



2023-2024 BOARD OF EDUCATION ADOPTED BUDGET BOOK
Dr. Crystal Hill, Superintendent • December 4, 2023



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Overview

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

An open letter from the Board of Education and the Superintendent

To the Charlotte-Mecklenburg community,

The mission of Charlotte-Mecklenburg Schools is to achieve the highest levels of excellence – in our classrooms, in our schools and in our district. Such excellence is essential for our students to reach their full potential. To that end, we have prepared a 2023-24 operating budget that aligns to our four pillars of excellence – academic, people, operational and engagement – and provides resources to achieve our goals and guardrails.

We engaged the Mecklenburg County community through meetings and invited families, staff, partners, community and the Board of Education to provide insight, input and share values and concerns related to our budget priorities.

One of the biggest concerns in our community is the teacher shortage. This is a national challenge resulting from fewer college students choosing education as a career and an increasing number of teachers and educators leaving the profession. If Mecklenburg County residents want excellent schools – and they do – we must be able to attract the very best educators from an increasingly competitive market, locally and nationally. This budget is an investment in our people and will help us hire and keep the best educators.

We are committed to efficient and effective management of our resources, which we are maximizing in other areas across the district. With the implementation of best practices, streamlined processes and other innovative approaches, we can ensure the efficiencies and responsible management that is fundamental to our success.

For the 2023-2024 operating budget, Mecklenburg County has approved an increase of \$39 million 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 enhancing our risk management 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 hope the Mecklenburg Board of County Commissioners and the voters of Mecklenburg County will continue to partner with us in giving our children and our employees the resources they need.

Sincerely,

DocuSigned by:

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Elyse Dashew, Chair
Charlotte-Mecklenburg Board of Education

DocuSigned by:

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Dr. Crystal Hill, Superintendent
Charlotte-Mecklenburg Schools

EXECUTIVE SUMMARY

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 2023-24 operating budget was prepared with this vision in mind and incorporates the best thinking of staff, families, partners and community members. Mecklenburg County has approved an increase of \$39 million to support the following areas: investing in our employees and student growth and additional space.

- **Investing in our employees:** This investment will allow CMS to provide the same salary increase for locally paid staff as the state will provide for state paid employees and to make pay adjustments to keep the district competitive in hiring. It will also cover anticipated state-mandated increases in the employer-paid portions of health insurance and retirement rates. The total request for employee investment comes to \$29.6 million.
- **Student growth and additional space:** CMS requests \$7.8 million to pay for the increase in charter school enrollment. The request also includes \$1.5 million, which will cover staffing and operating costs for two new schools. The total request for student growth and additional space is \$9.3 million.

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



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VISION

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

MISSION

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

CORE BELIEFS

We believe that:

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

Based on these Core Beliefs, we are committed to:

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

GOALS AND GUARDRAILS

GOALS

3RD GRADE ENGLISH/LANGUAGE ARTS



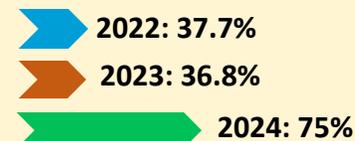
The percent of Black and Hispanic 3rd grade students combined who score at the College and Career Ready (CCR) level – a 4 or 5 – in English Language Arts (ELA) will increase from 15.9% in October 2021 to 50%, by 2024.

HIGH SCHOOL MATH I



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

HIGH SCHOOL ENDORSEMENTS



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

EVAAS



The percent of schools who meet or exceeded expected Educator Value Added Assessment System (EVAAS) growth will increase from 83.1% in October 2022 to 95% by October 2024.

GUARDRAILS



EQUITABLE TREATMENT

- The superintendent will not allow inequitable treatment of students.
- » Decrease the percent of teachers teaching out of certification from 13.8% to 10% by June 2024.
 - » Increase the percent of schools with a substitute teacher fill rate of 70% or higher from 5.6% to 25% by June 2024.
 - » Decrease Out-of-School Suspension (OSS) disproportionately for Black students from 31.4 percentage points to 23 percentage points.



ACCESS TO COURSE OFFERINGS THAT ARE RICH, DIVERSE AND RIGOROUS

- The superintendent will not deprive students of access to a curriculum that is rich, diverse, and rigorous.
- » Increase the percent of high school graduates taking and passing at least one college-level course (Advanced Placement (AP)/ International Baccalaureate (IB)/Dual Enrollment/Cambridge and/or a 300 or 400 level Career and Technical Education (CTE) course) from 58% to 75% by June 2024.
 - » Increase the percent of students in grades 6-12 participating in a World Languages course from 35.6% in middle school and 50% in high school, respectively, to 50% in middle school and 55% in high school by June 2024.
 - » Increase the percent of students in grades 6-12 participating - taking one or more Visual or Performing Arts courses from 77.6% in middle school and 38.2% in high school to 80% in middle school and 40% in high school by June 2024.



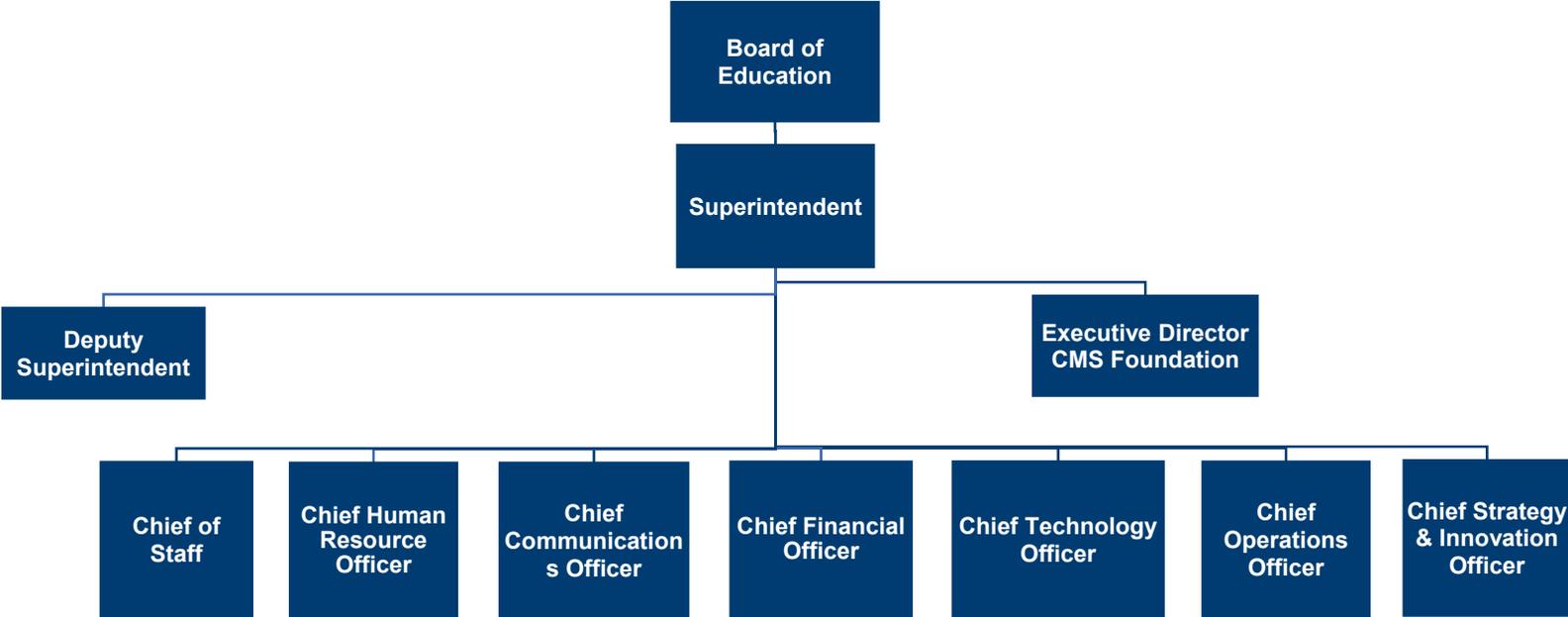
SOCIAL-EMOTIONAL HEALTH, WELLNESS AND DEVELOPMENT

- The superintendent will not neglect student social/emotional health and development.
- » Increase the percent of students reporting a positive self-perception of their self-efficacy on the Fall Panorama Screener from 61% (in Grades 3-5) and 43% (in Grades 6-12) to 68% (in Grades 3-5) and 50% (in Grades 6-12) in September 2023.
 - » Increase the percent of students reporting a positive self-perception of their self-management on the Fall Panorama Screener from 72% (in Grades 3-5) and 70% (in Grades 6-12) to 75% (in Grades 3-5) and 80% (in Grades 6-12) in September 2023.
 - » Increase the percent of students reporting a positive self-perception of their engagement in school on the Fall Panorama Screener from 66% (in Grades 3-5) and 30% (in Grades 6-12) to 72% (in Grades 3-5) and 40% (in Grades 6-12) in September 2023.

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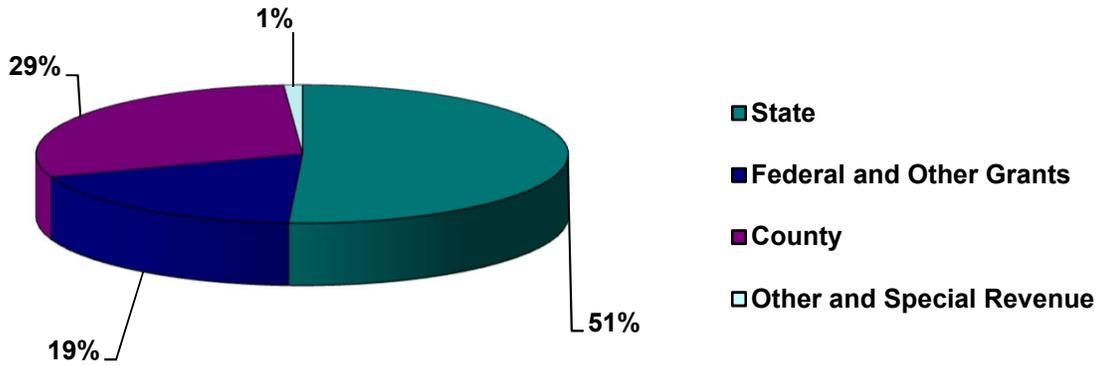
ORGANIZATIONAL CHART

CMS LEADERSHIP

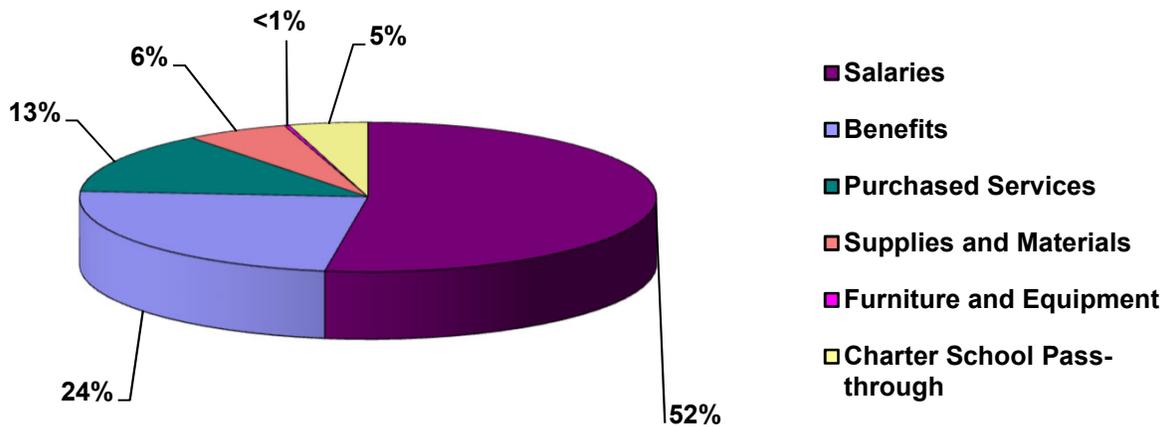


2023-24 ADOPTED BUDGET: SOURCES AND USES

Sources



Uses



**2023-24 ADOPTED CURRENT EXPENSE BUDGET:
COMPARISON TO PRIOR YEAR**

	2023-24 Adopted Budget	2022-23 Adopted Budget	% Change
REVENUES			
State of North Carolina	\$ 1,035,737,103	\$ 1,020,795,485	1.5%
Federal and Other Grants	381,371,846	545,917,140	-30.1%
Mecklenburg County Appropriation	596,915,849	557,956,214	7.0%
Other and Special Revenue	23,215,772	18,480,147	25.6%
TOTAL REVENUES	<u>\$ 2,037,240,570</u>	<u>\$ 2,143,148,986</u>	-4.9%
EXPENDITURES			
Instructional			
Regular Instructional	847,994,043	884,521,261	-4.1%
Special Populations	230,447,022	238,985,701	-3.6%
Alternative Programs and Services	218,709,790	285,737,725	-23.5%
Co-Curricular	6,658,207	6,920,552	-3.8%
School-Based Support	117,764,536	116,387,121	1.2%
Total Instructional	1,421,573,598	1,532,552,360	-7.2%
Instructional Support			
Support and Development	16,541,180	14,162,087	16.8%
Special Population Support and Development	10,959,114	4,527,489	142.1%
Alternative Programs Support and Development	10,486,446	10,139,690	3.4%
System-wide Pupil Support	5,114,100	4,867,529	5.1%
Total Instructional Support	43,100,839	33,696,795	27.9%
Operations			
Technology Support	25,500,148	23,221,664	9.8%
Operational Support	275,552,895	277,801,437	-0.8%
Financial and Human Resource Services	33,614,445	29,083,784	15.6%
Accountability	7,134,713	11,921,970	-40.2%
Community Services	601,410	1,003,416	-40.1%
Nutrition Services	446,987	3,626,521	-87.7%
Unbudgeted Funds	-	24,595,839	-
Other	21,545,721	9,353,331	130.4%
Total Operations	364,396,318	380,607,961	-4.3%
Leadership			
Policy, Leadership and Public Relations	23,046,724	21,666,551	6.4%
School Leadership Services	94,964,386	92,260,915	2.9%
Total Leadership	118,011,111	113,927,466	3.6%
Charter School Pass-through	90,158,704	82,364,404	9.5%
TOTAL EXPENDITURES	<u>\$ 2,037,240,570</u>	<u>\$ 2,143,148,986</u>	-4.9%

2023-24 Budget Process Calendar

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

Adopted Operating Budget

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

	State	County	Federal and Other Grants**	Other and Special Revenue	Total
2022-2023 ADOPTED BUDGET	\$ 1,020,795,485	\$ 557,956,214	\$ 545,917,140	\$ 18,480,147	\$ 2,143,148,986
REVISIONS TO 2022-2023 ADOPTED BUDGET					
Revisions to Adopted Budget*	(25,267,114)	-	(170,841,424)	(745,014)	(196,853,552)
Sub-Total	(25,267,114)	-	(170,841,424)	(745,014)	(196,853,552)
2022-2023 BASE BUDGET	995,528,371	557,956,214	375,075,716	17,735,133	1,946,295,434
SUSTAINING OPERATIONS					
A. Program Continuation	-	-	-	5,380,905 ^A	5,380,905
Sub-Total	-	-	-	5,380,905	5,380,905
I. INVESTING IN OUR EMPLOYEES					
A. Salaries and Benefits	39,451,348	29,611,725	6,296,130	99,734	75,458,937
Sub-Total	39,451,348	29,611,725	6,296,130	99,734	75,458,937
II. STUDENT GROWTH AND ADDITIONAL SPACE					
A. Enrollment Growth	757,384	7,794,300	-	-	8,551,684
B. Additional Facility Space	-	1,553,610	-	-	1,553,610
Sub-Total	757,384	9,347,910	-	-	10,105,294
III. PROGRAM EXPANSION AND NEW INITIATIVES					
A. Core Practices (Academics)	-	-	4,466,778	-	4,466,778
B. Recruitment Bonus & Critical Shortage Pay	-	-	3,338,467	-	3,338,467
C. Custodial Equipment Replacement	-	-	835,796	-	835,796
D. Expanded Learning	-	-	359,742	-	359,742
E. Instructional Coaching Institute	-	-	654,500	-	654,500
F. Student Wellness	-	-	99,685	-	99,685
G. Specialized Student Support - Multilingual Learners (ML)	-	-	5,137,886	-	5,137,886
H. Comprehensive Instructional Professional Learning	-	-	3,628,500	-	3,628,500
Realignments of Existing Resources to Strategic Initiatives	-	-	(18,521,354)	-	(18,521,354)
Sub-Total	-	-	-	-	-
TOTAL 2023-2024 ADOPTED CURRENT EXPENSE BUDGET	\$ 1,035,737,103	\$ 596,915,849	\$ 381,371,846	\$ 23,215,772	\$ 2,037,240,570

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

** Temporary federal COVID relief funding carried over from fiscal year 2022-2023 is reflected in the federal budget (\$190.3M).

^A Includes a one-time fund balance appropriation of \$5.4M for implementation support and staff augmentation associated with Enterprise Resource Planning system modernization.

I. INVESTING IN OUR EMPLOYEES

Change Reference: I.A.

Explanation of Change	Description	State Cost	County Cost	Federal Cost
A. <u>Salaries and Benefits</u>				
<p>1. <u>Salary Increase</u> Based on the Governor's biennial budget, the state will provide an average salary increase of 4.1% for certified staff (teachers, instructional support and assistant principals) ranging from 2% to 7.1% depending on the employee's years of service and placement on the salary schedule. Additionally, a 4% 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.</p>	Salaries and Benefits	34,002,557	9,076,385	5,330,660
<p>2. <u>Market Study Pay Increase</u> In 2021-2022, CMS adjusted salaries for several position groups based on attrition, vacancy rates, and market conditions. This year, CMS continues to recommend targeted adjustments to salaries based upon the same criteria to remain competitive with hiring in our region. Since the onset of the pandemic and now post-pandemic, the competition for talent has become intense with private and not for profit corporations offering staggering sign-on bonuses, enhanced benefit packages, tuition reimbursement, and increased starting salaries. Currently, the minimum starting wage in CMS is \$15/hour. To remain a competitive employer, we must continue to implement prioritized salary adjustments. CMS principals are currently paid on average approximately 10% below their peers in other similarly sized districts across the country. Prioritizing principal pay equity, both internally and externally, is key to retaining strong instructional leaders who are vital to driving positive student outcomes. Overall, the principal and non-certified staff increases support one of the four overarching district strategies to attract and retain top talent district-wide.</p>	Salaries and Benefits		10,125,971	

II. INVESTING IN OUR EMPLOYEES

Change Reference: I.A. (continued)

Explanation of Change	Description	State Cost	County Cost	Federal Cost
<p>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.</p> <p>Funds are allocated to increase the county local supplement by an average of 5% with the supplement increase for 0-3 years of experience ranging from 6.7% to 10.8% and all other years increasing by 4%.</p>	Salaries and Benefits		8,553,950	
<p>4. <u>Health Insurance Rate Increase</u> It is estimated that the employer-paid portion of the state health insurance rate will increase from \$7,397 to \$7,557 annually, which represents an 2% increase. The state will pay this increase for state paid staff; however, local funding is allocated to cover the estimated increase for locally funded positions.</p>	Salaries and Benefits	2,176,487	430,244	324,737
<p>5. <u>Retirement Rate Increase</u> The employer-paid portion of the state retirement plan increased from 24.50% to 25.02% of eligible earnings. The state provided funding for the state paid staff. Funding is allocated to cover this increase for locally funded positions.</p>	Salaries and Benefits	<u>3,272,304</u>	<u>1,425,175</u>	<u>640,733</u>
Total Investing In Our Employees		<u>39,451,348</u>	<u>29,611,725</u>	<u>6,296,130</u>

II. STUDENT GROWTH AND ADDITIONAL SPACE

Change Reference: II.A.

Explanation of Change	Description	State Cost	County Cost	Federal Cost
A. Enrollment Growth				
<p>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 1,815 students. Funding is also included to cover the state approved adjustment to make the per pupil rate for virtual charters consistent with regular charter schools.</p>	Other		7,794,300	
Total Student Enrollment Growth		<u>-</u>	<u>7,794,300</u>	<u>-</u>

III. STUDENT GROWTH AND ADDITIONAL SPACE

Change Reference: II.B.

Explanation of Change	Description	State Cost	County Cost	Federal Cost																					
B. Additional Facility Space																									
1. <u>Staffing Two New Schools</u> CMS will open two new elementary schools in August 2023 as well as the P.A.C.E. Global Academy at E.E. Waddell High School and Central Piedmont Early College. Additional staffing is required to provide instruction and support services at the new elementary 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	757,384	362,266	-																					
<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position Type</u></th> <th style="text-align: right;"><u>State</u></th> <th style="text-align: right;"><u>Local</u></th> </tr> </thead> <tbody> <tr> <td>Principal</td> <td style="text-align: right;">2.0</td> <td></td> </tr> <tr> <td>Assistant Principal</td> <td style="text-align: right;">4.9</td> <td></td> </tr> <tr> <td>Media Coordinator</td> <td></td> <td style="text-align: right;">2.0</td> </tr> <tr> <td>Facilitator</td> <td></td> <td style="text-align: right;">2.0</td> </tr> <tr> <td>Psychologist</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">6.9</td> <td style="text-align: right;">5.0</td> </tr> </tbody> </table>		<u>Position Type</u>	<u>State</u>	<u>Local</u>	Principal	2.0		Assistant Principal	4.9		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	4.9																								
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 and a major facility renovation coming on line will result in 231,329 total square feet in our facilities. In order to properly maintain this additional square footage, funds are required at a minimum of \$5.15 per sq. ft. to cover staffing, utilities, and contracted services.	Salaries and Benefits		416,524																						
	Utilities		323,861																						
	Contracted Services		450,959																						
<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Position Type</u></th> <th style="text-align: right;"><u>Local</u></th> </tr> </thead> <tbody> <tr> <td>Custodian</td> <td style="text-align: right;">6.0</td> </tr> <tr> <td>Custodian Head I</td> <td style="text-align: right;">2.0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">8.0</td> </tr> </tbody> </table>		<u>Position Type</u>	<u>Local</u>	Custodian	6.0	Custodian Head I	2.0	Total	8.0																
<u>Position Type</u>	<u>Local</u>																								
Custodian	6.0																								
Custodian Head I	2.0																								
Total	8.0																								
Total Additional Space		<u>757,384</u>	<u>1,553,610</u>	<u>-</u>																					

III. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: III.A.

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

III. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: III.A. (continued)

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

Change Reference: III.B.

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

IV. PROGRAM EXPANSION AND NEW INITIATIVES

Explanation of Change	Description	State Cost	County Cost	Federal Cost
Change Reference: III.C.				
C. <u>Custodial Equipment Replacement</u>				
To better disinfect high traffic restrooms and flooring throughout schools, prevent the spread of disease, and decrease the amount of time custodians spend cleaning using traditional methods, federal funding is allocated for this project that will replace and/or update floors, restrooms, and custodial equipment at 70 schools.	Supplies and Materials			417,898
	Equipment			417,898
Change Reference: III.D.				
D. <u>Expanded Learning</u>				
Central support is needed to coordinate programs that provide students with additional instructional time and learning opportunities. The Expanded Learning Department will support extended day programming, tutoring programs, summer programs, and partnerships. Federal funding is allocated to provide this support.	Salaries and Benefits			359,742
Change Reference: III.E.				
E. <u>Instructional Coaching Institute</u>				
Professional development is needed to enact the CMS Coaching Framework. This will ensure there is a consistent approach to coaching adults and school staff for improved student achievement. Coaching Institute participants will demonstrate the skills and competencies needed to effectively coach adults. Federal funding is allocated to provide this staff development.	Contracted Services			654,500
Change Reference: III.F.				
F. <u>Student Wellness</u>				
The Hospital Social Worker will serve families of CMS students for whom a hospital stay is a part of their treatment and healing plan. This additional support position is needed due to the increase in students receiving homebound services. This position will be a family-centered liaison between CMS and the hospital, who will coordinate and communicate with both organizations to ensure educational services are provided to hospitalized students, and their overall educational needs are being met. Federal funding is allocated for this position.	Salaries and Benefits			99,685

III. PROGRAM EXPANSION AND NEW INITIATIVES

Change Reference: III.G.

Explanation of Change	Description	State Cost	County Cost	Federal Cost
G. Specialized Student Support - Multilingual Learners (ML)				
As a result of the rapid growth in Multilingual Learner enrollment, the following investments are needed in supports of language acquisition and interpretation services:				
<p>ML Teacher Positions: The ML enrollment is outpacing the number of ML teachers. Multilingual Learners English language acquisition will increase with more targeted and integrated language instruction. The addition of 41 ML teacher positions and 20 ML Guest Teachers will decrease the student to teacher ratio for ML students and provide students with more targeted and integrated language instruction. Federal funding is allocated to add these positions.</p>	Salaries and Benefits			4,650,086
<p>Lexia Learning Digital Program: Resources that support language acquisition for multilingual learners are needed. This includes an adaptive blended learning program that supports the English language acquisition of ML students through academic conversations, integrating speaking, listening and grammar in the subjects of math, science, social studies, general knowledge and biographies. This also includes a formative platform to monitor student language acquisition progress toward proficiency. Multilingual learners English language acquisition will increase with more targeted and integrated language instruction and tools to monitor progress. Federal funding is allocated to provide these resources.</p>	Supplies and Materials			287,800
<p>Interpretation for Direct Services for Multilingual Learners: Interpretation services will provide non-fluent English speakers with translation services when receiving non-instructional support from providers such as counselors, social workers, psychologists, nurses, dietitians, etc. The translation services for students would ensure that all non-fluent English speakers understand the direct services they have access to so they can benefit from the non-instructional support services. Federal funding is allocated to provide this support.</p>	Contracted Services			200,000
Change Reference: III.H.				
H. Comprehensive Instructional Professional Learning				
<p>Federal funding is allocated to establish a comprehensive system of professional learning that will support the effort to bridge the knowing-doing gap by applying macro-level learning (knowledge and skill development) into micro-level learning (practices necessary for full implementation in the classroom) by intentionally including multiple roles (teachers, instructional leaders, school leaders, district leaders) in aligned, synchronized learning. All instructional staff will have access to the learning to support their effectiveness in supporting high levels of learning for all students.</p>	Contracted Services			3,628,500
Realignments of Existing Resources to Strategic Initiatives		-	-	(18,521,354)
Total Program Expansion and New Initiatives		-	-	-
Grand Total		<u>40,208,732</u>	<u>38,959,635</u>	<u>6,296,130</u>

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

REVENUE CATEGORY	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
Classroom Teachers	486,851,208	-	-	486,851,208
Central Office Administration	3,793,609	-	-	3,793,609
Non-Instructional Support Personnel	50,307,646	-	-	50,307,646 *
K-5 Program Enhancement	25,967,342	-	-	25,967,342
School Building Administration	36,808,351	-	-	36,808,351
School Psychologist	29,072,458	-	-	29,072,458
Instructional Support Personnel - Certified	29,101,657	-	-	29,101,657
Non-Contributory Employee Benefits	9,152,077	-	-	9,152,077
Driver Training	3,547,471	-	-	3,547,471
Career & Technical Ed. - Months of Employment	48,393,360	-	-	48,393,360
Career & Technical Ed. - Program Support	2,264,623	-	-	2,264,623
School Technology Fund	1,882,764	-	-	1,882,764
Summer Reading Camps	3,748,990	-	-	3,748,990
Advanced Teaching Roles	106,604	-	-	106,604
Disadvantaged Student Supplemental Funding	5,971,348	-	-	5,971,348
Teacher Assistants	46,558,825	-	-	46,558,825
Highly Qualified NC Teaching Graduate	96,885	-	-	96,885
Behavioral Support	340,000	-	-	340,000
Children with Disabilities	83,636,398	-	-	83,636,398
Academically/Intellectually Gifted	8,354,221	-	-	8,354,221
Teacher Bonuses	117,590	-	-	117,590
Principal Bonus	488,193	-	-	488,193
Multilingual Learners	25,037,293	-	-	25,037,293
High School Learn and Earn	900,000	-	-	900,000
Transportation of Pupils	69,166,313	-	-	69,166,313
Classroom Materials/Supplies	100,000	-	-	100,000 *
Children w/Special Needs	1,358,441	-	-	1,358,441
Assistant Principal Intern - MSA Student	239,187	-	-	239,187
At-Risk/Alternative Schools	38,289,256	-	-	38,289,256
School Connectivity	806,794	-	-	806,794
Early Grade Reading Proficiency	2,579,256	-	-	2,579,256
Special Position Allotment	116,468	-	-	116,468
Textbook and Digital Resources	20,582,475	-	-	20,582,475
Mecklenburg County		596,915,849	-	596,915,849
Career & Technical Ed. - Program Improvement		-	2,468,478	2,468,478
McKinney-Vento Homeless		-	25,947	25,947
IDEA VI-B - Preschool Handicapped		-	981,881	981,881
ESEA Title I - Basic		-	69,402,281	69,402,281
North Carolina Pre-K		-	15,516,508	15,516,508
IDEA Title VI-B		-	53,992,755	53,992,755
ESEA Title I-School Improvement-Targeted Support and		-	1,853,304	1,853,304
IDEA VI-B Special Needs		-	207,129	207,129
IDEA Preschool Targeted Assistance		-	30,641	30,641
Title II - Improving Teacher Quality		-	10,475,622	10,475,622

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

REVENUE CATEGORY	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
Title III - Language Acquisition	-	-	4,966,806	4,966,806
Title III - Language Acquisition Significant Increase	-	-	220,846	220,846
Title I - School Improvement	-	-	7,458,889	7,458,889
Title VII – Indian Education Grant	-	-	14,000	14,000
ESEA Title IV - Student Supp. & Acad. Enrichment	-	-	7,145,024	7,145,024
CRRSA ESSER II - K-12 Emergency Relief Fund	-	-	10,203,822	10,203,822
CRRSA ESSER II - School Nutrition	-	-	37,996	37,996
CRRSA ESSER II - Learning Loss Funding	-	-	2,326,791	2,326,791
CRRSA ESSER II - Summer Career Accelerator Program	-	-	1,547,094	1,547,094
ARP – ESSER III - American Rescue Plan	-	-	162,543,775	162,543,775
ARP – ESSER III – HOMELESS I	-	-	135,093	135,093
ARP – ESSER III – HOMELESS II	-	-	1,287,214	1,287,214
ARP - IDEA Section 611 Grants to States	-	-	2,888,919	2,888,919
ARP - IDEA Preschool Grants	-	-	238,840	238,840
ARP - ESSER III - Summer Career Accelerator Programs	-	-	3,583,724	3,583,724
ARP ESSER III - Math Enrichment Programs	-	-	3,261,023	3,261,023
ARP ESSER III - Identify & Locate Missing Students	-	-	529,180	529,180
ARP - ESSER III - Cyberbullying & Suicide Prevention	-	-	1,243,337	1,243,337
ARP ESSER III - School Improvement/Leadership Grant	-	-	320,356	320,356
ARP - ESSER III - Driver Training	-	-	45,222	45,222
ARP - ESSER III - Principal Retention Supplement	-	-	73,724	73,724
21st Century Grant	-	-	332,376	332,376
Teacher in Residence	-	-	9,989	9,989
DSS Reimbursement	-	-	609,165	609,165
ROTC Reimbursement	-	-	2,438,340	2,438,340
Medicaid Reimbursements	-	-	12,102,164	12,102,164
Regional Alternative Licensing Center	-	-	144,458	144,458
County Bond Reimbursement	-	-	439,192	439,192
Burroughs Wellcome Fund	-	-	47,620	47,620
CMS Foundation	-	-	222,322	222,322
Athletics	-	-	1,565,000	1,565,000
Rental of School Property	-	-	900,000	900,000
P-Card Rebate	-	-	100,000	100,000
Indirect Costs	-	-	12,809,867	12,809,867
Tuition & Fees	-	-	500,000	500,000
Interest Earned on Investment	-	-	1,400,000	1,400,000
Restitution	-	-	40,000	40,000
Police Sales	-	-	20,000	20,000
Graphics	-	-	500,000	500,000
Fund Balance	-	-	5,380,904	5,380,904
TOTAL	1,035,737,103	596,915,849	404,587,618	2,037,240,570

* 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.

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

DIVISION	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
ADMINISTRATIVE & OTHER SERVICES				
Office of the Superintendent of Schools	202,768	695,933	361,104	1,259,805
Office of General Counsel and Board Services		4,062,863	-	4,062,863
Office of Compliance and Ethics		608,888	-	608,888
Financial Services	430,878	11,309,086	3,946,318	15,686,282
Chief of Staff	163,967	369,831	-	533,798
Community Relations & Engagement	-	548,337	525,000	1,073,337
Communications Services		2,592,367	-	2,592,367
Human Resources Services	561,410	14,921,212	15,821,612	31,304,234
Technology Services	1,293,362	25,614,534	4,986,241	31,894,137
Student Planning/ Placement/Programs	845,721	4,217,301	1,057,465	6,120,487
Subtotal	3,498,106	64,940,352	26,697,740	95,136,198
OPERATIONAL SERVICES				
Chief of Operations	163,967	415,687	-	579,654
Graphic Production Center		1,162,754	-	1,162,754
Building Services	26,310,392	93,133,789	30,094,858	149,539,039
Facilities & Real Estate		2,444,649	105,371	2,550,020
Inventory Management	20,180,221	6,049,891	-	26,230,112
Safety, Environmental Health & Risk Management	791,154	1,144,456	-	1,935,610
Transportation	71,527,017	13,746,111	491,132	85,764,260
CMS Police Department	15,488,814	5,695,955	189,051	21,373,820
Community Use of Facilities			528,756	528,756
Enterprise Funds Program Support	49,456	-	391,346	440,802
Subtotal	134,511,021	123,793,292	31,800,514	290,104,827
LEARNING SERVICES				
Academic Services	4,315,211	2,358,770	18,380,410	25,054,391
Department of Educational Leadership		1,039,295	6,035,198	7,074,493
Office of Equity and School Performance		788,742	-	788,742
Learning and Teaching PreK-5		241,821	-	241,821
Elementary Curriculum		791,404	501,887	1,293,291
K-12 Literacy	2,467,369	697,143	12,118,624	15,283,136
North Carolina Pre-K Program		-	15,516,508	15,516,508
Bright Beginnings Pre-K Program		14,126,366	19,438,054	33,564,420
Learning and Teaching 6-12		460,760	-	460,760
Secondary Curriculum		2,646,445	1,634,208	4,280,653
Advanced Studies	8,626,290	3,222,949	141,886	11,991,125
Strategy and Innovation		1,738,318	2,367,916	4,106,234

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

DIVISION	STATE	COUNTY	FEDERAL/ SPECIAL REVENUE/ OTHER	TOTAL
LEARNING SERVICES (continued)				
Virtual Learning and Media Services	-	1,008,831	1,466,384	2,475,215
Drivers Education	3,547,471	2,337	-	3,549,808
Fine Arts		1,296,947	282,400	1,579,347
Learning Communities	1,858,100	5,813,323	1,087,211	8,758,634
Federal Programs			161,637,662	161,637,662
Exceptional Children Services	107,316,651	13,544,893	72,162,279	193,023,822
Student Services/Student Wellness & Academic Sup.	3,024,911	6,055,264	10,944,866	20,025,041
Multilingual Learners	26,056,780	11,049,288	7,308,893	44,414,961
Athletics, Health, and Physical Education		5,404,444	1,899,600	7,304,044
Student Discipline & Behavior Support	1,569,068	1,147,110	1,820,953	4,537,131
Accountability Services	631,648	4,704,095	993,160	6,328,903
Career and Technical Education	50,657,983	10,007,089	3,383,187	64,048,259
ROTC Program	-	4,321,368	1,850,074	6,171,442
Subtotal	210,071,482	92,467,002	340,971,360	643,509,843
SCHOOL PERFORMANCE SERVICES				
SCHOOLS DIVISION				
School Admin. Support Services	88,980,221	76,667,297	5,118,005	170,765,523
Classroom Teachers	512,130,095	112,329,465	-	624,459,560
Support Positions	51,812,636	29,578,465	-	81,391,101
Assistants	34,733,541	6,981,272	-	41,714,813
Charter School Pass-through	-	90,158,704	-	90,158,704
Subtotal	687,656,493	315,715,203	5,118,005	1,008,489,701
TOTAL	<u>\$ 1,035,737,103</u>	<u>\$ 596,915,849</u>	<u>\$ 404,587,619</u>	<u>\$ 2,037,240,570</u>

ADOPTED BUDGET BY REVENUE CATEGORY

001	<u>Classroom Teachers</u>	\$486,851,208
	Provides guaranteed funding for salaries for classroom teachers, including Program Enhancement Teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central or school offices.	
002	<u>Central Office Administration</u>	\$3,793,609
	Provides funding for salaries and associated benefits for central office administration. These funds may be used for personnel including: Superintendent, Directors/Supervisors/Coordinators, Associate and Assistant Superintendents, Finance Officers, Child Nutrition Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors and Transportation Directors.	
003	<u>Non-Instructional Support Personnel</u>	\$50,307,646
	Provides funding for non-instructional support personnel, associated benefits and liability insurance. These funds may be used at the central office or at individual schools for personnel including: Clerical Assistants, Custodians, Duty Free Period and Substitute Teachers.	
004	<u>K-5 Program Enhancement Teachers</u>	\$25,967,342
	Provides guaranteed funding for salaries for kindergarten to fifth grade Program Enhancement Teachers.	
005	<u>School Building Administration</u>	\$36,808,351
	Provides funding for salaries and associated benefits for principals and assistant principals.	
006	<u>School Psychologists</u>	\$29,072,458
	Provides funding for salaries for certified school psychologist personnel to implement locally designed initiatives that provide mental health services for students and staff.	
007	<u>Instructional Support Personnel – Certified</u>	\$29,101,657
	Provides funding for salaries and associated benefits for certified instructional support personnel who provide service to students who are at risk of school failure and their families. The funds may be used for personnel including: Media Specialist, Counselor, Psychologist, Social Worker, Student Services Specialist, Hearing Officer and Media Assistant.	
009	<u>Non-Contributory Employee Benefits</u>	\$9,152,077
	Provides funding for salaries and associated benefits to provide for annual leave, short-term disability and longevity.	
012	<u>Driver Training</u>	\$3,547,471
	Provides funding for making available public education to all students on driver safety and training.	
013	<u>Career & Technical Education - Months of Employment</u>	\$48,393,360
	Provides funding for salaries and associated benefits for classroom teachers of secondary students who elect to enroll in Career and Technical Education programs.	
014	<u>Career & Technical Education - Program Support</u>	\$2,264,623
	Provides funding to assist in expanding, improving, modernizing, and developing quality Career and Technical Education programs.	
015	<u>School Technology Fund</u>	\$1,882,764
	Provides funding for the development and implementation of a local school technology plan.	

ADOPTED BUDGET BY REVENUE CATEGORY

016	<u>Summer Reading Camps</u>	\$3,748,990
	Funding to provide additional educational programs outside of the instructional calendar to any 3rd grade student who does not demonstrate reading proficiency and any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with G.S. 115C-83.6.	
022	<u>Advanced Teaching Roles</u>	\$106,604
	Provides funding to develop and support highly effective teachers, to increase the access to effective and highly-effective teachers for students in low-achieving and high-poverty schools relative to their higher-achieving and lower-poverty peers.	
024	<u>Disadvantaged Student Supplemental Funding</u>	\$5,971,348
	Provides funding to support the needs of disadvantaged students.	
027	<u>Teacher Assistants</u>	\$46,558,825
	Provides funding for salaries and associated benefits for teacher assistants in regular and self-contained classrooms.	
028	<u>Highly Qualified NC Teaching Graduate</u>	\$96,885
	A supplement paid to new teachers who are highly qualified.	
029	<u>Behavioral Support</u>	\$340,000
	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	<u>Children with Disabilities</u>	\$83,636,398
	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	<u>Academically or Intellectually Gifted</u>	\$8,354,221
	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.	
039	<u>Teacher Bonuses</u>	\$117,590
	Provides funding to public school units for school resource officers in elementary and middle schools, grants for students in crisis, grants for training to increase school safety, and grants for safety equipment schools.	
048	<u>Principal Performance Bonus</u>	\$488,193
	This funding provides principals with performance-based bonuses.	
054	<u>Multilingual Learners</u>	\$25,037,293
	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	<u>High School Learn and Earn</u>	\$900,000
	Provides funding to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two years of college credit by the conclusion of the year after their senior year in high school.	

ADOPTED BUDGET BY REVENUE CATEGORY

056	<u>Transportation of Pupils</u>	\$69,166,313
	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.	
061	<u>Classroom Materials/Instructional Supplies/Equipment</u>	\$100,000
	Provides funding for instructional materials and supplies, instructional equipment, and testing support.	
063	<u>Children with Disabilities – Special Funds</u>	\$1,358,441
	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	<u>Assistant Principal Intern - MSA Student</u>	\$239,187
	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	<u>At-Risk Student Services/Alternative Schools</u>	\$38,289,256
	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	<u>School Connectivity</u>	\$806,794
	Provides funding to support the enhancement of the technology infrastructure for public schools.	
085	<u>Early Grade Reading Proficiency</u>	\$2,579,256
	Provides funding to purchase devices to be used with diagnostic assessment in grades K-3.	
096	<u>Special Position Allotment</u>	\$116,468
	Provides funding for salary and associated benefits for local teacher on loan to the state.	
131	<u>Textbook and Digital Resources</u>	\$20,582,475
	Used to transfer funds for textbooks and digital resources not purchased through the Textbook Warehouse.	
	<u>Mecklenburg County</u>	\$596,915,849
	Provides funding to support the education of all children throughout Mecklenburg County in the amount approved by the Board of County Commissioners.	
017	<u>Career & Technical Education – Program Improvement</u>	\$2,468,478
	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.	
026	<u>McKinney-Vento Homeless</u>	\$25,947
	Provides funds to develop services to meet the educational and related needs of homeless students (e.g. tutoring, counseling, enrollment, attendance, staff development, parent training, etc.).	
049	<u>IDEA VI-B – Preschool Handicapped</u>	\$981,881
	Provides funds to initiate and expand preschool special education programs for children with disabilities ages 3-5.	

ADOPTED BUDGET BY REVENUE CATEGORY

- 050** **ESEA Title I – Basic** **\$69,402,281**
 Provides funding to supplement and provide special help to educationally deprived children from low income families.
- 413** **North Carolina Pre-K** **\$15,516,508**
 Provides funding for high quality educational experiences in order to enhance Kindergarten readiness for four-year-olds who are at risk of school failure.
- 060** **IDEA Title VI-B** **\$53,992,755**
 Provides funding to initiate, expand, and continue special education to handicapped children ages 3 through 21.
- 115** **ESEA Title I-School Improvement-Targeted Support and Improvement** **\$1,853,304**
 To provide assistance for schools, which have been identified as schools in need of Targeted Support and Improvement (TSI) under the State's federally-approved plan for the Every Student Succeeds Act (ESSA). These funds will be available to support planning activities to include necessary training and support of the leadership team and the school improvement team.
- 118** **IDEA VI-B Special Needs** **\$207,129**
 The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training.
- 119** **IDEA Preschool Targeted Assistance** **\$30,641**
 The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of preschool demonstration classes and preschool assessment centers, preschool program network consultants and training, improving preschool LRE opportunities for handicapped preschoolers, and improving LEA family involvement activities.
- 103** **Title II – Improving Teacher Quality** **\$10,475,622**
 Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.
- 104** **Title III – Language Acquisition** **\$4,966,806**
 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** **Title III – Language Acquisition Significant Increase** **\$220,846**
 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** **Title I – School Improvement** **\$7,458,889**
 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

- 310 Title VII – Indian Education Grant **\$14,000****
 Funding to meet the unique cultural, language, and educational needs of Indian students and ensure that all students meet the challenging State academic standard. Funds support such activities as culturally-responsive after-school programs, Native language classes, early childhood education, tutoring, and dropout prevention.
- 108 ESEA Title IV - Student Support & Academic Enrichment **\$7,145,024****
 Funding to promote equitable access to educational opportunity, including holding all students to high academic standards, ensuring meaningful action is taken to improve the lowest-performing schools and schools with underperforming student groups, and providing more children with access to high-quality preschool.
- 171 CRRSA ESSER II - K-12 Emergency Relief Fund **\$10,203,822****
 The Elementary and Secondary School (K-12) Emergency Relief Fund, authorized by Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act 2021 is intended to assist eligible public school units during and after the coronavirus pandemic. Funds are available through September 30, 2023.
- 174 CRRSA ESSER II - School Nutrition **\$37,996****
 To support the recruitment and retention of personnel who are/will be employed directly in the provision on School Nutrition services.
- 176 CRRSA ESSER II - Learning Loss Funding **\$2,326,791****
 To provide funds for in-person K-12 Summer Bridge Programs to address learning loss and provide enrichment activities in the summer.
- 177 CRRSA ESSER II - Summer Career Accelerator Program **\$1,547,094****
 To provide funding for Summer Career Accelerator programs for students in grades 6-12 to address learning loss related to COVID-19.
- 181 ARP – ESSER III - American Rescue Plan **\$162,543,775****
 The American Rescue Plan (ARP) school district allocations may be used for any authorized activity under ESEA, IDEA, Perkins, and Adult Education programs as well as for other authorized expenditures similar to those allowable under the CARES Act. The bill continues to include allowable uses of funds for pandemic response, implementing health protocols, school repair and improvements to reduce risks of viral transmission, environment health hazards, and for student health needs, maintenance, replacement, and upgrading indoor air quality systems as well as window and door replacement is also expressly authorized. Funds are available through September 30, 2024.
- 183 ARP – ESSER III – HOMELESS I **\$135,093****
 Funds are provided for LEA's with 50 or more homeless students to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.
- 184 ARP – ESSER III – HOMELESS II **\$1,287,214****
 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
- 185 ARP - IDEA Section 611 Grants to States **\$2,888,919****
 Provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21.

ADOPTED BUDGET BY REVENUE CATEGORY

186	<u>ARP - IDEA Preschool Grants</u> Provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.	\$238,840
188	<u>ARP - ESSER III - Summer Career Accelerator Programs</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$3,583,724
189	<u>ARP ESSER III - Math Enrichment Programs</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$3,261,023
191	<u>ARP ESSER III - Identify & Locate Missing Students</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$529,180
192	<u>ARP - Cyberbullying and Suicide Prevention Grants</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$1,243,337
195	<u>ARP ESSER III - School Improvement/Leadership Grant</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$320,356
205	<u>ARP - ESSER III - Driver Training</u> Provides funding to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.	\$45,222
206	<u>ARP - ESSER III - Principal Retention Supplement</u> Provides retention supplements to experienced principals to ensure continuity in school operations during transition back to use of current student growth scores for principal salary determination during fiscal years 2023 and 2024.	\$73,724
110	<u>21st Century Grant</u> 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.	\$332,376
112	<u>Math and Science Partnerships</u> Provides funding to increase the academic achievement of students in mathematics and science by enhancing the content knowledge and teaching skills of classroom teachers	\$0
083	<u>Teacher in Residence</u> Provides funding for operating expenses reimbursed by DPI for coordination of regional projects for instructional personnel.	\$9,989
812/813	<u>DSS Reimbursement</u> 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.	\$609,165

ADOPTED BUDGET BY REVENUE CATEGORY

301	<u>ROTC Reimbursement</u>	\$2,438,340
	Provides funding for salaries and associated benefits for ROTC classroom teachers.	
305/306	<u>Medicaid Reimbursements</u>	\$12,102,164
	Provides funding to allow local school districts to be reimbursed under the federal Medicaid program for a portion on the administrative cost associated with providing school based health services.	
499	<u>Regional Alternative Licensing Center</u>	\$144,458
	Provides funding to assist lateral entry teachers in NC to achieve a full professional educator's license.	
980	<u>County Bond Reimbursement</u>	\$439,192
	Provides funding for salaries and associated benefits for positions supporting the capital program.	
811	<u>Burroughs Wellcome Fund</u>	\$47,620
	Provides funding to support creative science enrichment activities for 9th-12th grade students and also provides opportunities for professional development and collaboration for math and science teachers.	
889	<u>CMS Foundation</u>	\$222,322
	The CMS Foundation works to generate financial investment to support Charlotte-Mecklenburg Schools and develop a community-wide culture of schoolanthropy—the support of public education.	
815	<u>Athletics</u>	\$1,565,000
	Provides funding for the support and operations of the district's middle schools athletics program.	
	<u>Rental of School Property</u>	\$900,000
	Provides funding for the operational costs of using school facilities after school hours and on the weekend.	
	<u>P-Card Rebate</u>	\$100,000
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<u>Indirect Costs</u>	\$12,809,867
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<u>Tuition & Fees</u>	\$500,000
	Provides funding for the education of students residing outside of Mecklenburg County but enrolled in the school district.	
	<u>Interest Earned on Investments</u>	\$1,400,000
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<u>Restitution</u>	\$40,000
	Provides funding for the repair or replacement of District property destroyed due to the negligence of an individual.	
	<u>Police Sales</u>	\$20,000
	Provides funding for the cost necessary for the functioning of the District as a whole, but which cannot be directly assigned to one service.	
	<u>Graphics</u>	\$500,000
	Provides funding from the excess of the assets of a fund over its liabilities and reserves at the beginning or ending of a fiscal year for the one-time purchases of services or equipment.	

ADOPTED BUDGET BY REVENUE CATEGORY

Fund Balance

\$5,380,904

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

FUND DESCRIPTIONS AND STRUCTURE

Governmental Funds

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

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

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

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

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

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

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

Enterprise Funds

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

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

Fund Balance

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

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

	2023-24 Adopted State Funds	2023-24 Adopted County Appropriation	2023-24 Adopted Federal/Special Revenue/Other	2023-24 Adopted Total Budget
EXPENDITURES				
Instructional				
Regular Instructional	\$ 637,539,951	\$ 174,059,646	\$ 36,394,447	\$ 847,994,043
Special Populations	137,487,087	25,861,752	67,098,183	230,447,022
Alternative Programs	24,805,389	21,264,184	172,640,217	218,709,790
Co-Curricular		5,533,485	1,124,722	6,658,207
School-Based Support	<u>64,747,932</u>	<u>33,732,149</u>	<u>19,284,455</u>	<u>117,764,536</u>
Total Instructional	864,580,358	260,451,216	296,542,024	1,421,573,598
Instructional Support				
Support and Development	626,974	11,688,096	4,226,110	16,541,180
Special Pop. Support and Development	2,272,341	2,181,556	6,505,217	10,959,114
Alternative Prog Support and Development	449,844	1,939,061	8,097,541	10,486,446
System-wide Pupil Support	<u>154,956</u>	<u>4,838,647</u>	<u>120,497</u>	<u>5,114,100</u>
Total Instructional Support	3,504,115	20,647,360	18,949,364	43,100,839
Operations				
Technology Support	1,012,803	21,251,281	3,236,064	25,500,148
Operational Support	102,952,019	122,900,722	49,700,154	275,552,895
Financial and Human Resource Services	769,216	27,497,999	5,347,230	33,614,445
Accountability	100,000	5,991,553	1,043,160	7,134,713
Community Services			601,410	601,410
Nutrition Services	49,456	-	397,531	446,987
Unbudgeted Funds			-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>21,545,721</u>	<u>21,545,721</u>
Total Operations	104,883,494	177,641,555	81,871,269	364,396,318
Leadership				
Policy, Leadership and Public Relations	2,275,707	17,580,718	3,190,299	23,046,724
School Leadership Services	<u>60,493,429</u>	<u>30,436,296</u>	<u>4,034,662</u>	<u>94,964,386</u>
Total Leadership	62,769,136	48,017,014	7,224,961	118,011,111
Charter School Pass-through				
		90,158,704		90,158,704
TOTAL EXPENDITURES	<u>\$ 1,035,737,103</u>	<u>\$ 596,915,849</u>	<u>\$ 404,587,618</u>	<u>\$ 2,037,240,570</u>

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

Description	State	County	Federal/Special Revenue/Other	Grand Total
Salaries				
Board Member Salary/Exp. Allowance		\$ 258,462.00	\$ -	\$ 258,462
Superintendent	145,302	158,940	-	304,242
Assoc. Supt./Chief Officer	518,257	850,742	-	1,368,999
Director/Supervisor	1,507,180	11,709,793	1,943,455	15,160,428
Principal	15,774,012	7,328,945	-	23,102,957
Assistant Principal	11,492,859	10,210,689	21,169	21,724,717
Area/Assistant Superintendent	1,054,020	1,168,411	177,021	2,399,452
Bonus		990,000	-	990,000
<i>Administration</i>	<u>\$ 30,491,630</u>	<u>\$ 32,675,982</u>	<u>\$ 2,141,645</u>	<u>\$ 65,309,257</u>
	2.94%	5.47%	0.53%	3.21%
Teacher	429,337,656	17,759,797	28,151,452	475,248,905
ROTC Instructor		2,075,256	1,412,776	3,488,032
Extended Contracts		336,785	-	336,785
Social Worker/Counselor/ Media Spec.	34,862,196	11,077,037	6,187,710	52,126,943
Speech Pathologist/Audiologist	11,908,523	247,413	-	12,155,936
Psychologist	5,448,330	1,692,934	574,701	7,715,965
Deans/Facilitators	10,757,172	12,052,052	9,624,889	32,434,113
Supplementary Pay	59,827	93,270,837	9,428,978	102,759,642
Substitute - Certified	324,082	9,552,134	1,099,809	10,976,025
Bonus			6,445,245	6,445,245
Additional Responsibility Stipend	28,285	3,037,237	8,530,829	11,596,351
Staff Development Pay	410,446	397,879	3,798,707	4,607,032
<i>Professional Educator</i>	<u>\$ 493,136,517</u>	<u>\$ 151,499,361</u>	<u>\$ 75,255,095</u>	<u>\$ 719,890,973</u>
	47.61%	25.38%	18.60%	35.34%
Teacher/Media Assistant	31,184,593	7,144,640	11,970,239	50,299,472
Tutor	1,549,840		3,296,432	4,846,272
Interpreter/Translator	112,546	536,192	2,742,549	3,391,287
Physical/ Occupational Therapist	4,926,577	36,120	-	4,962,697
School-based Non-certified Support	2,645,694	1,611,776	7,792,274	12,049,744
Monitors	1,426,258	2,562,638	-	3,988,896
Non-Cert. Instructor - Driver/Alt Ed	329,431		14,218,032	14,547,463
Resource Officer/Campus Sec.	5,357,879	1,387,152	-	6,745,031
Market Adjustment			-	-
<i>Instructional Support Non-certified</i>	<u>\$ 47,532,818</u>	<u>\$ 13,278,518</u>	<u>\$ 40,019,526</u>	<u>\$ 100,830,862</u>
	4.59%	2.22%	9.89%	4.95%

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

Description	State	County	Federal/Special Revenue/Other	Grand Total
Office Support	16,019,197	13,470,282	763,483	30,252,962
Technician- Technology		6,109,584	-	6,109,584
Administrative Specialist	1,305,093	23,333,412	6,651,380	31,289,885
Staff Development Pay		23,855	-	23,855
<i>Technical and Administrative Support</i>	<u>\$ 17,324,290</u>	<u>\$ 42,937,133</u>	<u>\$ 7,414,863</u>	<u>\$ 67,676,286</u>
	1.67%	7.19%	1.83%	3.32%
Driver	28,012,331	4,221,083	-	32,233,414
Driver Overtime/Additional Pay		1,166	2,065,989	2,067,155
Custodian	15,708,206	14,795,058	-	30,503,264
Skilled Trades	11,171,659	15,467,368	116,693	26,755,720
Operational Support Manager		310,677	-	310,677
One-time Bonus	-	-	6,407,313	6,407,313
Longevity Pay	2,698,617	611,845	253,196	3,563,658
Overtime Pay	367,665	637,097	203,016	1,207,778
Annual Leave	3,487,214	748,786	-	4,236,000
Disability Pay	679,492	94,183	-	773,675
Staff Development Pay	65,639	571	-	66,210
Salary Differential		1,128,164	219,118	1,347,282
<i>Operational Support and Other</i>	<u>\$ 62,190,823</u>	<u>\$ 38,015,998</u>	<u>\$ 9,265,325</u>	<u>\$ 109,472,146</u>
	6.00%	6.37%	2.29%	5.37%
Total Salaries	<u>\$ 650,676,078</u>	<u>\$ 278,406,992</u>	<u>\$ 134,096,454</u>	<u>\$ 1,063,179,524</u>
	62.82%	46.64%	33.14%	52.19%
Employee Benefits				
Employer's Social Security	50,992,665	21,155,516	11,546,595	83,694,776
Employer's Retirement	163,810,666	69,325,070	35,466,970	268,602,706
Employer's Hospitalization Ins.	102,874,207	15,874,715	15,142,942	133,891,864
Employer's Workers' Comp. Ins.		-	560,614	560,614
Employer's Unemployment Ins.		306,000	-	306,000
Employer's Life Insurance	-	160,175	1,084,810	1,244,985
Total Employee Benefits	<u>\$ 317,677,538</u>	<u>\$ 106,821,476</u>	<u>\$ 63,801,930</u>	<u>\$ 488,300,945</u>
	30.67%	17.90%	15.77%	23.97%
Total Salaries/Employee Benefits	<u>\$ 968,353,616</u>	<u>\$ 385,228,468</u>	<u>\$ 197,898,385</u>	<u>\$ 1,551,480,469</u>
	93.49%	64.54%	48.91%	76.16%

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

Description	State	County	Federal/Special Revenue/Other	Grand Total
Non-personnel Costs				
Contracted Services	15,717,649	21,929,264	67,596,549	105,243,462
Workshop Expenses	272,055	2,212,650	20,197,322	22,682,027
Advertising Cost		89,603	-	89,603
Printing and Binding Fees	7,500	50,873	518,414	576,787
Reproduction Costs	37,600	1,071,165	38,500	1,147,265
Other Prof & Tech Services	2,250		111,000	113,250
Public Utilities - Electric Services		12,112,572	12,110,282	24,222,854
Public Utilities - Natural Gas		3,202,118	-	3,202,118
Public Utilities – Water and Sewer		6,911,863	255,602	7,167,465
Waste Management		1,955,000	-	1,955,000
Contracted Repairs & Maintenance	24,500	17,274,403	27,330,807	44,629,710
Rentals/Leases		642,824	-	642,824
Pupil Transportation - Contracted	8,376,113	2,986,918	561,343	11,924,374
Travel Reimbursement	76,750	90,906	120,437	288,093
Field Trips	165,000	965,476	209,579	1,340,055
Telephone/Telecommunication	141,796	1,740,386	424,638	2,306,820
Postage	6,779	169,438	1,500	177,717
Employee Education Reimbursement	86,000	5,000	-	91,000
Membership Dues and Fees	166,142	852,664	9,444,013	10,462,819
Liability Insurance		2,651,329	2,089,171	4,740,500
Vehicle Liability Insurance	128,000	20,235	-	148,235
Property Insurance		2,264,702	107,128	2,371,830
Fidelity Bond Premium		18,096	-	18,096
Other Insurance and Judgments		71,500	89,500	161,000
Indirect Cost		-	21,545,721	21,545,721
Total Purchased Services	\$ 25,208,134	\$ 79,288,985	\$ 162,751,506	\$ 267,248,624
	2.43%	13.28%	40.23%	13.12%
Supplies and Materials	17,607,596	16,450,656	31,674,088	65,732,340
State Textbooks	13,082,475		-	13,082,475
Other Textbooks	2,364,545	1,761,710	499,504	4,625,759
Library Books	-	372,709	-	372,709
Computer Software and Supplies	774,366	8,648,054	5,352,820	14,775,240
Repair Parts, Grease, and Anti-Freeze	568,153	5,397,389	574,721	6,540,263
Gas/Diesel Fuel	5,007,373	1,575,122	-	6,582,495
Oil	110,188	30,599	-	140,787
Tires and Tubes	228,998	575,896	-	804,894
Food Purchases -PreK/Extend. Day	35,133	339,035	289,365	663,533
Furniture & Equipment - Inventoried	55,365	4,697,642	837,841	5,590,848
Computer Equipment - Inventoried	2,118,959	2,197,269	1,155,823	5,472,051
Total Supplies and Materials	\$ 41,953,151	\$ 42,046,081	\$ 40,384,162	\$ 124,383,394
	4.05%	7.04%	9.98%	6.11%

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

Description	State	County	Federal/Special Revenue/Other	Grand Total
Equipment - Capitalized	181,661	84,114	3,442,114	3,707,889
Computer Hardware - Capitalized		109,497	111,451	220,948
License and Title Fees	40,540		-	40,540
Total Equipment and Vehicles	<u>\$ 222,201</u>	<u>\$ 193,611</u>	<u>\$ 3,553,565</u>	<u>\$ 3,969,377</u>
	0.02%	0.03%	0.88%	0.19%
Transfers to Charter Schools	-	90,158,704	-	90,158,704
Total Fund Transfers	<u>\$ -</u>	<u>\$ 90,158,704</u>	<u>\$ -</u>	<u>\$ 90,158,704</u>
	0.00%	15.10%	0.00%	4.43%
	-	-	-	
	-	-	-	
Grand Total	<u>\$ 1,035,737,103</u>	<u>\$ 596,915,849</u>	<u>\$ 404,587,618</u>	<u>\$ 2,037,240,570</u>
	100.00%	100.00%	100.00%	100.00%

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

		STATE	COUNTY	FEDERAL	OTHER/ SPECIAL	TOTAL PROPOSED OPERATING BUDGET
ACADEMIC EXCELLENCE	Delivering a student-first environment by creating student and family services and experiences that are unparalleled	\$ 533.6	\$ 210.6	\$ 187.0	\$ 0.2	\$ 931.4
PEOPLE EXCELLENCE	Build and strengthen culture and further our commitment of excellence for all CMS employees	\$ 214.3	\$ 125.2	\$ 57.1	\$ 0.5	\$ 397.1
OPERATIONAL EXCELLENCE	Optimize operational processes through aligned systems and tools that achieve desired results	\$ 236.0	\$ 237.4	\$ 120.5	\$ 6.1	\$ 600.0
ENGAGEMENT EXCELLENCE	Leading the way through an interconnected ecosystem of families, community, corporations, and organizations	\$ 52.2	\$ 23.6	\$ 33.0	\$ -	\$ 108.8

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Adopted County Appropriation

Adopted
County Appropriation



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
DETAIL OF CHANGES TO 2022-23 COUNTY APPROPRIATION

2022-23 ADOPTED BUDGET	\$	557,956,214
2022-23 BASE BUDGET	\$	557,956,214

I. INVESTING IN OUR EMPLOYEES

A. Salaries and Benefits

1. Teachers and other certified staff - average of 4.1%	3,153,406
2. Assistant principals - average of 4.1%	621,397
3. Principals - average of at 4%	257,263
4. Bus Drivers - average of 6%	260,177
5. Non-certified staff - increase of 4%	4,784,142
6. Market and Equity Pay Adjustments - principals and non-certified support staff	10,125,971
7. County Local Supplement Increase - average of 5% increase in supplement for teachers and certified sta	8,553,950
8. Health Insurance increase - allocated at \$7,557	430,244
9. Retirement Rate Increase - allocated at 25.02%	<u>1,425,175</u>

Total Investing In Our Employees **\$** **29,611,725**

II. STUDENT GROWTH AND ADDITIONAL SPACE

A. 1. Charter School Enrollment Growth - 1,815 new students and state approved per pupil rate change for virtual charter schools	<u>7,794,300</u>
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Total Student Enrollment Growth Costs **\$** **7,794,300**

B. New Schools and Additional Facility Space

1. Staffing for Two New Elementary Schools	362,266
2. Maintenance and Operating Costs for Two New Schools and Added Square Footage	<u>1,191,344</u>

Total New School and Additional Facility Space Costs **\$** **1,553,610**

2023-2024 ADOPTED COUNTY APPROPRIATION **\$** **596,915,849**

CHANGE FROM PRIOR YEAR APPROPRIATION **\$** **38,959,635**

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

	Salaries and Benefits	Purchased Services
EXPENDITURES		
Regular Instructional	\$ 150,439,885	\$ 5,698,997
Special Populations	23,440,223	1,683,205
Alternative Programs	19,912,485	409,902
School Leadership Services	29,914,152	
Co-Curricular	3,363,490	1,962,705
School-Based Support	31,505,080	1,549,842
Support and Development	10,320,245	820,577
Special Population Support and Development	1,924,600	195,523
Alternative Programs Support and Development	1,913,301	21,110
Technology Support	11,273,094	4,896,275
Operational Support	59,289,873	52,755,564
Financial and Human Resource Services	17,689,221	9,203,770
Accountability	5,206,725	440,421
System-wide Pupil Support	4,274,828	69,301
Policy, Leadership and Public Relations	14,761,266	2,581,793
Charter School Pass-through	-	-
TOTAL EXPENDITURES	\$ 385,228,468	\$ 82,288,985
PERCENTAGE OF TOTAL	64.54%	13.79%

Note: The description for each category is on the following pages 42-49

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

Supplies and Materials	Furniture and Equipment	Charter School Pass-through	Total	% of Total Budget
\$ 17,792,025	128,739		\$ 174,059,646	29.16%
738,324			\$ 25,861,752	4.33%
941,797			\$ 21,264,184	3.56%
522,144			\$ 30,436,296	5.10%
207,290			\$ 5,533,485	0.93%
617,227	60,000		\$ 33,732,149	5.65%
547,274			\$ 11,688,096	1.96%
61,433			\$ 2,181,556	0.37%
4,650			\$ 1,939,061	0.32%
5,081,912			\$ 21,251,281	3.56%
9,290,413	1,564,872		\$ 122,900,722	20.59%
605,008			\$ 27,497,999	4.61%
344,407			\$ 5,991,553	1.00%
494,518			\$ 4,838,647	0.81%
237,659			\$ 17,580,718	2.95%
-	-	90,158,704	\$ 90,158,704	15.10%
<u>\$ 37,486,081</u>	<u>\$ 1,753,611</u>	<u>\$ 90,158,704</u>	<u>\$ 596,915,849</u>	<u>100.00%</u>
6.28%	0.29%	15.10%	100.00%	

ADOPTED COUNTY APPROPRIATION BY MAJOR FUNCTION

Instructional Services

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

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

5100 Regular Instructional Services **\$174,060,674**

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 **\$25,861,752**

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.

ADOPTED COUNTY APPROPRIATION BY MAJOR FUNCTION

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 \$11,688,096

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.

ADOPTED COUNTY APPROPRIATION BY MAJOR FUNCTION

6200 Special Population Support and Development Services \$2,181,556

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 \$1,939,061

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 \$21,251,281

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 \$122,900,722

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.

ADOPTED 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 **\$27,497,999**

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 **\$5,991,553**

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 **\$4,838,647**

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.

ADOPTED COUNTY APPROPRIATION BY MAJOR FUNCTION

Student Accounting Support Services

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

Guidance Support Services

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

Health Support Services

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

Safety and Security Support Services

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

Instructional Technology Support Services

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

6900 Policy, Leadership and Public Relations Services **\$17,580,718**

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.

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Capital Outlay/Leases

CAPITAL OUTLAY DESCRIPTION

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

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

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

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

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

CAPITAL OUTLAY BUDGET
SCHEDULE OF REVENUES AND EXPENDITURES

	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget	2020-21 Adopted Budget
REVENUES				
County Capital Outlay	22,960,000	32,960,000	22,960,000	22,560,000
TOTAL CAPITAL OUTLAY REVENUES	<u>\$ 22,960,000</u>	<u>\$ 32,960,000</u>	<u>\$ 22,960,000</u>	<u>\$ 22,560,000</u>
EXPENDITURES				
<u>Buildings and Sites</u>				
Roofs	\$ 5,125,000	\$ 5,540,000	\$ 2,624,250	\$ 290,448
Heating and Air Conditioning	4,510,000	12,996,000	3,284,616	13,865,975
Asphalt Resurfacing & Paving	1,505,000	1,550,000	845,250	54,999
Plumbing	-	525,000	31,000	265,758
Carpeting	215,000	270,000	422,000	433,558
Stage Curtains	260,000	120,000	60,000	-
Sites	4,130,000	4,710,000	2,625,000	531,652
Renovations	4,274,616	5,335,000	1,210,000	1,142,162
Electrical	2,390,000	1,914,000	607,500	575,064
Transportation Garage Facilities	-	-	10,500,000	-
Total Buildings and Sites	<u>\$ 22,409,616</u>	<u>\$ 32,960,000</u>	<u>\$ 22,209,616</u>	<u>\$ 17,159,616</u>
<u>Furniture and Equipment</u>				
Classroom and Office Equipment	\$ 550,384	\$ -	\$ 550,384	\$ 550,384
Computer Equipment - Instructional	-	-	100,000	100,000
Vehicles	-	-	-	50,000
Insurance Claims	-	-	100,000	100,000
Total Furniture and Equipment	<u>\$ 550,384</u>	<u>\$ -</u>	<u>\$ 750,384</u>	<u>\$ 800,384</u>
Security Enhancement projects				\$ 4,600,000
TOTAL CAPITAL OUTLAY EXPENDITURES	<u>\$ 22,960,000</u>	<u>\$ 32,960,000</u>	<u>\$ 22,960,000</u>	<u>\$ 22,560,000</u>

LEASE/INSTALLMENT CONTRACTS & DEBT MANAGEMENT

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

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

A. Leases

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

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

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

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

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

B. Installment Purchases

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

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

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

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Enterprise Programs



SCHOOL NUTRITION SERVICES

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

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

SCHOOL NUTRITION SERVICES

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget	2020-21 Adopted Budget
OPERATING REVENUES:				
Student Meals	\$ 6,952,582	\$ 7,858,912	\$ -	\$ 6,496,371
Supplemental Sales	5,652,131	4,068,755	4,639,080	6,259,538
Total Operating Revenues	\$ 12,604,713	\$ 11,927,667	\$ 4,639,080	\$ 12,755,909
OPERATING EXPENSES:				
Food and Commodities	\$ 40,129,832	\$ 38,169,633	\$ 37,843,131	\$ 27,775,000
Salaries	29,126,814	24,850,697	24,062,558	27,414,600
Employee Benefits	7,235,145	4,977,895	7,313,250	6,103,253
Materials and Supplies	3,821,005	3,719,975	2,500,000	2,000,000
Depreciation	1,500,000	1,500,000	1,300,000	1,500,000
Contracted Services	4,393,545	2,565,144	4,468,239	4,150,000
Other	3,706,675	3,276,154	3,100,141	4,560,024
Total Operating Expenses	\$ 89,913,016	\$ 79,059,498	\$ 80,587,319	\$ 73,502,877
OPERATING INCOME (LOSS)	(77,308,303)	(67,131,831)	(75,948,239)	(60,746,968)
U.S. Government Subsidy and Commodities	\$ 63,579,034	\$ 57,797,368	\$ 75,152,301	\$ 59,396,968
Interest Revenue and Other Misc. Revenue	3,332,632	1,632,973	750,000	1,000,000
Total Non-Operating Revenue	\$ 66,911,666	\$ 59,430,341	\$ 75,902,301	\$ 60,396,968
INCOME (LOSS) BEFORE OPERATING TRANSFER	\$ (10,396,637)	(7,655,552)	-	(350,000)
OPERATING TRANSFER FROM GENERAL FUND	-	-	-	350,000
APPROPRIATION FROM RETAINED EARNINGS	10,396,637	7,655,552	-	-
Change in Net Position	\$ -	\$ -	\$ -	\$ -

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

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

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

AFTER SCHOOL ENRICHMENT PROGRAM DESCRIPTION

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

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

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

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

The After School Enrichment Program is currently offered at 80 locations, which includes five Pre-K-6, nine K-8, one middle school, and 65 elementary school sites. ASEP currently serves on average 871 students per week in Before School and 2540 students in the After School Programs. ASEP operates as an Enterprise Fund. ASEP is offered at 3 locations free of charge due to 21st CCLC grant funding.

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

	<u>Before School</u>	<u>After School</u>
2:45 bell schedule		\$81
3:00 bell schedule	\$36	\$75
3:15 bell schedule	\$41	\$69
3:30 bell schedule	\$47	\$64
3:45 bell schedule	\$53	\$58
4:15 bell schedule	\$64	\$47

AFTER SCHOOL ENRICHMENT PROGRAM

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Adopted Budget	2020-21 Adopted Budget
OPERATING REVENUES:				
Participant Fees	\$ 9,091,799	\$ 8,827,465	\$ 8,673,642	\$ 16,092,639
Total Operating Revenues	\$ 9,091,799	\$ 8,827,465	\$ 8,673,642	\$ 16,092,639
OPERATING EXPENSES:				
Salaries	\$ 6,180,404	\$ 9,839,782	\$ 5,182,864	\$ 10,475,485
Benefits	2,067,154	3,252,506	1,702,258	2,875,522
Food Costs	316,330	624,340	240,520	425,000
Material and Supplies	154,275	1,501,883	1,034,944	483,188
Contracted Services/Field Trips	444,430	1,278,954	-	375,000
Other	509,206	1,450,500	515,056	1,573,445
Total Operating Expenses	\$ 9,671,799	\$ 17,947,965	\$ 8,675,642	\$ 16,207,639
OPERATING INCOME (LOSS)	\$ (580,000)	\$ (9,120,500)	\$ (2,000)	\$ (115,000)
NON-OPERATING REVENUES:				
Interest Income	\$ 180,000	\$ -	\$ 2,000	\$ 115,000
Contributions and Grants*	400,000	9,120,500	-	-
Total Non-Operating Revenue	580,000	9,120,500	2,000	115,000
Change in Net Position	\$ -	\$ -	\$ -	\$ -

*Includes NC Childcare Stabilization Grant funds

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Results and Accountability

ACADEMIC ACHIEVEMENT

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

Please refer to page 5 for Goals and Guardrails.

Performance in the goal areas varied in School Year 2022-2023.

Like 2021-22, performance in the goal areas varied in 2022-23. The district saw increases in goals related to academic performance but decreases in areas related to graduation endorsements and EVAAS Growth.

Goal 1, which focuses on the College-and-Career Ready (CCR) rates in English Language Arts (ELA) among Black and Hispanic 3rd graders, increased by nearly three percentage points from 13.5% in 2021-22 to 16.4% in 2022-23. Like 2021-22, a little over three percent (3.3%) of students began the school year CCR based on the Beginning-of-Grad (BOG) assessment, indicating little improvement in where Black and Hispanic students are starting 3rd grade. This shows that not only did the district see an increase in CCR in 2022-23, but the district is moving a larger proportion of Hispanic and Black students to CCR than last year.

Goal 2, Math I CCR rates in grades 9-12, increased from 8.2% to 9.4%, a two-point two percent increase from the year prior.

Goal 3, the percentage of graduates earning at least one state high school diploma endorsement, has decreased slightly from 2021-22. After correcting for historical data errors, the district found that 37.7% of students graduated with at least one endorsement in 2021-22. That rate dropped nearly one percentage point to 36.8% in 2022-23. The data system inadequacies discovered led to a decision to develop an internal information system application that reconciles endorsement requirements for each endorsement. The application was launched at the beginning of the second semester of 2021-22 and continued through 2022-23.

Goal 4, the percentage of schools meeting or exceeding expected growth, decreased slightly to 82.6% from 83.1% in 2021-22. This reflects the (absolute) count of schools that met or exceeded growth decreasing by one (142 in 2022-23 compared to 143 in 2021-22).

While we are focused on targeted sets of goals, there are additional grades and subjects in which our students are tested. Additionally, there are other assessments, beyond state-required End-of-Grade (EOG) and End-of-Course (EOC) exams, that our students take and that serve as a measure of our district's performance. The following is an overview of EOG and EOC 2022-23 results, as well as results for the ACT, SAT®, and AP® Exams.

End-of-Grade Overall Performance

End-of-Grade (EOG) assessments are given to all grades 3-8 students and are designed to measure a student's mastery of grade-level standards outlined in the North Carolina Standard Course of Study. Students are tested in three subject areas: Reading (grades 3-8), Mathematics (grades 3-8), and Science (grades 5 & 8). Students who score a level 4 or 5 are considered college-and-career-ready (CCR). In 2022-2023, 30.5% of CMS students in grades 3-8 were CCR in reading on the EOG assessment. Reading CCR rates in CMS increased by two percentage points from the prior year. In math, 37.7% of CMS students in grades 3-8 met the CCR standard, a two-and-a-half percentage point increase from 2021-22. In science, 55.0% of CMS students in grades 5 and 8 met CCR in 2022-23, a one-point four percentage point decrease from 2021-22.

ACADEMIC ACHIEVEMENT

2022-23 Reading (Grades 3-8) Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)

Test	CMS 2021-22 Percent CCR	CMS 2022-23 Percent CCR	Pct. Pt. Change CCR
Reading Grade 3	25.1	29.2	+4.1
Reading Grade 4	32.0	36.9	+4.9
Reading Grade 5	30.2	31.7	+1.5
Reading Grade 6	24.7	26.5	+1.8
Reading Grade 7	29.3	29.1	-0.2
Reading Grade 8	29.4	29.5	+0.1
Reading Grades 3-8	28.5	30.5	+2.0

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

2022-23 Mathematics (Grades 3-8)* Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)

Test	CMS 2021-22 Percent CCR	CMS 2022-23 Percent CCR	Pct. Pt. Change CCR
Math Grade 3	38.4	43.1	+4.7
Math Grade 4	34.2	39.9	+5.7
Math Grade 5	38.6	41.0	+2.4
Math Grade 6	33.9	36.2	+2.3
Math Grade 7	35.8	36.2	+0.4
Math Grade 8	28.4	30.1	+1.7
Math Grades 3-8	34.8	37.7	+2.9

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

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

2022-23 Science (Grades 5 & 8) Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)

Test	CMS 2021-22 Percent CCR	CMS 2022-23 Percent CCR	Pct. Pt. Change CCR
Science Grade 5	49.9	51.9	+2.0
Science Grade 8	62.5	57.8	-4.7
Science Grades 5 & 8	56.4	55.0	-1.4

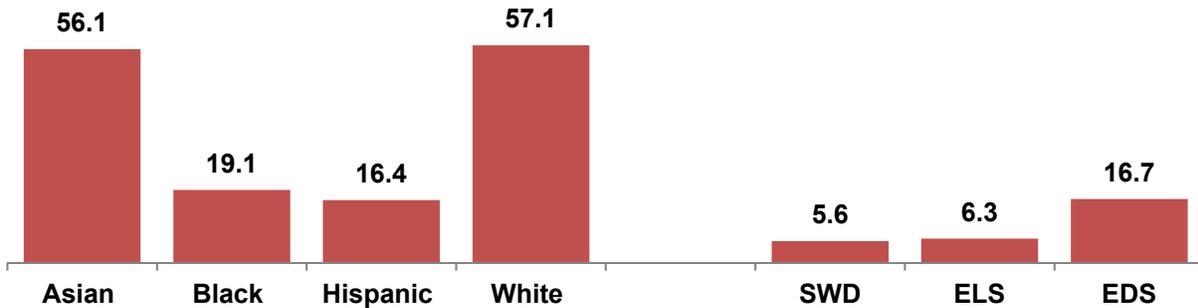
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

End-of-Grade Subgroup Performance

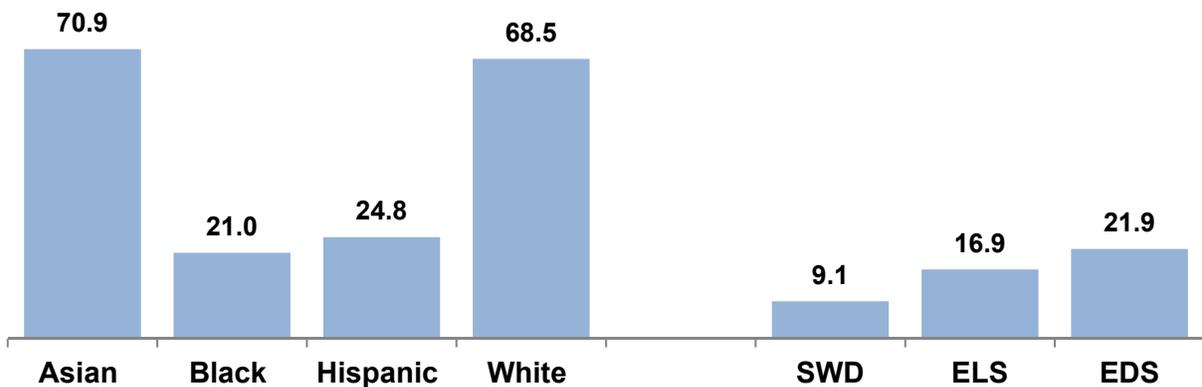
There are substantial differences between student groups in their performance on each of the EOG assessments. For example, in 2022-23, 56.1% of Asian and 57.1% of white students met CCR in reading, compared to 19.1% and 16.4% of their Black and Hispanic peers, respectively. We see a similar pattern in both 3-8 math and grade 5 & 8 science. Additionally, Students with Disabilities (SWD) and English Learner Students (ELS) scores noticeably lag other student groups and the district average overall on all EOG assessments. Note that, while the district refers to English Learner Students (ELS) as 'Multilingual Learners', we are using NC DPI's nomenclature here.

**2022-23 Reading Results by Subgroup
Grades 3-8
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)**



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

**2022-23 Mathematics Results by Subgroup
Grades 3-8*
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)**

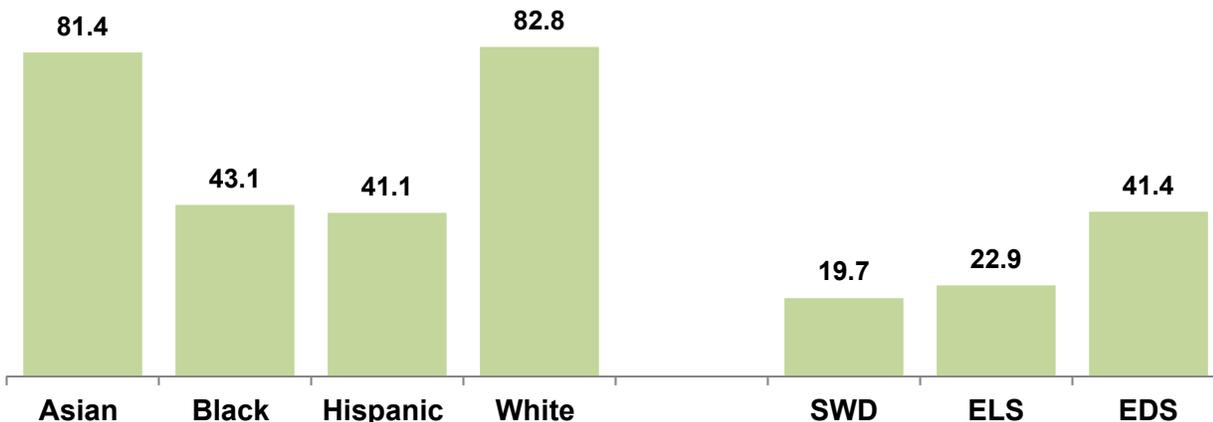


*As of 2017-18, Grade 8 Students take the test for the course they are enrolled in either NC Math 1 or Grade 8 Math EOG, but not both. Grades 3-8 Math includes the Math I EOC for Grade 8 students who took it as their Math exam.

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

ACADEMIC ACHIEVEMENT

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



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

End-of-Course Overall Performance

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

In 2022-23, 37.6% of CMS students met CCR on the state’s annual EOC English II assessment, remaining unchanged from the prior year. On the Math 1 assessment (9-12th grade only), 9.4% of CMS students were CCR, an increase of one point two percentage points from the prior year. In Math 3, 39.5% of students were CCR, an increase of two percentage points from the prior year. In Biology, 44.6% of students were CCR, an increase of one point four percentage points from the prior year.

**2022-23 End of Course Exams
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)**

Test	CMS 2021-22 Percent CCR	CMS 2022-23 Percent CCR	Pct. Pt. Change CCR
English II	37.6	37.6	0.0
Math 1 9-12*	8.2	9.4	+1.2
Math 3 9-12**	37.5	39.5	+2.0
Biology	43.2	44.6	+1.4

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

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

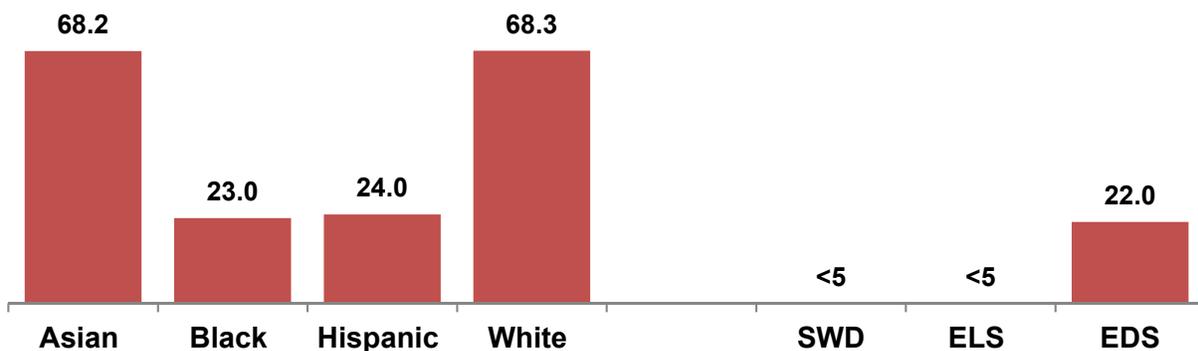
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/accountability-data-sets-and-reports>

ACADEMIC ACHIEVEMENT

End-of-Course Exam Subgroup Performance

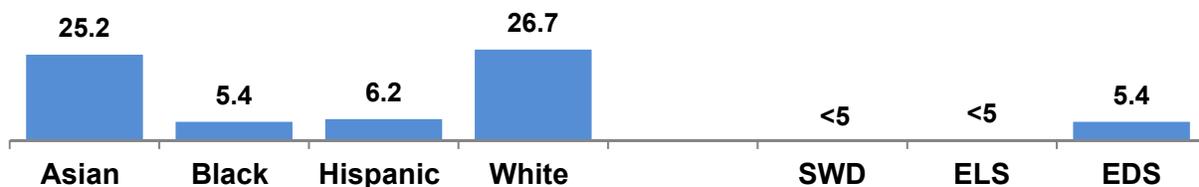
Differences in CCR rates continued to exist by subgroup on the English II, Math 1, Math 3, and Biology EOC assessments. For example, in 2022-23, 68.2% of Asian students and 68.3% of white students met CCR on the English II exam, a little under three times the rate of their Black and Hispanic peers (23.0% and 24.0%, respectively). Students with disabilities (SWD), English learner students (ELS), and economically disadvantaged students (EDS) also have CCR rates that lag other student groups and the district average.

2022-23 English II Results by Subgroup
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)



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

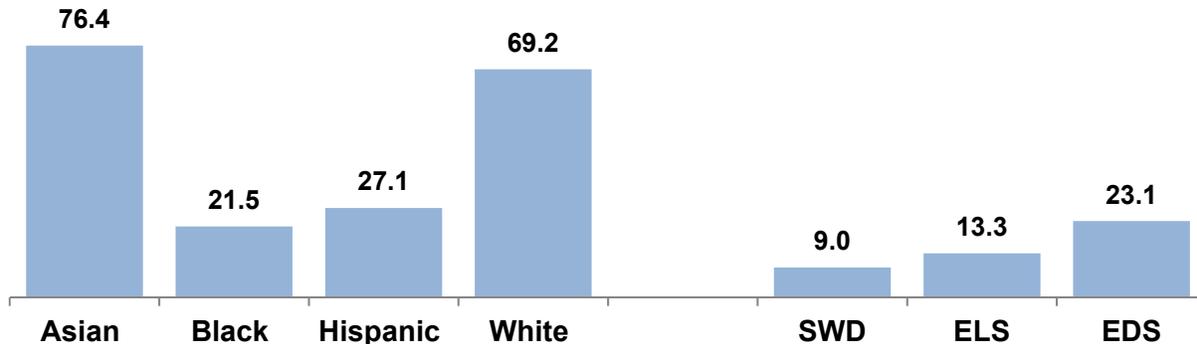
2022-23 Math 1 (Grades 9-12) Results by Subgroup*
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)



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

ACADEMIC ACHIEVEMENT

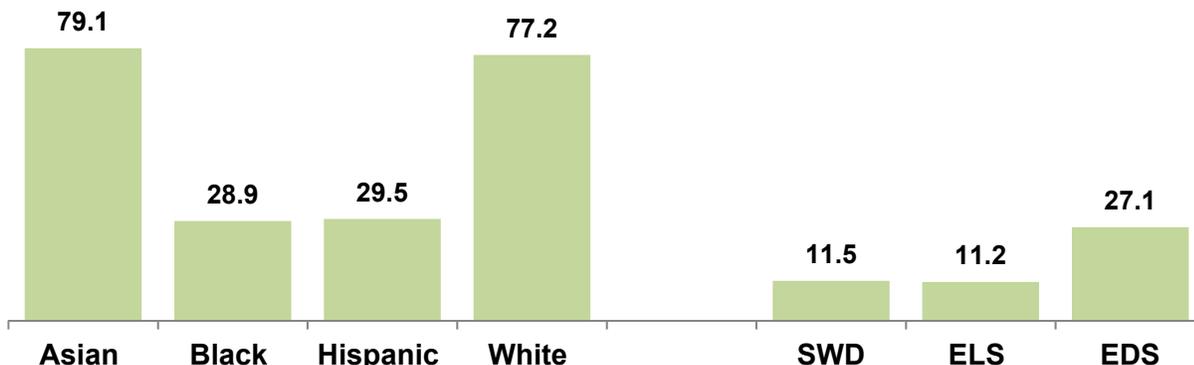
2022-23 Math 3 (Grades 9-12) Results by Subgroup*
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)



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

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

2022-23 Biology Results by Subgroup
Percent of Students Scoring Level 4 or 5 (College-and-Career Ready)



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

ACT Results

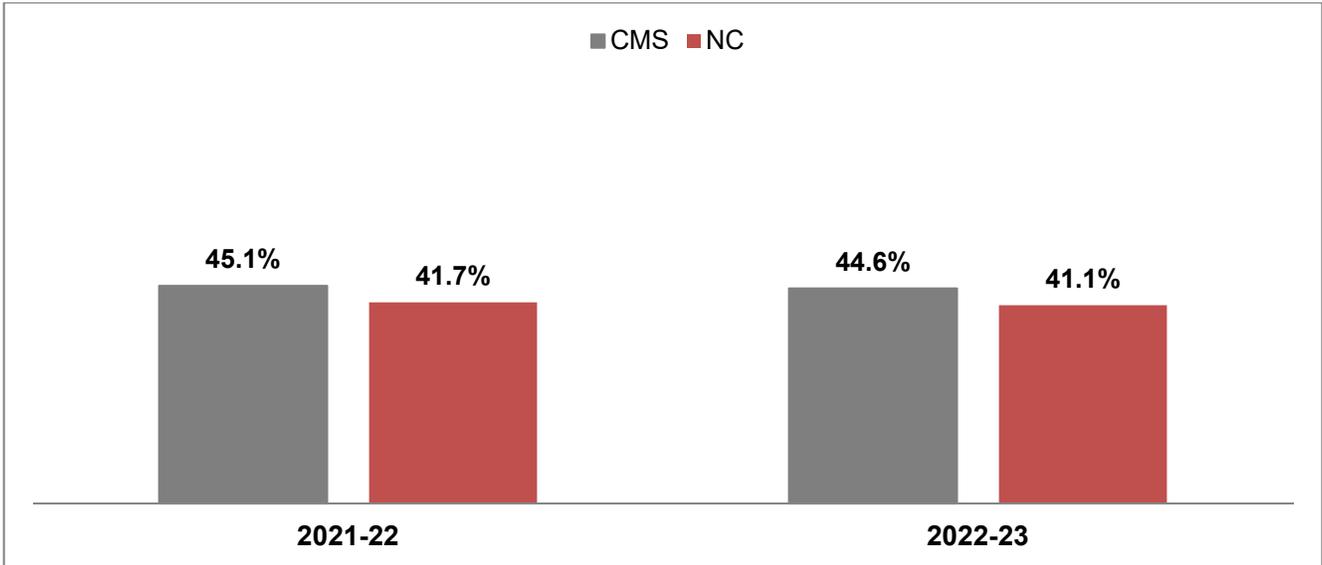
The ACT is given to all eleventh-grade students in North Carolina as a part of the NC READY Accountability Model. The ACT is a standardized assessment composed of multiple-choice tests in English, math, reading, and science, in addition to an optional writing test. The ACT is also used as a college admissions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

In 2022-23, 44.6% of CMS students tested had an ACT composite score that met the UNC minimum, three-point five percentage points higher than the state. Both the state and CMS saw a decrease in the percentage of students meeting the minimum composite score from 2021-22.

ACADEMIC ACHIEVEMENT

2021-22 and 2022-23 ACT Results

Percent of Students Meeting UNC Minimum Composite Score of 19 in 2021-22 and 2022-23



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

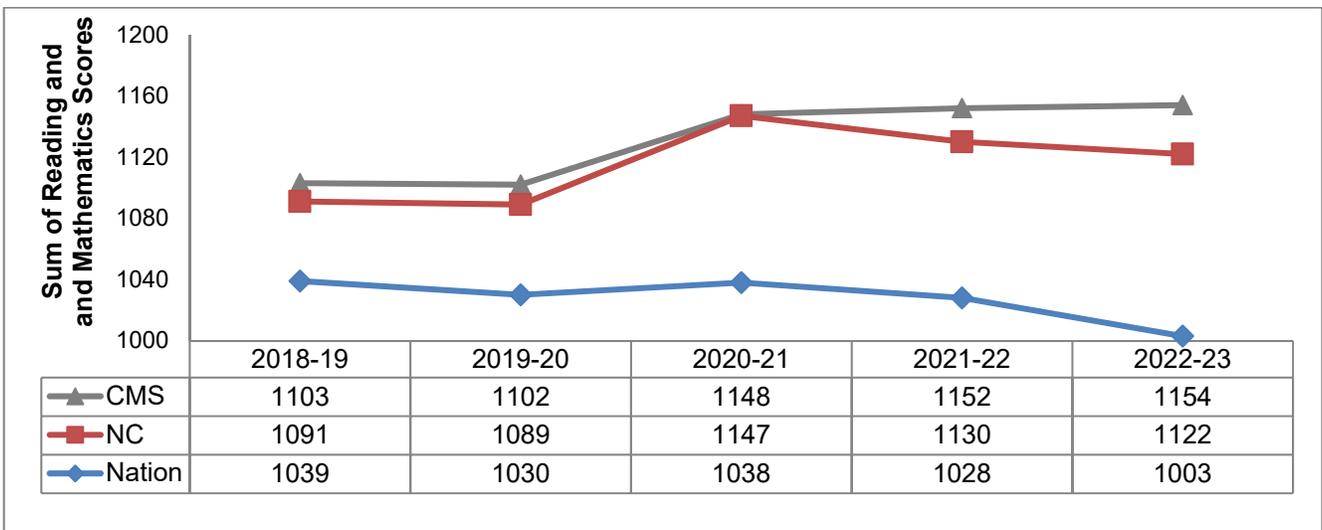
SAT® Results

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

In 2022-23, the average SAT® score for CMS students (1154) was 32 points above the average score for NC (1122) and 151 points above the national average (1003). From 2018-19 to 2021-22, scores among CMS students increased by 51 points or 4.6%. This increase is higher than both North Carolina (31 points; 2.8%) and the Nation (-36 points; -3.5%)

2018-19 – 2022-23 SAT® Results

Public School Students Math and Evidence-based Reading and Writing Score Totals



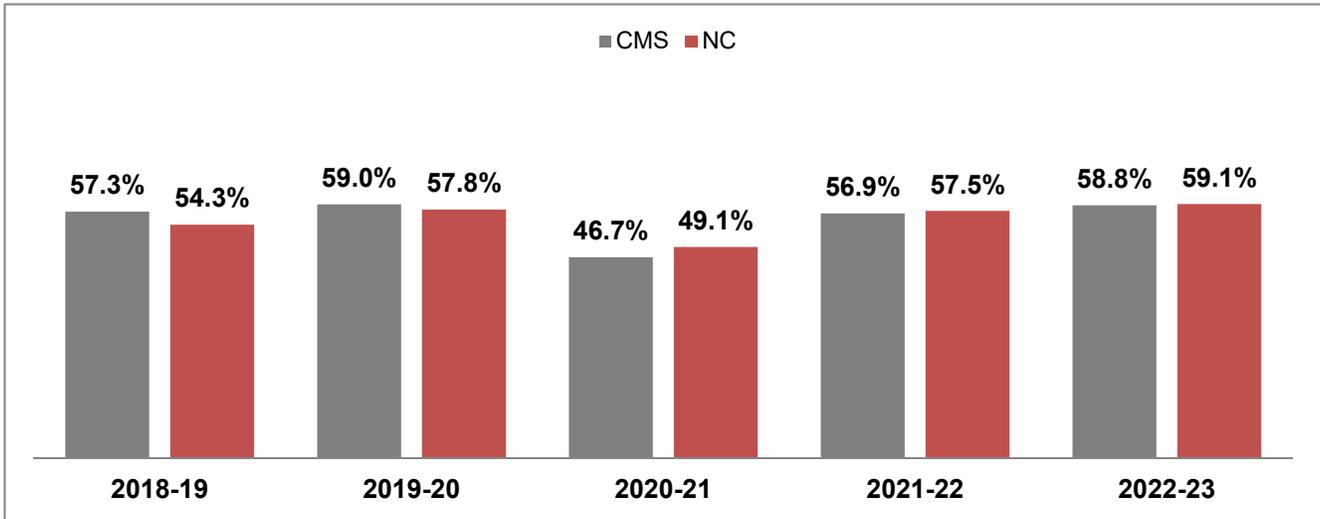
Source: North Carolina Department of Public Instruction <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/north-carolina-sat-and-ap-reports#sat-reports>

ACADEMIC ACHIEVEMENT

Advanced Placement® (AP) Exam Performance

AP® courses are college-level classes offered in a wide variety of subjects that can be taken while in high school. AP® exams, a type of national final exam, are offered in each subject annually across the country. They are scored on a scale from 1 to 5, with 1 being the lowest possible score, and 5 being the highest possible score. Scores of 3, 4, or 5 are considered passing marks. In 2023, 58.8% of AP® exams taken by CMS students received a 3, 4, or 5. This was slightly below the NC rate of 59.1% and nearly on par with the CMS rate in 2019-20.

**2018-19 – 2022-23 Advanced Placement® Exam Performance
Percent of Exams Taken Receiving a (Passing) Score of 3, 4, or 5**



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

UNDERSTANDING THE BUDGET

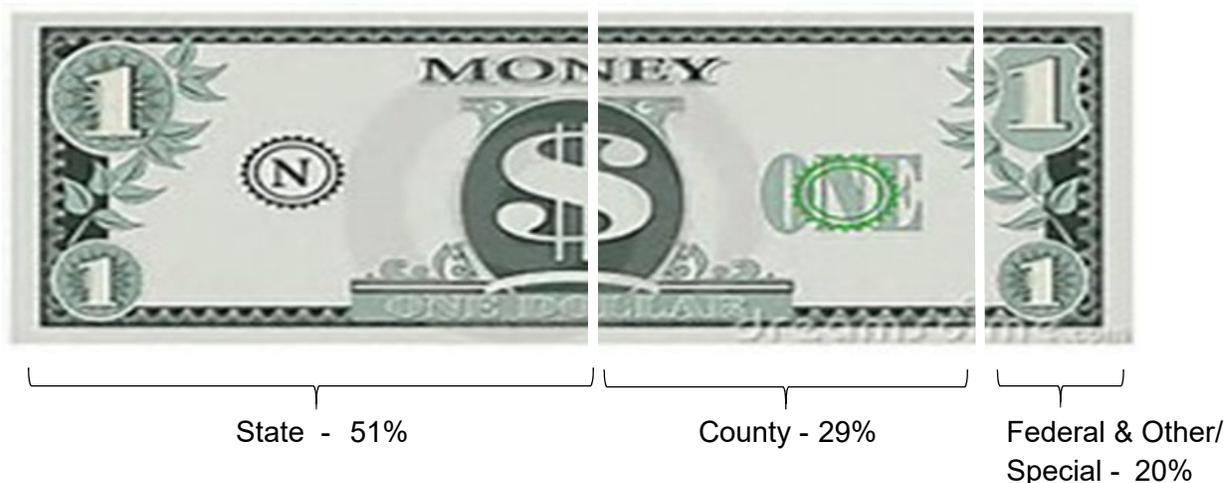
Charlotte Mecklenburg Schools (CMS) is the second-largest school district in North Carolina and the 17th-largest in the U.S. It is also one of the largest employers in Mecklenburg County, with more than 17,000 full- and part-time employees. Like most school districts in the state, CMS does not have taxing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

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

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

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

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



Salaries and benefits account for 76 percent of the total operating budget. Of that amount, 87 percent of the total staff is based in schools. Of the school-based employees, 52 percent are teachers. Principals, guidance counselors, media specialists, teacher assistants, cafeteria workers and other support staff make up the rest of school-based employees.

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

FACTORS AFFECTING THE BUDGET

The CMS budget is affected by several key factors including the economy, district and charter school enrollment and sustaining operations.

Economy

Although Charlotte is widely known as a banking town, the economy of the city and Mecklenburg County has a broad and diverse base. Construction, educational services, finance and insurance, information, manufacturing, real estate, retail, transportation, and warehousing are well represented. The County's economic outlook is positive, and growth continues to expand. Additionally, the state provides the majority of the Board's funding and remains in a relatively better financial position than some states.

MECKLENBURG COUNTY, NORTH CAROLINA TOP 10 EMPLOYORS CURRNET YEAR AND NINE YEARS AGO							
Employer	2021			2012			%
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment	
Atrium (formerly Carolinas HealthCare)	37,000	1	6.02	32,500	1	7.17	%
Wells Fargo Bank	30,291	2	4.93	20,600	2	4.54	
Charlotte-Mecklenburg Schools	18,495	3	3.01	18,143	3	4	
Bank of America Corporation	15,000	4	2.44	15,000	4	3.31	
Novant Health	11,698	5	1.90	10,573	6	2.33	
American Airlines	11,000	6	1.79	-	10	-	
Harris Teeter	8,239	7	1.34	-	-	-	
Duke Energy	7,900	8	1.29	7,700	9	1.7	
Low e's Companies, Inc.	7,801	9	1.27	8,500	8	1.87	
City of Charlotte	6,800	10	1.11	-	-	-	
Wal-Mart Stores	-	-	-	12,220	5	2.69	
Food Lion, Inc. (Delhaize America)	-	-	-	7,734	7	1.71	
State of North Carolina	-	-	-	7,684	-	1.69	
Total	154,224			140,654			

MECKLENBURG COUNTY, NORTH CAROLINA DEMOGRAPHIC STATISTICS							
Year	Population	Total Personal Income	Per Capita Income	Median Age	School Enrollment*	Unemployment Rate	
2022	1,154,783	N/A	\$ N/A	\$ N/A	140,406	4.1	%
2021	1,138,138	N/A	N/A	N/A	140,073	4.9	
2020	1,131,342	73,657,194	65,244	35.2	146,688	8.5	
2019	1,115,571	69,830,164	62,890	35.1	147,352	4.1	
2018	1,093,901	66,805,797	61,080	35.0	147,359	4.0	
2017	1,076,837	61,775,890	57,368	34.9	147,157	4.3	
2016	1,057,237	58,469,183	55,304	34.7	146,140	4.9	
2015	1,034,442	55,925,668	54,064	34.5	145,363	5.7	
2014	1,011,315	51,980,697	51,399	34.3	142,612	6.2	
2013	991,619	48,823,565	49,236	34.2	141,171	8.1	

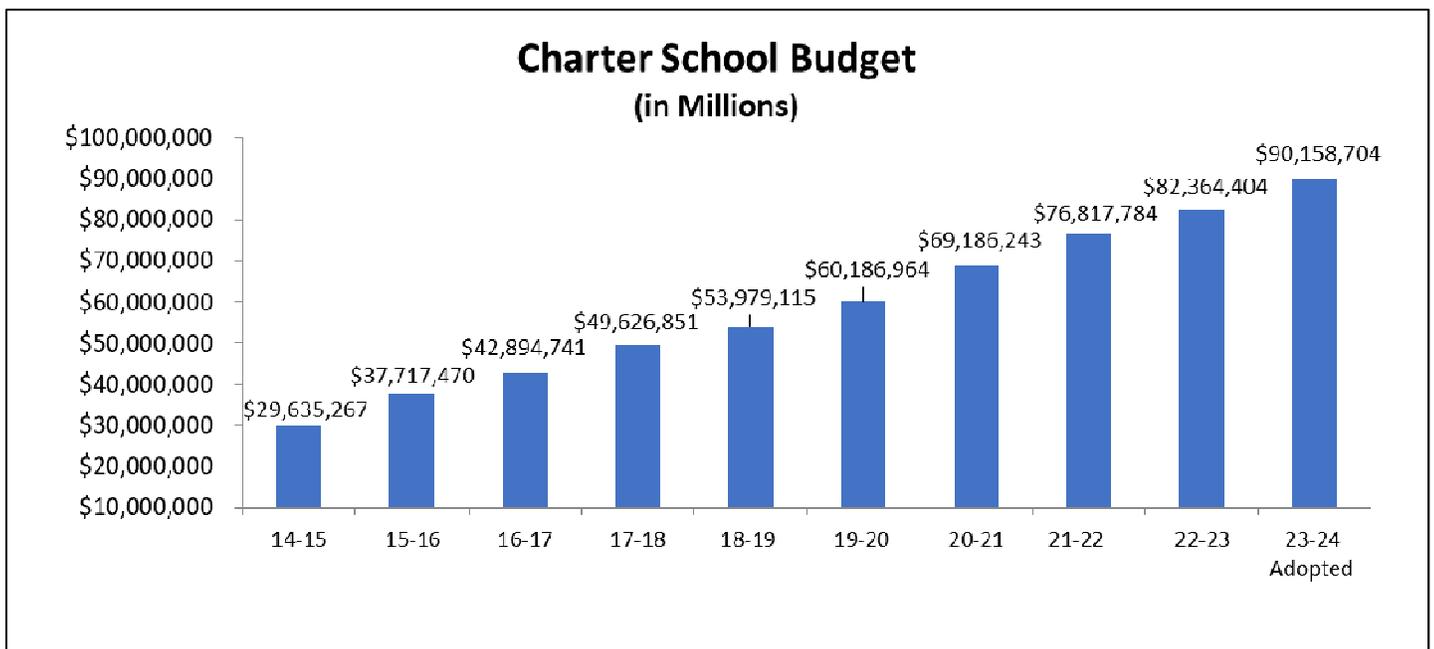
Source: Mecklenburg County, North Carolina Annual Financial Report for the Year Ended June 30, 2022 (most current information available)

* School enrollment provided by Charlotte-Mecklenburg Schools

FACTORS AFFECTING THE BUDGET

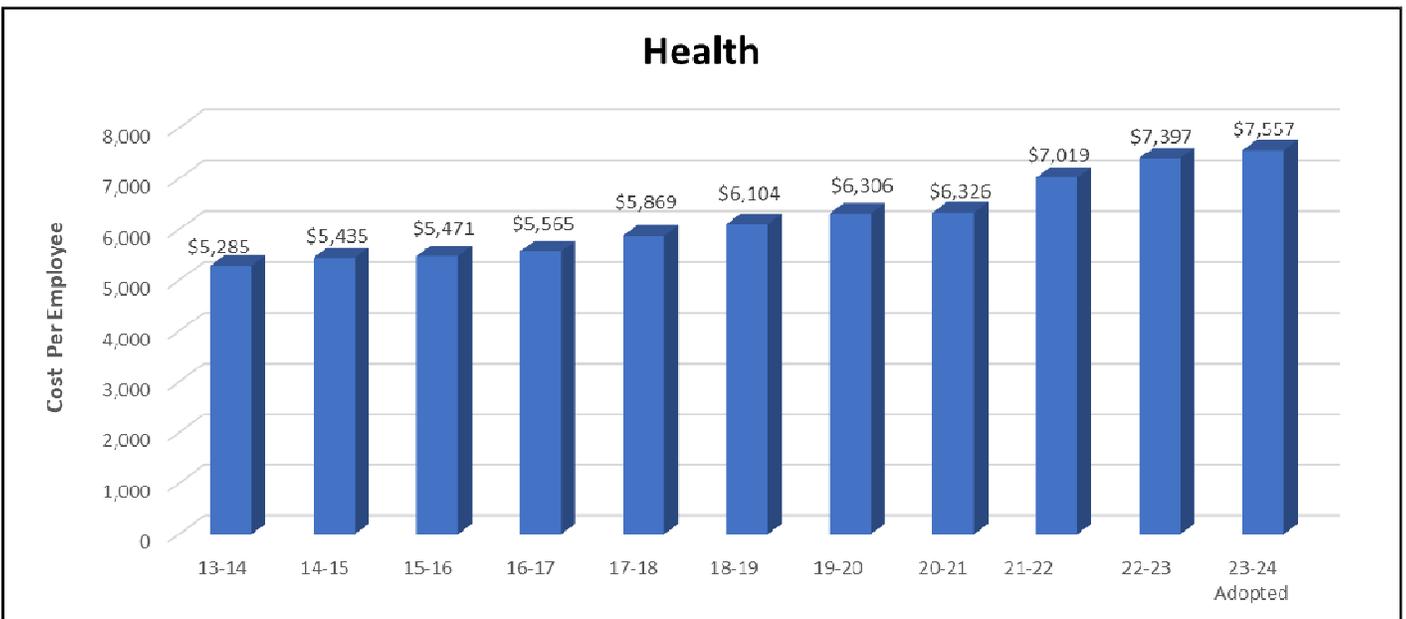
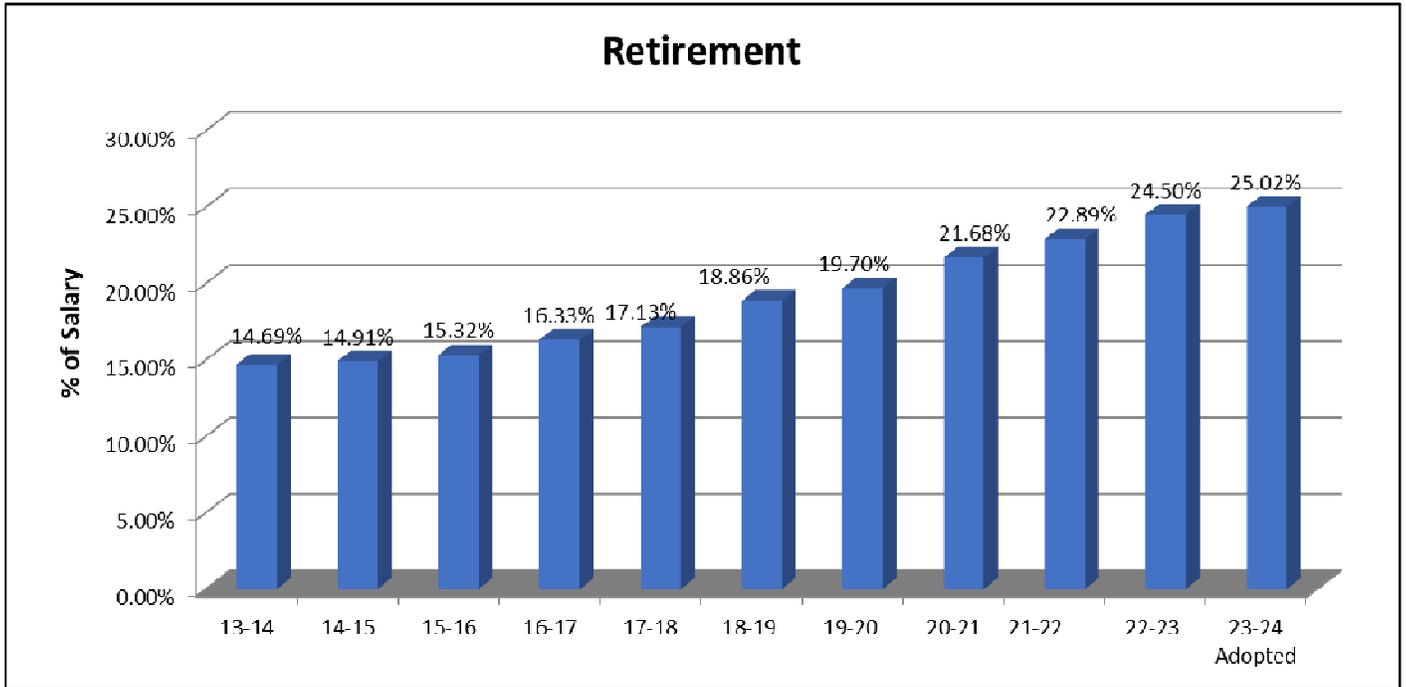
Enrollment - Overall student enrollment has declined by 5,432 since the 2019-20 school year preceding the pandemic. It is estimated that enrollment will increase by 239 students in 2023-24. This enrollment decline is believed to be directly related to the pandemic as there was a consistent trend across the state. Due to the potential disruption to school operations, the state held our funding level stable based on the planned enrollment in FY 2021, however, that hold harmless provision expired in the 21-22 school year.

Charter schools - CMS is statutorily obligated to provide funding for all Mecklenburg County students in charter schools. Funding for charter schools is included in the CMS budget but is not retained by CMS. The chart below shows the adopted budget for charter school payments each year. The Adopted Budget for charter payments is \$90.2 million in 2023-24, an increase of \$7.8 million over the prior year.



FACTORS AFFECTING THE BUDGET

Sustaining Operations and Investing in Our People– Funding is required to maintain current service levels and to meet state mandated salary and benefit increases. As of 2023-24, the retirement rate has increased 10.33 percentage points (70%) and the annual health insurance contribution by \$2,365 per eligible employee (43%) since 2013-14. The total increase for 2023-24 in the retirement rate is 2% and the health insurance contribution increased 2%.



SCHOOL BUDGET AND FISCAL CONTROL

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

115C-425. Annual balanced budget resolution.

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

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

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

§ 115C-426. Uniform budget format.

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

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

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

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

In addition, other funds may be used to account for reimbursements, including indirect costs, fees for actual costs, tuition, sales tax revenues distributed using the ad valorem method pursuant to G.S. 105-472(b)(2), sales tax refunds, gifts and grants restricted as to use, trust funds, federal appropriations made directly to local school administrative units, municipal appropriations made directly to local school administrative units under G.S. 160A-700, and funds received for prekindergarten programs. In addition, the appropriation or use of fund balance or interest income

SCHOOL BUDGET AND FISCAL CONTROL

by a local school administrative unit shall not be construed as a local current expense appropriation included as a part of the local current expense fund.

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

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

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

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

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

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

No contract for the purchase of a site shall be executed nor any funds expended therefor without the approval of the board of county commissioners as to the amount to be spent for the site; and in case of a disagreement between a board of education and a board of county

SCHOOL BUDGET AND FISCAL CONTROL

commissioners as to the amount to be spent for the site, the procedure provided in G.S. 115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

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

§ 115C-426.1. Vending facilities.

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

§ 115C-426.2. Joint planning.

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

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

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

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

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

(a) On the same day that he submits the budget to the board of education, the superintendent shall file a copy of it in his office where it shall remain available for public inspection until the budget resolution is adopted. He may also publish a statement in a newspaper qualified under G.S. 1-597 to publish legal advertisements in the county that the budget has been submitted to the board of education, and is available for public inspection in the office of the superintendent

SCHOOL BUDGET AND FISCAL CONTROL

of schools. The statement should also give notice of the time and place of the budget hearing authorized by subsection (b) of this section.

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

§ 115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget. [Effective June 30, 2023]

(a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners. At the time of submission of the budget, the board of education shall also submit to the board of county commissioners in writing the academic performance of the schools in the local school administrative unit, including the school performance grades of each school, any schools identified as low-performing or continually low-performing, and efforts by the local board of education to improve those identified schools' performance. The local board of education shall present the academic performance information at a public meeting upon the request of the board of commissioners.

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

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

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

(e) A local board of education may request appropriations directly from a city, as authorized by G.S. 160A-700. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 2018-5, s. 38.8(g); 2019-248, s. 1(b); 2021-180, s. 7.14(n).)

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

If there is more than one local school administrative unit in a county, all appropriations by the county to the local current expense funds of the units, except appropriations funded by

SCHOOL BUDGET AND FISCAL CONTROL

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

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

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

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

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

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

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

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

Members of both boards, their chairs, and representatives shall cooperate with and respond to all reasonable requests of the mediator to participate in the mediation. Notwithstanding Article 33C of Chapter 143 of the General Statutes, the mediation proceedings involving the two working groups shall be conducted in private. Evidence of statements made and conduct occurring in a mediation are not subject to discovery and are inadmissible in any court action. However, no evidence otherwise discoverable is inadmissible merely because it is presented or discussed in

SCHOOL BUDGET AND FISCAL CONTROL

a mediation. The mediator shall not be compelled to testify or produce evidence concerning statements made and conduct occurring in a mediation in any civil proceeding for any purpose, except disciplinary hearings before the State Bar or any agency established to enforce standards of conduct for mediators. Reports by members of either working group to their respective boards shall be made in compliance with Article 33C of Chapter 143 of the General Statutes.

Unless both boards agree otherwise, or unless the boards have already resolved their dispute, the mediation shall end no later than August 1. The mediator shall have the authority to determine that an impasse exists and to discontinue the mediation. The mediation may continue beyond August 1 provided both boards agree. If both boards agree to continue the mediation beyond August 1, the board of county commissioners shall appropriate to the local school administrative unit for deposit in the local current expense fund a sum of money sufficient to equal the local contribution to this fund for the previous year.

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

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

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

- (1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in that year by the local school administrative unit or transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership of the local school administrative unit plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the prior school year.
- (2) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics.
- (3) The amount from subdivision (2) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute.

SCHOOL BUDGET AND FISCAL CONTROL

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

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

- (1) The amount of moneys appropriated to the local current expense fund by the board of county commissioners in the prior fiscal year that are expended in the prior fiscal year by the local school administrative unit and transferred as required by G.S. 115C-75.10, 115C-218.105, 115C-238.70, and 116-239.11 shall be divided by the sum of the following: the average daily membership plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the prior school year.
- (2) The twelve month percent change in the second quarter Employment Cost Index for elementary and secondary school workers as reported by the Federal Bureau of Labor Statistics shall be increased by three percent (3%).
- (3) The amount from subdivision (1) of this subsection, rounded to the nearest penny, shall then be multiplied by the sum of one plus the sum from subdivision (2) of this subsection, rounded to the nearest penny.
- (4) The amount from subdivision (3) of this subsection shall then be multiplied by the sum of the following: the allotted average daily membership for the school year plus the share of the average daily membership of any innovative, charter, regional, or laboratory school whose students reside in the local school administrative unit for the budget year in dispute

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

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

(c) Within five days after an announcement of no agreement on the amount of money to be appropriated to the capital outlay fund by the mediator, the local board of education may file an action in the superior court division of the General Court of Justice. Either board has the right to have the issues of fact tried by a jury. When a jury trial is demanded, the cause shall be set for the first succeeding term of the superior court in the county, and shall take precedence over all other business of the court. However, if the judge presiding certifies to the Chief Justice of the Supreme Court, either before or during the term, that because of the accumulation of other business, the public interest will be best served by not trying the cause at the term next succeeding the filing of the action, the Chief Justice shall immediately call a special term of the

SCHOOL BUDGET AND FISCAL CONTROL

superior court for the county, to convene as soon as possible, and assign a judge of the superior court or an emergency judge to hold the court, and the cause shall be tried at this special term. The judge shall find, or if the issue is submitted to the jury, the jury shall find the amount of money legally necessary from the board of county commissioners to provide the local school administrative units with buildings suitably equipped, as required by G.S. 115C-521, in order to maintain a system of free public schools as defined by State law and State Board of Education policy. In making the finding, the judge or the jury shall consider the educational goals and policies of the State and the local board of education, the budgetary request of the local board of education, the financial resources of the county and the local board of education, and the fiscal policies of the board of county commissioners and the local board of education.

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

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

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

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

SCHOOL BUDGET AND FISCAL CONTROL

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

(a) After the board of county commissioners has made its appropriations to the local school administrative unit, or after the appeal procedure set out in G.S. 115C-431 for the capital outlay fund has been concluded, the board of education shall adopt a budget resolution making appropriations for the budget year in such sums as the board may deem sufficient and proper. The budget resolution shall conform to the uniform budget format established by the State Board of Education.

(b) The following directions and limitations shall bind the board of education in adopting the budget resolution:

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

SCHOOL BUDGET AND FISCAL CONTROL

- (9) No appropriation may be made to or from the capital outlay fund to or from any other fund, except as permitted by G.S. 115C-433(d).

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

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

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

- (a) Subject to the provisions of subsection (b) of this section, the board of education may amend the budget resolution at any time after its adoption, in any manner, so long as the resolution as amended continues to satisfy the requirements of G.S. 115C-425 and 115C-432.
- (b) If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of county commissioners for an amendment to the budget that (i) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (ii) increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners: Provided, that at its discretion, the board may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).
- (c) The board of education may by appropriate resolution authorize the superintendent to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by the board of education or State or federal law or regulations. Any such transfers shall be reported to the board of education at its next regular meeting and shall be entered in the minutes.
- (d) The board of education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the board of county commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. When such an emergency arises, the board of education may adopt a resolution requesting approval from the board of commissioners for the transfer of a specified amount of money to or from the capital outlay fund to or from some other fund. The resolution shall state the nature of the emergency, why the emergency was not foreseen and was not foreseeable when the budget resolution was adopted, what specific objects of expenditure will be added or increased as a result of the transfer, and what objects of expenditure will be eliminated or reduced as a result of the transfer. A certified copy of this resolution shall be transmitted to the board of county commissioners for (its) approval and to the boards of education of all other local school administrative units in the county for their information. The board of commissioners shall act upon the request within 30 days after it is received by the clerk to the board of commissioners or the chairman of the

SCHOOL BUDGET AND FISCAL CONTROL

board of commissioners, after having afforded the boards of education of all other local school administrative units in the county an opportunity to comment on the request. The board of commissioners may either approve or disapprove the request as presented. Upon either approving or disapproving the request, the board of commissioners shall forthwith so notify the board of education making the request and any other board of education that exercised its right to comment thereon. Upon receiving such notification, the board of education may proceed to amend the budget resolution in the manner indicated in the request. Failure of the board of county commissioners to act within the time allowed for approval or disapproval shall be deemed approval of the request. The time limit for action by the board of county commissioners may be extended by mutual agreement of the board of county commissioners and the board of education making the request. A budget resolution amended in accordance with this subsection need not comply with G.S. 115C-430. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

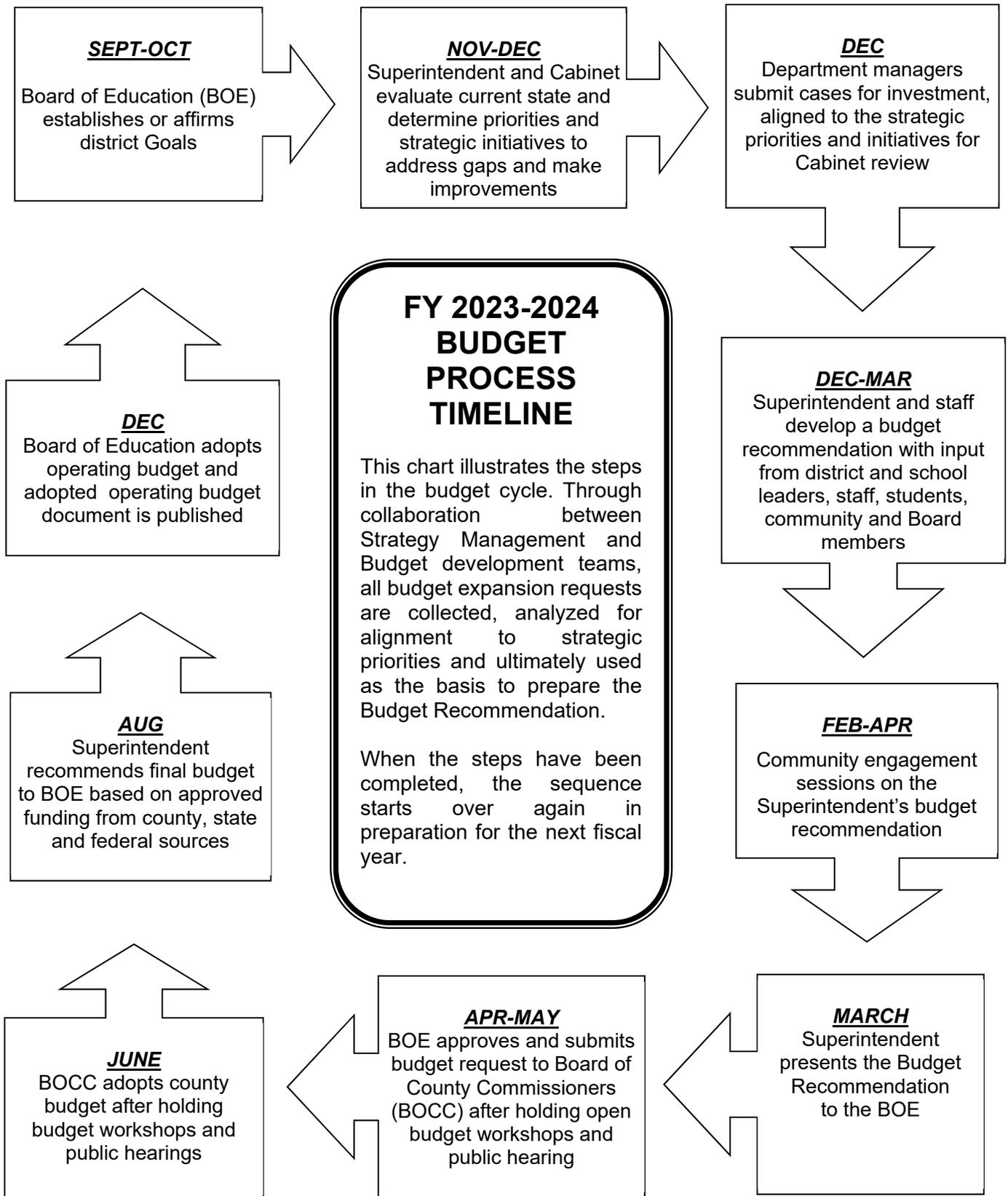
(e)

§ 115C-434. Interim budget.

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

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

The budget process timeline is as follows:



BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

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

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

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

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

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

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

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

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

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

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

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

BUDGET PROCESS, ADMINISTRATION AND MANAGEMENT

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

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

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Trends and Statistics

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

SELECTED TRENDS

FISCAL YEAR	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
ENROLLMENT											
Total K-12 Enrollment - 20th Day	142,612	145,363	146,140	147,157	147,359	147,352	146,888	140,073	140,406	141,217	140,551
Multilingual (ML) Students	15,176	17,146	16,938	17,210	19,794	20,753	24,064	22,777	25,491	27,405	
Economically Disadvantage Students	57.30%	58.5%***	56.5%***	60.2%***	51.7%***	47.6%***	43.2%***	47.8%***	48.5%***	66.2%***	
COST PER PUPIL											
Budgeted Total Cost	\$8,714	\$9,025	\$9,215	\$9,363	\$9,568	\$10,122	\$10,723	\$11,882	\$15,626	\$15,177	\$14,494
Budgeted Local Cost	\$2,500	\$2,671	\$2,766	\$2,810	\$2,910	\$3,121	\$3,468	\$3,748	\$3,832	\$3,951	\$4,247
Budgeted Local Cost w/o Charter Sch Passthrough	\$2,339	\$2,467	\$2,508	\$2,518	\$2,573	\$2,755	\$3,059	\$3,254	\$3,285	\$3,368	\$3,606
NUMBER OF SCHOOLS											
Elementary	89	91	95	95	94	95	95	95	97	98	100
Middle	39	39	39	39	44	46	46	47	49	49	49
High	28	31	31	33	35	31	31	31	31	32	32
Alternative	4	3	3	3	3	3	3	3	3	3	3
Total Schools Operating	160	164	168	170	176	175	175	176	180	182	184
New Schools Opened	1	4	4	2	6	3	0	1	4	2	2
% OF TOTAL OPERATING BUDGET											
% County	28.69%	29.59%	30.02%	30.01%	30.41%	30.83%	32.35%	31.54%	24.52%	26.03%	29.30%
% State	57.58%	57.13%	57.84%	58.53%	59.42%	59.27%	58.24%	57.14%	46.20%	47.63%	50.84%
% Federal & Other Grants	12.20%	11.71%	10.55%	10.00%	8.83%	8.67%	8.50%	10.29%	28.45%	25.47%	18.72%
% Other/Special Revenue	0.91%	0.88%	1.03%	0.86%	0.99%	0.96%	0.91%	0.87%	0.53%	0.68%	0.88%
% Fund Balance	0.62%	0.69%	0.56%	0.60%	0.34%	0.27%	0%	0.15%	0.30%	0.18%	0.08%
PERSONNEL CHANGES											
Principals/Assistant Principals	380	385	410	415	436	414	416	415	418	413	420
Teachers**	10,798	9,513	9,811	9,904	9,736	9,633	9,825	9,735	9,953	9,693	9,745
Support Staff**		1,344	1,412	1,390	1,496	1,499	1,608	1,611	2,271	2,332	2,347
Assistants/Tutors	2,322	2,257	2,342	2,303	2,326	2,330	2,278	2,368	2,359	2,319	2,318
Admin./Office Personnel	1,161	1,192	1,230	1,245	1,238	1,237	1,207	1,214	1,255	1,330	1,332
Transportation	1,381	1,388	1,386	1,435	1,444	1,444	1,363	1,363	1,264	1,207	1,207
Building Services/Other	1,080	1,078	1,127	1,139	1,153	1,178	1,216	1,234	1,306	1,333	1,341
Total Personnel	17,122	17,157	17,718	17,831	17,829	17,735	17,913	17,940	18,826	18,627	18,710
TRANSPORTATION											
# of Yellow Buses	1,001	1,011	1,017	1,048	1,079	1,109	1,100	1,100	939	970	949

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

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

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

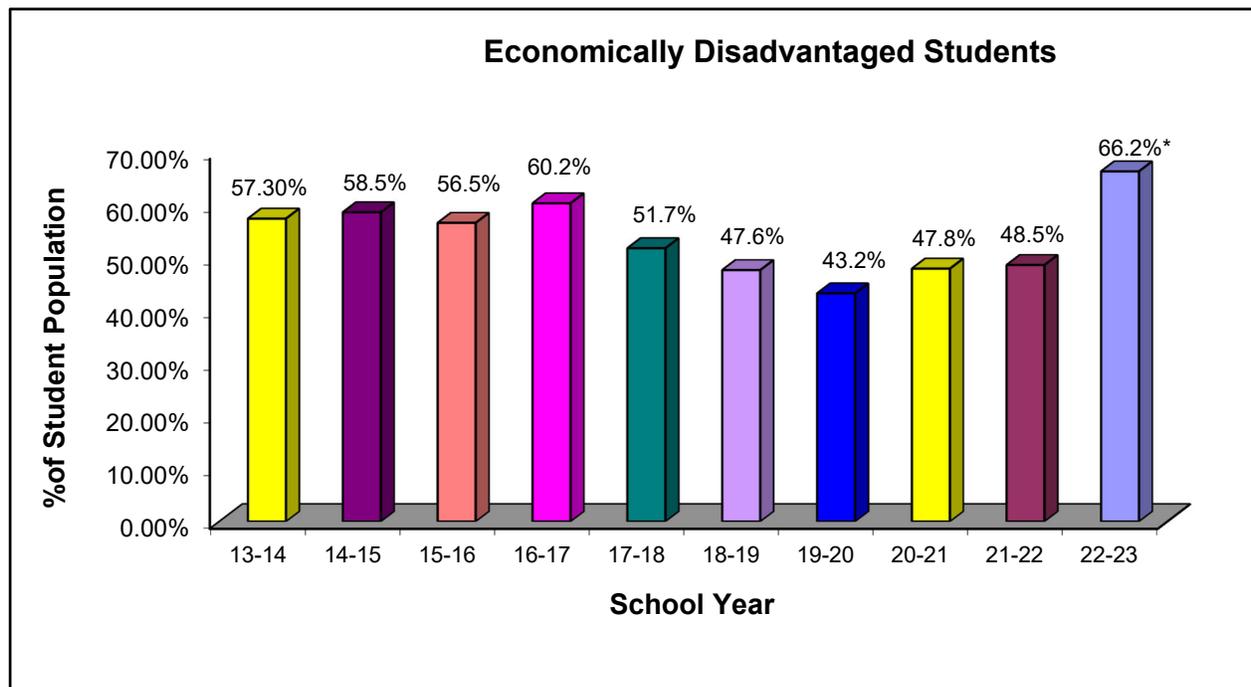
STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

Diversity and complex learning needs

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

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

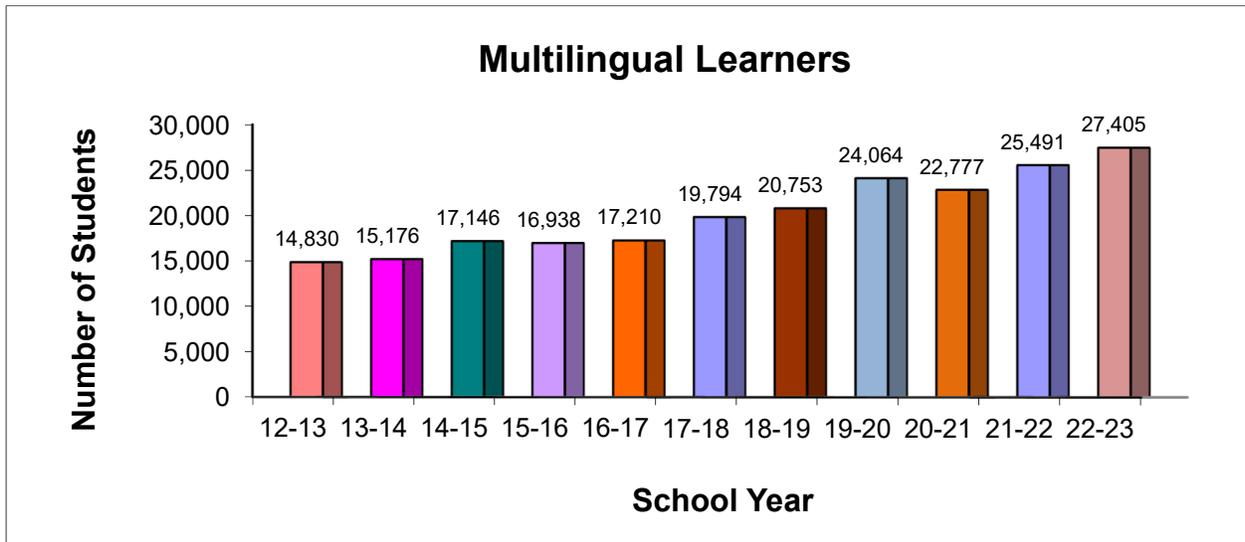
CMS serves a large number of economically disadvantaged students (EDS) who qualify for the federal assistance lunch program. The number of CMS students who qualify for federal assistance increased to 66.2% in 2022-23 as calculated by the formula noted below. The increase is a result of The North Carolina Department of Public Instruction’s (NCDPI) participation in the U.S. Department of Agriculture’s (USDA) Demonstration Project to Evaluate Direct Certification with Medicaid starting in School Year 2022 - 2023. This project allows School Food Authorities (SFAs) to use Medicaid as a method of directly certifying children for free or reduced-price meals.



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

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

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

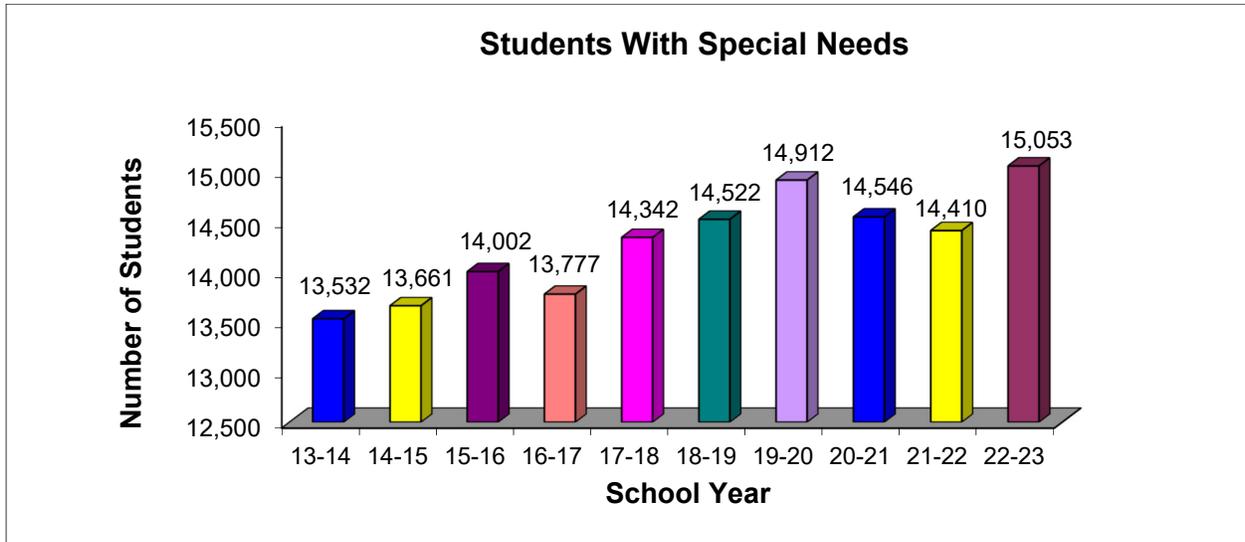


* Source: CMS Navigator Portal as of November 1, 2022

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

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

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



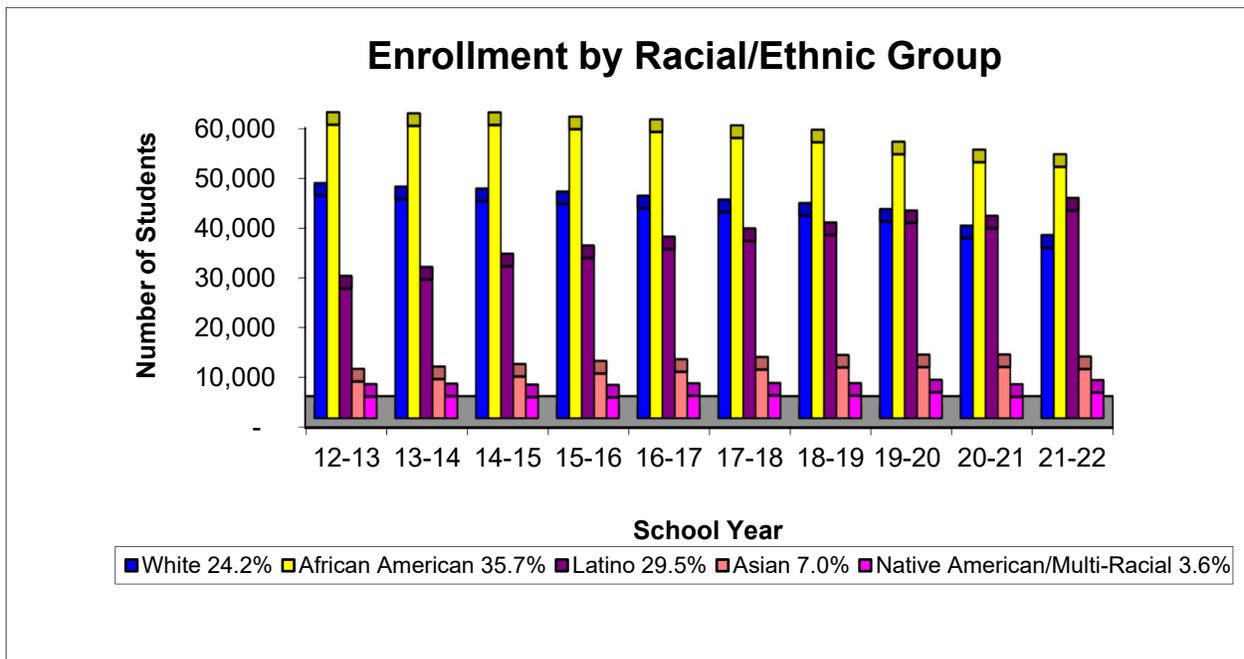
CMS also serves approximately 17,663 identified gifted and talented students. CMS is committed to providing a high quality education for every student.

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

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

CMS Student Population At A Glance 2022-23*

American Indian/Multiracial/Pacific Islander	3.6 %
Asian	7.0%
African-American	35.7%
Hispanic/Latino	29.5%
White	24.2%
Economically Disadvantaged Students	66.2%
Native languages	209
Countries represented	181

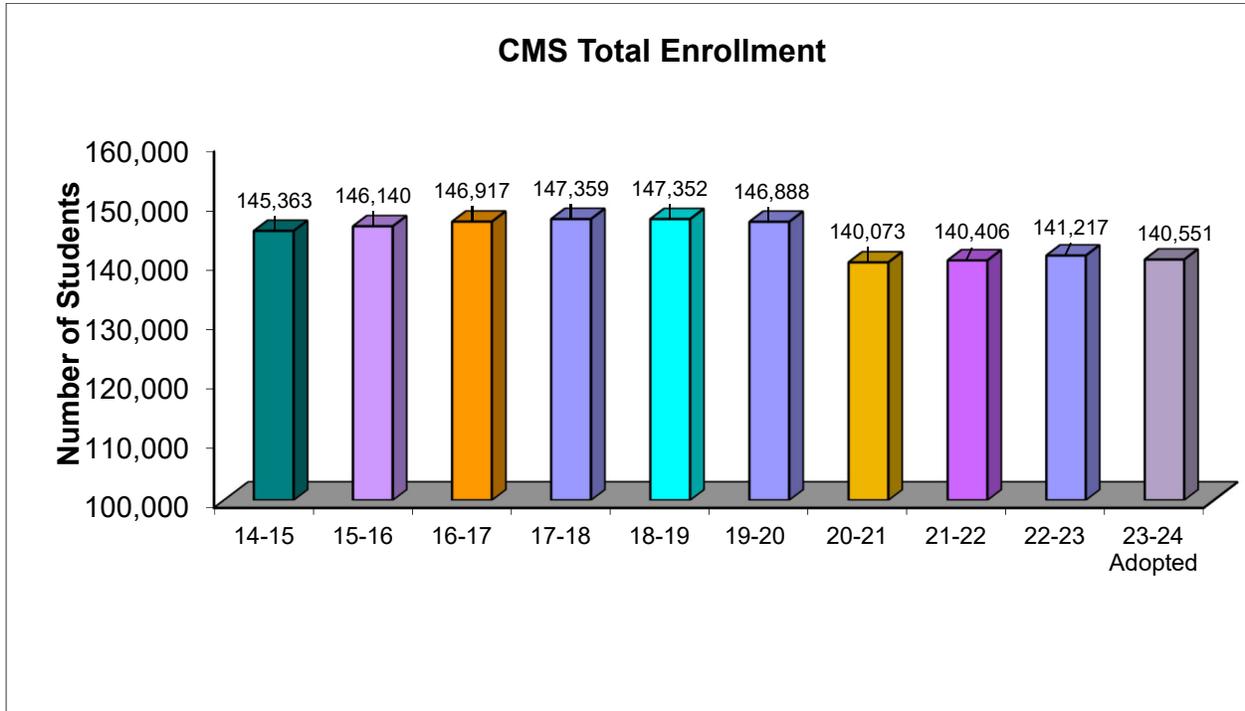


*Source: NC DPI Statistical Profile as of September 28, 2023

STUDENT POPULATION TRENDS IN CHARLOTTE-MECKLENBURG SCHOOLS

Enrollment

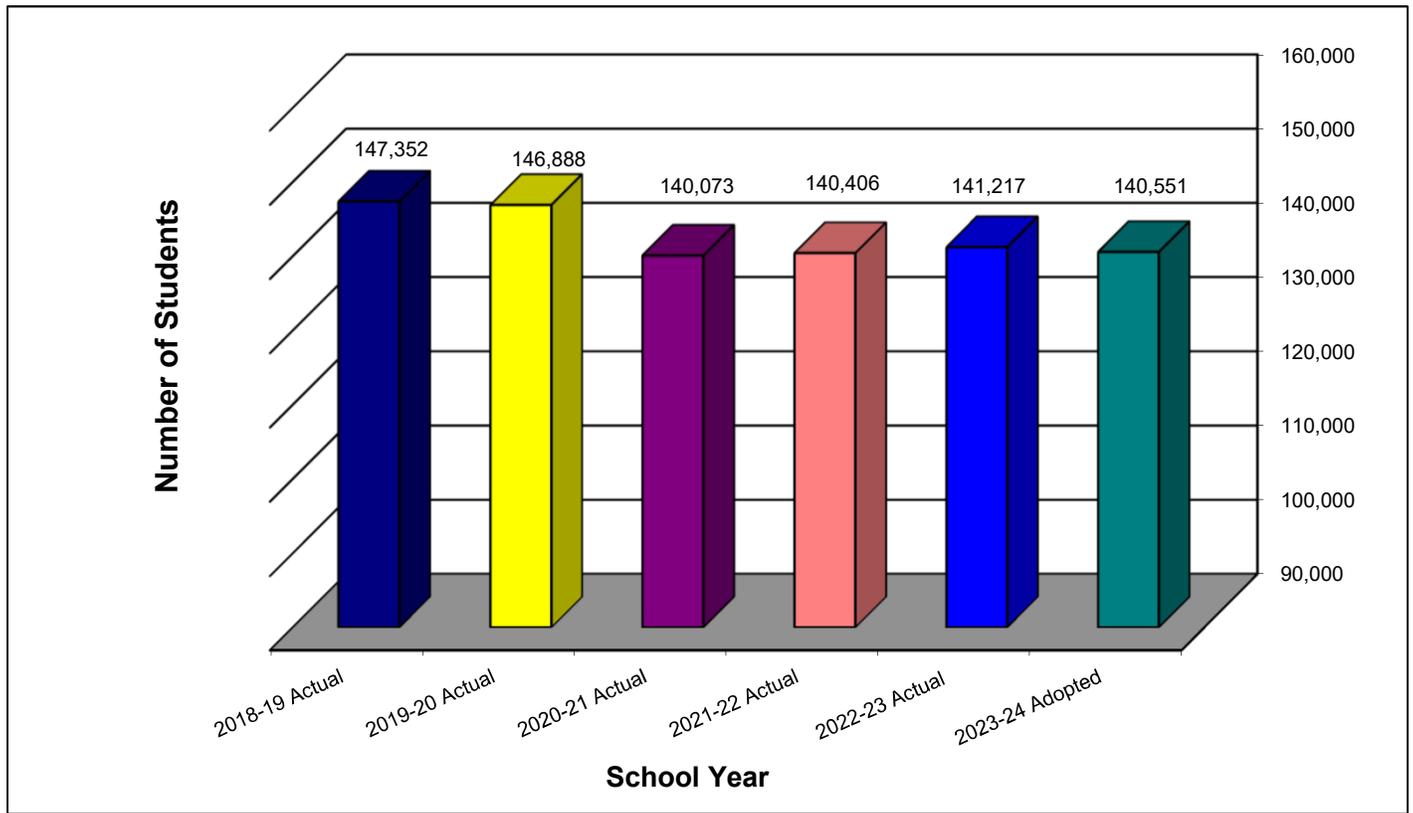
Enrollment in 2022-23 increased by 811 students. Student enrollment has not returned to pre-pandemic levels but is increasing over the current year. Enrollment for the 2023-24 school year is decreased by 666 students.



SIX YEAR ENROLLMENT COMPARISON BY GRADE LEVEL

Grades	2023-24 Adopted	2022-23 Actual*	2021-22 Actual*	2020-21 Actual*	2019-20 Actual*	2018-19 Actual*
K	10,032	10,345	10,250	9,608	10,750	10,824
1	10,230	10,764	9,839	10,206	11,103	11,260
2	10,544	9,837	10,043	10,481	11,043	11,153
3	9,982	10,401	10,449	10,552	11,046	11,409
4	9,789	10,179	10,465	10,561	11,345	11,850
5	10,480	10,325	10,403	10,807	11,678	11,788
6	10,110	10,331	10,427	10,850	11,529	11,365
7	10,284	10,566	11,056	11,070	11,375	11,075
8	10,810	11,589	11,327	11,016	11,308	11,012
9	13,167	13,133	13,761	12,413	12,952	11,978
10	12,485	12,356	11,442	11,421	10,787	11,553
11	10,418	9,830	9,649	9,168	9,964	10,028
12	9,709	9,331	9,069	9,733	9,970	10,097
Special	2,511	2,231	2,226	2,187	2,038	1,960
TOTAL ENROLLMENT	<u>140,551</u>	<u>141,217</u>	<u>140,406</u>	<u>140,073</u>	<u>146,888</u>	<u>147,352</u>

* End of First Month (20th Day)

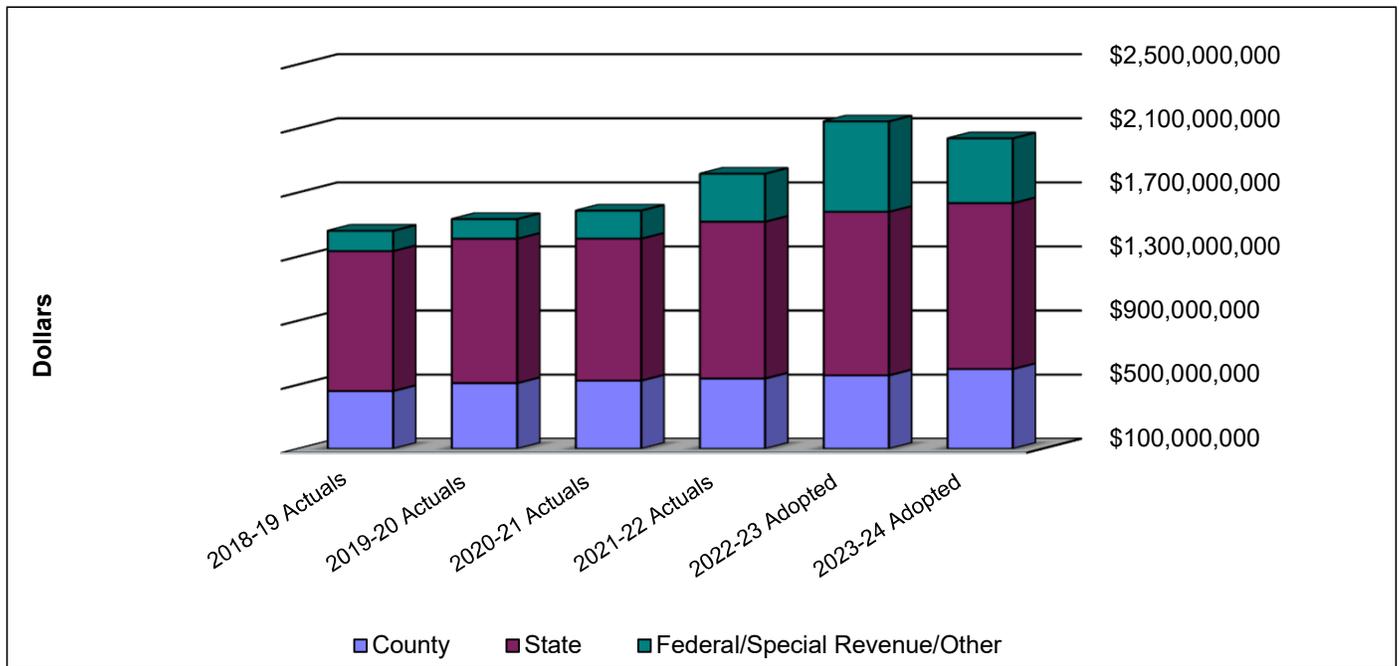


CURRENT EXPENSE SIX YEAR EXPENDITURE COMPARISON

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

2023-24 Adopted	\$	596,915,849	7.0%	\$	1,035,737,103	1.5%	\$	404,587,618	-28.3%	\$	2,037,240,570	-4.9%
2022-23 Adopted	\$	557,956,214	3.7%	\$	1,020,795,485	4.3%	\$	564,397,287	88.4%	\$	2,143,148,986	18.0%
2021-22 Actuals	\$	538,015,366	2.5%	\$	978,870,448	10.5%	\$	299,566,139	70.9%	\$	1,816,451,953	14.5%
2020-21 Actuals	\$	524,932,548	3.0%	\$	886,101,359	-1.7%	\$	175,307,683	42.9%	\$	1,586,341,590	3.5%
2019-20 Actuals	\$	509,451,701	10.8%	\$	901,082,340	3.2%	\$	122,712,892	-3.3%	\$	1,533,246,933	5.0%

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



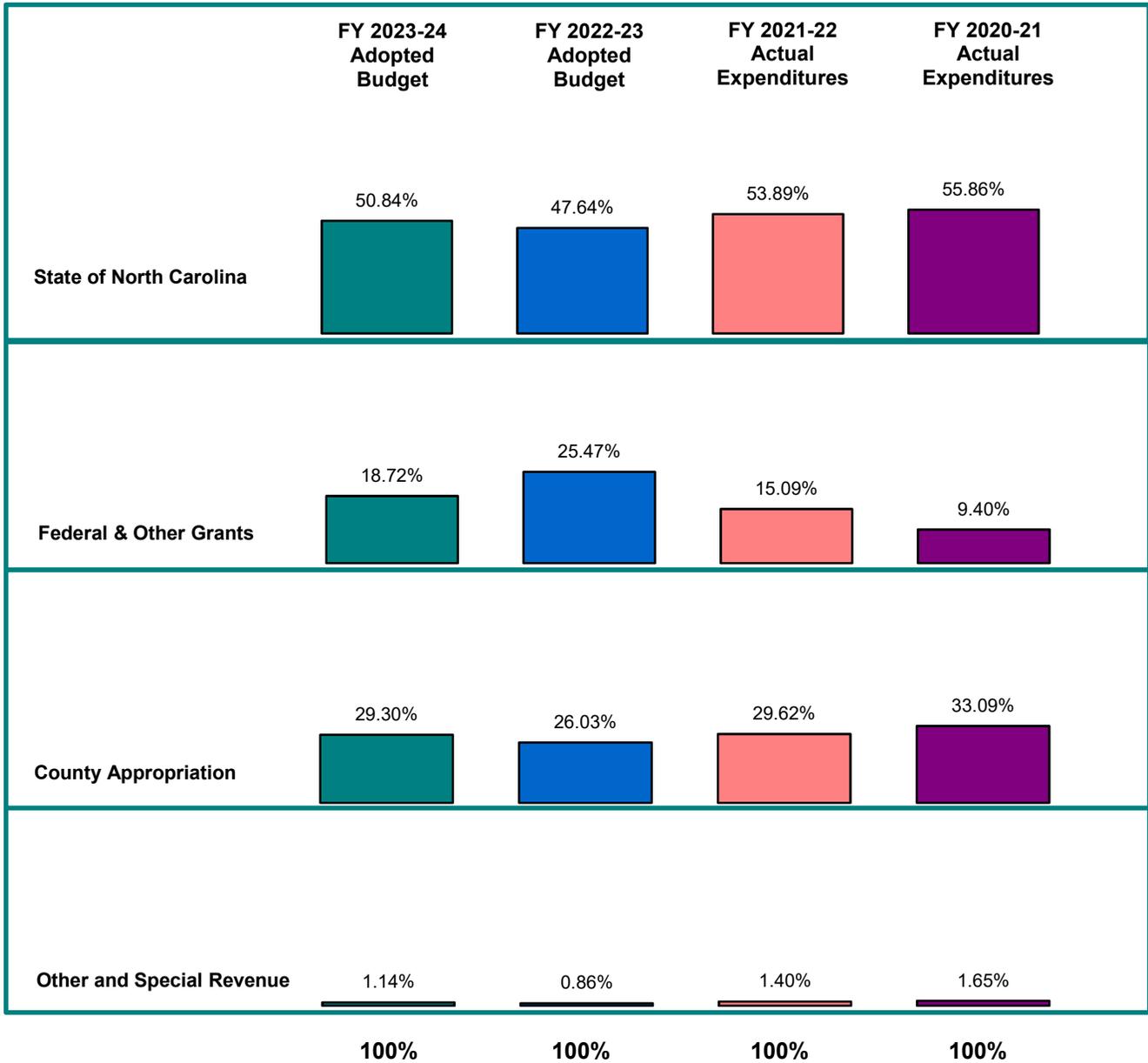
* The change in federal funds is due to the temporary federal COVID funding. Refer to the Federal COVID Response Funding tab at the end of this book for additional details related to this temporary funding source.

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COMPARATIVE EXPENDITURES BY FUNDING SOURCE

	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
State of North Carolina	\$ 1,035,737,103	\$ 1,020,795,485	\$ 978,870,448	\$ 886,101,359
Federal and Other Grants	381,371,846	545,917,140	274,101,715	149,105,821
County Appropriation	596,915,849	557,956,214	538,015,366	524,932,548
Other and Special Revenue	<u>23,215,772</u>	<u>18,480,147</u>	<u>25,464,424</u>	<u>26,201,862</u>
Total	<u>\$ 2,037,240,570</u>	<u>\$ 2,143,148,986</u>	<u>\$ 1,816,451,953</u>	<u>\$ 1,586,341,590</u>

COMPARATIVE EXPENDITURES PERCENTAGE BY SOURCE

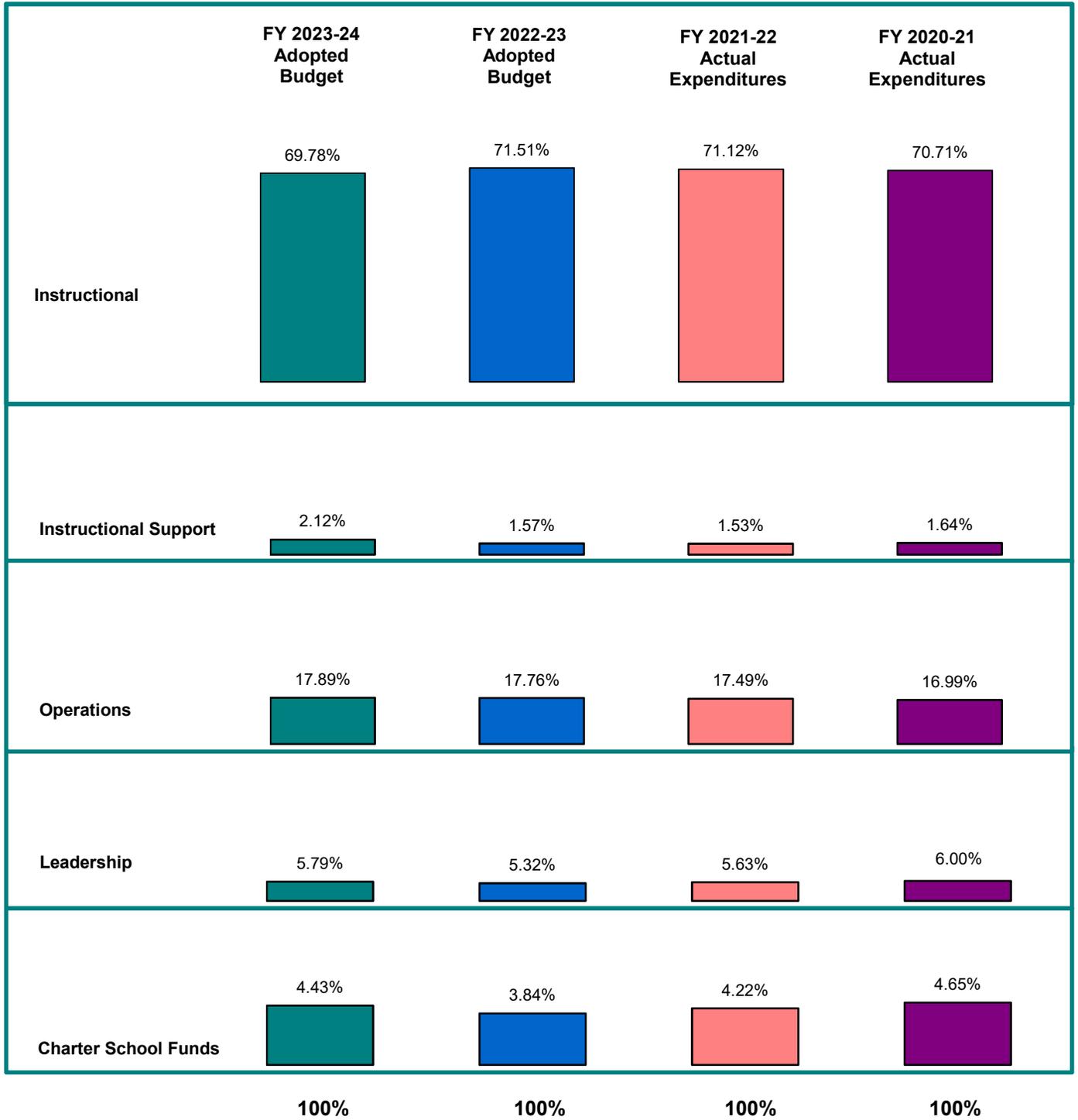


Note: Vertical bar graphs are not intended to be proportional across categories.

COMPARATIVE EXPENDITURES BY MAJOR FUNCTION

	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Actual Expenditures	2020-21 Actual Expenditures
Instructional				
Regular Instructional	\$ 847,994,043	\$ 884,521,261	\$ 809,760,248	\$ 741,805,449
Special Populations	230,447,022	238,985,701	193,074,673	170,745,101
Alternative Programs	218,709,790	285,737,725	172,656,172	108,488,070
Co-Curricular	6,658,207	6,920,552	7,192,004	5,083,626
School-Based Support	<u>117,764,536</u>	<u>116,387,121</u>	<u>109,146,199</u>	<u>95,656,787</u>
Total Instructional	1,421,573,598	1,532,552,360	1,291,829,296	1,121,779,033
Instructional Support				
Support and Development	16,541,180	14,162,087	13,469,024	12,926,765
Special Population Support and Development	10,959,114	4,527,489	5,102,613	4,390,073
Alternative Programs Support and Development	10,486,446	10,139,690	4,901,427	4,682,622
System-wide Pupil Support	<u>5,114,100</u>	<u>4,867,529</u>	<u>4,376,570</u>	<u>3,978,671</u>
Total Instructional Support	43,100,839	33,696,795	27,849,633	25,978,131
Operations				
Technology Support	25,500,148	23,221,664	23,743,925	26,443,498
Operational Support	275,552,895	277,801,437	250,658,211	204,872,991
Financial and Human Resource Services	33,614,445	29,083,784	28,367,198	21,941,677
Accountability	7,134,713	11,921,970	5,163,256	4,801,294
Community Services	601,410	1,003,416	1,058,083	2,366,291
Nutrition Services	446,987	3,626,521	3,094,780	5,912,990
Unbudgeted Funds	-	24,595,839	-	-
Other	<u>21,545,721</u>	<u>9,353,331</u>	<u>5,632,383</u>	<u>3,204,944</u>
Total Operations	364,396,318	380,607,961	317,717,836	269,543,684
Leadership				
Policy, Leadership and Public Relations	23,046,724	21,666,551	18,599,362	16,498,527
School Leadership Services	<u>94,964,386</u>	<u>92,260,915</u>	<u>83,744,917</u>	<u>78,758,439</u>
Total Leadership	118,011,111	113,927,466	102,344,279	95,256,967
Charter School Funds	90,158,704	82,364,404	76,710,910	73,783,775
Total	<u>\$ 2,037,240,570</u>	<u>\$ 2,143,148,986</u>	<u>\$ 1,816,451,953</u>	<u>\$ 1,586,341,590</u>

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
INSTRUCTION TAKES TOP PRIORITY

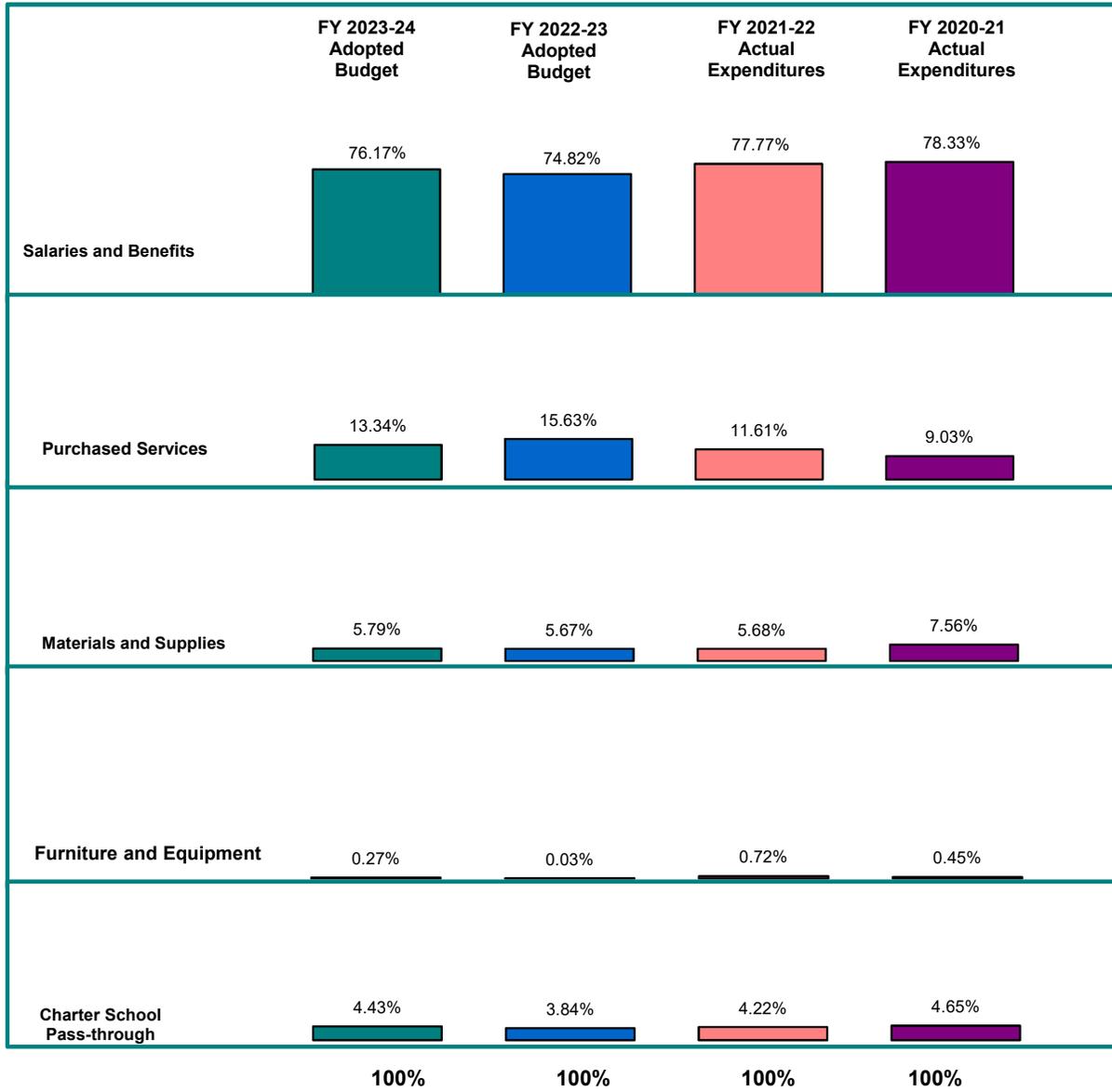


Note: Vertical bar graphs are not intended to be proportional across categories.

COMPARATIVE EXPENDITURES BY OBJECT CODE

	2023-24 Adopted Budget	2022-23 Adopted Budget	2021-22 Actual Expenditures	2020-21 Actual Expenditures
Salaries	\$ 1,079,010,454	\$ 1,119,624,757	\$ 1,028,605,392	\$ 894,098,943
Benefits	472,826,707	483,962,467	383,995,033	348,147,990
Purchased Services	271,850,164	334,939,819	210,807,616	143,319,766
Materials and Supplies	117,865,163	121,609,036	103,184,966	119,854,069
Furniture and Equipment	5,529,377	648,503	13,148,036	7,137,047
Charter School Pass-through	<u>90,158,704</u>	<u>82,364,404</u>	<u>76,710,910</u>	<u>73,783,775</u>
Total	<u>\$ 2,037,240,570</u>	<u>\$ 2,143,148,986</u>	<u>\$ 1,816,451,953</u>	<u>\$ 1,586,341,590</u>

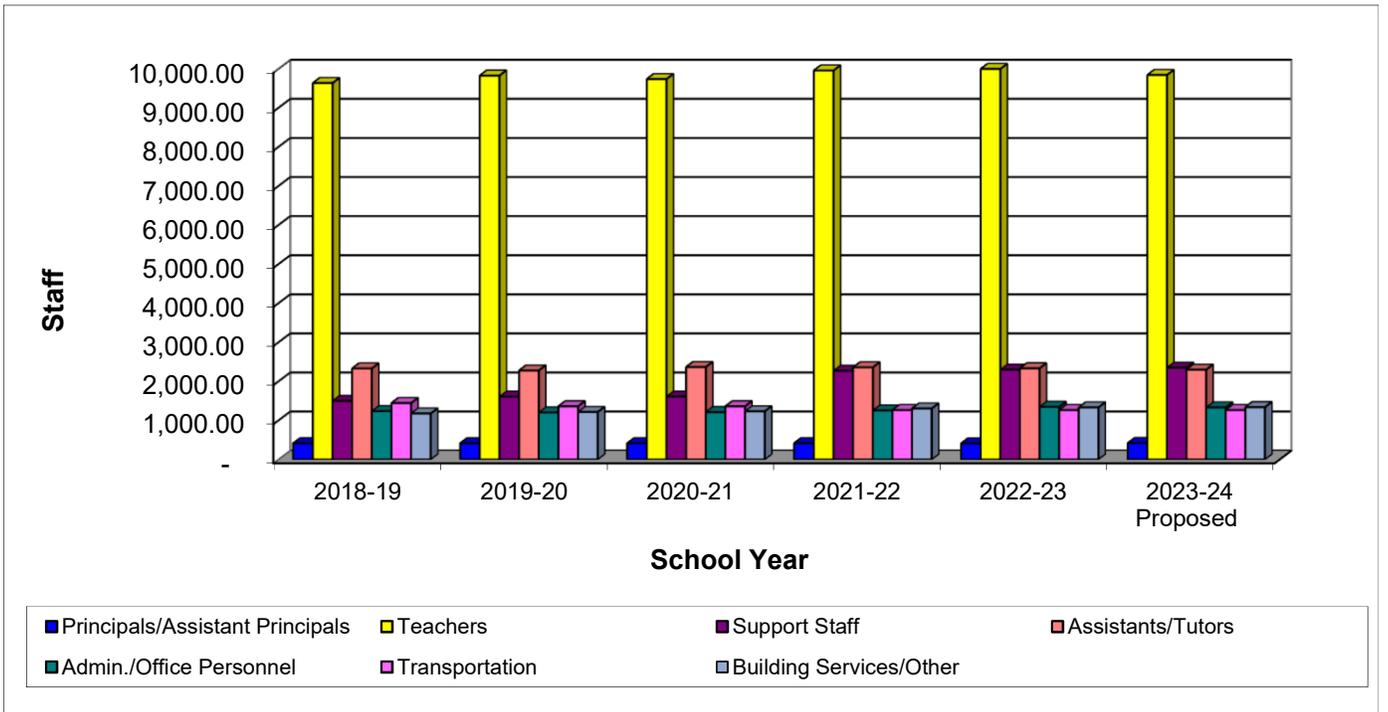
PRIMARY INVESTMENT IS IN OUR PEOPLE



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

SUMMARY OF STAFFING

	State	County	Federal/ Special Revenue/ Other	2023-24 Adopted Budget	2022-23 Amended Budget	Inc./ (Dec.) for 2023-24	2021-22 Adopted Budget
Principals and Assistant Principals	316.91	102.91	-	419.82	413.32	6.50	415.11
Teachers	8,395.04	872.37	477.00	9,744.41	9,692.83	51.58	9,735.19
Support Staff	1,092.59	451.16	803.50	2,347.25	2,332.42	14.83	1,611.20
Assistants, Tutors and Support	1,244.21	271.39	803.50	2,319.10	2,319.10	-	2,367.60
Administration and Office Personnel	466.75	746.60	118.50	1,331.85	1,329.85	2.00	1,213.75
Transportation	1,192.00	14.38	-	1,206.38	1,206.38	-	1,362.88
Building Services and Other	632.00	701.00	8.00	1,341.00	1,333.00	8.00	1,234.00
Total	13,339.50	3,159.81	2,210.50	18,709.81	18,626.90	82.91	17,939.73



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SUMMARY OF STAFFING DETAILS

Program Reference	Program Change Description	State	County	Federal/Other	Total
Principals and Assistant Principals					
Principal	II.B.1. New Schools & Additional Facility Space	2.00			2.00
Assistant Principal	II.B.1. New Schools & Additional Facility Space	4.50			4.50
	Subtotal Principals and Assistant Principals	6.50	0.00	0.00	6.50
Teachers					
Teachers including CTE	State Categorical Allotment Adjustment	(9.42)			(9.42)
Multilingual Learner (ML) Teachers	III.G. Specialized Student Support			41.00	41.00
Multilingual Learner (ML) Guest Teachers	III.G. Specialized Student Support			20.00	20.00
					0.00
					0.00
	Subtotal Teachers	(9.42)	0.00	61.00	51.58
Support Staff					
School Pshychologist	State Categorical Allotment Adjustment	306.12			306.12
Instructional Support Staff	State Categorical Allotment Adjustment	(297.52)			(297.52)
Psychologist	II.B.1. New Schools & Additional Facility Space		1.00		1.00
Media Coordinators	II.B.1. New Schools & Additional Facility Space		2.00		2.00
Literacy Facilitators	II.B.1. New Schools & Additional Facility Space		2.00		2.00
FAFSA Coordinator	III.A. FAFSA College Readiness			0.23	0.23
Hospital Social Worker	III.F. Student Wellness			1.00	1.00
	Subtotal Support Staff	8.60	5.00	1.23	14.83
Assistants					
Assistants	Realignment	12.00	(12.00)		0.00
	Subtotal Assistants	12.00	(12.00)	0.00	0.00
Administrative and Office Personnel					
Expanded Learning, Senior Administrator	Realignment			(1.00)	(1.00)
Expanded Learning and Partnerships, Director	III.D. Expanded Learning Department			1.00	1.00
Program Specialist	III.D. Expanded Learning Department			2.00	2.00
	Subtotal Admin and Office Personnel	0.00	0.00	2.00	2.00
Building Services and Others					
Custodian	II.B.2. New Schools & Additional Facility Space		6.00		6.00
Head Custodian I	II.B.2. New Schools & Additional Facility Space		2.00		2.00
	Subtotal - Building Services & Other	0.00	8.00	0.00	8.00
	GRAND TOTAL	17.68	1.00	64.23	82.91

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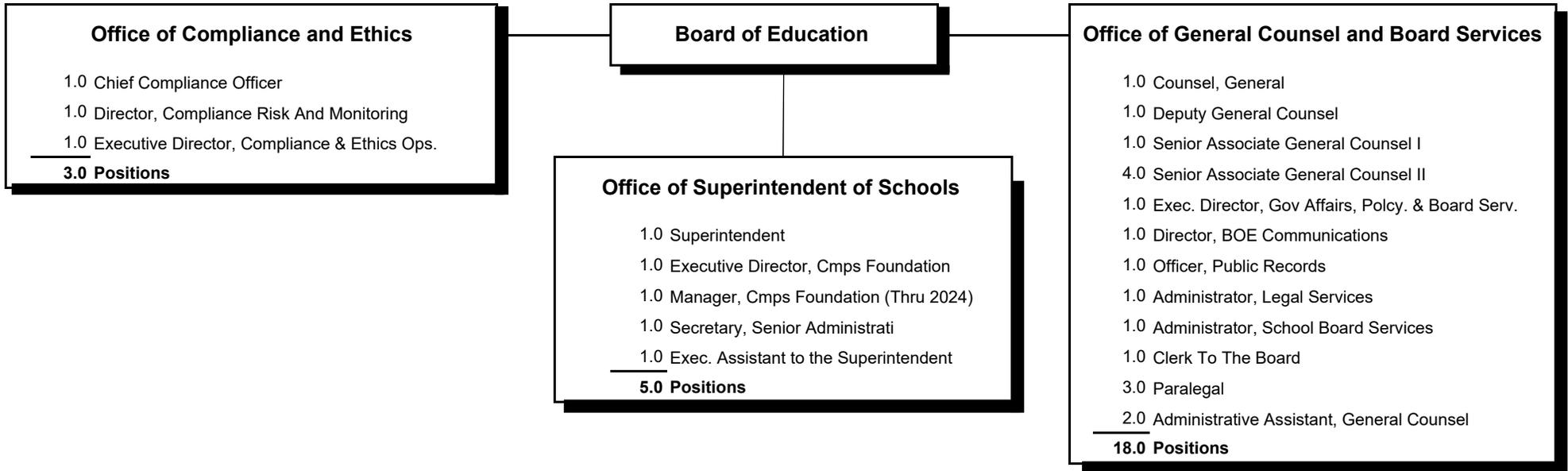
Administrative and Central Support

Administrative and
Central Support



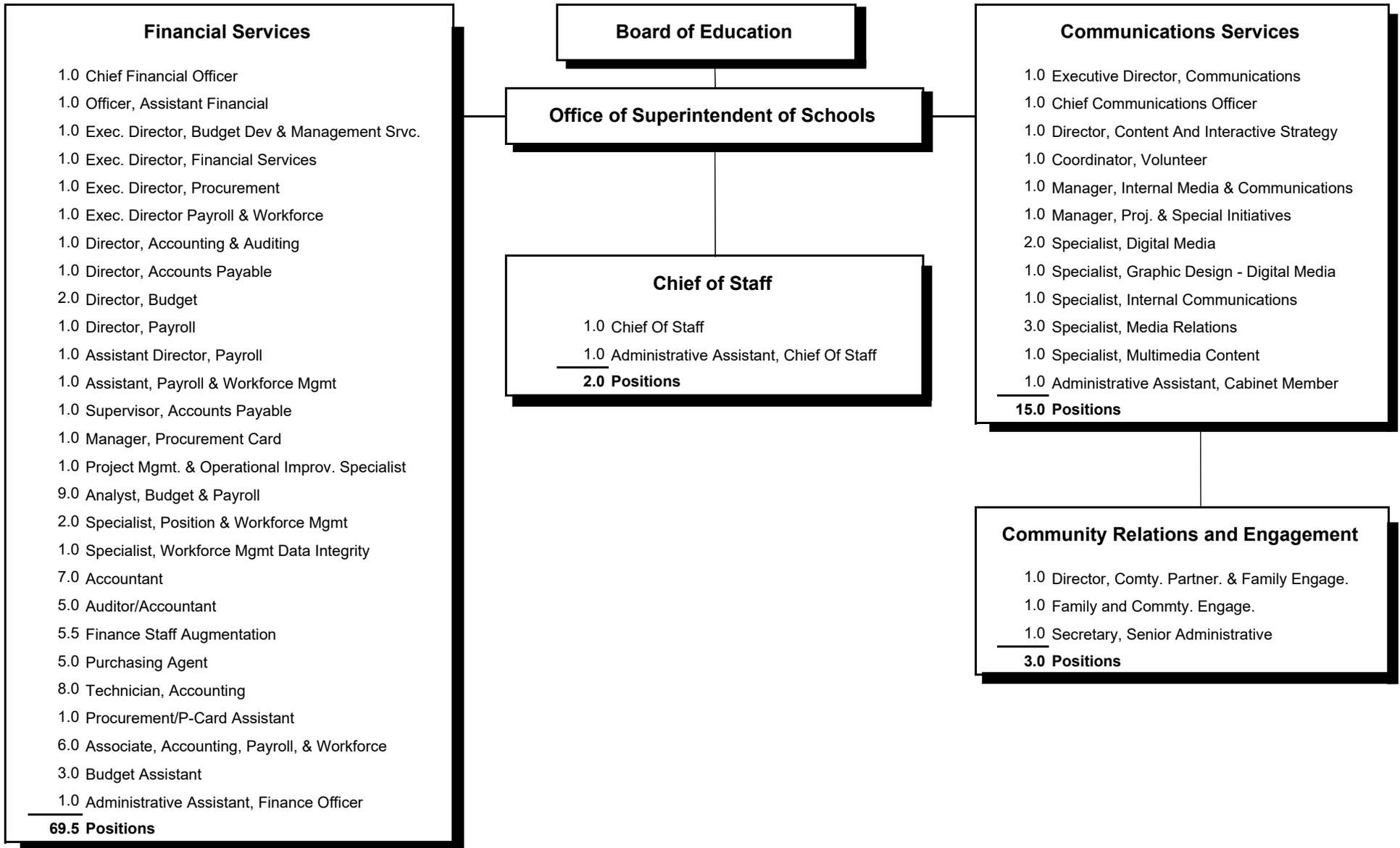
Administrative and Central Support

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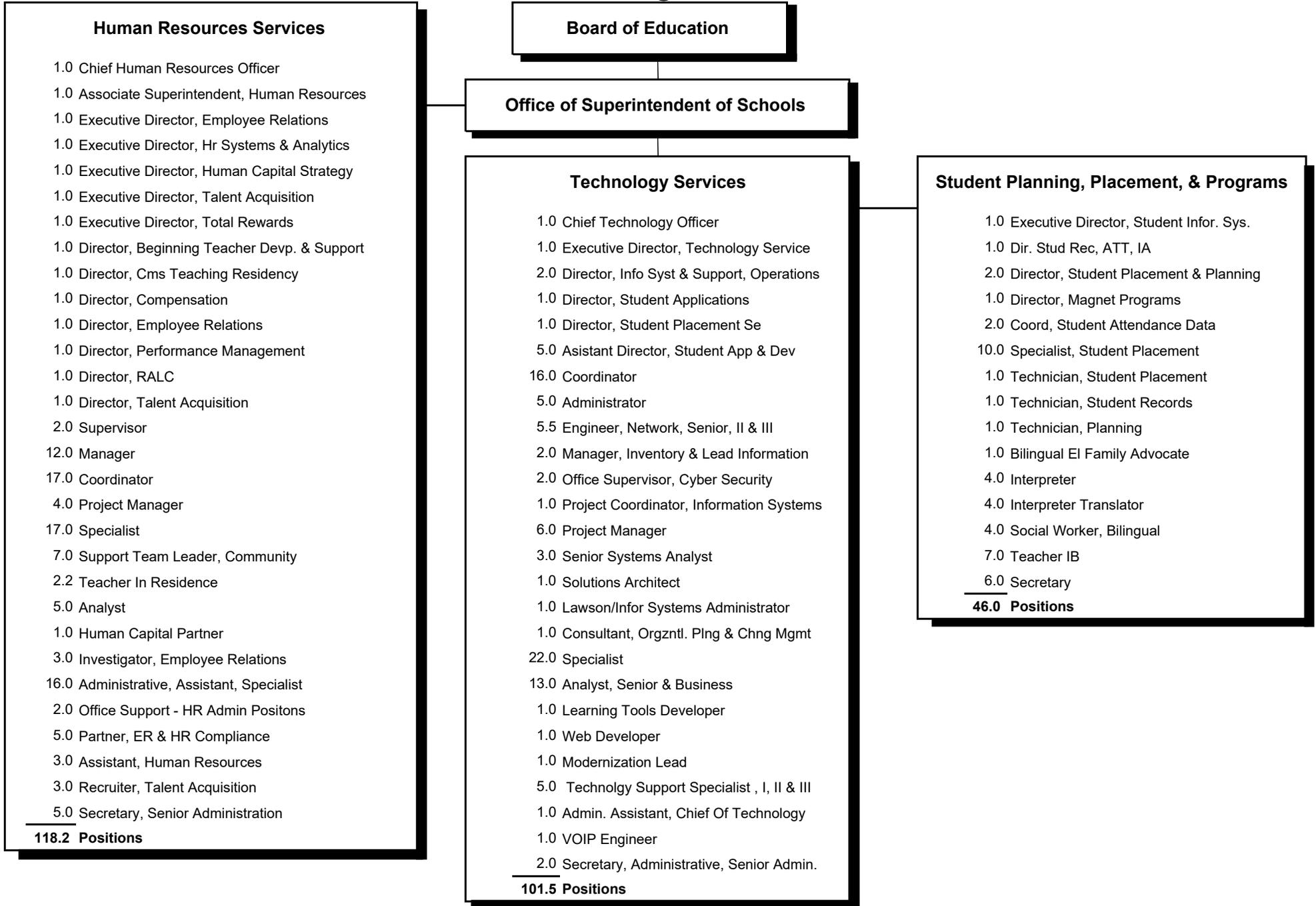
Administrative and Central Support

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Administrative and Central Support

Page 3



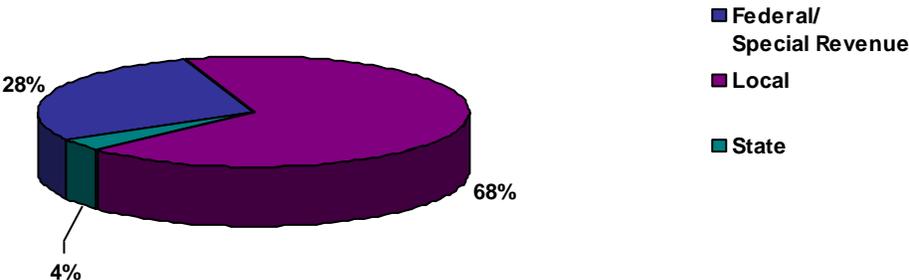
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ADMINISTRATIVE & CENTRAL SUPPORT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	42,207,590	81,175,164	70,475,871	22,596,856
Benefits	15,313,155	17,025,921	12,606,651	8,184,570
Purchased Services	29,753,836	23,236,723	25,931,128	25,148,323
Supplies and Materials	7,861,616	7,806,759	7,915,756	23,760,625
Furniture and Equipment	-	-	853,098	501,584
Other	-	-	-	-
	<u>\$ 95,136,198</u>	<u>\$ 129,244,568</u>	<u>\$ 117,782,505</u>	<u>\$ 80,191,958</u>

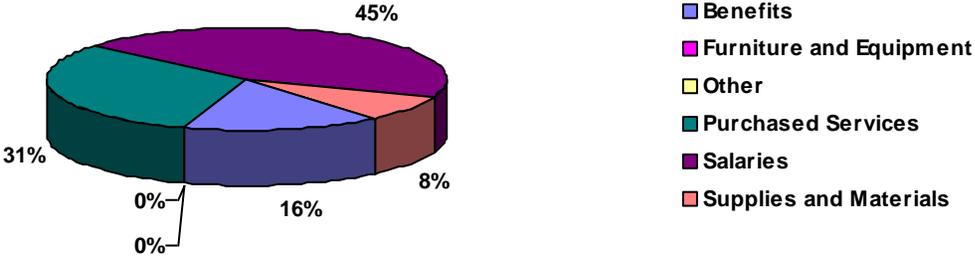
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ADMINISTRATIVE & CENTRAL SUPPORT

Sources



Uses



OFFICE OF THE SUPERINTENDENT OF SCHOOLS

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

BUDGET ACCOUNTABILITY:

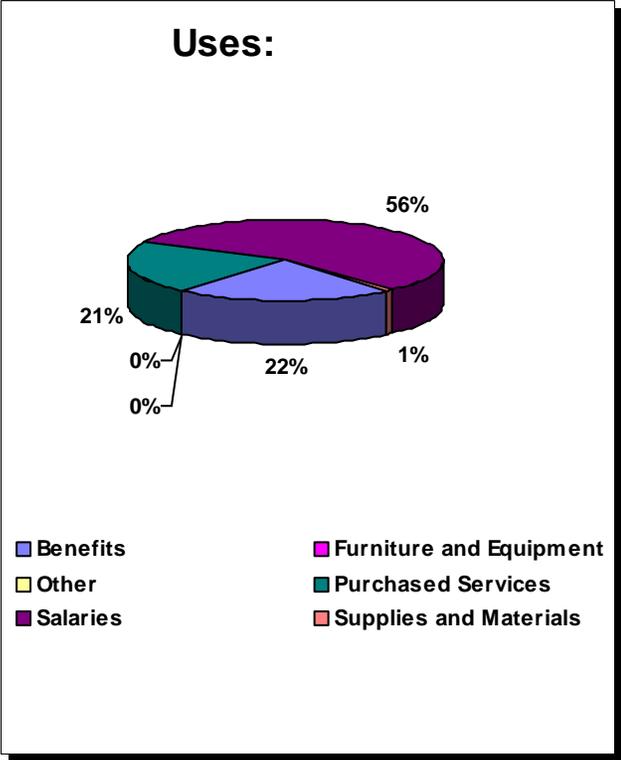
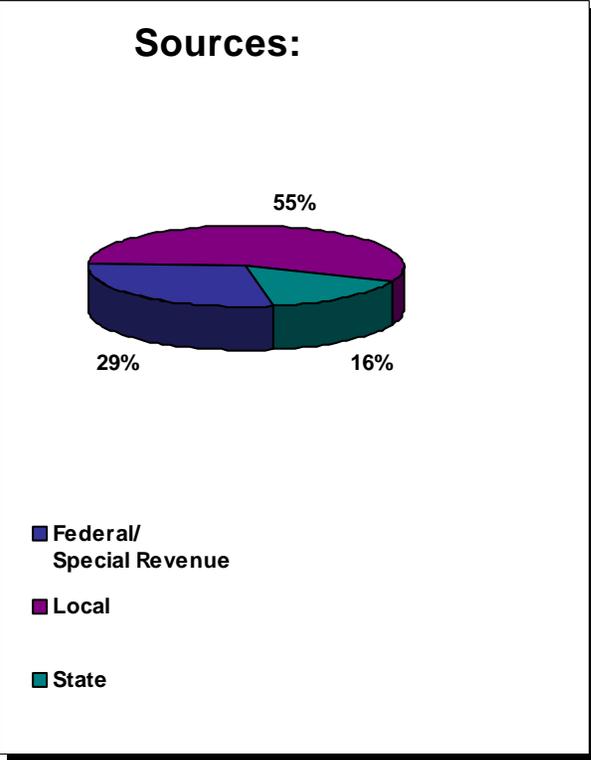
Crystal Hill
Superintendent

SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 77,960
Purchased Services	
Realignment of existing resources - memberships, contracts	78,972

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	701,484	648,619	1,194,756	558,279
Benefits	283,234	258,139	262,426	200,955
Purchased Services	265,225	186,253	244,936	232,721
Supplies and Materials	9,862	9,862	6,641	8,624
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 1,259,805</u>	<u>\$ 1,102,873</u>	<u>\$ 1,708,759</u>	<u>\$ 1,000,579</u>



OFFICE OF GENERAL COUNSEL AND BOARD SERVICES

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

BUDGET ACCOUNTABILITY:

Andre Mayes
General Counsel

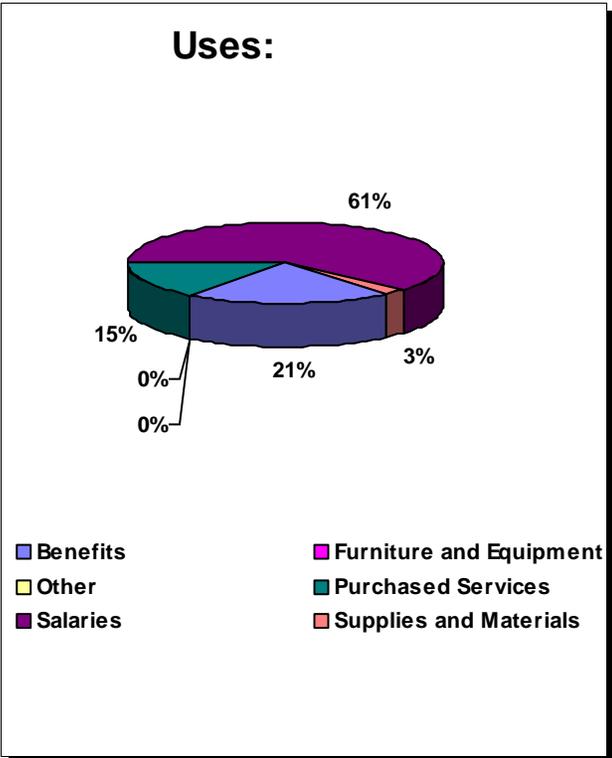
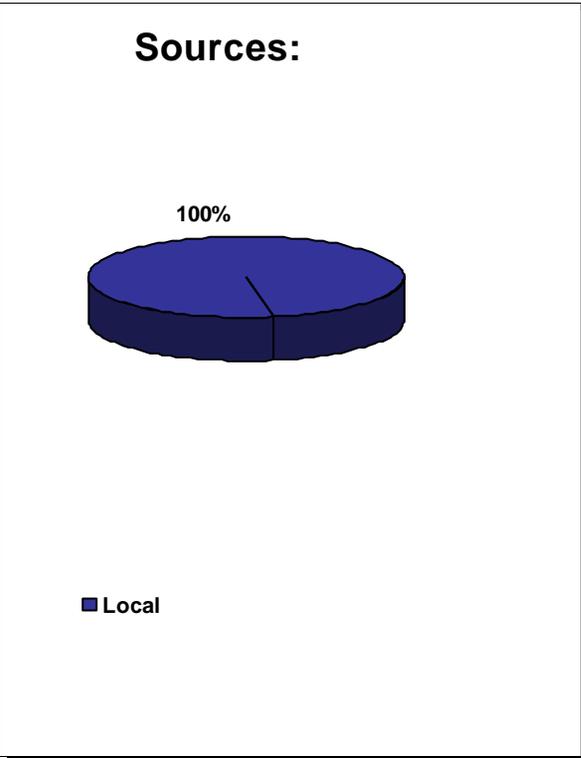
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 61,573
Purchased Services	
Redirect to purchased services from supplies and materials	5,000
Central office redirect - contracts, board travel, membership dues	63,534
Supplies and Materials	
Redirect from supplies and materials to purchased services	(5,000)
Central office redirect - furniture, computer equipment	15,500

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,474,935	2,439,409	2,209,544	1,962,670
Benefits	873,326	847,279	689,173	593,510
Purchased Services	610,488	541,954	518,699	589,538
Supplies and Materials	104,114	93,614	247,036	387,465
Furniture and Equipment	-	-	25,014	-
Other	-	-	-	-
	<u>\$ 4,062,863</u>	<u>\$ 3,922,256</u>	<u>\$ 3,689,466</u>	<u>\$ 3,533,183</u>

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



OFFICE OF COMPLIANCE AND ETHICS

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

BUDGET ACCOUNTABILITY:

Scott McCully
 Chief Compliance Officer

SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

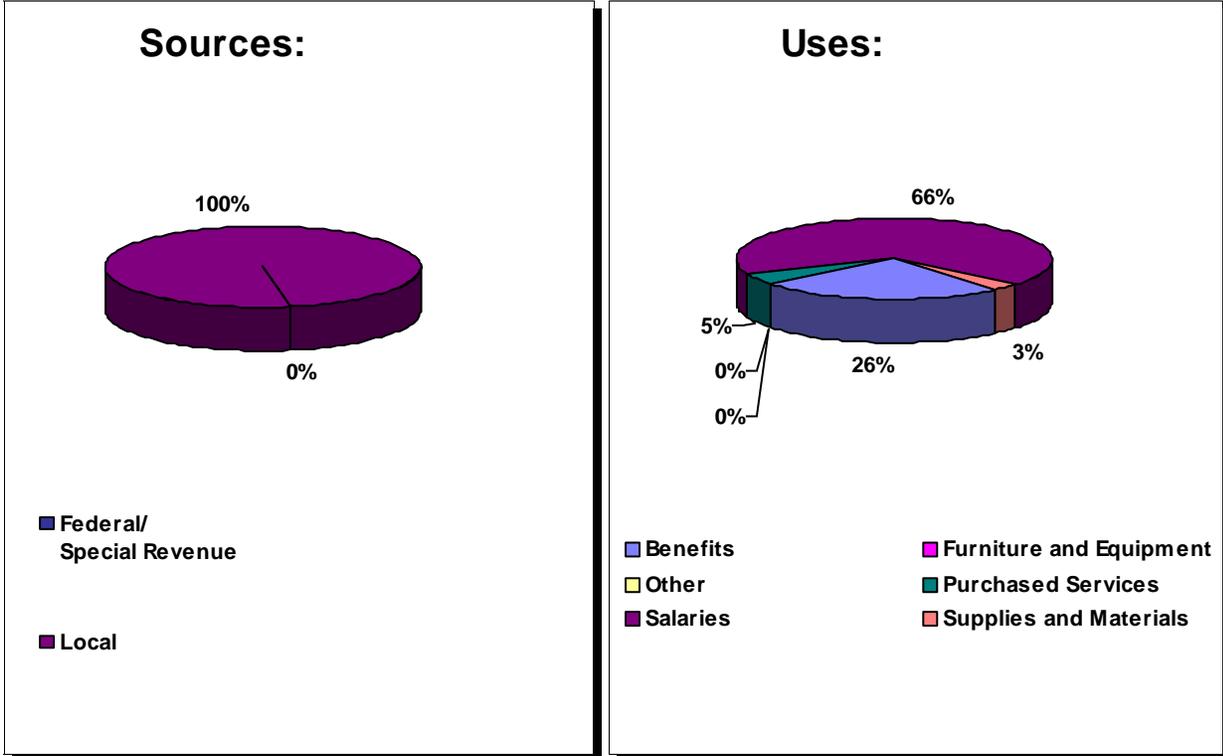
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 7,866
Central office redirect - funds for two director positions	201,803
Purchased Services	
Central office redirect - cell phones	3,000
Redirect to purchased services from supplies and materials	600
Supplies and Materials	
Central office redirect - office supplies	10,000
Redirect from supplies and materials to purchased services	(600)

Note: Changes listed are not intended to agree exactly to variance between budgets.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
OFFICE OF COMPLIANCE AND ETHICS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	408,087	256,731	289,103	140,096
Benefits	155,801	97,488	95,164	42,798
Purchased Services	28,600	25,000	27,277	2,901
Supplies and Materials	16,400	7,000	2,733	5,787
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 608,888	\$ 386,219	\$ 414,278	\$ 191,583

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



FINANCIAL SERVICES

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

BUDGET ACCOUNTABILITY:

Kelly Kluttz
Chief Financial Officer

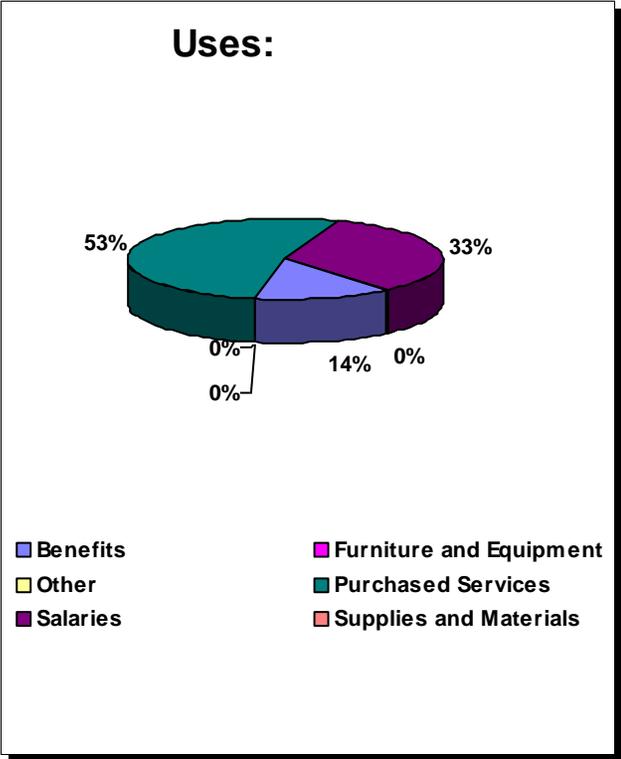
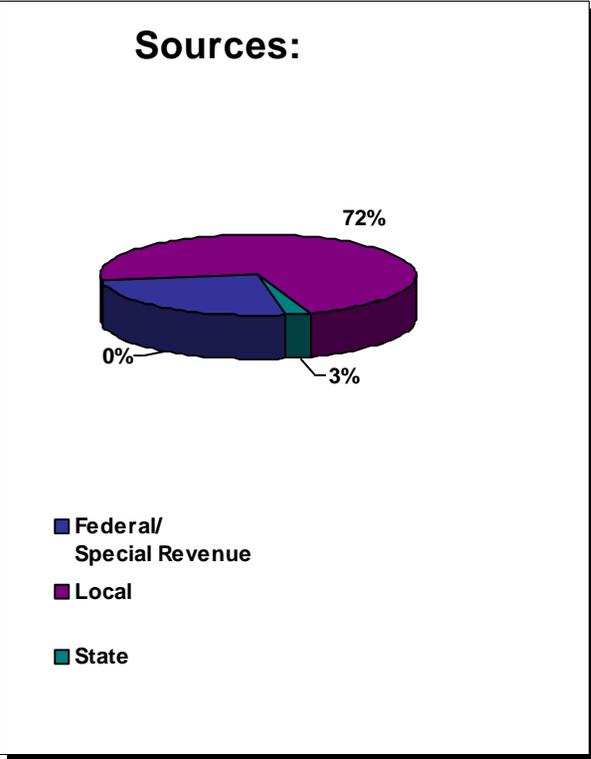
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 334,950
Fund balance appropriation - five and a half positions - modernization project	643,330
Purchased Services	
Other local adjustment - risk insurance premiums	817,357
Fund balance appropriation - contracts - modernization project	817,800

FINANCIAL SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	5,214,797	4,529,234	4,010,474	3,714,091
Benefits	2,228,670	1,935,953	1,547,267	1,382,572
Purchased Services	8,215,460	6,580,303	9,072,621	6,642,368
Supplies and Materials	27,355	27,355	36,883	22,251
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 15,686,282</u>	<u>\$ 13,072,845</u>	<u>\$ 14,667,246</u>	<u>\$ 11,761,282</u>

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



CHIEF OF STAFF

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

BUDGET ACCOUNTABILITY:

Dr. Ingrid Medlock
Chief of Staff

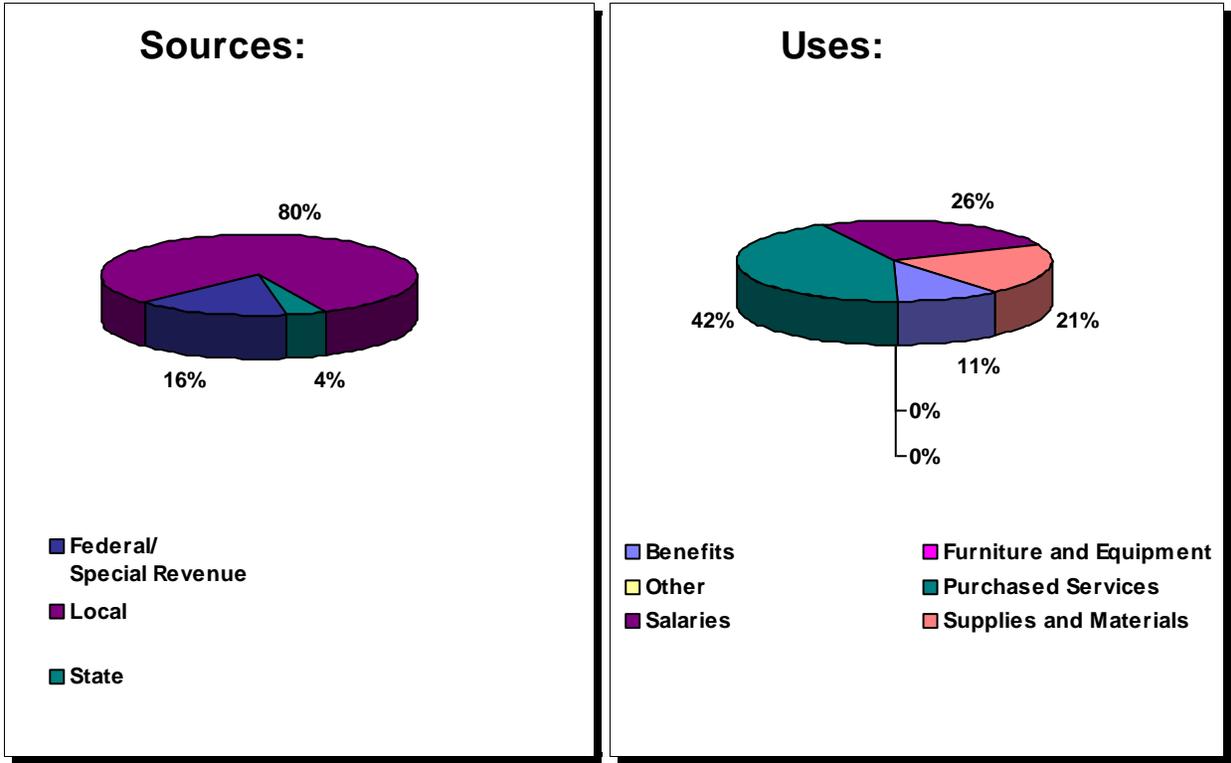
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 29,999
Redirect to salaries and benefits from supplies and materials	38,901
Purchased Services	
Redirect to purchased services from supplies and materials	(23,975)
Supplies and Materials	
Redirect from supplies and materials to salaries and benefits and purchased services	(14,926)

CHIEF OF STAFF

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	329,259	271,509	495,175	538,344
Benefits	93,011	81,861	99,970	95,342
Purchased Services	90,528	114,503	70,895	82,660
Supplies and Materials	21,000	35,926	8,484	4,520
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 533,798	\$ 503,799	\$ 674,524	\$ 720,867

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



COMMUNITY RELATIONS & ENGAGEMENT

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

BUDGET ACCOUNTABILITY:

Vacant

Executive Director, Engagement and Community Impact

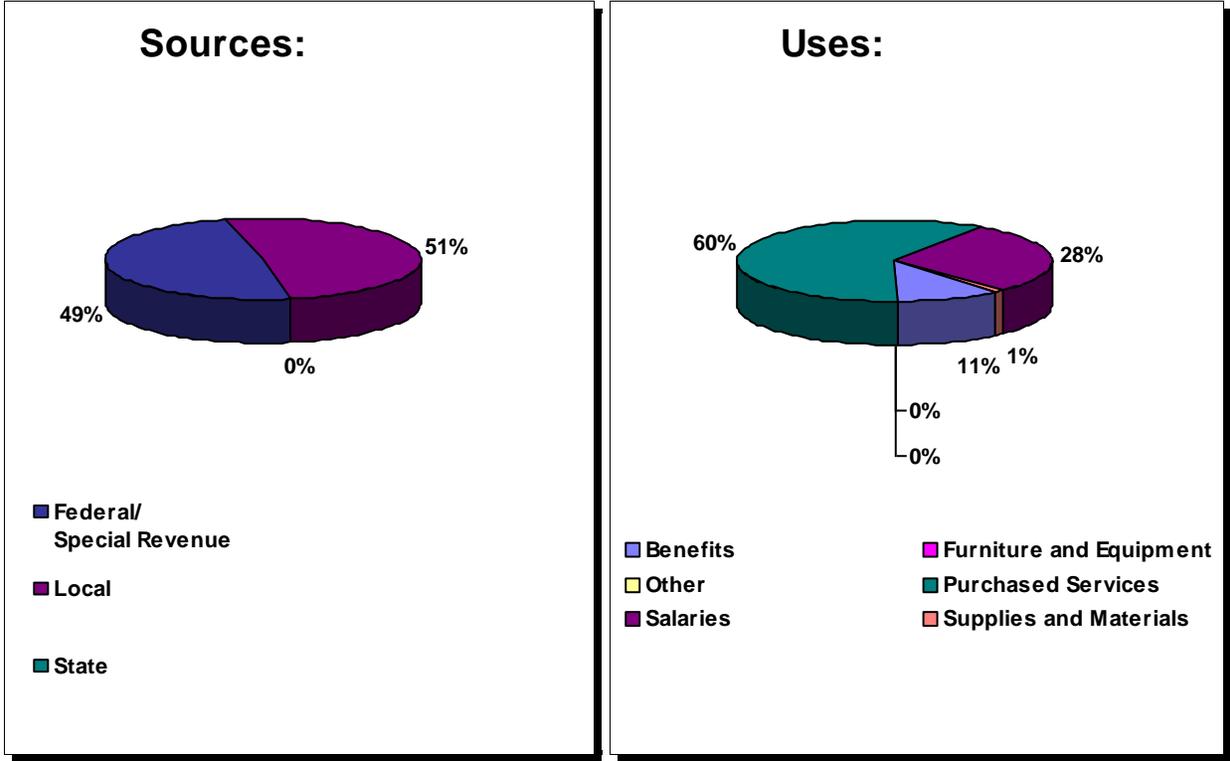
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 17,513
Purchased Services	
Federal carryover adjustment - American Rescue Plan - Family Connect Tool	(1,075,000)

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
COMMUNITY RELATIONS & ENGAGEMENT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	305,468	293,676	813,200	761,536
Benefits	117,568	111,847	324,017	302,844
Purchased Services	637,201	1,712,201	170,387	62,811
Supplies and Materials	13,100	13,100	9,476	45,723
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 1,073,337</u>	<u>\$ 2,130,824</u>	<u>\$ 1,317,081</u>	<u>\$ 1,172,915</u>

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



COMMUNICATIONS SERVICES

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

BUDGET ACCOUNTABILITY:

Shayla Cannady
Chief Communications Officer

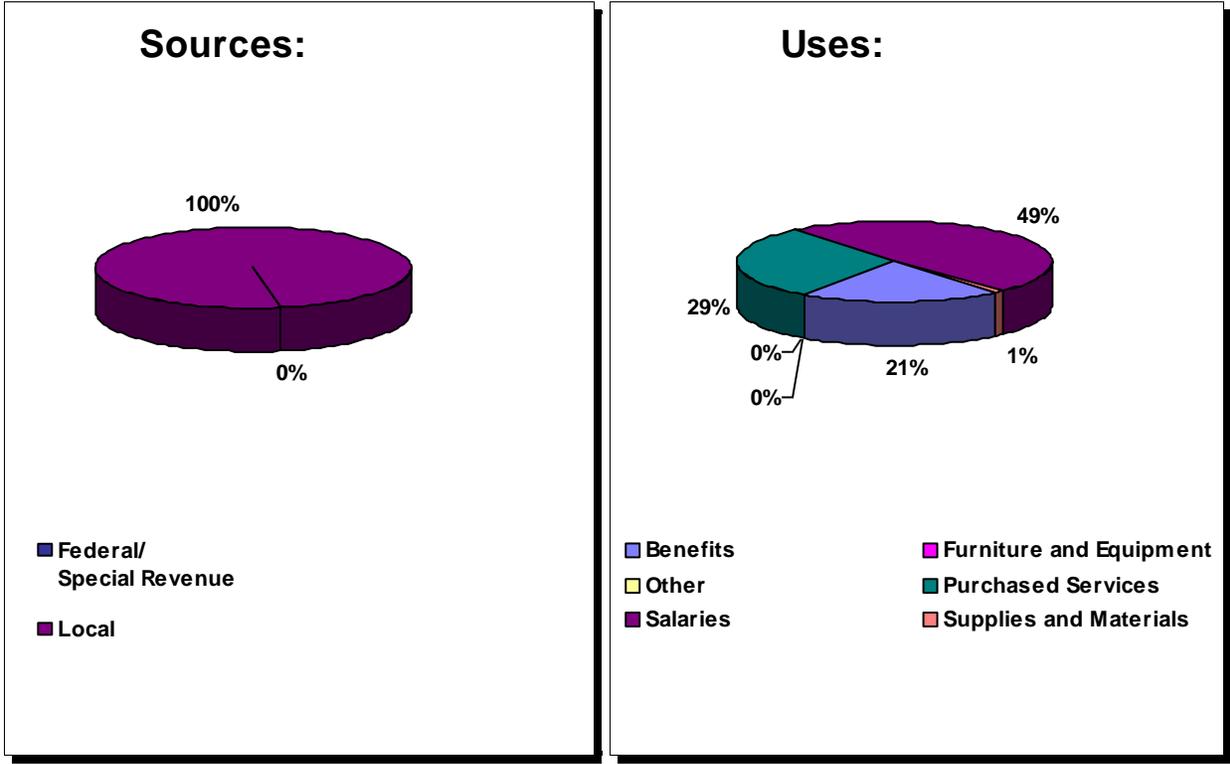
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 75,221
Purchased Services	
Realignment of existing resources - advertising, marketing, and employee recognition	150,000
Redirect to purchased services from supplies and materials	31,500
Supplies and Materials	
Redirect from supplies and materials to purchased services	(31,500)

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
COMMUNICATIONS SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	1,263,155	1,213,054	864,110	914,588
Benefits	540,525	515,405	328,956	338,836
Purchased Services	760,187	578,687	567,339	385,145
Supplies and Materials	28,500	60,000	19,896	38,926
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 2,592,367</u>	<u>\$ 2,367,146</u>	<u>\$ 1,780,301</u>	<u>\$ 1,677,495</u>

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



HUMAN RESOURCES SERVICES

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

BUDGET ACCOUNTABILITY:

Dr. Kecia Coln
Chief Human Resources Officer

SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

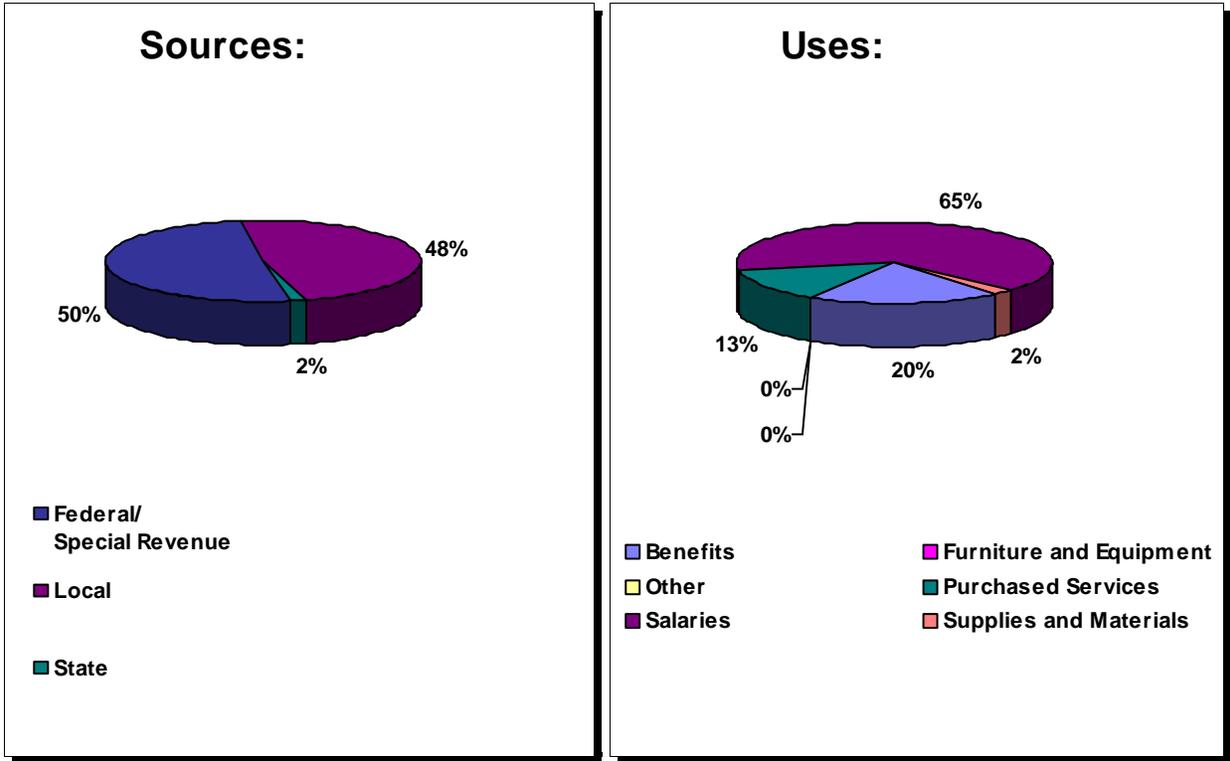
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 695,992
State allotment adjustment - Advanced Teaching Roles	(75,000)
Federal adjustment - Improving Teacher Quality	(200,484)
Federal carryover adjustment - American Rescue Plan	(44,948,001)
Purchased Services	
Other Special Revenue adjustment - Teacher in Residence	(8,000)
Other Special Revenue adjustment - Regional Alternative Licensing Center	(5,527)
Realignment of existing resources - call center expansion	30,000
Realignment of existing resources - secure medical document solution	25,000
Central office redirect - contracts	2,027,494
Supplies and Materials	
State allotment adjustment - Advanced Teaching Roles	106,604
Other Special Revenue adjustment - Teacher in Residence	(16,439)
Federal adjustment - Improving Teacher Quality	(41,031)
Federal carryover adjustment - American Rescue Plan	(11,340)
Central office redirect - supplies & materials	40,181

Note: Changes listed are not intended to agree exactly to variance between budgets.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
HUMAN RESOURCES SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	20,232,798	61,886,309	53,230,146	6,178,729
Benefits	6,240,862	9,114,843	6,341,842	2,287,303
Purchased Services	4,177,043	2,108,076	3,776,578	3,753,958
Supplies and Materials	653,531	575,556	705,991	825,058
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 31,304,234</u>	<u>\$ 73,684,784</u>	<u>\$ 64,054,558</u>	<u>\$ 13,045,049</u>

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



TECHNOLOGY SERVICES

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

BUDGET ACCOUNTABILITY:

Candace Salmon-Hosey
Chief Technology Officer

SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

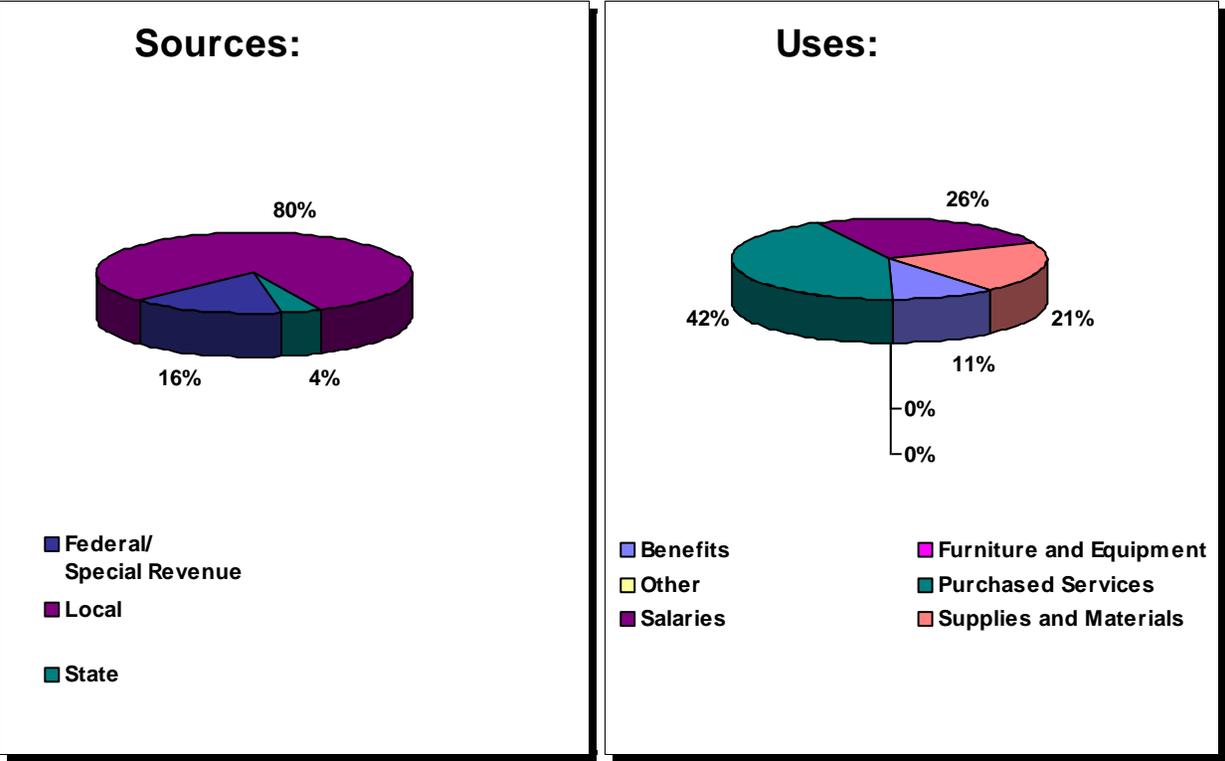
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 487,639
Realignment of existing resources - one senior project manager position	86,653
Central office redirect - funds for one Cyber Security Officer, one VOIP Network Engineer, and one modernization lead	515,168
Purchased Services	
State carryover adjustment - modernization project	(4,039,953)
State carryover adjustment - School Technology Fund	205,845
Federal carryover adjustment - K12 Emergency Relief Funding - ESSER II	(61,094)
Federal carryover adjustment - ARP - Cyberbullying and Suicide Prevention	(262,063)
Federal carryover adjustment - ARP - Gaggle Grants	(470,437)
Special/Other adjustment - Hotspots	(43,520)
Other local adjustment - technology contracts	448,000
Fund balance appropriation - contracts	2,319,775
Redirect from purchased services to supplies and materials	(55,000)
Central office redirect - contracts	4,622,736
Supplies and Materials	
State allotment adjustment - School connectivity	(669,702)
Enhanced Cyber Defense - Domain Name System filtering license	25,000
Federal carryover adjustment - American Rescue Plan	(664,342)
Other local adjustment - computer software	153,800
Special/Other adjustment - hotspots project	(694,657)
Realignment of existing resources - mileage	15,000
Redirect to supplies and materials from purchased services	55,000
Central office redirect - software maintenance and computer equipment	1,407,625

Note: Changes listed are not intended to agree exactly to variance between budgets.

TECHNOLOGY SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	8,178,223	7,419,619	6,033,099	6,462,621
Benefits	3,483,800	3,152,944	2,381,568	2,396,419
Purchased Services	13,645,493	10,981,204	11,070,867	13,136,455
Supplies and Materials	6,586,621	6,958,897	6,829,925	22,363,591
Furniture and Equipment	-	-	828,084	501,584
Other	-	-	-	-
	<u>\$ 31,894,137</u>	<u>\$ 28,512,664</u>	<u>\$ 27,143,544</u>	<u>\$ 44,860,670</u>

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



STUDENT INFORMATION SYSTEMS/PLACEMENT/RECORDS

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

BUDGET ACCOUNTABILITY:

Michele Aikens
Executive Director, Student Information Systems

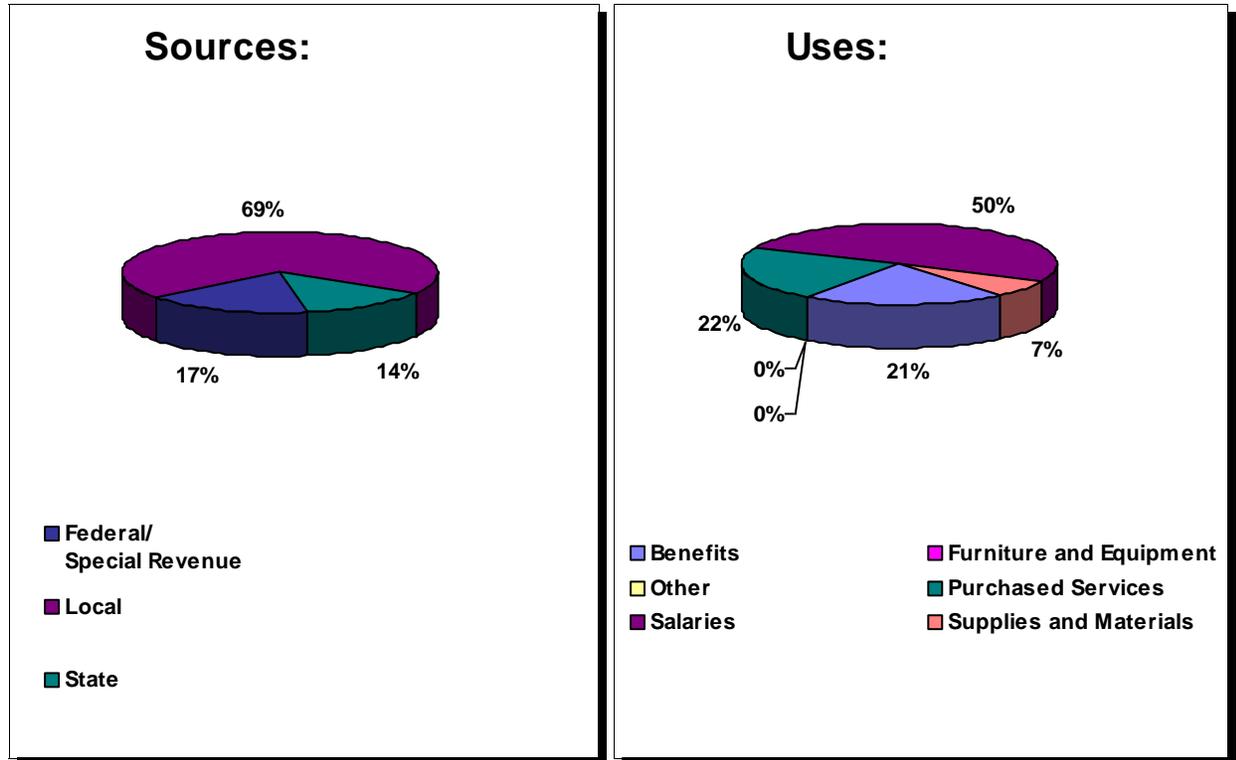
SIGNIFICANT CHANGES: 2023-24 PROPOSED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 143,188
Central office reorganization - one family advocate, 8 interpreters, and 4 social workers from the Multilingual Learners department	1,125,389
Purchased Services	
Federal carryover adjustment - American Rescue Plan - language assistance and interpretation services	707,566
Central office reorganization - staff development	207,503
Supplies and Materials	
Central office reorganization - interpretation services	375,683

STUDENT INFORMATION SYSTEMS/PLACEMENT/RECORDS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	3,099,384	2,217,004	1,336,263	1,365,900
Benefits	1,296,359	910,162	536,267	543,991
Purchased Services	1,323,611	408,542	411,529	259,765
Supplies and Materials	401,133	25,450	48,689	58,679
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 6,120,487	\$ 3,561,158	\$ 2,332,749	\$ 2,228,336

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

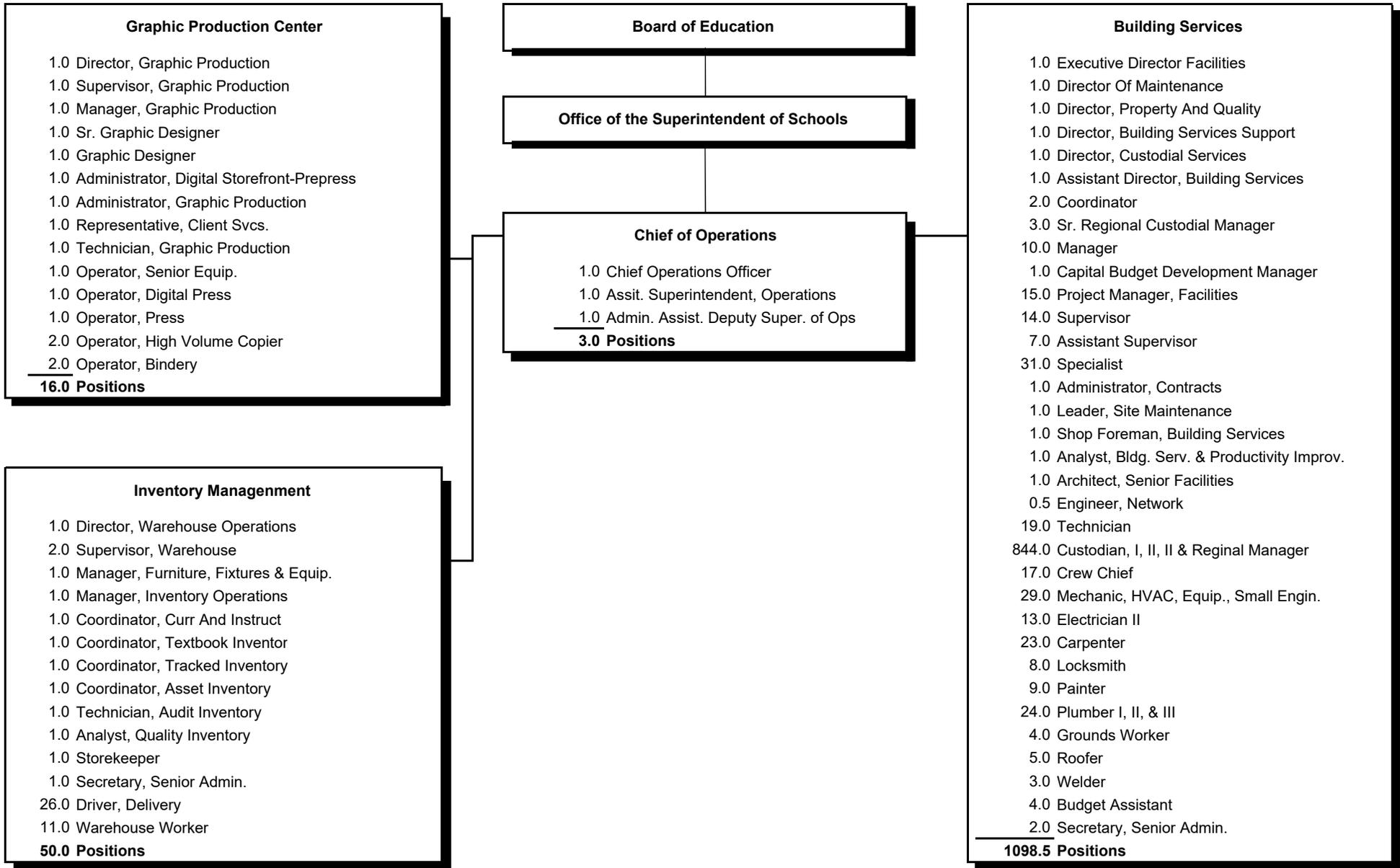


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Operational Services

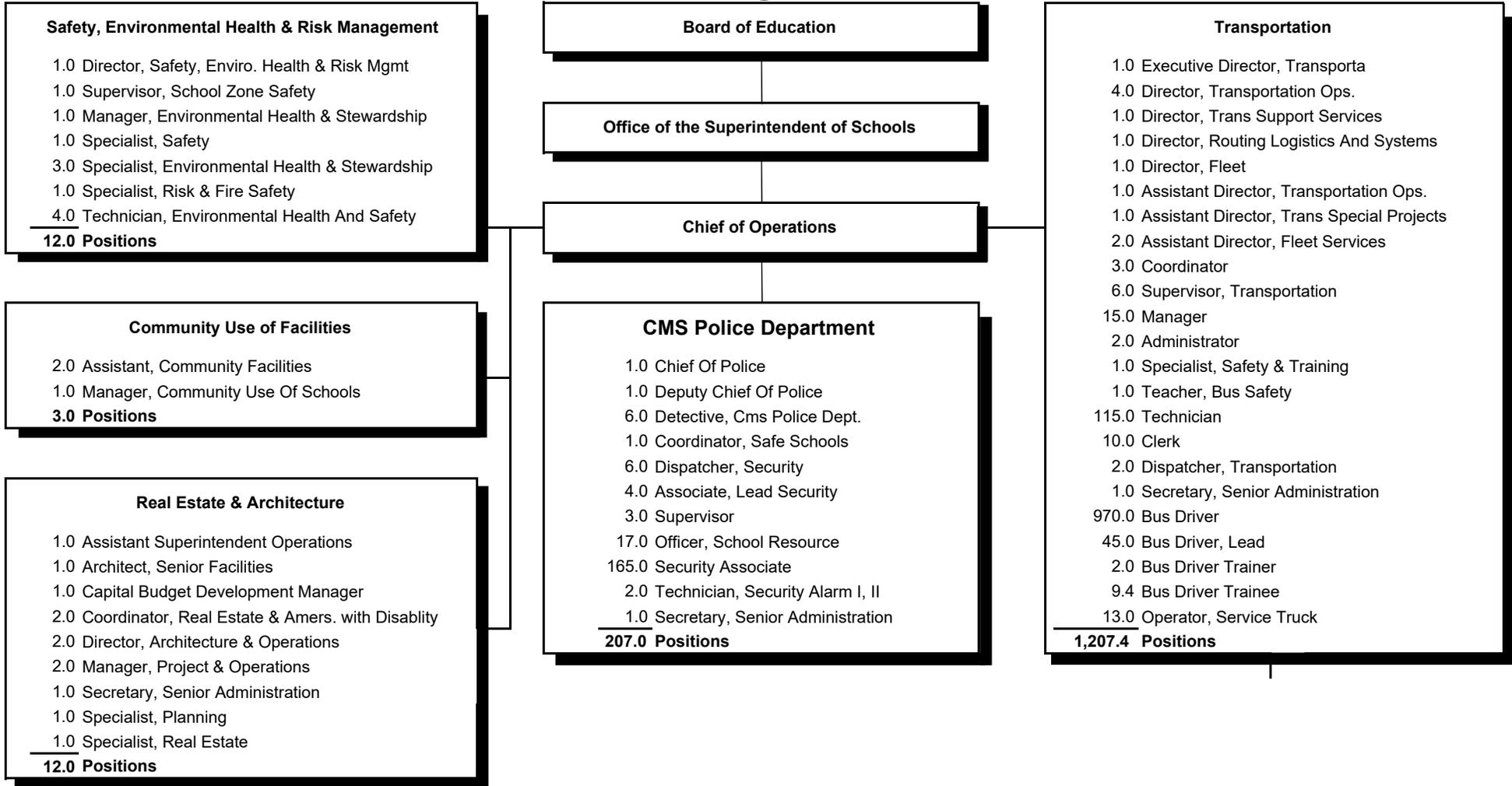
Operational Services

Page 1



Operational Services

Page 2



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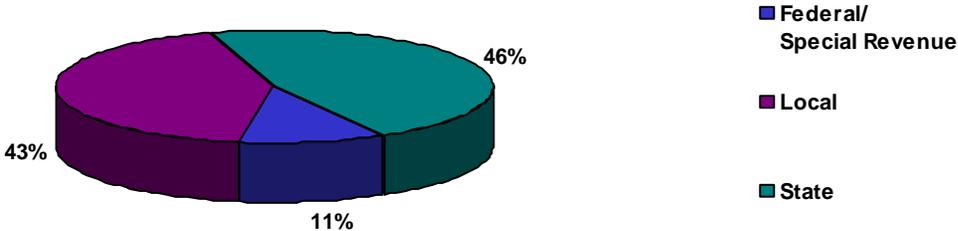
OPERATIONAL SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	104,546,028	100,697,535	102,016,841	86,817,417
Benefits	54,025,399	51,626,996	43,504,885	37,926,706
Purchased Services	88,115,589	106,898,239	47,016,787	30,990,264
Supplies and Materials	38,402,505	44,865,987	35,399,473	27,450,417
Furniture and Equipment	5,015,306	75,412	11,762,831	5,296,349
Other	-	-	-	-
	<u>\$ 290,104,827</u>	<u>\$ 304,164,169</u>	<u>\$ 239,700,817</u>	<u>\$ 188,481,152</u>

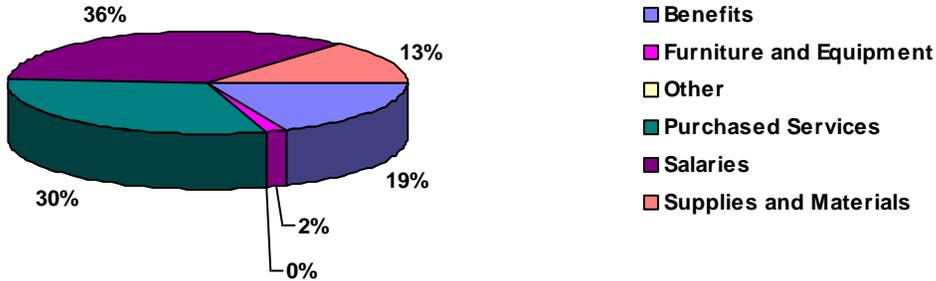
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

OPERATIONAL SERVICES

Sources



Uses



CHIEF OF OPERATIONS

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

BUDGET ACCOUNTABILITY:

Brian Schultz
Chief Operations Officer

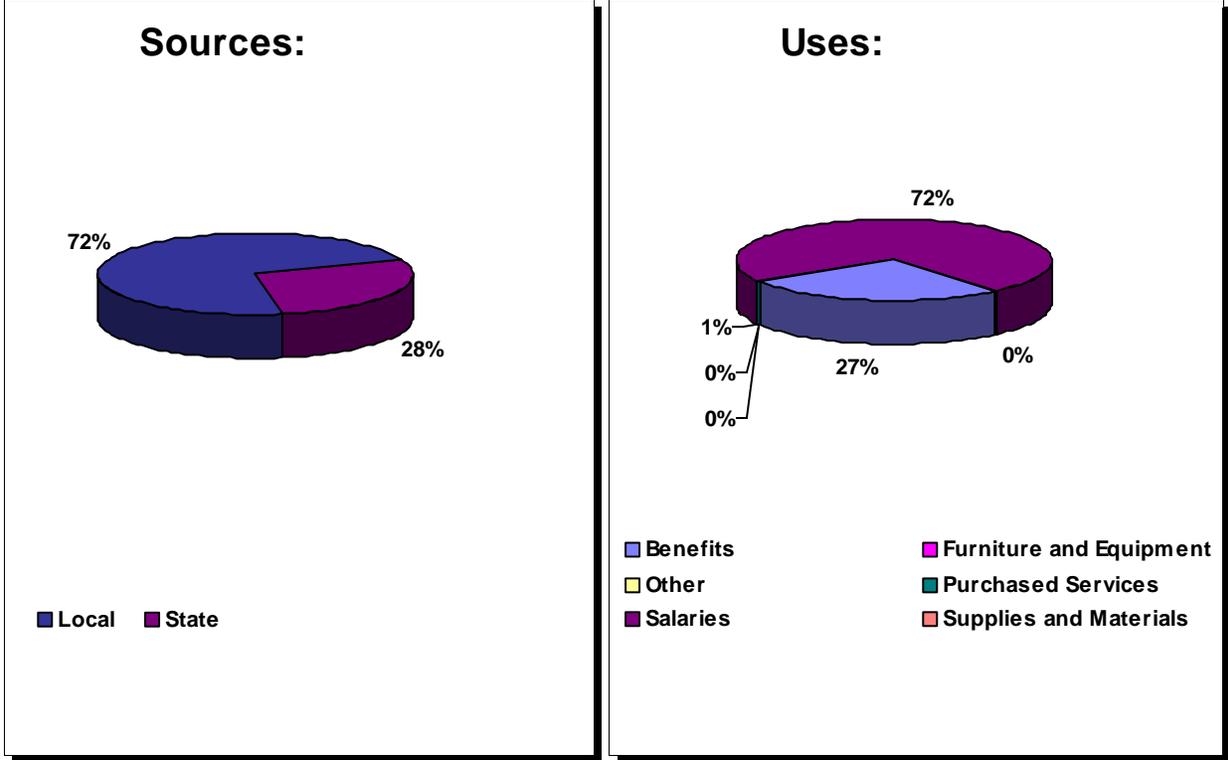
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 25,050
Central office reorganization - one assistant superintendent	(197,909)
Purchased Services	
Central office reorganization - redirected to Building Services and Support	(2,800)
Supplies and Materials	
Central office reorganization - redirected to Building Services and Support	(1,500)

CHIEF OF OPERATIONS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	418,212	598,641	481,844	583,144
Benefits	157,014	149,444	160,183	183,941
Purchased Services	3,428	6,228	38,394	35,365
Supplies and Materials	1,000	2,500	(797)	250
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 579,654</u>	<u>\$ 756,813</u>	<u>\$ 679,624</u>	<u>\$ 802,700</u>

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



GRAPHIC PRODUCTION CENTER

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

BUDGET ACCOUNTABILITY:

Alvin B. Griffin
Director of Graphic Production

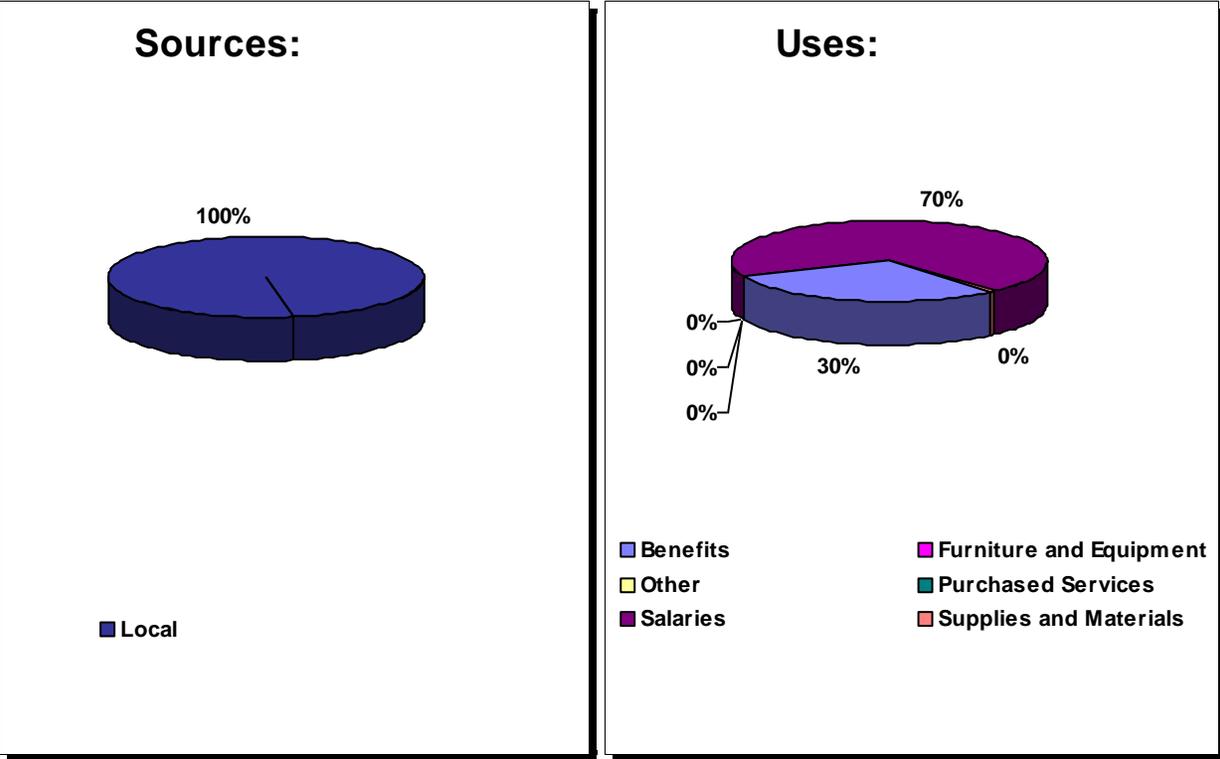
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 47,558

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
GRAPHIC PRODUCTION CENTER

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	810,275	777,715	555,338	545,772
Benefits	345,213	330,215	242,566	228,599
Purchased Services	2,266	2,266	(24,877)	392,244
Supplies and Materials	5,000	5,000	4,140	184,012
Furniture and Equipment	-	-	424,710	-
Other	-	-	-	-
	<u>\$ 1,162,754</u>	<u>\$ 1,115,196</u>	<u>\$ 1,201,878</u>	<u>\$ 1,350,627</u>

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



BUILDING SERVICES

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

BUDGET ACCOUNTABILITY:

Shawn Turner
 Director Building Services Support

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

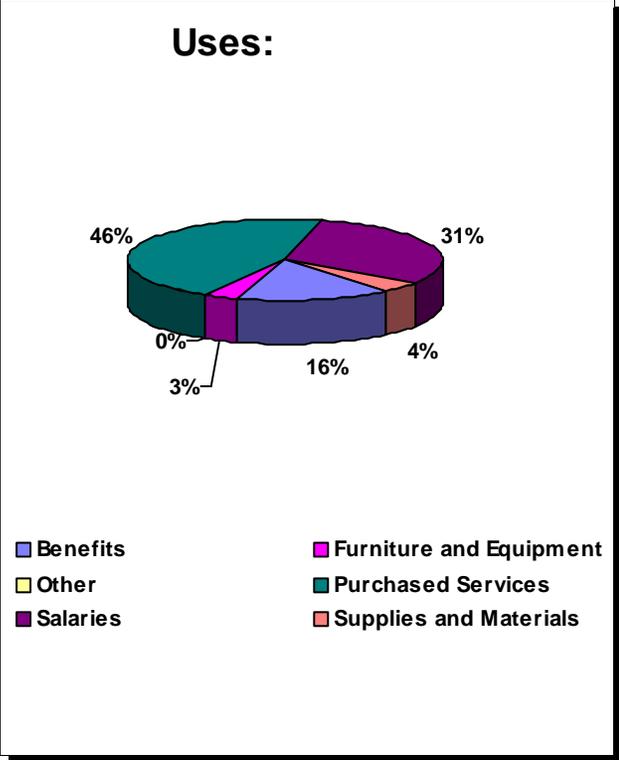
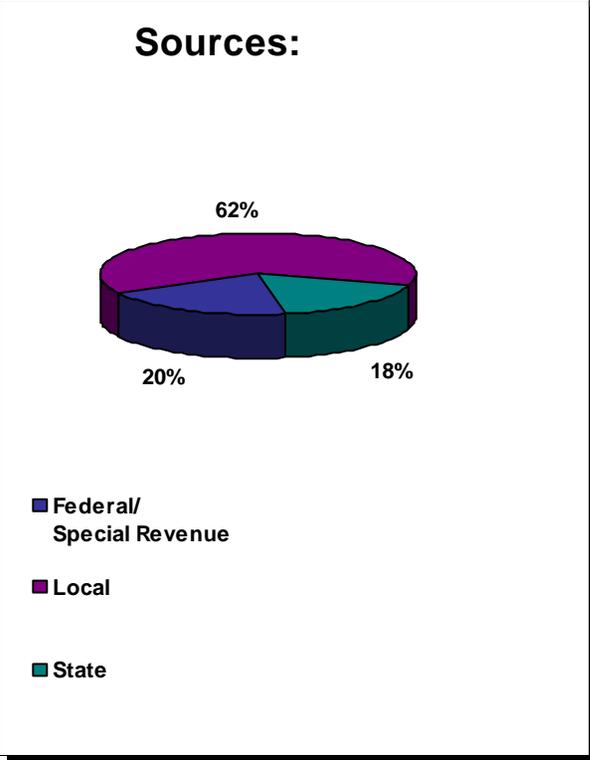
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 2,642,449
Additional Facility Space/New Schools - six custodians, two head custodians	416,524
Market adjustment	679,483
Federal carryover adjustment - American Rescue Plan - recruitment bonuses	128,985
Purchased Services	
Federal carryover adjustment - CARES Act 2020	(1,197,405)
Federal carryover adjustment - CRRSA - ESSER II	(14,942,448)
Federal carryover - American Rescue Plan	(15,424,148)
Additional Facility Space/New Schools - purchased services for utilities	774,820
Central office redirect - preventive maintenance, utilities, solid waste removal	7,821,927
Supplies and Materials	
State allotment adjustment - School Safety Grants	117,590
Federal carryover adjustment - CRRSA - ESSER II	(905,073)
Federal carryover adjustment - American Rescue Plan	87,517
Central office redirect - repair parts, supplies, custodial equipment	1,165,619
Furniture and Equipment	
Federal carryover adjustment - American Rescue Plan	3,379,894
Central office redirect - vehicles	1,500,000

Note: Changes listed are not intended to agree exactly to variance between budgets.

BUILDING SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	45,645,408	43,080,405	45,263,137	40,610,617
Benefits	24,285,390	22,982,952	19,565,197	17,078,376
Purchased Services	68,199,470	91,166,724	25,997,721	17,218,720
Supplies and Materials	6,494,611	6,028,958	11,375,313	7,949,764
Furniture and Equipment	4,914,160	34,266	1,278,363	3,898,232
Other	-	-	-	-
	<u>\$ 149,539,039</u>	<u>\$ 163,293,304</u>	<u>\$ 103,479,731</u>	<u>\$ 86,755,708</u>

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



FACILITIES AND REAL ESTATE PLANNING

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

BUDGET ACCOUNTABILITY:

Dennis Lacaria
Executive Director, Facilities & Real Estate Planning

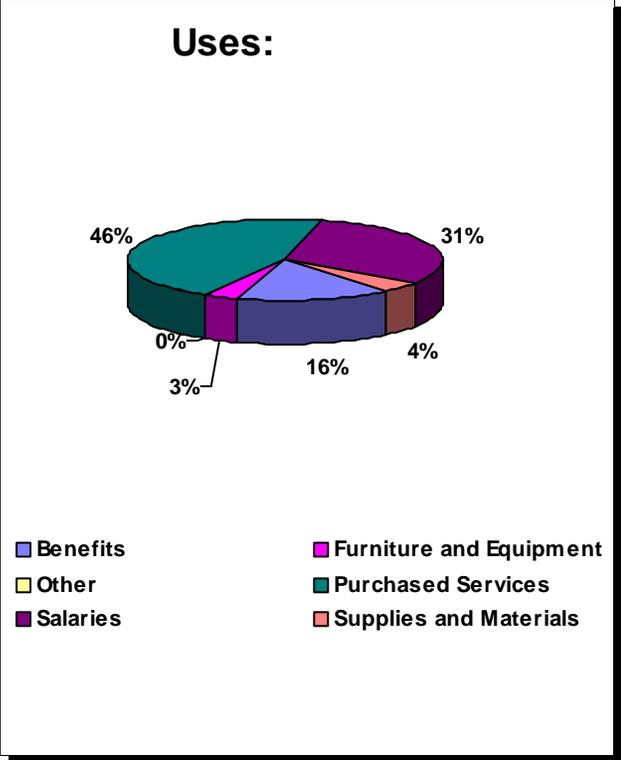
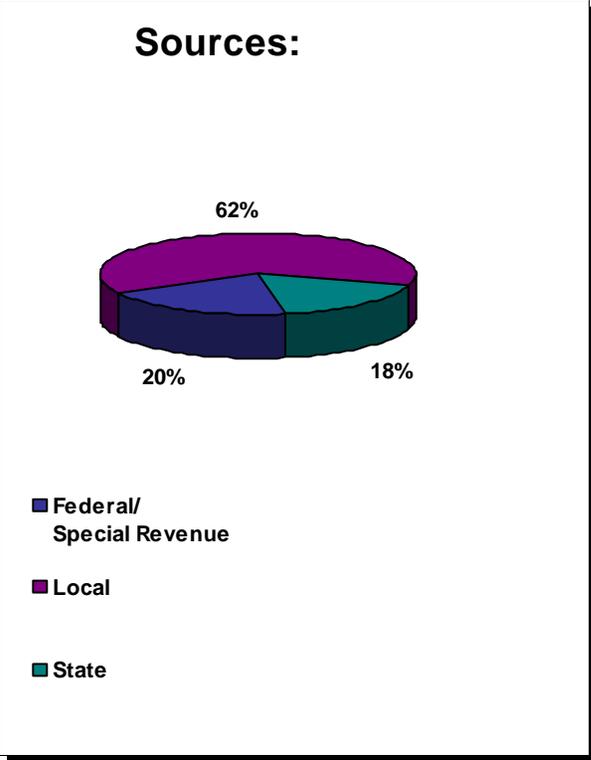
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 44,599
Central office reorganization - one assistant superintendent, one director, one manager	645,965

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
REAL ESTATE AND ARCHITECTURE

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	1,164,850	666,102	429,749	391,308
Benefits	730,810	538,994	156,727	134,663
Purchased Services	650,270	650,270	688,009	672,582
Supplies and Materials	4,090	4,090	-	-
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 2,550,020</u>	<u>\$ 1,859,456</u>	<u>\$ 1,274,485</u>	<u>\$ 1,198,554</u>

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



INVENTORY MANAGEMENT

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

BUDGET ACCOUNTABILITY:

Jeff Jackson
 Director of Warehouse Operations

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

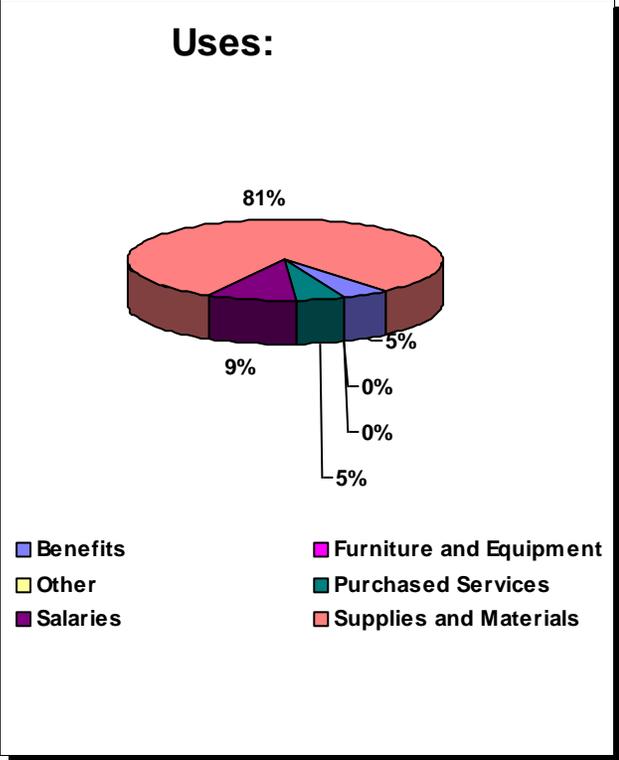
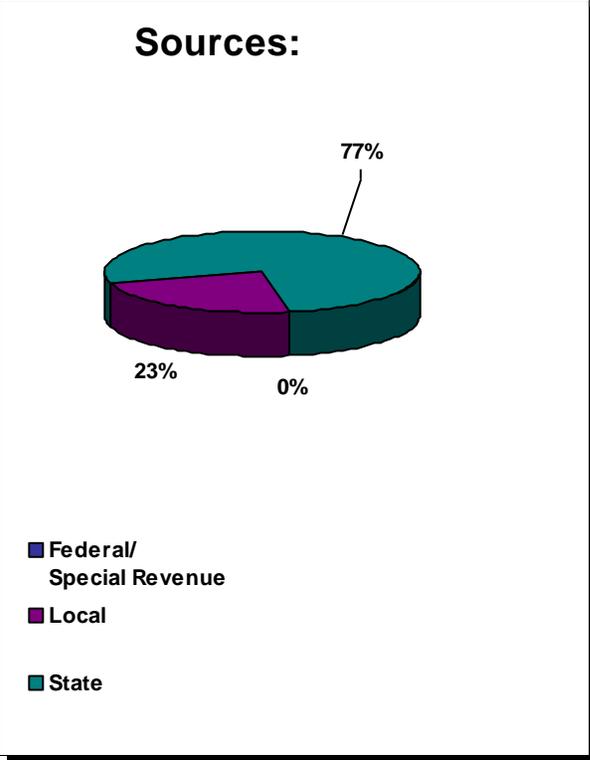
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 269,751
Purchased Services	
State allotment adjustment - textbooks	945,000
Central office redirect - temporary labor and document destruction	110,000
Redirected to purchased services from supplies and materials	24,045
Supplies and Materials	
State allotment adjustment - textbooks	1,505,723
State allotment adjustment - classroom supplies	(70,289)
Federal carryover adjustment - CRRSA - ESSER II - personal protective equipment	(835,796)
Central office redirect - security badges and lanyards	15,955
Redirected from supplies and materials to purchased services	(24,045)

Note: Changes listed are not intended to agree exactly to variance between budgets.

INVENTORY MANAGEMENT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,371,377	2,184,616	2,180,710	2,616,050
Benefits	1,332,808	1,249,818	874,733	991,335
Purchased Services	1,321,983	242,938	1,376,941	513,143
Supplies and Materials	21,203,944	20,612,396	10,069,673	10,040,601
Furniture and Equipment	-	-	43,811	-
Other	-	-	-	-
	<u>\$ 26,230,112</u>	<u>\$ 24,289,768</u>	<u>\$ 14,545,867</u>	<u>\$ 14,161,129</u>

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



SAFETY, ENVIRONMENTAL HEALTH & RISK MANAGEMENT

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

BUDGET ACCOUNTABILITY:

Dennis Lacaria
Executive Director, Facilities & Real Estate Planning

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

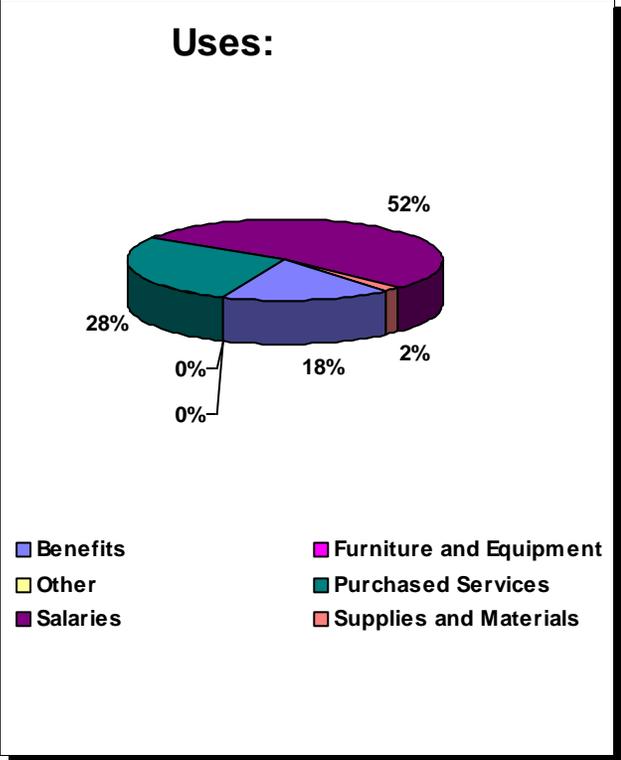
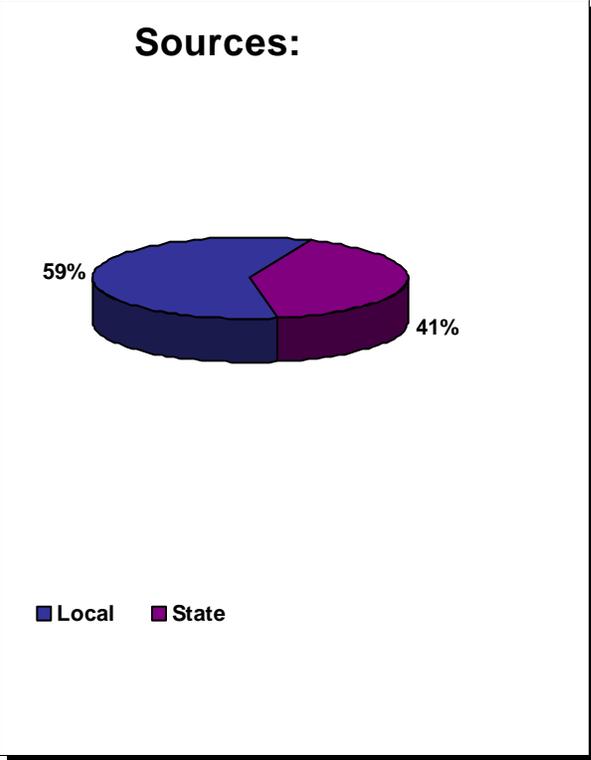
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 57,909
Purchased Services	
Redirected from purchased services to supplies and materials	(20,000)
Supplies and Materials	
Redirected to supplies and materials from purchased services	20,000

Note: Changes listed are not intended to agree exactly to variance between budgets.

SAFETY, ENVIRONMENTAL HEALTH & RISK MANAGEMENT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	1,032,401	992,543	868,160	780,260
Benefits	340,329	322,278	276,215	239,440
Purchased Services	532,849	552,849	296,486	115,729
Supplies and Materials	30,031	10,031	58,994	50,375
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 1,935,610</u>	<u>\$ 1,877,701</u>	<u>\$ 1,499,854</u>	<u>\$ 1,185,803</u>

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



TRANSPORTATION

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

BUDGET ACCOUNTABILITY:

Adam Johnson
 Executive Director of Transportation

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2023-23 ADOPTED BUDGET

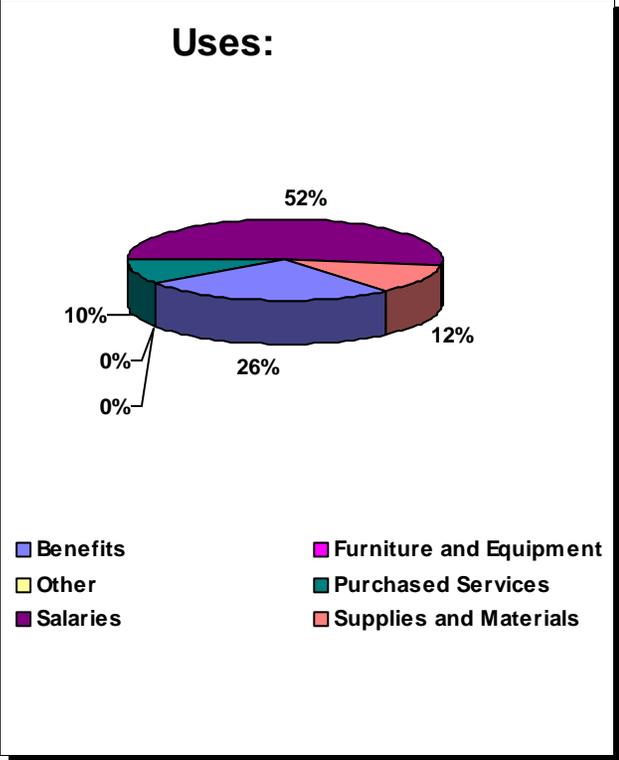
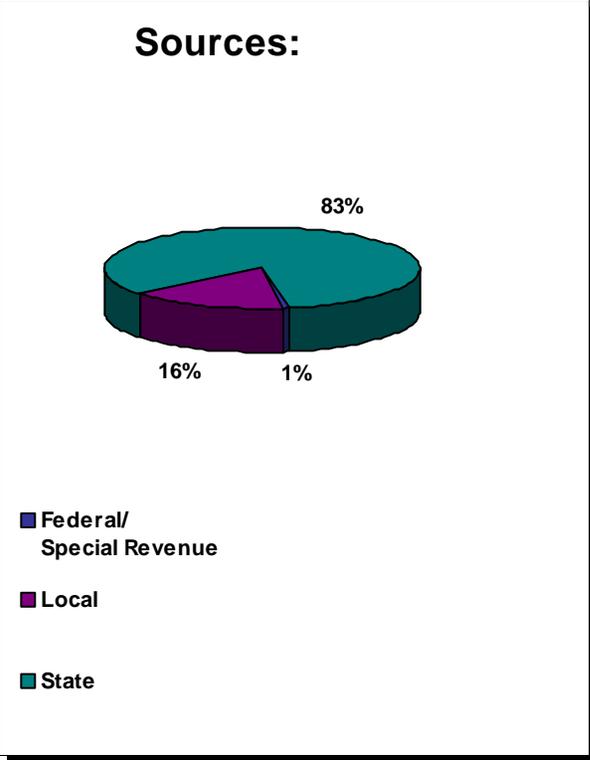
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 2,733,888
Federal carryover adjustment - CRRSA - ESSER II - Summer programming	(2,407,680)
Federal carryover - American Rescue Plan - recruitment bonuses	129,180
Purchased Services	
State allotment adjustment	1,855,170
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	361,952
Supplies and Materials	
Federal carryover adjustment - CRRSA - ESSER II - Summer programming	(2,653,958)
Fund balance appropriation adjustment	(2,300,000)
State allotment adjustment	(866,799)
Central office redirect - gas/fuel and transportation technology refresh	(1,970,000)

Note: Changes listed are not intended to agree exactly to variance between budgets.

TRANSPORTATION

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	44,406,494	44,407,994	45,488,542	34,459,570
Benefits	22,544,159	22,087,271	19,149,818	16,152,856
Purchased Services	8,763,566	6,546,444	11,802,935	8,350,400
Supplies and Materials	10,008,895	17,799,652	13,574,128	8,973,720
Furniture and Equipment	41,146	41,146	82,893	1,398,117
Other	-	-	-	-
	<u>\$ 85,764,260</u>	<u>\$ 90,882,507</u>	<u>\$ 90,098,315</u>	<u>\$ 69,334,662</u>

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



CMS POLICE DEPARTMENT

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

BUDGET ACCOUNTABILITY:

Melissa Mangum
 Chief of Police

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

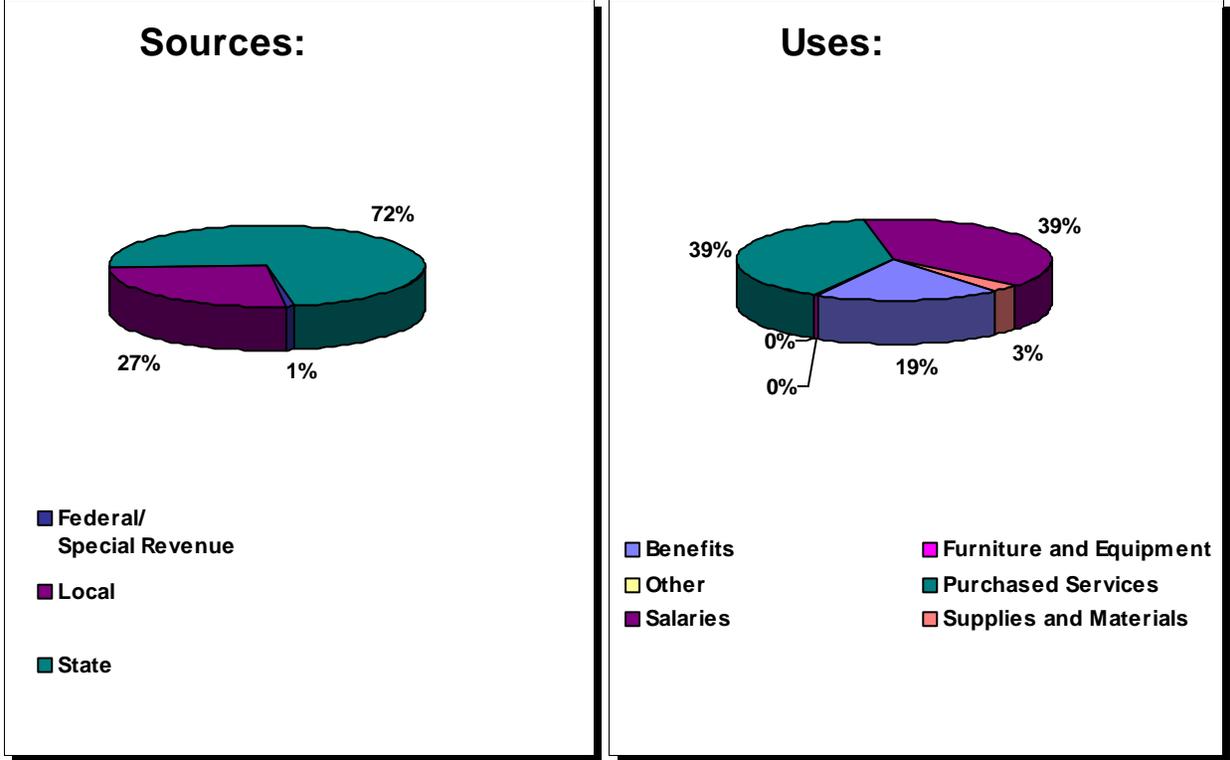
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 1,090,072
Purchased Services	
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	189,051
Central office redirect - School Resource Officer contracts	886,989
Redirect from supplies and materials to purchased services	50,000
Supplies and Materials	
Sustaining operations - fuel cost increase	72,000
Central office redirect - gas/fuel, two-way radios, supplies	355,000
Redirect from supplies and materials to purchased services	(50,000)
Furniture and Equipment	
Central office redirect - scanner repairs	60,000

Note: Changes listed are not intended to agree exactly to variance between budgets.

CMS POLICE DEPARTMENT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	8,362,929	7,590,655	5,356,106	5,385,091
Benefits	4,085,780	3,767,982	2,581,485	2,321,332
Purchased Services	8,256,560	7,130,520	6,758,930	3,515,861
Supplies and Materials	608,551	231,551	250,060	227,299
Furniture and Equipment	60,000	-	9,933,055	-
Other	-	-	-	-
	\$ 21,373,820	\$ 18,720,708	\$ 24,879,637	\$ 11,449,583

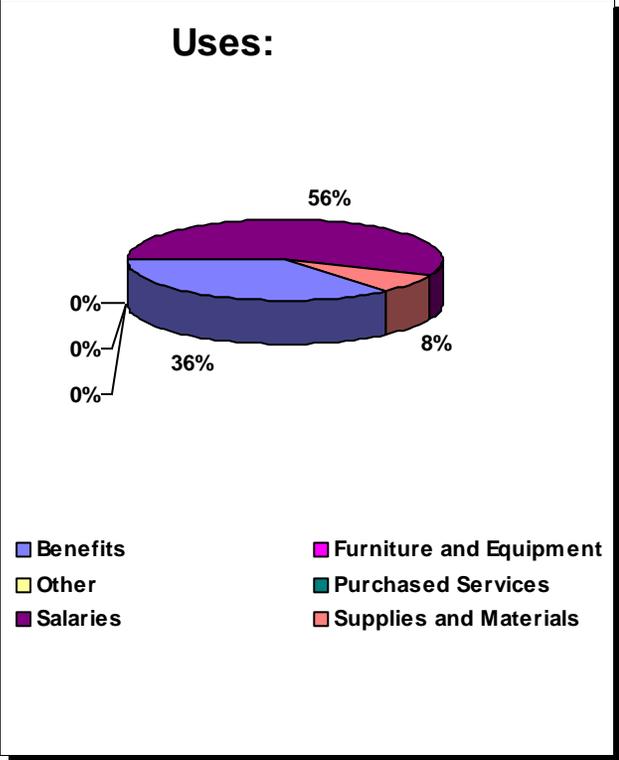
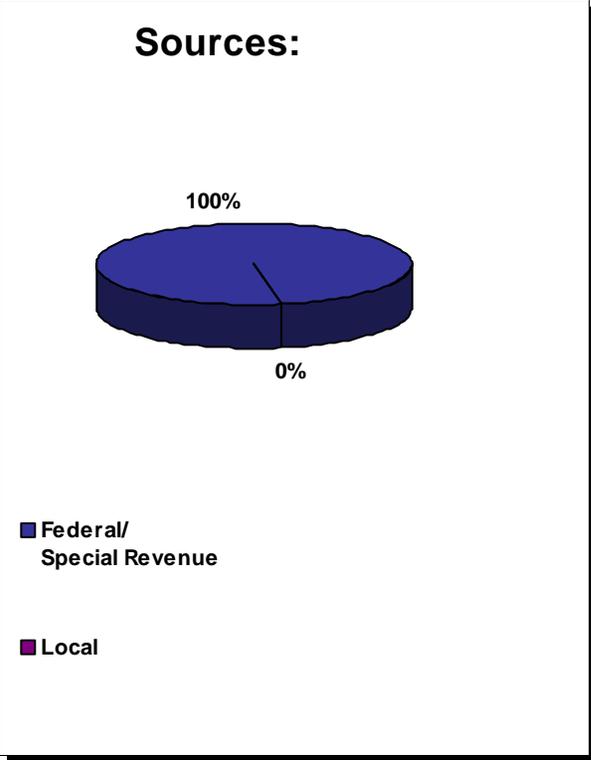
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
COMMUNITY USE OF FACILITIES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	297,076	363,288	255,888	156,389
Benefits	191,446	186,242	96,927	64,492
Purchased Services	-	-	82,247	82,968
Supplies and Materials	40,234	40,234	39,326	23,661
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 528,756</u>	<u>\$ 589,764</u>	<u>\$ 474,388</u>	<u>\$ 327,509</u>

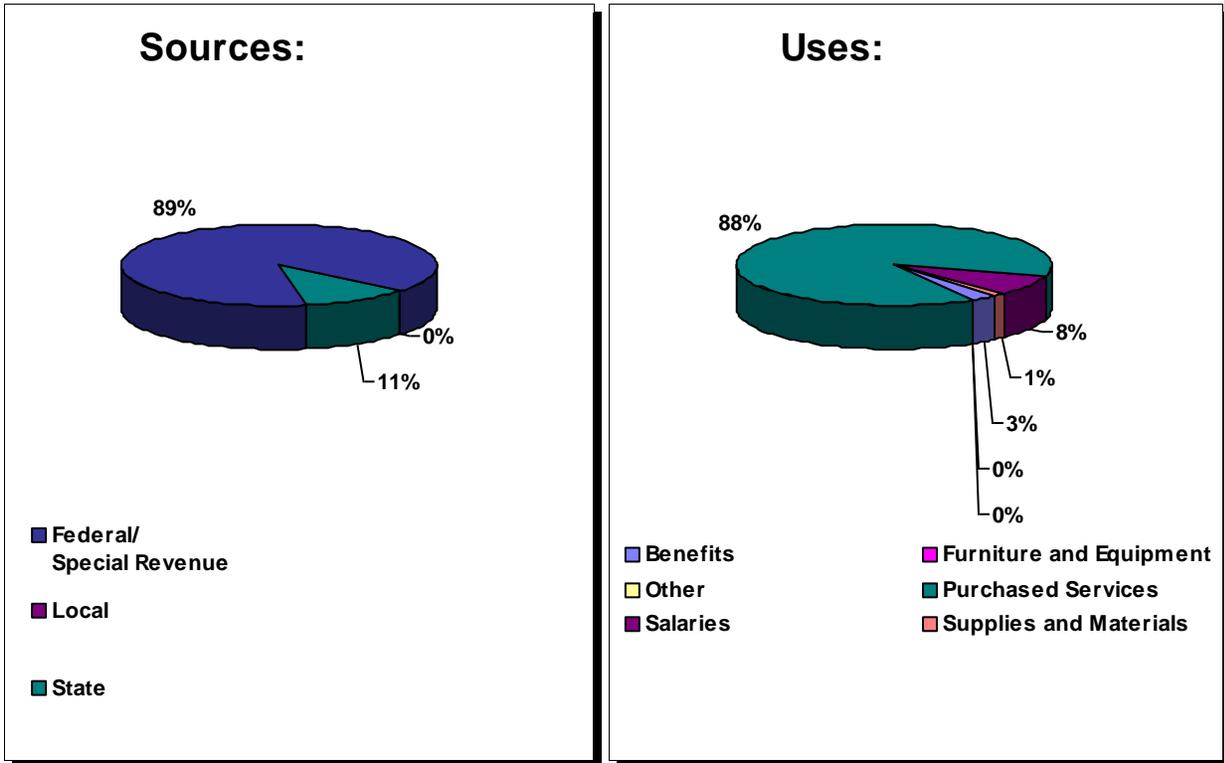
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
ENTERPRISE FUNDS PROGRAM SUPPORT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	37,006	35,577	1,107,803	1,280,640
Benefits	12,450	11,800	394,917	529,158
Purchased Services	385,197	600,000	-	93,253
Supplies and Materials	6,149	131,575	28,052	735
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 440,802</u>	<u>\$ 778,952</u>	<u>\$ 1,530,772</u>	<u>\$ 1,903,786</u>

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

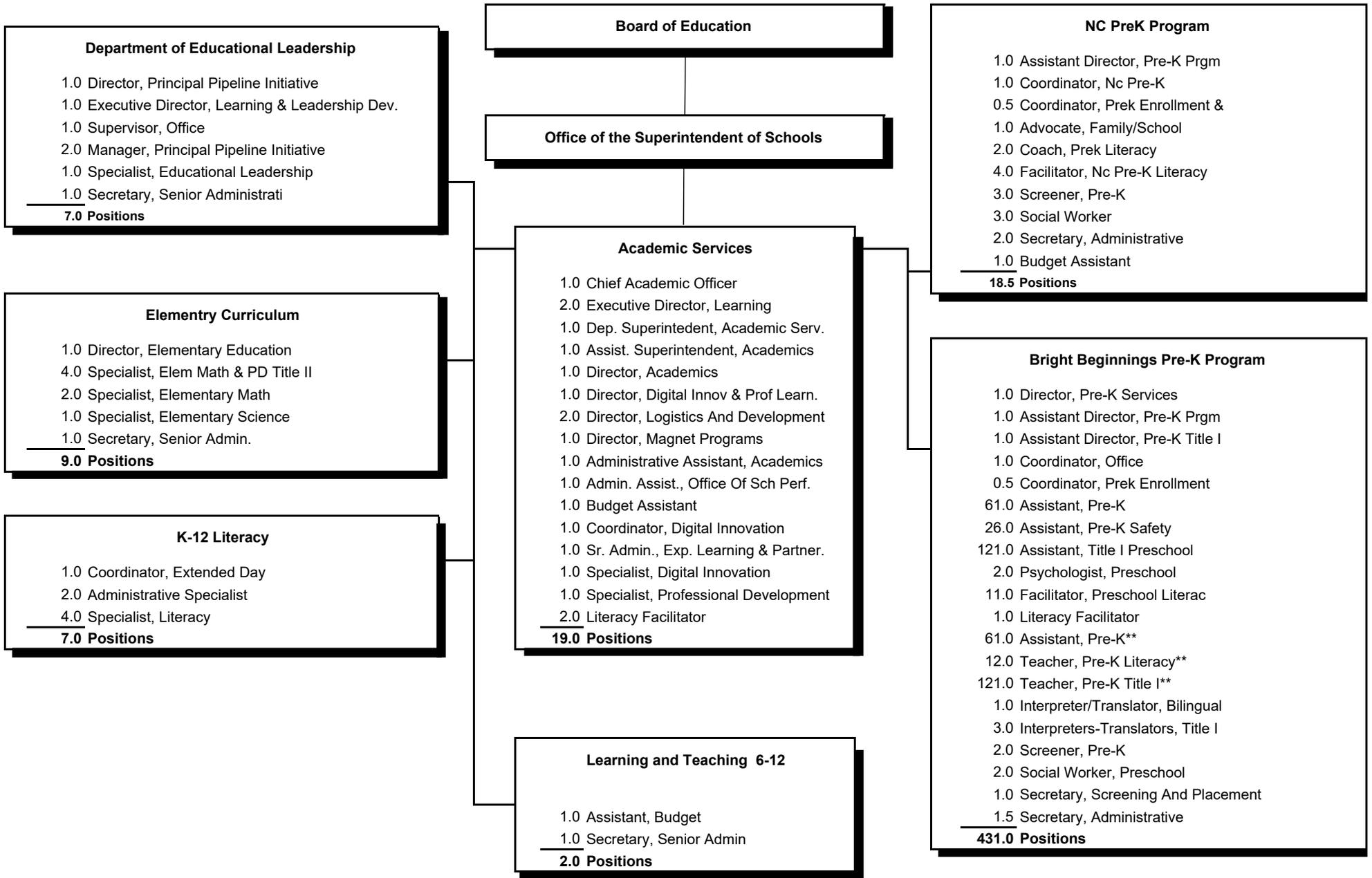


Learning Services



Learning Services

Page 1

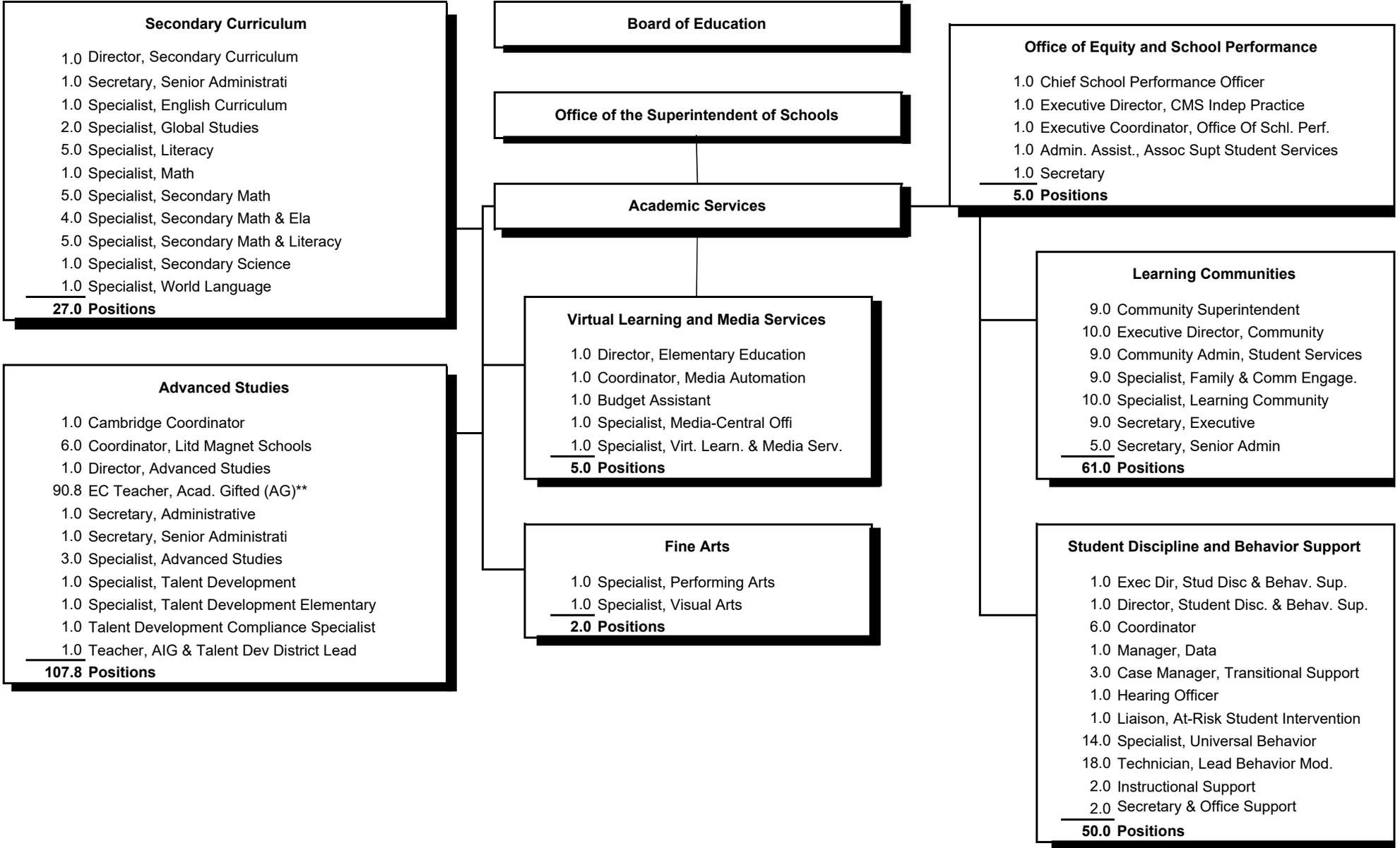


NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Adopted Budget

Learning Services

Page 2



- 1.0 Director, Secondary Curriculum
- 1.0 Secretary, Senior Administrati
- 1.0 Specialist, English Curriculum
- 2.0 Specialist, Global Studies
- 5.0 Specialist, Literacy
- 1.0 Specialist, Math
- 5.0 Specialist, Secondary Math
- 4.0 Specialist, Secondary Math & Ela
- 5.0 Specialist, Secondary Math & Literacy
- 1.0 Specialist, Secondary Science
- 1.0 Specialist, World Language

27.0 Positions

- 1.0 Cambridge Coordinator
- 6.0 Coordinator, Litd Magnet Schools
- 1.0 Director, Advanced Studies
- 90.8 EC Teacher, Acad. Gifted (AG)**
- 1.0 Secretary, Administrative
- 1.0 Secretary, Senior Administrati
- 3.0 Specialist, Advanced Studies
- 1.0 Specialist, Talent Development
- 1.0 Specialist, Talent Development Elementary
- 1.0 Talent Development Compliance Specialist
- 1.0 Teacher, AIG & Talent Dev District Lead

107.8 Positions

- 1.0 Director, Elementary Education
- 1.0 Coordinator, Media Automation
- 1.0 Budget Assistant
- 1.0 Specialist, Media-Central Offi
- 1.0 Specialist, Virt. Learn. & Media Serv.

5.0 Positions

- 1.0 Specialist, Performing Arts
- 1.0 Specialist, Visual Arts

2.0 Positions

- 1.0 Chief School Performance Officer
- 1.0 Executive Director, CMS Indep Practice
- 1.0 Executive Coordinator, Office Of Schl. Perf.
- 1.0 Admin. Assist., Assoc Supt Student Services
- 1.0 Secretary

5.0 Positions

- 9.0 Community Superintendent
- 10.0 Executive Director, Community
- 9.0 Community Admin, Student Services
- 9.0 Specialist, Family & Comm Engage.
- 10.0 Specialist, Learning Community
- 9.0 Secretary, Executive
- 5.0 Secretary, Senior Admin

61.0 Positions

- 1.0 Exec Dir, Stud Disc & Behav. Sup.
- 1.0 Director, Student Disc. & Behav. Sup.
- 6.0 Coordinator
- 1.0 Manager, Data
- 3.0 Case Manager, Transitional Support
- 1.0 Hearing Officer
- 1.0 Liaison, At-Risk Student Intervention
- 14.0 Specialist, Universal Behavior
- 18.0 Technician, Lead Behavior Mod.
- 2.0 Instructional Support
- 2.0 Secretary & Office Support

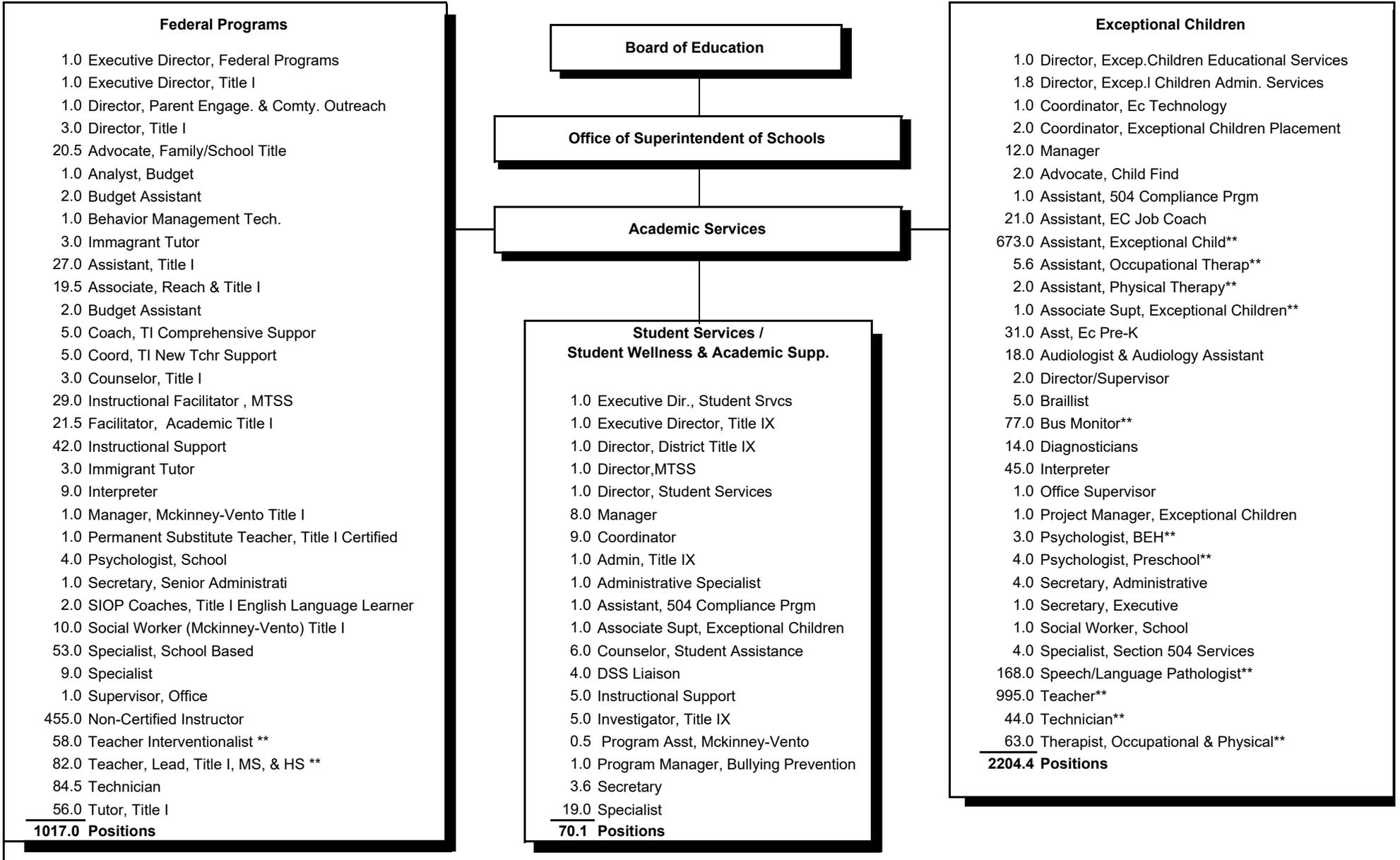
50.0 Positions

NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Adopted Budget

Learning Services

Page 3

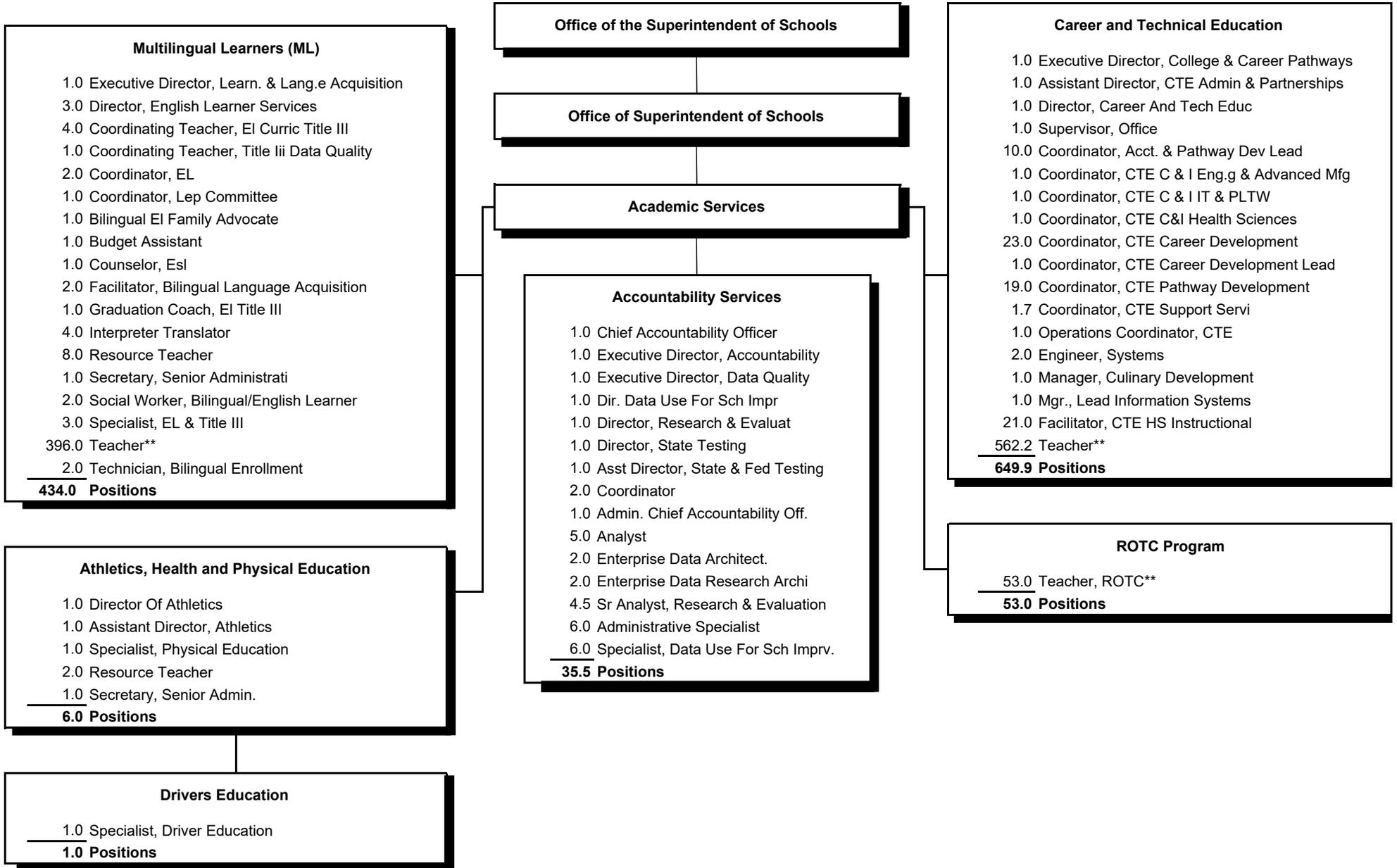


NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Adopted Budget

Learning Services

Page 4



NOTE: ** Indicates school based personnel

This Organizational Chart represents the FY 2023-2024 Adopted Budget

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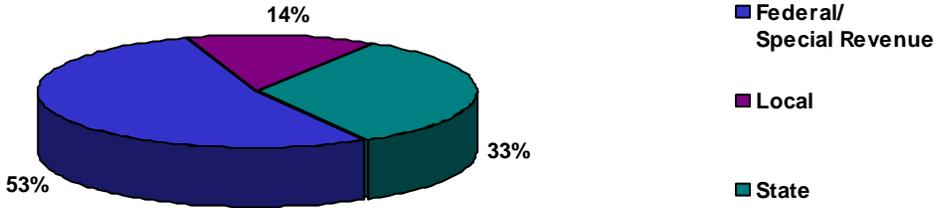
LEARNING SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	310,322,051	324,285,714	269,186,722	239,323,423
Benefits	139,840,374	145,048,988	98,259,198	88,121,726
Purchased Services	147,764,974	200,559,361	104,199,336	50,569,714
Supplies and Materials	45,369,803	49,441,446	30,272,204	32,439,329
Furniture and Equipment	212,641	271,661	133,165	484,113
Other	-	-	-	-
	<u>\$ 643,509,843</u>	<u>\$ 719,607,170</u>	<u>\$ 502,050,625</u>	<u>\$ 410,938,304</u>

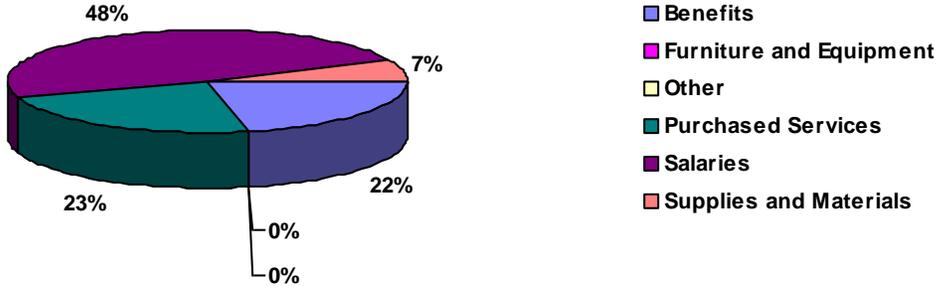
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
LEARNING SERVICES

Sources



Uses



ACADEMIC SERVICES

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

BUDGET ACCOUNTABILITY:

Dr. Melissa Balknight
Deputy Superintendent of Academics

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

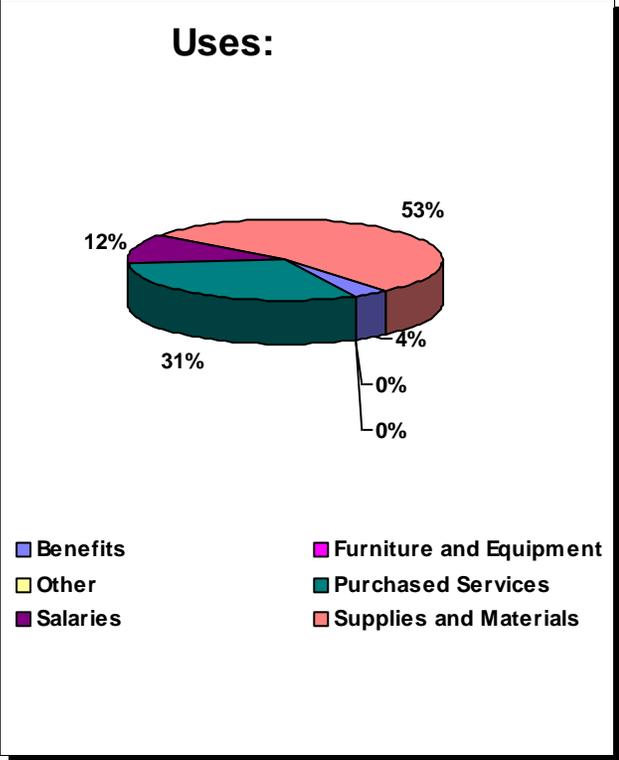
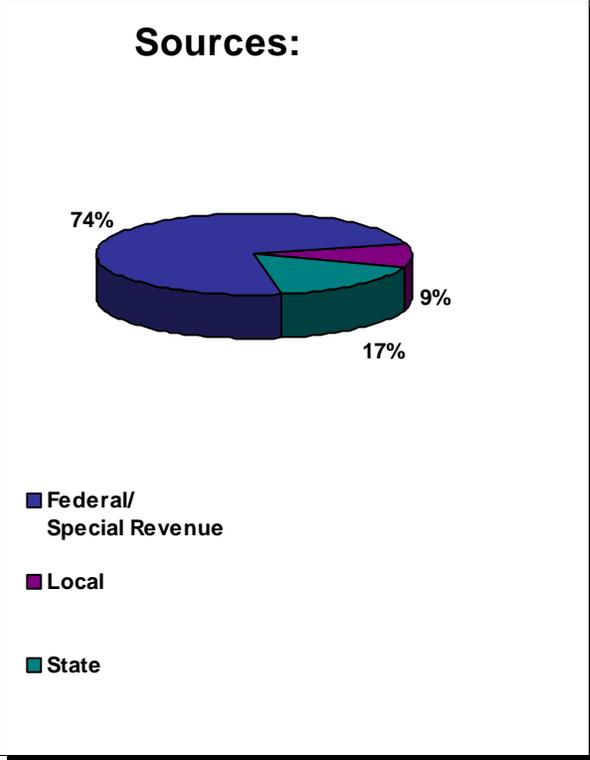
<u>Description</u>	<u>Amount</u>
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 263,701
Federal adjustment - Title I	186,305
Federal carryover adjustment - CARES Act 2020 - curriculum and staff development participant pay	(492,928)
Federal carryover adjustment - CRRSA - ESSER II	(7,482,113)
Federal carryover adjustment - American Rescue Plan	(45,767)
Purchased Services	
Federal adjustment - Title I	500,000
Federal adjustment - Improving Teacher Quality	187,782
Federal adjustment - Title IV	36,936
Federal carryover adjustment - CARES Act 2020	(351,498)
Federal carryover adjustment - CRRSA - ESSER II	(3,222,475)
Federal carryover adjustment - American Rescue Plan	3,788,127
Central office redirect - staff development	17,583
Supplies and Materials	
State allotment adjustment - Summer Reading Camps	3,726,001
Federal adjustment - Title I	250,000
Federal adjustment - Title IV	575,000
Federal carryover adjustment - CARES Act 2020	(232,523)
Federal carryover adjustment - CRRSA - ESSER II	(1,602,177)
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	287,163
Federal carryover adjustment - American Rescue Plan	(1,358,173)
Central office redirect - supplies and computer equipment	10,942

Note: Changes listed are not intended to agree exactly to variance between budgets.

ACADEMIC SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,998,760	8,407,208	2,081,448	1,998,734
Benefits	895,499	3,057,853	669,760	638,267
Purchased Services	7,787,844	6,831,389	4,743,061	2,650,771
Supplies and Materials	13,372,288	11,716,055	7,841,466	4,691,069
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 25,054,391</u>	<u>\$ 30,012,504</u>	<u>\$ 15,335,736</u>	<u>\$ 9,978,840</u>

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



DEPARTMENT OF EDUCATIONAL LEADERSHIP

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

BUDGET ACCOUNTABILITY:

Kimberly Vaught
Executive Director, Professional Learning & Leadership Development

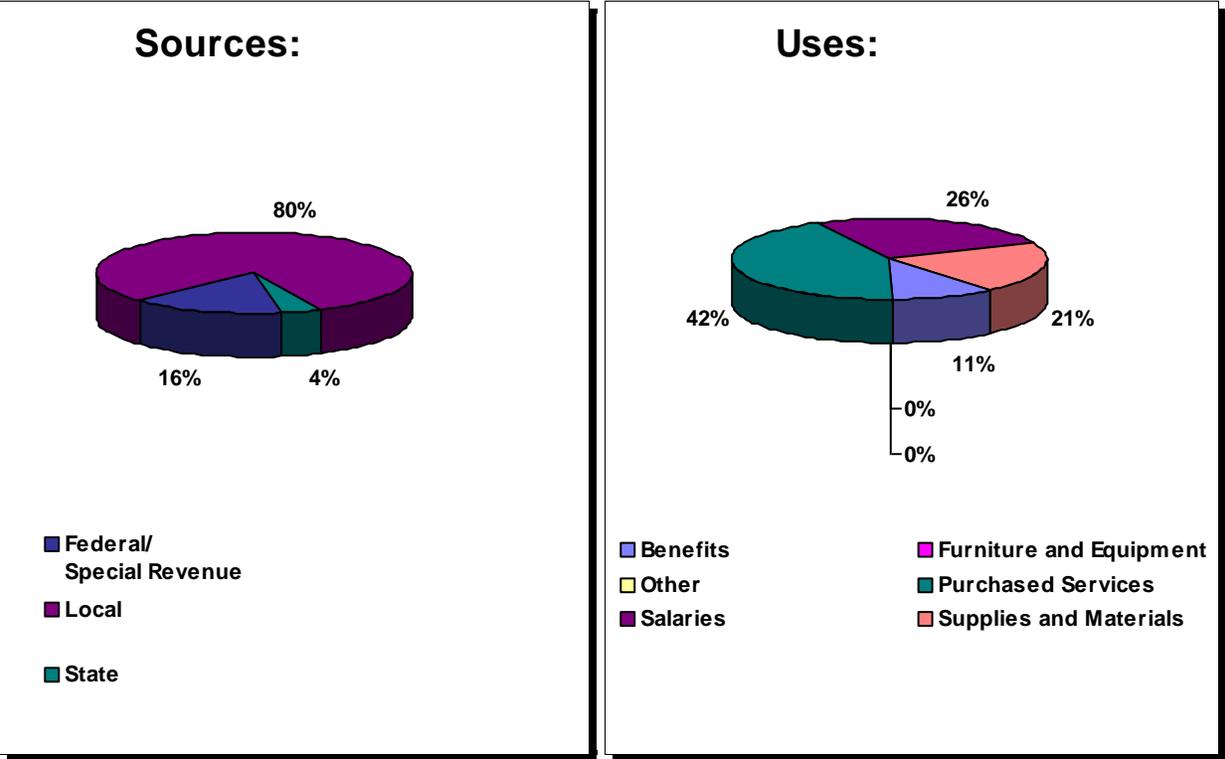
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 46,262
Federal adjustment - Improving Teacher Quality	547,270
Purchased Services	
Federal adjustment - Improving Teacher Quality	399,600
Federal carryover adjustment - American Rescue Plan - workshops	4,044,000
Salaries and Benefits	
Federal adjustment - Improving Teacher Quality	22,245

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
DEPARTMENT OF EDUCATIONAL LEADERSHIP

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	1,226,023	775,539	1,574,604	2,536,390
Benefits	529,256	386,208	405,565	624,673
Purchased Services	5,289,469	845,869	745,895	828,873
Supplies and Materials	29,745	7,500	71,302	75,267
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 7,074,493</u>	<u>\$ 2,015,116</u>	<u>\$ 2,797,366</u>	<u>\$ 4,065,203</u>

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



OFFICE OF EQUITY AND SCHOOL PERFORMANCE

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

BUDGET ACCOUNTABILITY:

Jaron Carson
Chief School Equity & Performance

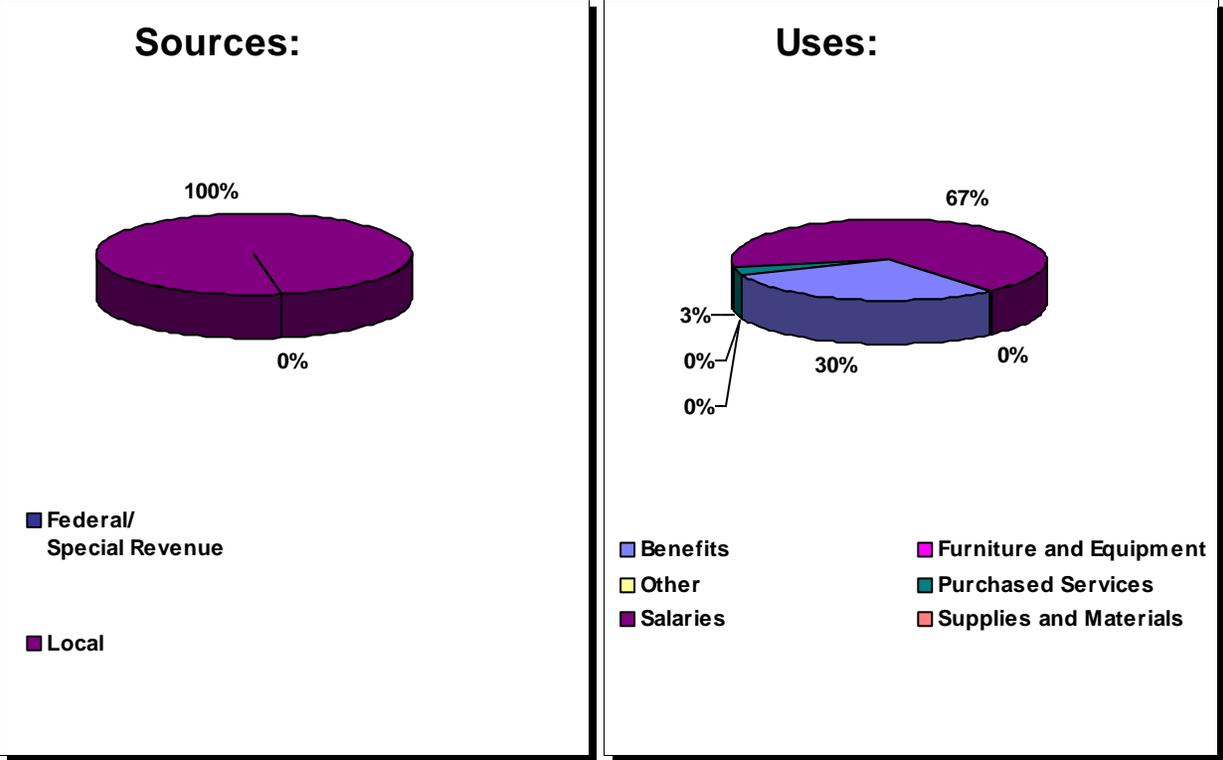
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

<u>Description</u>	<u>Amount</u>
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 33,528

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	525,945	504,306	1,202,112	2,011,189
Benefits	238,428	226,539	416,368	668,534
Purchased Services	21,369	21,369	379,698	471,277
Supplies and Materials	3,000	3,000	14,927	56,903
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 788,742</u>	<u>\$ 755,214</u>	<u>\$ 2,013,105</u>	<u>\$ 3,207,903</u>

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



LEARNING AND TEACHING PREK - 5

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

BUDGET ACCOUNTABILITY:

Taralynn Sullivan

Assistant Superintendent, Learning & Teaching Services

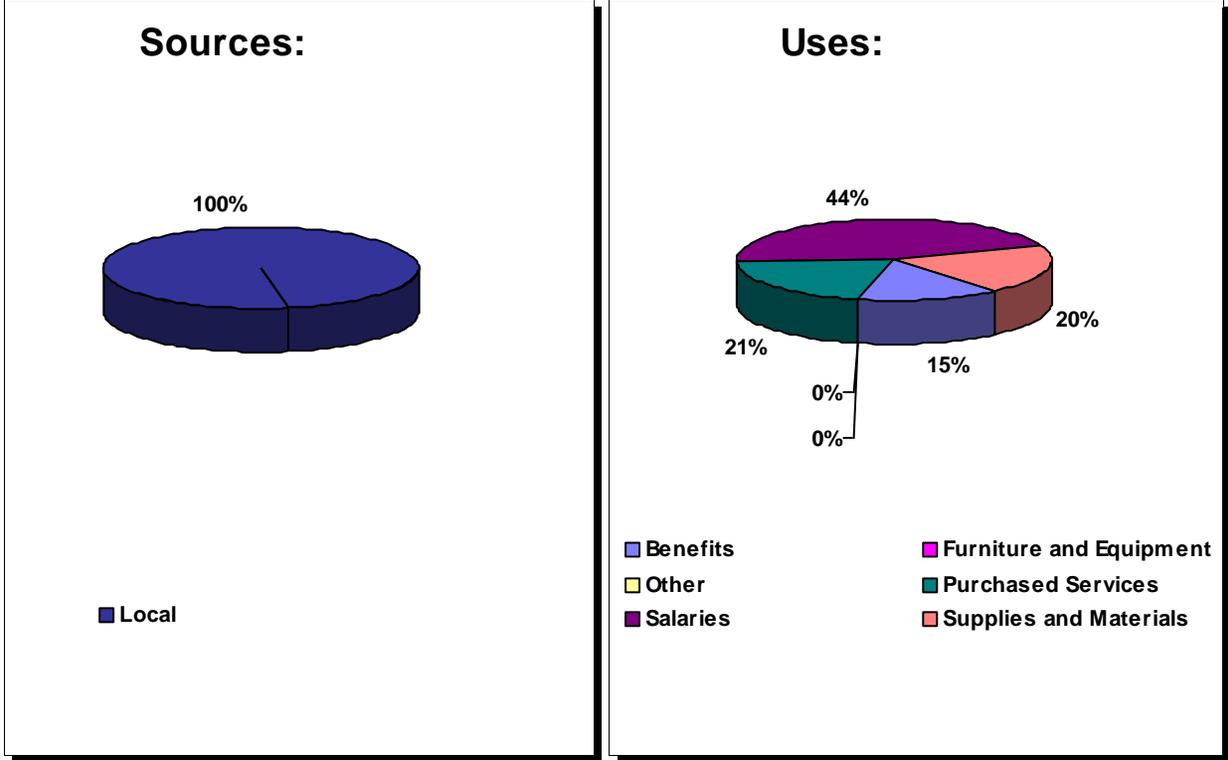
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 562

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	108,058	108,058	159,527	138,665
Benefits	35,305	34,743	57,258	46,923
Purchased Services	50,908	50,908	137,128	22,872
Supplies and Materials	47,550	47,550	149,772	127,148
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 241,821</u>	<u>\$ 241,259</u>	<u>\$ 503,684</u>	<u>\$ 335,609</u>

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



ELEMENTARY CURRICULUM

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

BUDGET ACCOUNTABILITY:

Pa Thao
Director, Elementary Education

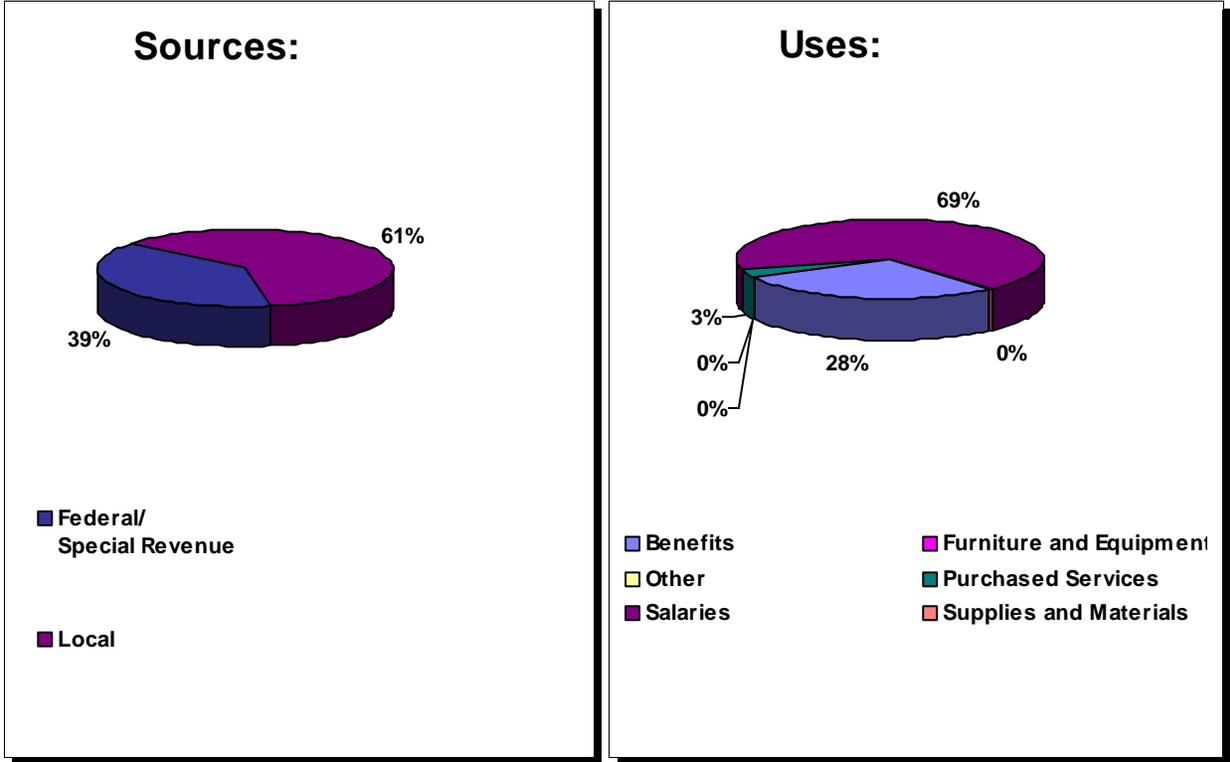
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

<u>Description</u>		<u>Amount</u>
Salaries and Benefits		
Salary and Benefit Adjustments	\$	30,465
Federal adjustment - Improving Teacher Quality		38,892
Redirected funds from salaries and benefits to purchased services		(4,317)
Purchased Services		
Redirected funds to purchased services from salaries and benefits and supplies and materials		19,300
Supplies and Materials		
Redirected funds from salaries and benefits to purchased services		(14,983)

ELEMENTARY CURRICULUM

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	879,337	832,801	1,129,644	1,012,839
Benefits	366,084	347,580	424,518	382,375
Purchased Services	41,877	22,577	30,465	7,894
Supplies and Materials	5,993	20,976	1,970	3,406
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 1,293,291</u>	<u>\$ 1,223,934</u>	<u>\$ 1,586,597</u>	<u>\$ 1,406,514</u>

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



K-12 LITERACY

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

BUDGET ACCOUNTABILITY:

Pa Thao
 Director, Elementary Education

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

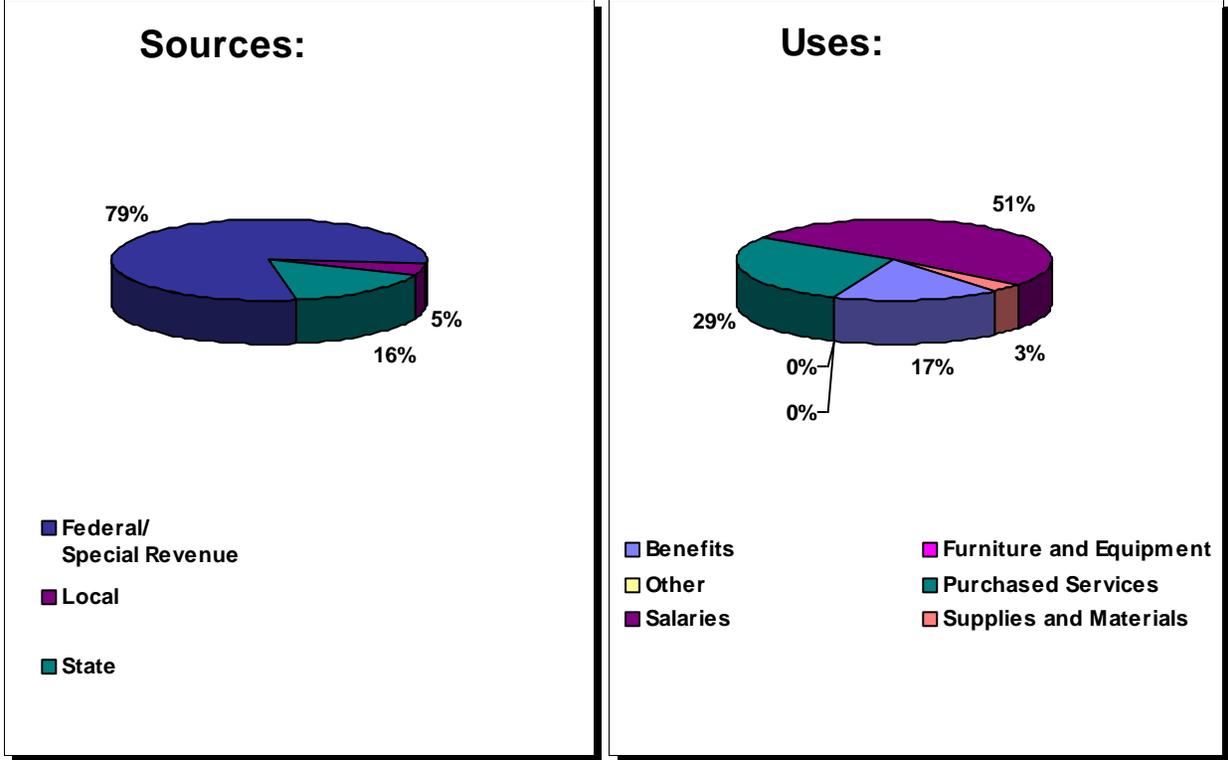
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 75,510
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	189,915
Federal carryover adjustment - American Rescue Plan	4,796,685
Federal carryover adjustment - Summer Career Accelerator	(103,953)
Redirected funds from salaries and benefits to purchased services and supplies and materials	(9,062)
Purchased Services	
Federal carryover adjustment - CRRSA - ESSER II	(5,000,000)
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	60,750
Federal carryover adjustment - ARP - ESSER III - Summer Career Accelerator	233,897
Federal carryover adjustment - ARP - ESSER III - Math Enrichment	3,261,023
Redirected funds to purchased services from salaries and benefits	3,727
Supplies and Materials	
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	49,379
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	177,148
Federal carryover adjustment - ARP - ESSER III - Summer Career Accelerator	75,196
Redirected funds to supplies and materials from salaries and benefits	5,335

Note: Changes listed are not intended to agree exactly to variance between budgets.

K-12 LITERACY

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	7,788,469	4,046,285	3,096,731	4,123,514
Benefits	2,616,480	1,409,569	888,298	1,371,664
Purchased Services	4,358,978	5,799,581	8,214,304	397,656
Supplies and Materials	519,209	212,151	9,523	1,976,945
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 15,283,136</u>	<u>\$ 11,467,586</u>	<u>\$ 12,208,857</u>	<u>\$ 7,869,779</u>

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



NORTH CAROLINA PRE-K PROGRAM

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

BUDGET ACCOUNTABILITY:

Teresa Beam
Executive Director, Pre-Kindergarten Services

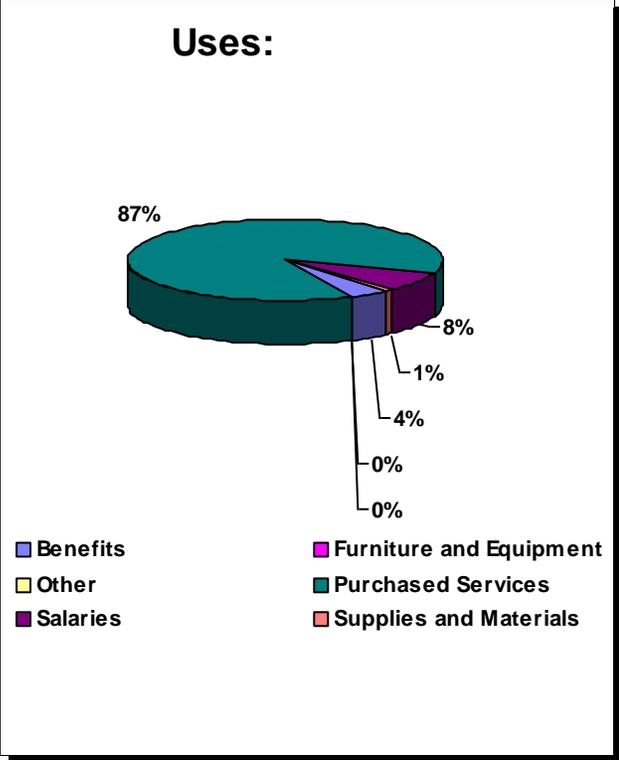
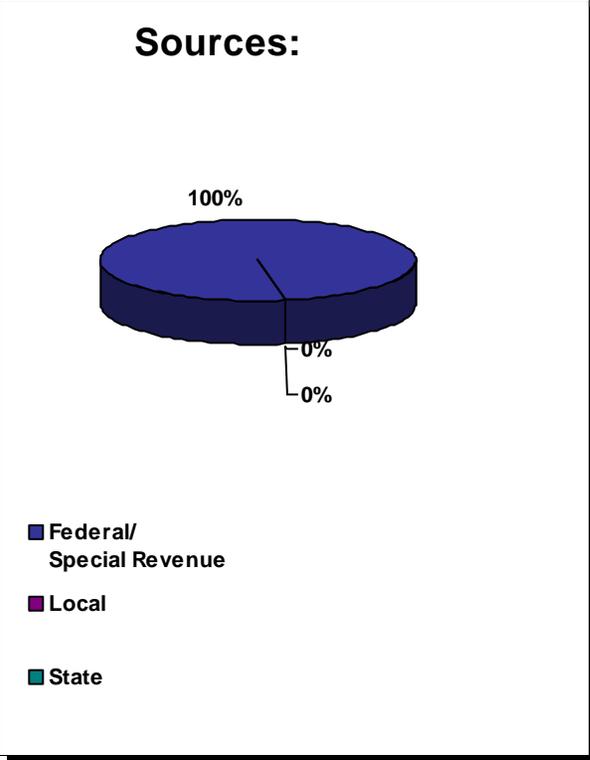
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 69,584
Redirected from purchased services for extended employment	30,000
Purchased Services	
Federal Adjustment - NC Pre-K	(1,166,705)
Redirected from purchased services to salaries and benefits and supplies and materials	(40,000)
Supplies and Materials	
Redirected to supplies and materials from purchased services	10,000

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	1,228,861	1,154,772	1,192,203	1,494,867
Benefits	634,773	609,278	464,050	561,134
Purchased Services	13,502,733	14,709,438	12,582,700	12,702,693
Supplies and Materials	150,141	140,141	547,627	722,825
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 15,516,508</u>	<u>\$ 16,613,629</u>	<u>\$ 14,786,579</u>	<u>\$ 15,481,518</u>

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



BRIGHT BEGINNINGS PRE-K PROGRAM

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

BUDGET ACCOUNTABILITY:

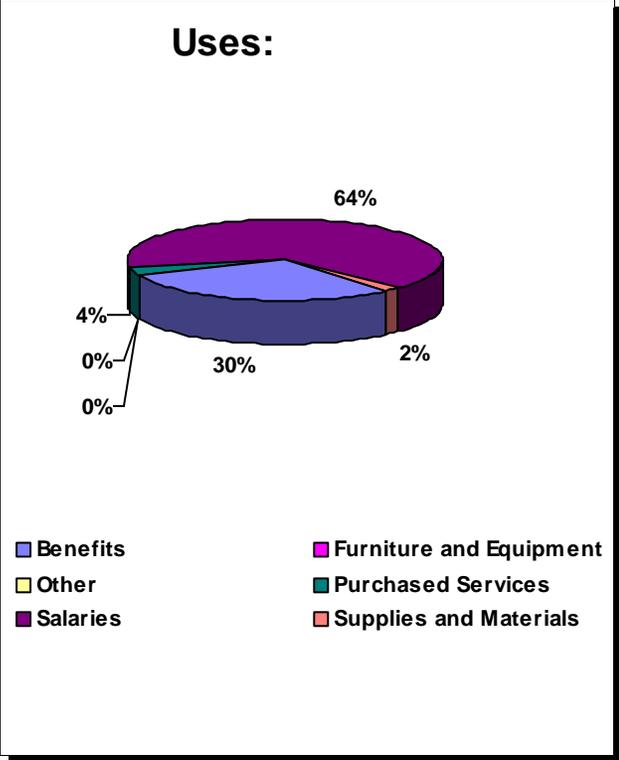
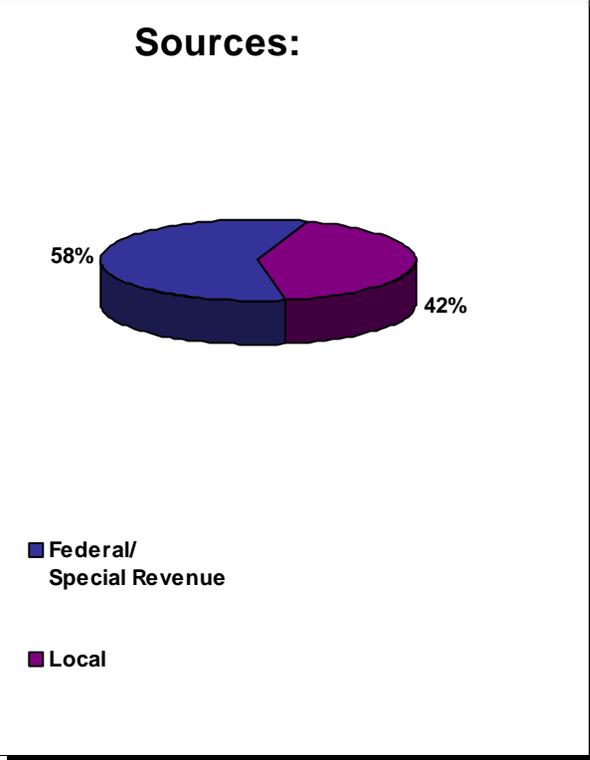
Teressa Beam
Executive Director, Pre-Kindergarten Services

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 3,660,084
Redirected to salaries and benefits from purchased services	40,000
Purchased Services	
Redirected from purchased services to salaries and benefits	(40,000)

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	21,830,641	19,187,349	17,415,622	16,049,532
Benefits	9,960,492	8,903,700	7,649,101	6,802,149
Purchased Services	1,232,174	1,272,174	4,196,137	1,433,872
Supplies and Materials	541,113	541,113	605,926	630,793
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 33,564,420</u>	<u>\$ 29,904,336</u>	<u>\$ 29,866,786</u>	<u>\$ 24,916,346</u>



LEARNING AND TEACHING 6 - 12

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

BUDGET ACCOUNTABILITY:

Taralynn Sullivan

Assistant Superintendent, Learning and Teaching Services

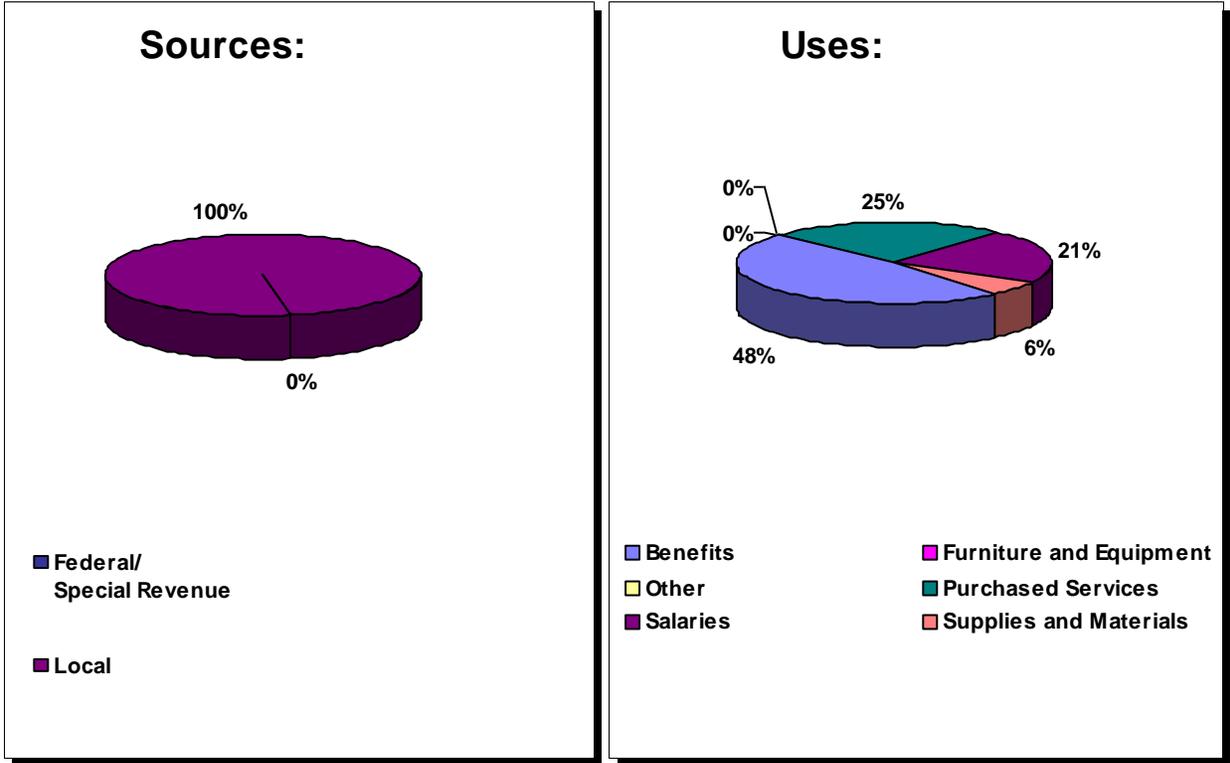
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 55,814
Purchased Services	
Redirected funds to the Academics department for student accident/travel insurance	(5,000)
Redirected from purchased services to supplies and materials	(1,583)
Supplies and Materials	
Redirected from supplies and materials to purchased services	1,583

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	98,038	47,126	205,937	201,335
Benefits	221,027	216,125	77,253	71,411
Purchased Services	113,550	120,133	41,524	866,363
Supplies and Materials	28,145	26,562	10,725	9,330
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 460,760</u>	<u>\$ 409,946</u>	<u>\$ 335,438</u>	<u>\$ 1,148,439</u>

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



SECONDARY CURRICULUM

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

BUDGET ACCOUNTABILITY:

Jennifer Clark
Director, Secondary Curriculum

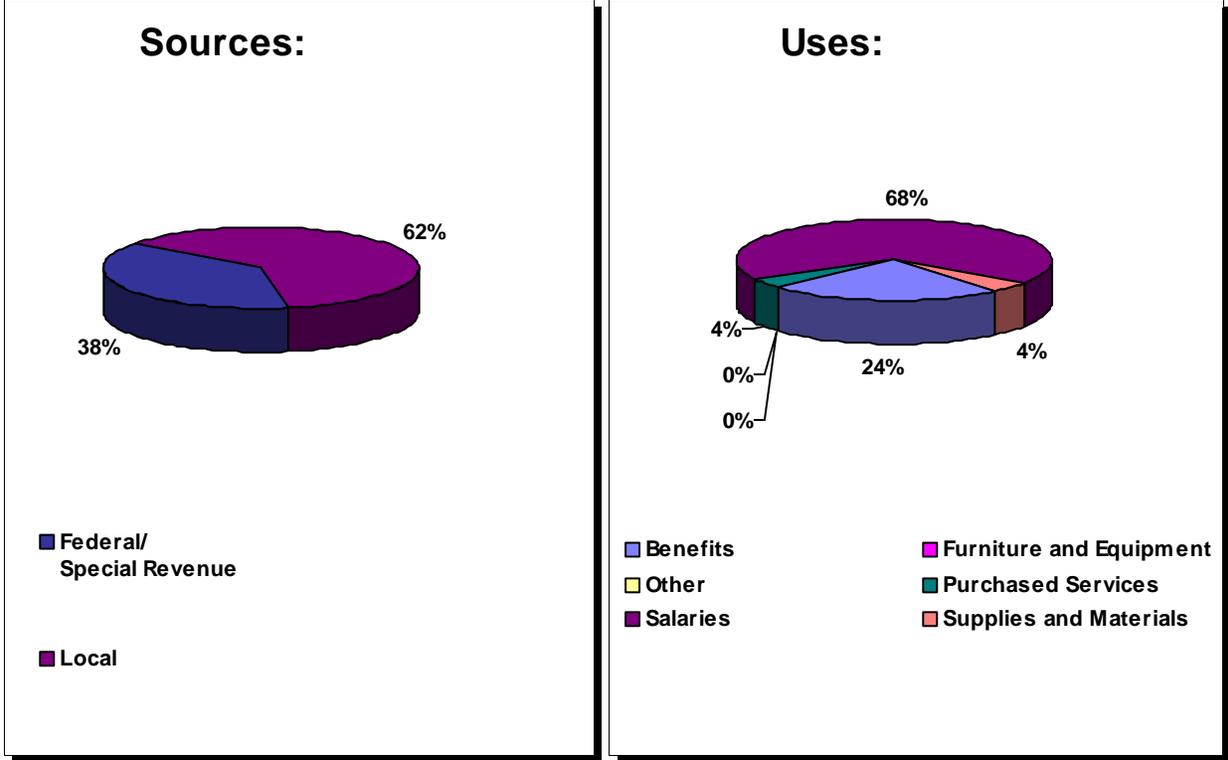
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

<u>Description</u>	<u>Amount</u>
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 86,062
Federal adjustment - Improving Teacher Quality	(50,115)
Federal carryover adjustment - CRRSA - ESSER II	(19,447)
Federal carryover adjustment - American Rescue Plan	573,363
Purchased Services	
Federal adjustment - Improving Teacher Quality	135,000
Federal carryover adjustment - CARES Act 2020	(2,080)
Federal carryover adjustment - CRRSA - ESSER II	(607,802)
Federal carryover adjustment - American Rescue Plan	6,000
Supplies and Materials	
Redirected to purchased services from supplies and materials	(23,762)

SECONDARY CURRICULUM

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,878,656	2,446,748	2,052,412	1,517,321
Benefits	1,031,730	873,775	793,051	541,837
Purchased Services	178,064	646,946	732,092	41,659
Supplies and Materials	192,203	215,965	(293,736)	142,341
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 4,280,653</u>	<u>\$ 4,183,434</u>	<u>\$ 3,283,819</u>	<u>\$ 2,243,158</u>

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



ADVANCED STUDIES

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

BUDGET ACCOUNTABILITY:

Nakia Gamble
 Executive Director, Learning and Teaching

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

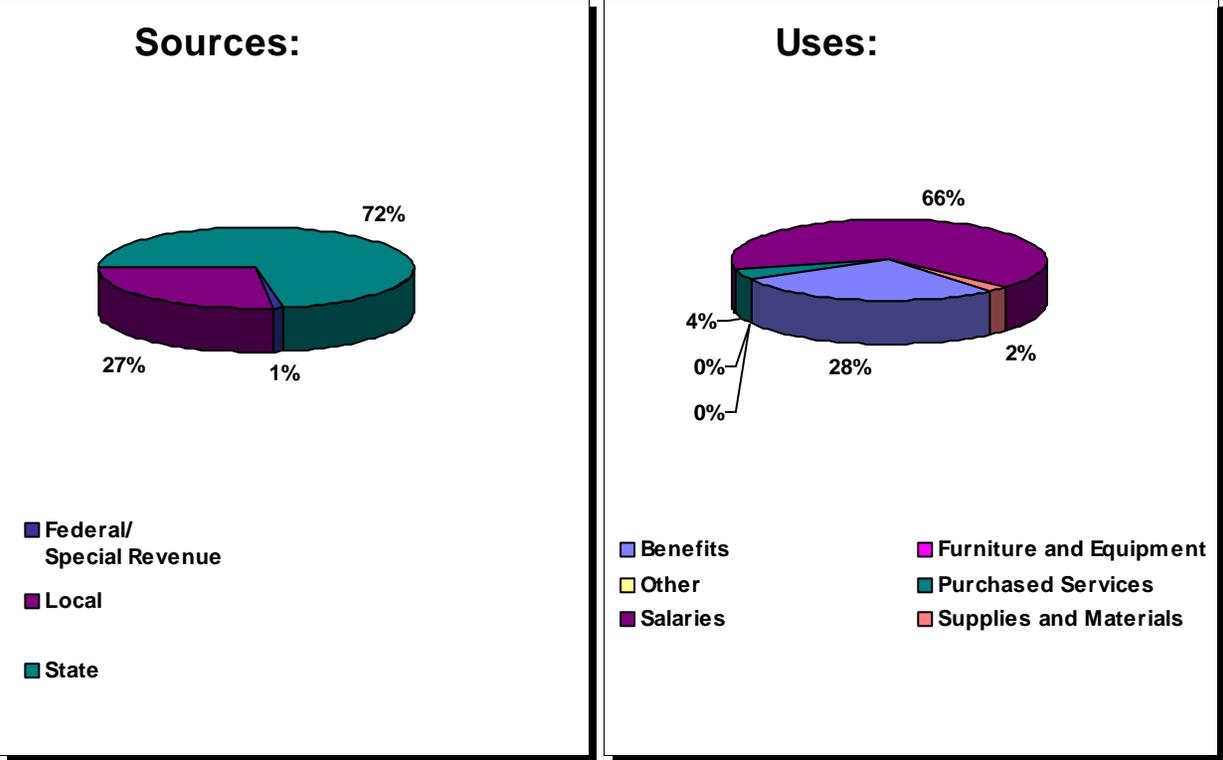
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 75,511
State allotment adjustment - Academically Gifted	364,642
Federal adjustment - Title IV	26,012
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	21,133
Realignment of existing resources for Cambridge	(13,215)
Purchased Services	
Federal adjustment - Title IV	(300)
Redirected funds from supplies and materials to purchased services for Cambridge	58,340
Supplies and Materials	
Federal adjustment - Title IV	(191,201)
Federal adjustment - American Rescue Plan	(74)
Redirected funds from supplies and materials to purchased services for Cambridge	(58,340)
Redirected funds from supplies and materials to schools for Cambridge	(246,270)

Note: Changes listed are not intended to agree exactly to variance between budgets.

ADVANCED STUDIES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	7,869,643	7,573,922	8,256,019	9,808,648
Benefits	3,361,508	3,183,146	2,819,745	2,783,660
Purchased Services	498,514	440,474	770,420	485,005
Supplies and Materials	261,460	757,345	959,049	1,848,207
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 11,991,125	\$ 11,954,887	\$ 12,805,233	\$ 14,925,520

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



VIRTUAL LEARNING AND MEDIA SERVICES

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

BUDGET ACCOUNTABILITY:

Kimberly Ray
Director, Virtual Learning And Media Services

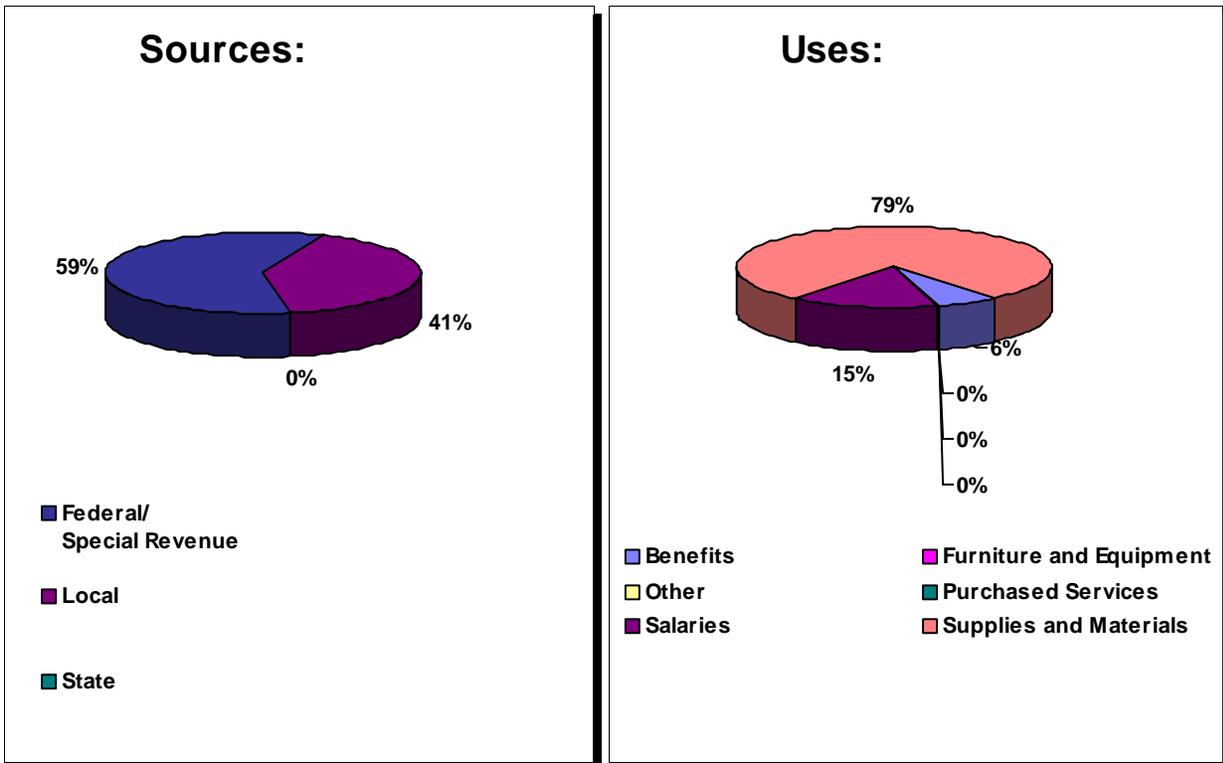
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 21,218
Supplies and Materials	
State allotment adjustment - Classroom Materials	(139,369)
Federal carryover adjustment - CRRSA - ESSER II	1,466,384

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
VIRTUAL LEARNING AND MEDIA SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	368,393	354,344	1,066,537	1,051,559
Benefits	158,727	151,558	340,993	336,400
Purchased Services	6,510	6,510	105,288	110,229
Supplies and Materials	1,941,585	614,570	489,190	5,470,039
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 2,475,215</u>	<u>\$ 1,126,982</u>	<u>\$ 2,002,009</u>	<u>\$ 6,968,228</u>

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



DRIVERS EDUCATION

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

BUDGET ACCOUNTABILITY:

Connie Sessoms
Driver Education Specialist

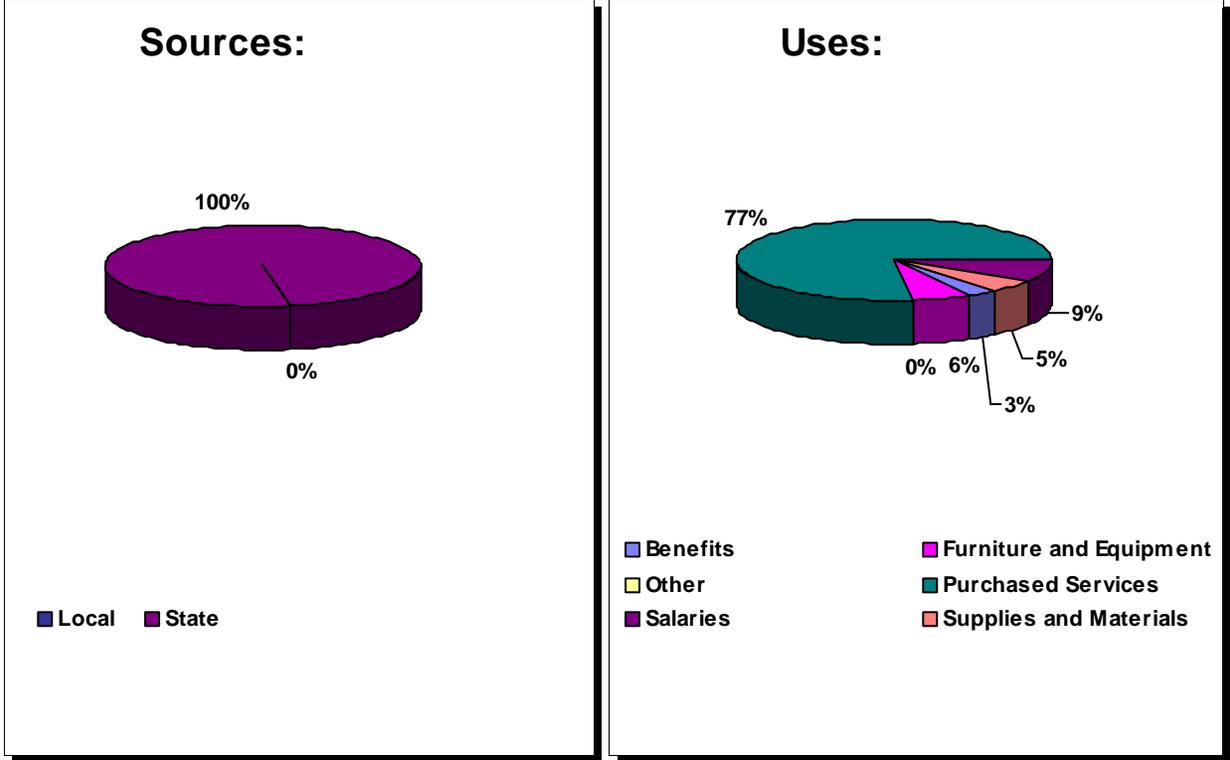
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 18,615
Purchased Services	
State allotment adjustment - Drivers Education	133,578

DRIVERS EDUCATION

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	329,431	316,713	242,042	100,546
Benefits	116,217	110,320	80,272	35,630
Purchased Services	2,710,717	2,577,139	2,587,499	2,479,338
Supplies and Materials	181,782	181,782	136,262	104,813
Furniture and Equipment	211,661	211,661	-	359,897
Other	-	-	-	-
	<u>\$ 3,549,808</u>	<u>\$ 3,397,615</u>	<u>\$ 3,046,076</u>	<u>\$ 3,080,225</u>

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



FINE ARTS

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

BUDGET ACCOUNTABILITY:

Erin Shoemaker
Assistant Superintendent, Fine Arts Education

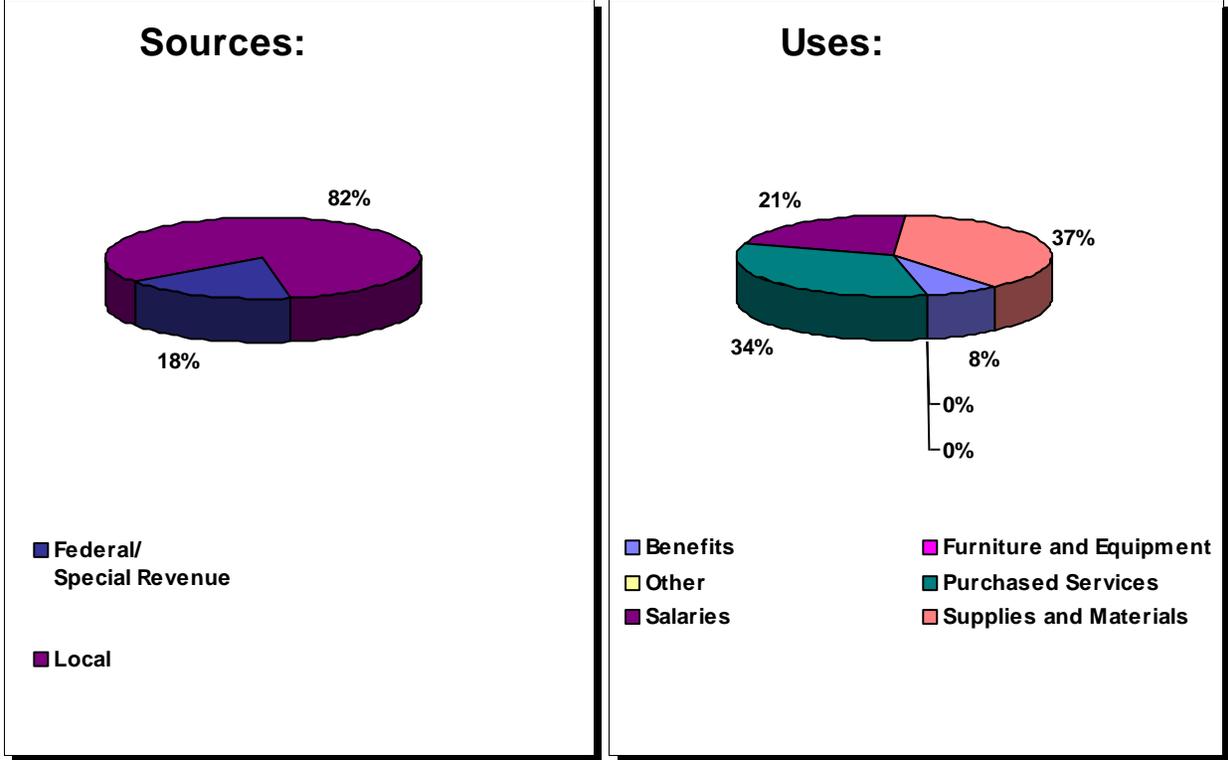
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 11,789
Realignment of existing resources for band stipends	30,149
Purchased Services	
Redirected to purchased services from supplies and materials	1,463
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	2,400
Supplies and Materials	
Other local adjustment - National Board Services	(934)
Federal adjustment - Title IV	(40,000)
Redirected from supplies and materials to purchased services	(1,463)

FINE ARTS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	324,793	294,574	378,375	485,518
Benefits	123,512	111,793	134,218	163,621
Purchased Services	532,232	528,369	611,669	365,884
Supplies and Materials	598,810	641,207	1,271,027	1,145,864
Furniture and Equipment	-	-	16,611	30,469
Other	-	-	-	-
	<u>\$ 1,579,347</u>	<u>\$ 1,575,943</u>	<u>\$ 2,411,900</u>	<u>\$ 2,191,357</u>

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



LEARNING COMMUNITIES

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

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

BUDGET ACCOUNTABILITY:

Learning Community Superintendents

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

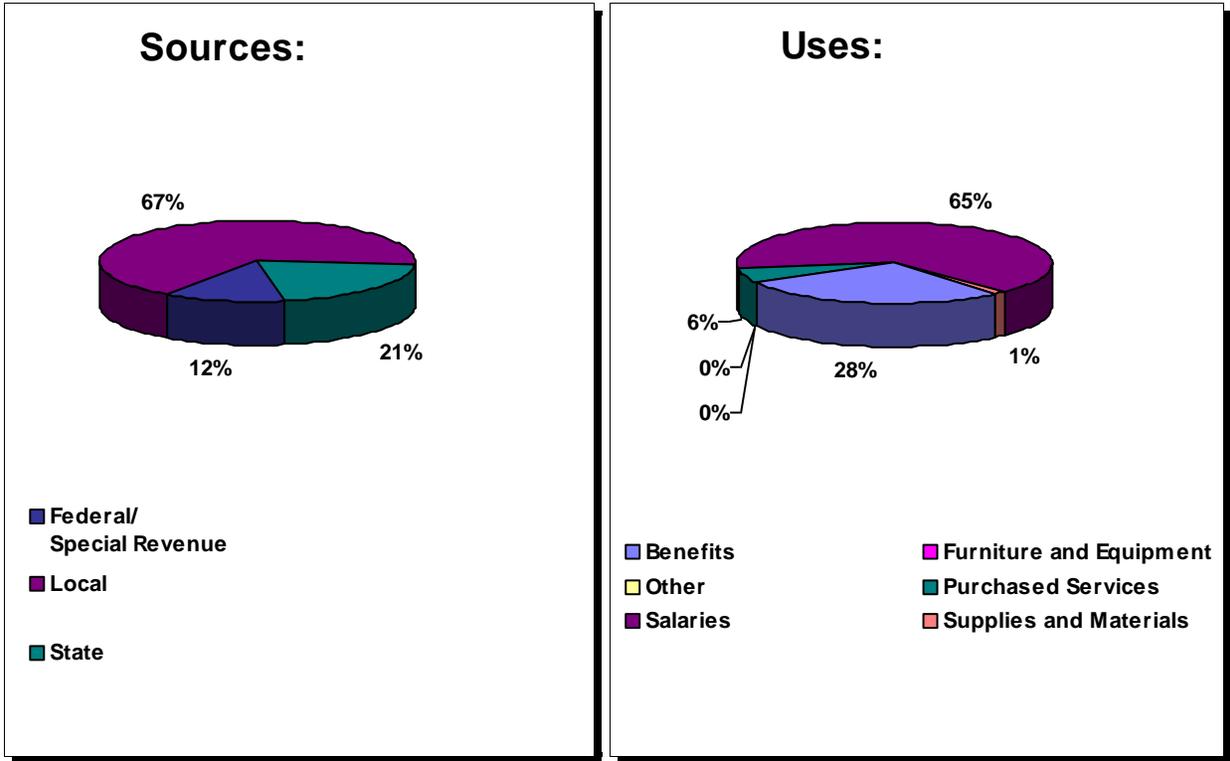
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 311,771
Federal adjustment - Title I	54,245
Federal carryover adjustment - American Rescue Plan	(144,922)
Purchased Services	
Federal carryover adjustment - American Rescue Plan	(24,405)
Redirected to supplies and materials from purchased services	(23,393)
Supplies and Materials	
Redirected to supplies and materials from purchased services	23,393
Realignment of existing resources for new Learning Communities	90,000

Note: Changes listed are not intended to agree exactly to variance between budgets.

LEARNING COMMUNITIES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	5,666,133	5,492,209	4,690,070	4,296,424
Benefits	2,458,390	2,411,220	1,467,762	1,256,974
Purchased Services	509,045	556,843	460,479	444,838
Supplies and Materials	125,066	11,673	143,072	203,189
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 8,758,634</u>	<u>\$ 8,471,945</u>	<u>\$ 6,761,383</u>	<u>\$ 6,201,425</u>

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



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FEDERAL PROGRAMS

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

BUDGET ACCOUNTABILITY:

Katie Sunseri
Executive Director, Federal Programs

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 2,741,301
Federal adjustment - Title I	(1,442,025)
Federal adjustment - School Improvement	1,267,045
Federal carryover adjustment - CARES Act 2020	(14,990)
Federal carryover adjustment - GEER - Supplemental Instructional Services	(514,788)
Federal carryover adjustment - CRRSA - ESSER II - K-12 Emergency Relief Fund	(13,386,776)
Federal carryover adjustment - CRRSA - ESSER II - School Nutrition	(230,148)
Federal carryover adjustment - CRRSA - ESSER II - Learning Loss Fund	(1,627,062)
Federal carryover adjustment - ARP - ESSER III - Summer Career Accelerator	(679,083)
Federal carryover adjustment - American Rescue Plan	19,309,393
Federal carryover adjustment - ARP - ESSER III - Math Enrichment	(1,993,942)
Federal carryover adjustment - ARP - ESSER III - School Improvement/Leadership	(62,968)
Federal carryover adjustment - ARP - ESSER III - Principal Retention Supplements	73,454
Purchased Services	
Federal adjustment - Title I	562,244
Federal adjustment - Improving Teacher Quality	(40,899)
Federal adjustment - School Improvement	(506,397)
Federal adjustment - Title IV	702,669
Federal adjustment - School Improvement Grant 1003	(72,873)
Federal carryover adjustment - CARES Act 2020	(83,055)
Federal carryover adjustment - GEER - Supplemental Instructional Services	(366,634)
Federal carryover adjustment - CRRSA - ESSER II	(6,856,135)
Federal carryover adjustment - CRRSA - ESSER II - Contracted Instructional Support	(495,077)
Federal carryover adjustment - CRRSA - ESSER II - School Nutrition	31,812
Federal carryover adjustment - CRRSA - ESSER II - Learning Loss Fund	(625)
Federal carryover adjustment - CRRSA - ESSER II - Summer Career Accelerator Program	(12,169)
Federal carryover adjustment - American Rescue Plan	(43,379,057)
Federal carryover adjustment - ARP - ESSER III - Homeless I - - redirected to the Student Services departme	1,176
Federal carryover adjustment - ARP - ESSER III - HOMELESS II	53,112
Federal carryover adjustment - ARP - ESSER III - Math Enrichment	(838,985)
Federal carryover adjustment - ARP - ESSER III - Identify/Locate of Missing Students	(164,143)
Federal carryover adjustment - ARP - ESSER III - School Improvement/Leadership	51,889

Note: Changes listed are not intended to agree exactly to variance between budgets.

FEDERAL PROGRAMS

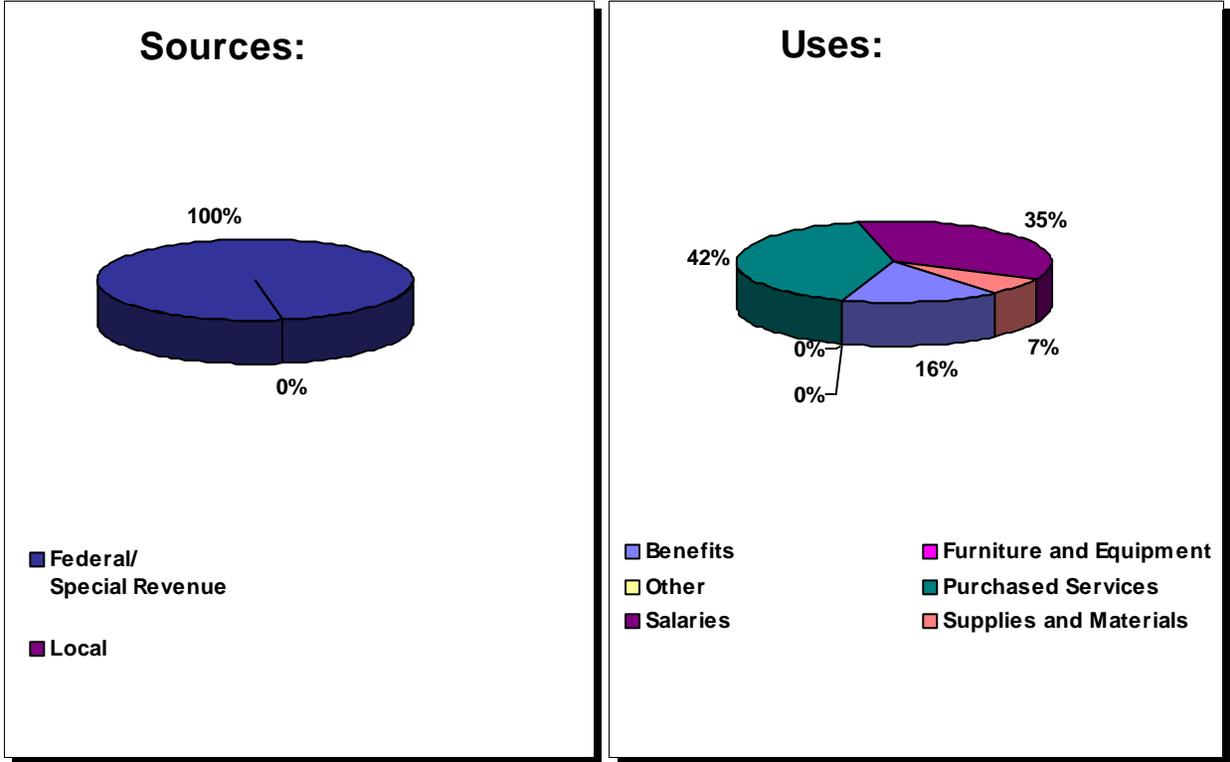
Supplies and Materials

Federal adjustment - Title I	(3,733,889)
Federal adjustment - School Improvement	23,500
Federal adjustment - Title IV	995,373
Federal carryover adjustment - CARES Act 2020	(1,334)
Federal carryover adjustment - CRRSA - ESSER II	(1,286,219)
Federal carryover adjustment - CRRSA - ESSER II - Learning Loss Fund	(1,117,204)
Federal carryover adjustment - CRRSA - ESSER II - Summer Career Accelerator Program	(909,414)
Federal carryover adjustment - CRRSA ESSER II - Competency-based Assessment	(861,429)
Federal carryover adjustment - American Rescue Plan	413,069
Federal carryover adjustment - ARP - ESSER III - Math Enrichment	(552,456)
Federal carryover adjustment - ARP - ESSER III - School Improvement/Leadership	(84,298)

FEDERAL PROGRAMS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	57,089,383	53,763,315	47,043,794	16,894,978
Benefits	26,306,459	26,193,116	11,444,092	6,099,144
Purchased Services	66,797,369	118,210,516	38,682,383	4,197,753
Supplies and Materials	11,444,452	18,558,752	3,356,147	4,435,150
Furniture and Equipment	-	-	54,961	18,242
Other	-	-	-	-
	<u>\$ 161,637,662</u>	<u>\$ 216,725,700</u>	<u>\$ 100,581,378</u>	<u>\$ 31,645,266</u>

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



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EXCEPTIONAL CHILDREN SERVICES

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

BUDGET ACCOUNTABILITY:

Taralynn Sullivan
 Director, Exceptional Children Administrative Services

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 7,860,671
State allotment adjustment - Teacher Assistants	72,394
Federal adjustment- IDEA VI -B Handicapped	(2,276,018)
Federal adjustment - IDEA Early Intervening Services	(223,563)
Federal adjustment - Title I Targeted School Improvement	(208,958)
Federal adjustment - Title IV	39,471
Federal adjustment - IDEA VI-B Special Needs Targeted Assistance	128,042
Federal adjustment - IDEA Preschool Targeted Assistance	(7,776)
Federal adjustment - CARES Act 2020	(57,321)
Federal carryover adjustment - American Rescue Plan	(12,196,850)
Federal carryover adjustment - IDEA - Section 611 Grants to States	(2,506,379)
Federal carryover adjustment - IDEA - Preschool Grants	(205,461)
Purchased Services	
State allotment adjustment - Children with Special Needs	3,437,701
Federal adjustment - IDEA Preschool	25,743
Federal adjustment - IDEA VI-B Handicapped	(3,196,044)
Federal adjustment - IDEA Early Intervening Services	(86,408)
Federal adjustment - Title I - Targeted Support and Improvement	(394,529)
Federal adjustment - IDEA VI-B Targeted Assistance	47,544
Federal adjustment - IDEA Preschool Targeted Assistance	(9,103)
Federal adjustment - Title IV	(181,598)
Cares Act - ESSERF - Exceptional Children Grants	(11,216)
Federal carryover adjustment - IDEA - Section 611 Grants to States	(869,039)
Federal carryover adjustment - IDEA - Preschool Grants	(6,771)
Federal carryover adjustment - Medicaid Admin Claiming	(288,704)
Federal adjustment - Medicaid Reimbursement	284,595

Note: Changes listed are not intended to agree exactly to variance between budgets.

EXCEPTIONAL CHILDREN SERVICES

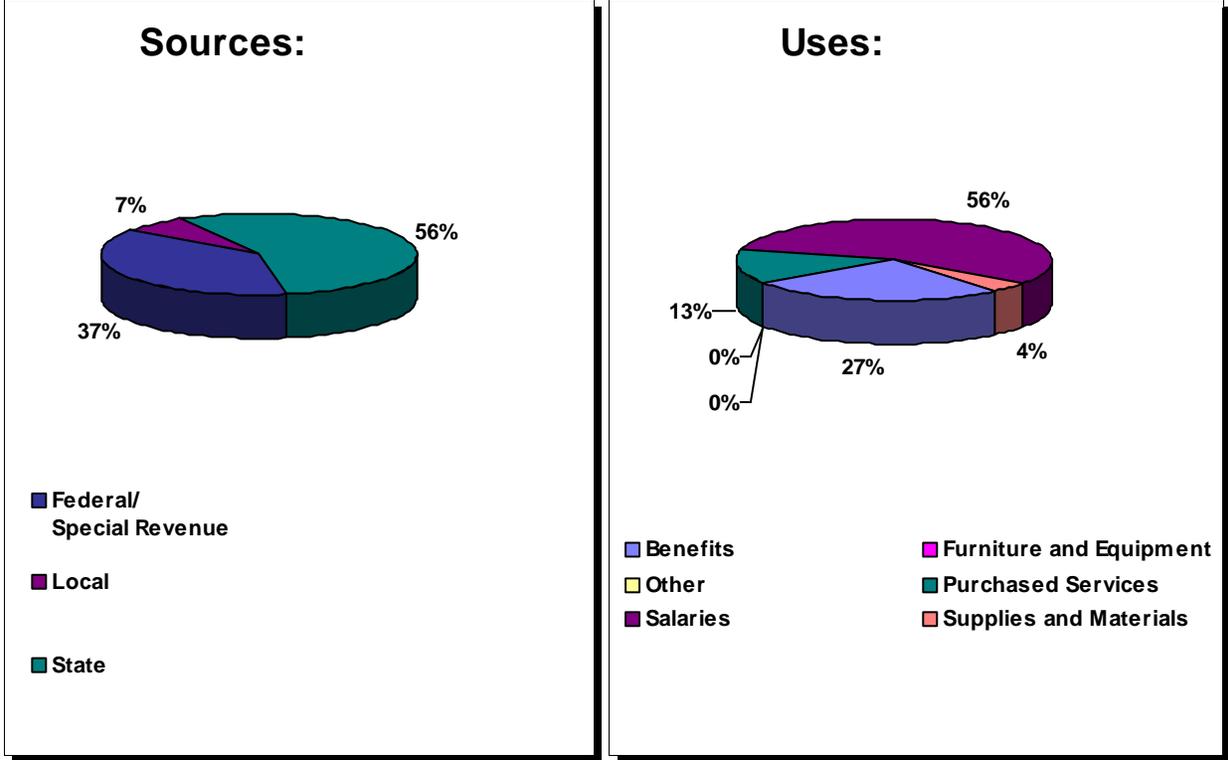
Supplies and Materials

State allotment adjustment - Children with Special Needs	24,500
Federal adjustment - IDEA VI-B Handicapped	5,792,650
Federal adjustment - IDEA Early Intervening Services	(264,888)
Federal adjustment - IDEA VI-B State Improvement	(1,125)
Federal adjustment - Title I - Targeted Support and Improvement	(3,342)
Federal adjustment - IDEA Preschool Targeted Assistance	(2,657)
Federal carryover adjustment - IDEA - Section 611 Grants to States	(279,893)
Federal carryover adjustment - IDEA - Preschool Grants	6,105

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
EXCEPTIONAL CHILDREN SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	108,219,143	115,453,923	93,411,045	89,689,010
Benefits	51,280,545	53,627,514	38,107,386	35,839,843
Purchased Services	25,968,568	27,216,396	11,144,932	7,276,166
Supplies and Materials	7,555,566	2,284,216	2,134,532	1,887,175
Furniture and Equipment	-	-	7,746	58,019
Other	-	-	-	-
	<u>\$ 193,023,822</u>	<u>\$ 198,582,049</u>	<u>\$ 144,805,642</u>	<u>\$ 134,750,212</u>

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



STUDENT SERVICES/STUDENT WELLNESS & ACADEMIC SUPPORT

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

BUDGET ACCOUNTABILITY:

Cotrane Penn
Executive Director, Student Services

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

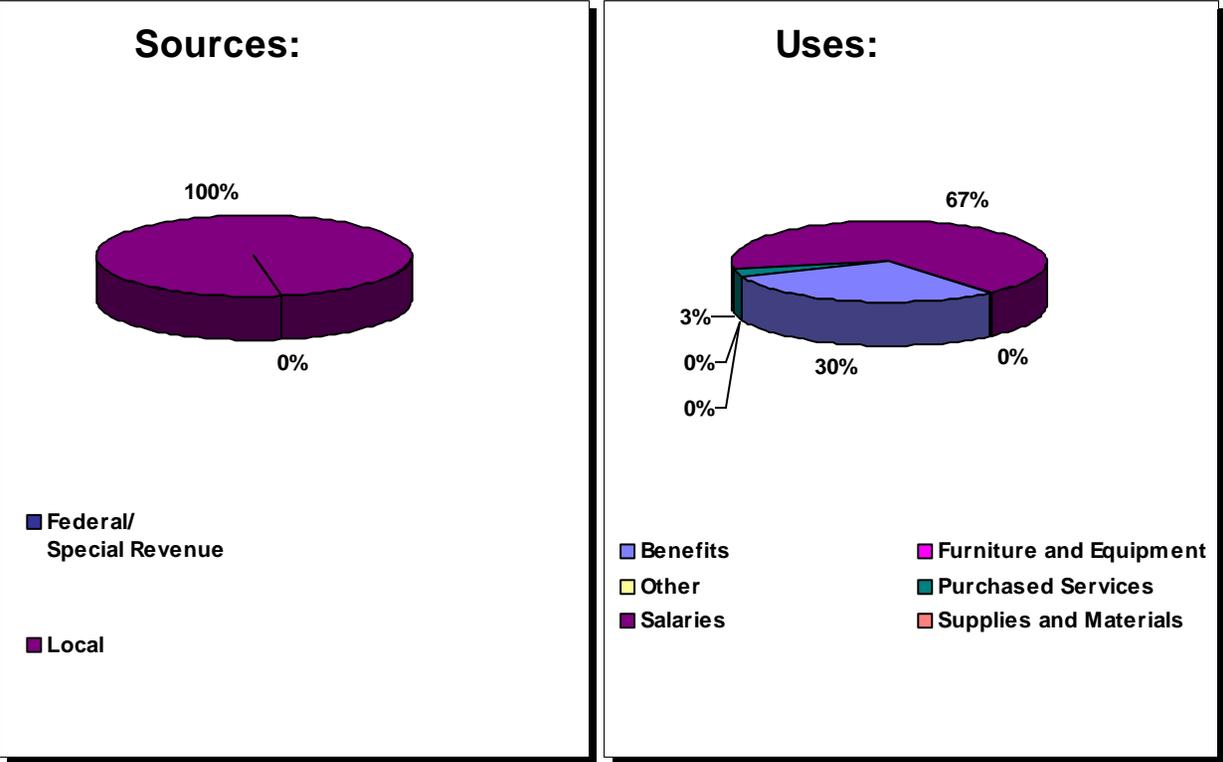
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 542,137
Federal adjustment - McKinney-Vento Homeless	(50,665)
Federal adjustment - Title IV	(42,452)
Federal carryover adjustment - CRRSA - ESSER II	(200,062)
Federal carryover adjustment - American Rescue Plan	(12,504,182)
Federal carryover adjustment -	196,343
Federal adjustment - DSS Reimbursement	(8,529)
Federal adjustment - School Based Mental Health Reimbursement	(16,990)
Redirected from salaries and benefits to purchased services	(58,810)
Purchased Services	
Federal adjustment - McKinney-Vento Homeless	(4,884)
Federal adjustment - Title IV	205,857
Federal carryover adjustment - CRRSA - ESSER II	(3,072,018)
Federal carryover adjustment - American Rescue Plan	1,344,262
Federal adjustment - ARP - ESSER III - Homeless I	22,953
Federal adjustment - ARP - ESSER III - Homeless II	151,260
Redirected to purchased services from salaries and benefits and supplies and materials	67,116
Supplies and Materials	
Federal adjustment - McKinney-Vento Homeless	(33,796)
Federal adjustment - Title IV	(600)
Federal carryover adjustment - CRRSA - ESSER II	(453,750)
Federal carryover adjustment - American Rescue Plan	(953,156)
Federal carryover adjustment - ARP - ESSER III - Homeless I	(39,036)
Federal carryover adjustment - ARP - ESSER III - Homeless II	(669,666)
Redirected from supplies and materials to purchased services	(8,306)
Furniture and Equipment	
Federal carryover adjustment - ARP - ESSER III - Homeless II	(59,020)

Note: Changes listed are not intended to agree exactly to variance between budgets.

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	6,800,753	15,559,313	7,929,306	4,635,814
Benefits	2,795,680	6,180,329	3,092,502	1,517,455
Purchased Services	8,134,078	9,419,532	8,490,125	8,171,198
Supplies and Materials	2,293,550	4,451,859	710,512	751,963
Furniture and Equipment	980	60,000	-	-
Other	-	-	-	-
	<u>\$ 20,025,041</u>	<u>\$ 35,671,033</u>	<u>\$ 20,222,446</u>	<u>\$ 15,076,431</u>

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



MULTILINGUAL LEARNER SERVICES

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

BUDGET ACCOUNTABILITY:

Charlotte Nadja Trez
Executive Director, Learning and Language Acquisition

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

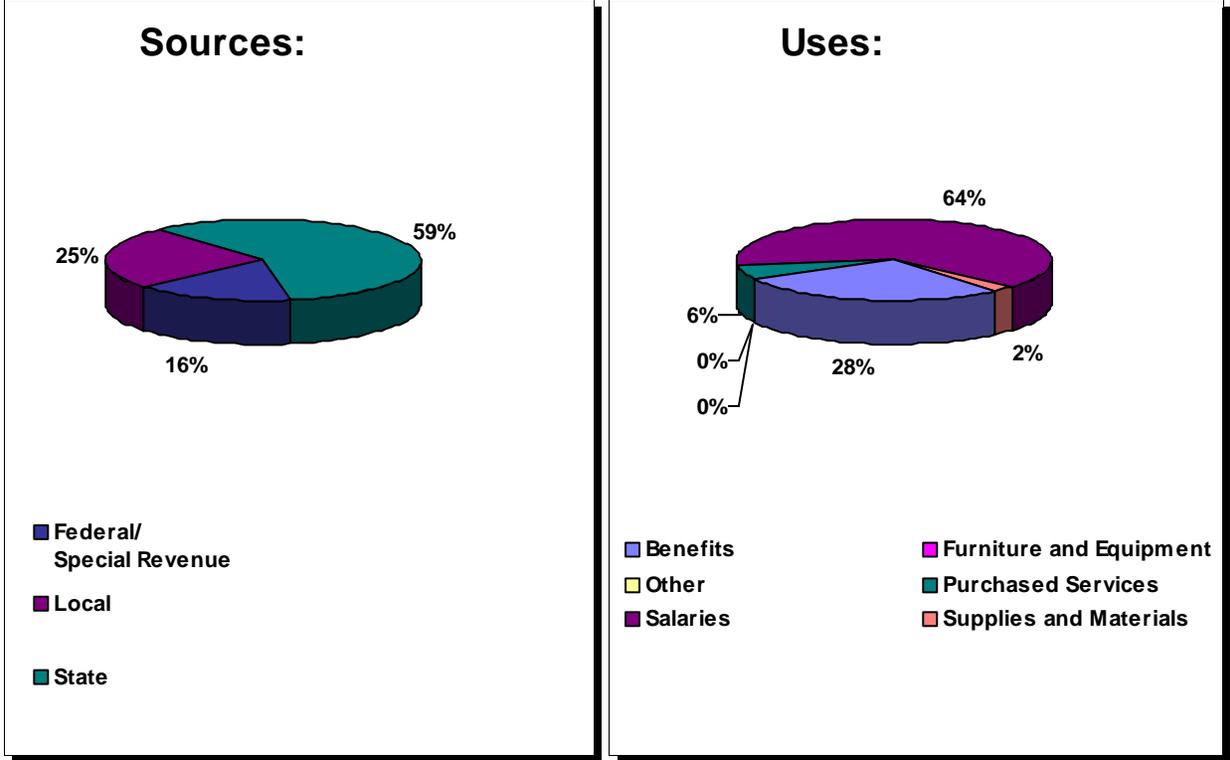
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 2,151,086
State allotment adjustment	(817,020)
Federal adjustment - Title I	456,384
Federal adjustment - Title IV	(285,041)
Federal adjustment - Language Acquisition grant	(189,193)
Federal carryover adjustment - CRRSA - ESSER II	(400,072)
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	314,987
Federal carryover adjustment - American Rescue Plan	(1,834,006)
Purchased Services	
Federal adjustment - Title I	160,000
Federal adjustment - Language Acquisition grant	603,678
Federal adjustment - Language Acquisition Significant Increase grant	(113,681)
Federal carryover adjustment - CRRSA - ESSER II	60,188
Federal carryover adjustment - American Rescue Plan	(434,750)
Central office redirect - interpretation services for the International Center	(364,040)
Supplies and Materials	
Federal carryover adjustment - CRRSA ESSER II - Learning Loss Funding	31,367
Federal carryover adjustment - American Rescue Plan	212,937
Reverse prior year one-time costs for Personalized Academic Command of English (PACE) Global Academy	(1,060,000)
Central office redirect - supplies for the International Center	(3,000)

Note: Changes listed are not intended to agree exactly to variance between budgets.

MUTILINGUAL LEARNERS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	28,204,214	28,991,186	27,376,145	33,500,239
Benefits	12,536,397	12,352,300	9,758,815	10,245,417
Purchased Services	2,593,026	2,681,631	1,520,316	2,432,723
Supplies and Materials	1,081,324	1,900,020	4,371,482	1,399,012
Furniture and Equipment	-	-	-	7,172
Other	-	-	-	-
	<u>\$ 44,414,961</u>	<u>\$ 45,925,137</u>	<u>\$ 43,026,758</u>	<u>\$ 47,584,563</u>

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



ATHLETICS, HEALTH AND PHYSICAL EDUCATION

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

BUDGET ACCOUNTABILITY:

Ericia Turner
 Director of Athletics

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

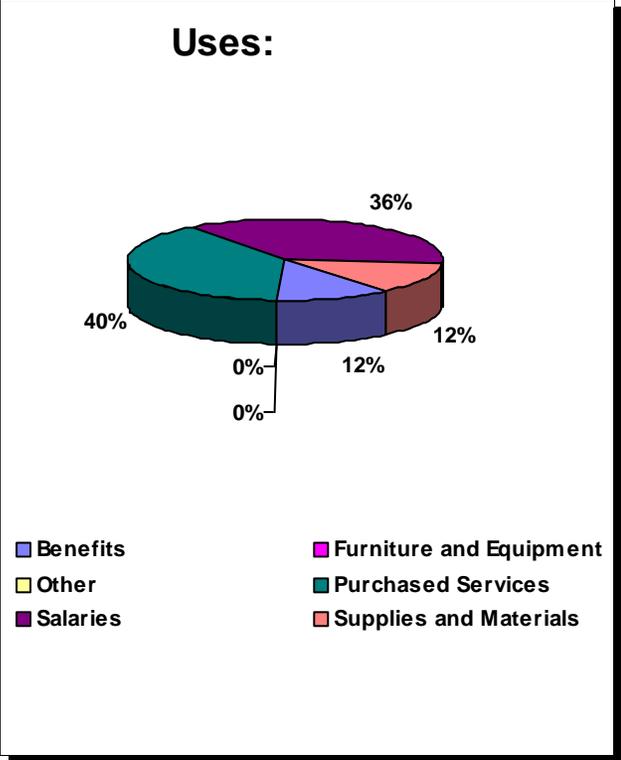
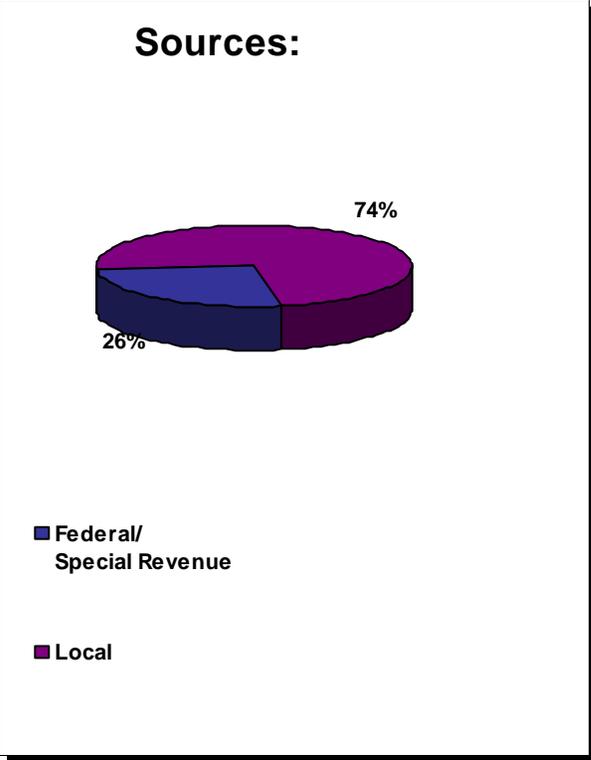
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 44,584
Realignment of existing resources for Athletic Director stipends	103,981
Purchased Services	
Federal adjustment - Title IV	(350,000)
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	65,524
Supplies and Materials	
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	1,264
Federal carryover adjustment - American Rescue Plan	511,679

Note: Changes listed are not intended to agree exactly to variance between budgets.

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

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,665,790	2,568,137	2,877,604	2,242,414
Benefits	878,171	827,259	893,518	668,957
Purchased Services	2,858,864	3,143,340	3,172,221	1,549,184
Supplies and Materials	901,219	388,276	557,834	2,912,211
Furniture and Equipment	-	-	-	4,840
Other	-	-	-	-
	<u>\$ 7,304,044</u>	<u>\$ 6,927,012</u>	<u>\$ 7,501,177</u>	<u>\$ 7,377,605</u>

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



STUDENT DISCIPLINE AND BEHAVIOR SUPPORT

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

BUDGET ACCOUNTABILITY:

Lisa Barnes
Executive Director of Student Discipline And Behavior Support

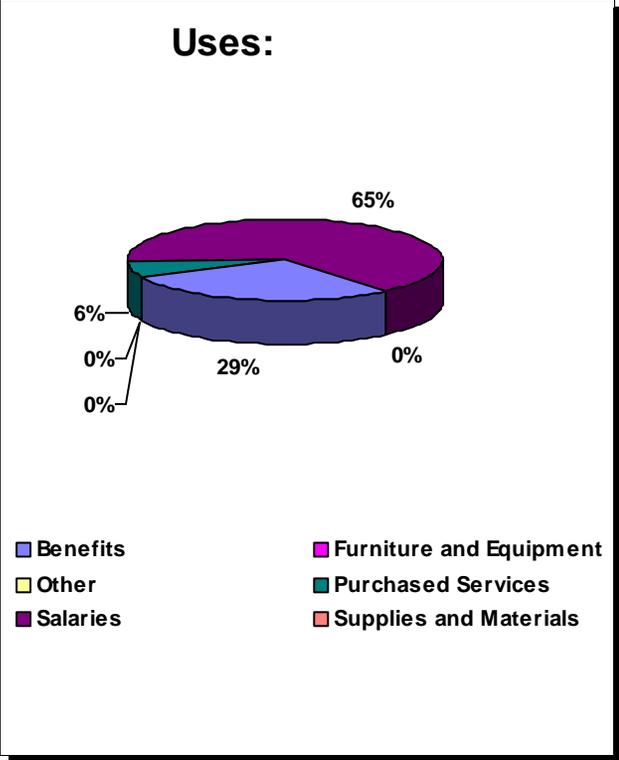
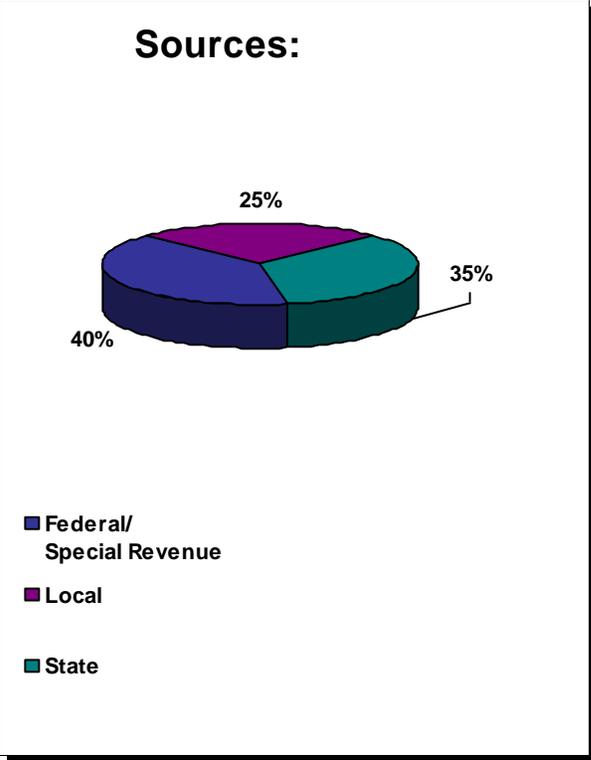
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 174,137
Federal adjustment - Title IV	(6,189)
Federal carryover adjustment - CRRSA - ESSER II	(552,594)
Federal carryover adjustment - American Rescue Plan	(889,109)
Purchased Services	
Federal carryover adjustment - American Rescue Plan	(579,834)

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
STUDENT DISCIPLINE & BEHAVIOR SUPPORT

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	2,940,910	3,847,163	2,448,735	1,573,710
Benefits	1,327,527	1,695,029	949,415	677,486
Purchased Services	268,559	848,393	392,103	211,460
Supplies and Materials	135	135	27,893	10,065
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 4,537,131</u>	<u>\$ 6,390,720</u>	<u>\$ 3,818,146</u>	<u>\$ 2,472,721</u>

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



ACCOUNTABILITY SERVICES

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

BUDGET ACCOUNTABILITY:

Danielle Miller
Chief Accountability Officer

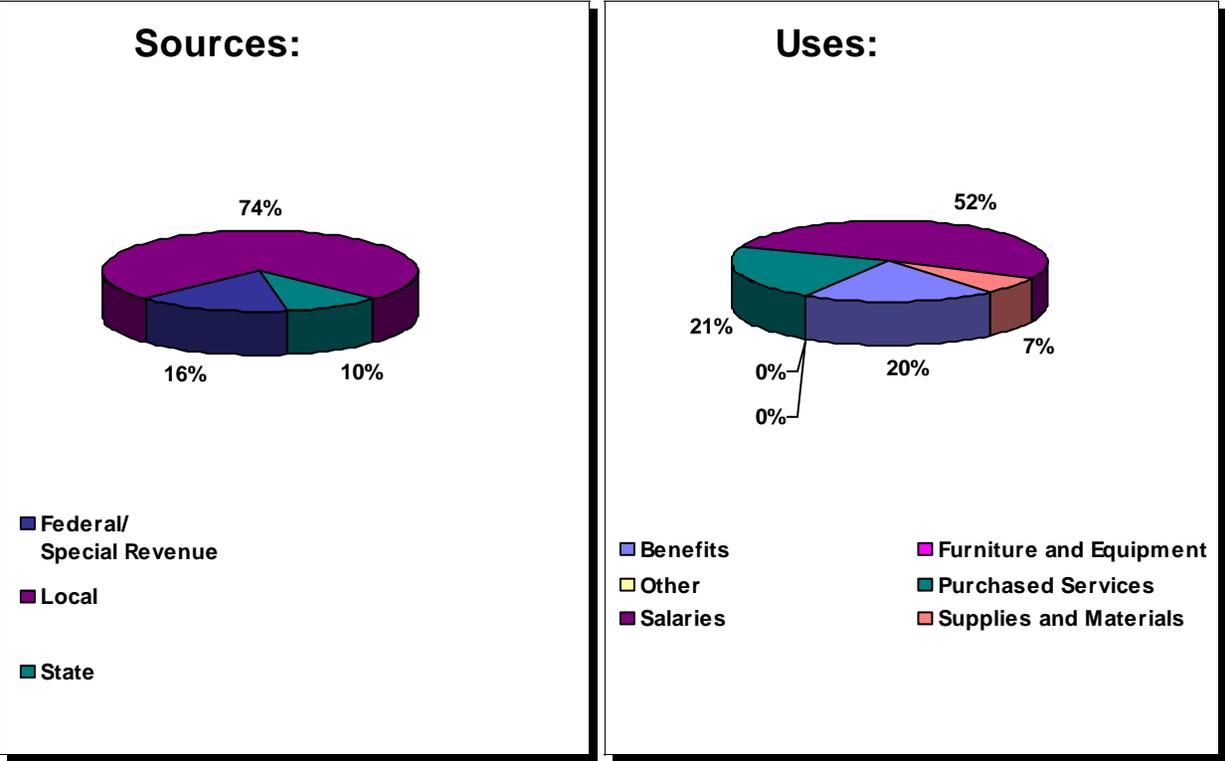
SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 188,971
Federal carryover adjustment - American Rescue Plan	(390,823)
Purchased Services	
State allotment adjustment - At-Risk	(366,549)
Federal carryover adjustment - American Rescue Plan	(85,800)
Realignment of existing resources for a survey platform	93,503
Redirected funds to purchased services from supplies and materials	16,000
Supplies and Materials	
Federal carryover adjustment - American Rescue Plan	(3,024,808)
Realignment of existing resources for PSAT exams	163,253
Redirected funds from supplies and materials to purchased services	(16,000)

ACCOUNTABILITY SERVICES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	3,262,788	3,376,028	2,419,376	2,568,036
Benefits	1,274,262	1,362,874	914,561	915,636
Purchased Services	1,356,746	1,699,592	1,398,651	1,279,647
Supplies and Materials	435,107	3,312,662	840,472	591,629
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 6,328,903	\$ 9,751,156	\$ 5,573,059	\$ 5,354,947

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



CAREER AND TECHNICAL EDUCATION

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

BUDGET ACCOUNTABILITY:

Ashlee Campbell
 Director, Career Technical Education

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

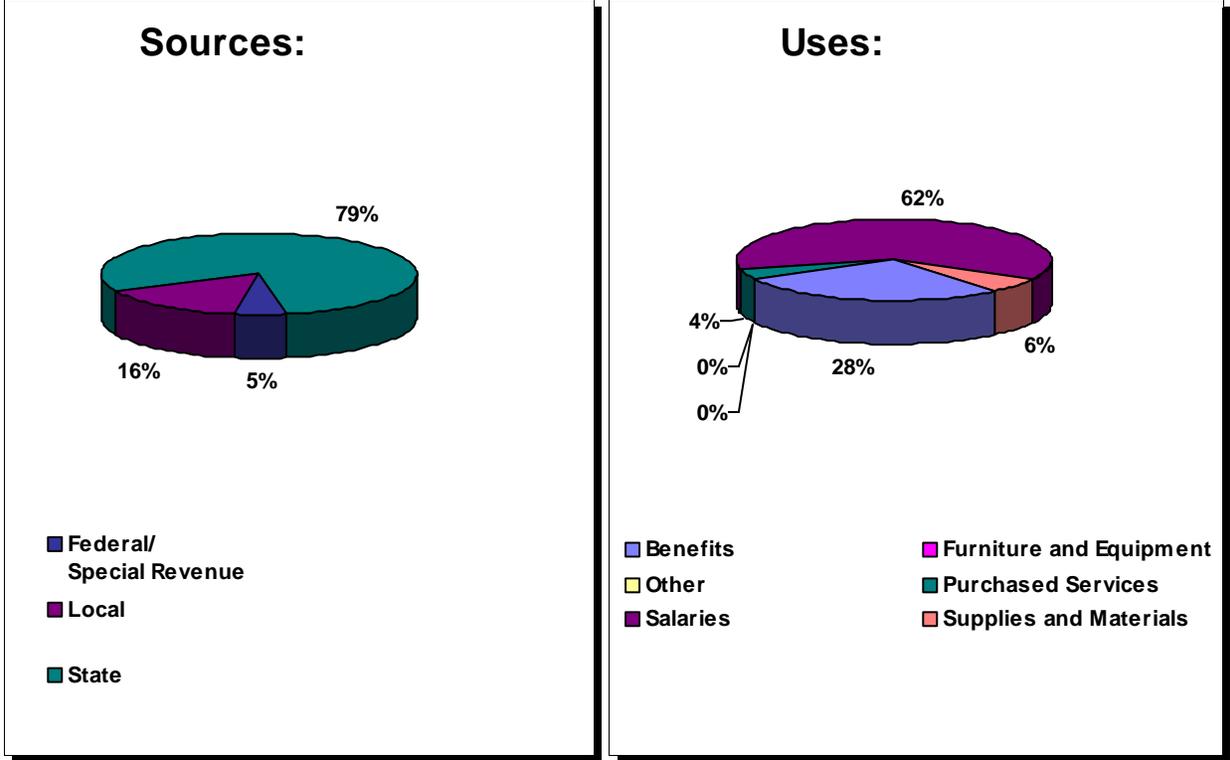
Description	Amount
Salaries and Benefits	
Salary and Benefit Adjustments	\$ 2,577,792
State allotment adjustment - CTE and Technical Education	(7,099,425)
Federal adjustment - CTE - Program Improvement	179,255
Federal carryover adjustment - American Rescue Plan	(14,292)
Purchased Services	
State allotment adjustment - Career Technical Education - Program Support	(3)
Federal adjustment - CTE - Program Improvement	160,761
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	75,076
Federal carryover adjustment - American Rescue Plan	(211,004)
Supplies and Materials	
State allotment adjustment - CTE and Technical Education - Program support	6,572
Federal carryover adjustment - CRRSA ESSER II - Summer Career Accelerator Program	687
Federal carryover adjustment - American Rescue Plan	249,950

Note: Changes listed are not intended to agree exactly to variance between budgets.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
CAREER AND TECHNICAL EDUCATION

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	39,787,332	43,494,049	35,913,139	36,393,438
Benefits	18,192,265	18,842,218	14,372,067	13,867,915
Purchased Services	2,413,849	2,389,019	2,362,003	1,730,117
Supplies and Materials	3,654,813	3,397,604	6,311,464	3,238,347
Furniture and Equipment	-	-	53,846	5,473
Other	-	-	-	-
	<u>\$ 64,048,259</u>	<u>\$ 68,122,890</u>	<u>\$ 59,012,519</u>	<u>\$ 55,235,291</u>

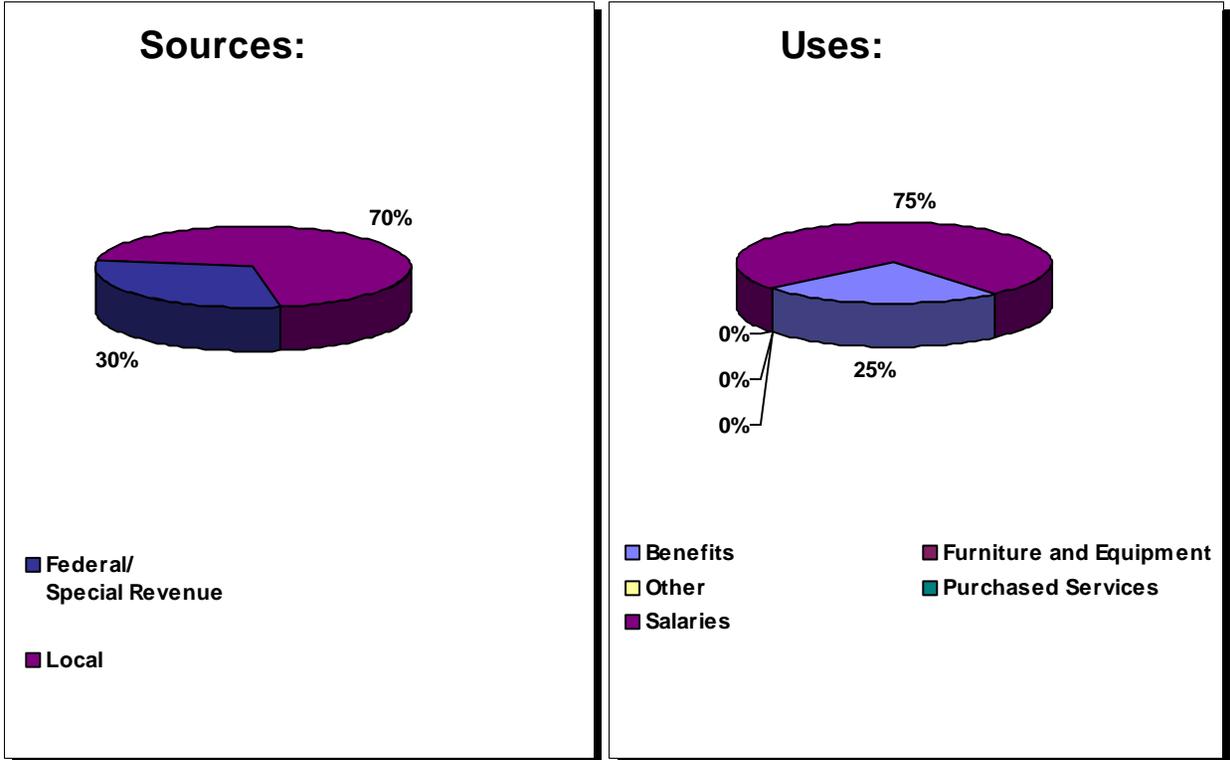
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ROTC PROGRAM

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	4,624,334	4,569,829	4,473,694	4,442,277
Benefits	1,547,108	1,479,284	1,525,606	1,472,223
Purchased Services	-	-	-	-
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	\$ 6,171,442	\$ 6,049,113	\$ 5,999,301	\$ 5,914,500

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



Schools

SCHOOLS: EXPENDITURES

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	610,284,250	613,466,344	586,917,066	545,361,247
Benefits	275,298,314	270,260,561	229,633,596	213,914,988
Purchased Services	6,215,765	4,245,496	33,660,364	36,611,465
Supplies and Materials	26,231,239	19,494,844	29,597,532	36,203,699
Furniture and Equipment	301,430	301,430	398,942	855,002
Other	90,158,704	82,364,404	76,710,910	73,783,775
	<u>\$ 1,008,489,701</u>	<u>\$ 990,133,079</u>	<u>\$ 956,918,410</u>	<u>\$ 906,730,176</u>

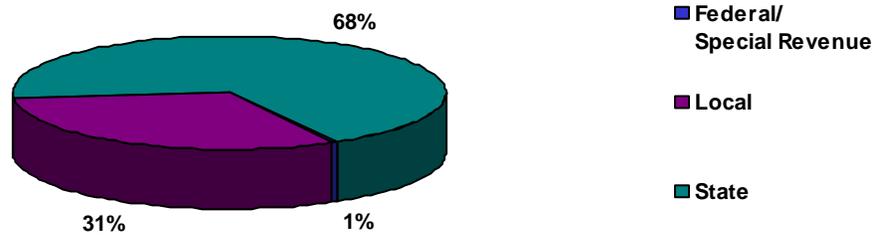
Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.

SIGNIFICANT CHANGES: 2023-24 ADOPTED BUDGET VS. 2022-23 ADOPTED BUDGET

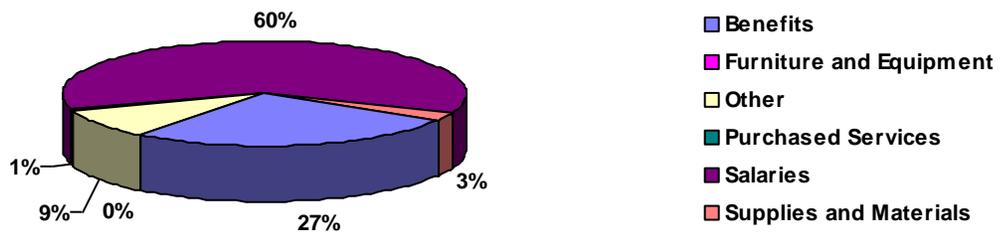
Salaries and Benefits	Amount
Salary and benefit Adjustment	43,701,865
State allotment adjustment	(42,386,785)
Federal allotment adjustment	178,313
New Schools - Additional Staffing	362,266
 Purchased Services	
State allotment adjustment	370,991
Federal allotment adjustment	1,599,278
 Supplies and Materials	
State allotment adjustment	4,496,110
Federal allotment adjustment	2,240,285
 Other	
Charter School Enrollment Growth	7,794,300

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SCHOOLS: SOURCES AND USES

Sources



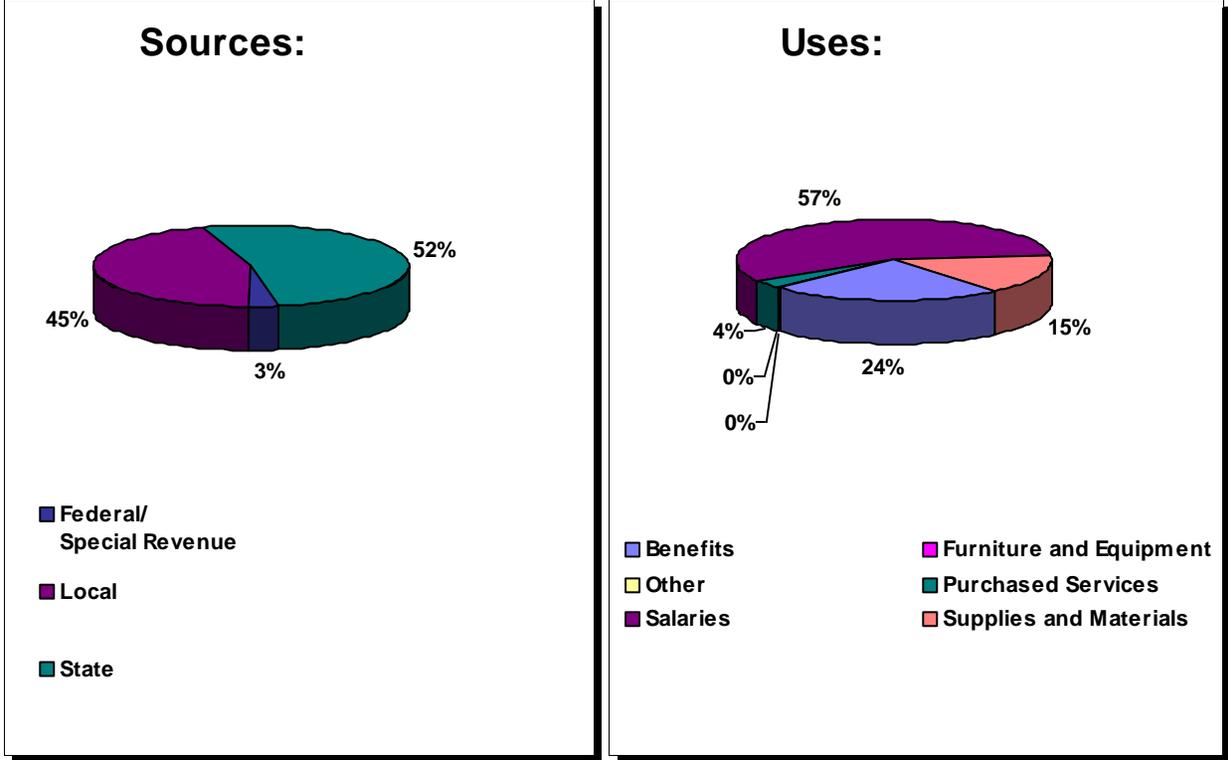
Uses



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
SCHOOL ADMINISTRATION SUPPORT SERVICES
(Principals, Assistant Principals, Clerical)

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	97,024,439	90,628,948	106,705,152	91,567,113
Benefits	40,992,651	38,394,916	41,346,385	33,700,458
Purchased Services	6,215,765	4,245,496	33,660,364	36,611,465
Supplies and Materials	26,231,239	19,494,844	29,597,532	36,203,699
Furniture and Equipment	301,430	301,430	398,942	855,002
Other	-	-	-	-
	<u>\$ 170,765,523</u>	<u>\$ 153,065,634</u>	<u>\$ 211,708,376</u>	<u>\$ 198,937,737</u>

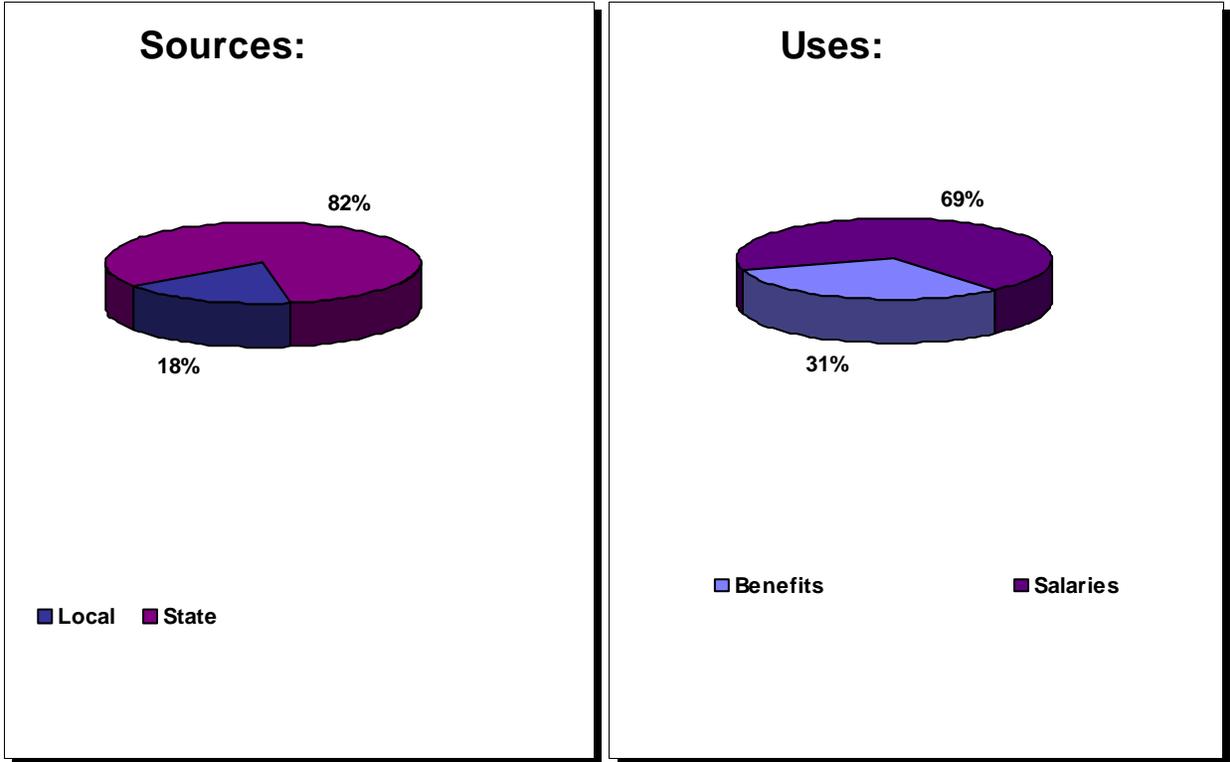
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



CLASSROOM TEACHERS

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	429,239,197	443,117,274	415,933,306	393,506,815
Benefits	195,220,363	193,194,240	161,172,018	154,747,814
	<u>\$ 624,459,560</u>	<u>\$ 636,311,514</u>	<u>\$ 577,105,324</u>	<u>\$ 548,254,629</u>

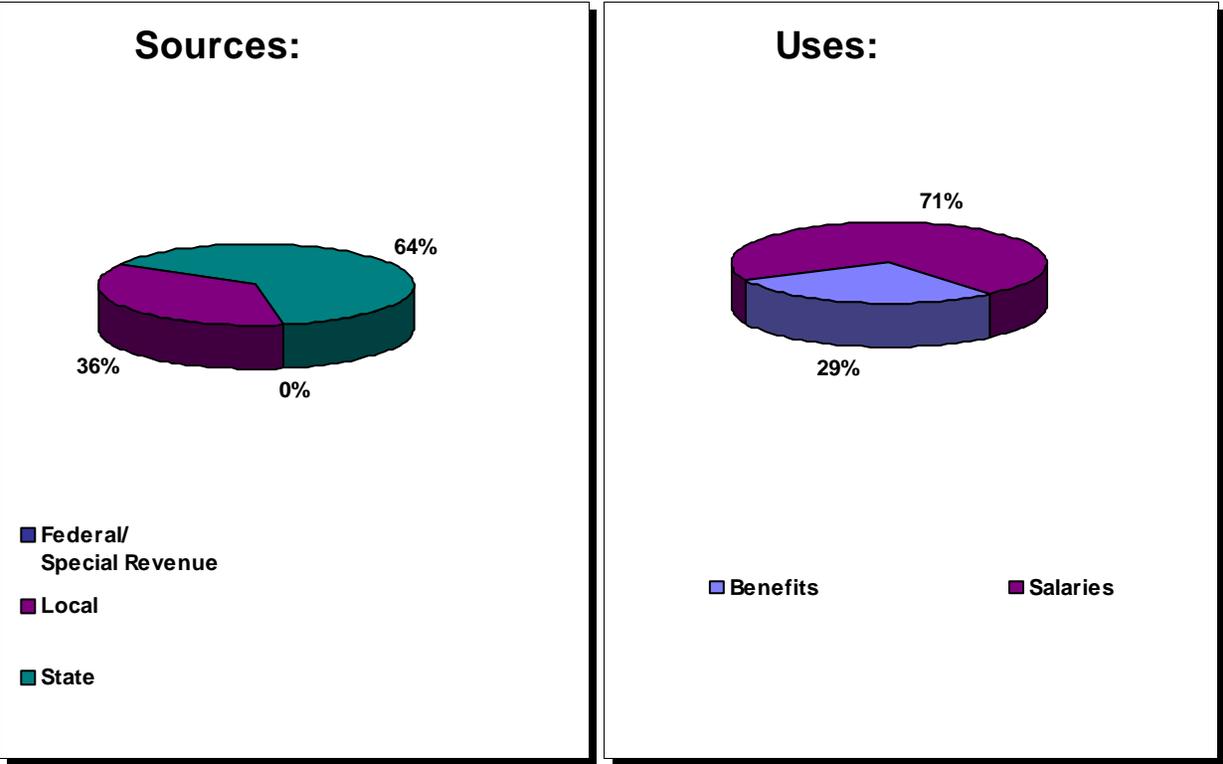
Note: Due to departmental realignments, the 2022-23 Adopted and historical expenditures may differ from prior presentations.



SUPPORT POSITIONS (Media Specialist, Social Worker, Counselor, Psychologist)

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	57,419,188	54,449,654	46,167,518	42,670,394
Benefits	23,971,913	23,454,148	18,205,953	16,863,978
	<u>\$ 81,391,101</u>	<u>\$ 77,903,802</u>	<u>\$ 64,373,470</u>	<u>\$ 59,534,372</u>

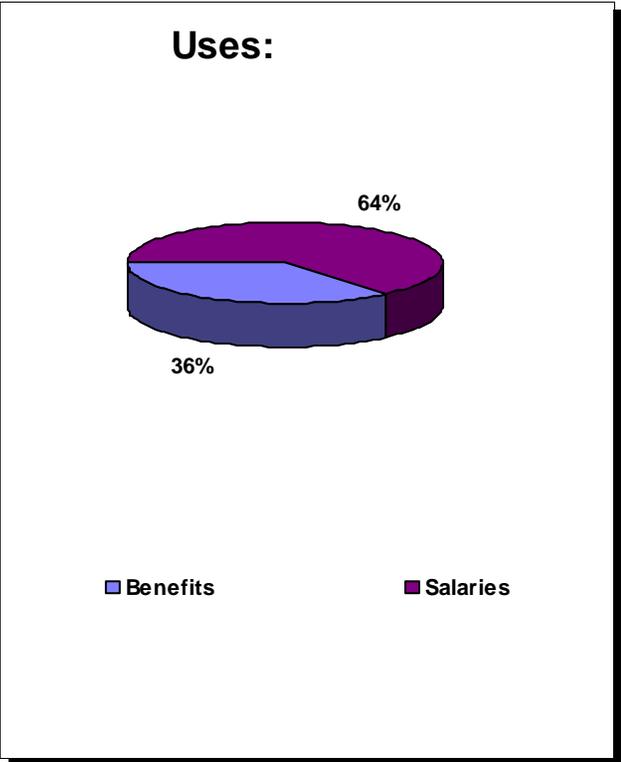
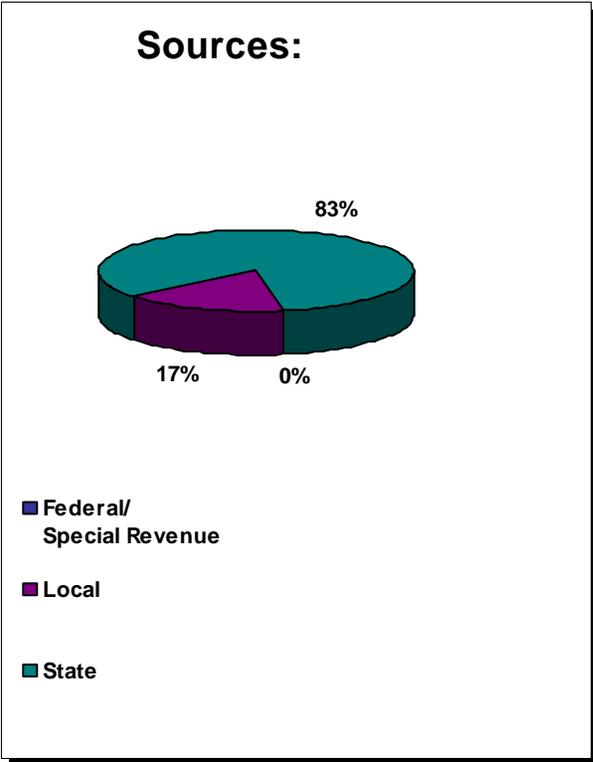
Note: Due to departmental realignments, the 2022-23 Adopted Budget and historical expenditures may differ from prior presentations.



ASSISTANTS (Teacher Assistants, Media Assistants, Administrative Assistants)

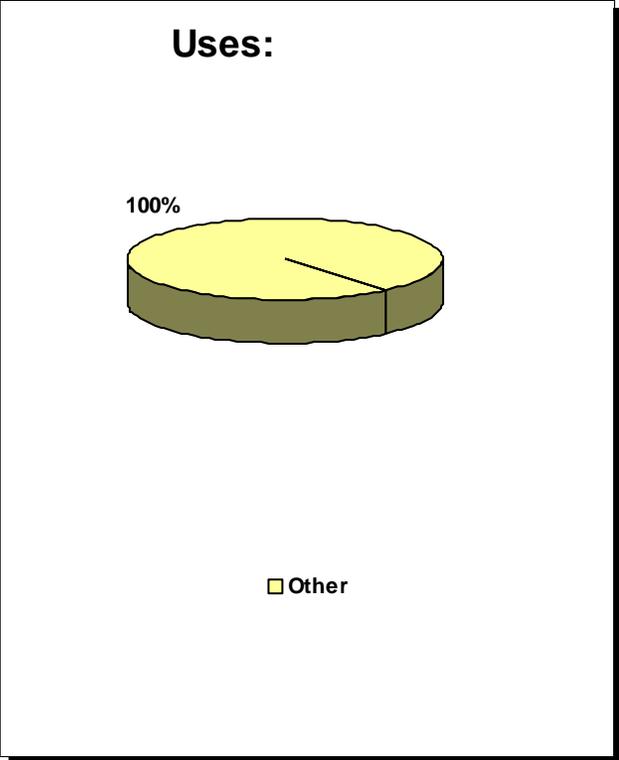
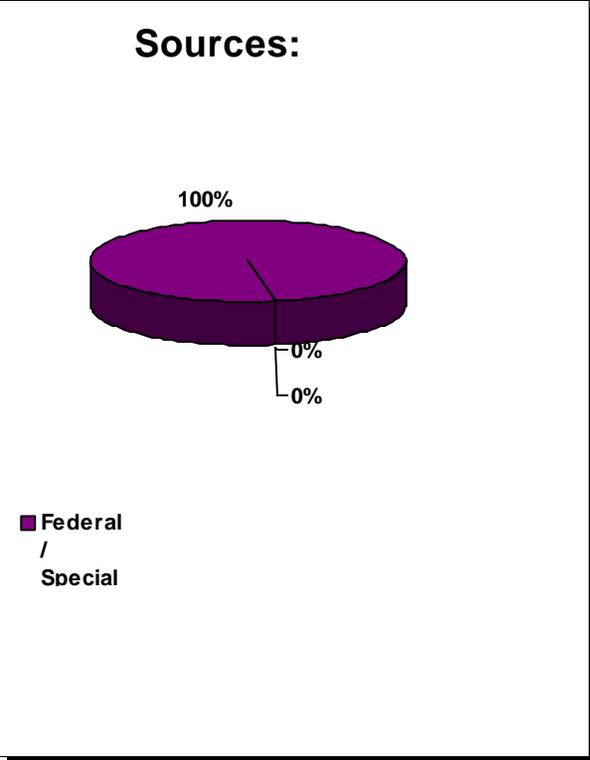
Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Salaries	26,601,426	25,270,468	18,111,089	17,616,926
Benefits	15,113,387	15,217,257	8,909,240	8,602,737
	<u>\$ 41,714,813</u>	<u>\$ 40,487,725</u>	<u>\$ 27,020,329</u>	<u>\$ 26,219,663</u>

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



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
CHARTER SCHOOL PASS-THROUGH

Expenditures	FY 2023-24 Adopted Budget	FY 2022-23 Adopted Budget	FY 2021-22 Actual Expenditures	FY 2020-21 Actual Expenditures
Other	90,158,704	82,364,404	76,710,910	73,783,775
	<u>\$ 90,158,704</u>	<u>\$ 82,364,404</u>	<u>\$ 76,710,910</u>	<u>\$ 73,783,775</u>



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Federal COVID Response Funding



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

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) ESSER II - K-12 Emergency Relief Fund (PRC 171): \$142,179,665.92 Funds Available through September 2023	
<p>Summer Programming & Afterschool Programming</p> <p>Budgeted Amount: \$33,592,573.82</p>	<p>Total Encumbered/ Paid*: \$33,592,573.82 (FY 21 \$7,079,847.48; FY 22 \$20,864,490.83; FY 23 \$5,639,490.11; FY 24 \$8,745.40)</p> <ul style="list-style-type: none"> • Staffing (Teachers + Site Coordinators + Support Staff) • Incentive Pay for staff • Instructional Supplies & Materials • Transportation, meals & snacks for summer & afterschool programming
<p>Student Wellness & Academic Support</p> <p>Budgeted Amount: \$6,369,530.00</p>	<p>Total Encumbered/ Paid*: \$6,369,530.00 (FY 21 \$0; FY 22 \$3,086,831.42; FY 23 \$3,165,685.68; FY 24 \$117,012.90)</p> <ul style="list-style-type: none"> • Aimsweb Monitoring Tool & Training • 5 Universal Behavior Support Coordinators • 2 Intensive Behavior Intervention Coordinators • High School SEL Resources • Nurse Extenders • Summer Extended Employment for MS & HS Counselors • SEL Professional Development • Summer Enrichment Program for MCV students
<p>Technology</p> <p>Budgeted Amount: \$8,612,995.44</p>	<p>Total Encumbered/ Paid*: \$8,612,995.44 (FY 21 \$7,813,512.00; FY 22 \$299,564.14; FY 23 \$331,760.58; FY 24 \$168,158.72)</p> <ul style="list-style-type: none"> • Student Chromebooks • Modernization Contract Extensions
<p>Academics</p> <p>Budgeted Amount: \$22,550,597.07</p>	<p>Total Encumbered/ Paid*: \$22,550,597.07 (FY 21 \$336,648.83; FY 22 \$7,413,858.96; FY 23 \$10,290,902.76; FY 24 \$4,509,186.52)</p> <ul style="list-style-type: none"> • Social Studies Curriculum Review • Summer Teacher Institute: English I & Math I Teachers • School-based support for Middle School Math Curriculum Implementation • School-based support for High School Math & ELA Curriculum Implementation • Mastery Connect Platform • Orton-Gillingham Training for Teachers • Curriculum Development (High School) • Math & Literacy Intervention Resources (Dreambox, iReady, etc.) • CenterPoint Assessments • Professional Development • Math curriculum development & professional development • Tutoring for multilingual students
<p>Health & Safety</p> <p>Budgeted Amount: \$19,266,638.65</p>	<p>Total Encumbered/ Paid*: \$19,266,638.65 (FY 21 \$0; FY 22 \$6,079,797.13; FY 23 \$8,694,521.25; FY 24 \$4,492,320.27)</p> <ul style="list-style-type: none"> • Personal Protective Equipment • HVAC Optimization • Needlepoint Bipolar Ionization • Air Filter Replacements • Motion Sensor Fixtures • HVAC component replacements & upgrades

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

Staffing Budgeted Amount: \$37,458,265.06	Total Encumbered/ Paid*: \$37,458,265.06 (FY 21 \$11,881,409.00; FY 22 \$317,437.23; FY 23 \$25,259,216.05; FY 24 \$202.78) <ul style="list-style-type: none"> • COVID local leave (phase 3) • ASEP/ BSEP • Additional Responsibility Stipend for school-based certified staff • All Staff Retention Bonus
Grant Administration Budgeted Amount: \$14,329,065.88	Total Encumbered/ Paid*: \$14,234,943.99 (FY 21 \$671,539.73; FY 22 \$1,337,707.12; FY 23 \$11,411,623.65; FY 24 \$814,073.49) <ul style="list-style-type: none"> • Indirect costs - unrestricted rate & federal programs staff Remaining: \$94,121.89

Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) CRRSA - ESSER II: \$8,674,229	
Supplemental Contracted Instructional Support (PRC 173)	Allotment: \$947,581 Total Encumbered /Paid*: \$947,581 (FY 22 \$452,503.90 ;FY 23 \$495,077.10) <ul style="list-style-type: none"> • Nurse Extenders
School Nutrition COVID support (bonus) (PRC 174)	Allotment: \$1,033,390 Total Encumbered /Paid*: \$1,003,390 (FY 22 \$797,057.18; FY 23 \$198,336.26; FY 24 \$37,996.56) <ul style="list-style-type: none"> • Retention Bonus for School Nutrition Staff • Recruitment Bonus for School Nutrition Staff
Learning Loss - Summer Bridge Programs (PRC 176)	Allotment: \$4,068,375 Total Encumbered /Paid*: \$3,924,179.46 (FY 22 \$281,070.29; FY 23 \$1,460,513.88; FY 24 \$2,182,595.29) <ul style="list-style-type: none"> • Summer Learning Programs Remaining: \$144,195.54
Learning Loss - Summer Career Accelerator Programs (PRC 177)	Allotment: \$2,624,883 Total Encumbered /Paid*: \$2,553,482.40 (FY22 \$83,716.42; FY 23 \$994,072.37; FY 24 \$1,475,693.61) <ul style="list-style-type: none"> • Summer Career Accelerator Program • Freshman Connection Program Remaining: \$71,400.60

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 11/13/2023

CMS ESSER III – ARP Funding: CMS BOE Update Nov 2023

American Rescue Plan Act (ARP) ARP - K-12 Emergency Relief Fund Total: \$319,133,950 Funds Available through September 2024	
Equity & Additional Support Based on Student Needs Budgeted Amount: \$73,945,706.02	Total Encumbered/ Paid*: \$54,857,872.68 (FY 22 \$2,017,361.26; FY 23 \$20,850,131.88; FY 24 \$31,990,379.54) <ul style="list-style-type: none"> Bilingual Family School Advocates Sr. Administrator: Extended Learning & Partnerships CMS Language Assistance Line Dibels for grades 4 & 5 Tutoring Program for 42 low-performing school MTSS Platform MTSS Academic Interventionists MTSS Facilitators Supplementary Staff for Targeted Schools & CSI Schools Support for Attendance and Chronic Absenteeism High School MTSS Resources Family Connect Tool College & Career Coaches Planned Initiatives: \$19,087,833.34 <ul style="list-style-type: none"> Continuation of items listed above
Health & Safety: Budgeted Amount: \$29,601,171.54	Total Encumbered/ Paid*: \$17,291,112.78 (FY 22 \$306,009.23; FY 23 \$1,604,393.21; FY 24 \$15,380,710.34) <ul style="list-style-type: none"> COVID-19 Coordinators Vaccine Attestation Contract Coordinated School Health Specialist Indoor Air Quality Improvements (exhaust fans, HVAC Optimization, MERV 10 Filters, Needlepoint Bipolar Ionization for mobile classroom HVAC, HVAC Boilers, Chillers, Unit Ventilators) Planned Initiatives: \$12,310,058.76 <ul style="list-style-type: none"> Continuation of items listed above
Social Emotional Learning & Mental Health Budgeted Amount: \$14,430,153.49	Total Encumbered/ Paid*: \$9,432,325.23 (FY 22 \$180,432.31; FY 23 \$6,318,186.84; FY 24 \$2,933,706.08) <ul style="list-style-type: none"> Counselors, Social Workers, & Psychologists Crisis Response Coordinator School-Based Mental Health SEL Coaching & Support Behavior Support Technicians 504 Program Counselors Substance Abuse Counselors Planned Initiatives: \$4,997,828.26 <ul style="list-style-type: none"> Continuation of items listed above
Virtual & Remote Budgeted Amount: \$873,250.91	Total Encumbered/ Paid*: \$873,250.91 (FY 22 \$625,589.46; FY 23 \$247,661.45) <ul style="list-style-type: none"> Continue ZoomEDU NCVPS Student Devices: Chromebooks
Teacher Professional Development, Coaching, & Support	Total Encumbered/ Paid*: \$10,273,538.82 (FY 22 \$289,595.01; FY 23 \$1,469,850.01; FY 24 \$8,514,093.80) <ul style="list-style-type: none"> Orton Training

CMS ESSER III – ARP Funding: CMS BOE Update Nov 2023

<p>Budgeted Amount: \$23,624,088.86</p>	<ul style="list-style-type: none"> • LETRS Training • Substitutes & stipends for Professional Development • Data Use for School Improvement Specialists • Instructional Leader Professional Development • Middle School & High School School-based Support Positions <p>Planned Initiatives: \$13,350,550.04</p> <ul style="list-style-type: none"> • Continuation of items listed above
<p>Staffing Needs Budgeted Amount: \$142,458,134.55</p>	<p>Total Encumbered/ Paid*: \$115,464,175.80 (FY 22 \$57,068,322.13; FY 23 \$49,095,482.27; FY 24 \$9,300,371.40)</p> <ul style="list-style-type: none"> • Recruitment & Retention Bonuses: Bus Drivers • Recruitment & Retention Bonuses: EC Teachers • Recruitment & Retention Bonuses: Instructional Substitutes • Recruitment & Retention Bonuses: HVAC Staff • Guest Teacher positions • All Staff Retention Bonus • Human Resources Staff • Critical Shortage Pay: EC Teachers, Secondary Math & Science Teachers • Recruitment Bonus: Secondary Math & Science Teachers <p>Planned Initiatives: \$26,993,958.75</p> <ul style="list-style-type: none"> • Continuation of items listed above
<p>Grant Administration Budgeted Amount: \$34,201,444.63</p>	<p>Total Encumbered/ Paid*: \$20,101,576.94 (FY 22: \$1,948,448.48; FY 23: \$14,568,711.80; FY 24: \$3,584,416.66)</p> <ul style="list-style-type: none"> • Indirect Costs at unrestricted rates • Federal Programs Staff • Program Evaluation <p>Planned Initiatives: \$14,099,867.69</p> <ul style="list-style-type: none"> • Continuation of items listed above

CMS ESSER III – ARP Funding: CMS BOE Update Nov 2023

American Rescue Plan Act (ARP) ARP - ESSER III: \$30,490,308.38	
ARP - ESSER III Homeless 1 (PRC 183)	Allotment: \$150,000 Total Encumbered/ Paid: \$97,488.49 (FY 22: \$0; FY 23: \$14,907.15; FY 24: \$82,581.34) <ul style="list-style-type: none"> • Tutoring services for students experiencing homelessness Planned Initiatives: \$52,511.51 <ul style="list-style-type: none"> • Services and resources for students experiencing homelessness
ARP - ESSER III Homeless 2 (PRC 184)	Allotment: \$1,602,079.00 Total Encumbered/ Paid: \$610,447.14 (FY 22: \$14,265.43; FY 23: \$300,599.96; FY 24: \$295,581.75) <ul style="list-style-type: none"> • Services and resources for students experiencing homelessness Planned Initiatives: \$991,631.86 <ul style="list-style-type: none"> • Services and resources for students experiencing homelessness
IDEA/American Rescue Plan Act of 2021 (ARP) Basic (PRC 185)	Allotment: \$7,301,866.00 Total Encumbered /Paid: \$7,301,866.00(FY 22: \$842,200.90; FY23: \$3,570,746.45; FY24: \$2,888,918.65) <ul style="list-style-type: none"> • Contracting to provide virtual EC teachers • Additional Responsibility Stipends to provide EC services • Services, Professional Development, & Instructional Materials to address learning loss • Behavior Support Technicians • EC Teachers • Psychologist • SBS Transition Facilitator • EC Instructional Support
IDEA/American Rescue Plan Act of 2021 (ARP) Preschool (PRC 186)	Allotment: \$436,800.00 Total Encumbered /Paid: \$436,800.00 (FY 22: \$0; FY23: \$197,959.70; FY 24: \$238,840.30) <ul style="list-style-type: none"> • PreK Evaluation Team • PreK Teachers
\$1000 COVID Training Bonus - Qualifying Staff (PRC 203)	Allotment: \$10,667,789 Total Encumbered /Paid: \$10,667,789 (FY 22: \$10,667,789; FY 23: \$0) <ul style="list-style-type: none"> • \$1000 COVID Training Bonus - qualifying teachers & instructional support staff
Cyberbullying & Suicide Prevention Grants (PRC 192)	Allotment: \$1,505,400 Total Encumbered /Paid: \$987,063.00 (FY 22: \$0; FY 23: \$262,063.00; FY 24: \$725,000.00) <ul style="list-style-type: none"> • Gaggle: technology to mitigate cyberbullying, monitor student internet activity, and assist with suicide prevention services Planned Initiatives: \$518,337.00 <ul style="list-style-type: none"> • DyKnow
Gaggle Grants (PRC 193)	Allotment: \$470,437 Total Encumbered /Paid: \$470,437 (FY 22: \$0; FY 23: \$470,437) <ul style="list-style-type: none"> • Gaggle: technology to mitigate cyberbullying, monitor student internet activity, and assist with suicide prevention services
Summer Career Accelerator Program (PRC 188)	Allotment: \$3,378,584.00 Planned Initiatives: \$3,378,584.00 <ul style="list-style-type: none"> • Summer Career Accelerator Program
Math Enrichment Program (PRC 189)	Allotment: \$3,385,383.00

CMS ESSER III – ARP Funding: CMS BOE Update Nov 2023

	<p>Total Encumbered /Paid: \$2,027,480.28 (FY 22: \$0; FY 23: \$124,360.28; FY 24: \$1,903,120.00)</p> <ul style="list-style-type: none"> • Middle School Math Enrichment Program • Grades 4-8 Afterschool Tutoring for Math, ELA, & Science <p>Planned Initiatives: \$1,357,902.72</p>
<p>Identification and Location of Missing Students (PRC 191)</p>	<p>Allotment: \$693,323.00 Total Encumbered /Paid: \$693,322.95 (FY 22: \$0; FY 23: \$164,142.95; FY 24: \$529,180.00)</p> <ul style="list-style-type: none"> • Contracted support for the identification and location of missing students
<p>School Improvement/ Leadership (PRC 195)</p>	<p>Allotment: \$407,136.00 Total Encumbered / Paid: \$104,993.67 (FY22: \$0; FY 23: \$86,780.26; FY 24: \$18,213.41)</p> <ul style="list-style-type: none"> • Druid Hills Academy - iReady Contract for 22-23 school year; Conference • Allenbrook Elementary - Teacher Leader Pathway Positions; Supplies & Materials • Bruns Avenue - Classroom Teacher • James Martin Middle School - Interventionist Teacher; Supplies & Materials • Ranson Middle School: Interpreter/Translator & Family School Advocate; Supplies & Materials <p>Planned Initiatives: \$302,142.33</p>
<p>Driver Training (PRC 205)</p>	<p>Allotment: \$45,222.00 Total Encumbered / Paid: \$45,222.00</p> <ul style="list-style-type: none"> • Address the backlog of Driver Training from COVID-19
<p>Principal Retention Supplements (PRC 206)</p>	<p>Allotment: \$142,515 Total Encumbered / Paid: \$106,393.74 (FY22: \$0; FY 23: \$68,791.36; FY 24: \$37,602.38)</p> <ul style="list-style-type: none"> • Principal retention supplements for Principals that qualify <p>Planned Initiatives: \$36,121.26</p>

*NOTE: Encumbered/Paid amounts are based on CMS Lawson General Ledger dated 11/13/2023

Appendices



GLOSSARY OF TERMS

Administrative Support Services

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

American Rescue Plan (ARP) - ESSER III

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

Annual Financial Report (AFR)

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

Appropriation

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

Average Daily Attendance (ADA)

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

Average Daily Membership (ADM)

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

Budget

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

Budget Calendar

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

Budgetary Control

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

Business Support Services

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

Capital Outlay

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

GLOSSARY OF TERMS

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

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

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

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

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

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

Career Development/Performance-Based Accountability Program (PBAP)

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

Categorical Grants

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

Central Support Services

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

School Nutrition Services

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

Co-Curricular Instructional Programs

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

Community Services

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

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

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

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

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

GLOSSARY OF TERMS

Continuation Budget

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

Contracted Services

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

Current Expense

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

Employee Benefits

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

Entitlement

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

Education Value-Added Assessment System (EVAAS)

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

Fiscal Year

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

Fund

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

Furniture and Equipment

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

Generally Accepted Accounting Principles (GAAP)

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

GLOSSARY OF TERMS

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

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

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

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

Grant

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

Graphic Production Center

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

Indirect Cost

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

Information Services

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

Information Systems

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

Instructional Operating Costs

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

Instructional Staff Support Services

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

Internal Services Fund

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

Maintenance of Plant

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

Media Operations

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

GLOSSARY OF TERMS

National Board Professional Teacher Standards (NBPTS) Certification

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

Object Code

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

Operation of Plant

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

Other Expenditures

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

Positions

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

Preaudit of Disbursements and Obligations

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

Pupil Support Services

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

Purchased Services

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

Purpose Code

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

GLOSSARY OF TERMS

Regular Instructional Programs

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

Salaries

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

School

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

School Administrative Support Services

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

Southern Association Accreditation Standards

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

Special Instructional Programs

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

Student Services

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

Supplies and Materials

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

GLOSSARY OF TERMS

Transportation of Pupils

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

Tydings Amendment

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

Uniform Chart of Accounts

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
NON-PERSONNEL

SUPPLIES AND OPERATING COSTS:

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
ELEMENTARY SCHOOLS

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
MIDDLE SCHOOLS

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
HIGH SCHOOLS

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
PREK-6TH GRADE SCHOOLS

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
PREK-8/K-8 GRADE SCHOOLS

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

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

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION
2023-2024 SCHOOL ALLOTMENT FORMULAS
6TH-12TH GRADE SCHOOLS

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

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

**2023-2024 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

BACHELOR "A" CERTIFICATE

YEARS OF EXPERIENCE	ANNUAL STATE BASE AMOUNT	PERCENT OF ANNUAL STATE BASE AMOUNT	ANNUAL LOCALLY PAID BASE AMOUNT	TOTAL TEN MONTH BASE ANNUAL SALARY
0	\$ 39,000.00	18.72%	\$ 7,301.72	\$ 46,301.72
1	\$ 39,840.00	18.32%	\$ 7,300.67	\$ 47,140.67
2	\$ 40,850.00	17.86%	\$ 7,297.43	\$ 48,147.43
3	\$ 41,870.00	17.44%	\$ 7,301.48	\$ 49,171.48
4	\$ 42,890.00	17.29%	\$ 7,416.24	\$ 50,306.24
5	\$ 43,910.00	16.90%	\$ 7,421.44	\$ 51,331.44
6	\$ 44,810.00	17.01%	\$ 7,620.08	\$ 52,430.08
7	\$ 45,720.00	16.68%	\$ 7,625.28	\$ 53,345.28
8	\$ 46,620.00	16.78%	\$ 7,822.88	\$ 54,442.88
9	\$ 47,530.00	16.70%	\$ 7,936.24	\$ 55,466.24
10	\$ 48,430.00	16.91%	\$ 8,187.92	\$ 56,617.92
11	\$ 49,330.00	16.61%	\$ 8,193.12	\$ 57,523.12
12	\$ 50,240.00	16.90%	\$ 8,491.60	\$ 58,731.60
13	\$ 51,140.00	16.64%	\$ 8,510.32	\$ 59,650.32
14	\$ 52,050.00	17.36%	\$ 9,036.56	\$ 61,086.56
15	\$ 53,060.00	17.29%	\$ 9,172.80	\$ 62,232.80
16	\$ 53,060.00	18.32%	\$ 9,718.80	\$ 62,778.80
17	\$ 53,060.00	18.32%	\$ 9,718.80	\$ 62,778.80
18	\$ 53,060.00	18.47%	\$ 9,797.84	\$ 62,857.84
19	\$ 53,060.00	18.96%	\$ 10,058.88	\$ 63,118.88
20	\$ 53,060.00	19.35%	\$ 10,265.84	\$ 63,325.84
21	\$ 53,060.00	19.35%	\$ 10,265.84	\$ 63,325.84
22	\$ 53,060.00	19.73%	\$ 10,470.72	\$ 63,530.72
23	\$ 53,060.00	19.73%	\$ 10,470.72	\$ 63,530.72
24	\$ 53,060.00	20.79%	\$ 11,029.20	\$ 64,089.20
25	\$ 55,100.00	20.04%	\$ 11,041.68	\$ 66,141.68
26	\$ 55,100.00	21.06%	\$ 11,603.28	\$ 66,703.28
27	\$ 55,100.00	21.06%	\$ 11,603.28	\$ 66,703.28
28	\$ 55,100.00	21.06%	\$ 11,603.28	\$ 66,703.28
29	\$ 55,100.00	23.37%	\$ 12,877.28	\$ 67,977.28
30	\$ 55,100.00	23.37%	\$ 12,877.28	\$ 67,977.28
31	\$ 55,100.00	24.40%	\$ 13,443.04	\$ 68,543.04
32	\$ 55,100.00	24.40%	\$ 13,443.04	\$ 68,543.04
33	\$ 55,100.00	24.40%	\$ 13,443.04	\$ 68,543.04
34	\$ 55,100.00	24.40%	\$ 13,443.04	\$ 68,543.04
35+	\$ 55,100.00	24.40%	\$ 13,443.04	\$ 68,543.04

**2023-2024 STATE TEACHER SALARY SCHEDULE
NON-NBPTS**

BACHELOR "M" CERTIFICATE

YEARS OF EXPERIENCE	ANNUAL STATE BASE AMOUNT	PERCENT OF ANNUAL STATE BASE AMOUNT	ANNUAL LOCALLY PAID BASE AMOUNT	TOTAL TEN MONTH BASE ANNUAL SALARY
0	\$ 42,900.00	19.25%	\$ 8,257.92	\$ 51,157.92
1	\$ 43,820.00	18.84%	\$ 8,256.01	\$ 52,076.01
2	\$ 44,940.00	18.37%	\$ 8,254.00	\$ 53,194.00
3	\$ 46,060.00	17.93%	\$ 8,257.51	\$ 54,317.51
4	\$ 47,180.00	17.77%	\$ 8,382.40	\$ 55,562.40
5	\$ 48,300.00	17.37%	\$ 8,389.68	\$ 56,689.68
6	\$ 49,290.00	17.47%	\$ 8,613.28	\$ 57,903.28
7	\$ 50,290.00	17.14%	\$ 8,620.56	\$ 58,910.56
8	\$ 51,280.00	17.25%	\$ 8,844.16	\$ 60,124.16
9	\$ 52,280.00	17.16%	\$ 8,970.00	\$ 61,250.00
10	\$ 53,270.00	17.37%	\$ 9,252.88	\$ 62,522.88
11	\$ 54,260.00	17.12%	\$ 9,287.20	\$ 63,547.20
12	\$ 55,260.00	17.37%	\$ 9,597.12	\$ 64,857.12
13	\$ 56,250.00	17.23%	\$ 9,690.72	\$ 65,940.72
14	\$ 57,260.00	17.82%	\$ 10,205.52	\$ 67,465.52
15	\$ 58,370.00	18.41%	\$ 10,744.24	\$ 69,114.24
16	\$ 58,370.00	19.46%	\$ 11,356.80	\$ 69,726.80
17	\$ 58,370.00	19.46%	\$ 11,356.80	\$ 69,726.80
18	\$ 58,370.00	19.46%	\$ 11,356.80	\$ 69,726.80
19	\$ 58,370.00	19.46%	\$ 11,356.80	\$ 69,726.80
20	\$ 58,370.00	19.85%	\$ 11,584.56	\$ 69,954.56
21	\$ 58,370.00	20.58%	\$ 12,012.00	\$ 70,382.00
22	\$ 58,370.00	20.58%	\$ 12,012.00	\$ 70,382.00
23	\$ 58,370.00	20.58%	\$ 12,012.00	\$ 70,382.00
24	\$ 58,370.00	21.30%	\$ 12,435.28	\$ 70,805.28
25	\$ 60,610.00	20.54%	\$ 12,447.76	\$ 73,057.76
26	\$ 60,610.00	21.57%	\$ 13,075.92	\$ 73,685.92
27	\$ 60,610.00	21.57%	\$ 13,075.92	\$ 73,685.92
28	\$ 60,610.00	21.57%	\$ 13,075.92	\$ 73,685.92
29	\$ 60,610.00	23.88%	\$ 14,475.76	\$ 75,085.76
30	\$ 60,610.00	23.88%	\$ 14,475.76	\$ 75,085.76
31	\$ 60,610.00	24.91%	\$ 15,097.68	\$ 75,707.68
32	\$ 60,610.00	24.91%	\$ 15,097.68	\$ 75,707.68
33	\$ 60,610.00	24.91%	\$ 15,097.68	\$ 75,707.68
34	\$ 60,610.00	24.91%	\$ 15,097.68	\$ 75,707.68
35+	\$ 60,610.00	24.91%	\$ 15,097.68	\$ 75,707.68

**2023-2024 STATE TEACHER SALARY SCHEDULE
NBPTS**

BACHELOR "A" CERTIFICATE

YEARS OF EXPERIENCE	ANNUAL STATE BASE AMOUNT	PERCENT OF ANNUAL STATE BASE AMOUNT	ANNUAL LOCALLY PAID BASE AMOUNT	TOTAL TEN MONTH BASE ANNUAL SALARY
0	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A
2	N/A	N/A	N/A	N/A
3	\$ 46,890.00	17.69%	\$ 8,293.79	\$ 55,183.79
4	\$ 48,040.00	17.29%	\$ 8,305.44	\$ 56,345.44
5	\$ 49,180.00	16.90%	\$ 8,312.72	\$ 57,492.72
6	\$ 50,190.00	17.01%	\$ 8,535.28	\$ 58,725.28
7	\$ 51,210.00	16.68%	\$ 8,540.48	\$ 59,750.48
8	\$ 52,210.00	16.78%	\$ 8,763.04	\$ 60,973.04
9	\$ 53,230.00	16.70%	\$ 8,889.92	\$ 62,119.92
10	\$ 54,240.00	16.91%	\$ 9,171.76	\$ 63,411.76
11	\$ 55,250.00	16.61%	\$ 9,176.96	\$ 64,426.96
12	\$ 56,270.00	16.91%	\$ 9,512.88	\$ 65,782.88
13	\$ 57,280.00	16.62%	\$ 9,519.12	\$ 66,799.12
14	\$ 58,300.00	17.36%	\$ 10,121.28	\$ 68,421.28
15	\$ 59,430.00	17.27%	\$ 10,264.80	\$ 69,694.80
16	\$ 59,430.00	18.37%	\$ 10,920.00	\$ 70,350.00
17	\$ 59,430.00	18.37%	\$ 10,920.00	\$ 70,350.00
18	\$ 59,430.00	18.46%	\$ 10,973.04	\$ 70,403.04
19	\$ 59,430.00	18.96%	\$ 11,266.32	\$ 70,696.32
20	\$ 59,430.00	19.35%	\$ 11,497.20	\$ 70,927.20
21	\$ 59,430.00	19.35%	\$ 11,497.20	\$ 70,927.20
22	\$ 59,430.00	19.74%	\$ 11,729.12	\$ 71,159.12
23	\$ 59,430.00	19.74%	\$ 11,729.12	\$ 71,159.12
24	\$ 59,430.00	20.79%	\$ 12,353.12	\$ 71,783.12
25	\$ 61,710.00	20.04%	\$ 12,366.64	\$ 74,076.64
26	\$ 61,710.00	21.06%	\$ 12,996.88	\$ 74,706.88
27	\$ 61,710.00	21.06%	\$ 12,996.88	\$ 74,706.88
28	\$ 61,710.00	21.06%	\$ 12,996.88	\$ 74,706.88
29	\$ 61,710.00	23.37%	\$ 14,422.72	\$ 76,132.72
30	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08
31	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08
32	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08
33	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08
34	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08
35+	\$ 61,710.00	24.40%	\$ 15,056.08	\$ 76,766.08

NBPTS: National Board Professional Teaching Standards certification

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

MASTER "M" CERTIFICATE

YEARS OF EXPERIENCE	ANNUAL STATE BASE AMOUNT	PERCENT OF ANNUAL STATE BASE AMOUNT	ANNUAL LOCALLY PAID BASE AMOUNT	TOTAL TEN MONTH BASE ANNUAL SALARY
0	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A
2	N/A	N/A	N/A	N/A
3	\$ 51,080.00	18.18%	\$ 9,283.97	\$ 60,363.97
4	\$ 52,330.00	17.77%	\$ 9,298.64	\$ 61,628.64
5	\$ 53,570.00	17.37%	\$ 9,304.88	\$ 62,874.88
6	\$ 54,670.00	17.47%	\$ 9,553.44	\$ 64,223.44
7	\$ 55,780.00	17.14%	\$ 9,560.72	\$ 65,340.72
8	\$ 56,870.00	17.25%	\$ 9,809.28	\$ 66,679.28
9	\$ 57,980.00	17.16%	\$ 9,949.68	\$ 67,929.68
10	\$ 59,080.00	17.37%	\$ 10,263.76	\$ 69,343.76
11	\$ 60,180.00	17.12%	\$ 10,300.16	\$ 70,480.16
12	\$ 61,290.00	17.37%	\$ 10,644.40	\$ 71,934.40
13	\$ 62,390.00	17.23%	\$ 10,748.40	\$ 73,138.40
14	\$ 63,510.00	17.82%	\$ 11,319.36	\$ 74,829.36
15	\$ 64,740.00	18.39%	\$ 11,908.00	\$ 76,648.00
16	\$ 64,740.00	19.48%	\$ 12,613.12	\$ 77,353.12
17	\$ 64,740.00	19.48%	\$ 12,613.12	\$ 77,353.12
18	\$ 64,740.00	19.48%	\$ 12,613.12	\$ 77,353.12
19	\$ 64,740.00	19.48%	\$ 12,613.12	\$ 77,353.12
20	\$ 64,740.00	19.85%	\$ 12,848.16	\$ 77,588.16
21	\$ 64,740.00	20.58%	\$ 13,322.40	\$ 78,062.40
22	\$ 64,740.00	20.58%	\$ 13,322.40	\$ 78,062.40
23	\$ 64,740.00	20.58%	\$ 13,322.40	\$ 78,062.40
24	\$ 64,740.00	21.31%	\$ 13,793.52	\$ 78,533.52
25	\$ 67,220.00	20.54%	\$ 13,807.04	\$ 81,027.04
26	\$ 67,220.00	21.58%	\$ 14,502.80	\$ 81,722.80
27	\$ 67,220.00	21.58%	\$ 14,502.80	\$ 81,722.80
28	\$ 67,220.00	21.58%	\$ 14,502.80	\$ 81,722.80
29	\$ 67,220.00	23.89%	\$ 16,055.52	\$ 83,275.52
30	\$ 67,220.00	23.89%	\$ 16,055.52	\$ 83,275.52
31	\$ 67,220.00	24.91%	\$ 16,746.08	\$ 83,966.08
32	\$ 67,220.00	24.91%	\$ 16,746.08	\$ 83,966.08
33	\$ 67,220.00	24.91%	\$ 16,746.08	\$ 83,966.08
34	\$ 67,220.00	24.91%	\$ 16,746.08	\$ 83,966.08
35+	\$ 67,220.00	24.91%	\$ 16,746.08	\$ 83,966.08

NBPTS: National Board Professional Teaching Standards certification

2022-2023 STATE PSYCHOLOGIST SALARY SCHEDULE

MASTER "M" CERTIFICATE

YEARS OF EXPERIENCE	ANNUAL STATE BASE AMOUNT	PERCENT OF ANNUAL STATE BASE AMOUNT	ANNUAL LOCALLY PAID BASE AMOUNT	TOTAL TEN MONTH BASE ANNUAL SALARY
0	\$ 51,800.00	22.36%	\$ 11,580.82	\$ 63,380.82
1	\$ 52,790.00	22.47%	\$ 11,859.29	\$ 64,649.29
2	\$ 53,790.00	21.95%	\$ 11,808.02	\$ 65,598.02
3	\$ 54,780.00	21.88%	\$ 11,987.75	\$ 66,767.75
4	\$ 55,780.00	21.43%	\$ 11,955.84	\$ 67,735.84
5	\$ 56,770.00	22.58%	\$ 12,818.00	\$ 69,588.00
6	\$ 57,760.00	22.68%	\$ 13,101.92	\$ 70,861.92
7	\$ 58,760.00	22.78%	\$ 13,386.88	\$ 72,146.88
8	\$ 59,750.00	22.88%	\$ 13,672.88	\$ 73,422.88
9	\$ 60,760.00	22.97%	\$ 13,957.84	\$ 74,717.84
10	\$ 61,870.00	23.53%	\$ 14,557.92	\$ 76,427.92
11	\$ 61,870.00	24.80%	\$ 15,343.12	\$ 77,213.12
12	\$ 61,870.00	24.80%	\$ 15,343.12	\$ 77,213.12
13	\$ 61,870.00	24.80%	\$ 15,343.12	\$ 77,213.12
14	\$ 61,870.00	24.80%	\$ 15,343.12	\$ 77,213.12
15	\$ 61,870.00	24.80%	\$ 15,343.12	\$ 77,213.12
16	\$ 61,870.00	25.77%	\$ 15,943.20	\$ 77,813.20
17	\$ 61,870.00	25.77%	\$ 15,943.20	\$ 77,813.20
18	\$ 61,870.00	25.77%	\$ 15,943.20	\$ 77,813.20
19	\$ 61,870.00	25.77%	\$ 15,943.20	\$ 77,813.20
20	\$ 64,110.00	24.87%	\$ 15,943.20	\$ 80,053.20
21	\$ 64,110.00	25.89%	\$ 16,598.40	\$ 80,708.40
22	\$ 64,110.00	25.89%	\$ 16,598.40	\$ 80,708.40
23	\$ 64,110.00	25.89%	\$ 16,598.40	\$ 80,708.40
24	\$ 64,110.00	25.89%	\$ 16,598.40	\$ 80,708.40
25	\$ 68,920.00	25.35%	\$ 17,472.00	\$ 86,392.00
26	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
27	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
28	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
29	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
30	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
31	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
32	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
33	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
34	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80
35+	\$ 68,920.00	25.98%	\$ 17,908.80	\$ 86,828.80

**AFTER SCHOOL ENRICHMENT, TUTOR, TITLE I AND
AVID PROGRAM SALARY SCHEDULE FOR 2023-2024**

After School Enrichment Program

Site Coordinator	Entry	\$19.35	per hour
Lead Associate	Entry	\$17.00	per hour
Teaching Associate	Entry	\$16.18	per hour
Assistant	Entry	\$15.55	per hour

<u>Tutor</u>		\$19.89	per hour
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AVID Program

Tutor		\$14.10	per hour
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COACHING STIPENDS COMPARATIVE DATA

SENIOR HIGH SCHOOL PROGRAMS COACHING STIPENDS 2023-24

		CMS***	Wake County	Guilford County	Cumberland County	Winston/ Forsyth County	Gaston County
Athletic Director		(1) 7,770.30; 9,570.30 w/CAA; 10,470.30 w/CMAA; 11-months; ½ load; +\$1,600/mileage. AD Assistant Position 600 each sport season	(1) 12 mos. + 17,310-22,257 ½ load	(1) 12mos. + 3800-5800 ½ load (may use opt. Coach)	(1) 12 mos. Asst. Principal's are A. D.'s they also receive an additional \$300 a month	(1) 12 MOS. + 8400-16,020 ½ load (1) 4240-8090	(1) 5000-6250 11 months + teach one class
Assistant A.D.							
Football	Head	(1) 5,006	(1) 5,770-7,419	(1) 3,400-5,700+	(1) 2,805-3,718*	(1) 3,216-6,125	(1) 3,500-4,375
	Assistant	(5) 2,446	(5) 4,328-5,976	(2) 1,800-2,700+ (3) 1,300-2,700+	(7) 1,570-2,123*	(1) 2,020-3,860 (8) 1,841-3,510	(1) 2,000-2,500
Basketball	Head	(2) 3,453	(2) 4,328-5,976	(2) 2,300-4,000	(2) 2,189-3,410*	(1) 2,608-4,964*	(2) 2,300-2,875
	Asst	(2) 1,798	(2) 2,885-4,534	(4) 1,200-2,100	(4) 1,012-1,470*	(3) 1,420-2,700*	(4) 900-1,500
Baseball	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,800-3,000	(1) 1,507-2,123*	(1) 1,883-3,591	(1) 2,000-2,500
	Assistant	(2) 1,798	(1) 2,885-4,534	(2) 900-1,750	(2) 759-1,067*	(2) 1,088-2,086	(2) 900-1,500
Track	Head	(3) 3,453	(2) 4,328-5,976	(2) 1,500-2,500	(2) 1,254-1,551*	(1) 1,876-3,567	(2) 2,000-2,500
	Assistant	(1) 1,798	(2) 2,885-4,534	(2) 900-1,850	(2) 759-1,067*	(3) 1,087-2,086	(2) 900-1,500
Wrestling	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,800-2,700	(1) 1,250-1,551*	(1) 2,155-4,104	(2) 2,000-2,500
	Assistant	(1) 1,798		(1) 900-1,700	(1) 759-1,067*	(2) 1,244-2,384	(2) 900-1,125
Soccer	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,500-2,250+	(1) 1,001-1,342*	(1) 1,876-3,567	(1) 2,000-2,500
	Assistant	(1) 1,798	(1) 2,885-4,534	(2) 900-1,600+	(1) 759-1,067*	(2) 1,088-2,086	(2) 900-1,500
Softball	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,800-3,000	(1) 1,507-2,123*	(1) 1,883-3,591	(1) 2,000-2,500
	Assistant	(2) 1,798	(1) 2,885-4,534	(2) 900-1,750	(2) 759-1,067*	(2) 1,088-2,086	(2) 900-1,500
Swimming	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,500-2,250	(2) 770-1067*	(1) 1,888-3,608	(1) 1,200-1,500
	Assistant	(1) 1,493+		(1) 800-1,200			(1) 900-1,125
Tennis		(1) 2,158	(1) 2,885-4,534	(1) 1,000-2,000+	(1) 847-1,144*	(1) 1,155-2,202	(1) 1,200-1,500
Golf		(1) 2,158	(1) 2,885-4,534	(1) 900-1,750	(1) 847-1,144*	(1) 1,155-2,202	(1) 1,200-1,500
Cross Country	Head	(2) 2,158	(1) 2,885-4,534	(1) 1,000-1,900+	(2) 847-1,144*	(2) 1,876-3,567	(2) 1,200-1,500
				(1) 700-1,050			
Volleyball	Head	(1) 3,453	(1) 4,328-5,976	(1) 1,400-2,200+	(1) 847-1,144*	(1) 1,595-3,048	(1) 2,000-2,500
	Assistant	(1) 1,798	(2) 2,885-4,534	(1) 800-1,600+	(1) 605-902*	(2) 1,015-1,936	(1) 1,200-1,500
Cheerleader Coach	Varsity	(2) 2,158	(1) 8,656-11,952	(1) 2,000-3,400+	(1) 1,419-1,881*	(1) 2,520-4,802	(1) 1,200-1,500
		(2) 1,223	(1) 5,770-9,068	(1) 1,500-2,400+	(1) 1,100-1,628*	(2) 1,820-3,458	(1) 900-1,125
Athletic Trainers Ctfd./Non-ctfd.	Assistant	(1) 2,589	(1) 17,310-22,257	(1) 4,800-7,200+	(2) 3,839-4,455+*	(1) 4,125-7,865	(1) 650-2,500
			(1) 12,984-17,298	(1) 3,600-5,400+	(1) 2,904-3,520*	(1) 2,664-5,085	
				(1) 1,900-2,850+			

() = # of Allotted Coaches

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

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

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