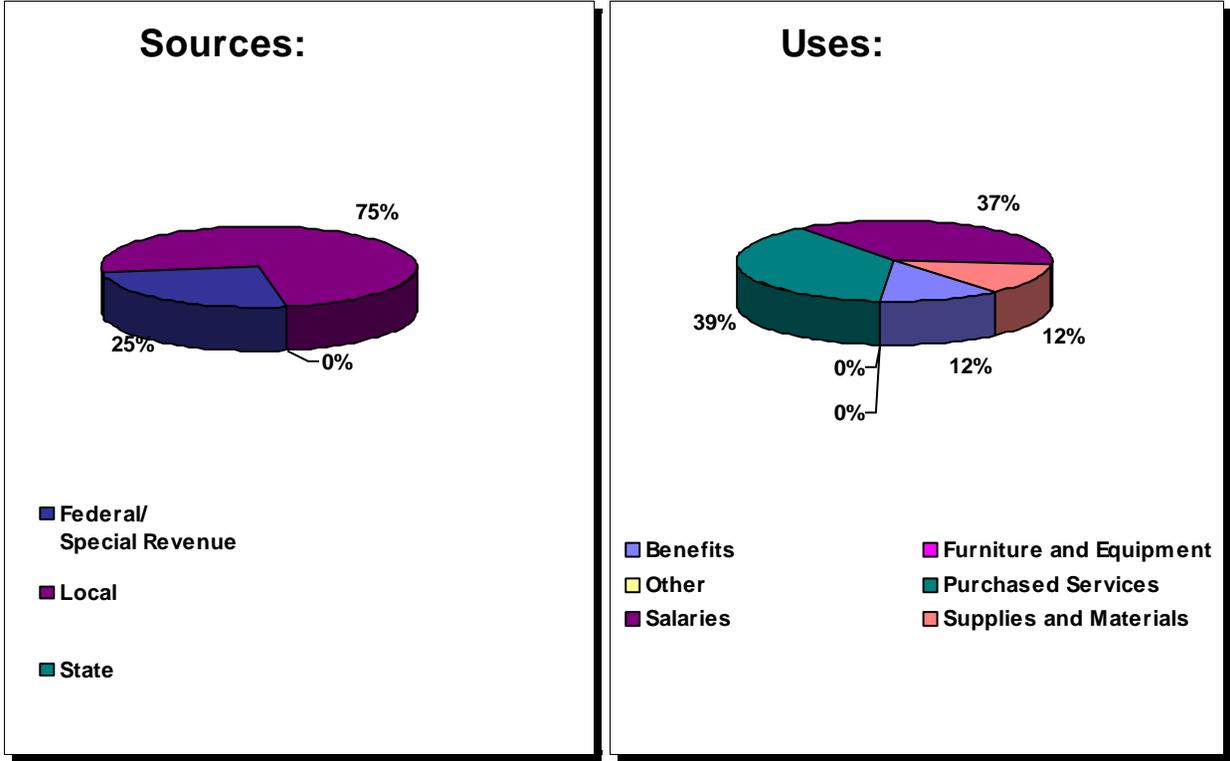
BUDGET ACCOUNTABILITY:

Erica Turner
Director of Athletics

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ATHLETICS, HEALTH & PHYSICAL EDUCATION

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 2,660,884 | 2,568,137 | 2,877,604 | 2,242,414 |
| Benefits | 899,350 | 827,259 | 893,518 | 668,957 |
| Purchased Services | 2,808,340 | 3,143,340 | 3,172,221 | 1,549,184 |
| Supplies and Materials | 899,955 | 388,276 | 557,834 | 2,912,211 |
| Furniture and Equipment | - | - | - | 4,840 |
| Other | - | - | - | - |
| | <u>\$ 7,268,529</u> | <u>\$ 6,927,012</u> | <u>\$ 7,501,177</u> | <u>\$ 7,377,605</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



STUDENT DISCIPLINE AND BEHAVIOR SUPPORT

Description: The mission of the Student Discipline and Behavior Support Department is to develop a foundation for academic success by providing preventative and responsive behavioral support for all stakeholders. In addition, the department provides services and strategies to impact student achievement by cultivating positive relationships and inclusive environments through student-centered approaches that produce self-efficacy in behavioral education and practices.

BUDGET ACCOUNTABILITY:

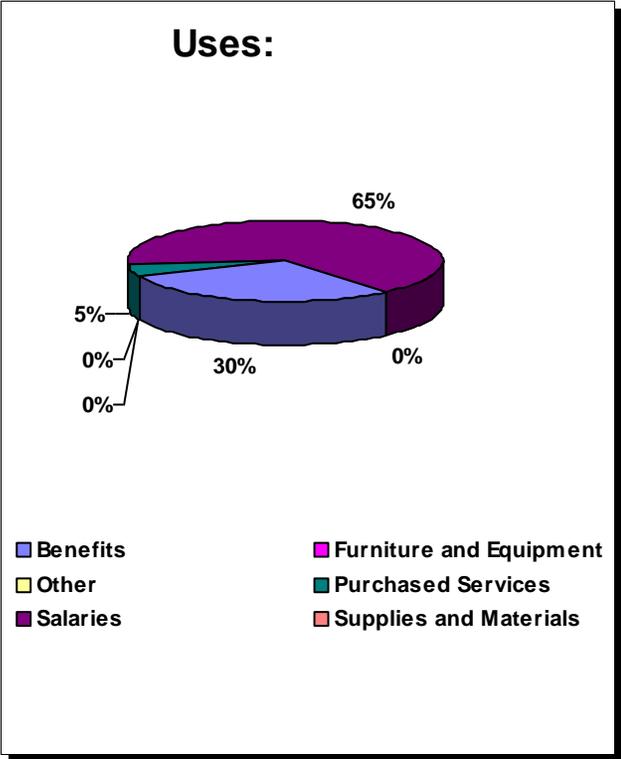
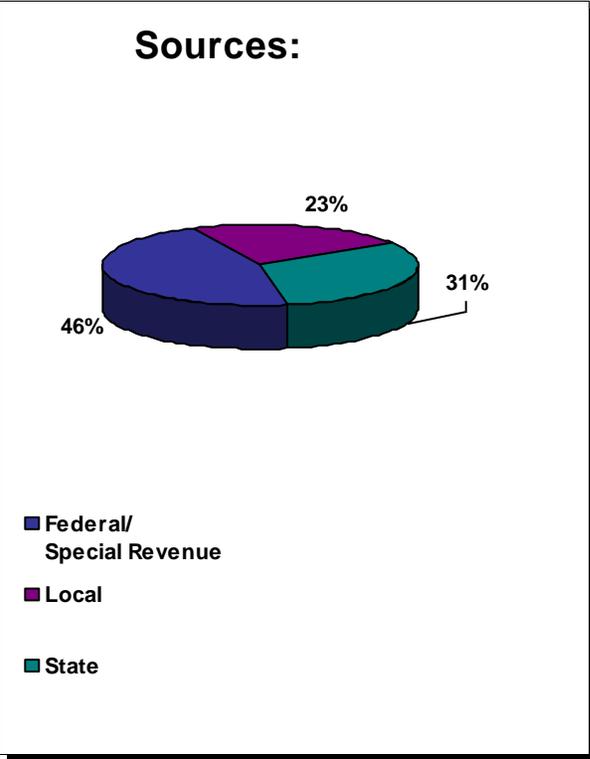
Lisa Barnes

Executive Director of Student Discipline And Behavior Support

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
STUDENT DISCIPLINE AND BEHAVIOR SUPPORT

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 3,271,613 | 3,847,163 | 2,448,735 | 1,573,710 |
| Benefits | 1,489,000 | 1,695,029 | 949,415 | 677,486 |
| Purchased Services | 268,559 | 848,393 | 392,103 | 211,460 |
| Supplies and Materials | 135 | 135 | 27,893 | 10,065 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 5,029,307</u> | <u>\$ 6,390,720</u> | <u>\$ 3,818,146</u> | <u>\$ 2,472,721</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ACCOUNTABILITY SERVICES

Description: The Office of Accountability manages Federal and State Assessments, Research, Evaluation & Analytics, Data Use for School Improvement, Data Quality and Program Evaluation coordination in CMS. The department provides information to improve organizational and instructional practices, including development and implementation of assessment programs, as well as data collection, analysis and reporting of National, State, Local and School accountability programs, and the evaluation of programs and initiatives within CMS. The Office develops and oversees a district-wide data portal for teachers and administrators to assist in making timely and relevant data available to inform instructional and managerial decisions. Staff from the office work directly with teachers and school administrators to access, make meaning of and act on data to maximize student and school performance.

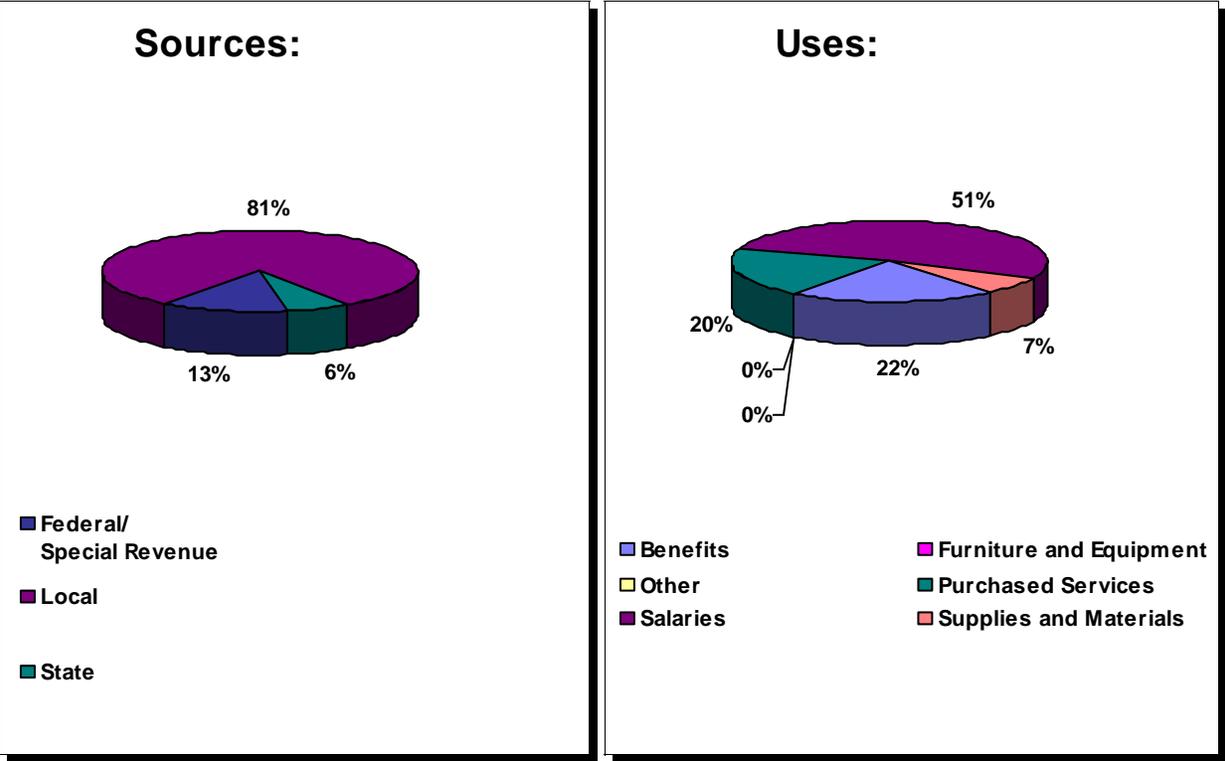
BUDGET ACCOUNTABILITY:

Frank D. Barnes
Chief Accountability Officer

ACCOUNTABILITY SERVICES

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|---|--|---|---|
| Salaries | 3,133,091 | 3,376,028 | 2,419,376 | 2,568,036 |
| Benefits | 1,309,301 | 1,362,874 | 914,561 | 915,636 |
| Purchased Services | 1,196,246 | 1,699,592 | 1,398,651 | 1,279,647 |
| Supplies and Materials | 445,751 | 3,312,662 | 840,472 | 591,629 |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | \$ 6,084,389 | \$ 9,751,156 | \$ 5,573,059 | \$ 5,354,947 |

Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



CAREER AND TECHNICAL EDUCATION

Description: CTE pathways cover a blend of early career discovery and skill development through hands-on courses. Discover your interests, unleash your talents, and soar into your future with a clear and bright direction. CMS offers 19 pathways in CTE to help equip students with the 21st century skills needed for a global economy.

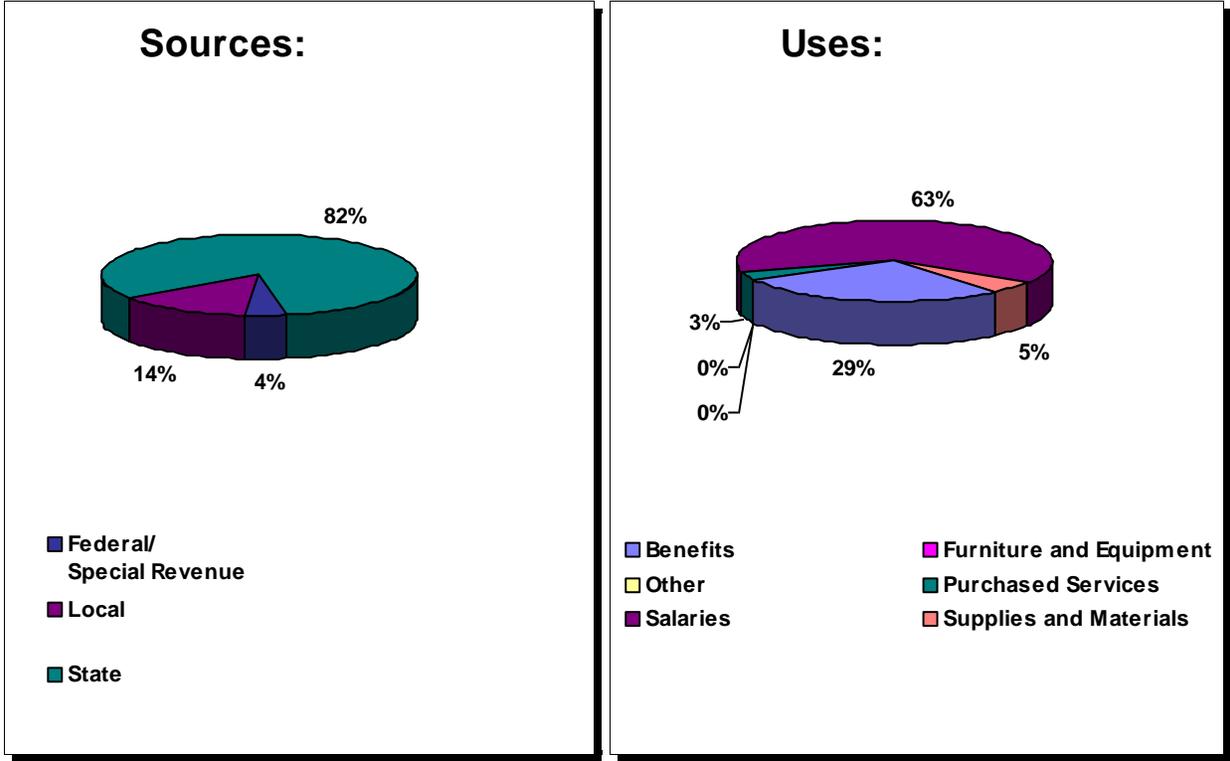
BUDGET ACCOUNTABILITY:

Ashlee Campbell
Director, Career Technical Education

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
CAREER AND TECHNICAL EDUCATION

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 44,434,258 | 43,494,049 | 35,913,139 | 36,393,438 |
| Benefits | 20,133,064 | 18,827,926 | 14,372,067 | 13,867,915 |
| Purchased Services | 2,328,320 | 2,389,019 | 2,362,003 | 1,730,117 |
| Supplies and Materials | 3,380,961 | 3,397,604 | 6,311,464 | 3,238,347 |
| Furniture and Equipment | - | - | 53,846 | 5,473 |
| Other | - | - | - | - |
| | <u>\$ 70,276,602</u> | <u>\$ 68,108,598</u> | <u>\$ 59,012,519</u> | <u>\$ 55,235,291</u> |

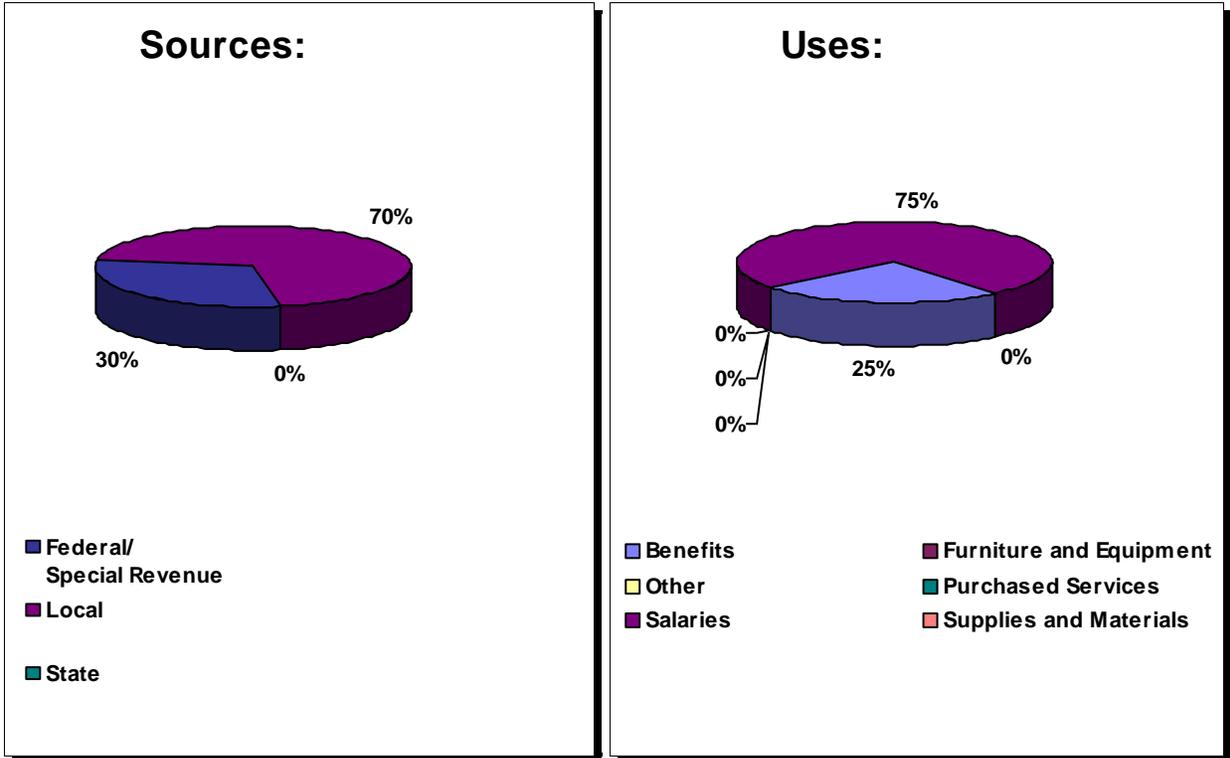
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ROTC PROGRAM

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 4,595,189 | 4,569,829 | 4,473,694 | 4,442,277 |
| Benefits | 1,572,032 | 1,479,284 | 1,525,606 | 1,472,223 |
| Purchased Services | - | - | - | - |
| Supplies and Materials | - | - | - | - |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 6,167,221</u> | <u>\$ 6,049,113</u> | <u>\$ 5,999,301</u> | <u>\$ 5,914,500</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



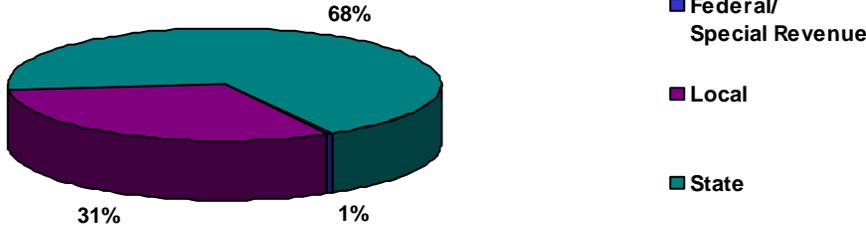
Schools

SCHOOLS: EXPENDITURES

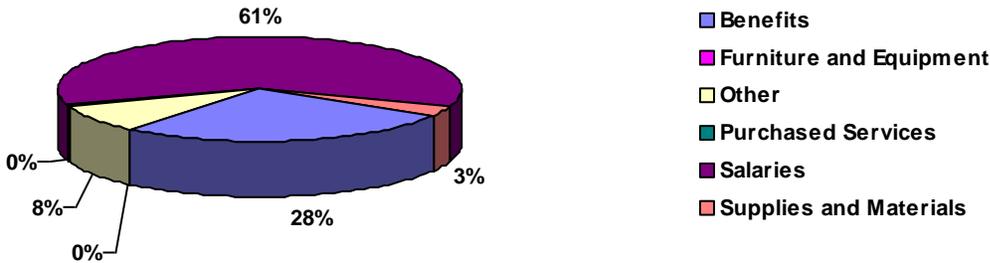
| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|---|--|---|---|
| Salaries | 641,481,418 | 613,466,344 | 586,917,066 | 545,361,247 |
| Benefits | 293,718,588 | 270,260,561 | 229,682,560 | 213,971,516 |
| Purchased Services | 4,746,324 | 4,245,496 | 33,660,364 | 36,611,465 |
| Supplies and Materials | 32,246,409 | 19,494,844 | 29,597,532 | 36,203,699 |
| Furniture and Equipment | 301,430 | 301,430 | 398,942 | 855,002 |
| Other | 89,178,868 | 82,364,404 | 76,710,910 | 73,783,775 |
| | <u>\$ 1,061,673,037</u> | <u>\$ 990,133,079</u> | <u>\$ 956,967,374</u> | <u>\$ 906,786,704</u> |

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SCHOOLS: SOURCES AND USES

Sources



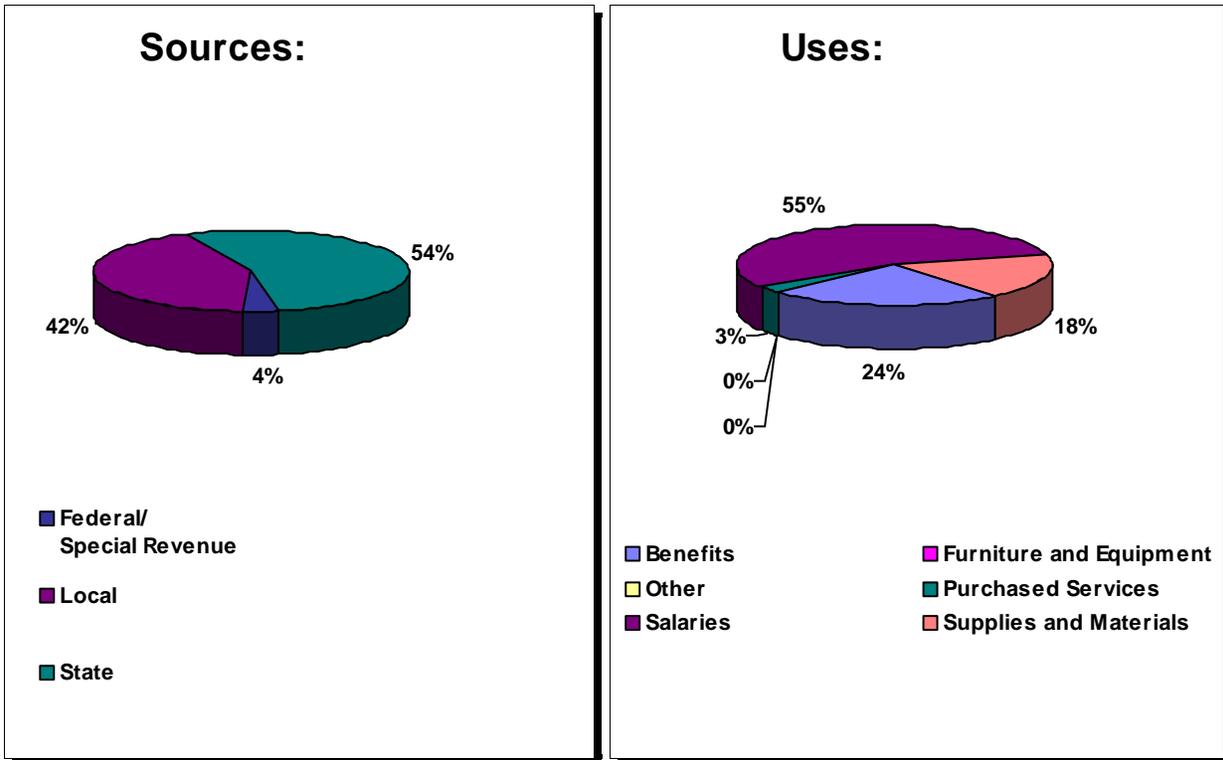
Uses



SCHOOL ADMINISTRATION SUPPORT SERVICES (Principals, Assistant Principals, Clerical)

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 98,288,739 | 90,628,948 | 106,705,152 | 91,567,113 |
| Benefits | 42,993,345 | 38,394,916 | 41,395,349 | 33,756,986 |
| Purchased Services | 4,746,324 | 4,245,496 | 33,590,464 | 36,510,491 |
| Supplies and Materials | 32,246,409 | 19,494,844 | 28,543,723 | 36,115,407 |
| Furniture and Equipment | 301,430 | 301,430 | 290,552 | 855,002 |
| Other | - | - | - | - |
| | <u>\$ 178,576,247</u> | <u>\$ 153,065,634</u> | <u>\$ 210,525,240</u> | <u>\$ 198,804,999</u> |

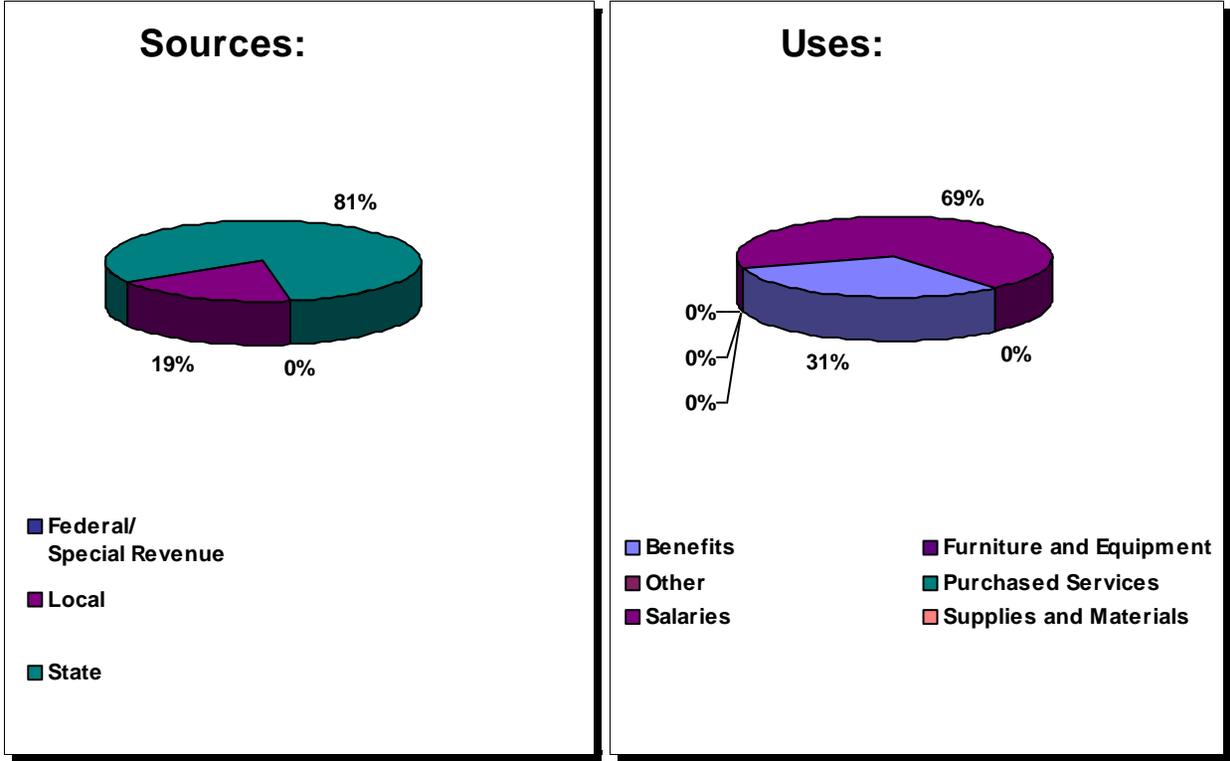
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CLASSROOM TEACHERS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 458,861,422 | 443,117,274 | 415,933,306 | 393,506,815 |
| Benefits | 209,063,586 | 193,194,240 | 161,172,018 | 154,747,814 |
| Purchased Services | - | - | 1,003,867 | 85,779 |
| Supplies and Materials | - | - | 1,307,119 | 50,609 |
| Furniture and Equipment | - | - | 111,793 | - |
| Other | - | - | - | - |
| | <u>\$ 667,925,008</u> | <u>\$ 636,311,514</u> | <u>\$ 579,528,103</u> | <u>\$ 548,391,018</u> |

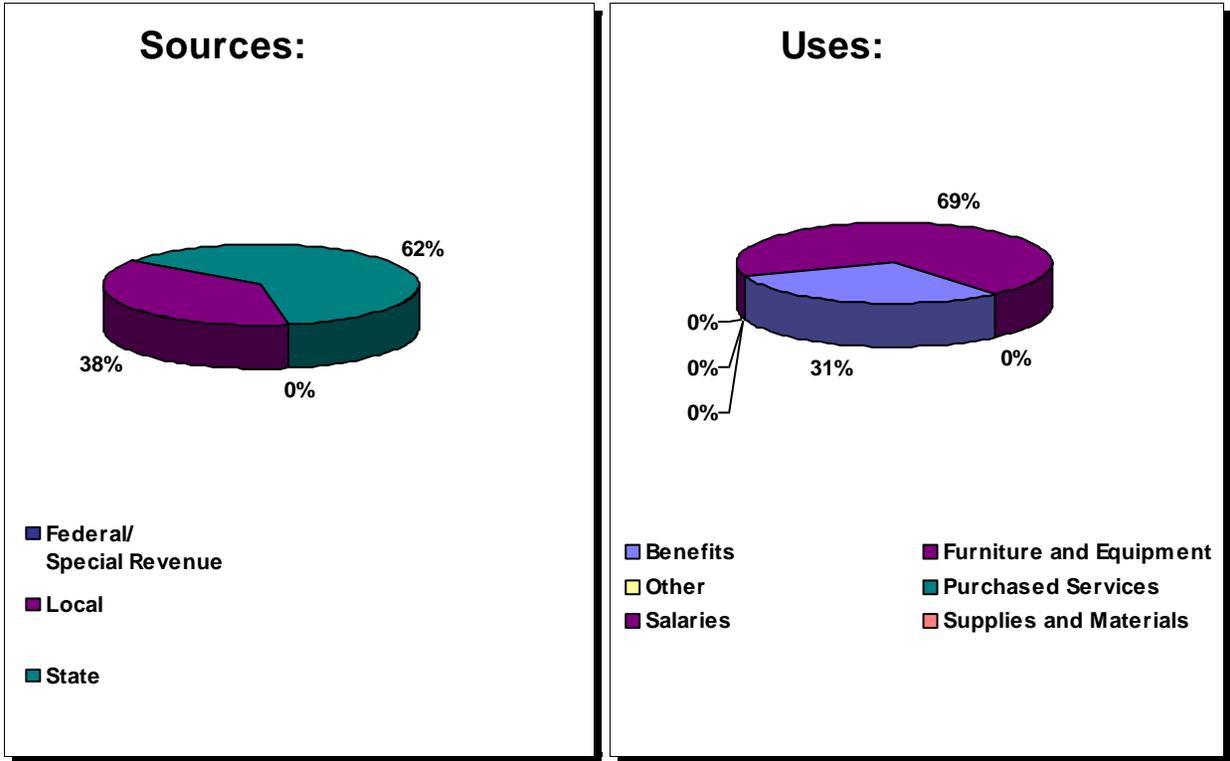
Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
**SUPPORT POSITIONS (Media Specialist, Social Worker,
 Counselor, Psychologist)**

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 57,850,514 | 54,449,654 | 46,167,518 | 42,670,394 |
| Benefits | 25,909,798 | 23,454,148 | 18,205,953 | 16,863,978 |
| Purchased Services | - | - | (934,426) | 8,485 |
| Supplies and Materials | - | - | (253,309) | 37,682 |
| Furniture and Equipment | - | - | (3,402) | - |
| Other | - | - | - | - |
| | <u>\$ 83,760,312</u> | <u>\$ 77,903,802</u> | <u>\$ 63,182,332</u> | <u>\$ 59,580,540</u> |

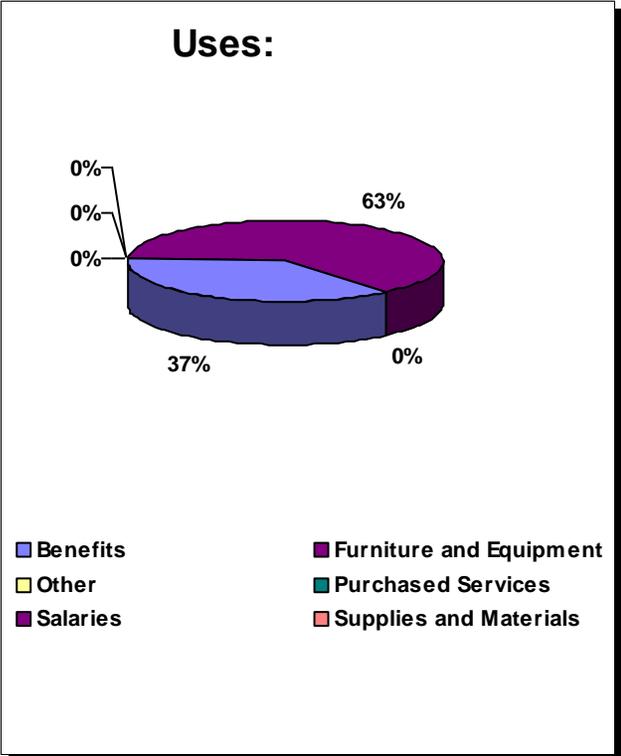
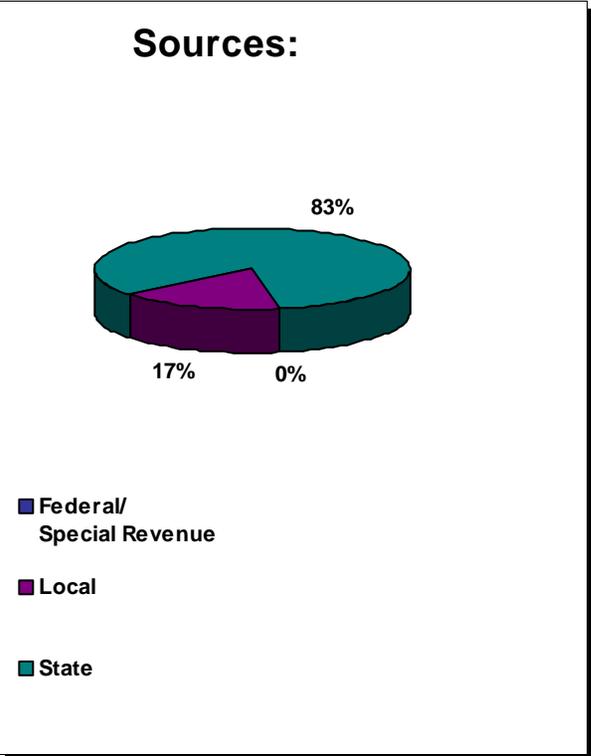
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ASSISTANTS (Teacher Assistants, Media Assistants, Administrative Assistants)

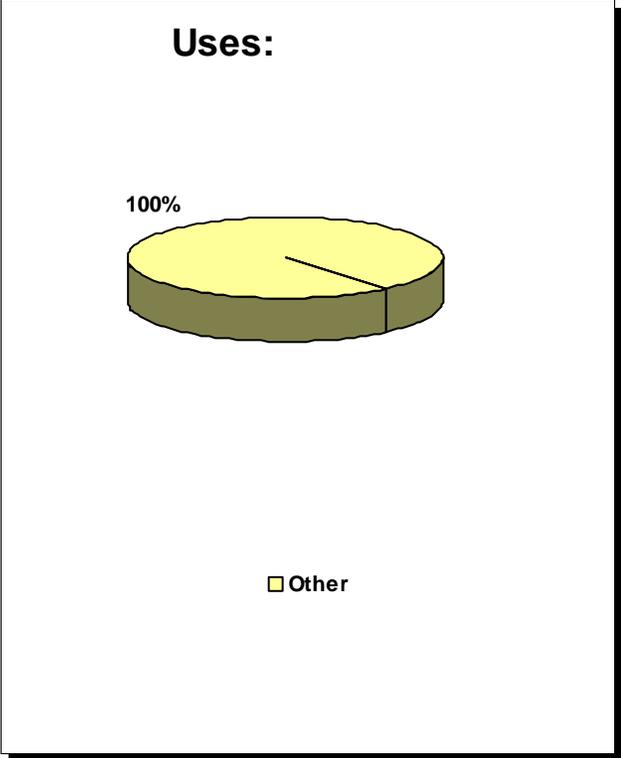
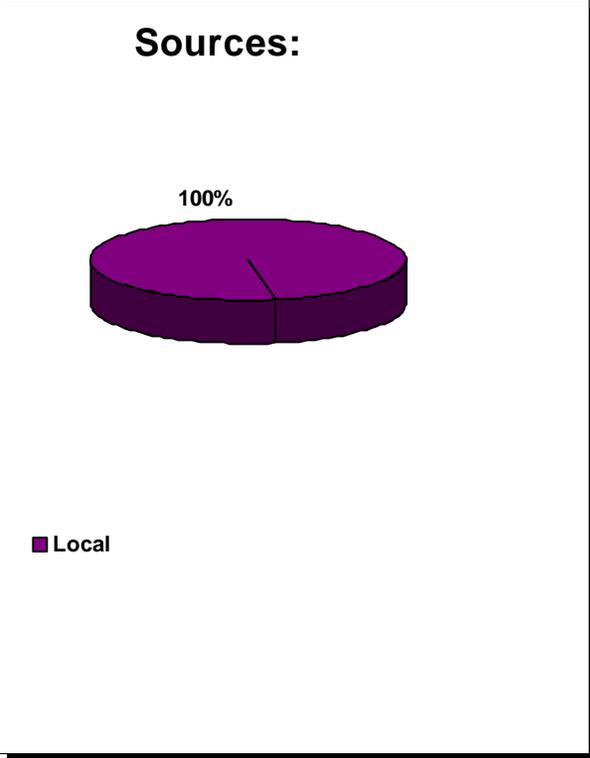
| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|-------------------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Salaries | 26,480,743 | 25,270,468 | 18,111,089 | 17,616,926 |
| Benefits | 15,751,859 | 15,217,257 | 8,909,240 | 8,602,737 |
| Purchased Services | - | - | 460 | 6,710 |
| Supplies and Materials | - | - | - | - |
| Furniture and Equipment | - | - | - | - |
| Other | - | - | - | - |
| | <u>\$ 42,232,602</u> | <u>\$ 40,487,725</u> | <u>\$ 27,020,789</u> | <u>\$ 26,226,373</u> |

Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHARTER SCHOOLS

| Expenditures | FY 2023-24 Proposed Budget | FY 2022-23 Adopted Budget | FY 2021-22 Actual Expenditures | FY 2020-21 Actual Expenditures |
|--------------|----------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Other | 89,178,868 | 82,364,404 | 76,710,910 | 73,783,775 |
| | <u>\$ 89,178,868</u> | <u>\$ 82,364,404</u> | <u>\$ 76,710,910</u> | <u>\$ 73,783,775</u> |



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Federal COVID Response Funding

Federal COVID
Response Funding



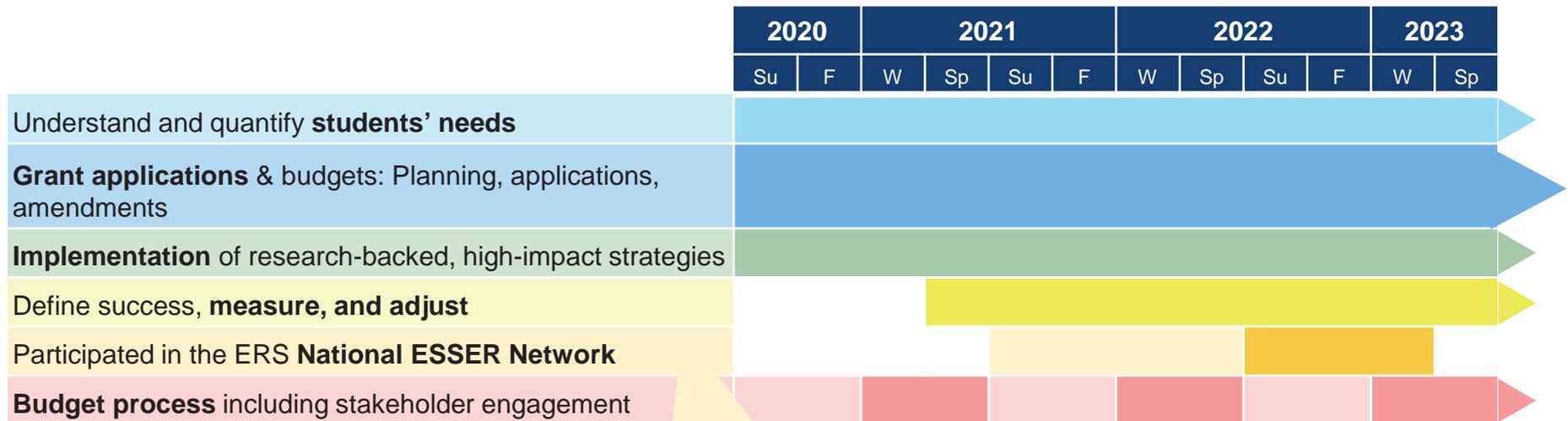
ESSER Progress Update

Excerpts from board presentation on March 3,2023

Overall ESSER Context

- Elementary & Secondary School Emergency Relief (ESSER) Funds is federal funding provided to states and school districts to help safely reopen schools and address the impacts of COVID-19
- We are currently 2 years into the 3-year ESSER window
- Spread over the three years, ESSER approximately doubles the amount of federal funding CMS is typically awarded
- As we know, the pandemic had significant negative effects on our students – across all students, across all subjects – but specifically it hit our highest need students the hardest, especially in Math.
- This influx of funding has the potential to transform our ways of operating and address our students' learning needs head-on...
- ...but we have to plan against the timeline to avoid setting ourselves up for a funding cliff.

ESSER Process Timeline



Define success, measure, and adjust includes ongoing monitoring & reporting through public updates to the CMS BOE, EOY reports & planning formal program evaluations

The **National ESSER Network** included the ERS ESSER Halftime Review & the progress checks with initiative owners that came out of it

Legend: Su = Summer; F = Fall; Sp = Spring; W = Winter

COVID-19 PANDEMIC: FEDERAL EMERGENCY RELIEF FUNDS

Elementary & Secondary School Emergency Relief Funds (ESSER)

| | ESSER I | ESSER II | ESSER III |
|--------------------------------|--|---|--------------------------------|
| | Coronavirus Aid, Relief, & Economic Securities Act (CARES) | Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA) | American Rescue Plan Act (ARP) |
| Timeline | June 2020 - Sep 2022 | June 2021 - Sept 2023 | June 2021 - Sept 2024 |
| Initial Grant | \$33.7 M | \$142.2 M | \$319.1 M |
| Additional Grants | \$7.4 M* | \$9.5 M** | \$30.2 M*** |
| Total <i>as of Feb 2023</i> | \$41.1 M | \$151.7 M | \$350.1 M |
| | 26 grants totaling \$542.1M | | |

*Additional CARES grants with specific purposes: tutoring, EC, SEL staff, digital curriculum, learning management system

**Additional CRRSA grants with specific purposes: contracted support staff, summer programming, bonus for school nutrition staff

***Additional ARP grants with specific purposes: students experiencing homelessness (MCV), Exceptional Children (EC), \$1000 COVID training bonus for teachers & qualifying instructional support staff, cyberbullying & suicide prevention, math enrichment program, summer career accelerator program, identification and location of missing students, driver training, school improvement/leadership

ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER)

Allowable Uses of ESSER I, II, III Funds

Purpose of the COVID-19 Pandemic Funds

- ➔ Prevention Of...
- ➔ Reduction Of...
- ➔ In Response To...

| Student Learning Needs | Health & Safety | Continuity of Services & Employment |
|--|---|---|
| <ul style="list-style-type: none"> ● Addressing Learning Loss ● Summer Learning & Supplemental After School programs ● Activities to address the unique needs of special populations ● Technology for students for remote & hybrid learning ● Mental health services & supports | <ul style="list-style-type: none"> ● Preparing & Responding to COVID-19: Sanitation, Personal Protective Equipment, Coordinating with local health authorities ● School facility repairs and improvements to reduce the risk of virus transmission ● Improvement of Indoor Air Quality | <ul style="list-style-type: none"> ● Planning for & coordinating long-term closures ● Activities necessary to maintain operation and continuity of services and continue employing existing staff |

Elementary & Secondary School Emergency Relief Funds (ESSER)

[Detailed documents linked here](#)

*Updated Feb 2023 All Numbers in Millions

| ESSER I: Coronavirus Aid, Relief, & Economic Securities Act (CARES) June 2020 - Sept 2022 | | ESSER II: Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA) June 2021 - Sept 2023 | | ESSER III: American Rescue Plan Act (ARP) June 2021 - Sept 2024 | |
|---|---------------|---|----------------|---|----------------|
| | Total \$ | | Total \$ | | Total \$ |
| FY 2020 & FY 2021 Spent: | \$26.5 | FY 2021 Spent: | \$27.8 | FY 2021 Spent: | \$ - |
| FY 2022 Spent: | \$4.8 | FY 2022 Spent: | \$39.4 | FY 2022 Spent: | \$62.4 |
| *FY 2023 Spent/Encumbered: | \$2.4 | *FY 2023 Spent/Encumbered: | \$29.5 | *FY 2023 Spent/Encumbered: | \$102.8 |
| Planned Initiatives: | \$ - | Planned Initiatives: | \$45.5 | Planned Initiatives: | \$129.7 |
| | | | | Available for future needs | \$24.2 |
| Initial CARES Allotment: | <u>\$33.7</u> | Initial CRRSA Allotment: | <u>\$142.2</u> | Initial ARP Allotment: | <u>\$319.1</u> |
| | Total \$ | | Total \$ | | Total \$ |
| FY 2021 Spent: | \$0.7 | FY 2021 Spent: | \$ - | FY 2021 Spent: | \$ - |
| FY 2022 Spent: | \$5.8 | FY 2022 Spent: | \$1.6 | FY 2022 Spent: | \$11.5 |
| *FY 2023 Spent/Encumbered: | \$0.9 | *FY 2023 Spent/Encumbered: | \$1.5 | *FY 2023 Spent/Encumbered: | \$2.3 |
| Planned Initiatives: | \$ - | Planned Initiatives: | \$6.4 | Planned Initiatives: | \$16.4 |
| **Additional CARES Funds: | <u>\$7.4</u> | ***Additional CRRSA Funds: | <u>\$9.5</u> | ****Additional ARP Funds: | <u>\$30.2</u> |

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 2/1/2023

*Additional CARES grants with specific purposes: tutoring, EC, SEL staff, digital curriculum, learning management system

**Additional CRRSA grants with specific purposes: contracted support staff, summer programming, bonus for school nutrition staff

***Additional ARP grants with specific purposes: students experiencing homelessness (MCV), Exceptional Children (EC), \$1000 COVID training bonus for teachers & qualifying instructional support staff, cyberbullying & suicide prevention, math enrichment program, summer career accelerator program, identification and location of missing students, driver training, school improvement/leadership

Highlights

63 counselors, social workers, psychologists were hired allowing a **50% increase in social work student contacts** & an **11% caseload reduction** for school counselors



350

college & career coaching sessions were completed in Fall 2022

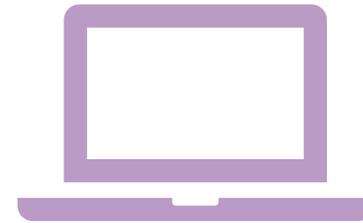
1,500 therapy sessions for **290 uninsured or under-insured students** were conducted since Summer 2022

All data reported out by initiative owners, further details included in individual progress checks

Highlights Cont'd



1,200,000 minutes
27,000 sessions
of **high-dosage tutoring** for 4,600
students since Summer 2022



48,000 iPads &
Chromebooks were distributed
to students for take-home and
within-school use

Summer Programs
Read to Achieve (2nd - 3rd grade) &
Bridge/Accelerator (9th grade) were
attended by
3,300 students

All data reported out by initiative owners, further details included in individual progress checks

Highlights Cont'd

2,900 educators have been trained in **Orton Gillingham** since Sept 2020 It is the intervention for **6,500** plans



The six **Data Use for School Improvement specialists** have provided **400** PD sessions with **97%** of participants rating the session positively



18,000 staff received the all-staff **retention bonus**

All data reported out by initiative owners, further details included in individual progress checks

Highlights Cont'd

Nurse extenders provided
54,000 hours
of additional medical care in SY21-22 &
provided coverage to
40 schools
that otherwise would not have had a nurse



The **24/7 language assistance line** has been used in 58 languages for
20,000 calls &
169,000 minutes

Facility upgrades to **improve air quality** were completed at

49 schools



All data reported out by initiative owners, further details included in individual progress checks

Our SY22-23 ESSER initiatives fall primarily into four buckets, which determine SY23-24 plans and investments

Investments where...

- We are **seeing promising initial data** & will continue to invest (*7 investments*)
- We are **seeing promising initial data** & will continue to invest but see **opportunities to reallocate a portion of unused funds** (*6 investments*)
- It is **too soon to tell** (*6 investments*)
- They are under consideration to deprioritize because the **needs have changed** (*3 investments*)

CMS ESSER I - CARES Funding: CMS BOE Update Nov 2022

Note: ESSER I/CARES Act Grants ended Sept 2022

| Coronavirus Aid, Relief, and Economic Security Act (CARES Act) K-12 Emergency Relief Fund (PRC 163) Total: \$33,672,077 Funds Available through September 2022 | |
|--|---|
| <p>Teaching & Learning: In response to the pandemic, CARES Act funds have been used to provide resources that support <u>teaching and learning</u> in the remote and hybrid environment.</p> <p style="text-align: center;">Academics + Technology + Communications</p> <p style="text-align: center;">Total Amount: \$17,248,397.22</p> | <p>Total Encumbered/ Paid : \$17,248,397.22 (FY 21- \$15,041,364.13; FY 22 - \$1,510,348.25; FY 23 - \$696,684.84)</p> <ul style="list-style-type: none"> 23,161 iPads for grades K-2; Additional 500 iPads for grades K-2 ZoomEDU platform for all instructional staff and students Over 1 million SORA eBooks for students Online learning tools: DreamBox, iReady AimswebPlus to monitor student academic progress New Advanced Placement textbooks that include online access Flexible Learning & Change Management PD from BetterLesson Elementary Master Scheduling (summer 2020 & summer 2021) Curriculum Development: Canvas Courses K-12 Student enrollment campaign ThoughtExchange platform for PD & stakeholder engagement HS Curriculum Development (Math) Summer Professional Development & curriculum revisions |
| <p>Health & Safety: In response to the pandemic, CARES Act funds have been used to support <u>health & safety</u>.</p> <p style="text-align: center;">Operations + Nurse Extenders & Contact Tracers</p> <p style="text-align: center;">Total Amount: \$9,446,786.45</p> | <p>Total Encumbered/ Paid: \$9,446,786.45 (FY 21 - \$5,007,402.62; FY 22 - \$2,737,551.67; FY 23 - \$1,701,832.16)</p> <ul style="list-style-type: none"> Nurse Extenders Contracting with vendors to clean & optimize HVAC systems 200+ dehumidifiers, 225 hand dryers, 180+ backpack electrostatic sprayers, 150,000 COVID-19 related safety signage, 80,000+ adult face masks, 1,500 thermometers, 834+ units of gel based hand sanitizer, 400 sets of safety goggles, 600 hand sanitizer dispensers, 1,000 desk shields, 132,000+ units of disinfectant wipes/ spray, 10,000 boxes of vinyl gloves, 400 front office acrylic barriers (2 for every school), 38,000 face shields, 16 stations for transportation sites to mix and dispense disinfectant for the buses, PPE for music classes including singing masks and instrument covers Postage for 10-day absence letters (certified mail) Contact Tracers Bipolar Ionizers & installation Water Bottle Filling Stations Additional PPE including masks, hand sanitizer, disinfectant wipes/spray |
| <p style="text-align: center;">Emergency Leave</p> <p style="text-align: center;">Total Amount: \$5,530,666.33</p> | <p>Total Encumbered/ Paid: \$5,530,666.33 (FY 21 \$5,530,666.33; FY 22 \$0; FY 23: \$0)</p> <ul style="list-style-type: none"> CMS non-exempt employees who were unable to work remotely were eligible for up to 160 hours of leave (80 hours in phase 1 & an additional 80 hours in phase 2) |
| <p style="text-align: center;">Grant Administration</p> <p style="text-align: center;">Total Amount: \$1,171,958.46</p> | <p>Total Encumbered/ Paid: \$1,171,958.46 (FY 21 \$805,344.94; FY 22 \$332,258.07; FY 23 - \$34,355.45)</p> <ul style="list-style-type: none"> Indirect costs & federal programs staff |
| <p style="text-align: center;">Private Schools</p> <p style="text-align: center;">Total Private School share: \$274,268.54</p> | <p>Total Encumbered/ Paid: \$274,268.54 (FY 21 \$56,528.32; FY 22 \$217,478.65; FY 23: \$261.57)</p> <ul style="list-style-type: none"> Equitable services for private schools |

CMS ESSER I - CARES Funding: CMS BOE Update Nov 2022

Note: ESSER I/CARES Act Grants ended Sept 2022

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Elementary & Secondary School Education Relief (ESSER I) Total - \$2,235,515

Governors Emergency Education Relief (GEER I) Total - \$5,153,743

| | |
|---|--|
| ESSER I Funding: Learning Management System (PRC 166) | Allotment: \$518,925 Total Encumbered/Paid: \$518,925 (FY 21: \$0; FY 22: \$518,925; FY 23: \$0) <ul style="list-style-type: none"> Canvas Learning Management System Licenses |
| ESSER I Funding: Digital Curriculum (PRC 165) | Allotment: \$1,067,057 (CMS: \$1,065,538.12, Private School share: \$1,518.88) Total Encumbered /Paid: \$1,067,057 (FY 21: \$0; FY 22: \$1,067,057; FY 23: \$0) <ul style="list-style-type: none"> Edgenuity Online Course Options (6-12) to ensure additional access for students to new coursework & recovery courses |
| ESSER I Funding Exceptional Children Grant (PRC 167) | Allotment: \$649,533 Total Encumbered/Paid: \$649,533 (FY 21: \$91,621.56; FY 22: \$546,715.68; FY 23: \$11,215.76) <ul style="list-style-type: none"> Support extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19. for exceptional children who qualify for these services |
| GEER I Funding: Specialized Support Personnel (PRC 169) | Allotment: \$3,390,521 (CMS: \$3,388,502.66, Private School share: \$2,018.34) Total Encumbered/Paid: \$3,390,521 (FY 21: \$452,694.04; FY 22: \$2,937,826.96) <ul style="list-style-type: none"> Addition of 35 specialized support personnel to increase student access to support services <ul style="list-style-type: none"> 5 school psychologists, 15 social workers, 15 counselors |
| GEER I Funding: Supplemental Instructional Services (PRC 170) | Allotment: \$1,763,222 Total (CMS: \$1,756,720.00, Private School share: \$6,502.00) Total Encumbered/Paid: \$1,763,222 (FY 21: \$174,307.55 ; FY 22: \$707,492.75; FY 23: \$881,421.70) <ul style="list-style-type: none"> Fluency Tutoring for K-5 students Advanced Coursework Tutoring for High School Students Summer Tutoring Summer PACE program |

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 11/04/2022

CMS ESSER II / CRRSA Funding: CMS BOE Update Feb 2023

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA)
 ESSER II - K-12 Emergency Relief Fund (PRC 171): \$142,179,665.92
 Funds Available through September 2023

| | |
|---|---|
| <p>Summer Programming & Afterschool Programming</p> <p>Budgeted Amount: \$42,206,287.64</p> | <p>Total Encumbered/ Paid*: \$33,429,704.19 (FY 21- \$7,079,847.48; FY 22 - \$20,864,490.83; FY 23 - \$5,485,365.88)</p> <ul style="list-style-type: none"> ● Staffing (Teachers + Site Coordinators + Support Staff) ● Incentive Pay for staff ● Instructional Supplies & Materials ● Transportation, meals & snacks for summer & afterschool programming <p>Planned Initiatives: \$8,776,583.45</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Student Wellness & Academic Support</p> <p>Budgeted Amount: \$7,314,268.27</p> | <p>Total Encumbered/ Paid*: \$5,659,240.00 (FY 21- \$0; FY 22 - \$3,086,831.42; FY 23 - \$2,572,408.58)</p> <ul style="list-style-type: none"> ● Aimsweb Monitoring Tool & Training ● 5 Universal Behavior Support Coordinators ● 2 Intensive Behavior Intervention Coordinators ● High School SEL Resources ● Nurse Extenders ● Summer Extended Employment for MS & HS Counselors ● SEL Professional Development ● Summer Enrichment Program for MCV students <p>Planned Initiatives: \$1,655,028.27</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Technology</p> <p>Budgeted Amount: \$8,613,512.00</p> | <p>Total Encumbered/ Paid*: \$8,403,297.45 (FY 21- \$7,813,512.00; FY 22 - \$299,564.14; FY 23 - \$290,221.31)</p> <ul style="list-style-type: none"> ● Student Chromebooks ● Modernization Contract Extensions <p>Planned Initiatives: \$210,214.55</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Academics</p> <p>Budgeted Amount: \$27,585,320.70</p> | <p>Total Encumbered/ Paid*: \$16,770,969.99 (FY 21- \$336,648.83; FY 22 - \$7,413,858.96; FY 23 - \$9,020,462.20)</p> <ul style="list-style-type: none"> ● Social Studies Curriculum Review ● Summer Teacher Institute: English I & Math I Teachers ● School-based support for Middle School Math Curriculum Implementation ● School-based support for High School Math & ELA Curriculum Implementation ● Mastery Connect Platform ● Orton-Gillingham Training for Teachers ● Curriculum Development (High School) ● Math & Literacy Intervention Resources (Dreambox, iReady, etc.) ● CenterPoint Assessments ● Professional Development ● Math curriculum development & professional development <p>Planned Initiatives: \$10,814,350.71</p> <ul style="list-style-type: none"> ● Continuation of items listed above ● Tutoring for multilingual students ● Curriculum development & materials for language programs |

CMS ESSER II / CRRSA Funding: CMS BOE Update Feb 2023

| | |
|---|---|
| <p>Health & Safety</p> <p>Budgeted Amount: \$29,013,993.99</p> | <p>Total Encumbered/ Paid*: \$17,814,487.40 (FY 21- \$0; FY 22 - \$6,079,797.13; FY 23 - \$11,734,690.27)</p> <ul style="list-style-type: none"> ● Personal Protective Equipment ● HVAC Optimization ● Needlepoint Bipolar Ionization ● Air Filter Replacements ● Motion Sensor Fixtures ● HVAC component replacements & upgrades <p>Planned Initiatives: \$11,199,506.59</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Staffing</p> <p>Budgeted Amount: \$23,228,959.36</p> | <p>Total Encumbered/ Paid*: \$12,198,846.23 (FY 21- \$11,881,409.00; FY 22 - \$317,437.23; FY 23 - \$0)</p> <ul style="list-style-type: none"> ● COVID local leave (phase 3) ● ASEP/ BSEP ● Additional Responsibility Stipend for school-based certified staff <p>Planned Initiatives: \$11,030,113.13</p> <ul style="list-style-type: none"> ● COVID Recovery Enhancement staffing for 2022-2023 (teacher allocation stabilization) |
| <p>Grant Administration</p> <p>Budgeted Amount: \$4,217,323.96</p> | <p>Total Encumbered/ Paid*: \$2,449,082.47 (FY 21- \$671,539.73; FY 22 - \$1,337,707.12; FY 23 - \$439,835.62)</p> <ul style="list-style-type: none"> ● Indirect costs & federal programs staff <p>Planned Initiatives: \$1,768,241.49</p> <ul style="list-style-type: none"> ● Indirect costs & federal programs staff |

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) CRRSA - ESSER II: \$9,535,658

| | |
|--|---|
| <p>Supplemental Contracted Instructional Support (PRC 173)</p> | <p>Allotment: \$947,581</p> <p>Total Encumbered /Paid*: \$947,581 (FY 22: \$452,503.90 ; FY 23: \$495,077.10)</p> <ul style="list-style-type: none"> ● Nurse Extenders |
| <p>School Nutrition COVID support (bonus) (PRC 174)</p> | <p>Allotment: \$1,033,390</p> <p>Total Encumbered /Paid*: \$842,186.34 (FY 22: \$797,057.18; FY 23 - \$45,129.16)</p> <ul style="list-style-type: none"> ● Retention Bonus for School Nutrition Staff - 1st payment <p>Planned Initiatives: \$191,203.66</p> <ul style="list-style-type: none"> ● Recruitment Bonus for School Nutrition Staff |
| <p>Learning Loss - Summer Bridge Programs (PRC 176)</p> | <p>Allotment: \$4,068,375</p> <p>Total Encumbered /Paid*: \$1,068,439.50 (FY 22: \$281,070.29; FY 23: \$787,369.21)</p> <ul style="list-style-type: none"> ● Rising 9th grade summer bridge program (targeted schools) <p>Planned Initiatives: \$2,999,935.50</p> <ul style="list-style-type: none"> ● Summer Bridge Program (summer 2023) |
| <p>Learning Loss - Summer Career Accelerator Programs (PRC 177)</p> | <p>Allotment: \$2,624,883</p> <p>Total Encumbered /Paid*: \$311,464.38 (FY22: \$83,716.42; FY 23: \$227,747.96)</p> <ul style="list-style-type: none"> ● Career Accelerator summer program (targeted schools) <p>Planned Initiatives: \$2,313,418.62</p> <ul style="list-style-type: none"> ● Summer Career Accelerator (summer 2023) |
| <p>Competency Based Assessment (summer program) (PRC 178)</p> | <p>Allotment: \$861,429</p> <p>Planned Initiatives: \$861,429</p> <ul style="list-style-type: none"> ● MAP Assessment (summer programming) |

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 2/1/2023

CMS ESSER III - ARP Funding: CMS BOE Update Feb 2023

| American Rescue Plan Act (ARP) ARP - K-12 Emergency Relief Fund Total: \$319,133,950 Funds Available through September 2024 | |
|--|--|
| <p>Equity & Additional Support Based on Student Needs</p> <p>Budgeted Amount: \$89,938,864.54</p> | <p>Total Encumbered/ Paid*: \$33,883,737.73 (FY 22 - \$2,017,361.26; FY 23 - \$31,866,376.47)</p> <ul style="list-style-type: none"> ● Bilingual Family School Advocates ● Sr. Administrator: Extended Learning & Partnerships ● CMS Language Assistance Line ● Dibels for grades 4 & 5 ● Tutoring Program for 42 low-performing school ● MTSS Platform ● MTSS Academic Interventionists ● MTSS Facilitators ● Supplementary Staff for Targeted Schools & CSI Schools ● Support for Attendance and Chronic Absenteeism ● High School MTSS Resources ● Family Connect Tool ● College & Career Coaches <p>Planned Initiatives: \$56,055,126.81</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Health & Safety:</p> <p>Budgeted Amount: \$25,835,987.87</p> | <p>Total Encumbered/ Paid*: \$1,743,121.55 (FY 22 - \$306,009.23; FY 23 - \$1,437,112.32)</p> <ul style="list-style-type: none"> ● COVID-19 Coordinators ● Vaccine Attestation Contract ● Coordinated School Health Specialist ● Indoor Air Quality Improvements (exhaust fans, HVAC Optimization, MERV 10 Filters, Needlepoint Bipolar Ionization for mobile classroom HVAC, HVAC Boilers, Chillers, Unit Ventilators) <p>Planned Initiatives: \$24,092,866.32</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Social Emotional Learning & Mental Health</p> <p>Budgeted Amount: \$15,912,729.16</p> | <p>Total Encumbered/ Paid*: \$4,120,634.35 (FY 22: \$180,432.31; FY 23 - \$3,940,202.04)</p> <ul style="list-style-type: none"> ● Counselors, Social Workers, & Psychologists ● Crisis Response Coordinator ● School-Based Mental Health ● SEL Coaching & Support ● Behavior Support Technicians ● 504 Program Counselors ● Substance Abuse Counselors <p>Planned Initiatives: \$11,792,094.81</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Virtual & Remote</p> <p>Budgeted Amount: \$1,290,005.00</p> | <p>Total Encumbered/ Paid*: \$625,663.46 (FY 22: \$625,589.46; FY 23: \$74.00)</p> <ul style="list-style-type: none"> ● Continue ZoomEDU ● NCVPS ● Student Devices: Chromebooks <p>Planned Initiatives: \$664,341.54</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>Teacher Professional Development, Coaching, & Support</p> | <p>Total Encumbered/ Paid*: \$1,509,773.45 (FY 22: \$289,595.01; FY 23: \$1,220,178.44)</p> <ul style="list-style-type: none"> ● Orton Training ● LETRS Training |

CMS ESSER III - ARP Funding: CMS BOE Update Feb 2023

| | |
|--|--|
| Budgeted Amount: \$11,623,310.86 | <ul style="list-style-type: none"> ● Substitutes & stipends for Professional Development ● Data Use for School Improvement Specialists ● Instructional Leader Professional Development Planned Initiatives: \$10,113,537.41 <ul style="list-style-type: none"> ● Continuation of items listed above |
| Staffing Needs Budgeted Amount: \$138,029,963.07 | Total Encumbered/ Paid*: \$118,727,850.50 (FY 22: \$57,068,322.13; FY 23: \$61,659,528.37) <ul style="list-style-type: none"> ● Recruitment & Retention Bonuses: Bus Drivers ● Recruitment & Retention Bonuses: EC Teachers ● Recruitment & Retention Bonuses: Instructional Substitutes ● Recruitment & Retention Bonuses: HVAC Staff ● Guest Teacher positions ● All Staff Retention Bonus ● Human Resources Staff ● Critical Shortage Pay: EC Teachers, Secondary Math & Science Teachers ● Recruitment Bonus: Secondary Math & Science Teachers Planned Initiatives: \$19,302,112.57 <ul style="list-style-type: none"> ● Continuation of items listed above |
| Grant Administration Budgeted Amount: \$12,294,893.50 | Total Encumbered/ Paid*: \$4,599,197.47(FY 22: \$1,948,448.48; FY 23: \$2,650,748.99) <ul style="list-style-type: none"> ● Indirect Costs ● Federal Programs Staff ● Program Evaluation Planned Initiatives: \$7,695,696.03 <ul style="list-style-type: none"> ● Continuation of items listed above |
| Available for future needs (Unbudgeted): \$24,208,196.00 | Available for future needs (Unbudgeted): \$24,208,196.00 |

American Rescue Plan Act (ARP)

ARP - ESSER III: \$30,059,829.00

| | |
|--|--|
| ARP - ESSER III Homeless 1 (PRC 183) | Allotment: \$150,000 Total Encumbered/ Paid: \$28,065.00 (FY 22: \$0; FY 23: \$28,065.00) <ul style="list-style-type: none"> ● Tutoring services for students experiencing homelessness Planned Initiatives: \$121,935.00 <ul style="list-style-type: none"> ● Services and resources for students experiencing homelessness |
| ARP - ESSER III Homeless 2 (PRC 184) | Allotment: \$1,602,079.00 Total Encumbered/ Paid: \$111,411.06 (FY 22: \$14,265.43; FY 23: \$97,145.63) <ul style="list-style-type: none"> ● Services and resources for students experiencing homelessness Planned Initiatives: \$1,490,667.94 <ul style="list-style-type: none"> ● Services and resources for students experiencing homelessness |

CMS ESSER III - ARP Funding: CMS BOE Update Feb 2023

| | |
|--|---|
| <p>IDEA/American Rescue Plan Act of 2021 (ARP) Basic (PRC 185)</p> | <p>Allotment: \$7,301,866.00 Total Encumbered /Paid: \$2,042,900.15 (FY 22: \$842,200.90; FY23: \$1,200,699.25)</p> <ul style="list-style-type: none"> ● Contracting to provide virtual EC teachers ● Additional Responsibility Stipends to provide EC services ● Services, Professional Development, & Instructional Materials to address learning loss ● Behavior Support Technicians ● EC Teachers ● Psychologist ● SBS Transition Facilitator ● EC Instructional Support <p>Planned Initiatives: \$5,258,965.85</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>IDEA/American Rescue Plan Act of 2021 (ARP) Preschool (PRC 186)</p> | <p>Allotment: \$436,800.00 Total Encumbered /Paid: \$127,714.90 (FY 22: \$0; FY23: \$127,714.90)</p> <ul style="list-style-type: none"> ● PreK Evaluation Team ● PreK Teachers <p>Planned Initiatives: \$309,085.10</p> <ul style="list-style-type: none"> ● Continuation of items listed above |
| <p>\$1000 COVID Training Bonus - Qualifying Staff (PRC 203)</p> | <p>Allotment: \$10,667,789 Total Encumbered /Paid: \$10,667,789 (FY 22: \$10,667,789; FY 23: \$0)</p> <ul style="list-style-type: none"> ● \$1000 COVID Training Bonus - qualifying teachers & instructional support staff |
| <p>Cyberbullying & Suicide Prevention Grants (PRC 192)</p> | <p>Allotment: \$1,505,400 Total Encumbered /Paid: \$262,063 (FY 22: \$0; FY 23: \$262,063.00)</p> <ul style="list-style-type: none"> ● Gaggle: technology to mitigate cyberbullying, monitor student internet activity, and assist with suicide prevention services <p>Planned Initiatives: \$1,243,337.00</p> <ul style="list-style-type: none"> ● Continuation of Gaggle technology |
| <p>Gaggle Grants (PRC 193)</p> | <p>Allotment: \$470,437 Total Encumbered /Paid: \$470,437 (FY 22: \$0; FY 23: \$470,437)</p> <ul style="list-style-type: none"> ● Gaggle: technology to mitigate cyberbullying, monitor student internet activity, and assist with suicide prevention services |
| <p>Summer Career Accelerator Program (PRC 188)</p> | <p>Allotment: \$3,378,584.00 Planned Initiatives: \$3,378,584.00</p> <ul style="list-style-type: none"> ● Summer Career Accelerator Program |
| <p>Math Enrichment Program (PRC 189)</p> | <p>Allotment: \$3,385,383.00 Planned Initiatives: \$3,385,383.00</p> <ul style="list-style-type: none"> ● Middle School Math Enrichment Program |
| <p>Identification and Location of Missing Students (PRC 191)</p> | <p>Allotment: \$693,323.00 Planned Initiatives: \$693,323.00</p> <ul style="list-style-type: none"> ● Contracted support for the identification and location of missing students |
| <p>School Improvement/ Leadership (PRC 195)</p> | <p>Allotment: \$407,136.00 Total Encumbered / Paid: \$68,126.21 (FY22: \$0; FY 23: \$68,126.21) Planned Initiatives: \$339,009.79</p> <ul style="list-style-type: none"> ● Druid Hills Academy - iReady Contract for 22-23 school year; Conference ● Allenbrook Elementary - Teacher Leader Pathway Positions; Supplies & Materials ● Bruns Avenue - Classroom Teacher ● James Martin Middle School - Interventionist Teacher; Supplies & Materials ● Ranson Middle School: Interpreter/Translator & Family School Advocate; Supplies & Materials |

CMS ESSER III - ARP Funding: CMS BOE Update Feb 2023

| | |
|--|---|
| Driver Training (PRC 205) | Allotment: \$45,222.00 Total Encumbered / Paid: \$45,222.00 <ul style="list-style-type: none">Address the backlog of Driver Training from COVID-19 |
| Principal Retention Supplements (PRC 206) | Allotment: \$134,246.00 Planned Initiatives: Principal retention supplements for Principals that qualify |

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 2/1/2023

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Appendices



GLOSSARY OF TERMS

Administrative Support Services

Activities concerned with the Board of Education, Executive Administration, and General Administration.

American Rescue Plan (ARP) - ESSER III

The American Rescue Plan (ARP) school district allocations may be used for any authorized activity under ESEA, IDEA, Perkins, and Adult Education programs as well as for other authorized expenditures similar to those allowable under the CARES Act. The bill continues to include allowable uses of funds for pandemic response, implementing health protocols, school repair and improvements to reduce risks of viral transmission, environment health hazards, and for student health needs Maintenance, replacement, and upgrading indoor air quality systems as well as window and door replacement is also expressly authorized.

Annual Financial Report (AFR)

CMS financial statements that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB).

Appropriation

An allocation of funds for expenditures or to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Average Daily Attendance (ADA)

The aggregate days of attendance for the period divided by the number of days school was actually in session.

Average Daily Membership (ADM)

The sum of the number of days in membership for all students in individual school units, divided by the number of school days in the term.

Budget

A plan of financial operations embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of funding.

Budget Calendar

A budget calendar is included in the School Budget and Fiscal Control Act and prescribes the last day on which certain steps of the budget are to be performed.

Budgetary Control

The management of the financial affairs of the school system in accordance with the appropriate laws, regulations, and procedures of the various governing bodies.

Business Support Services

Activities concerned with fiscal services, operation of plant, transportation of pupils, plant maintenance, and supply services.

Capital Outlay

Expenditures relating to replacement of roofs, heating and air conditioning systems and other fixed assets of the school system including furniture, equipment, and vehicles.

GLOSSARY OF TERMS

Cares Act-Elementary & Secondary School Education Relief (ESSERF)-Digital Curricula

Provides funding for subscriptions to high quality, NC standards aligned digital curriculum packages.

Cares Act-Elementary & Secondary School Education Relief (ESSERF)-Learning Management System

Provides funding to public school units for learning management system licenses.

Cares Act-Elementary & Secondary School Education Relief (ESSERF)-Exceptional Children Grants

Grant to support extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19 for exceptional children who qualify for these services.

Career Development/Performance-Based Accountability Program (PBAP)

An intensive in-service and evaluation program which provides a "career ladder" for teachers leading to salaries equivalent to the mid-management pay range.

Categorical Grants

Normally used to describe a grant received from another governmental unit to be used or expended on specific programs or activities.

Central Support Services

Activities concerned with directing and managing system-wide programs of personnel management, planning, research, communications, and data processing.

School Nutrition Services

Activities concerned with providing food to pupils and staff in a school or local school administrative unit, including the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Co-Curricular Instructional Programs

School sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual or group basis for purposes of motivation, enjoyment, and improvement of skills (e.g., athletics, yearbooks, clubs, etc.).

Community Services

Activities not directly related to the provision of education for pupils. These services include community recreational, educational, and cultural programs and activities.

Coronavirus Aid, Relief, Economic Security Act (CARES ACT 2020) – ESSER I

The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by the Coronavirus Aid, Relief and Economic Security Act of 2020 (CARES Act), is intended to assist eligible public school units during the novel coronavirus pandemic (COVID-19).

Coronavirus Response & Relief Supplemental Appropriations (CRRSA) - ESSER II

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.

GLOSSARY OF TERMS

Continuation Budget

A budget which includes the necessary resources for an entity to continue offering the same level of services as was furnished in the prior budget period.

Contracted Services

Costs of services performed by outside agencies such as tuition to special schools and institutions, legal and audit costs, consultant services, and contracted repairs on buildings and equipment.

Current Expense

Operational costs for the entire school system, including all revenues from State, County, Federal, and other miscellaneous sources. Capital replacement and building program costs are not considered part of current expense.

Employee Benefits

Amounts paid by the school system on behalf of their employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, nevertheless, are part of the cost of salaries and benefits when appropriate. Total employee benefit costs are allocated to programs, activities, or functions in proportion to full-time salary costs. Employee benefits include social security, retirement (pensions), health insurance, dental insurance, life insurance, worker's compensation, and unemployment compensation.

Entitlement

The amount of payment to which a state, local government, or school system is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Education Value-Added Assessment System (EVAAS)

A customized software system for K-12 which provides North Carolina's educators with tools to improve student learning and to reflect and improve on their own effectiveness.

Fiscal Year

The twelve month period of time to which the annual budget applies. All North Carolina school systems, by law, must observe a fiscal year that begins on July 1 and ends on June 30.

Fund

A fund is an independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

Furniture and Equipment

Expenditures for the acquisition of fixed assets such as equipment, computer hardware, replacement furniture, etc.

Generally Accepted Accounting Principles (GAAP)

Standards pertaining to financial accounting and reporting. These standards include the conventions, broad guidelines, rules, procedures, and detailed practices necessary to define acceptable accounting practice.

GLOSSARY OF TERMS

Governor's Emergency Education Relief (GEER)-Student Health Support

Provides 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.

Governor's Emergency Education Relief (GEER)-Supplemental Instructional Services

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

Grant

A contribution or gift of cash or other assets from another party to be used or expended for a specific purpose, activity, or facility. Capital grants are restricted by the grantor for the acquisition and/or construction of fixed (capital) assets. All other grants are operating grants.

Graphic Production Center

Furnishes printing, graphic arts, and audiovisual services to the schools and departments.

Indirect Cost

Indirect cost represents support costs and incidental supplies furnished by the general support services of the school system to a specific program (usually a grant program).

Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media, or personal contact.

Information Systems

Costs associated with providing computerized records of personnel, financial information, and students for administrative units within the school system.

Instructional Operating Costs

Costs of supplies, materials, and other operating expenses related to the instructional program.

Instructional Staff Support Services

Activities which provide administration and logistical support to staff instructors. Included are curriculum development, in-service, and media services.

Internal Services Fund

The Internal Services Fund reflects costs of services rendered to all departments of the school system by the Maintenance Department, the Data Processing Department, the Graphic Production Center, and the Telecommunications/Copier Department.

Maintenance of Plant

Includes the cost of repairs and upkeep of physical facilities, equipment, and vehicles other than buses.

Media Operations

Cost of supplies, materials, and other routine expenses required in the operation of the school media centers (libraries).

GLOSSARY OF TERMS

National Board Professional Teacher Standards (NBPTS) Certification

A nationally recognized certification which identifies and recognizes teachers who effectively enhance student learning and demonstrate a high level of skills, abilities and commitments. In order to be certified teachers must have a minimum of three years experience and must complete an extensive 1 to 3 year process of approximately 400 hours of extra performance-based assessments.

Object Code

The service or commodity obtained as a result of a specific expenditure.

Operation of Plant

Activities dealing with the day-to-day operations of the physical facilities, primarily composed of custodial services, security, and utilities.

Other Expenditures

Amounts paid for goods and services which are not classified as salaries, employee benefits, purchased services, supplies and materials, and non-expendables. Items which could be included in this category are indirect costs, insurance, membership dues and fees, depreciation, license and title fees.

Positions

Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the State.

Preaudit of Disbursements and Obligations

Preaudit is defined to mean the verification by the school finance officer that the budget resolution includes an appropriation authorizing the obligation, and that a sufficient unexpended and unobligated balance remains in an appropriation to provide for the liquidation of a liability which is or will be chargeable to a specific appropriation within the current fiscal year.

Pupil Support Services

Activities which provide technical, personal and logistical support to facilitate instruction. Included are administrative activities that result in providing pupils with appropriate medical, dental, and nursing services.

Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the local school administrative unit and other services which the local school administrative unit may purchase.

Purpose Code

The function, action or purpose for which a person or thing is used or exists (why purchased). Examples of function are: regular instructional programs, special instructional programs, general administration, employee benefits, and community services. See pp. 197-203 for a list of purpose codes.

GLOSSARY OF TERMS

Regular Instructional Programs

Instructional activities designed primarily to prepare pupils for activities as residents, family members, and workers, as contrasted with programs designed to improve skills or overcome handicaps of a physical, mental, social and/or emotional nature. Regular instructional programs include grades K-12.

Salaries

Amounts paid to persons who are employed by the local school administrative unit in a permanent, temporary, or part-time position or one who substitutes for those in permanent positions.

School

An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as an unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the N.C. Standard Course of Study, and housed in a school plant of one or more buildings.

School Administrative Support Services

Activities concerned with directing and managing the operation of schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision and maintenance of the school records and the clerical staff support for these activities.

Southern Association Accreditation Standards

Minimum standards set by the Southern Association of Colleges and Schools covering diverse areas of student instruction from student curriculum to physical facilities. All member schools are required to meet Southern Association accreditation standards.

Special Instructional Programs

Instructional activities designed primarily to deal with pupils having special needs. The Special Instructional Programs include services for the academically gifted, mentally handicapped, physically handicapped, emotionally disturbed, culturally different, pupils with learning disabilities, and special programs for other pupils.

Student Services

Activities concerned with educational media services, social work services, guidance services, health services, psychological services, speech, pathology, and audiology services.

Supplies and Materials

A supply item is any article or material which meets any one or more of the following conditions: 1) it is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it (which is not true of equipment); 4) it is an inexpensive item, having characteristics of equipment, whose small unit costs makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance.

GLOSSARY OF TERMS

Transportation of Pupils

Activities concerned with the conveyance of pupils to and from schools, as provided by state law. Included are trips between home and school and trips to school activities.

Tydings Amendment

Federal law provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary. Therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the Federal fiscal year begins October 1 and the State fiscal year begins July 1st, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable.

Uniform Chart of Accounts

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
NON-PERSONNEL

SUPPLIES AND OPERATING COSTS:

| | |
|--|--|
| School Instructional Supply | \$48.32 per pupil* |
| School General Supply | \$1.66 per pupil Elementary School* \$3.33 per pupil Middle School* \$7.02 per pupil Senior High School* |
| School Telecommunications | \$.36 per pupil Elementary School* \$.88 per pupil Middle School* \$1.85 per pupil Senior High School* |
| Professional Support Allotment | \$750 per School |
| School Athletic Supply and Equipment | \$6,373 per Middle School \$6,373 per Senior High School |
| School Custodial Supply and Summer Cleaning | \$9.07 per pupil |

Note: The School Instructional Supply allotments are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the " identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.).

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
ELEMENTARY SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|--------------|------------------------------|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | K | 1:17.5 students |
| | 1st | 1:15.5 students |
| | 2nd-3rd | 1:16.5 students |
| | 4th-5th | 1:27.5 students |
| K-3 Teacher Assistant | K-1st | 1:27 students |
| Assistant Principal [Based on weighted student enrollment as determined by Concentration of Need Tiers] | | 1 per school |
| | | 2 per 1,201+ students |
| Administrative (TAP) Stipend [Based on weighted student enrollment] | | 1 per 751-1,200 students |
| Counselor | | 1 per school |
| | | 2 per 476-950 |
| | | 3 per 951+ |
| Media Coordinator | | 1 per school |
| Media Assistant | | 1 per 1,001+ |
| Elementary Art, Music & P.E. Teacher [Reflects formula for <u>each</u> arts education area] | | .5 per school |
| | | 1 per 386-770 students |
| | | 1.5 per 771-1,155 students |
| | | 2 per 1,156-1,540 students |
| | | 2.5 per 1,541+ students |
| Literacy Facilitator | | 1 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 2 per school |
| | | 3 per 801-1,100 students |
| | | 4 per 1,101+ students |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the "identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
MIDDLE SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|----------------|---|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | 6th 7th-8th | 1:23 students 1:22.5 students |
| ISS Assistant | | 1 per school |
| Assistant Principal [Based on weighted student enrollment as determined by Concentration of Need Tiers] | | 1 per school 2 per 1,001+ students |
| Counselor | | 1 per school 2 per 526-1,050 students 3 per 1,051-1,575 students 4 per 1,576-2,100 students 5 per 2,101+ students |
| Media Coordinator | | 1 per school |
| Media Assistant | | 1 per 1,001+ |
| Academic Facilitator | | 1 per school |
| Facilitator (unspecified) | | 1 per school |
| Band Teacher | | 1 per school |
| Orchestra Teacher | | .5 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 4 per school 5 per 901-1,500 students 6 per 1,501+ students |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the " identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
HIGH SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|----------------|---|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | 9th 10-12th | 1:24.5 students 1:26.5 students |
| Assistant Principal [Based on weighted student enrollment as determined by Concentration of Need Tiers] | | 1 per school 2 per 851-1,700 students 3 per 1,701-2,550 students 4 per 2,551+ students |
| Counselor | | 1 per school 2 per 376-750 students 3 per 751-1,125 students 4 per 1,126-1,500 students 5 per 1,501-1,875 students 6 per 1,876-2,250 students 7 per 2,251-2,625 students 8 per 2,626-3,000 students 9 per 3,001+ students |
| Media Coordinator | | 1 per school |
| Instructional Acct. Facilitator (IAF) | | 1 per school |
| Technology Facilitator | | 1 per school |
| Band Teacher | | 1 per school |
| Orchestra Teacher | | .5 per school |
| Administrative Student Intervention Assistant | | 1 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 5 per school 6 per 1,501-2,500 students 7 per 2,501+ students |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the " identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
PREK-6TH GRADE SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|--------------|------------------------------|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | PreK-K | 1:17.5 students |
| | 1st | 1:15.5 students |
| | 2nd-3rd | 1:16.5 students |
| | 4th-5th | 1:27.5 students |
| | 6th | 1:23 students |
| K-3 Teacher Assistant | PreK-1 | 1:27 students |
| Assistant Principal [Based on weighted student enrollment as determined by Concentration of Need Tiers] | | 1 per school |
| | | 2 per 1,201+ students |
| Administrative (TAP) Stipend [Based on weighted student enrollment] | | 1 per 751-1,200 students |
| Counselor | | 1 per school |
| | | 2 per 476-950 |
| | | 3 per 951+ |
| Media Coordinator | | 1 per school |
| Media Assistant | | 1 per 1,001+ |
| Elementary Art, Music & P.E. Teacher [Reflects formula for <u>each</u> arts education area] | | .5 per school |
| | | 1.5 per 771-1,155 students |
| | | 2 per 1,156-1,540 students |
| | | 2.5 per 1,541+ students |
| | | (based on PreK-6 enrollment) |
| Literacy Facilitator | | 1 per school |
| Academic Facilitator | | .5 per school |
| Miscellaneous Elective Teachers | | 1 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 2 per school |
| | | 3 per 801-1,100 students |
| | | 4 per 1,101+ students |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the "identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
PREK-8/K-8 GRADE SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|--------------|---|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | K | 1:17.5 students |
| | 1st | 1:15.5 students |
| | 2nd-3rd | 1:16.5 students |
| | 4th-5th | 1:27.5 students |
| | 6th | 1:23 students |
| | 7th-8th | 1:22.5 students |
| K-3 Teacher Assistant | K-1 | 1:27 students |
| ISS Assistant | | 1 per school |
| Assistant Principal [Based on weighted student enrollment as determined by Concentration of Need Tiers] | | 1 per school |
| | | 2 per 1,001+ students |
| Counselor | | 2 per school (1 Elementary, 1 MS) |
| | | 3rd position if: PreK/K-8 Enrollment of 1,001+ (3rd position will be allocated at the grade level with the greatest number of students) |
| | | |
| Media Coordinator | | 1 per school |
| Media Assistant | | 1 per 1,001+ |
| Elementary Art, Music & P.E. Teacher [Reflects formula for <u>each</u> arts education area] | | 1 per school |
| | | 1.5 per 771-1,155 students |
| | | 2 per 1,156-1,540 students |
| | | 2.5 per 1,541+ students (based on K-5 enrollment only) |
| | | |
| Literacy Facilitator | | 1 per school |
| Academic Facilitator | | 1 per school |
| Facilitator (unspecified) | | 1 per school |
| Miscellaneous Elective Teachers | | 3 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 2 per school |
| | | 3 per 601-900 students |
| | | 4 per 901-1,200 students |
| | | 5 per 1,201+ students |
| | | |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the " identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2022-2023 SCHOOL ALLOTMENT FORMULAS
6TH-12TH GRADE SCHOOLS

| <u>Position</u> | <u>Grade</u> | <u>Teacher/Student Ratio</u> |
|---|--------------|--|
| ADM Teacher - Base Allotment [Based on student enrollment (no weight); 1 "base" allotment position may be converted to cash] | 6th | 1:23 students |
| | 7th-8th | 1:22.5 students |
| | 9th | 1:24.5 students |
| | 10th-12th | 1:26.5 students |
| ISS Assistant | | 1 per school |
| Administrative Student Intervention Assistant (ASIA) | | 1 per school |
| Assistant Principal | | 1 per school |
| | | 2 per 851-1,700 students |
| | | 3 per 1,701-2,550 students |
| | | 4 per 2,551+ students |
| Counselor | | 2 per school (1 MS, 1 HS) |
| | | 3rd position if: 6-12 enrollment of 951+ |
| | | (3rd position will be allocated at the grade level with the greatest number of students) |
| Media Coordinator | | 1 per school |
| Academic Facilitator | | 1 per school |
| Facilitator (unspecified) | | 1 per school |
| Instructional Acct. Facilitator (IAF) | | 1 per school |
| Technology Facilitator | | 1 per school |
| Band Teacher | | 1 per school |
| Orchestra Teacher | | .5 per school |
| Secretaries [ES and PreK-6: one 12 month position; MS and PreK-8: two 12 month positions; HS, 6-12 and PreK-12: three 12 month positions] | | 5 per school |
| | | 6 per 1,501-2,500 students |
| | | 7 per 2,501+ students |

Note: ADM Teacher/SWS Allotment - Student Weighted Staffing (SWS) positions are allocated based on Concentration of Need Tiers. Schools are placed into tiers based on Identified Student Percentages (ISP). Tiers 2, 3 and 4 have associated weights (.30, .35 and .40 respectively), which are applied to the " identified students" meaning those who meet certain criteria for economic disadvantaged (homeless, runaway, migrant, Head Start/Even Start, etc.). The allotment ratio for SWS may vary from year to year based on the number of SWS-eligible students (additional resources based on student need). The current allotment ratio is 1:31. ADM teachers and K-3 TAs are based on enrollment including Montessori Pre-K, excluding Bright Beginnings (BB) Pre-K and excluding Exceptional Children (EC) self-contained students. Elementary Arts Ed. teachers are based on enrollment including Montessori Pre-K and including EC self-contained students and excluding BB Pre-K. Other support positions are based on total enrollment.

**2022-2023 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

BACHELOR "A" CERTIFICATE

| YEARS OF EXPERIENCE | ANNUAL STATE BASE AMOUNT | PERCENT OF ANNUAL STATE BASE AMOUNT | ANNUAL LOCALLY PAID BASE AMOUNT | TOTAL TEN MONTH BASE ANNUAL SALARY |
|----------------------------|---------------------------------|--|--|---|
| 0 | \$ 37,000.00 | 17.81% | \$ 6,590.00 | \$ 43,590.00 |
| 1 | \$ 38,000.00 | 17.36% | \$ 6,595.00 | \$ 44,595.00 |
| 2 | \$ 39,000.00 | 17.39% | \$ 6,782.00 | \$ 45,782.00 |
| 3 | \$ 40,000.00 | 17.11% | \$ 6,843.00 | \$ 46,843.00 |
| 4 | \$ 41,000.00 | 17.39% | \$ 7,131.00 | \$ 48,131.00 |
| 5 | \$ 42,000.00 | 16.99% | \$ 7,136.00 | \$ 49,136.00 |
| 6 | \$ 43,000.00 | 17.04% | \$ 7,327.00 | \$ 50,327.00 |
| 7 | \$ 44,000.00 | 16.66% | \$ 7,332.00 | \$ 51,332.00 |
| 8 | \$ 45,000.00 | 16.72% | \$ 7,522.00 | \$ 52,522.00 |
| 9 | \$ 46,000.00 | 16.59% | \$ 7,631.00 | \$ 53,631.00 |
| 10 | \$ 47,000.00 | 16.75% | \$ 7,873.00 | \$ 54,873.00 |
| 11 | \$ 48,000.00 | 16.41% | \$ 7,878.00 | \$ 55,878.00 |
| 12 | \$ 49,000.00 | 16.66% | \$ 8,165.00 | \$ 57,165.00 |
| 13 | \$ 50,000.00 | 16.37% | \$ 8,183.00 | \$ 58,183.00 |
| 14 | \$ 51,000.00 | 17.04% | \$ 8,689.00 | \$ 59,689.00 |
| 15 | \$ 52,000.00 | 16.96% | \$ 8,820.00 | \$ 60,820.00 |
| 16 | \$ 52,000.00 | 17.97% | \$ 9,345.00 | \$ 61,345.00 |
| 17 | \$ 52,000.00 | 17.97% | \$ 9,345.00 | \$ 61,345.00 |
| 18 | \$ 52,000.00 | 18.12% | \$ 9,421.00 | \$ 61,421.00 |
| 19 | \$ 52,000.00 | 18.60% | \$ 9,672.00 | \$ 61,672.00 |
| 20 | \$ 52,000.00 | 18.98% | \$ 9,871.00 | \$ 61,871.00 |
| 21 | \$ 52,000.00 | 18.98% | \$ 9,871.00 | \$ 61,871.00 |
| 22 | \$ 52,000.00 | 19.36% | \$ 10,068.00 | \$ 62,068.00 |
| 23 | \$ 52,000.00 | 19.36% | \$ 10,068.00 | \$ 62,068.00 |
| 24 | \$ 52,000.00 | 20.39% | \$ 10,605.00 | \$ 62,605.00 |
| 25 | \$ 54,000.00 | 19.66% | \$ 10,617.00 | \$ 64,617.00 |
| 26 | \$ 54,000.00 | 20.66% | \$ 11,157.00 | \$ 65,157.00 |
| 27 | \$ 54,000.00 | 20.66% | \$ 11,157.00 | \$ 65,157.00 |
| 28 | \$ 54,000.00 | 20.66% | \$ 11,157.00 | \$ 65,157.00 |
| 29 | \$ 54,000.00 | 22.93% | \$ 12,382.00 | \$ 66,382.00 |
| 30 | \$ 54,000.00 | 22.93% | \$ 12,382.00 | \$ 66,382.00 |
| 31 | \$ 54,000.00 | 23.94% | \$ 12,926.00 | \$ 66,926.00 |
| 32 | \$ 54,000.00 | 23.94% | \$ 12,926.00 | \$ 66,926.00 |
| 33 | \$ 54,000.00 | 23.94% | \$ 12,926.00 | \$ 66,926.00 |
| 34 | \$ 54,000.00 | 23.94% | \$ 12,926.00 | \$ 66,926.00 |
| 35+ | \$ 54,000.00 | 23.94% | \$ 12,926.00 | \$ 66,926.00 |

**2022-2023 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

BACHELOR "M" CERTIFICATE

| YEARS OF EXPERIENCE | ANNUAL STATE BASE AMOUNT | PERCENT OF ANNUAL STATE BASE AMOUNT | ANNUAL LOCALLY PAID BASE AMOUNT | TOTAL TEN MONTH BASE ANNUAL SALARY |
|----------------------------|---------------------------------|--|--|---|
| 0 | \$ 40,700.00 | 18.31% | \$ 7,453.00 | \$ 48,153.00 |
| 1 | \$ 41,800.00 | 17.84% | \$ 7,458.00 | \$ 49,258.00 |
| 2 | \$ 42,900.00 | 17.88% | \$ 7,671.00 | \$ 50,571.00 |
| 3 | \$ 44,000.00 | 17.59% | \$ 7,739.00 | \$ 51,739.00 |
| 4 | \$ 45,100.00 | 17.87% | \$ 8,060.00 | \$ 53,160.00 |
| 5 | \$ 46,200.00 | 17.46% | \$ 8,067.00 | \$ 54,267.00 |
| 6 | \$ 47,300.00 | 17.51% | \$ 8,282.00 | \$ 55,582.00 |
| 7 | \$ 48,400.00 | 17.13% | \$ 8,289.00 | \$ 56,689.00 |
| 8 | \$ 49,500.00 | 17.18% | \$ 8,504.00 | \$ 58,004.00 |
| 9 | \$ 50,600.00 | 17.05% | \$ 8,625.00 | \$ 59,225.00 |
| 10 | \$ 51,700.00 | 17.21% | \$ 8,897.00 | \$ 60,597.00 |
| 11 | \$ 52,800.00 | 16.91% | \$ 8,930.00 | \$ 61,730.00 |
| 12 | \$ 53,900.00 | 17.12% | \$ 9,228.00 | \$ 63,128.00 |
| 13 | \$ 55,000.00 | 16.94% | \$ 9,318.00 | \$ 64,318.00 |
| 14 | \$ 56,100.00 | 17.49% | \$ 9,813.00 | \$ 65,913.00 |
| 15 | \$ 57,200.00 | 18.06% | \$ 10,331.00 | \$ 67,531.00 |
| 16 | \$ 57,200.00 | 19.09% | \$ 10,920.00 | \$ 68,120.00 |
| 17 | \$ 57,200.00 | 19.09% | \$ 10,920.00 | \$ 68,120.00 |
| 18 | \$ 57,200.00 | 19.09% | \$ 10,920.00 | \$ 68,120.00 |
| 19 | \$ 57,200.00 | 19.09% | \$ 10,920.00 | \$ 68,120.00 |
| 20 | \$ 57,200.00 | 19.47% | \$ 11,139.00 | \$ 68,339.00 |
| 21 | \$ 57,200.00 | 20.19% | \$ 11,550.00 | \$ 68,750.00 |
| 22 | \$ 57,200.00 | 20.19% | \$ 11,550.00 | \$ 68,750.00 |
| 23 | \$ 57,200.00 | 20.19% | \$ 11,550.00 | \$ 68,750.00 |
| 24 | \$ 57,200.00 | 20.90% | \$ 11,957.00 | \$ 69,157.00 |
| 25 | \$ 59,400.00 | 20.15% | \$ 11,969.00 | \$ 71,369.00 |
| 26 | \$ 59,400.00 | 21.17% | \$ 12,573.00 | \$ 71,973.00 |
| 27 | \$ 59,400.00 | 21.17% | \$ 12,573.00 | \$ 71,973.00 |
| 28 | \$ 59,400.00 | 21.17% | \$ 12,573.00 | \$ 71,973.00 |
| 29 | \$ 59,400.00 | 23.43% | \$ 13,919.00 | \$ 73,319.00 |
| 30 | \$ 59,400.00 | 23.43% | \$ 13,919.00 | \$ 73,319.00 |
| 31 | \$ 59,400.00 | 24.44% | \$ 14,517.00 | \$ 73,917.00 |
| 32 | \$ 59,400.00 | 24.44% | \$ 14,517.00 | \$ 73,917.00 |
| 33 | \$ 59,400.00 | 24.44% | \$ 14,517.00 | \$ 73,917.00 |
| 34 | \$ 59,400.00 | 24.44% | \$ 14,517.00 | \$ 73,917.00 |
| 35+ | \$ 59,400.00 | 24.44% | \$ 14,517.00 | \$ 73,917.00 |

**2022-2023 STATE TEACHER SALARY SCHEDULE
NBPTS**

BACHELOR "A" CERTIFICATE

| YEARS OF EXPERIENCE | ANNUAL STATE BASE AMOUNT | PERCENT OF ANNUAL STATE BASE AMOUNT | ANNUAL LOCALLY PAID BASE AMOUNT | TOTAL TEN MONTH BASE ANNUAL SALARY |
|----------------------------|---------------------------------|--|--|---|
| 0 | N/A | N/A | N/A | N/A |
| 1 | N/A | N/A | N/A | N/A |
| 2 | N/A | N/A | N/A | N/A |
| 3 | \$ 44,800.00 | 17.35% | \$ 7,773.00 | \$ 52,573.00 |
| 4 | \$ 45,920.00 | 17.39% | \$ 7,986.00 | \$ 53,906.00 |
| 5 | \$ 47,040.00 | 16.99% | \$ 7,993.00 | \$ 55,033.00 |
| 6 | \$ 48,160.00 | 17.04% | \$ 8,207.00 | \$ 56,367.00 |
| 7 | \$ 49,280.00 | 16.66% | \$ 8,212.00 | \$ 57,492.00 |
| 8 | \$ 50,400.00 | 16.72% | \$ 8,426.00 | \$ 58,826.00 |
| 9 | \$ 51,520.00 | 16.59% | \$ 8,548.00 | \$ 60,068.00 |
| 10 | \$ 52,640.00 | 16.75% | \$ 8,819.00 | \$ 61,459.00 |
| 11 | \$ 53,760.00 | 16.41% | \$ 8,824.00 | \$ 62,584.00 |
| 12 | \$ 54,880.00 | 16.67% | \$ 9,147.00 | \$ 64,027.00 |
| 13 | \$ 56,000.00 | 16.34% | \$ 9,153.00 | \$ 65,153.00 |
| 14 | \$ 57,120.00 | 17.04% | \$ 9,732.00 | \$ 66,852.00 |
| 15 | \$ 58,240.00 | 16.95% | \$ 9,870.00 | \$ 68,110.00 |
| 16 | \$ 58,240.00 | 18.03% | \$ 10,500.00 | \$ 68,740.00 |
| 17 | \$ 58,240.00 | 18.03% | \$ 10,500.00 | \$ 68,740.00 |
| 18 | \$ 58,240.00 | 18.12% | \$ 10,551.00 | \$ 68,791.00 |
| 19 | \$ 58,240.00 | 18.60% | \$ 10,833.00 | \$ 69,073.00 |
| 20 | \$ 58,240.00 | 18.98% | \$ 11,055.00 | \$ 69,295.00 |
| 21 | \$ 58,240.00 | 18.98% | \$ 11,055.00 | \$ 69,295.00 |
| 22 | \$ 58,240.00 | 19.36% | \$ 11,278.00 | \$ 69,518.00 |
| 23 | \$ 58,240.00 | 19.36% | \$ 11,278.00 | \$ 69,518.00 |
| 24 | \$ 58,240.00 | 20.39% | \$ 11,878.00 | \$ 70,118.00 |
| 25 | \$ 60,480.00 | 19.66% | \$ 11,891.00 | \$ 72,371.00 |
| 26 | \$ 60,480.00 | 20.66% | \$ 12,497.00 | \$ 72,977.00 |
| 27 | \$ 60,480.00 | 20.66% | \$ 12,497.00 | \$ 72,977.00 |
| 28 | \$ 60,480.00 | 20.66% | \$ 12,497.00 | \$ 72,977.00 |
| 29 | \$ 60,480.00 | 22.93% | \$ 13,868.00 | \$ 74,348.00 |
| 30 | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |
| 31 | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |
| 32 | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |
| 33 | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |
| 34 | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |
| 35+ | \$ 60,480.00 | 23.94% | \$ 14,477.00 | \$ 74,957.00 |

NBPTS: National Board Professional Teaching Standards certification

2022-2023 STATE TEACHER SALARY SCHEDULE NBPTS

MASTER "M" CERTIFICATE

| YEARS OF EXPERIENCE | ANNUAL STATE BASE AMOUNT | PERCENT OF ANNUAL STATE BASE AMOUNT | ANNUAL LOCALLY PAID BASE AMOUNT | TOTAL TEN MONTH BASE ANNUAL SALARY |
|---------------------|--------------------------|-------------------------------------|---------------------------------|------------------------------------|
| 0 | N/A | N/A | N/A | N/A |
| 1 | N/A | N/A | N/A | N/A |
| 2 | N/A | N/A | N/A | N/A |
| 3 | \$ 48,800.00 | 17.83% | \$ 8,701.00 | \$ 57,501.00 |
| 4 | \$ 50,020.00 | 17.87% | \$ 8,941.00 | \$ 58,961.00 |
| 5 | \$ 51,240.00 | 17.46% | \$ 8,947.00 | \$ 60,187.00 |
| 6 | \$ 52,460.00 | 17.51% | \$ 9,186.00 | \$ 61,646.00 |
| 7 | \$ 53,680.00 | 17.13% | \$ 9,193.00 | \$ 62,873.00 |
| 8 | \$ 54,900.00 | 17.18% | \$ 9,432.00 | \$ 64,332.00 |
| 9 | \$ 56,120.00 | 17.05% | \$ 9,567.00 | \$ 65,687.00 |
| 10 | \$ 57,340.00 | 17.21% | \$ 9,869.00 | \$ 67,209.00 |
| 11 | \$ 58,560.00 | 16.91% | \$ 9,904.00 | \$ 68,464.00 |
| 12 | \$ 59,780.00 | 17.12% | \$ 10,235.00 | \$ 70,015.00 |
| 13 | \$ 61,000.00 | 16.94% | \$ 10,335.00 | \$ 71,335.00 |
| 14 | \$ 62,220.00 | 17.49% | \$ 10,884.00 | \$ 73,104.00 |
| 15 | \$ 63,440.00 | 18.05% | \$ 11,450.00 | \$ 74,890.00 |
| 16 | \$ 63,440.00 | 19.12% | \$ 12,128.00 | \$ 75,568.00 |
| 17 | \$ 63,440.00 | 19.12% | \$ 12,128.00 | \$ 75,568.00 |
| 18 | \$ 63,440.00 | 19.12% | \$ 12,128.00 | \$ 75,568.00 |
| 19 | \$ 63,440.00 | 19.12% | \$ 12,128.00 | \$ 75,568.00 |
| 20 | \$ 63,440.00 | 19.47% | \$ 12,354.00 | \$ 75,794.00 |
| 21 | \$ 63,440.00 | 20.19% | \$ 12,810.00 | \$ 76,250.00 |
| 22 | \$ 63,440.00 | 20.19% | \$ 12,810.00 | \$ 76,250.00 |
| 23 | \$ 63,440.00 | 20.19% | \$ 12,810.00 | \$ 76,250.00 |
| 24 | \$ 63,440.00 | 20.91% | \$ 13,263.00 | \$ 76,703.00 |
| 25 | \$ 65,880.00 | 20.15% | \$ 13,276.00 | \$ 79,156.00 |
| 26 | \$ 65,880.00 | 21.17% | \$ 13,945.00 | \$ 79,825.00 |
| 27 | \$ 65,880.00 | 21.17% | \$ 13,945.00 | \$ 79,825.00 |
| 28 | \$ 65,880.00 | 21.17% | \$ 13,945.00 | \$ 79,825.00 |
| 29 | \$ 65,880.00 | 23.43% | \$ 15,438.00 | \$ 81,318.00 |
| 30 | \$ 65,880.00 | 23.43% | \$ 15,438.00 | \$ 81,318.00 |
| 31 | \$ 65,880.00 | 24.44% | \$ 16,102.00 | \$ 81,982.00 |
| 32 | \$ 65,880.00 | 24.44% | \$ 16,102.00 | \$ 81,982.00 |
| 33 | \$ 65,880.00 | 24.44% | \$ 16,102.00 | \$ 81,982.00 |
| 34 | \$ 65,880.00 | 24.44% | \$ 16,102.00 | \$ 81,982.00 |
| 35+ | \$ 65,880.00 | 24.44% | \$ 16,102.00 | \$ 81,982.00 |

NBPTS: National Board Professional Teaching Standards certification

2022-2023 STATE PSYCHOLOGIST SALARY SCHEDULE

MASTER "M" CERTIFICATE

| YEARS OF EXPERIENCE | ANNUAL STATE BASE AMOUNT | PERCENT OF ANNUAL STATE BASE AMOUNT | ANNUAL LOCALLY PAID BASE AMOUNT | TOTAL TEN MONTH BASE ANNUAL SALARY |
|----------------------------|---------------------------------|--|--|---|
| 0 | \$ 49,700.00 | 21.03% | \$ 10,452.00 | \$ 60,152.00 |
| 1 | \$ 50,800.00 | 21.09% | \$ 10,713.00 | \$ 61,513.00 |
| 2 | \$ 51,900.00 | 21.14% | \$ 10,974.00 | \$ 62,874.00 |
| 3 | \$ 53,000.00 | 21.20% | \$ 11,235.00 | \$ 64,235.00 |
| 4 | \$ 54,100.00 | 21.25% | \$ 11,496.00 | \$ 65,596.00 |
| 5 | \$ 55,200.00 | 22.33% | \$ 12,325.00 | \$ 67,525.00 |
| 6 | \$ 56,300.00 | 22.38% | \$ 12,598.00 | \$ 68,898.00 |
| 7 | \$ 57,400.00 | 22.43% | \$ 12,872.00 | \$ 70,272.00 |
| 8 | \$ 58,500.00 | 22.47% | \$ 13,147.00 | \$ 71,647.00 |
| 9 | \$ 59,600.00 | 22.52% | \$ 13,421.00 | \$ 73,021.00 |
| 10 | \$ 60,700.00 | 23.06% | \$ 13,998.00 | \$ 74,698.00 |
| 11 | \$ 60,700.00 | 24.30% | \$ 14,753.00 | \$ 75,453.00 |
| 12 | \$ 60,700.00 | 24.30% | \$ 14,753.00 | \$ 75,453.00 |
| 13 | \$ 60,700.00 | 24.30% | \$ 14,753.00 | \$ 75,453.00 |
| 14 | \$ 60,700.00 | 24.30% | \$ 14,753.00 | \$ 75,453.00 |
| 15 | \$ 60,700.00 | 24.30% | \$ 14,753.00 | \$ 75,453.00 |
| 16 | \$ 60,700.00 | 25.26% | \$ 15,330.00 | \$ 76,030.00 |
| 17 | \$ 60,700.00 | 25.26% | \$ 15,330.00 | \$ 76,030.00 |
| 18 | \$ 60,700.00 | 25.26% | \$ 15,330.00 | \$ 76,030.00 |
| 19 | \$ 60,700.00 | 25.26% | \$ 15,330.00 | \$ 76,030.00 |
| 20 | \$ 62,900.00 | 24.37% | \$ 15,330.00 | \$ 78,230.00 |
| 21 | \$ 62,900.00 | 25.37% | \$ 15,960.00 | \$ 78,860.00 |
| 22 | \$ 62,900.00 | 25.37% | \$ 15,960.00 | \$ 78,860.00 |
| 23 | \$ 62,900.00 | 25.37% | \$ 15,960.00 | \$ 78,860.00 |
| 24 | \$ 62,900.00 | 25.37% | \$ 15,960.00 | \$ 78,860.00 |
| 25 | \$ 67,620.00 | 24.84% | \$ 16,800.00 | \$ 84,420.00 |
| 26 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 27 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 28 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 29 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 30 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 31 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 32 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 33 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 34 | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |
| 35+ | \$ 67,620.00 | 25.47% | \$ 17,220.00 | \$ 84,840.00 |

**AFTER SCHOOL ENRICHMENT, TUTOR, TITLE I AND
AVID PROGRAM SALARY SCHEDULE FOR 2021-2022**

After School Enrichment Program

| | | | |
|--------------------|-------|---------|----------|
| Site Coordinator | Entry | \$19.35 | per hour |
| Lead Associate | Entry | \$16.50 | per hour |
| Teaching Associate | Entry | \$15.89 | per hour |
| Assistant | Entry | \$15.00 | per hour |

| | | | |
|---------------------|--|---------|----------|
| <u>Tutor</u> | | \$19.77 | per hour |
|---------------------|--|---------|----------|

AVID Program

| | | | |
|-------|--|---------|----------|
| Tutor | | \$13.22 | per hour |
|-------|--|---------|----------|

COACHING STIPENDS COMPARATIVE DATA

SENIOR HIGH SCHOOL PROGRAMS COACHING STIPENDS 2022-23

| | | CMS*** | Wake County | Guilford County | Cumberland County | Winston/ Forsyth County | Gaston County |
|--------------------------------------|-----------|---|--|--|--|---|---|
| Athletic Director | | (1) 6217.20; 7657.20 w/CAA; 8377.20 w/CMAA; 11-months; ½ load; +\$1,600/mileage. AD Assistant Position 600 each sport season | (1) 12 mos. + 17,310-22,257 ½ load | (1) 12mos. + 3800-5800 ½ load (may use opt. Coach) | (1) 12 mos. Asst. Principal's are A. D.'s they also receive an additional \$300 a month | (1) 12 MOS. + 8400-16,020 ½ load (1) 4240-8090 | (1) 5000-6250 11 months + teach one class |
| Assistant A.D. | | | | | | | |
| Football | Head | (1) 5,006 | (1) 5,770-7,419 | (1) 3,400-5,700+ | (1) 2,805-3,718* | (1) 3,216-6,125 | (1) 3,500-4,375 |
| | Assistant | (5) 2,446 | (5) 4,328-5,976 | (2) 1,800-2,700+ (3) 1,300-2,700+ | (7) 1,570-2,123* | (1) 2,020-3,860 (8) 1,841-3,510 | (1) 2,000-2,500 |
| Basketball | Head | (2) 3,453 | (2) 4,328-5,976 | (2) 2,300-4,000 | (2) 2,189-3,410* | (1) 2,608-4,964* | (2) 2,300-2,875 |
| | Asst | (2) 1,798 | (2) 2,885-4,534 | (4) 1,200-2,100 | (4) 1,012-1,470* | (3) 1,420-2,700* | (4) 900-1,500 |
| Baseball | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,800-3,000 | (1) 1,507-2,123* | (1) 1,883-3,591 | (1) 2,000-2,500 |
| | Assistant | (2) 1,798 | (1) 2,885-4,534 | (2) 900-1,750 | (2) 759-1,067* | (2) 1,088-2,086 | (2) 900-1,500 |
| Track | Head | (3) 3,453 | (2) 4,328-5,976 | (2) 1,500-2,500 | (2) 1,254-1,551* | (1) 1,876-3,567 | (2) 2,000-2,500 |
| | Assistant | (1) 1,798 | (2) 2,885-4,534 | (2) 900-1,850 | (2) 759-1,067* | (3) 1,087-2,086 | (2) 900-1,500 |
| Wrestling | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,800-2,700 | (1) 1,250-1,551* | (1) 2,155-4,104 | (2) 2,000-2,500 |
| | Assistant | (1) 1,798 | | (1) 900-1,700 | (1) 759-1,067* | (2) 1,244-2,384 | (2) 900-1,125 |
| Soccer | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,500-2,250+ | (1) 1,001-1,342* | (1) 1,876-3,567 | (1) 2,000-2,500 |
| | Assistant | (1) 1,798 | (1) 2,885-4,534 | (2) 900-1,600+ | (1) 759-1,067* | (2) 1,088-2,086 | (2) 900-1,500 |
| Softball | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,800-3,000 | (1) 1,507-2,123* | (1) 1,883-3,591 | (1) 2,000-2,500 |
| | Assistant | (2) 1,798 | (1) 2,885-4,534 | (2) 900-1,750 | (2) 759-1,067* | (2) 1,088-2,086 | (2) 900-1,500 |
| Swimming | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,500-2,250 | (2) 770-1067* | (1) 1,888-3,608 | (1) 1,200-1,500 |
| | Assistant | (1) 1,493+ | | (1) 800-1,200 | | | (1) 900-1,125 |
| Tennis | | (1) 2,158 | (1) 2,885-4,534 | (1) 1,000-2,000+ | (1) 847-1,144* | (1) 1,155-2,202 | (1) 1,200-1,500 |
| Golf | | (1) 2,158 | (1) 2,885-4,534 | (1) 900-1,750 | (1) 847-1,144* | (1) 1,155-2,202 | (1) 1,200-1,500 |
| Cross Country | Head | (2) 2,158 | (1) 2,885-4,534 | (1) 1,000-1,900+ | (2) 847-1,144* | (2) 1,876-3,567 | (2) 1,200-1,500 |
| | | | | (1) 700-1,050 | | | |
| Volleyball | Head | (1) 3,453 | (1) 4,328-5,976 | (1) 1,400-2,200+ | (1) 847-1,144* | (1) 1,595-3,048 | (1) 2,000-2,500 |
| | Assistant | (1) 1,798 | (2) 2,885-4,534 | (1) 800-1,600+ | (1) 605-902* | (2) 1,015-1,936 | (1) 1,200-1,500 |
| Cheerleader Coach | Varsity | (2) 2,158 | (1) 8,656-11,952 | (1) 2,000-3,400+ | (1) 1,419-1,881* | (1) 2,520-4,802 | (1) 1,200-1,500 |
| | | (2) 1,223 | (1) 5,770-9,068 | (1) 1,500-2,400+ | (1) 1,100-1,628* | (2) 1,820-3,458 | (1) 900-1,125 |
| Athletic Trainers Ctfd./Non-ctfd. | Assistant | (1) 2,589 | (1) 17,310-22,257 | (1) 4,800-7,200+ | (2) 3,839-4,455+* | (1) 4,125-7,865 | (1) 650-2,500 |
| | | | (1) 12,984-17,298 | (1) 3,600-5,400+ | (1) 2,904-3,520* | (1) 2,664-5,085 | |
| | | | | (1) 1,900-2,850+ | | | |

() = # of Allotted Coaches

+ = Pre-Season Supplement also. (Cumberland - 1/2 to 1/3 mo. Pay)

* = Post-Season Supplement also (Cumberland - 10% of listed supplement per week inplayoffs)

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