

# Charlotte-Mecklenburg Schools 2024-25 Budget Recommendation



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# OVERVIEW

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## CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

An open letter from the Board of Education and the Superintendent

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To the Charlotte-Mecklenburg community,

Charlotte-Mecklenburg Schools strives to create an innovative, inclusive, student-centered environment that supports the development of independent learners. Excellence without exception is our mantra. Our educators and support staff inspire intellectual curiosity, creativity, and achievement so that all students reach their potential and are enrolled, enlisted or employed upon graduation.

To prepare for the budget, we continued our community engagement conversations with Mecklenburg County residents, inviting families, employees, partners, community and the Board of Education to provide input and share their values and concerns about our budget priorities.

This operating budget is aligned to the Board's Goals and Guardrails, budget objectives, and our four pillars of excellence – academic, people, operational and engagement. It also addresses the impact resulting from the expiration of ESSER funding.

CMS is addressing the teacher shortage issue with innovative approaches such as designing multiple pathways for those interested to enter the profession, launching a housing program, partnering with colleges and universities with teacher preparation programs, increasing our attendance at recruiting events and focusing on retention efforts in order to keep educators in our district. We must continue this work. This budget represents an investment in our people, helping us to hire and keep the best educators.

We can ensure our ongoing priorities of efficient and effective resource management are implemented by adopting best practices, streamlining processes and other innovative approaches. We are committed to eliminating antiquated systems and processes that strain our budget and other resources. To that end, we are restructuring our organization to deliver a core student experience and allow schools to deliver on our promise to prepare students for endless possibilities.

For the 2024-2025 operating budget, we are seeking an increase of \$42,400,000 in the county appropriation. This additional funding will allow us to maintain our current level of service while also supporting student growth, new schools, employee investment and cyber defense. Key initiatives resourced in the operating budget will be outlined in the district's annual plan and will be monitored throughout the year.

This budget funds the strategies and steps we need to help students succeed. Investing in our people is an essential part of our commitment to excellence. We are grateful for the ongoing support of the Mecklenburg County Board of Commissioners, our partners and the entire Mecklenburg community.

Sincerely,

Stephanie Sneed, Chair  
Charlotte-Mecklenburg Board of Education

Dr. Crystal Hill, Superintendent  
Charlotte-Mecklenburg Schools



## EXECUTIVE SUMMARY

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Charlotte-Mecklenburg Schools is a place where education thrives. We are charting endless possibilities for students and employees, along with important partnerships with our families, community and organizations. We believe every student has the potential to achieve, and we are committed to delivering the resources and support for their success.

Our vision is to create an innovative, inclusive, student-centered environment that supports the development of independent learners. We have established the practice of “Excellence Without Exception,” where we strive to be 1% better every day and serve our families with integrity and transparency.

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 2024-25 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 \$42.4 million from Mecklenburg County to support four areas: sustaining operations, investing in our employees, student growth and additional space, and cyber security.

- **Sustaining Operations:** The district seeks \$2.7 million to maintain the same level of services it currently provides. These funds will cover rising utility costs.
- **Investing in our employees:** This investment will allow CMS to provide state driven salary increases and benefit rate adjustments at an estimated cost of \$10.2 million and an increase to teacher supplements estimated at \$7.4 million. Additionally, \$9.8 million will go to making pay adjustments based on the recent compensation study. The total request for investing in our employees comes to \$27.4 million.
- **Student growth and additional space:** CMS requests \$4 million to pay for the increase in charter school enrollment. The request also includes \$1.8 million, which will cover staffing and operating costs for new schools and additional facility space. The total request for student growth and additional space is \$5.8 million.
- **Program Expansion:** The district requests a total of \$2.5 million, which will go to Cyber Security investments for CrowdStrike, Run Zero, and DNS Filtering, and \$4 million for technology device refresh.

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.



**Chairperson, District 4**

Stephanie Sneed  
980-240-2028  
stephaniem.sneed@cms.k12.nc.us



**Vice Chairperson, District 3**

Gregory "Dee" Rankin  
980-343-9932  
gregoryd.rankin@cms.k12.nc.us



**At-Large**

Liz Monterrey  
980-343-5139  
elizabethd.monterrey@cms.k12.nc.us



**At-Large**

Lenora Sanders-Shipp  
980-202-1823  
l1.sanders-shipp@cms.k12.nc.us



**At-Large**

Monty Witherspoon  
980-343-5139  
M1.witherspoon-brown@cms.k12.nc.us



**District 1**

Melissa Easley  
980-236-0711  
melissam.easley@cms.k12.nc.us



**District 2**

Thelma Byers-Bailey  
980-343-6207  
thelmab.bailey@cms.k12.nc.us



**District 5**

Lisa C. Cline  
980-343-0661  
lisac.cline@cms.k12.nc.us



**District 6**

Summer L. Nunn  
704-228-6582  
summerl.nunn@cms.k12.nc.us

**Board of Education Office**

600 E. Fourth Street • Charlotte, NC 28202  
980-343-5139 (Office) • 980-343-7128 (Fax)  
Courier #836

## 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.



Charlotte-Mecklenburg Government Center | 600 East Fourth Street, Fifth Floor | Charlotte, NC 28202 | 980-343-5139 | 980-343-7128 fax

# GOALS AND GUARDRAILS

## GOALS

### EARLY LITERACY

Percent of Kindergarten through 2nd grade students scoring at or above benchmark in early literacy as measured by DIBELS will increase from 67% in June 2023 to 91% by June 2029

### GRADES 3-8 LITERACY

Percent of students scoring CCR (college and career ready) on reading end of grade assessments in grades 3-8 will increase from 30.5% in September 2023 to 50% by June 2029

### MATH 1

Percent of students scoring CCR (college and career ready) on Math I assessments will increase from 27.4% in September 2023 to 57% by June 2029

### POSTSECONDARY READINESS

Percent of rising 12th grade students on track to graduate from high school enrolled, enlisted or employed will increase from \_\_\_% to \_\_\_% by June 2029

## GUARDRAILS



### EQUITY OVER EQUALITY: EQUITABLE DISTRIBUTION OF OUTCOMES (CLOSING GAPS)

While ensuring schools have the resources needed to meet student needs, the Superintendent shall not neglect strategies or resources for significantly reducing achievement gaps.



### SAFETY

The Superintendent shall not allow an unsafe environment in schools, at school-related events, or on transportation.



### ATTEND TO THE WHOLE CHILD: STUDENT WELL-BEING & ENGAGEMENT

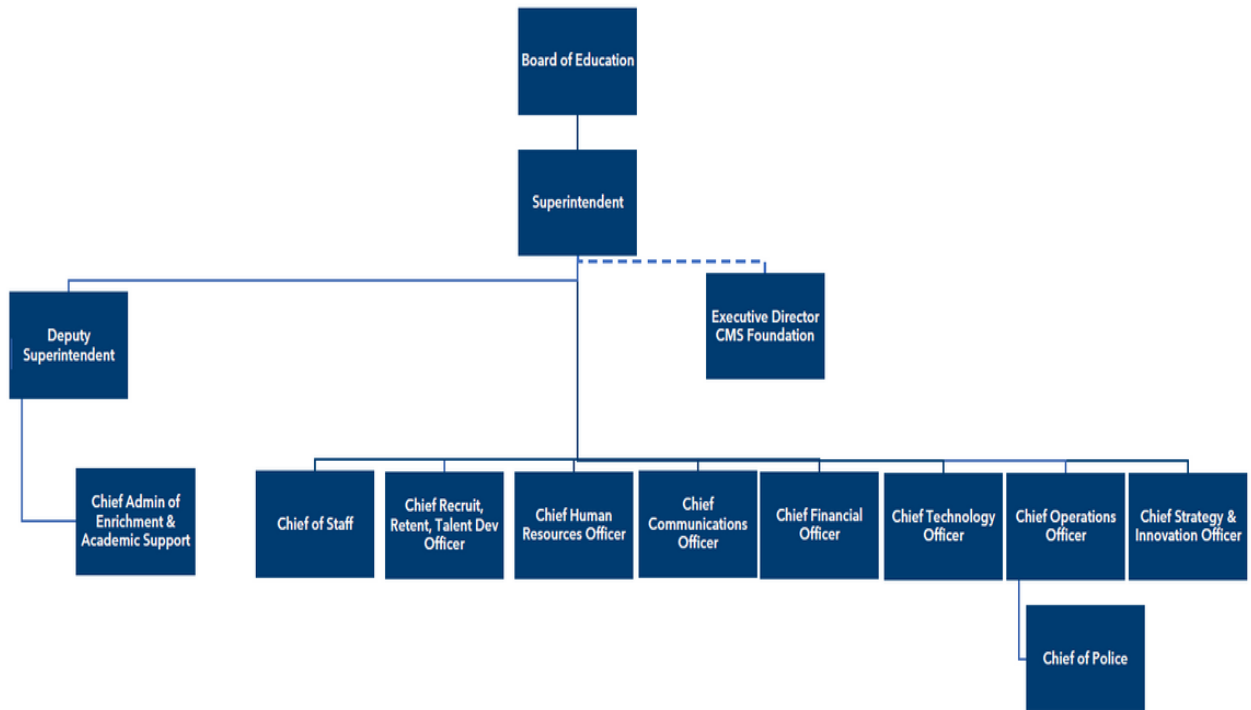
The Superintendent shall not neglect social-emotional support; character development support; attendance support; or access to enrichment activities that successfully engage students.



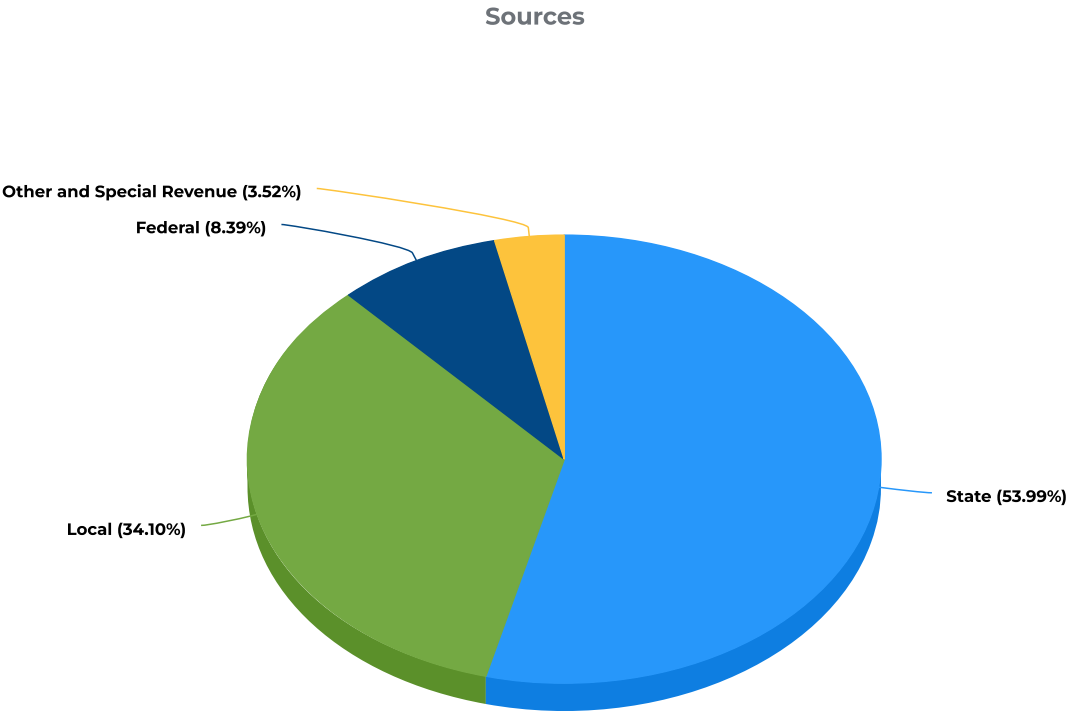
### STAFFING: TEACHER RECRUITMENT, RETENTION & ENGAGEMENT

While ensuring all schools have teachers equipped to deliver high-quality instruction, the Superintendent shall neither neglect targeted nor comprehensive strategies for teacher recruitment, retention and engagement.

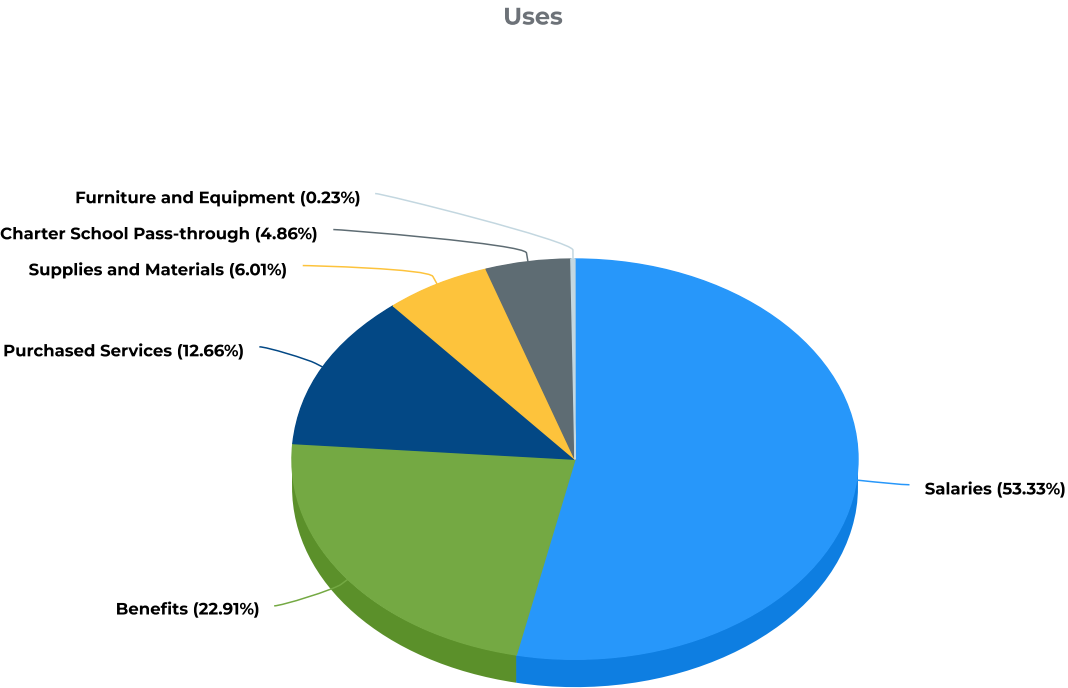
# CMS Leadership



# 2024-25 Recommended Operating Budget - Sources



# 2024-25 Recommended Operating Budget - Uses





## 2024-25 PROPOSED CURRENT EXPENSE BUDGET: COMPARISON TO PRIOR YEAR

	2024-25 Proposed Budget	2023-24 Adopted Budget	% Change
<b>REVENUES</b>			
State of North Carolina	\$ 1,045,550,667	\$ 1,035,737,103	0.9%
Federal	162,566,338	381,371,846	-57.4%
Mecklenburg County Appropriation	643,315,849	596,915,849	7.8%
Fund Balance Appropriation	16,508,898		
Other and Special Revenue	68,089,608	23,215,772	193.3%
<b>TOTAL REVENUES</b>	<b>\$ 1,936,031,360</b>	<b>\$ 2,037,240,570</b>	<b>-5.0%</b>
<b>EXPENDITURES</b>			
<b>Instructional</b>			
Regular Instructional	847,134,140	847,994,043	-0.1%
Special Populations	207,633,750	230,447,022	-9.9%
Alternative Programs and Services	139,994,060	218,709,790	-36.0%
Co-Curricular	6,416,094	6,658,207	-3.6%
School-Based Support	126,299,572	117,764,536	7.2%
<b>Total Instructional</b>	<b>1,327,477,616</b>	<b>1,421,573,598</b>	<b>-6.6%</b>
<b>Instructional Support</b>			
Support and Development	18,252,428	16,541,180	10.3%
Special Population Support and Development	11,590,068	10,959,114	5.8%
Alternative Programs Support and Development	9,303,358	10,486,446	-11.3%
System-wide Pupil Support	5,029,808	5,114,100	-1.6%
<b>Total Instructional Support</b>	<b>44,175,663</b>	<b>43,100,839</b>	<b>2.5%</b>
<b>Operations</b>			
Technology Support	55,526,004	25,500,148	117.7%
Operational Support	250,962,829	275,552,895	-8.9%
Financial and Human Resource Services	35,372,118	33,614,445	5.2%
Accountability	6,446,835	7,134,713	-9.6%
Community Services	396,677	601,410	-34.0%
Nutrition Services	430,000	446,987	-3.8%
Other	7,177,322	21,545,721	-66.7%
<b>Total Operations</b>	<b>356,311,786</b>	<b>364,396,318</b>	<b>-2.2%</b>
<b>Leadership</b>			
Policy, Leadership and Public Relations	23,000,050	23,046,724	-0.2%
School Leadership Services	90,907,542	94,964,386	-4.3%
<b>Total Leadership</b>	<b>113,907,592</b>	<b>118,011,111</b>	<b>-3.5%</b>
Charter School Pass-through	94,158,704	82,364,404	14.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,936,031,360</b>	<b>\$ 2,029,446,270</b>	<b>-4.6%</b>



# 2024-2025 Budget Process Calendar

September 27	Charlotte-Mecklenburg School's Cabinet TregoEd Training
October 13	Board of Education Work Session – TregoEd Training
November 13 – 17	Budget Kick Off Meetings with Fund Owners
January 10	Cabinet Review of Entitlement Grants
January 16	Principal Leadership Advisory Team (PLAT) Budget Planning
January 26	Board of Education Work Session – Budget Update
January 30	Central Office Leadership – Just Right Resourcing Presentation
January 31	Principal Leadership – Just Right Resourcing Presentation
January 31	Cabinet Prioritization of Just Right Resourcing
February 5	Board of Education Work Session – Budget Update
February 15	Employee Engagement Session (Virtual)
February 21	Community Engagement Session – Mallard Creek High School
February 22	Superintendent's Teacher Advisory Council (STAC) Budget Presentation
February 26	Principal Leadership Advisory Team (PLAT) Budget Presentation
February 28	Cabinet Prioritization of Recurring Budget Requests
March 5	Superintendent's Parent and Family Advisory Council (SPFAC) Budget Presentation
March 6	Community Engagement Session – Olympic High
March 12	Board of Education Board Meeting – Budget Report
March 19	Char-Meck Student Advisory Council Budget Presentation
April 9	Superintendent presents 2024-2025 Budget Recommendation
April 22	Community Engagement Session (Virtual)
April 23	Public Hearing on Superintendent's Budget Recommendation
April 30	Board of Education approved 2024-2025 Budget Recommendation
May 8	Board of Education's 2024-2025 Budget Recommendation presentation to the Board of County Commissioners
May 16	County Manager presents Recommended Operating and Capital Budgets to board of County Commissioners
May 23	Public Hearing on the Mecklenburg County Budget
June 4	Board of County Commissioners adopts 2024-2025 Budget
TBD	2024-2025 Operating Budget finalized and approved by Board of Education

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# **OPERATING BUDGET**

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**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
SUMMARY OF CHANGES FROM 2022-2023 BASE BUDGET**

	State	County	Federal and Other Grants**	Other and Special Revenue	Total
2023-2024 ADOPTED BUDGET	\$ 1,035,737,103	\$ 596,915,849	\$ 381,371,846	\$ 23,215,772	2,037,240,570
REVISIONS TO 2022-2023 ADOPTED BUDGET					
Fund Balance Appropriation - ERP Modernization	-	16,508,898 <sup>A</sup>	-	-	16,508,898
Revisions to Adopted Budget*	-	-	(218,805,508)	44,873,836	(173,931,672)
Sub-Total	-	16,508,898	-	-	(157,422,774)
2022-2023 BASE BUDGET	1,035,737,103	613,424,747	162,566,338	68,089,608	1,879,817,796
I. SUSTAINING OPERATIONS					
A. Utility Increase	-	2,700,000	-	-	2,700,000
Sub-Total	-	2,700,000	-	-	2,700,000
II. INVESTING IN OUR EMPLOYEES					
A. Salaries and Benefits	8,949,463	31,400,000 <sup>B</sup>	-	-	40,349,463
Sub-Total	8,949,463	31,400,000	-	-	40,349,463
III. STUDENT GROWTH AND ADDITIONAL SPACE					
A. Enrollment Growth	864,101	4,000,000	-	-	4,864,101
B. Additional Facility Space	-	1,800,000	-	-	1,800,000
Sub-Total	864,101	5,800,000	-	-	6,664,101
IV. PROGRAM CONTINUATION					
A. Cyber Security	-	2,500,000	-	-	2,500,000
B. Technology Device Refresh	-	4,000,000	-	-	4,000,000
Sub-Total	-	6,500,000	-	-	6,500,000
TOTAL 2023-2024 ADOPTED CURRENT EXPENSE BUDGET	<u>\$ 1,045,550,667</u>	<u>\$ 659,824,747</u>	<u>\$ 162,566,338</u>	<u>\$ 68,089,608</u>	<u>\$ 1,936,031,360</u>

\* Includes state revisions and revenue adjustments to the 2023-2024 Adopted Budget.

<sup>A</sup> Includes a one-time fund balance appropriation of \$16.5M for implementation support and staff augmentation associated with Enterprise Resource Planning system modernization.

<sup>B</sup> Includes \$4 million for One-time COLA Bonus

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

I. SUSTAINING OPERATIONS

Explanation of Change	Description	State Cost	County Cost	Federal Cost
<b>A. <u>Utility Increase</u></b>				
It is estimated that utility expenses will increase by 16% for the FY2024-25 school year.			2,700,000	
<b>Total Program Continuation</b>		<u>-</u>	<u>2,700,000</u>	<u>-</u>

II. INVESTING IN OUR EMPLOYEES

Explanation of Change	Description	State Cost	County Cost	Federal Cost
<b>A. <u>Salaries and Benefits</u></b>				
1. <u>Salary Increase</u> Based on the Governor's biennial budget, the state will provide an average salary increase of 2.9% for certified staff (teachers, instructional support and assistant principals). Additionally, a 3% increase is included for principals and non-certified staff. The state will provide funding to cover any approved increases for state paid staff. Local funding is allocated to provide the same salary increase for locally paid positions so all staff receive the same increase.	Salaries and Benefits	8,949,463	8,956,235	-
2. <u>Compensation Study</u> CMS has completed a compensation market study for its non-certified staff. Completion of this study will provide the district with the ability to create a competitive compensation pay plan for all classified positions. CMS will use a phased approach to evaluate employees that are below market in an effort to bring them into line with the new market pay plan, as well as compensating these individuals for their years of service within the state. This updated market pay plan will enable CMS to be more competitive in hiring and retaining our workforce.	Salaries and Benefits		9,800,000	
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 allocated to increase the county local supplement by an average of 5%.	Salaries and Benefits		7,400,000	
4. <u>Benefit Rate Increase</u> It is estimated that the employer-paid portion of the state health insurance rate will increase and the retirement rate will decrease, creating a net increase in total benefits from FY2024. The state will pay this increase for state paid staff; however, local funding is allocated to cover the estimated increase for locally funded positions.	Salaries and Benefits	-	1,243,765	-
<b>Total Investing In Our Employees</b>		<u>8,949,463</u>	<u>27,400,000</u>	<u>-</u>

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

III. STUDENT GROWTH AND ADDITIONAL SPACE

Explanation of Change	Description	State Cost	County Cost	Federal Cost																					
<b>A. Enrollment Growth</b>																									
1. <u>Charter School Enrollment Growth</u> Based on the projected increase in charter school student enrollment, funding is included 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 332 students.	Other		4,000,000																						
Total Student Enrollment Growth		-	4,000,000	-																					
<b>B. Additional Facility Space</b>																									
1. <u>Staffing Two New Schools</u> CMS will open Ballytine Ridge High school and Elon Park Elementry in August 2025. Additional staffing is required to provide instruction and support services at the new schools. Funding is allocated to cover the salaries and benefits for this staff. This allocation also includes the local supplement for state and locally paid positions. Additional positions needed are as follows:	Salaries and Benefits	864,101	-	-																					
<table><tr><td><u>Position Type</u></td><td><u>State</u></td><td><u>Local</u></td></tr><tr><td>Principal</td><td>2.0</td><td></td></tr><tr><td>Assistant Principal</td><td>3.9</td><td></td></tr><tr><td>Media Coordinator</td><td></td><td>2.0</td></tr><tr><td>Facilitator</td><td></td><td>2.0</td></tr><tr><td>Psychologist</td><td>-</td><td>1.0</td></tr><tr><td>Total</td><td>6.9</td><td>5.0</td></tr></table>		<u>Position Type</u>	<u>State</u>	<u>Local</u>	Principal	2.0		Assistant Principal	3.9		Media Coordinator		2.0	Facilitator		2.0	Psychologist	-	1.0	Total	6.9	5.0			
<u>Position Type</u>	<u>State</u>	<u>Local</u>																							
Principal	2.0																								
Assistant Principal	3.9																								
Media Coordinator		2.0																							
Facilitator		2.0																							
Psychologist	-	1.0																							
Total	6.9	5.0																							
2. <u>Maintenance and Operating Costs for All Additional Space</u> The opening of two new schools, one replacement school, two bus garages and a major facility renovation will result in 356,830 new square feet in our facilities. In order to properly maintain this additional square footage, funds are required at a minimum of \$5.25 per sq. ft. to cover staffing, utilities, and contracted services.	Salaries and Benefits Utilities Contracted Services		827,346 477,279 495,375																						
<table><tr><td><u>Position Type</u></td><td><u>Local</u></td></tr><tr><td>Regular Custodian</td><td>13.0</td></tr><tr><td>Custodian Head I</td><td>1.0</td></tr><tr><td>Custodian Head III</td><td>1.0</td></tr><tr><td>Total</td><td>15.0</td></tr></table>		<u>Position Type</u>	<u>Local</u>	Regular Custodian	13.0	Custodian Head I	1.0	Custodian Head III	1.0	Total	15.0														
<u>Position Type</u>	<u>Local</u>																								
Regular Custodian	13.0																								
Custodian Head I	1.0																								
Custodian Head III	1.0																								
Total	15.0																								
Total Additional Space		864,101	1,800,000	-																					

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

IV. PROGRAM CONTINUATION

Explanation of Change	Description	State Cost	County Cost	Federal Cost
<b>A. Cyber Security</b>				
Currently, the state of North Carolina provides a free provision to CMS for endpoint protection of computer devices. After June 2024 the free provision will cease, funding is requested to continue endpoint protecting of computer devices for staff and students.	Contracted Services		2,500,000	
<b>B. Technology Device Refresh</b>				
CMS does not have a recurring budget to refresh technology devices for students and staff. A four year replacement plan has been developed to replace out date devices such as laptops, Chromebooks and iPads. Funding is requested to to start a planned technology refresh cycle for students and staff.	Supplies and Materials		4,000,000	
Total Program Continuation		-	6,500,000	-

**2024-2025 ADOPTED REVENUE BUDGET:  
REVENUE CATEGORIES BY FUNDING SOURCE**

REVENUE CATEGORY	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
Classroom Teachers	478,362,730	-	-	478,362,730
Central Office Administration	3,768,917	-	493,563	4,262,479
Non-Instructional Support Personnel	52,157,446	-	-	52,157,446 *
K-5 Program Enhancement	27,244,660	-	-	27,244,660
School Building Administration	38,747,937	-	-	38,747,937
School Psychologist	32,551,529	-	-	32,551,529
Instructional Support Personnel - Certified	31,345,304	-	-	31,345,304
Driver Training	3,557,438	-	-	3,557,438
Career & Technical Ed. - Months of Employment	50,377,500	-	-	50,377,500
Career & Technical Ed. - Program Support	2,208,117	-	-	2,208,117
School Technology Fund	1,900,000	-	-	1,900,000
Summer Reading Camps	1,600,000	-	-	1,600,000
Foreign Exchange Teachers	16,956,991	-	-	16,956,991
Advanced Teaching Roles	2,800,001	-	-	2,800,001
Disadvantaged Student Supplemental Funding	6,065,556	-	-	6,065,556
Teacher Assistants	47,973,930	-	-	47,973,930
Behavioral Support	339,408	-	-	339,408
Children with Disabilities	79,464,243	-	-	79,464,243
Academically/Intellectually Gifted	8,437,536	-	-	8,437,536
Restart Schools	1,000,000	-	-	1,000,000
Multilingual Learners	25,131,397	-	-	25,131,397
High School Learn and Earn	900,000	-	-	900,000
Transportation of Pupils	74,313,348	-	-	74,313,348
Children w/Special Needs	1,367,278	-	-	1,367,278
Assistant Principal Intern - MSA Student	243,967	-	-	243,967
At-Risk/Alternative Schools	38,549,030	-	-	38,549,030
School Connectivity	1,400,000	-	-	1,400,000
CTE - Credential Program Support	851,293	-	-	851,293
Early Grade Reading Proficiency	1,640,000	-	-	1,640,000
Special Position Allotment	95,111	-	-	95,111
Textbook and Digital Resources	14,200,000	-	-	14,200,000
Mecklenburg County		643,315,849	-	643,315,849
Career & Technical Ed. - Program Improvement	-	-	2,345,054	2,345,054
IDEA VI-B - Preschool Handicapped	-	-	888,833	888,833
ESEA Title I - Basic	-	-	57,125,388	57,125,388
North Carolina Pre-K	-	-	17,703,706	17,703,706
IDEA Title VI-B	-	-	40,688,295	40,688,295
Teacher in Residence	-	-	13,251	13,251
ESEA Title I-School Improvement-Targeted Support and	-	-	950,000	950,000
IDEA VI-B Special Needs	-	-	199,919	199,919
Title II - Improving Teacher Quality	-	-	9,075,505	9,075,505
Title III - Language Acquisition	-	-	4,383,706	4,383,706
Title III - Language Acquisition Significant Increase	-	-	430,650	430,650
Title I - School Improvement	-	-	4,531,802	4,531,802
Title VII - Indian Education Grant	-	-	10,500	10,500
ESEA Title IV - Student Supp. & Acad. Enrichment	-	-	6,802,986	6,802,986
ARP - ESSER III - American Rescue Plan	-	-	29,734,343	29,734,343
ARP - ESSER III - HOMELESS I	-	-	43,552	43,552
ARP - ESSER III - HOMELESS II	-	-	412,969	412,969
ARP - ESSER III - Summer Career Accelerator Programs	-	-	3,000,000	3,000,000
ARP ESSER III - Math Enrichment Programs	-	-	500,000	500,000
ARP ESSER III - Identify & Locate Missing Students	-	-	502,721	502,721
ARP - ESSER III - Cyberbullying & Suicide Prevention	-	-	518,337	518,337



**2024-2025 ADOPTED REVENUE BUDGET:  
REVENUE CATEGORIES BY FUNDING SOURCE**

REVENUE CATEGORY	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
ARP ESSER III - School Improvement/Leadership Grant	-	-	125,658	125,658
21st Century Grant	-	-	276,491	276,491
DSS Reimbursement	-	-	615,000	615,000
ROTC Reimbursement	-	-	1,910,915	1,910,915
Medicaid Reimbursements	-	-	14,865,065	14,865,065
Regional Alternative Licensing Center (RAL)	-	-	144,458	144,458
County Bond Reimbursement	-	-	457,080	457,080
Burroughs Wellcome Fund	-	-	67,399	67,399
Reportable Grants	-	-	1,186,000	1,186,000
Athletics	-	-	800,000	800,000
Donations and Non-Reportable Grants	-	-	4,448,746	4,448,746
Rental of School Property	-	-	550,000	550,000
P-Card Rebate	-	-	56,403	56,403
Indirect Costs	-	-	12,748,711	12,748,711
Tuition & Fees	-	-	1,988,940	1,988,940
Interest Earned on Investment	-	-	5,000,000	5,000,000
Restitution	-	-	40,000	40,000
Police Sales	-	-	20,000	20,000
Graphics	-	-	-	-
Fund Balance		16,508,898	5,000,000	21,508,898
<b>TOTAL</b>	<b>1,045,550,667</b>	<b>659,824,747</b>	<b>230,655,945</b>	<b>1,936,031,360</b>

\* 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.

## **ADOPTED BUDGET BY REVENUE CATEGORY**

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<b>001</b>	<b><u>Classroom Teachers</u></b>	<b>\$478,362,730</b>
	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.	
<b>002</b>	<b><u>Central Office Administration</u></b>	<b>\$3,768,917</b>
	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.	
<b>003</b>	<b><u>Non-Instructional Support Personnel</u></b>	<b>\$52,157,446</b>
	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.	
<b>004</b>	<b><u>K-5 Program Enhancement Teachers</u></b>	<b>\$27,244,660</b>
	Provides guaranteed funding for salaries for kindergarten to fifth grade Program Enhancement Teachers.	
<b>005</b>	<b><u>School Building Administration</u></b>	<b>\$38,747,937</b>
	Provides funding for salaries and associated benefits for principals and assistant principals.	
<b>006</b>	<b><u>School Psychologists</u></b>	<b>\$32,551,529</b>
	Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff.	
<b>007</b>	<b><u>Instructional Support Personnel – Certified</u></b>	<b>\$31,345,304</b>
	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.	
<b>012</b>	<b><u>Driver Training</u></b>	<b>\$3,557,438</b>
	Provides funding for making available public education to all students on driver safety and training.	
<b>013</b>	<b><u>Career &amp; Technical Education - Months of Employment</u></b>	<b>\$50,377,500</b>
	Provides funding for salaries and associated benefits for classroom teachers of secondary students who elect to enroll in Career and Technical Education programs.	
<b>014</b>	<b><u>Career &amp; Technical Education - Program Support</u></b>	<b>\$2,208,117</b>
	Provides funding to assist in expanding, improving, modernizing, and developing quality Career and Technical Education programs.	
<b>015</b>	<b><u>School Technology Fund</u></b>	<b>\$1,900,000</b>
	Provides funding for the development and implementation of a local school technology plan.	



## ADOPTED BUDGET BY REVENUE CATEGORY

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016	<b><u>Summer Reading Camps</u></b>	<b>\$1,600,000</b>
	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.	
020	<b><u>Foreign Exchange Teachers</u></b>	<b>\$16,956,991</b>
	Provides funding for visiting international faculty	
022	<b><u>Advanced Teaching Roles</u></b>	<b>\$2,800,001</b>
	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	<b><u>Disadvantaged Student Supplemental Funding</u></b>	<b>\$6,065,556</b>
	Provides funding to support the needs of disadvantaged students.	
027	<b><u>Teacher Assistants</u></b>	<b>\$47,973,930</b>
	Provides funding for salaries and associated benefits for teacher assistants in regular and self-contained classrooms.	
029	<b><u>Behavioral Support</u></b>	<b>\$339,408</b>
	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	<b><u>Children with Disabilities</u></b>	<b>\$79,464,243</b>
	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	<b><u>Academically or Intellectually Gifted</u></b>	<b>\$8,437,536</b>
	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.	
037	<b><u>Restart Schools</u></b>	<b>\$1,000,000</b>
	Provides funding for continually low-performing schools.	
054	<b><u>Multilingual Learners</u></b>	<b>\$25,131,397</b>
	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	<b><u>High School Learn and Earn</u></b>	<b>\$900,000</b>
	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.	

**PROPOSED BUDGET BY REVENUE CATEGORY**

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056	<b><u>Transportation of Pupils</u></b>	<b>\$74,313,348</b>
	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.	
063	<b><u>Children with Disabilities – Special Funds</u></b>	<b>\$1,367,278</b>
	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.	
067	<b><u>Assistant Principal Intern - MSA Student</u></b>	<b>\$243,967</b>
	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.	
069	<b><u>At-Risk Student Services/Alternative Schools</u></b>	<b>\$38,549,030</b>
	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.	
073	<b><u>School Connectivity</u></b>	<b>\$1,400,000</b>
	Provides funding to support the enhancement of the technology infrastructure for public schools.	
083	<b><u>CTE - Credential Program Support</u></b>	<b>\$851,293</b>
	Provides funding to support students enrolled in career and technical education courses.	
085	<b><u>Early Grade Reading Proficiency</u></b>	<b>\$1,640,000</b>
	Provides funding to purchase devices to be used with diagnostic assessment in grades K-3.	
096	<b><u>Special Position Allotment</u></b>	<b>\$95,111</b>
	Provides funding for salary and associated benefits for local teacher on loan to the state.	
131	<b><u>Textbook and Digital Resources</u></b>	<b>\$14,200,000</b>
	Used to transfer funds for textbooks and digital resources not purchased through the Textbook Warehouse.	
	<b><u>Mecklenburg County</u></b>	<b>\$643,315,849</b>
	Provides funding to support the education of all children throughout Mecklenburg County in the amount approved by the Board of County Commissioners.	
002	<b><u>Central Office Administration - Federal</u></b>	<b>\$493,563</b>
	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.	
017	<b><u>Career &amp; Technical Education – Program Improvement</u></b>	<b>\$2,345,054</b>
	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.	
049	<b><u>IDEA VI-B – Preschool Handicapped</u></b>	<b>\$888,833</b>
	Provides funds to initiate and expand preschool special education programs for children with disabilities ages 3-5.	

**ADOPTED BUDGET BY REVENUE CATEGORY**

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050	<b><u>ESEA Title I – Basic</u></b>	<b>\$57,125,388</b>
	Provides funding to supplement and provide special help to educationally deprived children from low income families.	
413	<b><u>North Carolina Pre-K</u></b>	<b>\$17,703,706</b>
	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	<b><u>IDEA Title VI-B</u></b>	<b>\$40,688,295</b>
	Provides funding to initiate, expand, and continue special education to handicapped children ages 3 through 21.	
095	<b><u>Teacher in Residence</u></b>	<b>\$13,251</b>
	Provides funding for individuals to teach in a classroom while obtaining a North Carolinian teaching license.	
115	<b><u>ESEA Title I-School Improvement-Targeted Support and Improvement</u></b>	<b>\$950,000</b>
	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	<b><u>IDEA VI-B Special Needs</u></b>	<b>\$199,919</b>
	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.	
103	<b><u>Title II – Improving Teacher Quality</u></b>	<b>\$9,075,505</b>
	Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.	
104	<b><u>Title III – Language Acquisition</u></b>	<b>\$4,383,706</b>
	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.	
111	<b><u>Title III – Language Acquisition Significant Increase</u></b>	<b>\$430,650</b>
	Provides funding for enhanced instructional opportunities for immigrant children and youth designed to assist them in achieving in elementary and secondary schools, including activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel to provide services specifically to immigrant children and youth. Also provides funds for additional basic instructional services that are directly attributable to the presence of eligible immigrant children and youth.	
105	<b><u>Title I – School Improvement</u></b>	<b>\$4,531,802</b>
	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).	



## ADOPTED BUDGET BY REVENUE CATEGORY

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310	<b><u>Title VII – Indian Education Grant</u></b>	<b>\$10,500</b>
	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	<b><u>ESEA Title IV - Student Support &amp; Academic Enrichment</u></b>	<b>\$6,802,986</b>
	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.	
181	<b><u>ARP – ESSER III - American Rescue Plan</u></b>	<b>\$29,734,343</b>
	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	<b><u>ARP – ESSER III – HOMELESS I</u></b>	<b>\$43,552</b>
	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	<b><u>ARP – ESSER III – HOMELESS II</u></b>	<b>\$412,969</b>
	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	
188	<b><u>ARP - ESSER III - Summer Career Accelerator Programs</u></b>	<b>\$3,000,000</b>
	Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	
189	<b><u>ARP ESSER III - Math Enrichment Programs</u></b>	<b>\$500,000</b>
	Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	
191	<b><u>ARP ESSER III - Identify &amp; Locate Missing Students</u></b>	<b>\$502,721</b>
	Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	
192	<b><u>ARP - Cyberbullying and Suicide Prevention Grants</u></b>	<b>\$518,337</b>
	Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	
195	<b><u>ARP ESSER III - School Improvement/Leadership Grant</u></b>	<b>\$125,658</b>
	Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	

**ADOPTED BUDGET BY REVENUE CATEGORY**

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110	<b><u>21st Century Grant</u></b>	<b>\$276,491</b>
	The purpose is to establish 21st Century Community Learning Center (21st CCLC) programs that provide students with afterschool academic and enrichment opportunities, along with activities designed to complement the regular school day. An emphasis must be on providing literacy and math strategies, as well as a broad array of additional services that may include the following: youth development activities, drug and violence prevention, counseling and mentoring, art, music and character education.	
812/813	<b><u>DSS Reimbursement</u></b>	<b>\$615,000</b>
	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	<b><u>ROTC Reimbursement</u></b>	<b>\$1,910,915</b>
	Provides funding for salaries and associated benefits for ROTC classroom teachers.	
305/306	<b><u>Medicaid Reimbursements</u></b>	<b>\$14,865,065</b>
	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	<b><u>Regional Alternative Licensing Center</u></b>	<b>\$144,458</b>
	Provides funding to assist lateral entry teachers in NC to achieve a full professional educator's license.	
980	<b><u>County Bond Reimbursement</u></b>	<b>\$457,080</b>
	Provides funding for salaries and associated benefits for positions supporting the capital program.	
811	<b><u>Burroughs Wellcome Fund</u></b>	<b>\$67,399</b>
	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.	
888	<b><u>Reportable Grants</u></b>	<b>\$1,186,000</b>
	CMS grants received from the Grant department that require reporting.	
815	<b><u>Athletics</u></b>	<b>\$800,000</b>
	Provides funding for the support and operations of the district's middle schools athletics program.	
	<b><u>Donations and Non-Reportable Grants</u></b>	<b>\$4,448,746</b>
	Funds given/awarded to CMS that do not have reporting requirements	
	<b><u>Rental of School Property</u></b>	<b>\$550,000</b>
	Provides funding for the operational costs of using school facilities after school hours and on the weekend.	
	<b><u>P-Card Rebate</u></b>	<b>\$56,403</b>
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<b><u>Indirect Costs</u></b>	<b>\$12,748,711</b>
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<b><u>Tuition &amp; Fees</u></b>	<b>\$1,988,940</b>
	Provides funding for the education of students residing outside of Mecklenburg County but enrolled in the school district.	

## ADOPTED BUDGET BY REVENUE CATEGORY

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**Interest Earned on Investments** **\$5,000,000**  
 Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.

**Restitution** **\$40,000**  
 Provides funding for the repair or replacement of District property destroyed due to the negligence of an individual.

**Police Sales** **\$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.

**Fund Balance** **\$5,000,000**  
 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**

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### **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.



# **2024-2025 PROPOSED CURRENT EXPENSE BUDGET: EXPENDITURE BY FUNDING SOURCE**

	2024-25 Proposed State Funds	2024-25 Proposed County Appropriation	2024-25 Proposed Federal/Special Revenue/Other	2024-25 Proposed Total Budget
<b>EXPENDITURES</b>				
<b>Instructional</b>				
Regular Instructional	\$ 645,579,671	\$ 174,112,696	\$ 27,441,772	\$ 847,134,140
Special Populations	130,992,181	27,535,468	49,106,101	207,633,750
Alternative Programs	21,656,949	21,783,750	96,553,361	139,994,060
Co-Curricular	-	5,599,869	816,225	6,416,094
School-Based Support	80,118,927	34,153,476	12,027,170	126,299,572
<b>Total Instructional</b>	<b>878,347,728</b>	<b>263,185,259</b>	<b>185,944,629</b>	<b>1,327,477,616</b>
<b>Instructional Support</b>				
Support and Development	544,588	12,435,812	5,272,028	18,252,428
Special Pop. Support and Development	3,216,951	2,667,686	5,705,431	11,590,068
Alternative Prog Support and Development	3,640,496	1,968,860	3,694,002	9,303,358
System-wide Pupil Support	60,260	4,921,477	48,071	5,029,808
<b>Total Instructional Support</b>	<b>7,462,296</b>	<b>21,993,835</b>	<b>14,719,532</b>	<b>44,175,663</b>
<b>Operations</b>				
Technology Support	168,015	54,742,984	615,004	55,526,004
Operational Support	103,109,998	134,283,725	13,569,107	250,962,829
Financial and Human Resource Services	849,686	30,317,557	4,204,875	35,372,118
Accountability	-	5,967,091	479,744	6,446,835
Community Services	-	-	396,677	396,677
Nutrition Services	45,000	-	385,000	430,000
Unbudgeted Funds	-	-	-	-
Indirect Costs	-	-	7,177,322	7,177,322
<b>Total Operations</b>	<b>104,172,699</b>	<b>225,311,357</b>	<b>26,827,730</b>	<b>356,311,786</b>
<b>Leadership</b>				
Policy, Leadership and Public Relations	1,902,241	18,457,520	2,640,288	23,000,050
School Leadership Services	53,665,703	36,718,072	523,766	90,907,542
<b>Total Leadership</b>	<b>55,567,944</b>	<b>55,175,593</b>	<b>3,164,054</b>	<b>113,907,592</b>
<b>Charter School Pass-through</b>	<b>-</b>	<b>94,158,704</b>	<b>-</b>	<b>94,158,704</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,045,550,667</b>	<b>\$ 659,824,747</b>	<b>\$ 230,655,946</b>	<b>\$ 1,936,031,360</b>



**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
DETAIL EXPENDITURES BY FUNDING SOURCE**

Description	State	County	Federal/Special Revenue/Other	Grand Total
<b>Salaries</b>				
Superintendent	\$ 162,497	\$ 146,003	\$ -	\$ 308,500
Assoc. & Deputy Supt./Chief Officer	364,311	1,233,076	-	1,597,387
Director/Supervisor	1,462,457	12,679,037	1,591,036	15,732,530
Principal	15,688,721	7,402,886	-	23,091,607
Finance Office	121,437	120,889	-	242,326
Assistant Principal	11,583,423	10,471,953	-	22,055,376
Other Assistant Principal Assignment	226,629	-	-	226,629
Area/Assistant Superintendent	971,496	1,271,716	353,545	2,596,756
<i>Administrative Personnel</i>	<u>\$ 30,580,972</u>	<u>\$ 33,325,560</u>	<u>\$ 1,944,581</u>	<u>\$ 65,851,112</u>
	2.92%	5.05%	0.84%	3.40%
Teacher	\$ 404,550,123	\$ 20,882,846	\$ 14,801,897	\$ 440,234,866
JROTC Instructor	-	2,156,211	1,000,827	3,157,038
Foreign Exchange (VIF)	10,548,368	-	-	10,548,368
New Teacher Orientation	607,283	-	31,429	638,712
Extended Contracts	-	349,924	-	349,924
Master Teacher	22,378,404	-	73,686	22,452,090
Instructional Support	45,328,723	9,113,596	2,830,237	57,272,556
Psychologist	5,718,467	1,758,977	379,406	7,856,850
Instructional Facilitators	13,589,006	12,638,404	7,186,205	33,413,614
<i>Instructional/Inst. Support - Certified</i>	<u>\$ 502,720,374</u>	<u>\$ 46,899,957</u>	<u>\$ 26,303,686</u>	<u>\$ 575,924,018</u>
	48.08%	7.11%	11.40%	29.75%
Teacher Assistant	31,564,396	5,297,461	6,738,932	\$ 43,600,790
Tutor	190,443	-	1,416,284	1,606,727
Interpreter/Translator/Braillist	83,586	693,044	2,907,614	3,684,243
Physical/ Occupational Therapist	5,074,374	-	-	5,074,374
School-based Non-certified Support	3,023,783	1,432,981	8,868,037	13,324,801
Monitors	1,475,711	2,663,124	-	4,138,835
Non-Cert. Instructor - Driver/Alt Ed	339,314	-	-	339,314
Resource Officer/Campus Sec.	3,968,761	2,349,137	-	6,317,898
<i>Instructional Support - Non-certified</i>	<u>\$ 45,720,369</u>	<u>\$ 12,435,747</u>	<u>\$ 19,930,867</u>	<u>\$ 78,086,983</u>
	4.37%	1.88%	8.64%	4.03%

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
DETAIL EXPENDITURES BY FUNDING SOURCE**

Description	State	County	Federal/Special Revenue/Other	Grand Total
Office Support	\$ 15,824,742	\$ 19,346,627	\$ 597,877	\$ 35,769,247
Technician - Technology	-	12,195,977	-	12,195,977
Administrative Specialist	1,173,104	23,920,521	4,901,773	29,995,398
<i>Technical and Administrative Support</i>	<u>\$ 16,997,847</u>	<u>\$ 55,463,125</u>	<u>\$ 5,499,650</u>	<u>\$ 77,960,622</u>
	1.63%	8.41%	2.38%	4.03%
Substitute - Regular	\$ 6,768,843	\$ 6,058,536	\$ 1,204,917	\$ 14,032,296
Substitute - Staff Development	15,000	41,359	450,000	506,359
<i>Substitute Personnel</i>	<u>\$ 6,783,843</u>	<u>\$ 6,099,894</u>	<u>\$ 1,654,917</u>	<u>\$ 14,538,654</u>
	0.65%	0.92%	0.72%	0.75%
Driver	\$ 28,852,701	\$ 3,766,077	\$ -	\$ 32,618,778
Driver Overtime/Additional Pay	2,500,000	-	-	2,500,000
Custodian	13,069,690	14,657,820	-	27,727,510
Skilled Trades	11,506,809	16,070,767	95,806	27,673,382
Operational Support Manager	-	2,431,358	-	2,431,358
<i>Operational Support</i>	<u>\$ 55,929,199</u>	<u>\$ 36,926,022</u>	<u>\$ 95,806</u>	<u>\$ 92,951,028</u>
	5.35%	5.60%	0.04%	4.80%
Bonus Pay (not subject to retirement)	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
Supplement/Supplementary Pay	56,895	95,251,128	7,325,630	102,633,653
Employee Allowances Taxable	-	127,102	-	127,102
Bonus Pay (subject to retirement)	-	3,362,594	18,000	3,380,594
Longevity Pay	-	1,444,728	163,956	1,608,683
Salary Differential	-	1,409,733	393,360	1,803,094
Annual Leave Payoff	-	635,511	-	635,511
Short Term Disability Payments	-	151,312	-	151,312
<i>Supplementary &amp; Benefits Related Pay</i>	<u>\$ 56,895</u>	<u>\$ 102,382,108</u>	<u>\$ 9,000,946</u>	<u>\$ 111,439,949</u>
	0.01%	15.52%	3.90%	5.76%
Curriculum Development Pay	\$ 135,000	\$ 121,050	\$ 4,079,243	\$ 4,335,293
Additional Responsibility Stipend	10,000	3,488,755	4,032,807	7,531,562
Planning Period Stipend	-	554,811	-	554,811
Staff Development Participant Pay	2,206,206	39,442	1,476,822	3,722,470
Staff Development Instructor	-	2,522	536,000	538,522
Tutorial Pay	1,017,233	-	899,040	1,916,272
Overtime Pay	-	3,228	33,000	36,228
<i>Extra Duty Pay</i>	<u>\$ 3,368,439</u>	<u>\$ 4,209,808</u>	<u>\$ 11,056,912</u>	<u>\$ 18,635,158</u>
	0.32%	0.64%	4.79%	0.96%

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
DETAIL EXPENDITURES BY FUNDING SOURCE**

Description	State	County	Federal/Special Revenue/Other	Grand Total
<b>Total Salaries</b>	<b>\$ 662,157,937</b> 63.33%	<b>\$ 297,742,222</b> 45.12%	<b>\$ 75,487,364</b> 32.73%	<b>\$ 1,035,387,523</b> 53.48%
<b>Employee Benefits</b>				
Employer's Social Security	\$ 50,621,040	\$ 22,777,280	\$ 5,777,179	\$ 79,175,499
Employer's Retirement	152,414,252	69,667,926	18,423,540	240,505,719
Employer's Hospitalization Ins.	96,086,023	19,215,048	8,850,991	124,152,062
Employer's Workers' Comp. Ins.	-	16,136	339,301	355,437
Employer's Unemployment Ins.	-	357,103	-	357,103
Employer's Life Insurance	-	24,060	10,838	34,898
<b>Total Employee Benefits</b>	<b>\$ 299,121,315</b> 28.61%	<b>\$ 112,057,553</b> 16.98%	<b>\$ 33,401,848</b> 14.48%	<b>\$ 444,580,717</b> 22.96%
<b>Total Salaries/Employee Benefits</b>	<b>\$ 961,279,252</b> 91.94%	<b>\$ 409,799,775</b> 62.11%	<b>\$ 108,889,212</b> 47.21%	<b>\$ 1,479,968,240</b> 76.44%
<b>Non-personnel Costs</b>				
Contracted Services	\$ 30,240,000	\$ 42,029,502	\$ 61,223,669	\$ 133,493,172
Workshop Expenses	3,633,000	2,264,167	7,073,154	12,970,320
Contracted Instructional Substitutes	-	178,803	33,200	212,003
Marketing Costs	16,000	45,124	367,198	428,322
Reproduction Costs	-	280,212	87,774	367,986
DOT Medicals	-	25,000	-	25,000
Other Prof & Tech Services	3,000,000	-	100,750	3,100,750
Public Utilities - Electric Services	-	14,889,582	6,792,999	21,682,581
Public Utilities - Natural Gas	-	3,160,762	-	3,160,762
Public Utilities - Water and Sewer	-	7,049,572	-	7,049,572
Waste Management	-	1,919,080	-	1,919,080
Contracted Rep. & Maint. - Buildings	-	135,710	-	135,710
Contracted Rep. & Maint. - Equipment	60,000	16,803,022	5,383,987	22,247,009
Rentals/Leases	-	1,005,630	600	1,006,230
Pupil Transportation - Contracted	9,000,000	3,250,674	57,731	12,308,405
Travel Reimbursement	40,000	82,989	45,600	168,589
Field Trips	130,000	799,401	507,590	1,436,990
Mileage	-	752,969	16,856	769,825
Telephone/Telecommunication	-	2,694,396	365,681	3,060,077
Postage	1,500	180,532	1,500	183,532
Mobile Communication Costs	161,832	647,136	321,616	1,130,584
Tuition Reimbursements	1,421,293	-	465,631	1,886,924

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
DETAIL EXPENDITURES BY FUNDING SOURCE**

Description	State	County	Federal/Special Revenue/Other	Grand Total
Employee Education Reimbursement	-	2,000	-	2,000
Certification/Licensing Fees	-	3,000	2,000	5,000
Membership Dues and Fees	290	691,536	536,286	1,228,112
Bank Service Fees	-	67,000	-	67,000
Liability Insurance	-	2,853,536	2,300,000	5,153,536
Vehicle Liability Insurance	130,000	20,236	-	150,236
Property Insurance	-	2,264,673	240,000	2,504,673
Fidelity Bond Premium	-	18,127	-	18,127
Other Insurance and Judgments	-	92,623	93,000	185,623
Indirect Cost	-	-	7,177,322	7,177,322
<b>Total Purchased Services</b>	<b>\$ 47,833,915</b>	<b>\$ 104,206,993</b>	<b>\$ 93,194,144</b>	<b>\$ 245,235,052</b>
	4.57%	15.79%	40.40%	12.67%
Supplies and Materials	\$ 10,195,000	\$ 16,674,642	\$ 23,787,082	\$ 50,656,724
State Textbooks	14,200,000	-	-	14,200,000
Other Textbooks	-	2,555,000	10,000	2,565,000
Computer Software and Supplies	190,000	10,835,577	906,552	11,932,129
Repair Parts, Grease, and Anti-Freeze	380,000	7,587,196	-	7,967,196
Gas/Diesel Fuel	5,502,500	642,694	-	6,145,194
Oil	100,000	31,500	-	131,500
Tires and Tubes	230,000	615,877	-	845,877
Food Purchases	-	425,139	18,402	443,541
Other Food Purchases	-	27,753	112,642	140,395
Furniture & Equipment - Inventoried	1,100,000	2,962,793	1,556,570	5,619,363
Computer Equipment - Inventoried	4,200,000	6,324,362	1,133,552	11,657,913
<b>Total Supplies and Materials</b>	<b>\$ 36,097,500</b>	<b>\$ 48,682,532</b>	<b>\$ 27,524,800</b>	<b>\$ 112,304,832</b>
	3.45%	7.38%	11.93%	5.80%
Furniture & Equipment - Capitalized	\$ -	\$ 1,175,193	\$ 1,047,789	\$ 2,222,982
Computer Hardware - Capitalized	-	16,442	-	16,442
Purchase of Vehicles	210,000	1,777,535	-	1,987,535
License and Title Fees	130,000	7,573	-	137,573
<b>Total Equipment and Vehicles</b>	<b>\$ 340,000</b>	<b>\$ 2,976,743</b>	<b>\$ 1,047,789</b>	<b>\$ 4,364,532</b>
	0.03%	0.45%	0.45%	0.23%

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
DETAIL EXPENDITURES BY FUNDING SOURCE**

Description	State	County	Federal/Special Revenue/Other	Grand Total
Transfers to Charter Schools	-	\$ 94,158,704	-	\$ 94,158,704
<b>Total Fund Transfers</b>	<u>\$ -</u>	<u>\$ 94,158,704</u>	<u>\$ -</u>	<u>\$ 94,158,704</u>
	0.00%	14.27%	0.00%	4.86%
 <b>Grand Total</b>	 <u><u>\$ 1,045,550,667</u></u>	 <u><u>\$ 659,824,747</u></u>	 <u><u>\$ 230,655,946</u></u>	 <u><u>\$ 1,936,031,360</u></u>
	100.00%	100.00%	100.00%	100.00%

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## **COUNTY APPROPRIATION**

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CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**DETAIL OF CHANGES TO 2023-24 COUNTY APPROPRIATION**

2023-24 ADOPTED BUDGET	\$	596,915,849
<b>REVISIONS</b>		
1. Fund Balance Appropriation - ERP Modernization		16,508,898
<b>Total Revisions for One-Time Funding</b>		<b>16,508,898</b>
 2023-24 BASE BUDGET	 \$	 613,424,747
 <b>I. SUSTAINING OPERATIONS</b>		
A. Utility increase		2,700,000
<b>Total Sustaining Operations</b>	<b>\$</b>	<b>2,700,000</b>
 <b>II. INVESTING IN OUR EMPLOYEES</b>		
A. Salaries and Benefits		
1. State Driven Salary Increase and Benefit Rate Adjustments		8,956,235
2. Local Supplement Increase - average of 5% increase in supplement for teachers and certified staff		7,400,000
3. Salary & Benefit Increase		1,243,765
4. Cost of Living Adjustment Bonus (One Time operational request)		4,000,000
5. Compensation Study		9,800,000
<b>Total Investing In Our Employees</b>	<b>\$</b>	<b>31,400,000</b>
 <b>III. STUDENT GROWTH AND ADDITIONAL SPACE</b>		
A. Charter School Enrollment Growth		4,000,000
B. New Schools and Additional Facility Space		1,800,000
<b>Total Student Growth and Additional Space Costs</b>	<b>\$</b>	<b>5,800,000</b>
 <b>IV. PROGRAM CONTINUATION</b>		
A. Cyber Security		2,500,000
B. Technology Device Refresh		4,000,000
<b>Total Program Continuation</b>	<b>\$</b>	<b>6,500,000</b>
 2024-2025 PROPOSED COUNTY APPROPRIATION	 \$	 659,824,747
CHANGE FROM PRIOR YEAR APPROPRIATION	\$	62,908,898

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
PROPOSED COUNTY APPROPRIATION**

**2024-2025 PROPOSED CURRENT EXPENSE BUDGET:  
PROPOSED COUNTY APPROPRIATION**

	Salaries and Benefits	Purchased Services	Supplies and Materials	Furniture and Equipment	Charter School Pass-through	Total	% of Total Budget
<b>EXPENDITURES</b>							
Regular Instructional	\$ 147,318,077	\$ 3,900,307	\$ 22,894,312	-		\$ 174,112,696	26.39%
Special Populations	26,108,950	1,043,240	383,278	-		\$ 27,535,468	4.17%
Alternative Programs	20,902,464	293,576	587,711	-		\$ 21,783,750	3.30%
School Leadership Services	36,718,072	-	-	-		\$ 36,718,072	5.56%
Co-Curricular	3,435,549	1,919,042	245,278	-		\$ 5,599,869	0.85%
School-Based Support	33,869,803	173,335	110,338	-		\$ 34,153,476	5.18%
Support and Development	10,924,232	1,204,184	302,028	5,367		\$ 12,435,812	1.88%
Special Population Support and Development	2,401,162	249,024	17,500	-		\$ 2,667,686	0.40%
Alternative Programs Support and Development	1,931,757	8,273	28,830	-		\$ 1,968,860	0.30%
Technology Support	20,626,714	22,433,043	11,667,227	16,000		\$ 54,742,984	8.30%
Operational Support	62,582,755	58,095,736	10,649,858	2,955,377		\$ 134,283,725	20.35%
Financial and Human Resource Services	18,215,587	11,281,215	820,755	-		\$ 30,317,557	4.59%
Accountability	5,392,134	424,822	150,134	-		\$ 5,967,091	0.90%
System-wide Pupil Support	4,316,004	115,742	489,731	-		\$ 4,921,477	0.75%
Policy, Leadership and Public Relations	15,056,513	3,065,454	335,553	-		\$ 18,457,520	2.80%
Charter School Pass-through	-	-	-	-	94,158,704	\$ 94,158,704	14.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 409,799,775</b>	<b>\$ 104,206,993</b>	<b>\$ 48,682,532</b>	<b>\$ 2,976,743</b>	<b>\$ 94,158,704</b>	<b>\$ 659,824,747</b>	<b>100.00%</b>
<b>PERCENTAGE OF TOTAL</b>	<b>62.11%</b>	<b>15.79%</b>	<b>7.38%</b>	<b>0.45%</b>	<b>14.27%</b>	<b>100.00%</b>	



## PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

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### 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     \$174,112,696**

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     \$27,535,468**

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**

### Pre-K Children With Disabilities Curricular Services

Costs of activities provided for Pre-K-aged children (under the age of five) who have been identified as being mentally impaired, physically handicapped, emotionally disturbed, or those with learning disabilities.

### Speech and Language Pathology Services

Costs of activities that identify students with speech and language disorders, diagnose and appraise specific speech and language disorders, refer problems for medical or other professional attention necessary to treat speech and language disorders, provide required speech treatment services, and counsel and guide students, parents, and teachers, as appropriate.

### Audiology Services

Costs of activities that identify students with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel guidance of students, parents, and teachers, as appropriate.

### Academically/Intellectually Gifted Curricular Services

Costs of activities to provide programs for students identified as being academically gifted and talented.

### Limited English Proficiency Services

Costs of activities to assist students from homes where the English language is not the primary language spoken to succeed in their educational programs.

**5300      Alternative Programs and Services      \$21,783,750**

Costs of activities 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. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. 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.

### Alternative Instructional Services K-12

Costs of activities designed to provide alternative learning environments (programs or schools) during the regular school year for students likely to be unsuccessful in traditional classrooms.

### Attendance and Social Work Services

Costs of activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community.

### Remedial and Supplemental K-12 Services

Costs of activities designed to improve student performance by providing remedial support and supplemental assistance during the regular school day in grades K-12 to students enabling them to succeed in their learning experiences. Title I activities provided during the school day would be coded here.

### Pre-K Readiness/Remedial and Supplemental Services

Costs of activities designed to provide additional assistance to Pre-K-aged students to strengthen their abilities to be successful in the K-12 course of studies. Smart Start, More-At-Four, and Head Start would be coded here.

**PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION**

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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     \$36,718,072**

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     \$5,599,869**

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     \$34,153,476**

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

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### Safety and Security Support Services

Costs of activities concerned with the security and safety of the students, staff, buildings and grounds. Included in this area are expenses related to school resource officers, traffic directors, crossing guards, security at athletic events, security officials, and security systems.

### Instructional Technology Services

Cost of activities to support the technological platform for instructional staff and students. This will include technology curriculum development, training, software, and other learning tools. Examples would include help desk services and programmers for instruction.

### Staff Development Unallocated

Costs of activities to provide staff development for all instructional areas when the training provided is not for a purpose code-specific area, or when staff development funds are appropriated to a school for direct payments.

### Parent Involvement Services

Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

### Volunteer Services

Costs of activities which encourage and support volunteerism in the schools.

## **System-Wide Support Services**

System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

### **6100 Support and Development Services**

**\$12,435,812**

Costs of activities that provide program leadership, support, and development services for programs providing students in grades K-12 with learning experiences to prepare them for activities as workers, residents, and family members (Not included are program leadership, support and development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

#### Regular Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for regular curricular programs of instruction to provide students with learning opportunities to prepare for and achieve personal, health, and career objectives.

#### CTE Curricular Support and Development Services

Costs of activities to provide program leadership, support, and development services for programs of instruction to 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.

## PROPOSED COUNTY APPROPRIATION BY MAJOR FUNCTION

**6200     Special Population Support and Development Services     \$2,667,686**

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     \$1,968,860**

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     \$54,742,984**

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     \$134,283,725**

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 \$30,317,557**

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 \$5,967,091**

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 \$4,921,477**

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

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### 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 **\$18,457,520**

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

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### 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 Payments to Other Governmental Units **\$94,158,704**

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**

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## **CAPITAL OUTLAY DESCRIPTION**

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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

	2024-25 Proposed Budget	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget
<b>REVENUES</b>				
County Capital Outlay	22,960,000	22,960,000	32,960,000	22,960,000
County Capital Outlay - One-Time Funds	19,150,193	-	-	-
<b>TOTAL CAPITAL OUTLAY REVENUES</b>	<b>\$ 42,110,193</b>	<b>\$ 22,960,000</b>	<b>\$ 32,960,000</b>	<b>\$ 22,960,000</b>
<b>EXPENDITURES</b>				
<u>Buildings and Sites</u>				
Roofs	\$ 5,125,000	\$ 5,125,000	\$ 5,540,000	\$ 2,624,250
Heating and Air Conditioning	4,510,000	4,510,000	12,996,000	3,284,616
Asphalt Resurfacing & Paving	1,505,000	1,505,000	1,550,000	845,250
Plumbing	-	-	525,000	31,000
Carpeting	215,000	215,000	270,000	422,000
Stage Curtains	260,000	260,000	120,000	60,000
Sites	4,130,000	4,130,000	4,710,000	2,625,000
Renovations	4,274,616	4,274,616	5,335,000	1,210,000
Electrical	2,390,000	2,390,000	1,914,000	607,500
Facility Condition Assessment	19,150,193	-	-	-
Transportation Garage Facilities	-	-	-	10,500,000
Total Buildings and Sites	\$ 41,559,809	\$ 22,409,616	\$ 32,960,000	\$ 22,209,616
<u>Furniture and Equipment</u>				
Classroom and Office Equipment	\$ 550,384	\$ 550,384	\$ -	\$ 550,384
Computer Equipment - Instructional	-	-	-	100,000
Vehicles	-	-	-	-
Insurance Claims	-	-	-	100,000
Total Furniture and Equipment	\$ 550,384	\$ 550,384	\$ -	\$ 750,384
Security Enhancement projects				
<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>	<b>\$ 42,110,193</b>	<b>\$ 22,960,000</b>	<b>\$ 32,960,000</b>	<b>\$ 22,960,000</b>

## 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.

	<b>Capital Lease</b> (Graphic Productions- Equipment)	<b>Installment Purchase</b> (Transportation-School Buses)	<b>Lease liabilities*</b> (Various)	<b>Total Payments</b>
2014	475	4,691		5,166
2015	274	4,835		5,109
2016	116	1,655		1,771
2017	50	3,805		3,855
2018		3,911		3,911
2019		5,586		5,586
2020		5,311		5,311
2021		7,523		7,523
2022		4,719	958	5,677
2023		4,452	1,007	5,459

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## **ENTERPRISE PROGRAMS**

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## **SCHOOL NUTRITION SERVICES**

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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.

**SCHOOL NUTRITION SERVICES**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**

	2024-25 Proposed Budget	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget
<b>OPERATING REVENUES:</b>				
Student Meals	\$ 6,975,000	\$ 6,952,582	\$ 7,858,912	\$ -
Supplemental Sales	5,900,000	5,652,131	4,068,755	4,639,080
Total Operating Revenues	\$ 12,875,000	\$ 12,604,713	\$ 11,927,667	\$ 4,639,080
<b>OPERATING EXPENSES:</b>				
Food and Commodities	\$ 38,345,158	\$ 40,129,832	\$ 38,169,633	\$ 37,843,131
Salaries	31,974,952	29,126,814	24,850,697	24,062,558
Employee Benefits	9,159,472	7,235,145	4,977,895	7,313,250
Materials and Supplies	1,631,041	3,821,005	3,719,975	2,500,000
Depreciation	1,517,374	1,500,000	1,500,000	1,300,000
Contracted Services	4,858,980	4,393,545	2,565,144	4,468,239
Other	4,309,712	3,706,675	3,276,154	3,100,141
Total Operating Expenses	\$ 91,796,689	\$ 89,913,016	\$ 79,059,498	\$ 80,587,319
<b>OPERATING INCOME (LOSS)</b>	(78,921,689)	(77,308,303)	(67,131,831)	(75,948,239)
U.S. Government Subsidy and Commodities	\$ 69,748,286	\$ 63,579,034	\$ 57,797,368	\$ 75,152,301
Interest Revenue and Other Misc. Revenue	3,500,000	3,332,632	1,632,973	750,000
Total Non-Operating Revenue	\$ 73,248,286	\$ 66,911,666	\$ 59,430,341	\$ 75,902,301
<b>INCOME (LOSS) BEFORE OPERATING TRANSFER</b>	\$ (5,673,403)	(10,396,637)	\$ (7,655,552)	-
<b>OPERATING TRANSFER FROM GENERAL FUND</b>	-	-	-	-
<b>APPROPRIATION FROM RETAINED EARNINGS</b>	5,673,403	10,396,637	7,655,552	-
<b>Change in Net Position</b>	\$ -	\$ -	\$ -	\$ -

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



# SCHOOL NUTRITION SERVICES

## COMPARISON OF MEAL PRICES

		BREAKFAST			LUNCH		
		Elementary	Secondary	Adult	Elementary	Secondary	Adult
2024-25	Proposed	No Charge	No Charge	A La Carte	\$ 2.75	\$ 3.00	A La Carte
2023-24		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

**AFTER SCHOOL ENRICHMENT PROGRAM DESCRIPTION**

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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 21<sup>st</sup> 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.

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.

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 900 students per week in Before School and 2625 students in the After School Programs. ASEP operates as an Enterprise Fund. ASEP is offered at 3 locations free of charge due to 21<sup>st</sup> CCLC grant funding.

The 2024-25 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		\$83
3:00 bell schedule	\$38	\$77
3:15 bell schedule	\$43	\$71
3:30 bell schedule	\$49	\$66
3:45 bell schedule	\$55	\$60
4:15 bell schedule	\$66	\$49

# AFTER SCHOOL ENRICHMENT PROGRAM

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	2024-25 Proposed Budget	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget
<b>OPERATING REVENUES:</b>				
Participant Fees	\$ 9,620,034	\$ 9,091,799	\$ 8,827,465	\$ 8,673,642
Total Operating Revenues	\$ 9,620,034	\$ 9,091,799	\$ 8,827,465	\$ 8,673,642
<b>OPERATING EXPENSES:</b>				
Salaries	\$ 6,365,816	\$ 6,180,404	\$ 9,839,782	\$ 5,182,864
Benefits	2,115,373	2,067,154	3,252,506	1,702,258
Food Costs	336,696	316,330	624,340	240,520
Material and Supplies	157,543	154,275	1,501,883	1,034,944
Contracted Services/Field Trips	449,901	444,430	1,278,954	-
Other	509,206	509,206	1,450,500	515,056
Total Operating Expenses	\$ 9,934,535	\$ 9,671,799	\$ 17,947,965	\$ 8,675,641
<b>OPERATING INCOME (LOSS)</b>	\$ (314,501)	\$ (580,000)	\$ (9,120,500)	\$ (2,000)
<b>NON-OPERATING REVENUES:</b>				
Interest Income	\$ 314,501	\$ 180,000	\$ -	\$ 2,000
Contributions and Grants*	-	400,000	9,120,500.00	-
Total Non-Operating Revenue	314,501	580,000	9,120,500	2,000
<b>Change in Net Position</b>	\$ -	\$ -	\$ -	\$ -

\*Includes NC Childcare Stabilization Grant funds