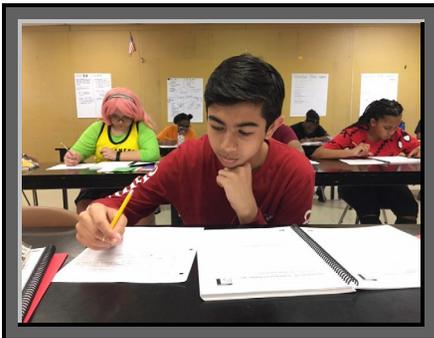




2020 - 21 Budget
Guilford County Board of Education



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Superintendent's 2020-21 Budget Recommendation



April 22, 2020

Dear Board of Education and Community Members:

Even during a typical school year, ironing out the details of funding for one of the nation's largest school districts and our county's largest employer is a complex undertaking. Working through the budget process during a global pandemic like nothing else we've experienced in our lifetimes is truly a tall order. That said, there are things that we know with confidence and there are opportunities to transform this crisis into a catalyst for positive change; the former system did not serve all students well.

This year's budget will focus on recovering the learning lost as a result of closed schools and the unavoidable traumas that accompany this pandemic. Much like closing schools in an effort to 'flatten the curve' of the virus, we will need to undertake work to 'flatten the curve' of learning lost during the schools' closure.

A Northwest Evaluation Association (NWEA) study shows that without intervention, we could see double the learning loss that is usually experienced in summers. With strategic intervention and planning, however, we can limit that loss and 'flatten the curve'.

This virus is having a greater impact on our most vulnerable students, and while there is still much to be learned about the effects of school closure, early research from the Economic Policy Institute already shows that existing inequities will be exacerbated and that already concerning achievement gaps will widen.

As a result, in this year's budget, we are concentrating on five core priorities to mitigate and recover lost learning while also preparing for a future that likely includes a new blend of in-classroom and at-home instruction:

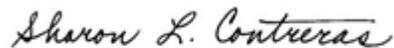
- Extended learning time to help students recover lost knowledge and skills, and spur greater academic growth;
- Ensuring that students have laptops and tablets that support remote learning and expanding access to connectivity;
- Diagnostic assessments to plan instruction and design appropriate interventions; and,
- Individualized academic support to remediate and accelerate learning.

Superintendent's 2020-21 Budget Recommendation

Additionally, we must weave support and opportunities for professional learning for our educators into all of the priorities listed above to ensure these strategies have the greatest possible impact on our students. While we will use existing and anticipated funding sources to support these efforts, I recommend requesting an additional \$7.5 million in funding from the Guilford County Board of Commissioners to pay for anticipated increases in charter school enrollment and other legislative impacts. This would bring our operating budget to a total of more than \$738 million.

The overwhelmingly devastating pandemic we face is also our opportunity to set the example in reimagining over 350 years of public education. As we work on our budget while simultaneously navigating the constant change of a global pandemic, we must keep the more than 73,000 children in our charge at the center of our decisions. Moments of crisis and disruption can lead to innovation and necessary positive change; let's seize our opportunities.

For all Children,



Sharon L. Contreras, PhD Superintendent



Guilford County Schools (GCS) is celebrating great success, including achieving a graduation rate of 89.1 percent (Class of 2020) and being named a World Kindness District. In addition, the compassion and generosity of our students and staff earned GCS the United Way Spirit of North Carolina Award for the eighth year in a row.



GCS employees have earned fellowships, state and national awards and the district is ranked 10th in the country for the number of teachers with national board certifications.

GCS is achieving educational excellence, inside and outside the classroom. We are proud to be GCS.

In GCS, It's Personal

GCS is the third-largest district in North Carolina, serving nearly 70,000 K-12 students in one comprehensive school district that includes 126 schools in urban, suburban and rural areas.

Eleven cities and towns make up Guilford County, including Brown Summit, Gibsonville, Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Stokesdale, Summerfield, Whitsett and two of the state's nine largest cities, Greensboro and High Point. Parts of Archdale, Burlington and Kernersville are also in Guilford County.

The district was formed as a result of a merger of the former Greensboro City Schools, Guilford County Schools and High Point City School Systems in July 1993. GCS is made up of 68 elementary schools, 22 middle schools, 27 high schools and nine alternative programs.

Alternative programs include four special education schools (Meredith Leigh Haynes-Bennie Lee Inman, Gateway, Herbin-Metz and Christine Greene Education Centers) and two SCALE sites, which provide an alternative to long-term suspensions. In addition, the district has the Doris Henderson Newcomers School and two virtual schools.

Because GCS is a larger district, it is able to offer opportunities that smaller districts, charter and private schools just can't. GCS has 48 magnet and choice schools with 66 programs, from Science, Technology, Engineering and Math (STEM) to performing or visual arts, advanced academics, Spanish immersion, Montessori, health sciences or aviation.

GCS also offers 263 Career and Technical Education courses in 49 schools, including programs in culinary arts, business, nursing, computers and automotive technology, among others.

High schools across GCS offer more than 30 Advanced Placement courses. These college-level classes prepare students for the higher-level courses they will take after graduating from high school and moving on to colleges and universities.

GCS also offers the prestigious International Baccalaureate program at four high schools - and it's open to all students who qualify. Only a small number of districts in North Carolina are authorized by the International Baccalaureate Organization to offer the Diploma Programme, and GCS has been a part of it since 1996.



Nine early/middle colleges allow students to earn up to two years of college credit while attending high school - and it's free.



The GCS transportation department operates 551 buses each day. GCS makes 37,162 bus stops each day, and buses travel 40,559 miles each day across Guilford County.

School Nutrition Services serves more than 3 million breakfasts and 5 million lunches a year. The GCS Information technology department manages 26,000 networked computers every day - as well as 19,500 additional tablets in GCS middle schools. On an average day, GCS computers access two million websites, and GCS

processes more than seven million emails a month – just from outside the district.

STRIVING

Community Impact

Volunteers Help GCS Students Excel

In the 2019-20 school year, 12,703 volunteers read with students, tutored them in math, served as lunch buddies, worked in school offices, headed campus clean-up projects and worked with parents.



Those volunteers contributed a total of 280,212 hours of service. Their time is priceless, but at the national value of an hour of volunteer time, their service totals \$7,621,766.40.



Business Partnerships Strengthen Schools

More than 1,042 local businesses and organizations partner with GCS, providing volunteers, mentors, supplies, programs and more to our students, staff and parents. The community also plays an important role in the district's service-learning initiative. There are 170 community partners that have made commitments to provide service-learning opportunities to high school students.

In addition to giving time, Guilford County businesses, nonprofit organizations, foundations and individuals also contributed financial resources to the district. In 2017, our community contributed \$2 million in cash and other donations to support district initiatives.

Parent Involvement Increases Student Success

Parent-Teacher Association (PTA) members make up a powerful force in the district. They advocate for students, conduct service projects, lead fundraising efforts, serve as classroom volunteers and organize special events to benefit schools and students.

Parent Academy is Partnership Driven

Guilford Parent Academy provides information and training on a variety of topics for parents, grandparents and family members caring for children and young people in Guilford County. Planned by parents and a diverse team of educators and community members, Guilford Parent Academy is designed to help parents help their children succeed at school and in life. Parent Academy has partnered with parent education organizations throughout Guilford County to offer free workshops, classes and family learning events at schools and convenient locations. Additionally, parents have access to valuable educational resources simply by registering with Parent Academy. GPA has reached more than 300,185 parents since 2011.

Teacher Supply Warehouse Supports Teachers and Students

For more than a decade, the Teacher Supply Warehouse has been a game-changing way for our community to directly support teachers. The warehouse is stocked with tens of thousands of items, donated through supply drives and

purchased with grants and cash donations. GCS teachers shop for items at no charge.



ACHIEVING

Graduation Rate Increases and Gap Narrows

GCS high schools posted a 2020 graduation rate of 89.1 percent, higher than four of the five largest districts in the state of North Carolina.

Through a partnership with Equal Opportunity Schools (EOS), Advanced Placement course enrollment in the six participating schools increased by 569 students in one year.

In 2020, 92 IB Diplomas were awarded to graduates in our four International Baccalaureate (IB) district high schools. 13,132 GCS students are identified as Academically and Intellectually Gifted.

Four of North Carolina's 10 best high schools are in Guilford County according to U.S. News & World Report's annual public high school rankings. The Early College at Guilford was ranked best in the state, and 31st best in the country. It was also ranked fourth best STEM high school in the nation.

Three other GCS schools made North Carolina's top five: Weaver Academy came in at third in the state, 141st in the country and the 42nd best magnet high school; Penn-Griffin School for the Arts ranked fourth in the state, 179th nationally and the 54th best magnet program; and the STEM Early College at North Carolina A&T State University rounded out the top five at fifth in the state and 194th in the nation.

EXCELLING

A Proud State and National Leader

DISTRICT HONORS:

- A Say Yes to Education Community
- First-ever World Kindness District
- Best Communities for Music Education designation from The NAMM Foundation
- United Way Spirit of North Carolina Award winner since 2013

STANDOUT SCHOOLS:

- In 2020, GCS' graduation rate reached a remarkable 89.1%
- 19 State Schools of Character since 2014 and 13 National Schools of Character

TOP EDUCATORS:

- 738 National Board-Certified Teachers – ranking 10th in the country
- Superintendent Sharon L. Contreras was named PTEC Regional Superintendent of the Year.
- Principal of the Year Erik Naglee was named Piedmont-Triad Region Principal of the Year



SUPERIOR STUDENTS:

- At least five winners in the 2019-20 National Merit Scholarship program.
- Record-high scholarships and grants were awarded to the Class of 2020, totaling \$193,131,565
 - 30 students selected for 2020 Governor's School of North Carolina, the nation's oldest statewide summer residential program for academically gifted students.
 - Students, teachers and administrators awarded state recognition by the North Carolina Association for the Gifted and Talented.
 - Members of the Class of 2020 received the Morehead-Cain Scholarship, Park Scholarship, Goodnight Scholarship and Duke Trinity Scholarship.
 - GCS is the first-ever World Kindness District.
 - Since 2012, more than 90 GCS programs have been recognized as Promising Practice recipients

POINTS OF PRIDE

For Our District

National District of Character.

North Carolina District of Character.

First-ever World Kindness District.

United Way Spirit of North Carolina Award since 2013.

Sharon L. Contreras named PTEC Regional Superintendent of the Year.

A Say Yes to Education Community.

The Guilford County Board of Education received the Kennedy Center and National School Boards Association Award for outstanding support of arts education.

In 2020, GCS' graduation rate reached a remarkable 89.1%.

POINTS OF PRIDE

For Our Schools

In 2020, 92 IB Diplomas were awarded to graduates in our four International Baccalaureate district high schools.

48 magnet and choice schools with 66 programs

18 State Schools of Character since 2014 and 13 National Schools of Character.

738 National Board Certified Teachers –ranking tenth in the country.

30 students selected for 2019 Governor’s School of North Carolina, the nation’s oldest statewide summer residential program for academically gifted students.

Five winners in the 2019-20 National Merit Scholarship program.

Two nationally recognized visual and performing-arts high schools.

73.5% of schools met or exceeded growth in 2018-19.

EXCELLING

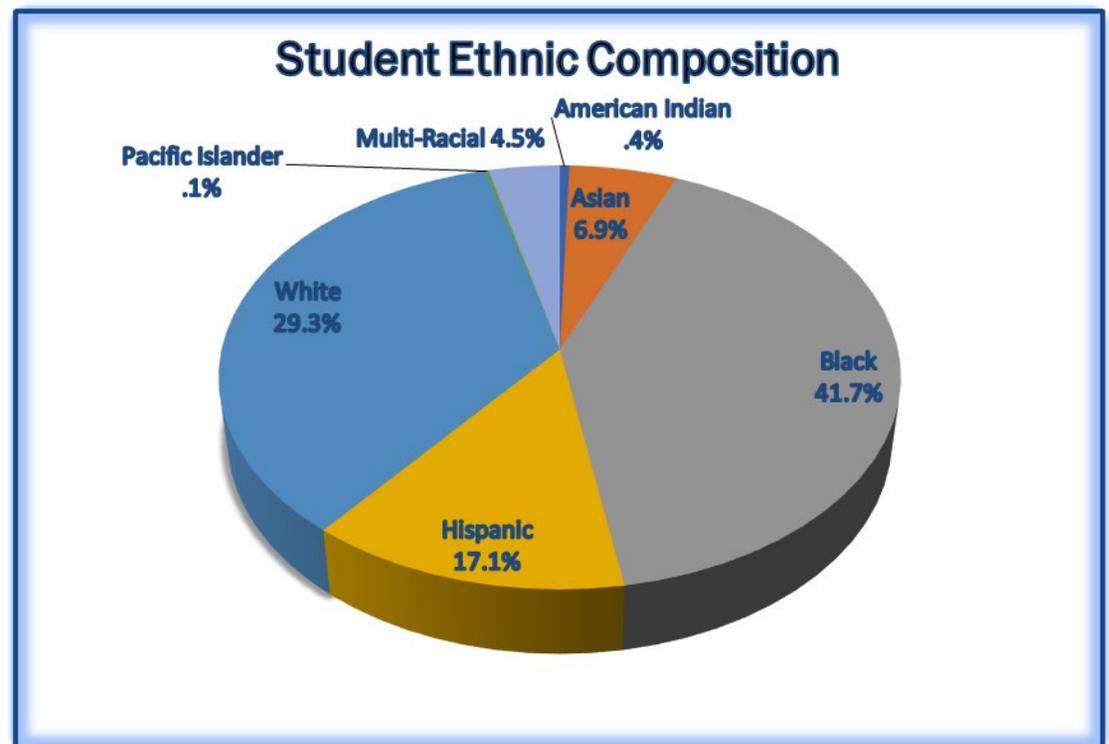
With a ratio of 71% minority to 29% non-minority, our students come from richly diverse backgrounds. Though they hail from assorted backgrounds, they share the same desire to succeed.

Students

Languages/Dialects	118
Special Education students	9,422
Advanced Learners	13,132
Students on Free/ Reduced Lunch	66.3%

Student Enrollment

Elementary	29,773
Middle	16,633
High	22,949
Total Students:	69,355



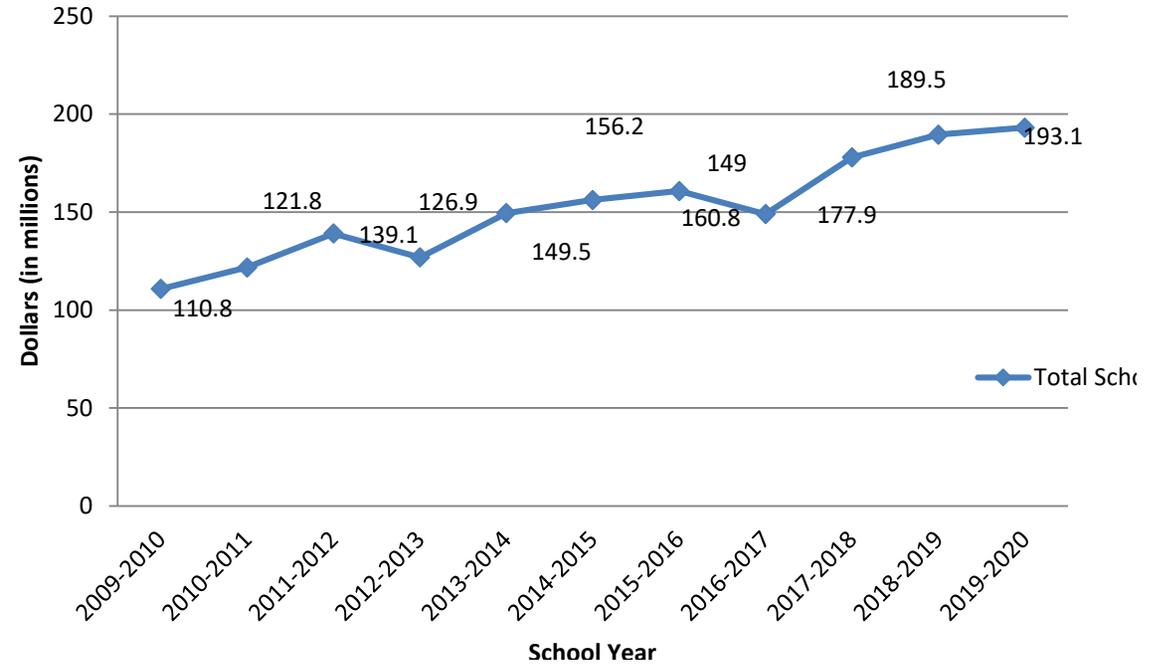
Scholarships

GCS students were offered \$193,191,565 in academic, athletic, military service, and band and fine arts scholarships.

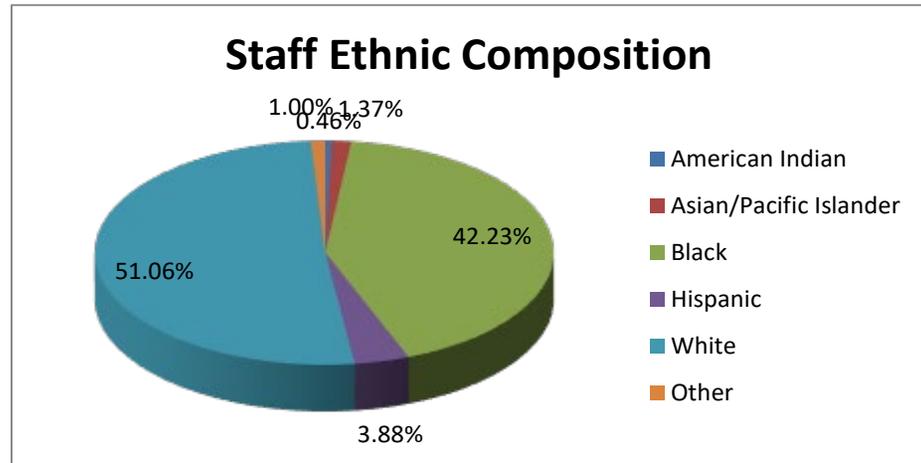
2020 Graduate Information

Diplomas	5,401
EC Certificates	41
National Merit Scholars	37
Presidential Awards	6
North Carolina Scholars	1,088
World Language Endorsement	561

Total Scholarships Awarded



District Personnel	
Elementary Teachers	2,478
Service Workers	1,274
Other Classroom Teachers	1,384
Teacher assistants	1,030
Secondary Teachers	1,005
Other Professionals	555
Clerical, secretarial	479
Guidance	223
Skilled Crafts	117
Principals	126
Assistant Principals	150
Librarian, audiovisual	109
Technicians	74
Administrators, managers	63
Psychological	47
Consultant, supervisor	54
Laborers	11
Total Full and Part-time Personnel	9,180



Number of Schools (2020-2021)

Elementary	68
Middle	22
High	27
Special (including Gateway, Christine Greene, Haynes Inman, Herbin-Metz, Henderson Newcomers School, and SCALE)	9
Total	126

Some campuses, such as Penn-Griffin School for the Arts, house multiple grade levels, like middle and high school

Guilford County Schools Magnet Schools and High School Options

Special school programs were developed in Greensboro City Schools during the 1970s as a way to offer school choice and as a part of the district's desegregation plan. These schools embraced various educational philosophies and themes. In the early 1970s, Erwin Elementary and Peeler Elementary offered Open Education. In the late 1980s, Jones Elementary began a Spanish Immersion program, and Morehead Elementary implemented a cultural arts program. By the early 1990s, Greensboro City Schools acquired a federal Magnet School Assistance Program grant to open Brooks Global Studies Extended-Year Magnet School.

In 1993, Greensboro City Schools, High Point City Schools and GCS merged to become one district. Since then, GCS has become a national leader in providing specialized schools and instructional programs designed to meet the educational needs of a culturally diverse citizenship. From kindergarten through 12th grade, students participate in magnet and choice schools while pursuing academic interests in special learning environments. Some students strive in arts, some science. Some excel in Spanish, while others embrace Mandarin Chinese. In education, no two students are the same.

Guilford County Schools provides parents a wide variety of choices for their children's education; choices that build on or stimulate educational interests, foster academic achievement and provide cultural and ethnic diversity. At the elementary and middle school levels, each magnet school emphasizes a specialized theme or adheres to a special philosophy of teaching and learning. The application process is open to all students who

wish to apply. All schools follow a curriculum set by the North Carolina Department of Public Instruction. Magnet schools, however provide unique opportunities for in-depth study and enrichment experiences in specific areas of interest such as math, science, the arts, world language and communications. Also, subjects in the core curriculum are taught with a focus on the school's theme. These experiences greatly expand a student's exposure to particular areas of interest beyond those available in non-magnet schools.

At the high school level, the options provide an opportunity for advanced learning, as well as the chance to gain hands-on experience prior to entering the workforce or university setting. Each high school option has unique entrance criteria. Acceptance into high school option programs is based on students meeting the criteria for the individual program; this may also include interviews and/or auditions. High school options within GCS include the state's first early and middle college high schools and are as diverse as the students who attend them. In cases where magnet schools and high school options are duplicated, the residence of the parents/guardians will determine the school to which the student is eligible to apply.

Elementary Schools

Expressive Arts (K-5)

Parkview Elementary School, High Point

Parkview Village Elementary Expressive Arts Magnet seeks out, nurtures and celebrates the best and brightest in EVERY child. By combining daily arts instruction with academic subjects to boost self-confidence and achievement, the school provides a creative and more expressive education. The curriculum is built on the principle that every child learns better if the mind, body and spirit are engaged. For example, in a two-week unit on machines, students draw machines (visual arts), build machines (science), compute a machine's workload (math), act like a machine (drama), write an essay about the machines in our homes (language arts), move like a machine (dance) and read about machines changing the way we work and play (social studies).

Morehead Elementary School, Greensboro

From a very young age, virtually every child likes to draw, sing, play musical instruments, dress-up and perform. That makes Morehead's expressive arts program an exciting place for children to learn and a natural extension of the things they like most before they enter school. The expressive arts opportunities students have at Morehead during the regular school day are add-ons to the strong academic program the school provides. The arts specialists work closely with classroom teachers to ensure that the arts instruction reinforces and expands what students are learning in math, language arts, science and social studies.

Foreign Language Immersion (K-5)

Jones Elementary School, Greensboro

Kirkman Park Elementary School, High Point

The Spanish Language Immersion Programs at Jones and Kirkman Park provide students the unique opportunity to become fluent in Spanish while mastering the regular academic curriculum and developing English language skills. The program offers parents an option for their child to become bilingual at an age when children learn second languages best. In the immersion classroom, all academic core subjects are taught in Spanish by a certified elementary teacher who is either a native speaker of Spanish or fluent in the Spanish language. Students develop advanced proficiency in listening, speaking, reading and writing in Spanish.

Global Studies Extended Year

Brooks Global Studies Extended Year School, Greensboro (K-5)

Johnson Street Global Studies Extended Year School, High Point (K-8)

The international theme prepares students to be active, knowledgeable citizens of a global society. Their studies lead them to understand how their actions as individuals impact the larger community of their classroom and their school, just as the actions of a single country affect the world. They also learn why it's important to know and understand what is happening around the world. Most importantly, they learn to genuinely respect and accept the differences that make people and their cultures unique. The school year begins in early August with periodic breaks and traditional holiday vacations. Students attend school for a total of 197 days.

International Baccalaureate (IB) Programs (K-5)

Falkener Elementary School, Greensboro
Northwood Elementary School, High Point

Falkener Elementary School and Northwood Elementary School are a Progressive International Baccalaureate Primary Years Program (PYP) for students in grades K-5. PYP students are required to learn a language other than the language used for instruction in the school and will become inquirers, thinkers and communicators. The goal of the IB PYP is to develop learners who become inquirers, thinkers, communicators and risk-takers who are knowledgeable, principled, caring, open-minded and balanced.

Montessori Education (Pre-K-5)
Erwin Montessori School, Greensboro
Triangle Lake Montessori School, High Point
Washington Montessori School, Greensboro

Hands-on experiences replace traditional learning in Montessori classrooms, where the environment captures and builds on children's natural curiosity. Students are actively engaged throughout the day, using specially designed materials that provide concrete, multi-sensory learning experiences. From pre-K through fifth grade, small classes allow teachers and paraprofessionals to observe and direct students individually. Multi-age classrooms foster a sense of community, promote mutual respect and allow learning to be reinforced between older and younger students.

Open Education and Performing Arts (K-5) **Peeler Elementary School, Greensboro**

At Peeler Open School for the Performing Arts students experience the joy of learning through the arts while gaining the independence and self-discovery promoted by the open school philosophy. Students learning to express themselves through dance, drama, voice, visual arts and instrumental music is a perfect fit with the hands-on learning, flexible grouping and centers-based academic environment which has long distinguished Peeler as a popular magnet school.

Science and Technology (K-5)
General Greene Elementary School, Greensboro

Students are actively engaged in discovery every day at General Greene. Teachers work hand-in-hand with the school's science specialist to plan classroom lessons and projects that integrate science into all areas of the curriculum. Technology and science make a perfect match as the two central magnet themes at General Greene.

Science, Technology, Engineering and Mathematics Academy(K-5)
Bluford Elementary School, Greensboro

Bluford prepares students to compete in the global economy by equipping them with skills that are found across the disciplines of science, technology, engineering and math (STEM). Participating in STEM projects allows students to act as scientists, engineers and mathematicians who are responsible for designing, conducting and communicating their results. Communication is intertwined throughout the school's learning program, which incorporates presentations, video production and a post office system for kids to write to each other and to staff members.

Technology (K-5)

Montlieu Elementary Academy of Technology, High Point

At Montlieu Elementary Academy of Technology, students are empowered! Students use technology to engage in active learning that is inquiry-based and student-driven in order to be successful in today's environment. Core subjects and 21st-century themes combine to increase student motivation, engagement, interest, organization and self-directed learning. Children will graduate from Montlieu prepared to be lifelong learners.

Traditional Education Academy (K-5)

Murphey Traditional Academy, Greensboro

The learning environment at Murphey is the perfect match for students and parents who like structure and order and who value a highly academic setting. The structured, orderly environment enables students to reach standards of excellence that have become a tradition. Our teachers use a combination of traditional teaching methods and small group instruction, with a strong emphasis on patriotism and character education. School uniforms are required.

Middle Schools

Allen Jay Middle: A Preparatory Academy

Allen Jay Middle opened in August 2013 with 100 fifth grade students and now serves fifth through eighth grades. The school offers a high-energy, engaging and supportive environment focused on college preparedness and innovative instruction. Allen Jay Middle has an extended calendar year and an extended school day.

Center for Advanced Academics (6-8)

Brown Summit Middle School

The Brown Summit Middle School Center for Advanced Academics offers an advanced academic curriculum with the primary goal to prepare our students to be successful in honors and advanced placement curriculum at the high school level.

Global Studies Extended Year

Johnson Street Global Studies Extended Year School, High Point (K-8)

The international theme prepares students to be active, knowledgeable citizens of a global society. Their studies lead them to understand how their actions as individuals impact the larger community of their classroom and their school, just as the actions of a single country affect the world. They also learn why it is important to know and understand what is happening around the world. Most importantly, they learn to genuinely respect and accept the differences that make people and their cultures unique. The school year begins in early August with periodic breaks and traditional holiday vacations. Students attend school for a total of 197 days.

International Baccalaureate (IB) Programs (6-8)

Ferndale Middle School, High Point

Hairston Middle School, Greensboro

Ferndale Middle School and Hairston Middle School are a Progressive International Baccalaureate Middle Years Programme (MYP) for students in grades 6-8. Students in a MYP become internationally aware and learn the skills, attitudes and knowledge needed to participate in a changing and interrelated

world. Students become independent learners who recognize relationships between school subjects and the world outside, who adapt to new situations and who can combine relevant knowledge, practical and social intelligence to solve authentic problems alone or in groups.

School for the Arts (6-12)

Penn-Griffin School for the Arts, High Point

In addition to traditional core courses, Penn-Griffin School for the Arts offers elective classes in eight different arts disciplines: orchestra, band, chorus, classical guitar, piano, dance, theatre and visual arts. Unique to Penn-Griffin is the opportunity for students to journey through the arts in one school from sixth through twelfth grade. The arts program is designed to allow students to explore multiple arts areas in sixth grade and then choose an area as their arts concentration in seventh and eighth grade.

Performing Arts and Global Studies

Lincoln Academy of Performing Arts and Global Studies (4-8)

Lincoln maintains a rigorous academic program and the addition of the arts gives the traditional curriculum a new twist. Teachers weave the arts into their instructional strategies creating an exciting place to learn. The arts-filled environment makes learning come alive by allowing students to express themselves creatively, build self-confidence and develop a life-long love of the arts.

The Global Studies program at Lincoln promotes creativity and problem solving through interdisciplinary units of study. These units of study focus on a variety of topics including: education,

environmental conditions, cultural technologies and governance policies of other nations.

Science and Technology

Welborn Academy of Science and Technology (6-8)

The Welborn Academy of Science and Technology provides a specialized program including topics such as geology, physics, forensic science, biotechnology, spread sheet, Web design and digital photography. Technology and science make a perfect match as the two central magnet themes at Welborn. Using the information and data they collect in various disciplines, students develop their own projects and analyze their findings on the computer. They prepare multi-media presentations and use word processing, internet research and graphing to demonstrate their knowledge and discoveries.

Science, Technology and Spanish Immersion

Swann Middle School (6-8)

Swann, provides a specialized science and technology program including course topics such as geology, physics, forensic science, biotechnology, spread sheet. Web design and digital photography. Instruction is integrated through exploratory science and advanced technological study by specialists who collaborate with regular classroom teachers.

The Spanish Immersion program at Swann provides a partial language experience in a multicultural setting for pupils who want the advantage of proficiency in a second language. In this program, students learn science, social studies and reading in Spanish. Students are required to have attended the Jones

Spanish Immersion Program at Jones Elementary or Kirkman Park Elementary prior to entering Swann, or demonstrate proficiency in reading, writing and verbal skills in Spanish.

High School Options

Advanced Placement Academy (9-12) **Western High**

Western High offers the state's only AP Capstone Program, a challenging two-year program designed to train students for the independent research and collaborative projects common in college-level courses. Students strive to complete a minimum of six Advanced Placement courses, including the two-year AP Capstone Program, achieve a Level 3 or higher on the Capstone exams and complete the GCS Service-Learning Diploma requirements. Students also have the option to earn an Advanced Placement International Diploma.

Advanced Technology **Performing and Visual Arts** **Weaver Academy, Greensboro (9-12)**

Weaver Academy features one full-time academy and part-time Career and Technical Education (CTE) courses for GCS students. The Academy of Performing and Visual Arts is a full-time program requiring an application and audition. Weaver also offers career and technical courses on a part-time basis to all students in GCS. Weaver Academy develops and prepares independent learners and responsible citizens through strong academics and the passionate pursuit of the arts and career education.

Aviation Academy

Andrews High School, High Point

Instruction at the Andrews Aviation Academy is inquiry-driven, technology-enhanced and problem-based. The Academy provides a jumpstart to a career in aviation by preparing students for college and giving them a head start on the technical training needed for certification by the Federal Aviation Administration.

Construction Technology **Academy at Smith, Greensboro**

The Academy at Smith's Construction Technology program is designed for students who are interested in one of the many and varied careers within the construction industry. The Academy builds on the math and science foundation with an opportunity for students to gain practical experience and dual enrollment in both high school and college courses.

Early College (9-12) **Early College at Guilford, Greensboro**

The Early College at Guilford seeks to awaken and nurture the creative, social and academic gifts of students through two levels of study: high school and college. Students take honors courses in the ninth grade, Advanced Placement (AP) courses in the tenth grade and college courses with undergraduate students in grades eleven and twelve.

Education & Advanced Sciences (9-12) **Southern Academy of Education and Advanced Sciences**

Southern Academy provides an exciting new opportunity for highly motivated rising 9th graders to get a head start on reaching future career goals in the areas of education and advanced sciences. In

collaboration with Guilford County Schools Career and Technical Education Department, the Academy offers prescribed courses of study in three major strands – Medicine, Agriscience and Education. These strands will provide the students with the framework for success in the career fields of pre-medicine, sports medicine, nursing, biotechnology and agriscience research, botany any horticulture science, veterinary technology, early childhood education, middle and upper grades education, and wellness and exercise education.

Engineering, Education & Health Sciences Academy (9-12) Dudley Academy, Greensboro

Guilford County Schools (GCS) implemented its Early College Academy program at Dudley High School in August of 2002 to allow students an opportunity to pursue college credit while in high school. Through partnerships with local institutions of higher education such as Bennett College for Women, Greensboro College, Guilford Technical Community College, North Carolina A&T State University and the University of North Carolina at Greensboro, the program has since expanded to Andrews High School.

Dudley High offers three Early College Academies with concentrations in education, engineering and health sciences. Students in the program select a rigorous high school curriculum during their freshman, sophomore and junior years that prepares them to take first-year college courses, earning dual credit as a high school senior and a college student. GCS pays for tuition and non-consumable textbooks.

Health Information Technology Academy (9-12)

Northeast Guilford High School

The Health Information Technology Academy is designed to not only connect students with jobs, but to fill a growing need in the medical field. Students gain hands on experience in medical coding. Medical coding puts physician’s words into codes used by insurance companies for billing.

Health Sciences (9-12) Andrews Academy, High Point

Andrews High offers the Early College Academy of Health Sciences. Students in the program select a rigorous high school curriculum during their freshman, sophomore and junior years that prepares them to take first-year college courses, earning dual credit as a high school senior and a college student. GCS pays for tuition and non-consumable textbooks.

International Baccalaureate (IB) Programs (9-12) Grimsley High School, Greensboro High Point Central High School, High Point Page High School, Greensboro Smith High School, Greensboro

GCS offers four established high school IB programs at High Point Central High, Grimsley High, Smith High and Page High. The program of study is designed for students who are highly motivated to learn. Students graduating from the IB program often enter college as second semester freshmen or sophomores. They have the opportunity to earn the internationally recognized IB diploma, preparing them for study in the world’s most

demanding colleges and universities. Only a few high schools in the state are authorized to offer the IB Diploma Program.

Medical Careers

Academy at Central, High Point

Academy at Smith, Greensboro

The Academy at Central and the Academy at Smith offer medical careers programs designed for students who are interested in a career as a health care professional. Students are introduced to the health field, the concepts of personal, family and community health and disease control through classroom instruction, case studies, hands-on activities, interactive computer modules and internships.

Middle College High Schools

Guilford County Schools began a middle college high school program in August 2001 for high school students whose academic interest and ability have not flourished in traditional school settings. Located on a college campus, the program respects students' individuality while offering them a new opportunity for success. As students realize their potential for academic success, they will be encouraged to take one or more college courses with tuition paid by the Guilford County Schools.

Middle College at Bennett, Greensboro (9-12)

Middle College at North Carolina A&T State University, Greensboro (9-12)

The Middle College at Bennett provides a unique opportunity for female students struggling to stay in school. In the nurturing environment and smaller classes the school provides, these young women are offered a new chance at success, a boost to

their self-esteem and a promising future. In a collaborative agreement with NC A&T State University, Guilford County Schools provides the first all-male public school in North Carolina. Students in both have access to all courses required for graduation. The curriculum focuses heavily on reading, writing and math skills to enable students to catch up and progress to grade level and beyond.

Middle College at Greensboro College, Greensboro (11-12)

Middle College at GTCC, Greensboro (9-12)

This unique educational experience is designed for students who may not have performed to their full potential in the traditional high school. Students are encouraged to take college courses for both high school and college credit.

Middle College at GTCC, Jamestown (10-12)

The Middle College at GTCC – Jamestown is a high school specifically for students in grades 10-12 who have the ability to do honors or higher-level academic work. The purposes are: to give students an opportunity to enroll in college courses for dual high school and college credit, although they are guaranteed to complete a two-year associate's degree or two year associate degree or two years of transferable college credit; to serve a diverse student body; and to incorporate career exploration into the curriculum to insure that students experience relevance in their academic program.

Middle College at GTCC – High Point (9-12)

This unique educational experience is designed for students who may not have performed to their full potential in the traditional high school. Students are encouraged to take college courses for

both high school and college credit. Students are given the opportunity to delve into the exciting and demanding world of the music industry.

Middle College at the University of North Carolina – Greensboro (9-12)

The Middle College at UNCG prepares students for careers in the medical and human sciences field through a student-centered curriculum that includes a unique corporate work-study program. By focusing on the health professions, GCS is helping meet both the educational needs of its students and the employment needs of our community. The school is located on the campus of UNCG through a partnership between UNCG and GCS.

The STEM Early College at North Carolina A&T State University, Greensboro (9-12)

The STEM Early College at N.C. A&T offers a fast-paced curriculum that integrates knowledge in four areas: science, technology, engineering and mathematics. Students will have a blended curriculum rich in technology that emphasizes rigor and relevance. The school offers state-of-the-art facilities. The STEM Early College at N.C. A&T is designed to serve highly motivated, high-performing students with an interest in science, technology, engineering and math.

School for the Arts (6-12)

Penn-Griffin School for the Arts, High Point

In addition to traditional core courses, Penn-Griffin School for the Arts offers elective classes in eight different arts disciplines: orchestra, band, chorus, classical guitar, piano, dance, theatre and visual arts. Unique to Penn-Griffin is the opportunity for

students to journey through the arts in one school from sixth through twelfth grade. Upon entering the high school grades, students must audition in their arts concentration. The high school students continue formal study in their art in a supportive environment with other students who share their passion and love for the arts.

Students With Special Needs

Gateway Education Center, Greensboro

Gateway is a nurturing place of support and learning for students ages five weeks to 21 years. Those with orthopedic or neurological disabilities find help and healing through a variety of services, including physical, occupational, and speech therapies. Assistive technology helps many students communicate, grow and express themselves in ways that many would think impossible. Families move to Guilford County from all regions of the state and nation to enroll their special needs students in Gateway.

Haynes Inman Education Center, Jamestown

Meredith Leigh Haynes-Bennie Lee Inman Education Center serves children with disabilities from age 3 to 22, with eligibility determined for Guilford County residents through individual education plan team decisions.

Christine Joyner Greene Education Center, Jamestown

Located adjacent to Ragsdale High, Christine Greene Education Center serves children with disabilities in grades 9 through age 22. The school is named for Christine Greene, who was a counselor at Ragsdale High for 20 years and also served as a classroom teacher for nine years. She went on to represent

Guilford County on the State Board of Education. The construction project was part of the 2008 School Bonds and opened in August, 2013.

Herbin-Metz Education Center, Greensboro

Sarah Walden Herbin-Dale J. Metz Education Center serves special-needs students in kindergarten through eighth grade. The school opened in August 2013 as part of the 2008 School Bonds projects. The public separate school is located adjacent to Hairston Middle and Falkener Elementary. The school is named for Sarah Walden Herbin, a Penn High graduate who co-founded the National Black Child Development Institute, and Dale J. Metz, a former principal of Gateway Education Center.

GCS Newcomers School, Greensboro

The GCS Newcomers School is designed for students in grades five through 12 who have recently arrived in the United States and are considered novices on the North Carolina language test. The goal of the school and its staff is to accelerate literacy skills and prepare English language learners to bridge the gap between a newcomer setting and the assigned school. The capacity of the school is 325 students, and transportation is provided by GCS.



EXECUTIVE SUMMARY

By the Numbers 2020-2021

Total operating budget: \$738,499,043

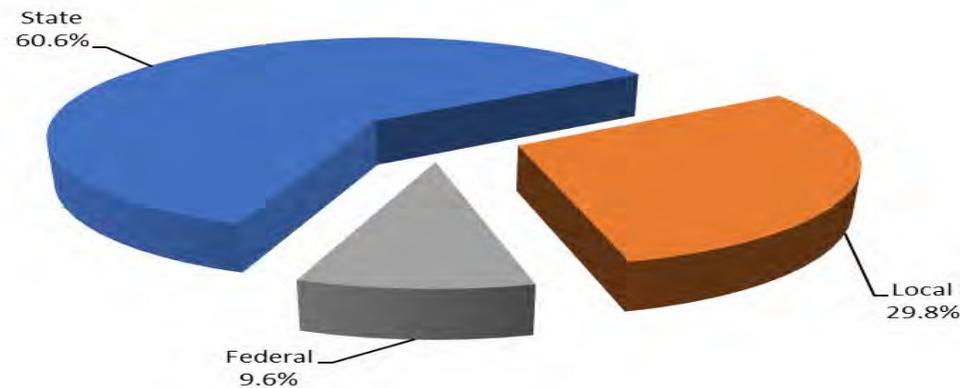
Excludes capital outlay, special revenue and enterprise funds. Special revenue funds are restricted in purpose and not intended for the general K-12 population in the district (i.e. NC Pre-K funds). GCS has two enterprise funds, child nutrition and ACES (After-School Care Enrichment Services).

Total budget: \$821,897,233 (Includes capital outlay, special revenue and enterprise funds.)

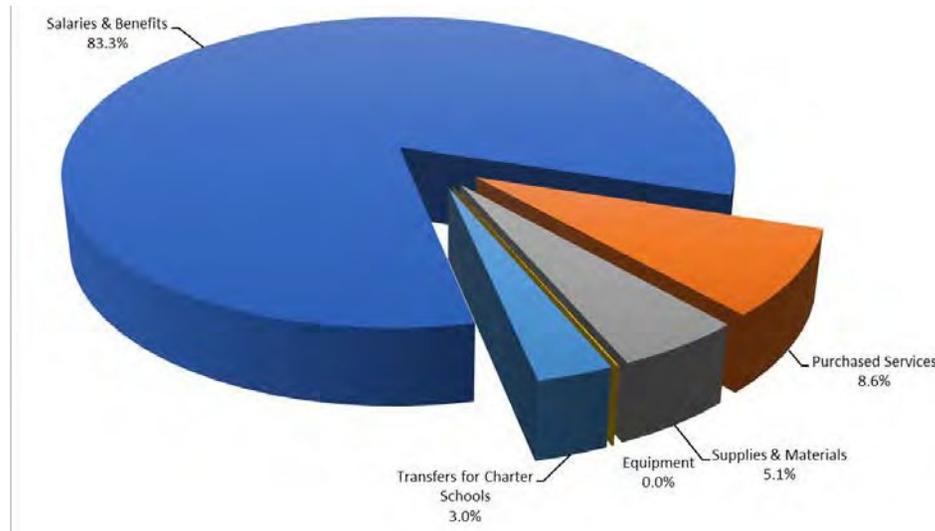
Projected student enrollment for 2020-2021: 71,331. GCS is projecting enrollment be less than the projection for the 2019-2020 school year by 0.8%.

GCS Operating Budget

Revenues/Sources Where The Money Comes From	
State	\$447,890,181
Local (County)	220,038,051
Federal	70,570,811
Total	\$738,499,043



Expenditures/Uses Where the Money Goes	
Salaries & Benefits	\$614,474,688
Purchased Services	\$63,149,812
Supplies & Materials	\$37,834,561
Equipment	\$595,992
Transfers for Charter Schools	\$22,443,990
Total	\$738,499,043



Budget Development Process

Serving as the district’s financial plan, the budget aligns GCS resources with the vision, mission, goals, objectives and strategies outlined in the district’s Strategic Plan 2022, which was approved by the Guilford County Board of Education on March 6, 2018. The budget recommendation for the 2020-2021 school year reflects a focus on **recovering lost learning time** as a result of the March 2020 school closure due to the global COVID-19 pandemic. Recovery will include extended learning time in 2020-2021; access for all students to technology and connectivity; appropriate diagnostic assessments to allow educators to focus resources appropriately and individualized academic support to remediate and accelerate learning.

Potential GCS Budget Increases

Support and resources for ***recovering lost learning time*** will be funded, in part, by anticipated federal K-12 Emergency Relief Funds in the amount of \$21 million. Additionally, existing state, local and federal resources will be redirected as necessary to meet the needs of our students.

The Superintendent's budget recommendation also includes requesting funding of \$5.73 million from the Board of County Commissioners to address the legislative impacts of salary and benefit cost increases for GCS personnel and to cover anticipated growth in charter school enrollment. An additional request of \$1.60 million is included to make recurring the bus driver salary increase, half of which was funded by the Board of County Commissioners in January 2020. The budget request also includes \$20 million in capital outlay to address deferred maintenance and furniture/equipment/vehicle purchases.

Salary and benefit cost increases for locally funded employees include:

- Legislated salary increase = \$2.29 million
- Bus driver pay increase = \$1.60 million
- Health insurance costs = \$650,000
- Retirement rate increase = \$1.47 million

Subtotal for salary and benefit cost increases for locally funded employees = \$6.01 million

Sustaining operations includes:

- Growth in charter school enrollment (+465 charter school students) = \$1.32 million
- Increase in liability insurance = \$170,000

Subtotal for sustaining operations = \$1.49 million

2020-2021
Academic Focus:
Recovering
Lost Learning Time

- Students are expected to retain only 70% of this year's reading gains, compared with a typical school year, and less than 50% in math.
- Children from more affluent communities are more likely to have the resources and flexibility needed to weather this.
- Children from families who typically face inequities like low household employment, low wages, housing and food insecurity, family instability and the additional shocks from this disruption will experience greater learning loss that will likely have a lifetime impact.

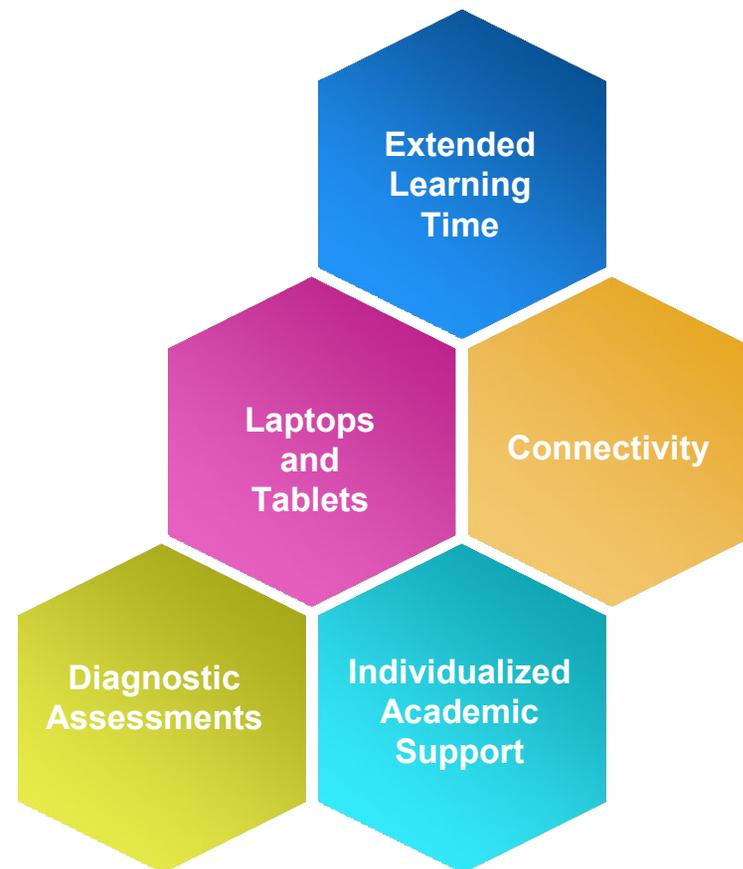
(NWEA Brief)

7

2020-2021 Budget Priority: Recovering Lost Learning Time

“...the shortened school year is likely to reduce student learning, leaving students less prepared to advance to the next grade and will severely strain school planning, financing and student [assessment] capabilities.”

Institute for Public Policy and Social Research
Michigan State University



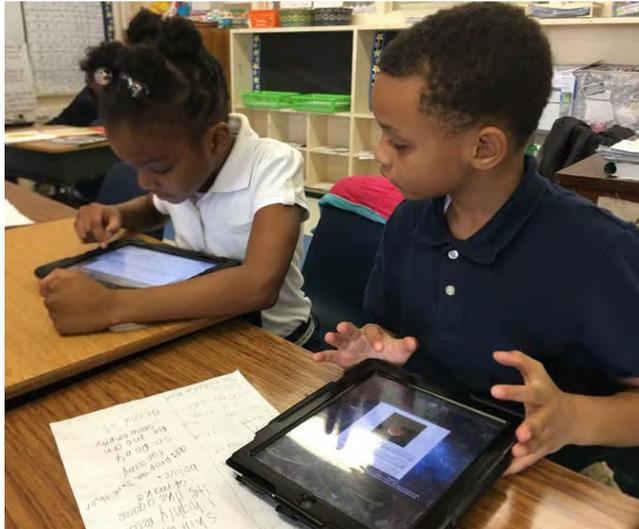
Recovering Lost Learning Time - Extended Learning



Extend the 2020-21 school year and/or lengthen school days so students can catch up on lost learning time.

Strong evidence from around the world suggests that high quality extended learning can generate significant learning gains for underserved populations.

Center for Global Development



Recovering Lost Learning Time - Technology and Connectivity Challenges

- Students who do not have access to the Internet from home, or who depend on a cell phone for access, perform lower on a range of metrics, including digital skills, homework completion and grade point average.
- A deficit in digital skills compounds other inequities.
- Students who lack digital access and skills perform lower on standardized tests and show less interest in STEM careers.

Michigan State University/Institute for Public Policy and Social Research

Recovering Lost Learning Time - Diagnostic Assessments



- Educators will need data now more than ever to guide curriculum and instruction to support students.
- Accurate, valid, and reliable data can provide valuable diagnostic information in times of disruption and uncertainty.
- Diagnostic assessments will help educators know where to focus resources and how best to help students academically when schools reopen.
- Assessments should only be used to help educators provide targeted assistance to students, and not for accountability or grading purposes.

NWEA brief

Recovering Lost Learning Time – Individualized Academic Support



- Individualized instruction (e.g. tutors) can use diagnostic assessments to identify students who are underperforming and tailor approaches to specific contexts.
- Priority should be given to the most vulnerable in two age groups:
 - Children at primary level, where learning loss can most limit educational progress; and,
 - Teens transitioning from primary to secondary education, where the poorest are most at risk of dropping out.

Center for Global Development

Recovering Lost Learning Time - Challenges and Opportunities



- GCS has distributed more than 13,500 laptops and tablets to students and is expanding hotspots to more locations.
- Learning and working remotely – or some combination of both – represent our "new normal."
- Strengthening our remote learning and working capabilities represents an opportunity as well as a challenge.
- Districts and schools that increase capacity and navigate the new normal well will ensure greater student success and operational efficiencies moving forward.

Recovering Lost Learning Time - Funding



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

MOE (Maintenance of Effort)

- State has to maintain support for elementary and secondary education at levels that are the average of the State's support in the three fiscal years preceding the date of enactment.
 - A State may apply for a waiver of this requirement if there is a precipitous decline in financial resources.

NCDPI Division of School Business

**Governor's
Recommendations
to Address
Immediate Needs**

- Immediate Public Health & Safety = \$313 million (includes \$78 million for School Nutrition)
- Continuity of Operations for Education & State Gov't Services = \$740.4 million (\$243 million for K-12 Education)
- Small Business & Local Gov't Assistance = \$375 million

**Governor's
Recommendations
to Address
Immediate Needs**

- **Suspend 6 Month State Retiree Waiting Period**
- **Public Schools - Flexibility in Instructional Hours and School Calendar**

**North Carolina
State Board of
Education's
COVID-19
Legislative
Funding
Request**

Funding Priorities for COVID-19

Approximately \$380 million

- Child Nutrition programs & supplemental compensation for child nutrition and transportation
- Student support staff and resources for the physical and mental well-being of students
- Continues services for exceptional children
- Resources for digital and remote teaching and learning
- “Jump Start” summer bridge program
- Other funding priorities

Legislative Impact

Legislated salary increase = \$2,291,000

Retirement rate = \$1,466,000

Health insurance = \$654,000

Growth in charter school enrollment = \$1,319,000

\$5.73 million

2020-21 Local Current Expense Fund

Legislative impact	\$5.73 million
Bus driver pay increase for full year	\$1.60 million
Sustaining operations (property/liability insurance)	\$170,000
Request additional funding from Guilford County Board of Commissioners	\$7.5 million

Capital Outlay Fund 2020-21

Deferred Maintenance

HVAC Project(s) = \$9,000,000

Roofing Project(s) = \$5,046,000

System-wide Site = \$909,000

System-wide Roofing = \$400,000

System-wide Mechanical, Electrical & Plumbing =
\$2,500,000

System-wide Finishes = \$845,000

System-wide Athletics = \$500,000

Safety and Security = \$500,000

\$20,000,000

Furniture/Equipment/Vehicles

Equipment & Vehicles = \$200,000

Band uniforms/Furniture=\$100,000



Summary

2020-21 State Public School Fund

Initial State Fund Budget = \$447,890,181

- Used 2020-21 planning allotment formulas from NCDPI
- NCDPI allotted Average Daily Membership (ADM)
 - 2019-20 allotted ADM = 71,926
 - 2020-21 allotted ADM = 71,331 (-595)

2020-21 Local Current Expense Fund

2020-21 Recommended Local Fund = **\$220,038,052**

Operating Request from County Commissioners = \$214,110,398

\$206,610,398 = 2019-20 county appropriation

+ 7,500,000 = increase requested for 2020-21 (3.63%)

\$214,110,398 = 2020-21 county appropriation requested

Other Local Sources = Fines & forfeitures \$3,000,000
Fund balance appropriated \$2,324,320
Interest earned on investments \$603,424

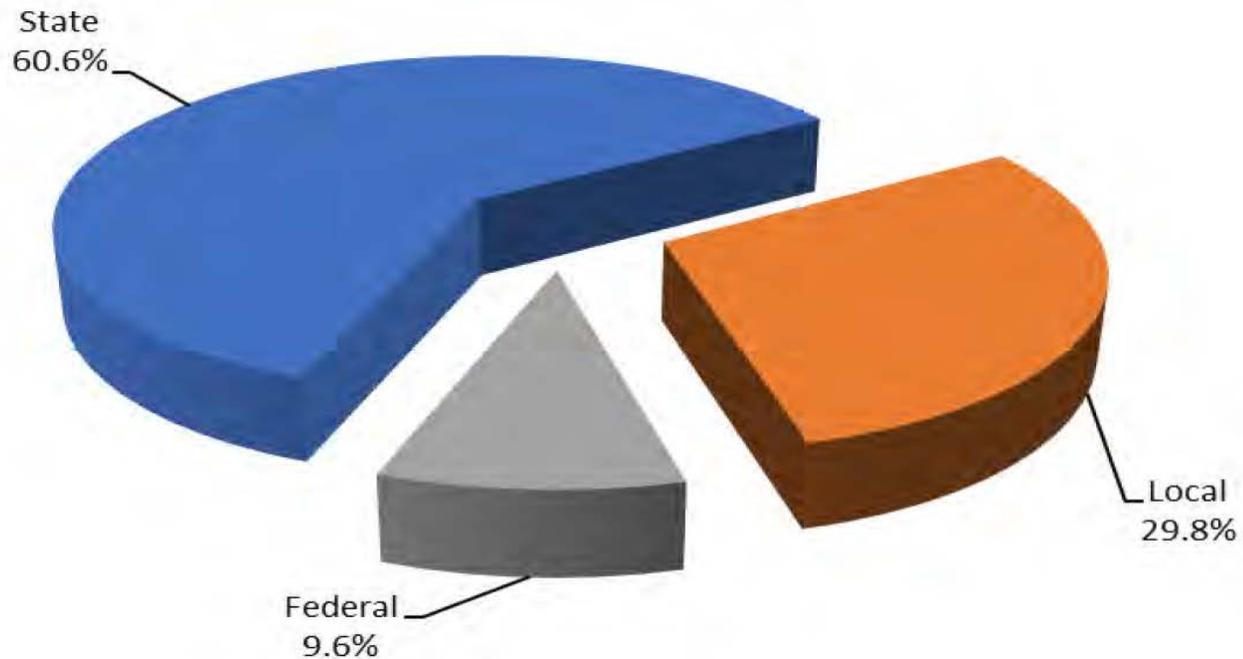
2020-21 Federal Grants Fund

Used 2019-20 Federal Planning Allotment plus allowable carryover = \$70,570,810

- 2020-21 federal planning allotments from NCDPI have not yet been released.

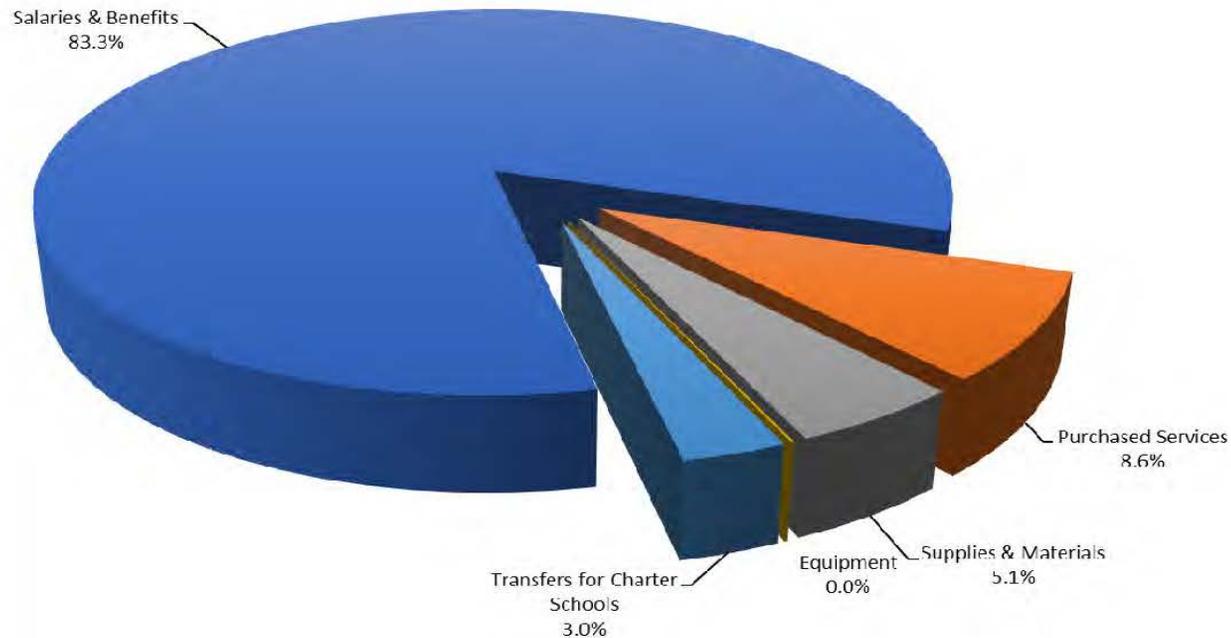
2020-21 Operating Budget

Revenues/Sources Where The Money Comes From	
State	\$447,890,181
Local (County)	220,038,051
Federal	70,570,811
Total	\$738,499,043



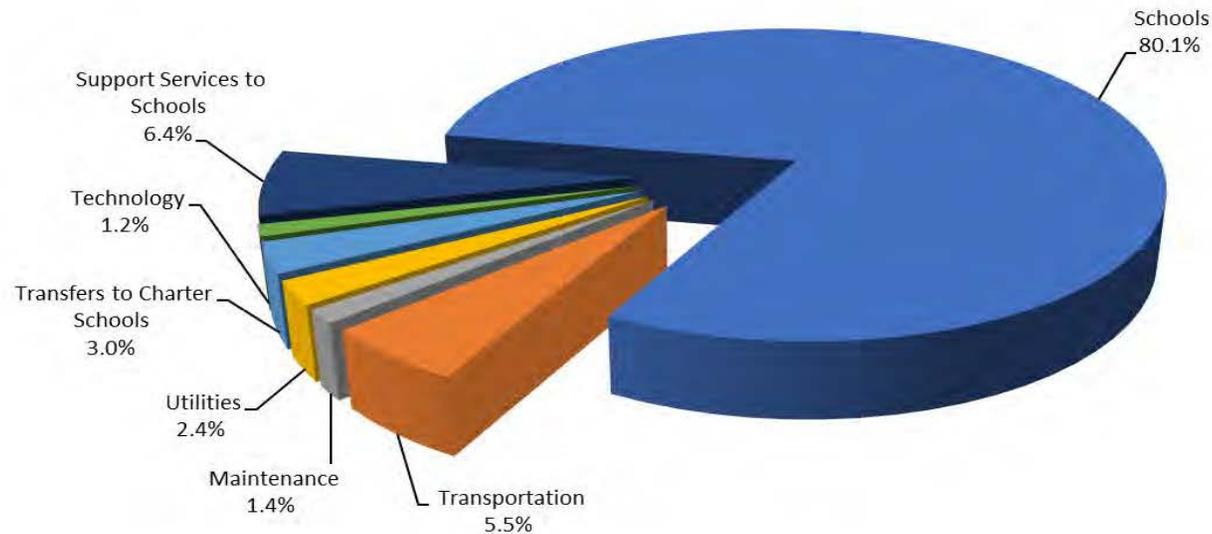
2020-21 Operating Budget

Expenditures/Uses Where the Money Goes	
Salaries & Benefits	\$614,474,688
Purchased Services	\$63,149,812
Supplies & Materials	\$37,834,561
Equipment	\$595,992
Transfers for Charter Schools	\$22,443,990
Total	\$738,499,043



2020-21 Operating Budget

Summary by Purpose/Function	
Schools	\$591,422,766
Transportation	40,736,264
Maintenance	10,041,528
Utilities	17,609,046
Transfers to Charter Schools	22,318,990
Technology	8,676,746
Support Services to Schools	47,693,703
Total	\$738,499,043



2020-21 Budget Recommendation

Funding Sources	2019-20 Budget Resolution	2020-21 Budget Recommendation
State Fund	\$432,234,395	\$447,890,181
Local Fund (County)	\$213,213,822	\$220,038,051
Federal Fund	\$62,745,849	\$70,570,811
Capital Outlay Fund	\$6,116,528	\$20,000,000
Child Nutrition	\$45,430,400	\$45,669,900
ACES Fund	\$7,518,824	\$6,385,715
Special Revenue Fund	\$12,870,231	\$11,342,575
Total	\$780,040,049	\$821,897,233

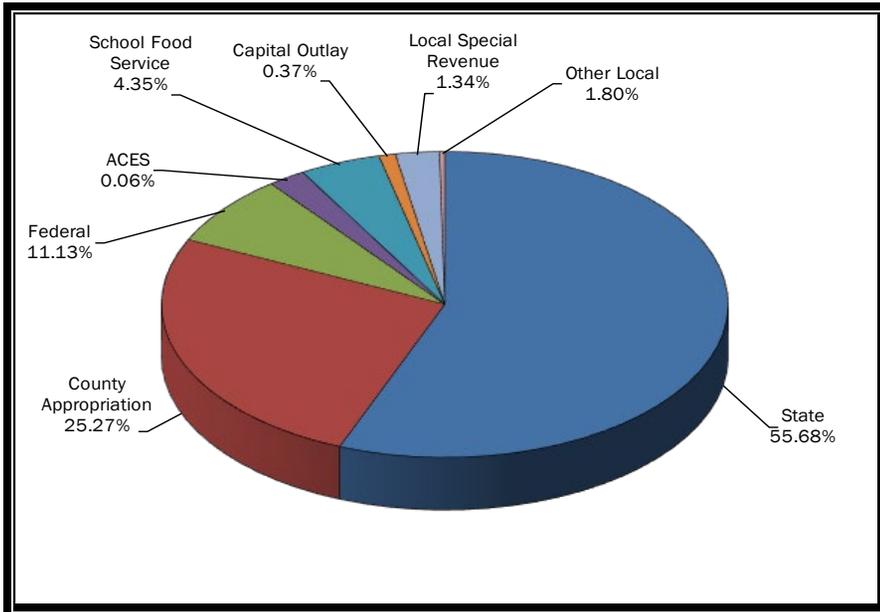
Budget Process - Next Steps

- BOE conducts budget work session(s) as needed and holds public hearing *(scheduled for April 30, 2020 BOE meeting)*
- BOE adopts 2020-21 budget request *(scheduled for May 12, 2020)*
- BOE submits 2020-21 budget request to BOCC *(no later than May 15, 2020)*
- County Manager presents budget recommendation to BOCC *(tentatively May 21, 2020)*
- BOCC has work session(s) to review budget
- BOCC holds public hearing *(scheduled for June 4, 2020)*
- BOCC adopts 2020-21 Budget Ordinance *(scheduled for June 18, 2020)*
- BOE approves 2020-21 Interim Budget Resolution if the state has not adopted a final budget for 2020-21 *(June 25, 2020 BOE meeting)*
- BOE approves final 2020-21 budget and 2020-21 Budget Resolution

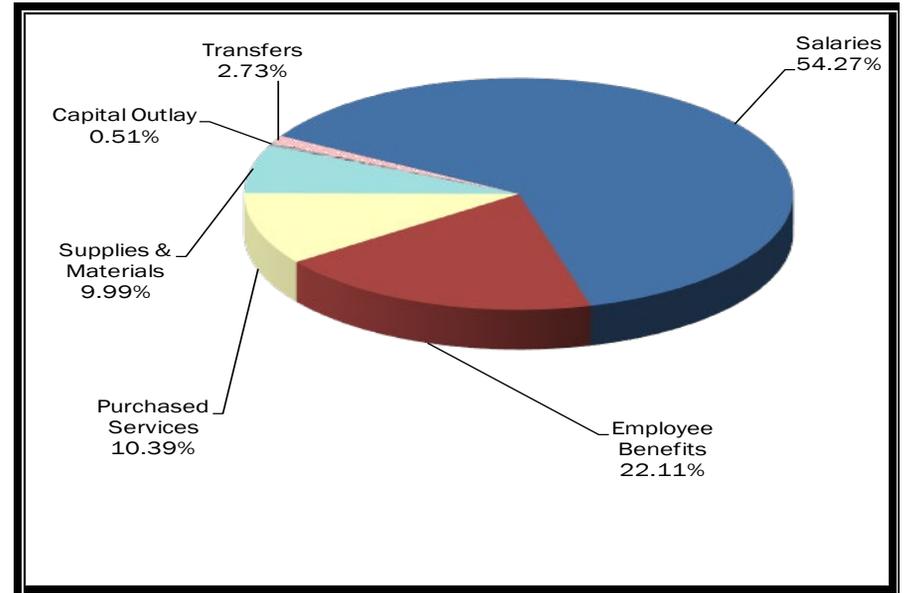
Revenues/Sources		
	Budget	% of Total Budget
State	\$ 461,806,822	55.68%
County Appropriation	209,610,398	25.27%
Other Local	14,927,653	1.80%
Federal	92,288,358	11.13%
Total Operating Budget	\$ 778,633,231	93.88%
Food Service	36,043,725	4.35%
After School Enrichment Services (ACES)	525,000	0.06%
Local Special Revenue Fund	11,078,975	1.34%
Capital Outlay Budget		
County Appropriation	3,116,528	0.37%
Total Capital Outlay Budget	\$ 3,116,528	0.37%
Total Budget Request	\$ 829,397,459	100.00%

Expenditures/Uses		
	Budget	% of Total Budget
Salaries	\$ 450,099,959	54.27%
Employee Benefits	183,370,781	22.11%
Purchased Services	86,159,852	10.39%
Supplies & Materials	82,845,670	9.99%
Capital Outlay	4,268,084	0.51%
Transfers	22,653,113	2.73%
Total Budget Request	\$ 829,397,459	100.00%

Revenues/Sources



Expenditures/Uses



Revenues/Sources	
State	\$ 461,806,822
County Appropriation	209,610,398
Other Local	14,927,653
Federal	92,288,358
School Food Service	36,043,725
ACES	525,000
Local Special Revenue	11,078,975
Capital Outlay	3,116,528
Total	\$ 829,397,459

Expenditures/Uses	
Salaries	\$ 450,099,959
Employee Benefits	183,370,781
Purchased Services	86,159,852
Supplies & Materials	82,845,670
Capital Outlay	4,268,084
Transfers	22,653,113
Total	\$ 829,397,459

Mission Statement

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

Beliefs

Per Board Policy BA: Governance Commitment, the Board of Education is committed to rigorous continual improvement of its capacity to govern effectively, using its policies to reflect its vision of expectations and values. In fulfilling its governance commitment, the Board will be guided by the following beliefs:

- Public education - available to all children is essential to a strong, lasting democracy.
- Quality of life reflects quality of education.
- Public education is a public trust - a shared community responsibility.
- It is the leadership duty of the Board of Education to develop a vision for the school system and to seek strong public support for the system.
- Good public education requires accountable, effective use of funds.
- Diversity is a valuable community and school-population asset.
- Every child has value and deserves to be taught in a climate of high expectations and respect.
- All children can learn; they learn in many different ways.
- Early childhood enrichment builds success in schools.
- Students learn best when they are actively involved in their learning.
- Investment in staff development is essential to the delivery of successful public education.
- Learning is strengthened through the use of technology.
- Education is a life-long process.
- A successful school system reflects the collaborative teamwork of citizens, including parents and guardians, and their elected representatives, school administrators, certified and classified staff and students.

The board of education and the superintendent lead the school system. The board is responsible for setting policy, while the superintendent and her administrative team are charged with managing the operations of the school system. Focusing on instruction and on increasing educational capacity in Guilford County Schools (GCS) requires the development and implementation of quality instructional programs and supportive school environments. The district's organizational structure which aligns to extensive research regarding effective schools and instructional leadership, provides greater support to principals as the district works together to improve learning and life outcomes for all children

"Teaching, learning and leading schools are the core business of the district, and we have to invest more in these areas if we want to see our students make significant gains in academic achievement and if we're going to close the gaps that exist between various groups of students," says Sharon L. Contreras, GCS superintendent. .

In June 2010, North Carolina joined more than 40 states and the District of Columbia in adopting the Common Core State Standards as its K-12 educational guidelines. In August 2012, those standards will replace the North Carolina Standard Course of Study as the academic measure of success by which students are evaluated.

Common Core is a rigorous set of standards for the English Language Arts and mathematics curriculum that has been developed based on the best practices of schools and organizations around the country and the world. The standards were created using the feedback of K-12 teachers, college-level

educators and experts in the fields of civil rights, English-language learners and students with disabilities.

The standards are designed to do the following:

- Prepare students for college and career readiness by aligning with college and work expectations.
- Be clear, understandable and consistent. Each grade level will focus on key topics, with a coherent learning progression across each grade level.
- Include rigorous content and application of knowledge through high-order thinking skills. The level of academic rigor is ambitious but achievable for students.
- Build upon strengths and lessons of current state standards.
- Use strategies from other top-performing countries so that all students are prepared to succeed in a global economy and society; and
- Be evidence-based.

The standards are not a step-by-step guide for classroom instruction; rather, they are an outline of the goals to be reached and skills to be mastered at every grade level and upon graduation. The main focus of the Common Core is to increase academic rigor and prepare students for postsecondary career and college opportunities. The Common Core Standards define what a student should know and be able to do. It specifies "what" should be taught and learned, not "how" the content is taught.

Beginning with the 2012-13 school year, North Carolina public schools will operate under the new READY accountability model with first-year results reported in fall 2013.

Accountability at the student and school level is important to educators, parents and the business community. By having objective and standard measures of growth and performance, everyone can see how well individual schools are performing. The new Accountability model – part of the READY Initiative – will be piloted in 2012-13 with the first year of public reporting on the model to follow after the 2013-14 school year.

Principles of the READY Accountability Model:

- Measuring student growth is important.
- Reporting the bottom-line performance, i.e., proficiency, of students by demographic groups is important.
- Student assessments should be fair and meaningful to students and to their teachers.
- A mixture of state-developed and nationally reported assessments allows us to measure how well teachers are covering and students are mastering the Standard Course of Study. It also provides national comparisons.

Our *vision* (what we will become), our *mission/thematic goals* (how we will get there) and our *core values* (what we believe) solidify the underlying foundation for all Guilford County Schools' decisions and actions.



Vision

Our *vision* is achieving educational excellence – the successful coupling of academic education and character development.



Mission

The *mission* of the district is that Guilford County students will graduate as responsible citizens prepared to succeed in higher education, or in the career of their choice.



Core Values

The Board in partnership with parents and community members wants to share the following district *core values* in order to strengthen our schools and improve the quality of life for all of our citizens.

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

Overview of System Leadership Focus and Strategic Direction



- **Empathy.** We are committed to developing a culture where our employees identify with and understand the feelings of our students and parents as well as their colleagues.
- **Diversity.** We are committed to creating an educational organization where a variety of persons and perspectives are welcome. We are committed to providing an environment where students and staff from all cultures and backgrounds may succeed.
- **Equity.** We are committed to creating equitable and inclusive schools where adults take ownership for student learning outcomes and make sure students have what they need to succeed in school and in life. We will acknowledge and dismantle systems, processes and mindsets that perpetuate race, poverty, disability and English language status as predictors of achievement. We will align resources to create equitable opportunities for students and employees. We will eradicate achievement gaps.
- **Innovation.** We are committed to fostering a work environment where the goal is not to manage innovations but to become innovative. Problems are identified, adults in the district assume ownership of the problems, and everyone works together as agents of the solution until the problems are solved. We will not stop until obstacles are removed, solutions are found, and clear and compelling goals are established.
- **Integrity.** We are committed to creating a school district that acts with honesty and forthrightness, holding ourselves to high academic and ethical standards, and treating everyone with respect.



2020-21 Organization Chart



SUPERINTENDENT
Sharon L. Contreras, Ph.D.



DISTRICT 1
T. Dianne Bellamy Small



DISTRICT 2
Anita Sharpe



DISTRICT 3
Pat Tillman



DISTRICT 4
Linda Welborn



DISTRICT 5
Deborah Napper



DISTRICT 6
Khem Irby



DISTRICT 7
Bettye T. Jenkins



DISTRICT 8
**Deena A. Hayes,
Chair**



AT LARGE
**Winston
McGregor,
Vice-Chair**

Board of Education

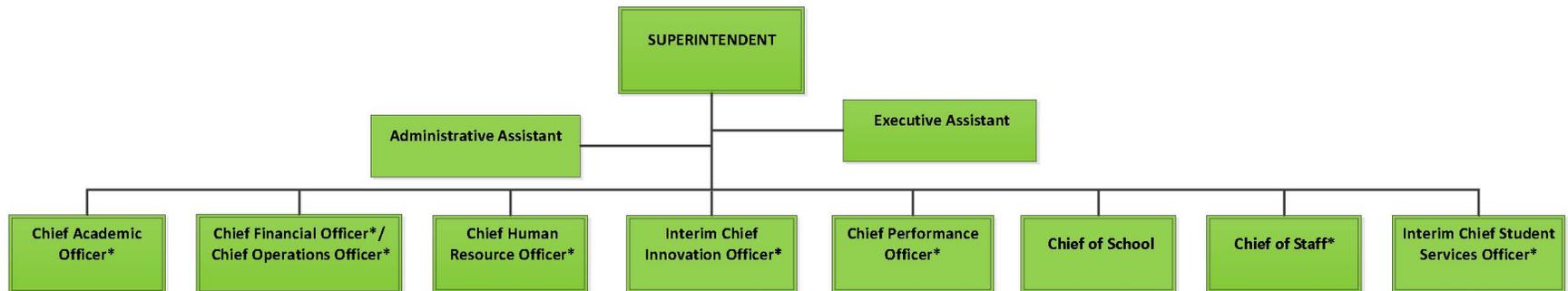
The school system is governed by a nine member Board of Education whose members are elected by citizens in partisan elections every four years. The terms are staggered to ensure continuity of service. Eight members are elected from separate districts in the county and one member is elected as at-large. The Board establishes policies that govern the school system, including its curriculum, facilities, financial resources and personnel. The Board evaluates the district's achievement and monitors its progress, making sure that goals are met.

The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Guilford County Board of Commissioners, which controls allocation of funds to the school system. In North Carolina the basic public education program is funded by the state and is augmented with local funds.

Board members are not employees of the district, but are paid a monthly stipend for their services. Funds for the stipends are budgeted as salaries.

<ul style="list-style-type: none"> • Allen Middle • Andrews High • Fairview Elementary • Frazier Elementary • Greene Education Center • Haynes -Inman Education Center. • Jamestown Middle • Kirkman Park Elementary • GTCC Middle College-High Point • GTCC Middle College-Jamestown • Millis Road Elementary • Montlieu Academy • Parkview Elementary • Penn Griffin School for the Arts • Ragsdale High • Sedgefield Elementary • Triangle Lake Montessori • Union Hill Elementary • Welborn Middle 	<ul style="list-style-type: none"> • Allen Jay Elementary • Allen Jay Preparatory Academy • Ferndale Middle • High Point Central High • Jamestown Elementary • Johnson Street Global Studies • The Kearns Academy • Morehead Elementary • Oak Hill Elementary • Pilot Elementary • Pleasant Garden Elementary • Pruette SCALE • Shadybrook Elementary • Southern Elementary • Southern High • Southern Middle • Sumner Elementary 	<ul style="list-style-type: none"> • Brooks Global Studies • Early College at Guilford • Guilford Elementary • Jefferson Elementary • Kiser Middle • Lindley Elementary • Middle College at UNG-G • Northwest High • Northwest Middle • Oak Ridge Elementary • Pearce Elementary • Stokesdale Elementary • Sternberger Elementary 	<ul style="list-style-type: none"> • Alamance Elementary • Brown Summit Middle • Eastern High • Eastern Middle • Gibsonville Elementary • Madison Elementary • McLeansville Elementary • Monticello-Brown Summit • Nathanel Greene Elementary • Northeast High • Northeast Middle • Northern Elementary • Reedy Fork Elementary • Sedalia Elementary • Southeast High • Southeast Middle
<p>District 1 Dianne Bellamy Small </p>	<p>District 2 Anita Sharpe </p>	<p>District 3 Pat Tillman </p>	<p>District 4 Linda Welborn </p>
<ul style="list-style-type: none"> • Claxton Elementary • Cone Elementary • General Greene Elementary • Greensboro College Middle College • Grimsley High • Irving Park Elementary • Jesse Wharton Elementary • Joyner Elementary • Kernodle Middle • Mendenhall Middle • Nothern High • Nothern Middle • Page High • Summerfield Elementary • Weaver Academy 	<ul style="list-style-type: none"> • Colfax Elementary • Florence Elementary • Guilford Middle • Newcomers School • Northwood Elementary • Oakview Elementary • Southwest Elementary • Southwest High • Southwest Middle • Western High • Western Middle 	<ul style="list-style-type: none"> • Bessemer Elementary • Bluford Elementary • Brightwood Elementary • Dudley High • Falkener Elementary • Gateway Education Center • Hairston Middle • Herbin-Metz Education • Lincoln Academy • McNair Elementary • Middle College at GTCC Greensboro • Peeler Elementary • Rankin Elementary • SCALE - Greensboro • Simkins Elementary • Twilight Academy • Vandalia Elementary 	<ul style="list-style-type: none"> • Academy at Smith • Alderman Elementary • Archer Elementary • Erwin Montessori • Foust Elementary • Gillespie Park Elementary • Hunter Elementary • Jackson Middle • Jones Spanish Immersion • Middle College at Bennett • Middle College at NC A&T • Murphey Elementary • Peck Elementary • Smith High • STEM Early College at NC A&T • Swann Middle • Washington Montessori • Wiley Elementary
<p>District 5 Darlene Garrett </p>	<p>District 6 Khem Irby </p>	<p>District 7 Byran Gladden </p>	<p>District 8 Deena Hayes </p>
<p>• All Schools</p>			
<p>At large Winston McGregor </p>			

SUPERINTENDENT

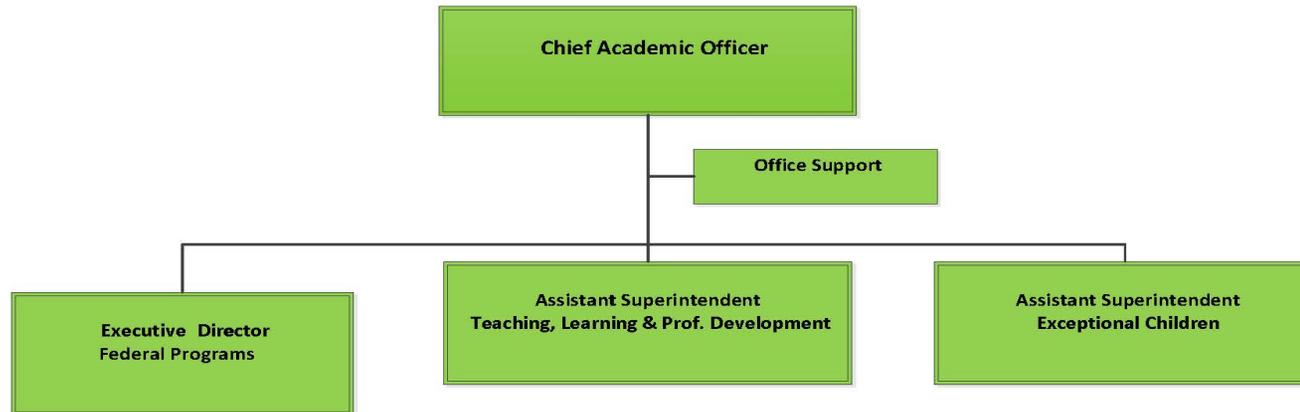


*Members of Superintendent's Council

Superintendent

The Superintendent serves as the chief executive officer of the school district and reports directly to the Board of Education. The Superintendent and her senior leadership team, Cabinet (as shown in the chart on previous page), set system direction, implement policy and manage system wide operations.

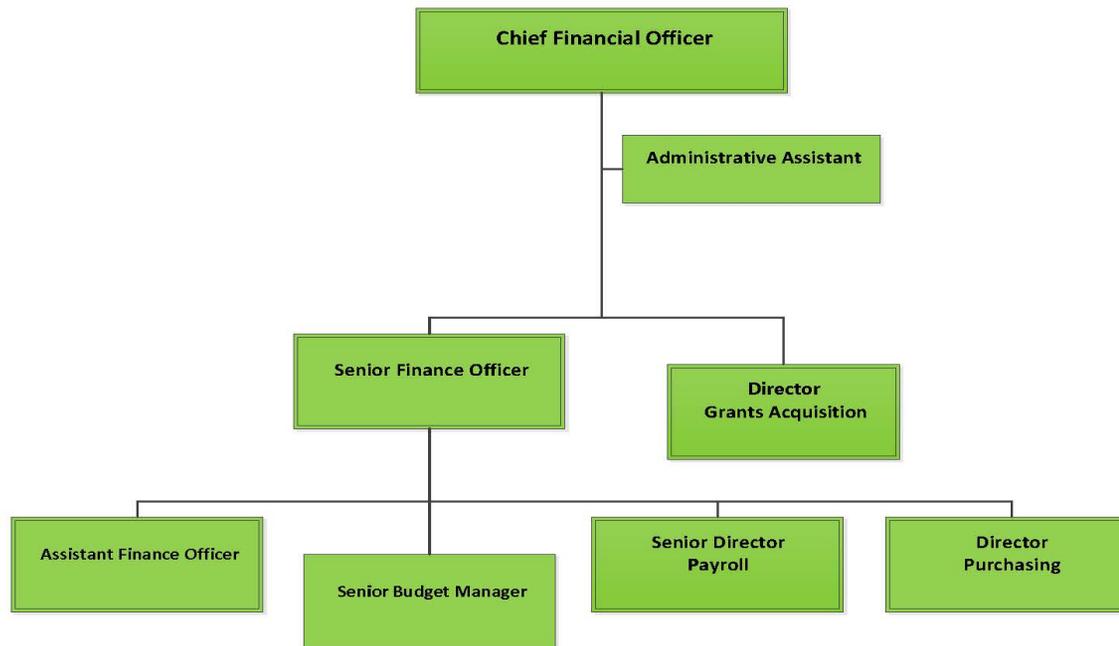
CHIEF ACADEMIC OFFICER



Chief Academic Office

The division of Academic Services includes all areas that impact teaching and learning in our schools under one umbrella. The core business of Academic Services is to support high quality learning opportunities that focus on students' academic, safety, and extra-curricular needs. The Academic Services Division includes the areas of Federal Programs, Special Education, Teaching, Learning & Professional Development and Multi-tier System of Supports (NCTSS).

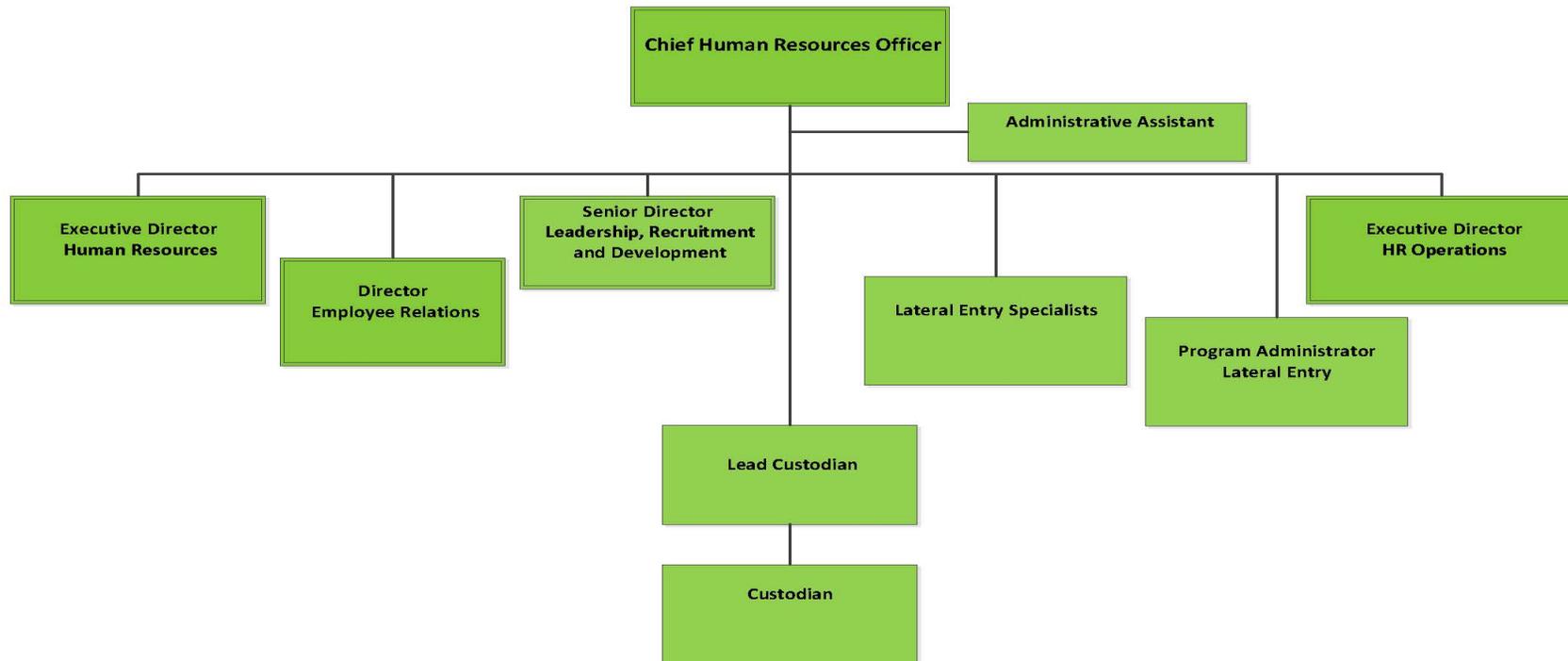
CHIEF FINANCIAL OFFICER



Chief Financial Services Office

The Financial Services Division is responsible for carrying out Board of Education (BOE) policies and procedures for the district's financial operations in the areas of accounting, accounts payable, budget, fixed assets, payroll, purchasing, risk management and school accounting.

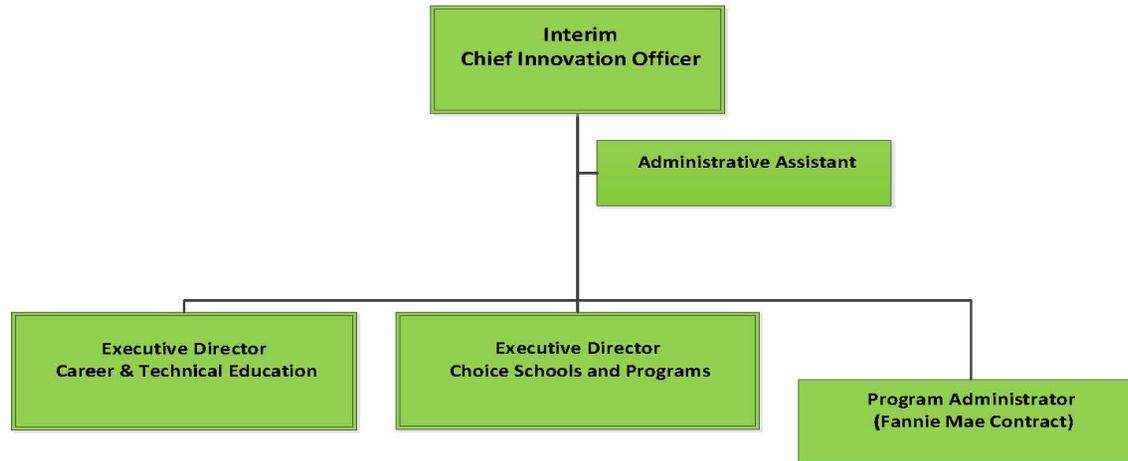
CHIEF HUMAN RESOURCES OFFICER



Human Resources

The Human Resources Division is dedicated to maximizing the potential of GCS students by recruiting and retaining quality people in our workforce in support of student success. The district employs more than 10,000 people, including teachers, support staff, administrators and classified staff. The goal of the Human Resources Division is to provide excellent, accurate, timely and courteous services to all employees.

CHIEF INNOVATION OFFICER



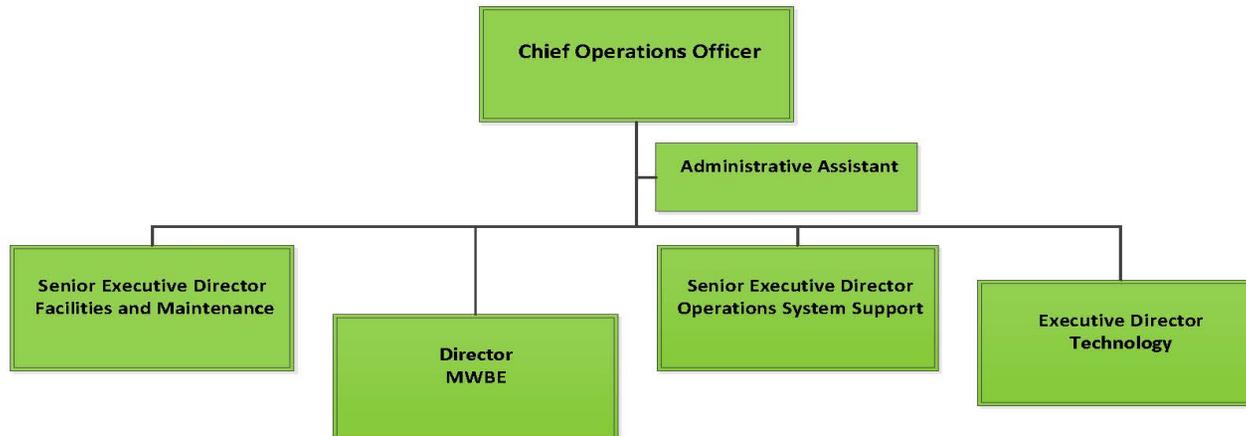
Chief Innovation Department

The Innovation department is responsible for providing oversight and support to GCS 60+ Magnet/Choice programs, Career and Technical Education (CTE), and special projects. The department seeks to improve schools by strengthening instructional programs within underperforming schools, supporting the opening of new schools, or the redesign or closing of underperforming schools. The division coordinates efforts of the GCS board, principals, parents, and families to ensure each Guilford County student has the opportunity and access to the best instructional model that allows high achievement to ensure college and career readiness - Every Student. Every Graduate. Graduation pathways towards Immediate Employment Coupled with Industry-Recognized Credentials, Two-Year Degree, Four-Year Degree, Entrepreneurial Venture or Military Pursuits.

The innovation department utilizes local, state, federal and other funding sources to strengthen the following:

- development and implementation of new schools within the GCS district with innovative education programs and practices.
- multiple school transitions through the strengthening or redesign of instructional design models/programs to better suit the academic needs of the students and community
- innovative instructional models and knowledgeable of research and best practices regarding innovation in public education.
- consistent and transparent communication with key internal and external stakeholders to develop, manage, and execute new and existing school development processes.
- develop authentic partnerships with key constituents including families, community leaders, staff, philanthropic organizations, GCS board and others to successfully implement or strengthen new innovative models for schools.
- development of staff in implementing, evaluating strategy and project plans to achieve goals.
- support and make hiring decisions for principals of new district schools.

CHIEF OPERATIONS OFFICER



Operations

The Operations Division is responsible for providing oversight and support to Facilities Planning and Construction, Maintenance, Transportation, Technology, Logistics, Textbooks, Student Assignment and Student Information. Operation Services oversees the implementation of various GCS Strategic Plan initiatives.

The Facilities Department provides, coordinates and maintains space requirements to support the instructional program. The Facilities team is committed to creative and responsible planning, design, construction and renovation of school facilities which will provide the most effective learning environments for students of all ages. The Facilities Department is made up of three functional areas: planning, design and construction. With the passage of the 2008 school construction bond, the Facilities Department is charged with coordinating all construction, renovation and replacement of schools identified in the bond referendum proposal.

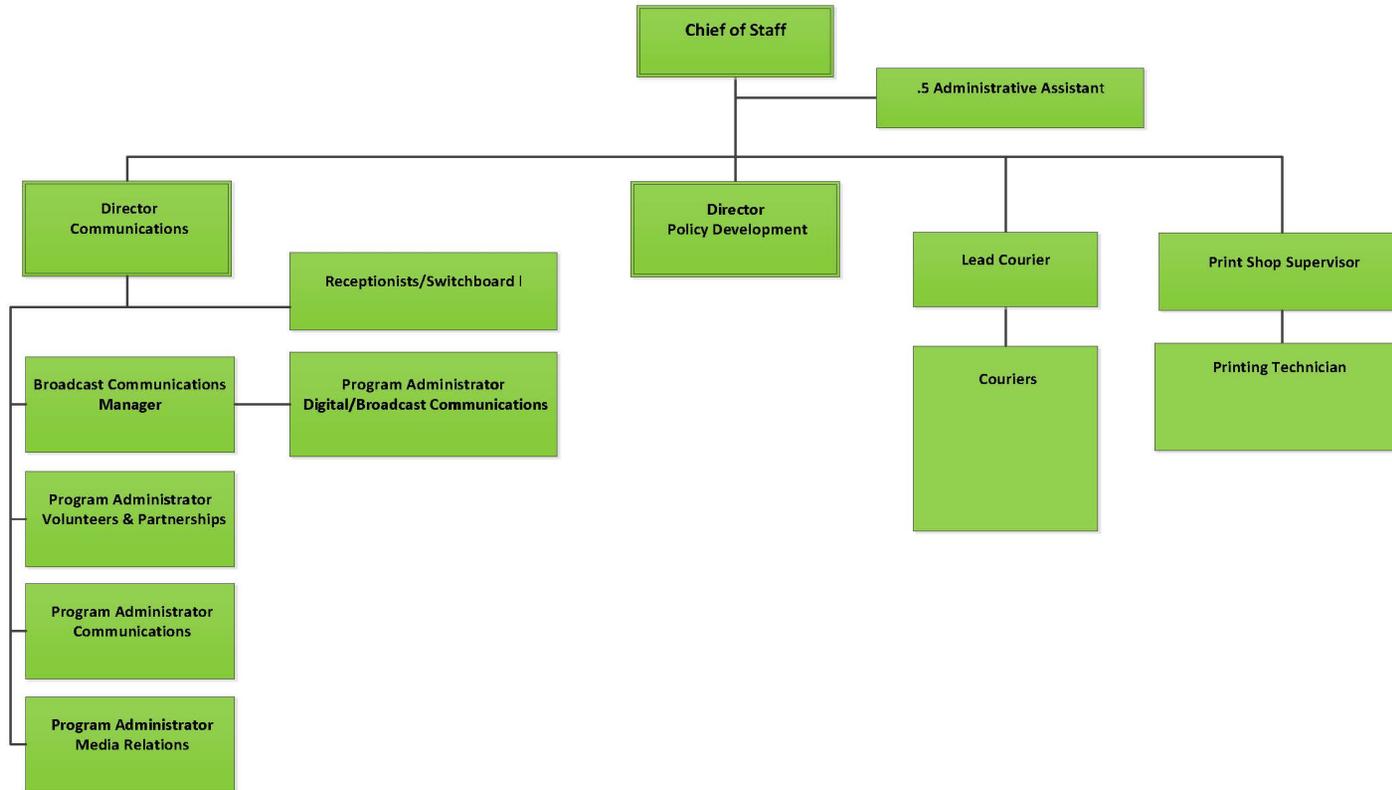
The Maintenance Department provides safe, healthy and clean facilities that will enable the district's students and faculty to achieve academic excellence. The department is divided into three sections: operations, capital outlay and support.

- The Operations Division is responsible for buildings, grounds, equipment operations and repairs of the school system's physical plant. A diverse group of craft and trade employees and contracted services are utilized to perform these tasks.
- The Facilities Department is responsible for a variety of professional and engineering duties related to replacement and major renovation projects. The staff interprets and applies pertinent federal, state and local laws, codes and regulations related to building and construction.
- The Maintenance Department is responsible for custodial services support, facility/community use procurement and material management, as well as budget analysis and management, contract administration, data analysis, pest management, health and safety issues to include indoor air-quality and environmental issues, band instrument repair and energy management.

The Transportation Department is responsible for guiding, administering and managing all aspects of student transportation. The department provides school bus, activity bus and contract bus services to support all school sites and students. The department also is responsible for the maintenance of more than 1,200 vehicles. Divisions within the department include: Route Operations; Vehicle Maintenance; Routing; and Training and Recruiting. The goals of the department are to provide safe, reliable, on-time services; to develop and sustain a professional relationship with the community; and to maintain the mechanical integrity of all vehicles.

The Technology Services Department provides, coordinates and supports a wide range of services and opportunities for the students and staff of the district. GCS owns more than 26,000 computers and 99.7 percent of all classrooms have high-speed access to the Internet and e-mail. The department is responsible for installation, maintenance and on-going replacement of all computers. It provides online resources, assessment software, productivity tools and software applications that computerize school operations. The technicians are also responsible for network design, software testing, help desk support, training, audio-visual installations, VOIP phone systems and the cabling infrastructure.

CHIEF OF STAFF

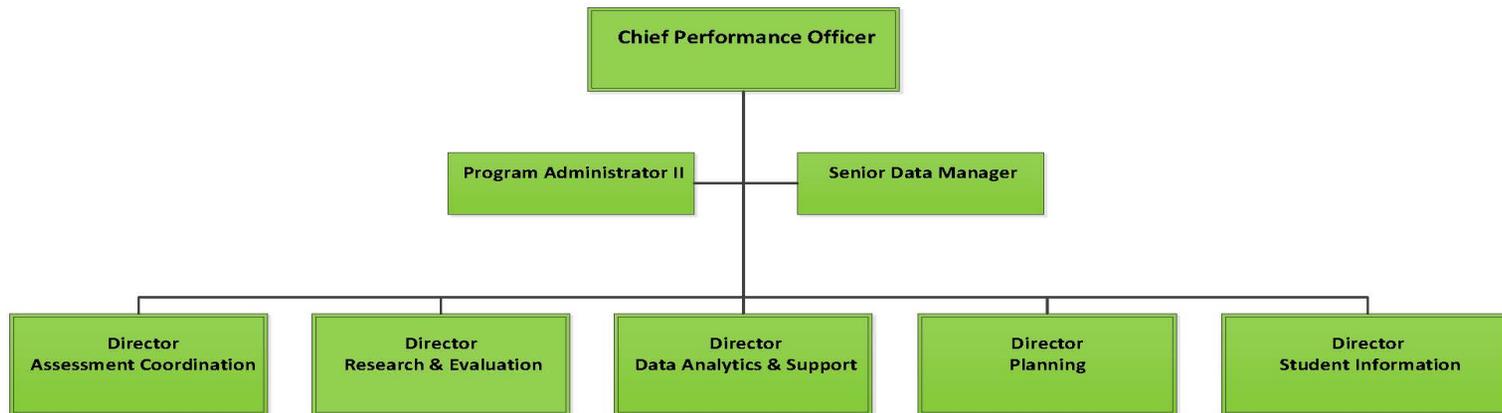


Chief of Staff Office

The Chief of Staff serves as the District Relations Officer. District Relations is responsible for building and maintaining employee and public support for GCS. District Relations plans and executes the district's public relations efforts and oversees internal and external communications. District Relations departments include: media relations and crisis communications; school safety; GCSTV 2; community relations; internal and external communications as well as the courier and print shop.

Part of the District Relations Division, community relations develops partnerships with area businesses, universities, cultural institutions, faith communities and non-profit organizations to support student, teacher, principal, employee and school success. Major partnerships include the Teacher Supply Warehouse, Adopt-a-School and Businesses for Excellence in Education. Community relations also recruits, trains, screens, and deploys school volunteers as well as overseeing district level special events. Events include those such as groundbreaking, new facility ribbon cuttings, and public engagement processes, such as the naming of schools and facilities, town hall forums, parent and community focus groups, the development of the GCS school calendar(s), school board recognitions, the legislative luncheon, the GCS Parent-Teacher Association Council, etc.

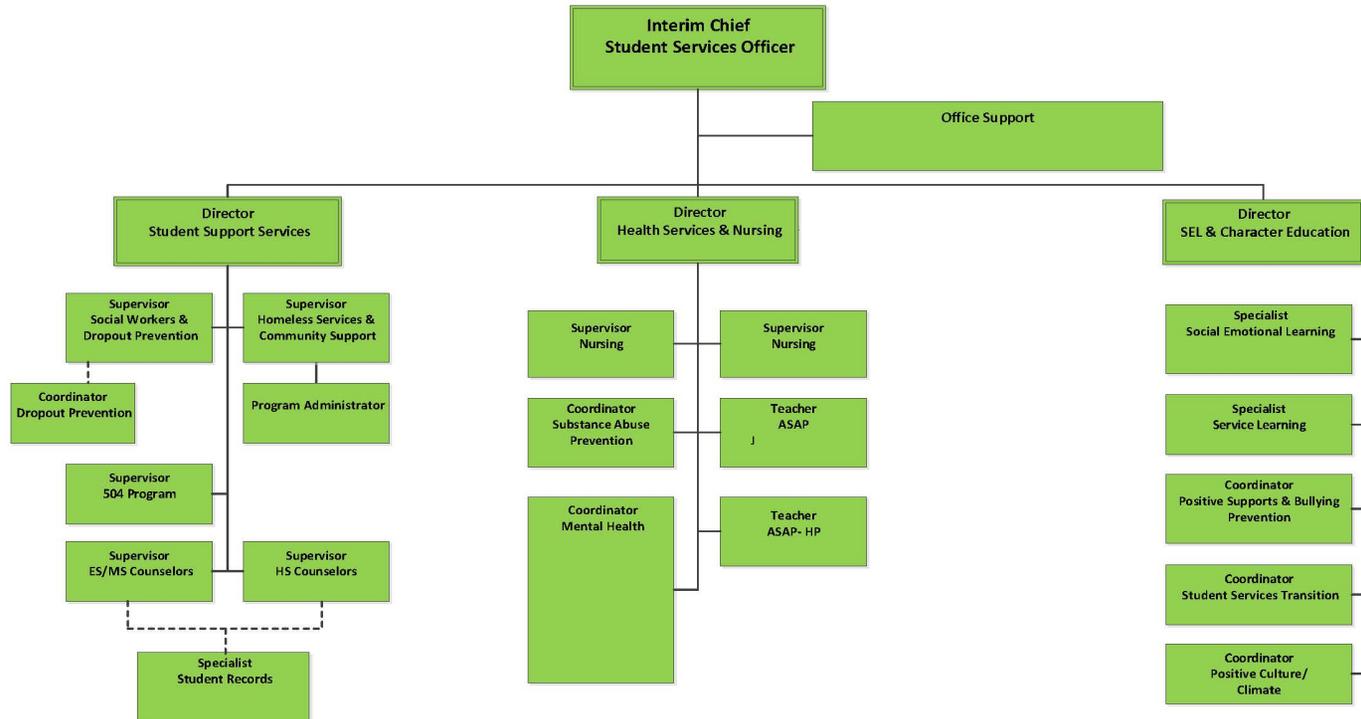
CHIEF PERFORMANCE OFFICER



Performance Office

The Performance Office Department is responsible for all aspects of implementing and monitoring state- and district-mandated testing/assessment programs. The division manages all student testing/assessment data and reports to the state and the district and provides data analyses, program evaluation, practical research and other related services as requested by school and district administrators and policy makers. The division accomplishes its responsibilities through three departments: formative assessment, data analytics, and research and evaluation.

CHIEF STUDENT SERVICES OFFICER



Student Services Office

1. Community and Business Partnerships:

Collaborate with large and small businesses, non-profit/faith-based and a variety of community organizations to develop/create partnership opportunities that advance District goals and programmatic priorities.

2. Diversity, Equity & Inclusion (DEI):

GCS American Indian Education Program supports Native American students to be academically achieving citizens who are prepared to be successful in a globally competitive environment. The AIE Program supports our students and families through culture activities, counseling, college and career readiness, family advocacy and support, and classroom/district equity initiatives.

The Office for Diversity, Equity and Inclusion upholds the district's mission and vision for students. Guilford County Schools values diversity, equity and inclusion for transformative learning and success for all students by supporting staff and students. The office is a primary resource for GCS professional learning and development. We facilitate resource development; perform policy review and use critical discourse analysis to ensure equity is infused throughout district processes, i.e., student assessments, curriculum facilitation and communications with our multidisciplinary support staff, teachers, and our students.

We also facilitate coordinated response interventions with community partners on behalf of our schools and staff.

3. Guilford Parent Academy (GPA):

Aligned with the district's Strategic Plan 2018-22 goals, Guilford Parent Academy works to bridge the gaps for student success by engaging parents and involving them in their children's education. Striving to give parents the tools needed to assist their children, Guilford Parent Academy hosts various parent engagement sessions such as GPA 101: Get Resourcefully Fit with GPA, Homework Help: One Click Away, Student Support and Services for Parents and Family and School Partnerships. With a mission to provide resources for parents and families, Guilford Parent Academy also partners with organizations to help families holistically with assistance designed to cultivate better life outcomes.

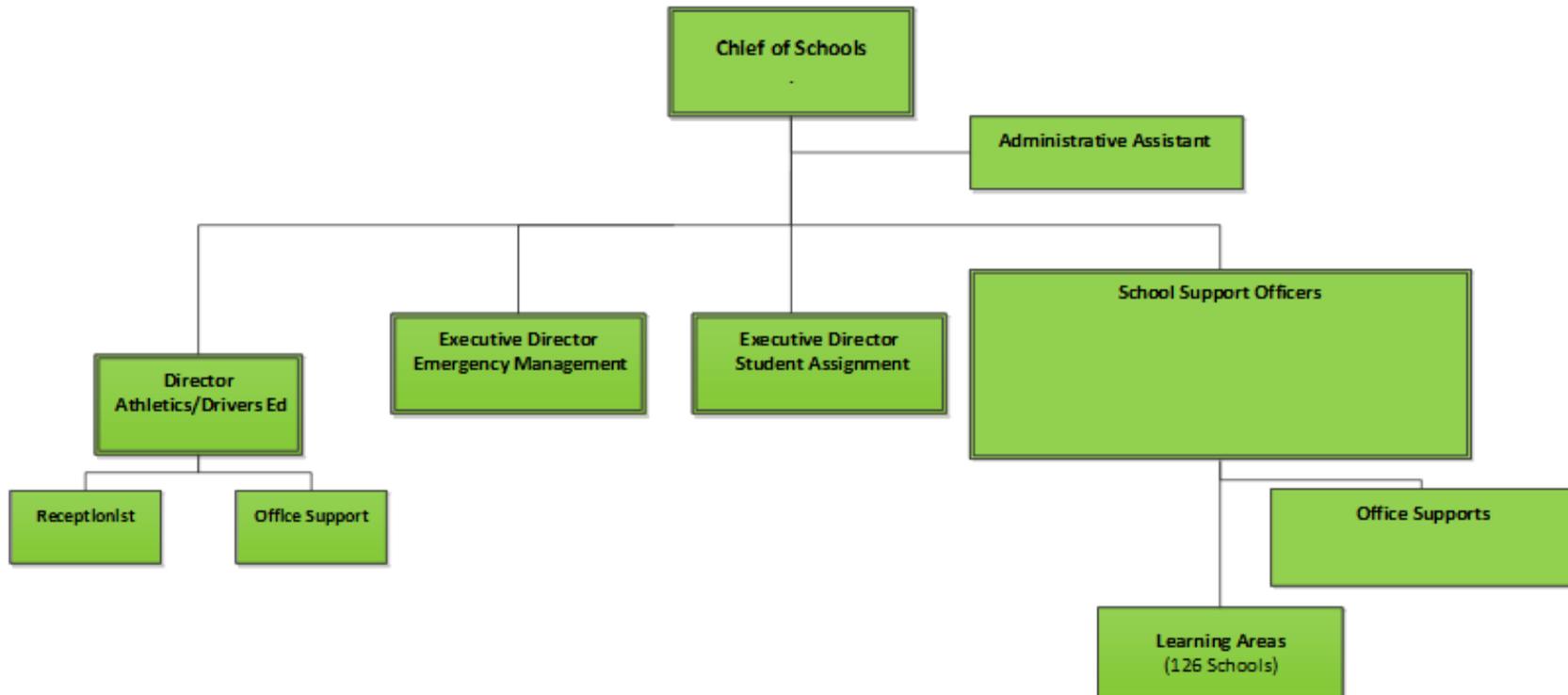
4. Health Services and Nursing:

Services provided by Health Services and Nursing are designed to enhance the growth, development, and educational achievement of students by promoting their overall health and well-being. The department enhances the districts school health and mental health programs by offering prevention and treatment services, to include adolescent substance abuse prevention. The department also builds public and private partnerships with health care providers to ensure the implementation of quality services that are effective, culturally appropriate, and responsive to the diverse, changing needs of students and their communities.

5. Hearing Office:

The Hearing Office works with students who have been recommended for long-term suspension. Working through this process, our goal is to educate students, so they gain an understanding of the inappropriate nature of their behavior, provide them with strategies to avoid future misconduct, and allow them to continue their education if possible and appropriate.

CHIEF OF SCHOOLS



Chief of Schools Office

The Chief of Schools office serves as “one-stop shop” for employees, parents and community members to get information about GCS, including athletics, school support and learning areas. This office consists of twelve learning areas with school support officers. Additionally, central office departments have appointed liaisons to support the learning areas with specific areas of expertise, including communications, transportation, human resources, finance, etc. This structure has placed resources closer to the schools, helped improve achievement levels, enhanced central office responsiveness and increased community involvement. The Chief of Schools office provides direct assistance to our 126 schools. The division’s focus will remain on improving student achievement through intense intervention and support to lower achieving schools.

School System

The school district was created when the Greensboro City, High Point City and Guilford County school systems merged on July 1, 1993. The system and the board of education are committed to providing the highest possible quality of education to the students of Guilford County, while maintaining fiscal responsibility and accountability.

The school system is led by the board of education and its superintendent. The superintendent is selected by the board and serves as chief executive officer of the school system. The board is responsible for setting policy, and the superintendent and his administrative team are charged with managing the operations of the school system.

Each school is administered by a principal who is charged with the responsibility of the total school operations. The schools are staffed by the appropriate instructional and support personnel based on pupil enrollment and program requirements. The school principal and faculty work cooperatively with instructional specialists and central administrative staff in developing and implementing effective instructional programs.

Reporting Entity

The Board consists of nine members elected for staggered terms of four years. The Superintendent serves as secretary to the Board. The Board has no tax levying authority and is required to maintain accounting records according to a uniform state format. The Board receives funding from Guilford County, the State of North Carolina (NC), and the United States (US) Government, and must comply with the legal requirements of each funding entity. NC General Statute 115C-40 empowers the Guilford County Board of Education with general control and supervision of all matters pertaining to the schools in the system.

In evaluating how to define the district for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity is made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The definition of a component unit is a legally

separate organization for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The District is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. The District may also be financially accountable if an organization is fiscally dependent on the District, regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board.

Using the GASB criteria, management has determined that the District has no component units, nor is it a component unit of any other organization.

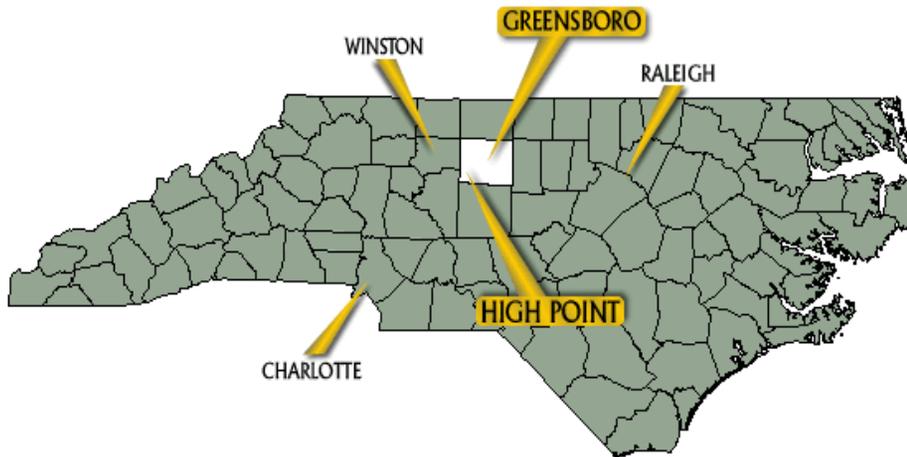
Guilford County – History, Economic Condition and Outlook

Beginning in the 1740s, European settlers arrived in the region in search of fertile and affordable land. These first settlers included German Reformed and Lutherans in the east, British Quakers in the south and west, and Scotch-Irish Presbyterians in the center of today's Guilford County.

The county was formed in 1771 from parts of Rowan County and Orange County. It was named for Francis North, First Earl of Guilford, father of Frederick North, Lord North, British Prime Minister from 1770 to 1782.

In 1779 the southern third of Guilford County became Randolph County.

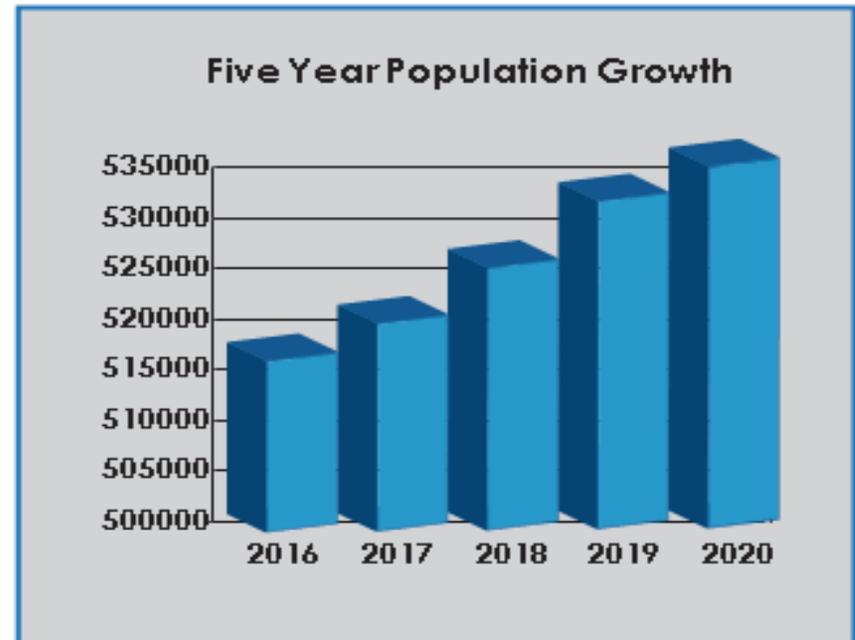
In 1785 the northern half of its remaining territory became Rockingham County.

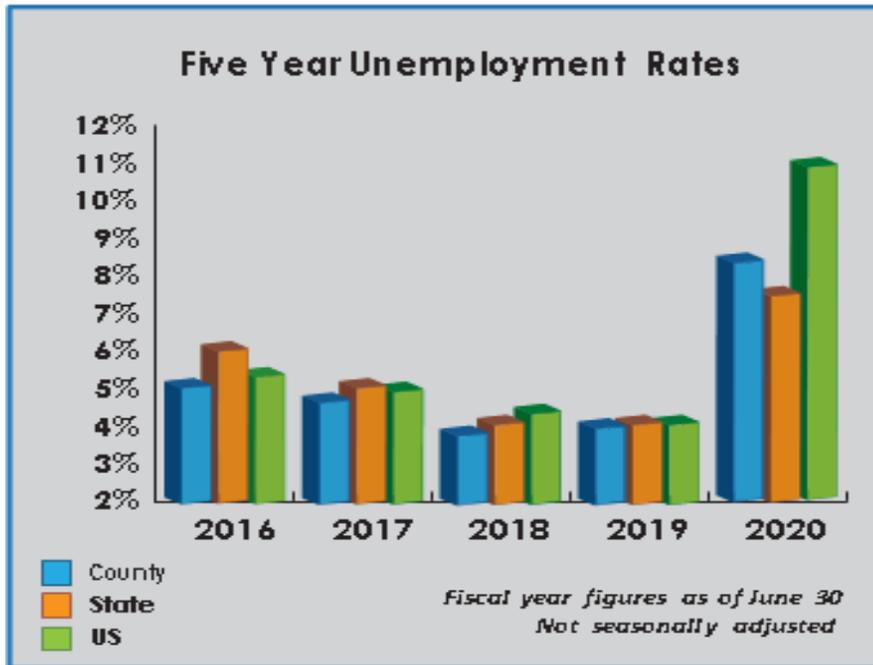


7.7%, and 11.2%, respectively. During the second half of fiscal year 2020, the County experienced a significant increase in unemployment. This increase is due to the COVID-19 pandemic which caused businesses to temporarily, and in some cases, permanently close; thereby, increasing the unemployment rate. Guilford County's economy has continued to change and diversify. In March 2019, manufacturing accounted for 11.78% of the County's jobs compared to 28.6% in 1980. Manufacturing jobs have declined significantly in furniture and textiles but have shown growth in computer and electronic products and electrical equipment. Major employers with headquarters or divisions within Guilford County include semiconductor, communications, chemical, bus, truck, insurance, aircraft manufacturing, and maintenance, healthcare, real estate development, and distribution services. The County is home to two state universities, four private colleges, a private school of law, and a community college with a cumulative enrollment approaching 57,000 students.

Guilford County Schools (GCS) serves the diverse needs of the entire county, a 651 square mile area with an approximate population of 537,174. Our enrollment of approximately 71,000 students (our Average Daily Membership for 2019-20 was 70,903 per North Carolina Department of Public Instruction) mirrors the diversity of the community and speaking 118 languages/dialects.

Guilford County generally enjoys a favorable economic environment. While gross retail sales information is unavailable due to the national streamlined sales tax initiative, comparable State taxable sales figures are available to approximate retail sales growth. State taxable sales for Guilford County decreased 1.4% in fiscal year 2020 after increases of 6.8% 1.1%, and 9.64% in fiscal years 2019, 2018, and 2017, respectively. Taxable sales are \$7.83 billion for fiscal year 2020 as compared to \$7.94 billion for fiscal year 2019. Guilford County has a labor force of approximately 260,000. Since 2009, the County's unemployment rate has exceeded both state and national averages. The accompanying graph shows that while Guilford County's year-over-year unemployment rate has trended downward since 2016, the County, State, and U.S. unemployment rates as of June 30, 2020 are 8.6%,





and western sections of the loop have been completed and are open, with the northern section slated for completion by 2021.

The Greensboro/High Point/Guilford County Workforce Development Board reported a workforce totaling approximately 229,000 in Guilford County as of June 2020, with 21,000 less people working compared to the same period a year earlier, with the decline attributed to the COVID-19 pandemic.

In July 2020, it was reported that 6,910 jobs were retained as a result of 15 companies in the Piedmont Triad receiving between \$5 million and \$10 million in federal Paycheck Protection Program (PPP) funds. A large portion of the retained jobs were at companies located in Guilford County. During the spring of 2020, Guilford County began extending grants to local small businesses as part of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act.

State taxable sales for Guilford County decreased an estimated 1.4% in fiscal year 2020 after an increase of 6.8%, 1.1%, and 9.64% in fiscal years 2019, 2018, and 2017, respectively. The 1.4% decline, attributed to the COVID-19 pandemic, was comprised of a 5.08% rise in taxable sales from July 2019 through February 2020 compared to the same period one year earlier, offset by a 13.87% year over year decline from March 2020 through June 2020. Estimated taxable sales were \$7.83 billion for fiscal year 2020 compared to \$7.94 billion for fiscal year 2019. The County, State, and U.S. unemployment rates as of June 30, 2020 are 9.5%, 7.9%, and 11.2%, respectively. Despite adverse effects of the pandemic, Guilford County’s unemployment rate improved to 6.8% as of August 31, 2020, and its economy has continued to grow.

From June 2019 to June 2020, Guilford County saw a 4.7% rise in the unemployment rate, from 4.8% to 9.5%, compared to a 3.5% rise for North Carolina as a whole during the same period. The June 2020 rate nationwide was 11.2%.

Situated in the Piedmont Triad region of North Carolina, Guilford County is centrally located in the Carolina Core, a corridor stretching across four mega sites, including two in the County, with 7,500+/- acres of certified land for advanced manufacturing, industrial sites, urban research parks, and mixed-use developments. The Carolina Core project is part of an effort to meet the Piedmont Triad Partnership’s goal of attracting more than 50,000 jobs to the included area over the next 20 years.

Guilford County houses a robust transportation and logistics structure benefiting from a network of major interstates, airports, and railroads, with access to seaports. This has attracted a continuing inflow of additional capital and job creation in a wide array of existing and new industry, which positions the region to become a global logistics hub of the East Coast. The city of Greensboro, the County Seat, is nearing completion of a \$1 billion Urban Loop, funded by the N.C. Legislature. The southern, eastern

North Carolina and Guilford County Yearly Unemployment Rate Changes

	June 2020	June 2019	Change
Statewide	7.9	4.4	3.5
Guilford County	9.5	4.8	4.7

Source: NC Dept. of Commerce Labor & Statistics Division

First quarter 2020, manufacturing accounted for 11.32% of the County’s jobs compared to 28.6% in 1980. Manufacturing jobs have declined significantly in furniture and textiles but have shown growth in aviation, computer and electronic products, and electrical equipment. Major employers with headquarters or divisions within Guilford County include semiconductor, communications, chemical, bus, truck, insurance, aircraft manufacturing and maintenance, healthcare, real estate development, and distribution services. The County is home to two state universities, four private colleges, a private school of law, and a community college with a cumulative enrollment of approximately 68,000 students, down from a pre-pandemic level of 75,000.

In March 2020, the Greensboro-High Point metropolitan statistical area (MSA) attained two top 10 rankings in Site Selection Magazine’s “Governor’s Cup awards for achievements in economic development, placing 6th in the nation for corporate facility investments in areas with a population ranging from 200,000 to 1 million, and 6th in the South Atlantic among metros of all sizes, tying with the Richmond and Miami-Fort Lauderdale-West Palm beach areas. The MSA has ranked in the top 10 for 12 of the last 15 years, and No. 1 for markets its size three times during that period.

The Piedmont Triad International Airport (PTIA), with direct access to an interstate network, rail, and air, plays a vital role in the region’s aerospace, manufacturing, and logistics industry. A recently constructed taxiway bridge connects to 1,000 acres of developable land as part of a broader \$176 million I-73 project from the airport to a new interstate system that will span North Carolina.

PTIA houses the Mid-Atlantic FedEx air hub, which accounts for roughly 80% of cargo volume in the area. The FedEx hub has led to a larger aerospace presence in general, with non-airport employment totaling around 6,000, including aviation entities Honda Aircraft Co. and HAECO America. Other major air cargo companies using PTIA include United Parcel Service (UPS), DHS (Kalitta Air), Airborne Express, and Atlas.

The FedEx Express mid-Atlantic air hub at PTIA expanded its operations in September 2018 with approximately 400 new employees and eight new daily cargo flights. Current plans are to open a new 260,000 square-foot center along I-40/I-85 in Rock Creek Industrial Center, the Piedmont Triad’s largest corporate park, located in Whitsett.

A study released every two years by the North Carolina Department of Transportation’s Division of Aerospace reported that PTIA contributes \$8.6 billion to the local economy and supports more than 30,000 local jobs. The study was based on pre-pandemic 2019 data, the most recent data available. The report indicates PTIA leads the state in cargo service, and that PTIA headquartered HAECO Americas employs nearly 3,000 of the state’s 4,583 maintenance and repair workers in the state, which itself ranks 6th in the nation in aerospace maintenance and repair employment. According to the study, the Piedmont Triad also leads the state in the number of students enrolled in local community college aviation programs, with more than 500 students enrolled in Guilford Technical Community College programs alone.

Greensboro-based HAECO Americas with 2,200 employees at its PTIA campus provides aircraft maintenance, repair, and overhaul services from its five hangars. In April 2019, HAECO expanded its composite services business from China to North America with an expansion of its PTIA facilities to include the 5th hangar, which could create up to 500 additional jobs when fully staffed. This latest expansion enables HAECO to restore and maintain aircraft built from composite materials, such as HondaJet. In response to the developing COVID-19 environment, HAECO launched three devices in June 2020 to upgrade aircraft lavatories to hands-free operation, and in April 2020 it launched a new solution to allow airlines to carry cargo and passengers at the same time.

As of February 2020, Honda Aircraft Co. announced that its HondaJet was the most delivered aircraft in its class and was in the process of constructing a \$15.5 million 83,000 square foot wing production facility at its PTIA HondaJet campus. Completion of the new production facility will house a new wing assembly process for the HondaJet Elite, designated as the fastest, farthest, and highest-flying aircraft in its class.

Since 2007, Honda Aircraft Co. has grown its workforce to more than 1,800 and invested approximately \$160 million into its world headquarters campus near PTIA. Greensboro-based Honda Aircraft Co. led in 2019 deliveries in the very light jet category for the third consecutive year and has received type certification in Japan, Argentina, India, and Panama. It occupies more than 680,000 square feet at its headquarters and manufacturing campus on a 130-acre site, which includes a customer service center, a research and development center, and a productions facility.

In July 2020, Amazon opened and began hiring at its newly built 1 million-square-foot, \$150 million fulfillment center in Kernersville, providing a prospective 1,000 full-time equivalent jobs when fully staffed. The site is located in the Triad Business Park, which adjoins the western border of Guilford County. In 2019, it opened a last-mile delivery center in High Point, employing about 200. Currently proposed is an Amazon delivery center at Rock Creek Center in Whitsett, which will be larger than the two existing delivery centers in High Point and Kernersville. Year-over-year Amazon sales grew substantially, driven by shoppers limited by COVID-19. Also planning to lease at Rock Creek is Prepac, a Canadian furniture maker. Pending approval of local incentives, Prepac plans to invest in a new 260,0000 factory, creating 200 jobs over a five-year period.

In August 2018, it was announced that Publix Super Markets would build a \$400 million distribution center in eastern Greensboro and employ 1,000 people with an average salary of \$44,000 by 2025. Construction of the 1.8 million square-foot center, one of the largest distribution centers in the Piedmont Triad region, is taking place on 350 acres in eastern Greensboro and will be completed in two phases. In early 2020 Publix broke ground on the \$300 million Phase One 940,000 refrigerated

warehouse and will next add a dry grocery warehouse to the new distribution center.

In Greensboro, United Parcel Service (“UPS”) Ground, which employs over 2,000 between its Greensboro and High Point facilities, currently operates a small package operations hub and a freight facility moving approximately 1 million pounds of freight daily. Recent plans are to invest \$316 million in a significant expansion in Guilford and adjoining Alamance counties, providing 590 additional jobs. The Greensboro hub is to undergo a \$54 million expansion with the addition of 141 new jobs, further strengthening the County’s global logistics presence.

The International Home Furnishings Market, the world’s largest wholesale home-furnishings industry trade show, is located in the city of High Point. The market is held twice annually, with an average of 150,000 people attending each year from more than 100 countries, utilizing 12 million square feet of permanent exhibit space in 180 buildings, and displaying furnishings from more than 2,000 exhibitors. Its 2020 Spring event was canceled due to the COVID-19 pandemic, with plans to continue the 2020 Fall event in October.

A 2019 report from UNC-Chapel Hill and Duke University’s Global Value Chains Center indicates the High Point Market remains the State’s largest economic event, bringing in an annual \$6.73 billion, and concludes that the market supports 42,427 jobs and generates \$616 million in tax revenue. May 2019 marked the inaugural season of High Point’s new \$36 million baseball stadium, BB&T Point (newly renamed Truist Point), with plans for a park, 120-room hotel, a mixed-use structure with condos, offices, and retail, an apartment facility with underground parking, a children’s museum, and the \$20 million Congdon Events Center, all within the vicinity of the baseball stadium. Year-round usage of the Congdon Yards campus is planned, with a goal to encourage community gathering at the new development in coordination with the High Point Market Authority, which hosts the semi-annual furniture market. Congdon Yards will house private office space, the Material ConneXion library, and a TEDx Event Space to host speakers in conjunction with High Point University.

In downtown Greensboro, a mixed-use development overlooking the First National Bank Baseball Field recently opened a 108-room Hyatt Place Hotel and 289 upscale apartments. Plans are for an office tower, apartments, conference center, and retail shops to follow. An adjacent development includes an office tower, which will house First National Bank's new market headquarters. Located within walking distance is the newly constructed Steven Tanger Center for the Performing Arts. The March 2020 planned-for opening date of the \$90 million, 3,000 seat Tanger Center has been delayed due to pandemic restrictions imposed by the State. Construction of a new Hampton Inn and Suites close to the city's governmental plaza is ongoing. Greensboro's "Downtown Streetscape Master Plan", designed to create safe and well-connected streetscape improvements to the downtown area, is slated for construction to begin by spring 2021.

Long-term Financial Planning

On May 4, 2017, the Guilford County Board of Commissioners approved guidelines to form a Joint Capital/Facilities Planning Committee with the Guilford County Schools Board of Education for planning and contracting for the construction of school facilities. At a meeting of the Committee on January 31, 2019, the MGT Consulting Group presented their finding that included a comprehensive plan to address school capital and facilities needs totaling \$1.5 billion. A joint meeting of the Guilford County Board of Commissioners and the Guilford County Board of Education was held on March 14, 2019, where the plan was reviewed in-depth and the joint committee provided direction as to how to proceed. A \$300 million school bond referendum is on the ballot for the November 3 election. School capital and debt service for schools is a significant portion of the County budget; therefore, it is important that the Board of Education understands the County's fiscal position and capacity to fund future capital. It is also important that the Board of Commissioners understand the school facility needs and priorities.

Debt Administration

The board of education has no tax levying authority therefore cannot issue debt. However, per the Comprehensive Annual Financial Report (CAFR) of Guilford County, NC, for the fiscal year ended June 30, 2020, at June 30, 2020, Guilford County had total bonded debt outstanding of \$641.3 million, \$624.5 million of which were general obligation bonds, backed by the full faith and credit of the county. In addition there were \$71.4 million in unamortized bond issuance premiums all net of interest rate swap termination charges of \$2.1 million. Guilford County's total debt decreased by \$5.4 million during the 2020 fiscal year.

The county's June 30, 2020 CAFR also indicated that Guilford County received a "triple A" rating from all three rating agencies (Standard & Poor's Corporation, Moody's and Fitch IBCA) on all its outstanding bonded debt.

The General Statutes of NC limit the amount of general obligation debt a governmental entity may issue to 8 percent of its total assessed valuation. The debt limitation for Guilford County at June 30, 2020 was \$4.2 billion, which was significantly in excess of Guilford County's outstanding and unissued general obligation debt.

Internal Controls

Management of the district is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow the preparation of financial statements in conformity with generally accepted accounting principles. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. As a recipient of federal, state and county financial assistance, the district also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. The internal controls are subject to periodic evaluation by

management and the external auditor for the district. The program administrators for school accounting monitor the activity funds of the individual schools for compliance with applicable federal, state, and local laws/regulations/policies/procedures.

As a part of the district's single audit, described earlier, tests are made to determine the adequacy of the internal controls, including that portion related to state and federal financial assistance programs, as well as to determine that the district has complied with applicable laws and regulations. The district's single audit for the fiscal year ended June 30, 2020 (the most current GCS CAFR available as of the publication date of this document), resulted in no instances of material weaknesses in internal controls, material violations of applicable laws and regulations or questioned costs.

Budgetary Controls

NC General Statutes require all governmental units to adopt a balanced budget by July 1 of each year. Budgets are adopted for all governmental funds and proprietary funds. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the budget and in funds provided by the state, federal, and county governments. The final budget amount as amended for the fiscal year is reflected in the financial section of this document.

As required by state statutes, an encumbrance accounting system is used to record outstanding purchase commitments on a line-item basis. Open encumbrances at year-end are either cancelled or are included as reappropriations of fund balance in the subsequent year. Those amounts reappropriated are reported as reservations of fund balances at year-end.

The primary revenue sources for the school system are budgeted allocations and appropriations from the State of NC, Guilford County, and the federal government. Unexpended allocations lapse at the end of the fiscal year; unexpended federal program allocations lapse on the program termination date. Any Guilford County appropriation, which is unexpended at the end of the fiscal year, is included in the ending fund balance of the general fund.

The appropriations in the various funds are formally budgeted and controlled at the functional level. Expenditures may not legally exceed appropriations at the functional level for all of the board's funds. Subject to the provisions of the statutes, the board may amend the budget resolution at any time after its adoption. State law also requires that the board and the board of county commissioners approve the transfers to or from the capital outlay fund.

By resolution of the board, the superintendent may transfer monies from one appropriation to another within the same fund, subject to certain limitations described below. If such transfers require the board's approval, they must be reported at a subsequent meeting.

The board of education may amend the budget resolution at any time after its adoption. The board of education authorizes the superintendent to:

- a. Transfer appropriations under the following conditions:
 1. Amounts may be transferred not to exceed 10% between functions of the same fund with a monthly summary of such transfers reported to the board of education at a subsequent meeting and entered in the board minutes (N.C.G.S. 115-433(c)).
 2. Amounts may be transferred between sub-functions and objects of expenditures within a function without limitations and without a report to the board of education being required.
 3. Amounts may not be transferred between funds nor from any contingency appropriation within a fund without board of education and board of county commission approval.
 4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of the budget resolution, a monthly summary of such transfers must be reported to the board of education at

a subsequent meeting.

5. Amounts may not be transferred which would result in the elimination of currently staffed positions and/or existing programs without board of education approval.

Item 5 does not preclude any budgetary decisions and/or recommendations not intended to alter the current educational offerings or levels of supporting service(s), such as, but not limited to, site-based conversions of positions (i.e., converting teacher assistant positions to teaching positions); and/or restructuring, downsizing or reallocating vacant positions.

- b. Accept the following appropriations with a monthly summary of such appropriations reported to the board of education at its next regular meeting:
 1. State appropriations,
 2. Federal appropriations,
 3. Categorical program appropriations, and/or
 4. Other appropriations upon prior approval of the board of education.

The Guilford County Board of Education budget is adopted in compliance with the legal requirements of the North Carolina School Budget and Fiscal Control Act. Part 2 of 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 required to account for trust funds, federal grants restricted as to use, and special programs. 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 vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
- (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- (4) The acquisition of school buses as additions to the fleet.
- (5) The acquisition of activity buses and other motor vehicles.

- (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

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

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

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

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 st. The

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

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

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

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

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

a) Upon receiving the budget from the superintendent and following the public hearing authorized by G.S. 115C-428(b), if one is held, the board of education shall consider the budget,

make such changes as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners.

(b) The board of county commissioners shall complete its action on the school budget on or before July 1st, 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. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

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

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

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

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

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

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

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

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

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

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

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

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

(c) Within five days after an announcement of no agreement by the mediator, the local board of education may file an action in the superior court division of the General Court of Justice. Either board has the right to have the issues of fact tried by a jury. When a jury trial is demanded, the cause shall be set for the first succeeding term of the superior court in the county, and shall take precedence over all other business of the court. However, if the judge presiding certifies to the Chief Justice of the Supreme Court, either before or during the term, that because of the accumulation of other business, the public interest will be best served by not trying the cause at the term next succeeding the filing of the action, the Chief Justice shall immediately call a special term of the superior court for the county, to convene as soon as possible, and assign a judge of the superior court or an emergency judge to hold the court, and the cause shall be tried at this special term. The judge shall find, or if the issue is submitted to the jury, the jury shall find the facts as to the following in order to maintain a system of free public schools as defined by State law and State Board of Education policy: (i) the amount of money legally necessary from all sources and (ii) the amount of money legally necessary from the board of county commissioners. 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, 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 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 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.)

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

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

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

- (1) If the county budget ordinance allocates appropriations to the local school administrative unit pursuant to G.S. 115C-429(b), the school

budget resolution shall conform to that allocation. The budget resolution may be amended to change allocated appropriations only in accordance with G.S. 115C-433.

- (2) Subject to the provisions of G.S. 115C-429(d), the full amount of any lawful deficit from the prior fiscal year shall be appropriated.
- (3) Contingency appropriations in a fund may not exceed five percent (5%) of the total of all other appropriations in that fund. Each expenditure to be charged against a contingency appropriation shall be authorized by resolution of the board of education, which resolution shall be deemed an amendment to the budget resolution, not subject to G.S. 115C-429(b) and 115C-433(b), setting up or increasing an appropriation for the object of expenditure authorized. The board of education may authorize the superintendent to authorize expenditures from contingency appropriations subject to such limitations and procedures as it may prescribe. Any such expenditure shall be reported to the board of education at its next regular meeting and recorded in the minutes.
- (4) Sufficient funds to meet the amounts to be paid during the fiscal year under continuing contracts previously entered into shall be appropriated.
- (5) The sum of estimated net revenues and appropriated fund balances in each fund shall be equal to appropriations in that fund.
- (6) No appropriation may be made that would require the levy of supplemental taxes pursuant to a local

act or G.S. 115C-501 to 115C-511 in excess of the rate of tax approved by the voters, or the expenditure of revenues for purposes not permitted by law.

- (7) In estimating revenues to be realized from the levy of school supplemental taxes pursuant to a local act or G.S. 115C-501 to 115C-511, the estimated percentage of collection may not exceed the percentage of that tax actually realized in cash during the preceding fiscal year, or if the tax was not levied in the preceding fiscal year, the percentage of the general county tax levy actually realized in cash during the preceding fiscal year.
- (8) Amounts to be realized from collection of supplemental taxes levied in prior fiscal years shall be included in estimated revenues.
- (9) No appropriation may be made to or from the capital outlay fund to or from any other fund, except as permitted by G.S. 115C-433(d).

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

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

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 board of commissioners, after having afforded the boards of education of all other local school administrative units in the county an opportunity to comment on the request. The board of commissioners may either approve or disapprove the request as presented. Upon either approving or disapproving the request, the board of commissioners shall forthwith so notify the board of education making the request and any other board of education that exercised its right to comment thereon. Upon receiving such notification, the board of education may proceed to amend the budget resolution in the manner indicated in the request. Failure of the board of county commissioners to act within the time allowed for approval or disapproval shall be deemed approval of the request. The time limit for action by the board of county commissioners may be extended by mutual agreement of the board of county commissioners and the board of education making the request. A budget resolution amended in accordance

with this subsection need not comply with G.S. 115C-430. (1975, c. 437, s. 1; 1981, c. 423, s. 1.)

115C-434. Interim budget.

In case the adoption of the budget resolution is delayed until after July 1st, 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.)

The following policies have been adopted by the Guilford County Board of Education and guide the fiscal operations of the school district.

Policy DC - Budgeting and Fiscal Management

The Board of Education believes in sound financial planning to support the educational goals of the Board and the State and expects the Superintendent and the CFO to develop and maintain fiscal practices that are consistent with the Board's educational policies and goals, assure sound fiscal management and consider future fiscal impact. Financial planning for any fiscal year shall include multi-year planning and shall not deviate materially from the Board's stated goals and objectives or risk fiscal jeopardy.

It is the Superintendent's duty to present to the Board a recommended budget which:

1. Establishes priorities for the school district, recognizing that increasing student achievement is the Board's primary objective;
2. Is in a summary format understandable to the Board;
3. Adequately describes revenues and expenditures;
4. Shows the amount spent in each program or area for the most recently completed fiscal year, the amount budgeted for each program or area for the current fiscal year and the amount recommended for the next fiscal year;
5. Discloses budget planning assumptions;
6. Projects spending only those funds that are conservatively projected to be received during the year;
7. Preserves the District's fund balance to the extent practical;
8. Provides adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees;
9. Takes into consideration fiscal soundness in future years; and
10. Reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits, environmental influences and market conditions.

The Board expects the Superintendent to submit a calendar for budget adoption annually.

Fiscal operations of the school system shall be managed in a responsible manner, according to generally accepted accounting principles (GAAP), and considering the position trust

and confidence the public places in the Board to manage public funds.

With respect to the actual, ongoing condition of the district's financial health, the Superintendent shall operate the district without materially deviating from the annual budget or budget policy adopted by the Board. The Superintendent is directed by the Board to operate the District in accordance with the following principles:

1. Spend funds only when revenues are available to meet expenses or when the Board has designated fund balance to be spent for that purpose;
2. Avoid indebting the organization except as provided by law;
3. Settle payroll and debts in a timely manner;
4. Obtain the approval of the Board of Education for the purchase of all contracted services of \$150,000 or more, construction or repair contracts of \$300,000 or more, construction or repair project change orders of \$100,000 or more;
5. Make any purchase only after:
 - a. exercising reasonable precaution against conflict of interest,
 - b. having considered comparative prices based on items of similar quality, and
 - c. considering a balance between long-term quality and cost.
6. Purchase supplies, equipment and/or materials only in accordance with the conditions outlined in NCGS 115C-522.1 (Purchasing Flexibility);

7. Contract for construction or repair work only in accordance with the conditions outlined in NCGS 143-129 (Procedure for Letting of Public Contracts).
8. Prepare and file all required reports in a timely and accurate manner;
9. Arrange for an annual audit in accordance with state law;
10. Pursue all receivables of the district in a financially responsible manner;
11. Keep complete and accurate financial records by funds and accounts in accordance with generally recognized principles of governmental accounting; and
12. Prepare and publish an annual report

Policy DD – Grants Funding

The Guilford County School System encourages the strategic use of grants funding aligned to school and district goals and priorities. Any individual, school, or district initiated grant that involves the request or expenditure of district funds during the life of the grant or in subsequent years following the grant must be approved or reported at the district level. Staff seeking to apply for grants in an amount less than \$50,000 shall notify the Grants Office and follow the guidelines stated in the Procedure. Staff applying for grants of \$50,000 or more shall submit the application to the Grants Office for prior approval before final submission. These grants will be reviewed and approved by the District Grant Approval Committee (see Procedure DD-P).

Grants in excess of \$100,000 require the approval of the Board of Education prior to final submission. The Board shall receive an annual report on the status of grant funding.

The Superintendent or his designee is authorized to issue procedures providing the details of the grant approval process.

Administrative Procedure DD-P provides the requirements for special administrative approval of grant proposal and application packages and the guidelines to the project director/budget control agent regarding management of the grant award.

Policy DF – Cash Management

The Guilford County Board of Education hereby charges the finance officer with the cooperation of all departments and officials to devise and implement a cash management plan which addresses cash receipts, cash mobilization and management of available resources (deposits/investments), cash disbursements, banking relations and monitoring and reporting on the plan.

In addition to establishing a cash management plan, the finance officer will implement a series of internal controls which are designed to prevent losses of public moneys arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officials. The finance officer will ensure, whenever possible, separation of duties of the procedures for handling public funds and other assets.

All employees of the Board shall follow the cash management plan. Failure to do so may result in disciplinary action against the employee.

Administrative Procedure DF-P provides the requirements for the cash management plan to be used in conjunction with the Local School Fund Accounting Procedures Manual and the Financial Services Procedures Manual as an administrative procedure for the implementation of Board Policy DF - Cash Management.

Policy DIA – Local School Fund Accounting Procedures (Accounting System)

The Guilford County Board of Education directs that uniform procedures shall be established throughout the district to ensure the proper accounting for, and expenditure of, all funds under the control of individual schools. Such funds shall be subject to regular audits.

The uniform procedures shall be promulgated through the Local School Fund Accounting Procedures Manual. The manual may be updated on an as needed basis. Changes, additions, deletions, as well as a general review, are to be reported to the Board annually.

Legal Reference:G.S. 115C-435 to 452

Administrative Procedure DIA-P instructs employees to refer to the Local School Fund Accounting Procedures Manual for the procedures for implementing policy DIA-P.

The budget represents the 2020-21 financial plan for Guilford County Schools (GCS). The North Carolina School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution for the State Public School Fund, the Local Current Expense Fund, federal grants restricted as to use, and the Capital Outlay Fund. The district's budget resolution also includes the Child Nutrition or School Food Service Fund; the ACES (After-School Care Enrichment Services) Fund and the Special Revenue Fund. A copy of the resolution is included in this document.

The budget is prepared on the modified accrual basis; whereas, the Comprehensive Annual Financial Report (CAFR) shows the status of the district's finances on the basis of "generally accepted accounting principles" (GAAP). The major difference between the two is the timing of recognition of revenues, expenses, gains, and losses. The budget reflects revenues that are both measurable and available to fund expenditures and/or liquidate liabilities in the current fiscal year. Available means collectible in the current fiscal year or soon enough thereafter to be used to pay expenses or liabilities of the current fiscal year. Generally Accepted Accounting Principles are a wide set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board. Our Basic Financial Statements include two types of statements that present different views of the Board's finances. The first is the government-wide statements (*report information about the unit as a whole using accounting methods similar to those used by private-sector companies*) which are presented on the full accrual basis of accounting (*records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances occur, regardless of the timing of related cash flows*). The second set of statements included in the basic financial statements are the

fund financial statements (*provide more detailed information about the Board's major funds*) which are presented on the modified accrual basis of accounting (*measures the near term inflows and outflows of financial resources and what is available at year-end to spend in the next fiscal year*). The proprietary and fiduciary funds are presented on the full accrual basis of accounting.

Budget development is a year-round process that begins in the fall of each year and continues until a budget resolution is adopted by the Guilford County Board of Education. Participation at all levels of the school system is evident in this ongoing process.

Schools and central office departments review their budget needs and submit their requests. Parent Teacher Associations (PTAs) offer input. The superintendent, chief financial officer and division chiefs develop the superintendent's budget request prioritizing all requests based on the board of education's vision, mission, core values and goals, objectives.

Other elements of the budget development philosophy include:

- Reflect current and projected economic conditions and plan for various potential funding scenarios;
- Fund initiatives through budget reductions and/or, redirections or by seeking outside funding;
- Use the 2019-20 final budget passed by the North Carolina General Assembly.
- Request additional operating funds from County Commissioners for increases in sustaining costs; salary increases and other compensation initiatives; state budget reductions and mandates; restoring cuts to schools and strategic plan initiatives.

- Use reorganization and attrition to reduce positions and place current employees in key positions whenever possible to reduce total personnel count.

Actual preparation of the school district budget includes three basic steps: estimation of expenditures, estimation of revenues and a comparison of the two. If the budget does not balance, then proposed expenditures and/or revenues must be revised until the two are brought into balance. Before expenditures can be estimated, it is essential to have a projection of student enrollment. Since the largest single component of expenditures will be for personnel compensation and benefits, it is also necessary to estimate personnel needs as part of the budget process. Personnel needs are determined based on the student enrollment projections and the district's personnel allotment formulas.

Budget work sessions are scheduled with the board of education and community input is sought through a public hearing. The superintendent's budget request must be presented to the board of education by May 1. A copy of the budget document remains available in the district's administrative site for public inspection.

Once the board of education makes decisions regarding the budget, the board of education budget request is prepared. This document must be submitted to the county commissioners no later than May 15 of each fiscal year, or such later date as may be fixed by the board of county commissioners.

The county commissioners must adopt a budget resolution which includes the county appropriation for the school system on or before July 1, or such later date as may be agreeable to the board of education. If full funding of the board of education budget request is not approved, the budget must be adjusted accordingly by the board of education or the board of education may opt to

pursue the appeal procedure outlined in NCGS 115C-431 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 county commissioners is not sufficient to support a system of free public schools. If a budget resolution is not adopted by July 1, an *interim budget resolution* will be adopted by the board of education for the interval between the beginning of the fiscal year and adoption of the budget resolution. Copies of the budget resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. A copy of the budget resolution shall also be filed with the county finance officer.

Initial state and federal budget calculations are based on budget information provided by the North Carolina Department of Public Instruction, if any, and the state and federal planning allotments.

Previous years' budgets and development processes were reviewed in order to identify the major budgetary assumptions/variables of federal, state and local origin impacting the school district's budget development/adoption.

The assumptions/variables identified as a result of that review include:

- salary increase percentage for teachers/licensed staff;
- salary increase percentage for principals/assistant principals;
- salary increase percentage for classified employees;
- changes in employee benefit rates/amounts (*social security, retirement, hospitalization, workers' compensation, unemployment, life insurance*);
- percentage of increase for annual utility/energy and gas/diesel fuel costs;
- percentage of increase for various risk management areas (*i.e., liability/fleet/property/pupil scholastic accident insurance lines of coverage*);

- additional energy costs for newly constructed and or air conditioned square footage associated with the district's Capital Improvement Plan (CIP) Program;
- additional maintenance/staffing costs associated with newly constructed and/or renovated square footage associated with the CIP Program; and
- increase in funding associated with projected growth in student enrollment

Other factors impacting the budget development process can include:

- strategic plan initiatives;
- increase in funding associated with projected growth in student enrollment; or
- funds to offset anticipated state/federal budget cuts.

These items are funded from the increase in funding associated with projected growth in student enrollment, if available, and/or from the redirection of existing state/local/federal dollars and/or from additional funding requested from the county commission.

There are two components of the capital outlay budget – the “*regular capital outlay projects*” and the “*Capital Improvement Plan (CIP) projects*”. Regular capital outlay projects include, but are not limited to, mobile classrooms (*purchase/setup/refurbish*); roof repair and/or replacement; environmental/ADA (Americans with Disabilities Act) compliance; system-wide renovations; life-safety issues (*fire/smoke/security alarms, intercom/telephone systems*); HVAC (Heating, Ventilation and Air-Conditioning) projects; underground storage tanks; athletic facilities; paving/resurfacing parking lots and tracks/tennis courts; purchase of instructional equipment and vehicles (*activity bus and maintenance, transportation, courier, technology and/or warehouse/surplus property service vehicle replacements*).

The district's annual or regular capital outlay projects are funded through a general fund appropriation from Guilford County.

CIP funding sources have included county pay-as-you-go funds, proceeds from Guilford County bonds issued for public school renovation/construction and certain state assistance (*i.e., Public School Building Bond Act of 1996; School Facilities Finance Act of 1987; and Public School Building Capital Fund*).

GCS is currently working toward completion of several school facility additions and renovation projects as a result of the \$457M school construction bond program approved by voters in 2008. With the 2000, 2003 and 2008 bond programs, GCS has benefited by almost \$957M in construction dollars over the past decade. To a large degree, these funds were used to add seating capacity in response to the significant population growth Guilford County has experienced in past years, and to complete air conditioning installations. Half of the district's buildings are 50 years old or more, with at least 60% built before 1969.

The CIP projects are driven primarily by the district's long-range facilities plan. The district's updated Facilities Master Plan, unveiled at the board's Fall Retreat on September 24, 2011, details the facility and capital improvements necessary to support the educational program requirements of all GCS facilities over the next 10 years.

The plan is based on enrollment projections; facility needs assessments, program adequacy assessments, and capacity utilization analyses and calls for \$1.24 billion to be spent on GCS schools over the next ten years. Although student population growth in GCS is expected to grow by an estimated 6,350 additional K-12 students by the 2020-21 school year, recommendations for the funding of new and replacement schools is proportionately less than in the past.

For example, the \$457M bond of 2008 included:

- \$220 million or 48.1% for new and replacement schools;
- \$203 million or 44.4% for renovations and additions; and
- \$34 million or 7.5% for new special needs facilities.

The current Ten Year Facilities Master Plan includes:

- \$197 million or 16% for new and replacement schools, school's removal; and
- \$1.047 billion or 84% for renovations/additions.

The district has two *proprietary (enterprise) funds* - the Child Nutrition or School Food Service Fund and the After School Care Enrichment Services (ACES) fund. Budgets for these funds are developed based on historical revenue, expenditure and participation data as well as anticipated legislated salary increases and/or changes in employee benefit rates/amounts and/or inflationary increases for food or supplies and/or student enrollment projections and/or changes in child nutrition meal costs or weekly ACES fees.

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

2020-21 (budget development):

As GCS continued to manage the operating budget in 2019-20 and prepare for the upcoming 2020-21 fiscal year, various actions were taken to conserve resources.

The governor's 2020-21 budget proposal was issued in February 2020. His budget recommendation included more funding for early childhood education, a salary increase for teachers and

school building administrators, increased funding for instructional supplies, school safety and youth mental health. Also included were bonuses for educators and school personnel in public K-12 schools, Community Colleges and the University System. These educators were not a part of the raises approved in the last biennium for state employees, yet they have done extraordinary work to teach, feed and care for students throughout the pandemic.

The superintendent presented her 2020-21 budget message and budget recommendation to the board of education on April 22, 2020. The superintendent's total budget proposal, which included all funding sources, was \$821,897,233 and her operating budget request, which included state, local and federal funds, was \$738,499,043.

Of that amount, the recommended request for local funds from the Guilford County Commission is \$214.1 million. The recommended request from the County for operating expenses includes requests for new funding in the amount of \$7.5 million that can be organized into categories.

The requested increase in salaries and benefits includes an increase for all employees at a total cost of \$4.4 million. In addition to the base salary and benefit increases for all staff, a request to increase bus driver pay by \$1.6.

Charter school enrollment is projected to grow by 475 students in 2020-21. This means an additional \$1.3 million will be transferred to charter schools as a result of this growth. The superintendent included this amount in their recommended budget.

The 2020-21 budget approved by the board of education on May 12, 2020 matched the Superintendent's recommendation of a request of \$7.5 million increase in local operating funds from county commissioners for providing salary and benefit increases and growth in charter school enrollment. The board of education's total request for funding for operations from Guilford County was \$214,110,398.

The traditional legislative process was not followed in 2020-21.

A North Carolina budget was not passed for 2020-21.

In June 2020, the county commissioners adopted a county-wide budget that provided the following funding for GCS:

- funding for the operating budget, \$209,610,398 an increase of \$3,000,000 over last year's adopted budget and \$2.2 million over their amended budget when they appropriated \$800,000 for bus driver pay increases in January 2020; and
- a \$3,116,528 capital project ordinance to be funded with County funds.

Since (a) the State of North Carolina had not adopted a budget for fiscal year 2020-21; and (b) the board of education had an insufficient fund balance to operate the school system for fiscal year 2020-21, the board of education approved an interim budget resolution for 2020-20 on June 25, 2020. The interim budget resolution allowed the district to pay employee salaries, principal and interest on debt and all other usual ordinary expenses that might become due and payable during the interval between the beginning of the 2020-21 fiscal year and the adoption of the budget resolution for 2020-21.

On December 08, 2020, the board adopted a 2020-21 budget. The total budget at adoption, including all funding sources, was

\$829,397,549. The total operating budget at adoption, which included state, local and federal funds, was \$778,933,231. Of the \$778.6 million operating budget, 60% of the funding, or about \$462 million, comes from the state; another 28% or about \$225 million is attributable to local funding; and federal funding makes up the remaining 12%, or about \$92.3 million.

Monitoring of budgets and funds:

Budget management includes three separate areas:

- pre-audit of disbursements and encumbrances
- amendments to the budget resolution
 - accounts for transfers of funds from one account to another within guidelines of the respective funding source(s)
 - tracks increases (new funds added to budget) or decreases (funds removed from budget)
 - budget resolution specifies transfer authority and reporting requirements
- meeting applicable reporting requirements (local, state and federal).

Some of the tools/mechanisms used to evaluate budgets include:

- internal audits
- external audits
- program audits
- analyzing expenditures and revenues
- analyzing staffing patterns
- developing multi-year budgets.

The district incorporates the following practices in budget development and implementation:

- integrating long-term planning with the budget process

- establishing measures for continuous performance monitoring
- obtaining citizen and other stakeholder involvement early in the budget process
- communicating goals, objectives, strategies and desired outcomes
- promoting a sense of ownership and empowerment to budget managers to implement effective practices and achieve goals
- incorporating realistic revenue and expenditure forecasts
- reviewing budget-to-actual or budget-to-projected actual comparisons of revenues, expenditures, cash flow, and fund balance periodically during budget development
- providing monthly summary and detail expenditure reports to budget managers
- providing quarterly financial reports to the board of education and the board of county commissioners
- using the district's accounts payable, general ledger, payroll and purchasing systems to monitor available funds before encumbering/spending occurs
- preparing a comprehensive annual financial report of the district's operations.





2020-2021 Budget Development Calendar



<i>Department/Individual with Primary Responsibility</i>	<i>Completion Date</i>	<i>Activity</i>
Finance	January 2020	Finance/HR presents to Cabinet 2020-21 GCS allotment formulas
Council	January 2020	Superintendent's Council ("Council") reviews prior year budget development process and proposed budget development calendar/process for 2020-21
Superintendent/Finance/ Human Resources	February 2020	Budget discussion with Principals' Advisory Council
Facilities	February 2020	Present DRAFT projections to Cabinet & release draft projections to Principals for review
Facilities	February 2020	Principals feedback on draft projections due to Facilities
Cabinet	February 2020	Recommendation of 2020-21 allotment formulas and trade guidelines to be used in school worksheets
Operations-Facilities/Planning	February 7, 2020	Release 2020-21 student enrollment projections
Federal Programs	February 2020	Confirm Title I schools for 2020-21 based on February 1, 2020 CEP data
Finance	February 22, 2020	Finance completes Weighted Student Formula (WSF) calculations and enters WSF dollars in site-based allotment workbooks for schools
Superintendent/Finance/Human Resources	February 2020	Budget discussion with Teacher's Advisory Council

2020-2021 Budget Development Calendar



<i>Department/Individual with Primary Responsibility</i>	<i>Completion Date</i>	<i>Activity</i>
Human Resources	March 2, 2020	Notification sent to principals/BOE/cabinet that worksheets are available and allotment model changes noted
Human Resources	February 25, 2020	Communicate with SSOs the needs to develop staffing and hiring plans prior to allotment worksheet meetings
Human Resources	March 2, 2020 to March 6, 2020	Principals work with SLT/SSOs to determine staffing and hiring plan for 2020-2021
Human Resources	March 9, 2020 to March 12, 2020	Finalize site-based allotment worksheets and hiring needs with SSO's and Principals in group meetings at Washington Street computer lab.
Human Resources	March 9, 2020 to March 12, 2020	Complete (1) processing site-based trades/purchases submitted by schools; (2) releasing positions created by trades/purchases; and (3) updating positions in HRMS (<i>i.e., changes in subject/grade level assignments</i>)
Human Resources	March 9, 2020 to March 12, 2020	List of Surplus employees released to HR staffing personnel - (staff whose positions were eliminated at their current site)
Council Cabinet	February 1, 2020	Prioritized request for capital outlay items due to Finance
Finance	Mid to late February 2020	Finance completes fund balance projections for 2020-21
Superintendent CFO	March 2020	Superintendent and CFO meet with County Manager and County Budget Management & Evaluation Director to discuss GCS budget request and recommendations

2020-2021 Budget Development Calendar



<i>Department/Individual with Primary Responsibility</i>	<i>Completion Date</i>	<i>Activity</i>
NCDPI	March 20, 2020	NCDPI releases 2020-21 Governor's Recommended Allocations
Human Resources Academic Services	March 20, 2020	HR/Academic Services complete Art/Music/PE teacher assignment schedules and HR posts final school staffing plans
Human Resources	March 9, 2020 to March 13, 2020	Transfer application period
Human Resources	March 16, 2020 to April 30, 2020	Priority Transfer Period
Human Resources	March 16, 2020 to March 27, 2020	Transfer Period
Human Resources	March 30, 2020 to April 3, 2020	Surplus Placement
Human Resources	April 18, 2020	Career Fair
Superintendent	April 22, 2020	Superintendent presents 2020-21 budget recommendation to the Board of Education
BOE	April 27, 2020	BOE holds a Budget Work session

2020-2021 Budget Development Calendar



<i>Department/Individual with Primary Responsibility</i>	<i>Completion Date</i>	<i>Activity</i>
BOCC	April 28, 2020 June 1, 2020 June 9, 2020 June 16, 2020	BOCC has work session(s) to review BOE budget request
BOE	April 30, 2020	BOE conducts a public hearing on the 2020-21 budget request at regularly scheduled board meeting
Superintendent	May 1, 2020	Statutory deadline for Superintendent to present recommended budget to BOE
BOE	May 12, 2020	BOE adopts 2020-21 budget at regularly scheduled board meeting
BOE	May 15, 2020	Statutory deadline for BOE to submit 2020-21 budget request to BOCC
County Manager	May 21, 2020	County Manager presents 2020-21 budget message and recommended budget to the BOCC
BOCC	June 4, 2020	BOCC conducts public hearing on the 2020-21 budget
BOCC	June 18, 2020	BOCC adopts 2020-21 Budget Ordinance

2020-2021 Budget Development Calendar



<i>Department/Individual with Primary Responsibility</i>	<i>Completion Date</i>	<i>Activity</i>
BOE	June 25, 2020	BOE approves an Interim Budget Resolution if the BOCC has not adopted a 2020-21 Budget Ordinance on or before July 1 and/or the state has not adopted a continuing resolution or a final budget for 2020-21 on or before July 1
BOCC	On or before July 1, 2020	Statutory deadline for BOCC to adopt the 2020-21 Budget Ordinance
BOE	December 8, 2020	BOE approves final 2020-21 budget
BOE	December 8, 2020	BOE approves 2020-21 Budget Resolution

2020-21 Budget Financial Structure and Classifications of Revenues/Sources and Expenditures/Uses



The Guilford County Schools (GCS) is one comprehensive school district serving the entire county. At the helm of the school system is the board of education and its superintendent. They are committed to providing the highest possible quality of education to Guilford County students, while maintaining fiscal responsibility and accountability. In North Carolina the basic public education program is funded by the state and is augmented with local funds. The board has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Guilford County Board of Commissioners which controls allocation of local funds to the schools.

Finance Structure

In 1975 the General Assembly enacted a law requiring a uniform accounting system for all local school administrative units effective July 1, 1976. The minimum requirements for the account code structure consist of four dimensions. The dimensions are fund, purpose, program report, and object. The Guilford County Schools has adopted a budget-coding scheme, which incorporates the *uniform chart of accounts* of the state board of education. The purpose of such detail is to enable management at the school and system levels to make informed decisions regarding the utilization of limited resources to provide the most effective educational programs for students and to do so as efficiently as possible.

There are five dimensions in the coding scheme used in the GCS budget: fund, purpose, program, object, and location/use codes. The dimensions occur in a fixed sequence and classify expenditures and revenues into groups so that meaningful analyses can be made. No single dimension used alone would provide enough information for accountability and responsive management. By relating a specific expenditure to all dimensions, complete accountability is realized and more information is available to management. The accounting policies

relative to the Guilford County Board of Education conform to generally accepted accounting principles as applicable to governments.

Basis of Presentation – Fund Accounting

The accounts of the Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The Board has the following fund categories (further divided by fund type):

Governmental Funds are used to account for the Board's general governmental activities. Governmental funds include the following fund types:

General Fund (Local Current Expense Fund) – Appropriations for the current operating expenses of the Board other than appropriations included in the State Public School Fund and the Federal Grants Funds. These appropriations shall be funded by monies made available by the board of county commissioners, state money disbursed directly to the school system, and other monies made available or accruing to the school system for current operating expenses.

State Public School Fund - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the Department of Public Instruction. These funds are expended according to the provisions of the North

2020-21 Budget Financial Structure and Classifications of Revenues/Sources and Expenditures/Uses



Carolina general statutes.

Federal Grant Fund – Appropriations for the expenditure of federal categorical grants made available through the North Carolina Department of Public Instruction (NCDPI). These appropriations are categorical in nature; i.e., programs and services for children of low-income families; program and services designed to eliminate the effects of previous discriminatory practices, etc.

Capital Outlay Fund – The capital outlay fund accounts for the acquisition of fixed assets or construction of major capital projects not being financed by the enterprise funds. Capital projects are funded by Guilford County appropriations, by the proceeds of Guilford County bonds issued for the construction of public schools, and by certain state assistance.

In 2009-10 GCS established a **Special Revenue Fund** to account for reimbursements, including fees for actual costs, gifts and grants restricted as to use, federal appropriations made directly to local school administrative units, funds received for pre-kindergarten programs, and special programs.

Proprietary Funds include the following fund type:

Enterprise Funds – Enterprise Funds account for those operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Board has two Enterprise Funds, the Child Nutrition Fund and the After School Care Enrichment Services Fund.

Fiduciary Funds account for the assets held by the Board in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Fiduciary Funds include private-purpose trust funds.

Private-purpose Trust Funds – Private-purpose Trust Funds are accounted for in a manner similar to governmental funds. The Board has eleven such funds: the Ben L. Smith Scholarship Fund, the Dr. Randall S. Brooks, Sr. Preschool Handicapped Fund, the E. P. Pearce, Jr. Scholarship Trust Fund, the Elizabeth Hanner Holt Scholarship Trust Fund, the Bill Vielkanowitz Scholarship Fund, the Southeast High School Scholarship Fund, the A. B. Hunter Scholarship Fund, the Nathanael Green Scholarship Fund, the Ora Sublett Scholarship, the Hanner Scholarship Fund and the Violet G. Hutchens Music Fund. The Ben L. Smith Scholarship Fund, funded by private contributions, was established by the Board to recognize and honor professional staff members and to help make possible further study for worthy staff members. The Dr. Randall S. Brooks, Sr. Preschool Handicapped Fund is funded by private contributions and is to be used to purchase items and provide services that are not covered by federal and state monies for students in the preschool handicapped program. The Violet G. Hutchens Music Fund, funded by private contributions, is to be used for musical training and the purchase of musical instruments and supplies at Johnson Street Elementary, Oak Hill Elementary, Ferndale Middle and High Point Central High School.

The board's budget does *not* include private-purpose trust funds.

Purpose Codes – Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit.

2020-21 Budget Financial Structure and Classifications of Revenues/Sources and Expenditures/Uses



For budgeting and accounting purposes, expenditures are classified into five purposes as follows:

- 5000 Instructional Programs
- 6000 Supporting Services Programs
- 7000 Community Services Programs
- 8000 Non-Programmed Charges
- 9000 Capital Outlay

The "purpose dimension" has four digits and is broken down into a function level at the second digit and, where appropriate, into a sub-function level at the third digit. The fourth digit of this dimension is not in use by NCDPI at this time except in rare cases and as indicated in the chart of accounts.

Program Codes - A program code is a plan of activities or funding designed to accomplish a predetermined objective. The dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

Object Codes - The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts.

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Reserved for Future Use
- 700 Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Location Codes - The location code specifies the school, central office department or central office division of the school system to which the expenditure is to be charged. Each school and central office department has a specific location code for tracking expenditures.



Enrollment

Enrollment projections are used to prepare the proposed expenditure budget. The 20th day enrollment for the fall of 2020 was 69,355, which reflects a decrease of 2,296 students from the previous year.

Personnel

Personnel needs are determined based on the enrollment projections and the personnel allotment formulas. The teacher allotment formulas meet state mandated maximum average class size requirements. The personnel allotment formulas indicated below were used in conjunction with the projected membership to determine the state-funded positions for fiscal year 2020-21:

- Principals - one per school with at least 100 ADM or at least seven state paid teachers or instructional support personnel
- Assistant Principals - one month of employment per 98.53 students in average daily membership (ADM) rounded to the nearest whole month
- Regular Classroom Teachers
 - Kindergarten 1 per 18 students
 - Grade 1 1 per 16 students
 - Grades 2-3 1 per 17 students
 - Grades 4-6 1 per 24 students
 - Grades 7-8 1 per 23 students
 - Grade 9 1 per 26.50 students
 - Grades 10-12 1 per 29 students
- Program enhancement teacher funding at 50%
- Math/Science/Computer Teacher - one per county
- Teacher Assistants - The number of classes is determined by a ratio of 1:21. K - 2 TAs per every 3 classes; Grades 1-2 - 1 TA for every 2 classes; and Grade 3 - 1 TA for every 3 classes.
- Children with Special Needs - \$4,549.88 per funded child count (Child count is the lesser of the April 1 handicapped child count or 12.75% of the allotted ADM.)

- Preschool Handicapped - base funding of \$69,911 per LEA, remaining funds distributed based on April 1 child count of ages 3, 4, and pre-K-5 (\$3,641.24) per child
- Academically or Intellectually Gifted - \$1,364.85 per child for 4% of ADM
- Career Technical Education - Months of Employment - base of 50 months per unit, remaining months allocated based on ADM in grades 8-12
- Instructional Support Personnel - one position per 210.56 ADM
- Non-instructional Support Personnel - \$274.80 per ADM; \$6,000 per Textbook Commission member for clerical assistants
- Central Office Administrators - Increase by LEA from FY 20-21 Initial Allotment is 1.48%.

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

Salaries

- New teachers will be paid \$35,000. NC continues to rank below the national average in teacher pay and now ranks 30th in the nation. The budget continues to offer larger increases to less experienced teachers, who are newer to the profession.
- Step increase for teachers and instructional support who earned a year of experience.
- Step increase for Assistant Principals.
- Keeps structure the same for principals but modifies categories of size of schools and adds a higher range of ADM +1,601 (previously capped at 1,301).
- No increase for non-certified or central office.

Benefits

Employer's costs of benefits for 2020-21 were calculated using the following rates:

- Social Security Cost 7.65% of subject salaries
- Retirement Cost 21.68% of subject salaries
- Hospitalization \$6,326 per FTE per year
- Life Insurance \$ 0.58 per month per employee

Longevity

Principals, assistant principals and classified, regular full-time and part-time employees (20 hours or more a week) are eligible for yearly longevity payments after completing 10 years of State of North Carolina service. **As of the 2014-15 school year, teachers and instructional support no longer earn longevity benefits. Principals and assistant principals no longer receive longevity as of July 01, 2017. The NC General Assembly incorporated these funds in to the salary schedules to provide higher salaries at each step.**

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

Years Completed Longevity Percentage

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

Non-personnel Items

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

- Equipment, furniture and vehicle budgets are zero-based each year.
- New facilities and renovations of existing facilities are funded through the capital outlay budget request.
- Indirect cost is computed on applicable grant expenditures except contract services and purchase of equipment.
- The state allotment for textbooks is \$32.26 per ADM in grades K-12.
- The classroom material, instructional supplies, and equipment state allotment is \$30.12 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT Testing.

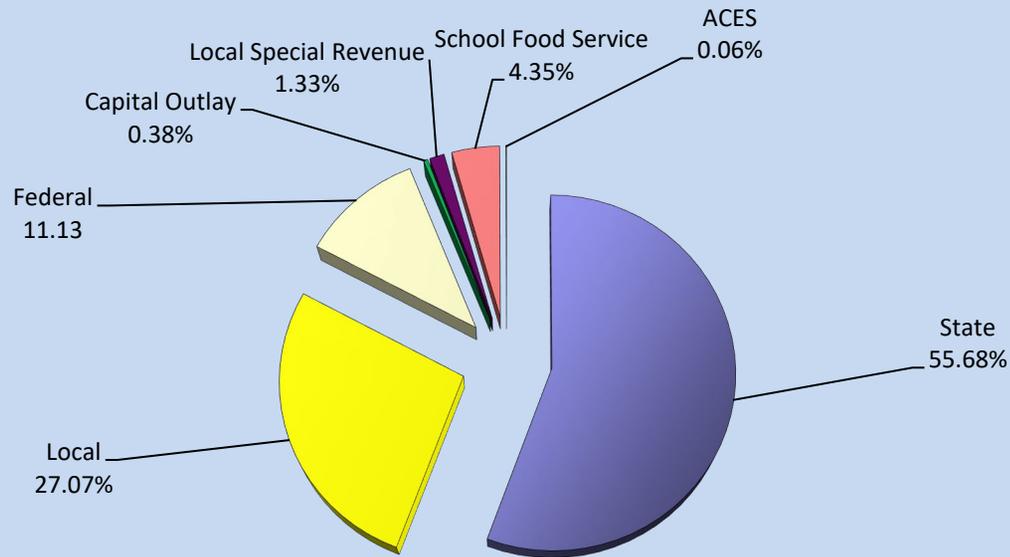


2020-21 Budget Summary/Analysis by Fund



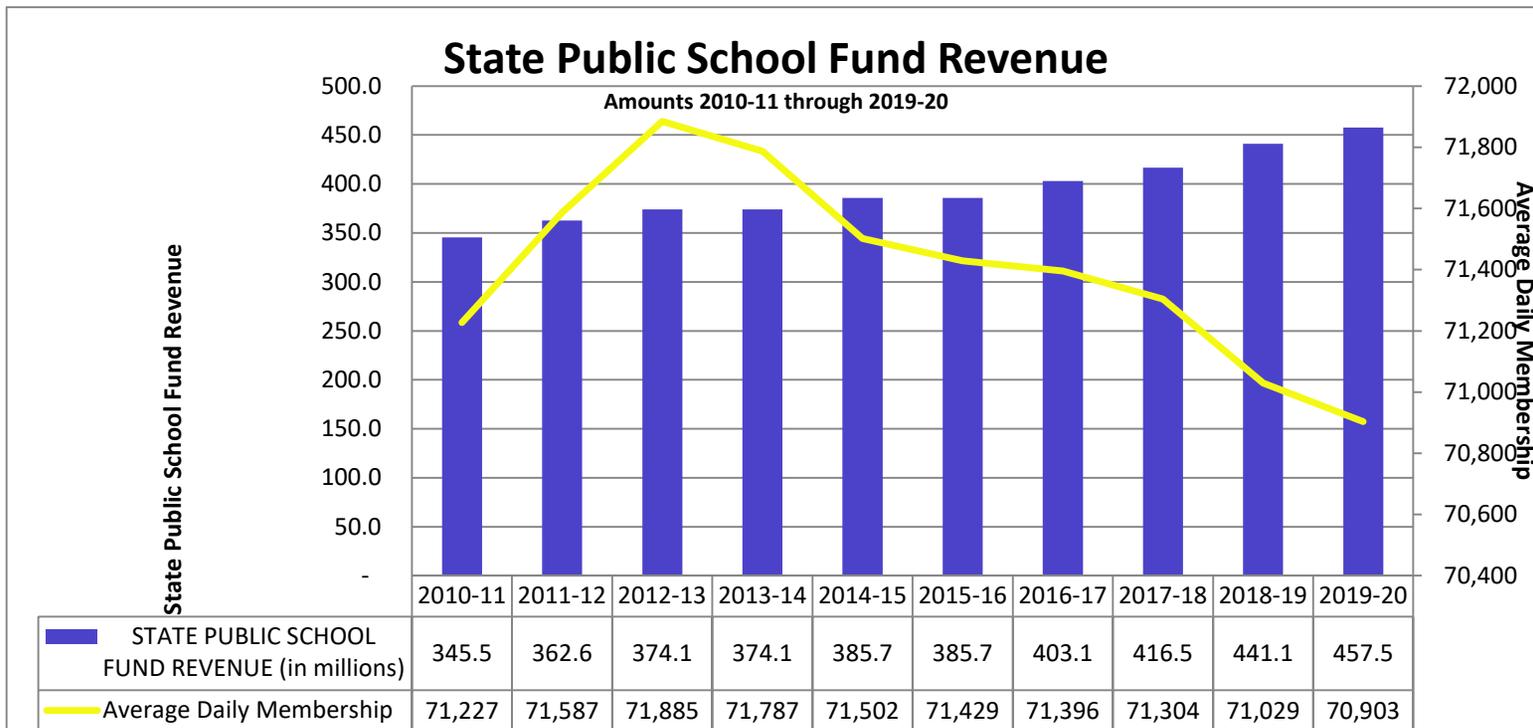
Description	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
State Public School Fund	\$416,531,279	\$441,066,544	\$457,478,725	\$461,806,822	\$ 4,328,097	0.95%
Local Current Expense Fund						
County Appropriation	195,860,398	202,610,398	207,410,398	209,610,398	2,200,000	1.06%
Other Sources	5,848,194	5,924,390	4,371,760	14,927,653	10,555,893	241.46%
Local Special Revenue Fund	14,112,905	15,744,838	13,588,384	11,078,975	(2,509,409)	-18.47%
Federal Grant Fund	44,158,033	48,181,008	52,709,371	92,288,358	39,578,987	75.09%
Capital Outlay Fund						
Regular Projects	7,438,596	8,022,887	9,278,252	3,116,528	(6,161,724)	-66.41%
Capital Improvement Plan (CIP)	23,890,806	4,098,823	1,953,876	-	(1,953,876)	-100.00%
School Food Service	44,133,458	44,240,571	38,988,787	36,043,725	(2,945,062)	-7.55%
After School Enrichment Services	6,475,878	6,298,170	6,212,008	525,000	(5,687,008)	-91.55%
Grand Total	\$758,449,547	\$ 776,187,629	\$ 791,991,561	\$ 829,397,459	\$ 37,405,898	4.72%

2020-21 Budget Summary/Analysis by Fund



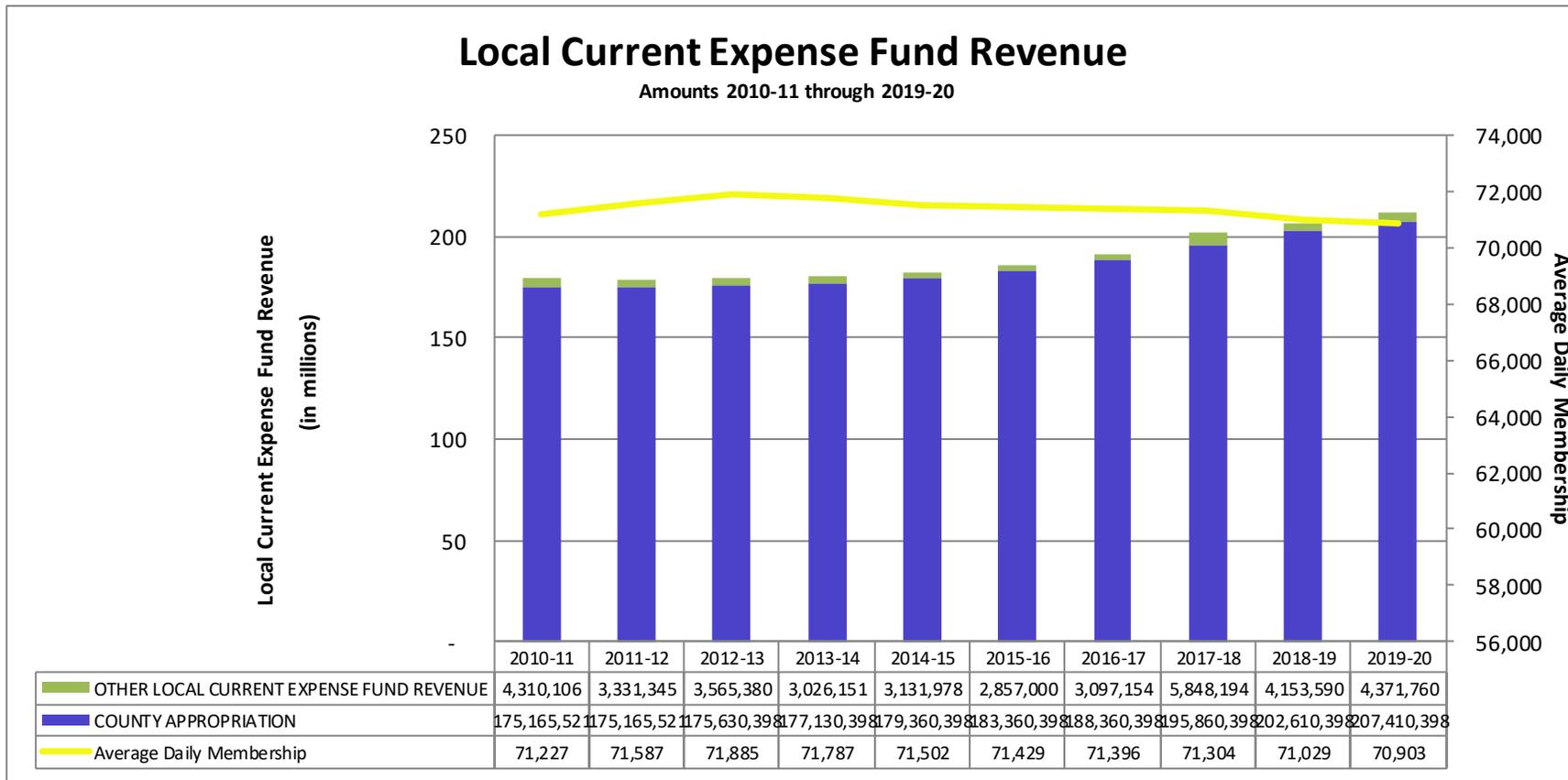
The State Public School Fund includes appropriations from the North Carolina Department of Public Instruction for the current operating expenditures of the public school system. Variations in state funding are generally due to growth in average daily membership (ADM) and legislated salary increases and/or employee benefit amount/rate adjustments. The narrative provided specifies the purpose for which each allotment category or program report code (PRC) is to be used and the allotment

formulas used to develop 2020-21 state budget estimates. A tabular summary provides trend data based on audited figures for fiscal years 2017-18, 2018-19 and 2019-20. The footnotes contain additional information regarding some underlying assumptions associated with these revenue estimates.



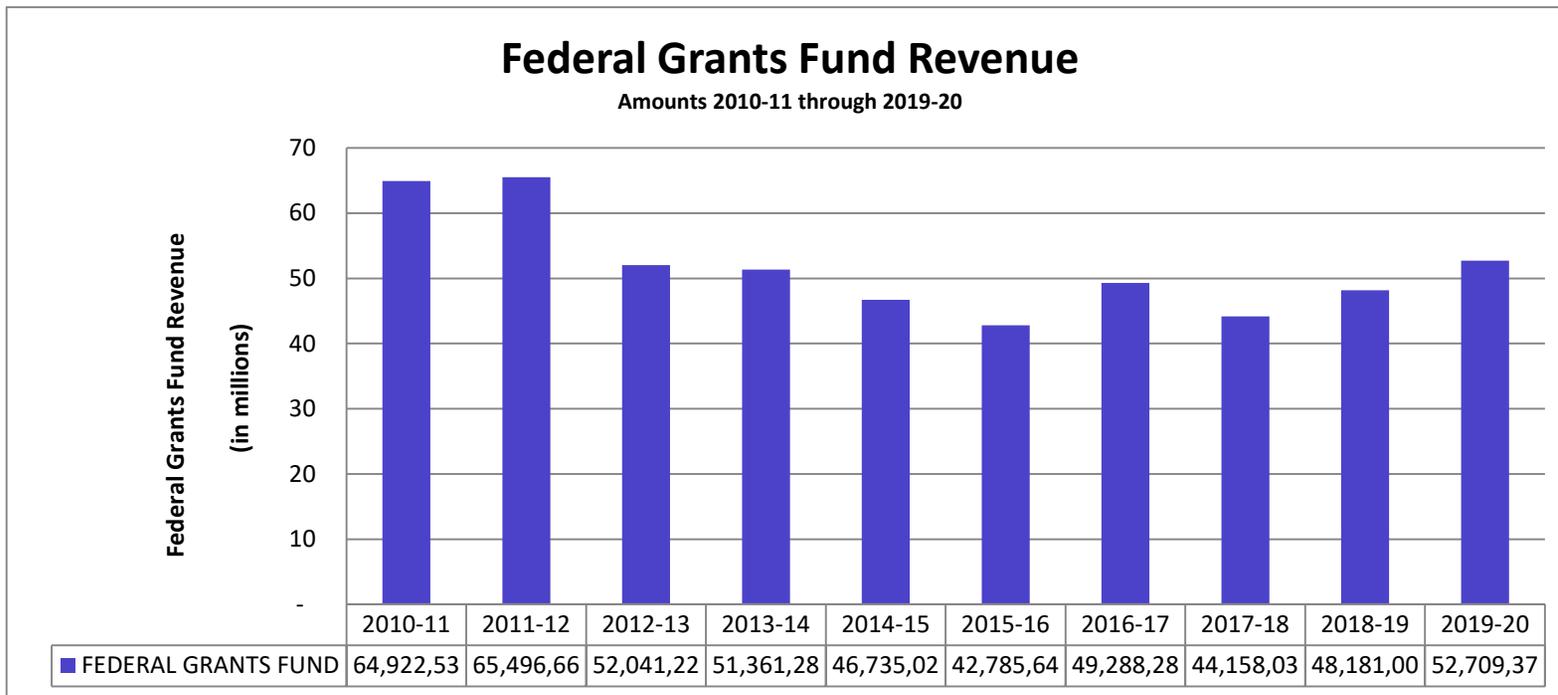
The Local Current Expense Fund is the general operating fund of the Board. This fund accounts for all financial resources except those that are required to be accounted for in another fund. The major revenue sources available in the Local Current Expense Funds include, but are not limited to, county appropriation; fines and forfeitures and interest earned on investments. The narrative

provides an explanation of each major revenue source and a tabular summary of revenue projections. This summary provides trend data based on audited figures for fiscal years 2017-18, 2018-19 and 2019-20.



The Federal Grant Fund includes appropriations for the expenditure of federal categorical grants made by the North Carolina Department of Public Instruction. Variations in federal funding are generally driven by the number of students within the targeted populations to be served (i.e., children with disabilities, children at risk of not meeting academic standards, children who reside in areas with high concentrations of poverty, etc.) and legislated salary increases and/or employee benefit amount/rate

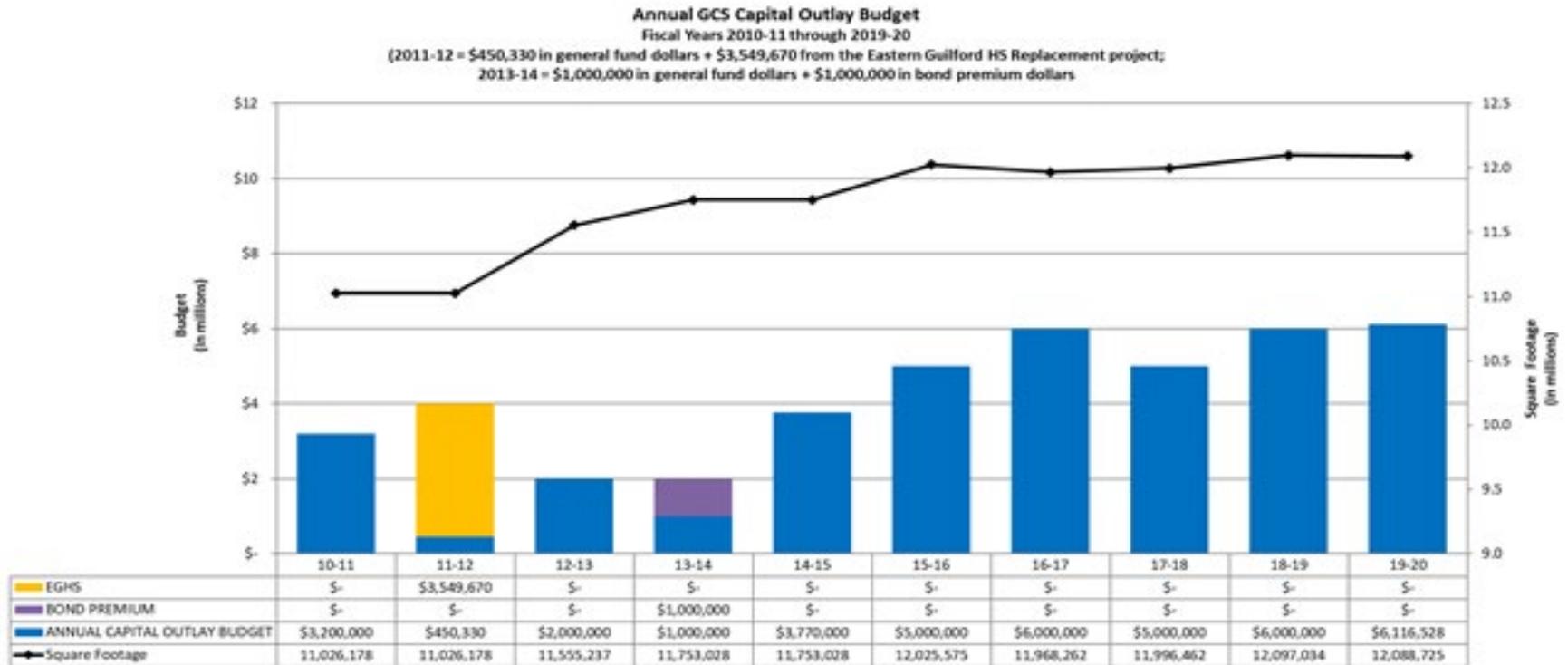
adjustments. The narrative provided specifies the purpose for which each grant or program report code (PRC) is to be used and the allotment formulas used to develop 2020-21 federal budget estimates. A tabular summary of these projections by PRC is included in the narrative. This summary provides trend data based on audited figures for fiscal years 2017-18, 2018-19 and 2019-20.



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

revenue source. A tabular summary of projections by revenue source is included in the narrative. This summary provides trend data based on audited figures for fiscal years 2016-17, 2017-18 and 2018-19.

Guilford County Schools Capital Outlay Budget for Annual Maintenance Fiscal Years 2010-11 thru 2019-20



The School Food Services Fund major revenues include meal charges as well as federal meal subsidies and donated commodities. The narrative provides an explanation of each major revenue source. A tabular summary of projections by revenue is included with the narrative. This summary provides trend data based on audited figures for fiscal years 2016-17, 2017-18 and 2018-19.

Fees charged to parents/guardians make up the major revenue in the After School Enrichment Services (ACES). The summary provided includes trend data based on audited figures for fiscal years 2016-17, 2017-18 and 2018-19.

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



2020-21 Budget by Funding Source



(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
DESCRIPTION	STATE	LOCAL	FEDERAL	TOTAL OPERATING BUDGET (B+C+D)	CAPITAL OUTLAY	LOCAL SPECIAL REVENUE	SCHOOL FOOD SERVICE	ACES	TOTAL BUDGET ALL FUNDS (E+F+G+H+I)	
SALARIES:										
111	Superintendent	137,945	-	-	137,945	-	-	-	137,945	
112	Associate Superintendent	1,363,255	390,909	-	1,754,164	-	-	-	1,754,164	
113	Director/Supervisor	243,024	6,572,662	5,044,786	11,860,472	-	270,256	630,000	12,866,386	
114	Principal	10,808,611	370,000	-	11,178,611	-	217,836	-	11,396,447	
115	Finance Officer	102,004	-	-	102,004	-	-	-	102,004	
116	Assistant Principal	3,730,549	4,273,754	-	8,004,303	-	-	-	8,004,303	
117	Other Assistant Principal Assignment	93,510	118,000	-	211,510	-	-	-	211,510	
118	Assistant Superintendent	-	98,000	-	98,000	-	-	-	98,000	
	Administration	16,478,898	11,823,325	5,044,786	33,347,009	-	488,092	630,000	105,658	34,570,759
		3.57%	5.27%	5.47%	4.28%	0.00%	4.41%	1.75%	20.13%	4.17%
121	Teacher	200,319,608	15,597,134	14,154,890	230,071,632	-	1,471,197	-	231,542,829	
122	Interim Teacher (Paid at Non-Certified Rate)	26,547	5,000	-	31,547	-	-	-	31,547	
123	Teacher - ROTC	-	439,277	-	439,277	-	235,000	-	674,277	
124	Foreign Exchange (VIF)	2,218,097	101,697	-	2,319,794	-	-	-	2,319,794	
125	New Teacher Orientation	110,311	-	40,250	150,561	-	-	-	150,561	
126	Extended Contract	106,868	36	-	106,904	-	-	-	106,904	
127	Master Teacher	505,527	-	1,217,637	1,723,164	-	-	-	1,723,164	
129	Held Harmless Salary	1,012,084	50,000	-	1,062,084	-	-	-	1,062,084	
131	Instructional Support I	18,581,073	5,228,066	897,012	24,706,151	-	-	-	24,706,151	
132	Instructional Support II	6,252,875	367,282	-	6,620,157	-	-	-	6,620,157	
133	Psychologist	2,047,789	192,327	-	2,240,116	-	61,886	-	2,302,002	
135	Lead Teacher	2,139,280	3,287,575	1,169,548	6,596,403	-	-	-	6,596,403	
	Professional Educators	233,320,059	25,268,394	17,479,337	276,067,790	-	1,768,083	-	277,835,873	
		50.52%	11.25%	18.94%	35.46%	0.00%	15.96%	0.00%	0.00%	33.50%
141	Teacher Assistant - Other	-	-	-	-	-	-	36,487	36,487	
142	Teacher Assistant	19,791,539	1,795,012	1,671,211	23,257,762	-	879,413	-	24,137,175	
143	Tutor	26,530	110,047	801,996	938,573	-	-	-	938,573	
144	Interpreter, Brailist, Translator, Educational Interpreter	1,380,160	212,842	986,317	2,579,319	-	-	-	2,579,319	
145	Therapist	1,222,585	63,000	-	1,285,585	-	-	-	1,285,585	
146	Specialist (School-Based)	524,529	625,886	986,126	2,136,541	-	-	-	2,136,541	
147	Monitor	-	424,783	-	424,783	-	-	-	424,783	
	Technical	22,945,343	3,231,570	4,445,650	30,622,563	-	879,413	-	36,487	31,538,463
		4.97%	1.44%	4.82%	3.93%	0.00%	7.94%	0.00%	6.95%	3.80%

2020-21 Budget by Funding Source



	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	DESCRIPTION	STATE	LOCAL	FEDERAL	TOTAL OPERATING BUDGET (B+C+D)	CAPITAL OUTLAY	LOCAL SPECIAL REVENUE	SCHOOL FOOD SERVICE	ACES	TOTAL BUDGET ALL FUNDS (E+F+G+H+I)
151	Office Personnel	4,666,554	6,795,148	296,422	11,758,124	-	41,508	300,000	-	12,099,632
152	Technician	-	4,919,259	-	4,919,259	-	-	-	-	4,919,259
153	Administrative Specialist (Central Support)	918,829	2,049,548	100,000	3,068,377	-	-	-	162,720	3,231,097
	Office/Clerical	5,585,383	13,763,955	396,422	19,745,760	-	41,508	300,000	162,720	20,249,988
		1.21%	6.13%	0.43%	2.54%	0.00%	0.37%	0.83%	30.99%	2.44%
162	Substitute Pay	520,065	378,290	129,467	1,027,822	-	29,000	-	-	1,056,822
163	Substitute Pay - Staff Development Absence	10,416	56,787	134,726	201,929	-	-	-	-	201,929
165	Substitute - Non-Teaching	827,335	185,948	-	1,013,283	-	-	500,000	-	1,513,283
167	Teacher Assistant When Substituting (Regular)	990,670	-	-	990,670	-	-	-	-	990,670
	Crafts/Trades	2,348,486	621,025	264,193	3,233,704	-	29,000	500,000	0	3,762,704
		0.51%	0.28%	0.29%	0.42%	0.00%	0.26%	1.39%	0.00%	0.45%
171	Bus Driver	8,070,252	3,750,370	-	11,820,622	-	-	-	-	11,820,622
172	Driver Overtime Pay	-	3,690	-	3,690	-	-	-	-	3,690
173	Custodian	11,234,488	466,589	-	11,701,077	-	-	-	-	11,701,077
174	Child Nutrition Worker	63	1,214	-	1,277	-	-	8,500,000	-	8,501,277
175	Skilled Trades	1,923,639	3,867,568	-	5,791,207	-	-	-	-	5,791,207
176	Child Nutrition Manager	-	697,613	-	697,613	-	-	2,900,000	-	3,597,613
177	Work Study Student	-	41,205	-	41,205	-	-	-	-	41,205
180	Bonus Pay	165,000	551,702	-	716,702	-	-	-	-	716,702
181	Supplementary Pay	-	22,349,792	2,076,123	24,425,915	-	146,290	-	-	24,572,205
182	Employee Allowances	-	42,000	-	42,000	-	-	-	-	42,000
183	Compensation Bonus	-	1,134,641	89,000	1,223,641	-	-	-	-	1,223,641
184	Longevity Pay	-	530,673	159,402	690,075	-	18,991	110,000	10,151	829,217
185	Bonus Leave Payoff	-	131,176	-	131,176	-	-	10,000	-	141,176
187	Local Salary Differential	-	5,259,975	694,700	5,954,675	-	41,184	-	11,432	6,007,291
188	Annual Leave Pay	-	468,698	-	468,698	-	-	55,000	4,527	528,225
189	Payments for Short Term Disability Over 6 Months	-	2,000	-	2,000	-	-	45,000	-	47,000
191	Curriculum Development Pay	147,693	8,460	157,834	313,987	-	66,800	-	-	380,787
192	Additional Responsibility Stipend	38,302	3,294,851	350,965	3,684,118	-	6,000	-	-	3,690,118
193	Mentor Pay	-	1,800	-	1,800	-	-	-	-	1,800
195	Planning Period Stipend	-	26,001	-	26,001	-	-	-	-	26,001
196	Staff Development Workshop Participant Pay	49,196	89,541	257,520	396,257	-	117,600	-	77	513,934
197	Staff Development Instructor	2,513	44,750	1,394,775	1,442,038	-	-	-	-	1,442,038
198	Tutor (After Hours)	116,080	6,000	380,207	502,287	-	-	-	-	502,287
199	Overtime Pay	-	21,059	-	21,059	-	-	-	-	21,059
	Other Salaries	21,747,226	42,791,368	5,560,526	70,099,120	-	396,865	11,620,000	26,187	82,142,172
		4.71%	19.06%	6.03%	9.00%	0.00%	3.58%	32.24%	4.99%	9.90%
	TOTAL SALARIES	302,425,395	97,499,637	33,190,914	433,115,946	-	3,602,961	13,050,000	331,052	450,099,959
		65.49%	43.42%	35.96%	55.63%	0.00%	32.52%	36.21%	63.06%	54.27%

2020-21 Budget by Funding Source



	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	DESCRIPTION	STATE	LOCAL	FEDERAL	TOTAL OPERATING BUDGET (B+C+D)	CAPITAL OUTLAY	LOCAL SPECIAL REVENUE	SCHOOL FOOD SERVICE	ACES	TOTAL BUDGET ALL FUNDS (E+F+G+H+I)
EMPLOYEE BENEFITS:										
211	Employer's Social Security (FICA) Cost	22,183,570	7,919,421	2,538,876	32,641,867	-	274,088	1,100,000	24,231	34,040,186
221	Employer's Retirement Cost	57,090,827	22,085,732	6,910,447	86,087,006	-	718,064	1,550,000	67,370	88,422,440
228	Employer's Retirement - Retired Employee	-	20,000	-	20,000	-	-	-	-	20,000
231	Employer's Hospitalization Insurance Cost	41,709,639	10,047,773	3,673,812	55,431,224	-	545,475	2,450,000	81,999	58,508,698
232	Employer's Workers' Compensation Insurance Cost	-	1,693,314	-	1,693,314	-	-	325,000	6,464	2,024,778
233	Employer's Unemployment Insurance Cost	-	223,913	10,675	234,588	-	-	5,000	-	239,588
234	Employer's Dental Insurance Cost	-	786	-	786	-	-	-	-	786
235	Employer's Life Insurance Cost	-	108,185	-	108,185	-	-	3,000	120	111,305
299	Other Employee Benefits	-	3,000	-	3,000	-	-	-	-	3,000
	Total Employee Benefits	120,984,036	42,102,124	13,133,810	176,219,970	-	1,537,627	5,433,000	180,184	183,370,781
		26.20%	18.75%	14.23%	22.63%	0.00%	13.88%	15.07%	34.32%	22.11%
	TOTAL SALARIES AND BENEFITS	423,409,431	139,601,761	46,324,724	609,335,916	-	5,140,588	18,493,000	511,236	633,480,740
		91.69%	62.17%	50.20%	78.26%	0.00%	46.40%	51.31%	97.38%	76.38%
NONPERSONNEL COSTS:										
311	Contracted Services	12,887,795	7,498,248	3,253,003	23,639,046	-	718,471	250,000	-	24,607,517
312	Workshop Expenses	1,493,819	1,540,476	6,045,519	9,079,814	-	78,022	6,000	-	9,163,836
313	Advertising Fees	2,080	52,727	104,430	159,237	-	172	750	-	160,159
314	Printing/Binding Fees	1,328,058	431,162	141,427	1,900,647	-	2,820	10,000	-	1,913,467
315	Reproduction Costs	-	721,728	-	721,728	-	-	-	-	721,728
318	Speech and Language Contract Services	10,087	-	-	10,087	-	-	-	-	10,087
319	Other Professional & Technical Services	17,624	2,513,837	-	2,531,461	-	214,067	-	-	2,745,528
321	Public Utilities - Electric Services	-	10,865,776	-	10,865,776	-	-	-	-	10,865,776
322	Public Utilities - Natural Gas	-	3,108,899	-	3,108,899	-	-	-	-	3,108,899
323	Public Utilities - Water and Sewer	-	3,267,227	-	3,267,227	-	-	-	-	3,267,227
324	Waste Management	-	723,000	-	723,000	-	-	-	-	723,000
325	Contracted Repairs/Maintenance - Buildings	-	567,526	-	567,526	-	785,540	-	-	1,353,066
326	Contracted Repairs/Maintenance - Equipment	78,858	334,591	4,500	417,949	-	-	125,000	-	542,949
327	Rentals/Leases	26,751	538,015	6,000	570,766	-	19,080	25,000	-	614,846
329	Other Property Services	-	150,000	-	150,000	-	-	-	-	150,000
331	Pupil Transportation - Contracted	1,490,324	1,861,085	1,644,076	4,995,485	-	300	-	-	4,995,785
332	Travel/Mileage Reimbursement	16,330	163,287	37,000	216,617	-	17,438	30,000	763	264,818
333	Field Trips	2,444	202,705	35,858	241,007	-	2,600	-	-	243,607
341	Telephone	-	72,432	-	72,432	-	1,054,449	-	-	1,126,881
342	Postage	296	129,641	101,023	230,960	-	-	350	-	231,310
343	Telecommunications Expenses	516,702	227,854	500,000	1,244,556	-	-	-	-	1,244,556
344	Mobile Communication Costs	34,362	552,100	-	586,462	-	-	15,000	-	601,462

2020-21 Budget by Funding Source



(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
DESCRIPTION	STATE	LOCAL	FEDERAL	TOTAL OPERATING BUDGET (B+C+D)	CAPITAL OUTLAY	LOCAL SPECIAL REVENUE	SCHOOL FOOD SERVICE	ACES	TOTAL BUDGET ALL FUNDS (E+F+G+H+I)	
345	Security Monitoring	-	-	-	-	-	-	-	-	
349	Other Communication Services	-	349,372	-	349,372	-	-	-	349,372	
351	Tuition Fees	993,507	272,216	-	1,265,723	-	-	-	1,265,723	
352	Employee Education Reimbursement	28,500	-	-	28,500	-	-	-	28,500	
361	Membership Dues & Fees	726	376,191	61,125	438,042	-	-	-	438,042	
362	Bank Service Fees	-	5,000	-	5,000	-	-	-	5,000	
371	Liability Insurance	-	569,211	-	569,211	-	552,744	-	1,121,955	
372	Vehicle Liability Insurance	-	58,634	-	58,634	-	294,013	-	352,647	
373	Property Insurance	-	934,075	-	934,075	-	782,976	-	1,717,051	
375	Fidelity Bond Premium	-	1,750	-	1,750	-	4,063	-	5,813	
378	Scholastic Accident Insurance	-	311,172	-	311,172	-	28,863	-	340,035	
392	Indirect Cost	-	-	2,146,704	2,146,704	-	12,369	1,900,000	13,000	4,072,073
399	Unbudgeted Funds	-	-	7,807,137	7,807,137	-	-	-	-	7,807,137
	Total Purchased Services	18,928,263	38,399,937	21,887,802	79,216,002	-	4,567,987	2,362,100	13,763	86,159,852
		4.10%	17.10%	23.72%	10.17%	0.00%	41.23%	6.55%	2.62%	10.39%
411	Instructional Supplies	7,551,880	10,847,331	8,018,006	26,417,217	-	570,930	300,000	1	27,288,148
412	State Textbooks	459,211	-	-	459,211	-	-	-	-	459,211
413	Other Textbooks	769,322	1,740,568	11,309	2,521,199	-	-	-	-	2,521,199
414	Library Books (Regular and Replacement)	-	-	187,514	187,514	-	-	-	-	187,514
418	Computer Software/Supplies	1,631,941	5,701,777	6,001,924	13,335,642	-	310,809	-	-	13,646,451
422	Repair Parts, Materials & Related Labor	1,223,711	147,882	-	1,371,593	-	-	150,000	-	1,521,593
423	Gas/Diesel Fuel	348,033	190,401	-	538,434	-	-	25,000	-	563,434
424	Oil	49,964	126	-	50,090	-	-	3,000	-	53,090
425	Tires & Tubes	246,902	33,418	-	280,320	-	-	2,625	-	282,945
451	Food Purchases	-	-	-	-	-	-	12,000,000	-	12,000,000
453	Food Processing Supplies	-	-	-	-	-	-	1,800,000	-	1,800,000
454	Inventory Loss	-	-	-	-	-	-	30,000	-	30,000
459	Other Food Purchases	5,485	59,990	186,895	252,370	-	2,000	-	-	254,370
461	Purchase of Non-Capitalized Equipment	86,696	23,456	86,710	196,862	-	336,163	50,000	-	583,025
462	Purchase of Non-Capitalized Computer Equipment	7,007,040	5,065,695	9,503,705	21,576,440	-	-	13,000	-	21,589,440
471	Sales and Use Tax Expense	44,000	21,250	-	65,250	-	-	-	-	65,250
472	Sales and Use Tax Refund	-	-	-	-	-	-	-	-	-
	Total Supplies/Materials	19,424,185	23,831,894	23,996,063	67,252,142	-	1,219,902	14,373,625	1	82,845,670
		4.21%	10.61%	26.00%	8.64%	0.00%	11.01%	39.88%	0.00%	9.99%

2020-21 Budget by Funding Source



(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
DESCRIPTION	STATE	LOCAL	FEDERAL	TOTAL OPERATING BUDGET (B+C+D)	CAPITAL OUTLAY	LOCAL SPECIAL REVENUE	SCHOOL FOOD SERVICE	ACES	TOTAL BUDGET ALL FUNDS (E+F+G+H+I)
526	Architects Fees	-	-	-	-	-	-	-	-
529	Miscellaneous Contracts	-	-	-	2,966,528	150,498	-	-	3,117,026
541	Purchase of Equipment	43,971	35,222	79,769	158,962	150,000	80,000	-	388,962
542	Purchase of Computer Hardware	-	-	-	-	-	-	-	-
551	Purchase of Vehicles	-	-	-	-	-	160,000	-	160,000
552	License & Title Fees	972	16,124	-	17,096	-	10,000	-	27,096
571	Depreciation	-	-	-	-	-	575,000	-	575,000
	Total Buildings/Equipment/Vehicles	44,943	51,346	79,769	176,058	3,116,528	150,498	825,000	4,268,084
		0.01%	0.02%	0.09%	0.02%	100.00%	1.36%	2.29%	0.51%
715	Transfers to Enterprise Funds	-	125,000	-	125,000	-	-	-	125,000
717	Transfers to Charter Schools	-	22,528,113	-	22,528,113	-	-	-	22,528,113
999	Fund Balance Appropriated	-	-	-	-	-	-	-	-
	Total Fund Transfers	-	22,653,113	-	22,653,113	-	-	-	22,653,113
		0.00%	10.09%	0.00%	2.91%	0.00%	0.00%	0.00%	2.73%
	TOTAL NONPERSONNEL COSTS	38,397,391	84,936,290	45,963,634	169,297,315	3,116,528	5,938,387	17,560,725	195,926,719
		8.31%	37.83%	49.80%	21.74%	100.00%	53.60%	48.72%	23.62%
	GRAND TOTAL	461,806,822	224,538,051	92,288,358	778,633,231	3,116,528	11,078,975	36,043,725	829,397,459

State Public School Fund 2020-21 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
001	Classroom Teachers	\$ 200,701,043	\$ 204,918,643	\$ 196,700,355	\$ 230,561,377	\$ 33,861,022	17.21%
002	Central Office Administration	2,177,354	2,151,573	2,167,634	2,199,685	32,051	1.48%
003	Non-Instructional Support Personnel	29,058,590	27,337,582	24,420,580	21,328,721	(3,091,859)	-12.66%
005	School Building Administration	17,866,837	17,733,397	17,709,581	19,907,616	2,198,035	12.41%
007	Instructional Support	23,326,109	23,332,587	25,690,994	25,677,214	(13,780)	-0.05%
009	Non-Contributory Employee Benefits	4,115,880	4,206,184	4,685,081	-	(4,685,081)	-100.00% ¹
011	NBPTS Educational Leave	1,712	979	394	-	(394)	-100.00% ¹
012	Driver Training	1,330,199	1,211,973	1,090,991	1,368,658	277,667	25.45%
013	Career Technical Education - Months of Employment	20,674,983	21,667,128	21,348,739	22,422,908	1,074,169	5.03% ²
014	Career Technical Education - Program Support Funds	1,285,599	1,170,742	1,312,032	988,369	(323,663)	-24.67% ²
015	School Technology Fund	943,026	1,098,405	1,925,003	515	(1,924,488)	-99.97% ³
016	Summer Reading Camps	2,568,751	887,383	1,458,368	-	(1,458,368)	-100.00% ³
020	Program Enhancement Foreign Exchange	1,355,718	2,254,583	2,304,047	2,195,905	(108,142)	-4.69% ⁴
021	Military Differential Pay	-	-	22,412	-	(22,412)	-100.00%
022	Advanced Teaching Roles	-	-	-	417,444	417,444	0.00%
024	Disadvantaged Student Supplemental Funding	2,623,990	2,736,753	2,698,197	2,804,804	106,607	3.95%
027	Teacher Assistants	17,633,230	12,319,781	13,360,434	18,749,358	5,388,924	40.33% ⁹
028	Staff Development	-	19,659	10,306	-	(10,306)	-100.00%
029	Behaviorial Support	168,826	188,737	148,905	151,944	3,039	2.04% ³
030	Digital Learning	41,000	72,000	72,000	72,000	-	0.00% ³

State Public School Fund 2020-21 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2017-18	Audited 2018-19	Audited 2019-20	Approved Budget 2020-21	Dollar Change (D-C)	Percent Change (E/C)
032	Children with Special Needs	42,840,894	45,198,985	45,490,081	45,887,384	397,303	0.87%
034	Academically/Intellectually Gifted	1,293,348	3,848,366	3,873,698	3,864,972	(8,726)	-0.23%
037	Restart Schools	-	20,669,248	33,186,798	-	(33,186,798)	-100.00%
039	School Resource Officers			302,708	24,224	(278,484)	-92.00%
045	Compensation Bonus	315,548	20,308	332,947	-	(332,947)	-100.00%
046	IB Test Fees	347,418	325,411	1,357,979	-	(1,357,979)	-100.00%
048	Principal and Teacher Performance Bonuses	1,684,618	1,449,185	-	177,623	177,623	0.00%
054	Limited English Proficiency (LEP)	4,126,959	4,657,742	4,999,397	5,618,674	619,277	12.39%
055	Learn & Earn	1,800,000	1,800,000	1,800,000	1,800,000	-	0.00%
056	Transportation of Pupils	25,542,159	26,569,381	26,115,658	21,420,398	(4,695,260)	-17.98%
061	Classroom Materials/Instructional Supplies/ Equipment	2,964,880	46,358	27,880	27,880	-	0.00%
065	Coding and Mobile Application	-	67,000	-	-	-	0.00%
066	Assistant Principal Intern	17,633	35,741	53,802	55,827	2,025	3.76%
067	Assistant Principal Intern-MSA	44,083	58,284	224,807	44,836	(179,971)	-80.06%
068	Alternative Programs and Schools	525,488	485,154	500,618	452,463	(48,155)	-9.62%
069	At-Risk Student Services	8,199,616	9,582,232	11,954,656	16,136,761	4,182,105	34.98%
073	School Connectivity	559,331	169,011	166,011	681,962	515,951	310.79%
085	Mclass Reading 3D	396,457	101,744	418,580	667,811	249,231	59.54%
121	COVID Relief Fund - Summer Learning	-	-	-	3,372,769	3,372,769	0.00%
122	COVID Relief Fund - School Health Support	-	-	-	461,787	461,787	0.00%
123	COVID Relief Fund - Nondigital Resources	-	-	-	138,956	138,956	0.00%
124	COVID Relief Fund - Student Computers and Devices	-	-	-	1,351,938	1,351,938	0.00%

State Public School Fund 2020-21 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A)	(B)	(C)	(D)	(E)	(F)
		Audited 2017-18	Audited 2018-19	Audited 2019-20	Approved Budget 2020-21	Dollar Change (D-C)	Percent Change (E/C)
125	COVID Relief Fund - School Nutrition	-	-	4,609,004	-	(4,609,004)	-100.00%
126	COVID Relief Fund - Personnel Computers	-	-	-	231,583	231,583	0.00%
128	COVID Relief Fund - Home and Community WiFi	-	-	-	2,885,719	2,885,719	0.00%
129	COVID Relief Fund - Learning Management System	-	-	-	156,800	156,800	0.00%
130	State Textbooks	-	-	1,309,519	459,212	(850,307)	-64.93%
131	Textbook & Digital Resource	-	2,485,864	1,250,000	3,707,388	2,457,388	196.59%
132	COVID Relief Fund - Exceptional Children	-	-	-	1,875,633	1,875,633	0.00%
135	COVID Relief Fund - Cybersecurity	-	-	-	146,484	146,484	0.00%
137	COVID Relief Fund - Personal Protective Equipment	-	-	-	1,311,220	1,311,220	0.00%
152	Hurricane Florance Relief - School Nutrition	-	188,440	-	-	-	0.00%
154	State COVID-19 Supplemental	-	-	2,378,529	-	(2,378,529)	-100.00%
Total(s)		\$ 416,531,279	\$ 441,066,544	\$ 457,478,725	\$ 461,806,822	\$ 4,328,097	0.95%

State Public School Fund 2020-21 Budget Summary/ Analysis of Revenues/Sources and Expenditures/Uses



Footnotes:

- 1 Funds allotted based on actual expenditures.
- 2 2017-18, 2018-19 and 2019-20 budget reflects conversion of months of employment funds to program support.
- 3 Allotment not included on 2020-21 planning allotment.
- 4 ABC transfer required in 2020-21.
- 5 Allotment will be made for eligible individuals working on a master's degree in a school administration program and serving in an approved intern program.
- 6 ABC transfer flexibility allowed in previous years was not allowed beginning in 2018-19.
- 7 ABC transfer issued 2018-19.
- 8 One time allocation made in 2018-19.
- 9 Restart School transfers began in 2018-19. A restart transfer is required in 2020-21.

State Public School Fund 2020-21 Budget Allotment Explanations



Classroom Teachers (PRC 001) \$230,561,377

This allotment makes up over 50% (49.93%) of the revenue received from the state for 2020-21. It provides guaranteed funding for salaries for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central office or school offices.

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

<u>Grades</u>	<u>Number of Students</u>
K	18
1	16
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

Class Size Requirements

<u>Grades</u>	<u>All Classes Within LEA Maximum Average</u>	<u>Individual Maximum</u>
K-3	19	22
4-9	*	*
10-12	*	*

***Session Law 2013-363 House Bill 112, Sections 3.3(a) and (d)**
Notwithstanding G.S. 115C-301 or any other law, local school administrative units shall have the maximum flexibility to use allotted teacher positions to maximize student achievement in grades 4-12. Class size requirements in grades K-3 shall remain unchanged.

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

Central Office Administration (PRC 002) \$2,199,685

Allotment provides funds for salaries and benefits for central office administration. For 2020-21, the allotment is 0.50% of the total state revenue. This category is used to pay for personnel including:

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

State Public School Fund 2020-21 Budget Allotment Explanations



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

Non-Instructional Support (PRC 003)

\$21,328,721

Allotment provides funding for non-instructional support personnel and associated benefits. These funds may be used at the central office or at individual schools and make up 4.6% of the total state allotment. The funds may be used for:

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

Funds are distributed on the basis of \$274.80 per ADM, plus \$6,000 per Textbook Commission member for clerical assistance.

School Building Administration (PRC 005)

\$19,907,616

Allotment provides funding for salaries including benefits for principals and assistant principals. Each school with 100 or more pupils in final ADM and/or seven or more full-time state allotted/paid teachers is entitled to twelve months of employment for a principal. One month of employment per 98.53 allotted ADM rounded to the nearest whole month is allotted for assistant principals.

Instructional Support (PRC 007)

\$25,677,214

Allotment provides for salaries for certified instructional support personnel to implement locally designed initiatives which provide

services to students who are at risk of school failure as well as the students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce violence in the public schools. They shall not be used as administrators, coordinators, supervisors, or directors. These positions are allotted on the basis of one per 210.56 allotted ADM.

Non-Contributory Employee Benefits (PRC 009)

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

NBPTS Educational Leave (PRC 011)

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

Driver Training (PRC 012)

\$1,368,658

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

State Public School Fund 2020-21 Budget Allotment Explanations



distributed to LEAs based \$192.71 per ninth grade ADM, including private, charter and federal schools.

Career Technical Education – Months of Employment (PRC 013) \$22,422,908

Allotment provides funding for salaries plus benefits for instructional support, and administrative personnel assisting LEAs in expanding, improving, modernizing, and developing quality vocational education programs. Each LEA will receive a base of 50 months. Remaining months will be allotted based on allotted ADM in grades 8-12.

Career Technical Education – Program Support Funds (PRC 014) \$988,369

Allotment provides funding to assist LEAs in expanding, improving, modernizing, and developing quality vocational education programs. LEA is eligible for a base amount of \$10,000. Remaining funds are distributed based on \$34.10 per allotted ADM in grades 8-12.

School Technology Fund (PRC 015) \$515

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

Summer Reading Camps (PRC 016)

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

Program Enhancement Foreign Exchange (PRC 020) \$2,195,905

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

Advanced Teaching Roles (PRC 022) \$417,444

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

Disadvantaged Student Supplemental Funding (PRC 024) \$2,804,804

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

Teacher Assistants (PRC 027) \$18,749,358

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

State Public School Fund 2020-21 Budget Allotment Explanations



Behavioral Support (PRC 029) **\$151,944**

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

Digital Learning (PRC 030) **\$72,000**

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

Children with Special Needs (PRC 032) **\$45,887,384**

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

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

Funds for Community Residential Centers and Developmental Day Centers are allotted in PRC 063, Children with Disabilities – Special Funds. Allotment is based on Children with Disabilities headcount, ages 5-21. \$4,549.88 per funded child count. Child count is comprised of the lesser of the April 1 handicapped child count or 12.75% of the allotted ADM. For Pre-K, each LEA

receives a base of \$69,911 and the remainder is distributed based on April 1 headcount child count of ages 3, 4, and Pre-K 5 at \$3,641.24 per child.

Merit Bonus (PRC 033)

Provide employing agencies with funds to award one-time merit-based bonuses to State-funded personnel.

Academically/Intellectually Gifted (PRC 034) **\$3,864,972**

Funds allocated for academically or intellectually gifted students may be used only (1) for academically or intellectually gifted students; (2) to implement the plan developed under G.S. 115C-150.7; (3) for children with special needs; or (4) in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it 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. Funds cannot be used for Special Needs, unless moved with an ABC transfer. Each LEA receives \$1,364.85 per child for 4% of their allotted ADM, regardless of the number of children identified as academically or intellectually gifted in the LEA.

Restart Schools (PRC 037)

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

State Public School Fund 2020-21 Budget Allotment Explanations



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

School Resource Officers (PRC 039) \$24,224

This account provides funding to local administrative units, regional schools, and charter schools for school resource officers in elementary and middle.

Compensation Bonus (PRC 045)

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

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

Principal and Teacher Performance Bonuses (PRC 048) \$177,623

A program that provides funding to reward teachers of students successfully achieving in Advanced Placement (AP), International Baccalaureate (IB) examinations and Cambridge Advanced International Certificate of Education (AICE).

Limited English Proficiency (LEP) (PRC 054) \$5,618,674

Allotment provides additional funding to LEAs and Charter Schools with students who have limited proficiency in English. Each LEA will receive a base of a teacher assistant (\$36,778) and the remainder is based 50% on the number of LEP students (\$444.54) and 50% on a LEA's concentration of LEP students (\$3,877.31).

Learn and Earn (PRC 055) \$1,800,000

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

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

Transportation of Pupils (PRC 056) \$21,420,398

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

State Public School Fund 2020-21 Budget Allotment Explanations



Classroom Materials/Instructional Supplies and Equipment (PRC 061)

\$27,880

Allotment provides funds for instructional materials and supplies, instructional equipment and testing support. Funds for instructional materials, supplies and equipment are distributed based on \$30.12 per allotted ADM. Funds for each student to take the Preliminary Scholastic Aptitude Test (PSAT) are allotted based on \$2.69 per allotted ADM in grades 8 and 9.

Special Program Funds EC (PRC 063)

Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for:

- Community Residential Centers (3 through 21)
- Developmental Day Care (3 through 21)
- Special State Reserve (3 through 21)

Coding and Mobile Application (PRC 065)

The purpose of the program is to provide opportunities for North Carolina students to learn computer science, coding and mobile app development to help them gain the skills needed to:

- create and contribute, not just use and consume, in the digital economy; and
- actively engage as informed citizens in our complex, technology driven world.

Assistant Principal Intern (PRC 066)

\$55,827

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

Assistant Principal Intern - MSA (PRC 067)

\$44,836

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

Alternative Schools (PRC 068)

\$452,463

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

At-Risk Student Services (PRC 069)

\$16,136,761

Allotment provides funding to identify 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 and federal sources. Each LEA receives the dollar equivalent of one resource officer (\$37,838) per high school. Of the remaining funds, fifty-percent is distributed based on ADM (\$94.50 per ADM) and fifty-

State Public School Fund 2020-21 Budget Allotment Explanations



percent is distributed based on number of poor children, per the federal Title 1 Low Income poverty data (\$432.39 per poor child). Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel, including benefits (\$294,476).

School Connectivity (PRC 073)

\$681,962

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

mClass Reading 3d (PRC 085)

\$667,811

Allotment provides funding to LEAs and Charters to purchase evaluation devices and kits to be used with diagnostic software (grades K-3).

COVID Relief Fund – Summer Reading (PRC121)

\$3,372,769

To provide a supplemental summer learning program, prior to August 17, 2020, for students whose learning has been negatively affected by the impacts of COVID-19.

COVID Relief Fund – School Health Support (PRC122)

\$461,787

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

COVID Relief Fund – Nondigital Resources (PRC123)

\$139,956

To provide nondigital remote instruction resources to students with limited connectivity, in order to continue learning growth during the school closure period related to COVID-19

COVID Relief Fund – Student Computers and Devices (PRC124)

\$1,351,938

To provide funding for additional computers and other electronic devices for use by students in response to COVID-19.

COVID Relief Fund – Personal Computers (PRC126)

\$231,583

To provide funding for additional computers and other electronic devices for use by school personnel in response to COVID-19.

COVID Relief Fund – Home and Community WiFi (PRC128)

\$2,885,719

To provide funds to improve internet connectivity for students, in response to COVID-19, by providing community and home mobile Internet access points.

COVID Relief Fund – Learning Management System (PRC129)

\$156,800

To provide funds to assist and support public school units in providing remote instruction in response to the impacts of COVID-19 by expanding the learning management platform provided by the Department of Public Instruction

State Public School Fund 2020-21 Budget Allotment Explanations



State Textbook Account (PRC 130)

\$459,212

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

Textbook and Digital Resources Account (PRC 131)

\$3,707,388

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

COVID Relief Fund – Exceptional Children (PRC132)

\$1,875,633

Grant to support extraordinary costs associated with providing Extended School Year Services or future services, as appropriate, for exceptional children who qualify for these services due to the impacts of COVID-19.

COVID Relief Fund – Cybersecurity (PRC135)

\$146,484

To (i) establish a statewide shared cybersecurity infrastructure to protect school business systems and minimize instructional disruption and (ii) for district cybersecurity monitoring and support in consultation with the School Connectivity Initiative.

COVID Relief Fund – Personal Protective Equipment (PRC137)

\$1,311,220

To provide personal protective equipment (PPE) that meet applicable federal standards and guidelines from the Centers for Disease Control and Prevention. Funds may also be used to provide COVID-19 testing for public schools.

Hurricane Florence Relief – School Nutrition (PRC 152)



Local Current Expense Fund 2020-21 Summary/Analysis of Revenues/Sources



Revenues/Sources	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Other State Allocations	\$ 140,459	\$ 137,126	\$ 146,032	\$ -	\$ (146,032)	-100.00% ¹
County Appropriation	195,860,398	202,610,398	207,410,398	209,610,398	2,200,000	1.06%
Fines and Forfeitures	3,494,469	3,198,959	3,375,993	3,000,000	(375,993)	-11.14%
Interest Earned on Investments	245,733	712,487	783,496	603,424	(180,072)	-22.98%
Tuition and Fees - Regular	2,295	-	-	-	-	0.00%
Rental of School Property	58,506	-	-	-	-	0.00%
Contributions and Donations	3,700	-	-	-	-	0.00%
Miscellaneous Local Operating Revenue	105,847	105,018	66,239	-	(66,239)	-100.00% ¹
Insurance Settlements	1,797,185	1,770,800	-	-	-	0.00% ¹
Fund Balance Appropriated	-	-	-	11,324,229	11,324,229	100.00%
Total Revenues/Sources	\$ 201,708,592	\$ 208,534,788	\$ 211,782,158	\$ 224,538,051	\$ 12,755,893	6.02%

¹ Funds budgeted based on actual receipts.

Local Current Expense Fund 2020-21 Budget Revenues/Sources Explanations



Other State Allocations

Includes revenues received from state sources for grants from state sources.

County Appropriation

\$209,610,398

Includes revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G. S. 115C-437.

Fines and Forfeitures

\$3,000,000

Includes revenues received by the local school administrative unit pursuant to G.S. 115C-452.

Interest Earned on Investment

\$603,424

Includes interest or other revenues received from the investment of idle funds pursuant to G.S. 115C-443.

Tuition and Fees – Regular

Includes revenues received from out-of-district students as tuition or fees for attending regular day of school.

Rental of School Property

Includes revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school property.

Contributions and Donations

Includes gifts, contributions and donations received from private, non-governmental sources.

Miscellaneous Local Operating Revenue

Includes operating revenues from local sources not elsewhere classified (examples include small insurance settlements, insufficient funds charges, etc.).

Insurance Settlements

Monies received in settlement of insurance claims arising from the loss or destruction of school fixed assets.

Fund Balance Appropriated

\$11,324,229

This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425. Under no circumstances should actual revenues be recorded in this account.

Local Current Expense Fund 2020-21 Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
5000	Instructional Programs						
5100	Regular Instructional Services	\$ 68,133,911	\$ 69,926,173	\$ 65,694,176	\$ 68,434,037	\$ 2,739,861	4.17%
5200	Special Populations Services	7,486,390	7,809,322	8,518,702	9,540,168	\$ 1,021,466	11.99%
5300	Alternative Programs and Services	4,178,088	4,935,949	5,171,468	5,691,073	\$ 519,605	10.05%
5400	School Leadership Services	17,169,725	16,145,692	16,190,032	15,634,142	\$ (555,890)	-3.43%
5500	Co-Curricular Services	4,267,078	4,434,811	4,224,948	4,636,032	\$ 411,084	9.73%
5800	School-Based Support Services	9,048,537	12,192,010	13,263,138	13,510,808	\$ 247,670	1.87%
	Subtotal Instructional Programs (5000)	110,283,729	115,443,957	113,062,464	117,446,260	4,383,796	3.88%
6000	Systemwide Support Services						
6100	Support & Development Services	2,695,538	3,053,506	4,098,323	3,254,985	\$ (843,338)	-20.58%
6200	Special Populations Support & Development Services	1,736,059	2,395,380	2,326,339	2,586,414	\$ 260,075	11.18%
6300	Alternative Programs & Services Support & Development Services	166,364	234,954	229,603	223,304	\$ (6,299)	-2.74%
6400	Technology Support Services	7,120,980	7,557,689	8,544,095	8,786,942	\$ 242,847	2.84%
6500	Operational Support Services	46,397,325	40,742,079	40,230,060	46,073,125	\$ 5,843,065	14.52%
6600	Financial & Human Resource Services	4,785,191	6,017,754	6,731,666	13,404,241	\$ 6,672,575	99.12%
6700	Accountability Services	2,505,977	1,840,260	1,895,734	2,339,858	\$ 444,124	23.43%
6800	Systemwide Pupil Support Services	2,352,442	2,272,166	2,349,284	2,629,944	\$ 280,660	11.95%
6900	Policy, Leadership & Public Relations Services	3,933,816	4,759,786	5,981,395	5,092,316	\$ (889,079)	-14.86%
	Subtotal Supporting Services (6000)	71,693,692	68,873,574	72,386,499	84,391,129	12,004,630	16.58%

Local Current Expense Fund 2020-21 Budget Expenditures/Uses by Purpose Function Codes



Purpose Function Code	Description	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
7000	Ancillary Services						
7100	Community Services	786	-	118,811	12,250	\$ (106,561)	-89.69%
7200	Nutrition Services	49,510	38,547	19,213	35,299	\$ 16,086	83.72%
	Subtotal Community Services (7000)	50,296	38,547	138,024	47,549	(90,475)	-65.55%
8000	Non-Programmed Charges						
8100	Payments to Other Govt. Units and Indirect Cost Assessments	15,977,919	18,676,363	20,475,990	22,528,113	\$ 2,052,123	10.02%
8400	Interfund Transfers	81,152	95,243	166,357	125,000	\$ (41,357)	-24.86%
	Subtotal Non-Programmed Charges (8000)	16,059,071	18,771,606	20,642,347	22,653,113	2,010,766	9.74%
Total Expenditures/Uses		\$ 198,086,788	\$ 203,127,684	\$ 206,229,334	\$ 224,538,051	\$ 18,308,717	8.88%

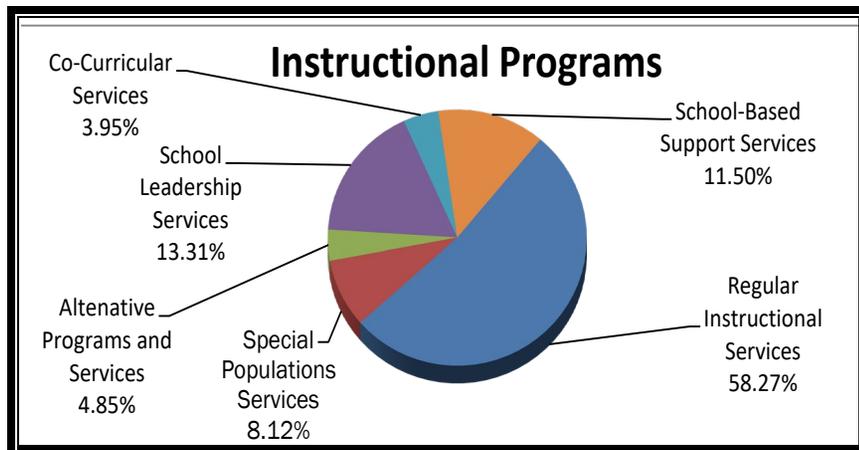
Local Current Expense Fund 2020-21 Budget Expenditure Explanations



Instructional Programs

Instructional program expenses make up 52.31% of the 2020-21 budget. 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.



Regular Instructional Services

\$68,434,037

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, 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.)

Special Populations Services

\$9,540,168

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.

Alternative Programs and Services

\$5,691,073

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



School Leadership Services

\$15,634,142

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

Co-Curricular Services

\$4,636,032

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

School-Based Services

\$13,510,808

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

Educational Media Services (\$2,580,309)

Costs of activities supporting the use of all teaching and learning

resources, including media specialists and support staff, hardware, software, books, periodicals, reference books, internet-based services, and content materials.

Student Accounting (\$2,175,358)

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

Guidance Services (\$6,388,653)

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

Health Support Services (\$1,141,097)

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

School Safety & Security (\$378,361)

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,

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



crossing guards, security at athletic events, security officials, and security systems.

Instructional Technology Services (\$226,498)

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 (\$132,082)

Cost 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 (\$453,922)

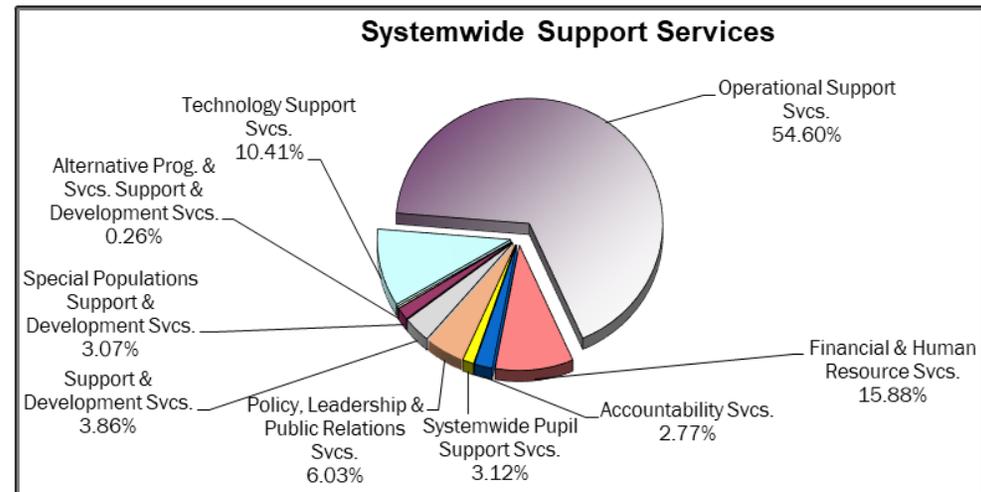
Costs of activities which encourage and support parent involvement in the schools. Include activities which train parents to provide better learning opportunities for their children.

Volunteer Services (\$34,528)

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

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.



Support and Development Services \$3,254,985

Cost 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, citizens, and family members (Not included are program leadership, support and

System-Wide Support Services

Expenses for system-wide support services make up 37.58% of the 2020-21 budget and 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

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



development services for programs designed to improve or overcome physical, mental, social and/or emotional impediments to learning.)

Regular Curricular Support and Development Services ***(\$2,841,283)***

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.

Cultural Arts Curricular Support and Development Services ***(\$90,303)***

Costs of activities to provide program leadership, support, and development services for programs of instruction to provide students with learning opportunities in the various areas of the arts.

Physical Education Curricular Support and Development Services ***(\$49,367)***

Costs of activities to provide program leadership, support, and development services for programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes and habits of conduct of individuals and groups. (Does not include athletics.)

CTE Curricular Support and Development Services ***(\$274,032)***

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.

Special Populations Support and Development Services **\$2,586,414**

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.

Alternative Programs and Services Support and Development Services **\$223,304**

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.

Technology Support Services **\$8,786,942**

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.

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



Operational Support Services **\$46,073,125**

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. (Do not include any costs which may be coded to one or more specific purpose functions.)

Communication Services ***(\$340,406)***

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. Do not include any costs which may be coded to one or more specific purpose functions.

Printing and Copying Services ***(\$196,645)***

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 ***(\$17,458,775)***

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

Custodial/Housekeeping Services ***(\$2,790,750)***

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 ***(\$13,217,016)***

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 ***(\$659,227)***

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

Facilities Planning, Acquisition and Construction Services ***(\$907,095)***

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 ***(\$10,503,211)***

Costs of activities concerned with the repair and upkeep of the building structures, mechanical equipment, underground utility

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



lines and equipment, and surrounding grounds of a school or other buildings of the LEA.

Financial and Human Resource Services **\$13,404,241**

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 **(\$9,105,182)**

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 **(\$4,299,059)**

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.

Accountability Services **\$2,339,858**

Cost 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 **(\$1,822,627)**

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 **(\$517,231)**

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

System-wide Pupil Support Services **\$2,629,944**

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 **(\$188,289)**

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.

Student Accounting Support Services **(\$1,119,278)**

Costs of activities to provide leadership, support, and development services for system-wide pupil support activities of acquiring and

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



maintaining records of school attendance, location of home, family characteristics, and census data.

Guidance Support Services ***(\$520,043)***

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 ***(\$362,520)***

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 ***(\$439,814)***

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.

Policy, Leadership and Public Relations Services **\$5,092,316**

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

Board of Education ***(\$495,563)***

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 ***(\$457,352)***

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

Audit Services ***(\$77,213)***

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

Leadership Services ***(\$2,615,737)***

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 ***(\$1,446,451)***

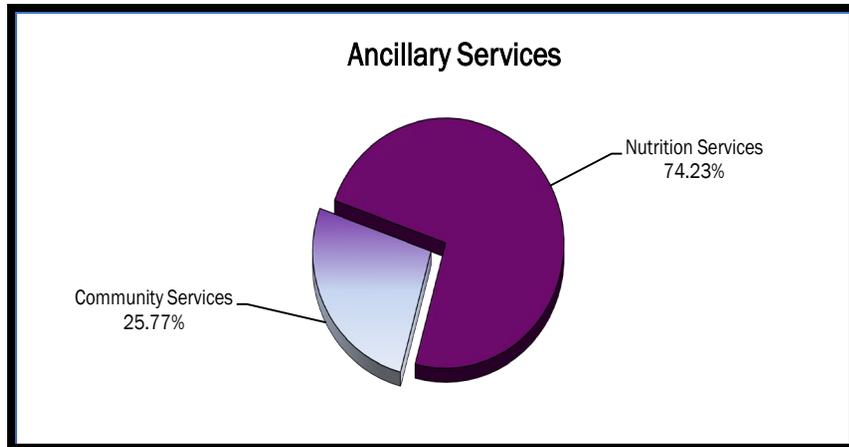
Costs of activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact. This area includes marketing and public information services associated with promoting the school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

Local Current Expense Fund 2020-21 Budget Expenditure Explanations



Ancillary Services

Activities that are not directly related to the provision of education for pupils in a local school administrative unit are known as ancillary services. These type of expenditures make up 0.01% of the 2020-21 budget and include community services and nutrition services provided by the school system.



Community Services

\$12,250

Costs of activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation activities, civic activities, activities of custody and care of children, and community welfare activities provided by the LEA.

Nutrition Services

\$35,299

Costs of activities concerned with providing food service to students and staff in a school or LEA including the preparation and serving of regular and incidental meals, or snacks in connection with school activities.

Non-Programmed Charges

Non-Programmed charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program. These type of expenses make up 10.09% of the 2020-21 budget.

Payments to Other Governmental Units

\$22,528,113

Include payments to other LEAs or governmental units, which are generally for tuition and transportation for services rendered to pupils residing in the paying LEA.

Interfund Transfers

\$125,000

Include transfers of funds from one fund to another fund in an LEA.

**Local Current Expense Fund 2020-21 Budget
Expenditures/Uses by Object Codes**



Description	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Audited 2019-20	Approved Budget 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Salaries	\$ 93,858,953	\$ 94,125,886	\$ 93,848,734	\$ 97,499,638	3,650,904	3.89%
Employee Benefits	30,737,937	32,357,218	33,937,076	42,102,124	8,165,048	24.06%
Purchased Services	43,243,896	41,262,990	38,872,524	38,399,935	(472,589)	-1.22%
Supplies & Materials	14,068,556	16,222,087	18,350,057	23,831,894	5,481,837	29.87%
Capital Outlay	118,372	387,897	578,690	51,347	(527,343)	-91.13%
Transfers	16,059,074	18,771,606	20,642,253	22,653,113	2,010,860	9.74%
Total Expenditures/Uses	\$ 198,086,788	\$ 203,127,684	\$ 206,229,334	\$ 224,538,051	\$ 18,308,717	8.88%

Local Current Expense Fund 2020-21 Budget Object Code Explanations



The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts. The broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Salaries (100) **\$97,499,638**

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.

Employee Benefits (200) **\$42,102,124**

Amounts paid by the local school administrative unit on behalf of employees, in addition to the regular salary. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the total compensation cost of the employee (i.e., social security, retirement, hospitalization, etc.).

Purchased Services (300) **\$38,399,935**

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

Supplies and Materials (400) **\$23,831,894**

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 unit cost makes it inadvisable to capitalize the item; and 5) it loses its identity through incorporation into a different or more complex unit or substance (i.e., instructional/office supplies, textbooks, library/audiovisual supplies/materials, non-capitalized equipment, etc.).

Capital Outlay (500) **\$51,347**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial capital equipment, additional equipment, and replacement of equipment.

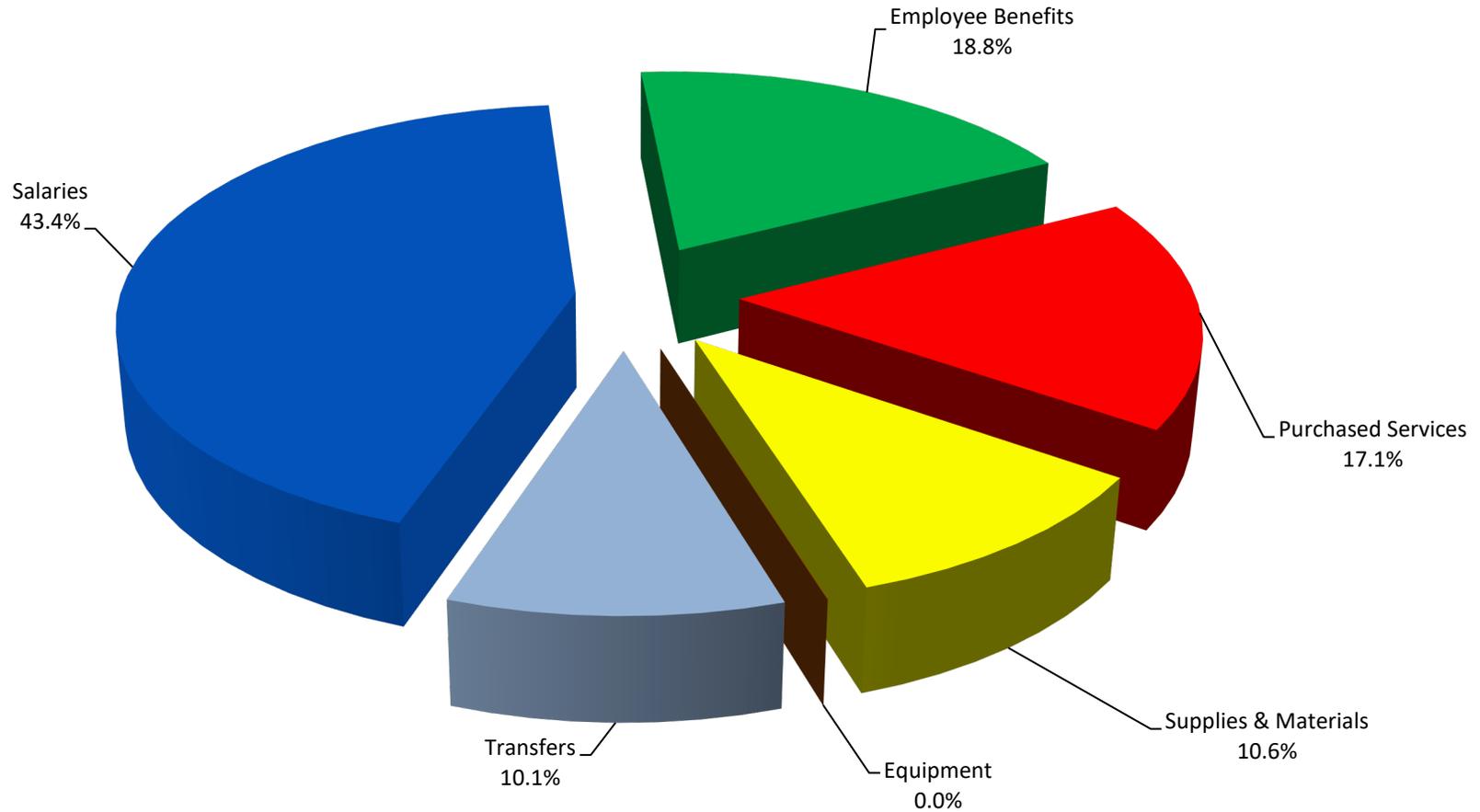
Transfers (700) **\$22,653,113**

Amounts paid from one fund to another fund or to another entity, as permitted by law, which do not represent a purchase of a good or service and consequently for which the local school administrative unit received no return (i.e., transfers to charter schools).

*Local Current Expense Fund 2020-21 Budget
Expenditures /Uses by Object Codes*



2020-21



Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Funds Year Ended June 30, 2020



	Major Funds				Nonmajor Funds	Total Governmental Funds
	General Fund	State Public School Fund	School Activities Fund	Capital Outlay Fund	Federal Grants Fund	
REVENUES						
State of North Carolina	\$ -	\$ 452,869,721	\$ -	\$ 861,280	\$ -	\$ 453,731,001
Guilford County	207,410,398	-	-	10,232,746	-	217,643,144
U. S. Government agencies	-	4,609,004	-	-	54,022,679	58,631,683
Other	4,371,760	-	8,786,360	13,616	12,275,076	25,446,812
Total Revenues	211,782,158	457,478,725	8,786,360	11,107,642	66,297,755	755,452,640
EXPENDITURES						
Current:						
Instructional programs	113,062,463	400,890,277	8,389,605	-	52,690,966	575,033,311
System-wide support services	72,386,500	53,914,491	-	-	13,485,708	139,786,699
Ancillary services	138,024	2,714,114	-	-	136	2,852,274
Non-program charges	20,475,990	(40,157)	-	-	1,369,466	21,805,299
Debt Service:						
Principal	-	-	-	859,754	-	859,754
Capital outlay	-	-	-	10,372,374	-	10,372,374
Total Expenditures	206,062,977	457,478,725	8,389,605	11,232,128	67,546,276	750,709,711
Revenues over (under) expenditures	5,719,181	-	396,755	(124,486)	(1,248,521)	4,742,929
OTHER FINANCING SOURCES (USES)						
Installment purchase obligations issued	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Operating transfer (to) from other fund	(166,357)	-	-	141,879	(5,448)	(29,926)
Total other financing source (uses)	(166,357)	-	-	141,879	(5,448)	(29,926)
Net change in fund balances	5,552,824	-	396,755	17,393	(1,253,969)	4,713,003
Fund balances, beginning of year	20,477,843	-	3,661,747	7,288,289	1,253,969	32,681,848
Fund Balances, End of Year	\$ 26,030,667	\$ -	\$ 4,058,502	\$ 7,305,682	\$ -	\$ 37,394,851

Local Current Expense Fund Historical Analysis of Fund Balance FY09 through FY19



The chart on page 169 provides a graphic depiction of the historical analysis of fund balance for the period 2009-12 through 2012-17. Several points are noteworthy:

- **June 30, 2009**

Our audited financial statements reflect the total fund balance in the district's General Fund increased from \$10.5 million at June 30, 2008 to \$11.7 million at June 30, 2009; however, undesignated fund balance **decreased** from \$458,933 as of June 30, 2008 to zero as of June 30, 2009. The decrease is attributable to the impact of state spending freezes and required reversions on the General Fund as well as a \$3.1 million increase in the state statute reserve – driven primarily by at \$2.8 million receivable from the School Food Service (SFS) Fund, of which \$2.4 million is outstanding indirect cost assessments due to the General Fund from the SFS Fund for fiscal years 2006-07 (\$419,746.67) and 2007-08 (\$2,001,997.82).

- **June 30, 2010**

In spite of a significant increase in the total unreserved fund balance, the undesignated fund balance at June 30, 2010, is zero. This increase of \$3.5 million is mostly due to the district reserving \$3 million of 2009-10 revenues in anticipation of a state spending freeze or required reversion. Fortunately the use of those dollars was not required in fiscal year 2009-10 so the Board of Education elected to designate those dollars to balance the 2010-11 budget.

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund*

Type Definitions, to address issues related to how fund balance was being reported.

Fund balance should be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- *Committed fund balance*—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- *Assigned fund balance*—amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

As directed in the Statement, Guilford County Schools implemented Statement 54 the first fiscal year beginning after June 15, 2010.

- **June 30, 2011**

The June 30, 2011 audited financial statements were the first audited financial reports issued following the conversion to Statement 54. These statements reflect that total fund

Local Current Expense Fund Historical Analysis of Fund Balance FY09 through FY19



balance in the district's General Fund increased from \$14.2 million at June 30, 2010 to \$18.4 million at June 30, 2011. The increase in the total fund balance was due primarily to the Board of Education's decision to set aside \$3.7 million in the 2010-11 budget to fund possible additional state budget cuts or required fund reversion(s) in the January 1, 2011 to June 30, 2011 timeframe. Fortunately, the additional cuts or reversions did not materialize so those dollars are included in the total fund balance of the General Fund at June 30, 2011. The Board assigned the \$3.7 million for expenditure in the 2011-12 budget.

Unassigned fund balance is \$3,252,603 as of June 30, 2011. This figure represents 1.73% of our FY11 general fund final budget; 1.78% of our FY12 general fund original budget; .50% of our FY11 final operating budget and .54% of our FY12 original operating budget. While the unassigned fund balance is not constrained in any way or earmarked for any specific use or purpose, these funds provide some additional financial stability to the district and the resources necessary to meet unexpected expenditures and/or revenue shortfalls in future budget cycles.

- **June 30, 2012**

Total fund balance in the district's General Fund increased from \$18.4 million at June 30, 2011 to \$25.9 million at June 30, 2012. The increase in the total fund balance was due primarily to the Board of Education's decision to set aside \$10.7 million in the 2011-12 budget in anticipation of the loss of the \$13.3 million Education Jobs Funds (EduJobs) used to fund 238 school based positions in 2011-12. The Board

assigned the \$10.7 million for expenditure in the 2012-13 budget.

Unassigned fund balance is \$3,518,809 as of June 30, 2012. This figure represents 1.90% of our FY12 general fund final budget; .54% of our FY12 final operating budget and .57% of our FY13 original operating budget. While the unassigned fund balance is not constrained in any way or earmarked for any specific use or purpose, these funds provide some additional financial stability to the district and the resources necessary to meet unexpected expenditures and/or revenue shortfalls in future budget cycles.

- **June 30, 2013**

The total fund balance of the general fund at June 30, 2013 is \$16.7 million. This reflects a decrease of \$9.1 million from the June 30, 2012 total fund balance of \$25.9 million. This reduction, created when expenditures exceeded revenues by \$8.4 million for the fiscal year, was anticipated as the Board had appropriated \$10.8 million in fund balance in the 2012-13 budget. The Board also transferred \$636,036 of fund balance the Board had committed for the purchase of activity buses to the capital outlay fund.

- **June 30, 2014**

The district's general fund balance at June 30, 2014 totaled \$14.1 million. This is a decrease of \$2.7 million from the fund balance at June 30, 2013. This fund balance includes \$3 million assigned for subsequent year's expenditures for the 2014-15 budget. The unassigned portion of the June 30, 2014 fund balance represents 1.67% of the 2014-15 general fund

Local Current Expense Fund Historical Analysis of Fund Balance FY09 through FY19



budget; .50% of the 2014-15 operating budget and .45% of the 2014-15 total budget.

- **June 30, 2015**

The district's general fund balance at June 30, 2015 totaled \$13.1 million. This is a decrease of \$1.0 million from the fund balance at June 30, 2014. Unassigned fund balance is \$2,831,585 as of June 30, 2015. The unassigned portion of the June 30, 2015 fund balance represents 1.51% of the 2015-16 general fund budget; .45% of the 2015-16 operating budget and .40% of the 2015-16 total budget.

- **June 30, 2016**

The district's total general fund balance at June 30, 2016 increased to \$13.8 million from \$13.1 million. This is an increase of \$750,000 or 6%. Unassigned fund balance is \$2,229,326 as of June 30, 2016. The unassigned portion of the June 30, 2016 fund balance represents 1.2% of the 2016-17 general fund budget; .34% of the 2016-17 operating budget and .31% of the 2016-17 total budget.

- **June 30, 2017**

The district's total general fund balance at June 30, 2017 decreased to \$11.4 million from \$13.8 million. This is a decrease of \$2.4 million or 17%. Unassigned fund balance is \$5,282,181, as of June 30, 2017. The unassigned portion of the June 30, 2017 fund balance represents 2.6% of the 2017-18 general fund budget; .76% of the 2017-18 operating budget and .66% of the 2017-18 total budget.

- **June 30, 2018**

The districts' total general fund balance at June 30, 2018 increased to \$15.1 million from \$11.4 million. This is an increase of \$3.7 million or 32%. Unassigned fund balance is \$4,398,372 as of June 30, 2018. The unassigned portion of the June 30, 2018 fund balance represents 2.2% of the 2018-19 general fund budget; 0.62% of the 2018-19 operating budget and 0.54% of the 2018-19 total budget.

- **June 30, 2019**

The district's general fund balance at June 30, 2019 increased to \$20.5 million from \$15.1 million. This in an increase of \$5.4 million or 36%. Unassigned fund balance is \$7,708,721 as of June 30, 2019. The unassigned portion of the June 30, 2019 fund balance represents 3.62% of the 2019-20 general fund budget; 1.06% of the 2019-20 operating budget and 0.94% of the 2019-20 total budget.

The board of education's 2020-21 budget includes an appropriated fund balance of \$11,324,229. As such, we would anticipate a reduction in fund balance at year end.

Local Current Expense Fund Summary of Revenues, Expenditures and Changes in Fund Balance



	(A) Audited 2018-19	(B) Audited 2019-20
Beginning Balance	\$ 15,070,739	\$ 20,477,843
Revenues		
Guilford County		
Appropriation	\$ 202,610,398	\$ 207,410,398
U. S. Government Agencies	-	-
Other:		
Tuition and Fees	-	-
Fines and Forfeitures	3,198,959	3,375,993
Interest Earned on Investments	712,487	783,496
Indirect Cost Allocated	-	-
Other	242,144	212,271
Fund Balance Appropriated	-	-
Total Revenues	\$ 206,763,988	\$ 211,782,158
Expenditures		
Current:		
Instructional Services		
Regular	\$ 69,926,173	\$ 65,694,174
Special	7,809,322	8,518,702
Co-curricular	4,434,811	4,224,948
Alternative	4,935,949	5,171,469
School leadership	16,145,692	16,190,032
School-based support	12,192,009	13,263,138

	(A) Audited 2018-19	(B) Audited 2019-20
System-wide support services:		
Support and development	3,053,506	4,098,324
Special population	2,395,380	2,326,339
Alternative programs and support	234,954	229,603
Technology support	7,557,689	8,544,095
Operational support	40,742,080	40,230,060
Financial and human services	6,017,754	6,731,666
Accountability	1,840,260	1,895,734
System-wide pupil support	2,272,166	2,349,284
Policy, leadership and public relations	4,759,786	5,981,395
Ancillary services	38,547	138,024
Non-program charges	18,676,363	20,475,990
Total Expenditures	\$ 203,032,441	\$ 206,062,977
Operating transfer to other fund	(95,243)	(166,357)
Insurance proceeds	1,770,800	-
Ending Balance		
Fund balances		
Reserved	\$ 9,693,483	\$ 10,426,697
Unreserved:		
Assigned for subsequent year's operating expenditures	3,000,000	12,274,229
Assigned for capital outlay	75,639	-
Unassigned	7,708,721	3,329,741
Fund balance end of year	\$ 20,477,843	\$ 26,030,667

Governmental Fund Balance

FY11 – FY20



	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General fund										
Nonspendable:										
Inventories	\$ -	\$ -	\$ -	\$ 968	\$ 968	\$ 31,478	\$ 34,539	\$ 28,347	\$ 31,277	\$ 40,097
Self insurance deposits	1,731,208	1,717,875	1,671,667	1,860,509	3,062,590	3,246,027	4,101,429	4,745,671	4,708,516	5,175,159
Restricted:										
Stabilization by state statute	8,695,489	7,975,608	8,775,457	3,224,125	3,459,799	3,114,050	2,015,649	1,749,216	3,006,120	3,189,511
Assigned:										
Subsequent year's expenditures	12,274,229	3,000,000	130,000	1,000,000	1,207,241	-	1,000,000	4,255,166	10,848,978	3,677,810
Committed:										
Capital outlay	-	-	-	-	3,752,693	3,752,693	3,752,693	3,752,693	3,140,468	2,528,243
Activity buses	-	75,639	95,243	81,152	88,877	79,369	90,404	89,025	636,036	545,094
Unassigned	3,329,741	7,708,721	4,398,372	5,282,181	2,229,326	2,831,585	3,076,418	2,127,313	3,518,809	6,930,413
Total general fund	\$ 26,030,667	\$ 20,477,843	\$ 15,070,739	\$ 11,448,935	\$ 13,801,494	\$ 13,055,202	\$ 14,071,132	\$ 16,747,431	\$ 25,890,204	\$ 22,086,327
All other governmental funds										
Restricted:										
Capital outlay	\$ 7,305,682	\$ 7,288,289	\$ 3,417,998	\$ -	\$ 2,962,932	\$ 1,125,061	\$ 725,061	\$ 636,036	\$ -	\$ 716,546
Individual schools	4,058,502	3,661,747	3,740,955	-	3,404,591	3,008,433	3,114,973	3,116,876	3,001,135	3,189,074
Special Programs	-	1,253,969	750,667	587,371	587,371	587,371	-	-	-	-
Total all governmental funds	\$ 37,394,851	\$ 32,681,848	\$ 22,980,359	\$ 12,036,306	\$ 20,756,388	\$ 17,776,067	\$ 17,911,166	\$ 20,500,343	\$ 28,891,339	\$ 25,991,947

Federal Grant Fund 2020-21 Budget Summary/Analysis of Revenues/Sources and Expenditures/Uses



PRC	Program	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
017	Career Technical Education - Program Improvement	\$ 1,045,130	\$ 1,331,272	\$ 1,128,819	\$ 1,307,888	\$ 179,069	15.86%
026	McKinney-Vento – Homeless Assistance Act	8,371	5,932	-	75,000	75,000	-
049	IDEA VI-B Pre-School	325,004	330,212	298,673	295,077	(3,596)	-1.20%
050	ESEA Title I – Basic Program	24,939,696	23,652,673	27,592,561	36,252,655	8,660,094	31.39%
053	Child Nutrition Equipment	20,108	20,107	-	59,853	59,853	-
060	IDEA Title VI-B	12,698,506	15,546,234	16,187,598	21,112,777	4,925,179	30.43%
082	State Improvement Grant	6,593	8,362	10,381	16,464	6,083	58.60%
103	Title II - Improving Teacher Quality	2,040,474	2,526,427	2,289,083	4,143,935	1,854,852	81.03%
104	Title III - Language Acquisition	1,036,574	1,134,886	1,011,194	782,149	(229,045)	-22.65%
105	Title I - School Improvement	1,809,033	1,703,867	1,243,042	2,161,971	918,929	73.93%
108	Student Support & Academic Enrichment	72,839	1,258,251	2,067,400	2,659,487	592,087	28.64%
111	Title III - Language Acquisition - Significant Increase	54,974	42,141	51,987	38,610	(13,377)	-25.73%
114	Children with Disabilities - Risk Pool	85,683	132,280	142,330	-	(142,330)	-100.00%
115	ESEA Title 1-Targeted Support and Improvement (TSI)	-	352,918	673,146	2,493,936	1,820,790	270.49%
118	IDEA-VI-B Special Needs Targeted Assistance	5,453	123,783	10,495	29,731	19,236	183.29%
119	IDEA-Targeted Assistance for Preschool Grant	9,595	11,663	2,662	9,803	7,141	268.26%
163	Cares Act K-12 Emergency Relief	-	-	-	20,849,022	20,849,022	-
	Totals	44,158,033	48,181,008	52,709,371	92,288,358	39,578,987	75.09%

Federal Grant Fund 2020-21 Budget Grant Descriptions



Career Technical Education – Program Improvement Grant (PRC 017) **\$1,307,888**

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

McKinney-Vento – Homeless Assistance Act (PRC 026) **\$75,000**

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

IDEA VI-B Pre-School Grant (PRC 049) **\$295,077**

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

ESEA Title I –Basic Program Grant (PRC 050) **\$36,252,655**

Provides financial assistance through State educational agencies (SEAs) to local educational agencies (LEAs) and public schools with high numbers or percentages of poor children to help ensure that all children

meet challenging State academic content and student academic achievement standards.

Child Nutrition Equipment (PRC 053) **\$59,853**

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

IDEA Title VI-B Grant (PRC 060) **\$21,112,777**

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

State Improvement Plan (PRC 082) **\$16,464**

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

Rewards School Mini-Grants (PRC 100)

Funds are provided to the top 10% of all Reward Schools in the state. Allocations are based allotment of \$20,000 and additional funding per the school's ADM (average daily membership).

Title II - Improving Teacher Quality (PRC 103) **\$4,143,935**

Funds are provided to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools and hold local educational agencies and schools accountable for improvements in

Federal Grant Fund 2020-21 Budget Grant Descriptions



student academic achievement. (Grant term = 27 months; grant type = formula)

Title III - Language Acquisition Grant (PRC 104) \$782,149

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

ESEA Title I - School Improvement Grant (PRC 105) \$2,161,971

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

Student Support & Academic Improvement (PRC 108) \$2,659,487

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

Title III - Language Acquisition Grant - Significant Increase (PRC 111) \$38,610

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

Children with Disabilities - Risk Pool (PRC 114)

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

ESEA Title I Targeted Support and Improvement (PRC 115) \$2,493,936

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

ESEA Title I School Improvement (PRC 117)

This grant provides assistance for schools, which have been identified for corrective action or restructuring and have shown progress in improving student performance. (Grant term = 27 months; grant type = formula)

IDEA VI-B Special Needs Targeted Assistance (PRC 118) \$29,731

The purposes of the Individuals with Disabilities Education Act (IDEA) are to: (1) ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs; (2) ensure that the rights of children with disabilities and their parents or guardians

Federal Grant Fund 2020-21 Budget Grant Descriptions



are protected; (3) assist States, localities, educational service agencies and Federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities. The Assistance for Education of All Children with Disabilities Program (IDEA, Part B) provides grants to States, and through them to LEAs, to assist them in meeting these purposes. (Grant term = 27 months; project period = 27 months; grant type = state plan)

IDEA Targeted Assistance for Pre-School (PRC 119) \$9,803

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

Cares Act K-12 Emergency Relief (PRC 163) \$20,849,022

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.

Grant Types:

Direct

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

State Application

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

State Plan

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

Competitive

The State Board approves the application and selection processes.



Capital Outlay Fund 2020-21 Budget Summary/ Analysis of Revenues/Sources



<i>Revenues/Sources</i>	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Public School Building Capital Fund	\$ 173,427	\$ -	\$ 1,526	\$ -	\$ (1,526)	-100.00%
State of Emergency Proceeds	-	-	32,576	-	(32,576)	-100.00%
LEA Purchase of School Buses	2,145,935	1,883,550	859,754	-	(859,754)	-100.00%
County Appropriation	3,410,869	5,707,633	6,595,567	3,116,528	(3,479,039)	-52.75%
Insurance Proceeds	28,425	3,852,181	16,583	-	(16,583)	-100.00%
County Bond Proceeds	27,162,458	2,714,504	2,214,261	-	(2,214,261)	-100.00%
County Appropriation - Red Light Camera Proceeds	1,098,929	1,738,890	1,387,375	-	(1,387,375)	-100.00%
Total Revenues/Sources	\$ 34,020,043	\$ 15,896,758	\$ 11,107,642	\$ 3,116,528	\$ (7,991,114)	-71.94%

Capital Outlay Fund 2020-21 Budget Revenue Explanations



Public School Building Capital Fund (PSBCF)

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the Public School Building Capital Fund (PSBCF). The purpose of the PSBCF is to assist county governments in meeting their public school building capital needs as well as equipment needs under their local school technology plans. The PSBCF was administered by the Office of State Budget and Management from 1987 through June 30, 2003. Administration of the PSBCF was then transferred to the NC Department of Public Instruction by legislative action.

The initial source of revenue for the PSBCF was corporate taxes. That revenue source is referred to as the “ADM Fund” because tax revenue was distributed among counties according to the Average Daily Membership (ADM) of the schools within the counties. The ADM Fund was not funded by the Legislature for FY 2002-03 because of state budget shortfalls. Corporate tax revenue was diverted away from the ADM Fund for the third and fourth quarters of FY 2008-09. Since then, no additional corporate tax revenue has been deposited into the ADM Fund. The Appropriations Act of 2013 (S.L. 2013-360) included a provision that closed-out deposits from corporate tax revenue into the ADM Fund. Interest continues to accrue on unspent revenue and unallocated funds within the ADM Fund. Unallocated funds remain available for project allocation per expenditure guidelines.

County Appropriation

\$3,116,528

Includes revenues provided to the school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G. S. 115C-437.



Capital Outlay Fund 2020-21 Budget Summary/Analysis of Expenditures/Uses by Purpose Function Codes/Categories



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Audited	Approved Budget	Dollar	Percent
	2017-18	2018-19	2019-20	2020-21	Change	Change
					(D-C)	(E/C)
Regular Capital Outlay						
Regular Instructional Services	\$ 82,605	\$ -	\$ 100,314	\$ 150,000	\$ 49,686	49.53%
Alternative Programs and Services	-	-	-	-	-	0.00%
Co-Curricular Services	80,558	-	-	-	-	0.00%
Technology Support Services	-	258,260	165,664	-	(165,664)	-100.00%
Operational Support Services	6,123,216	7,127,329	8,603,496	2,966,528	(5,636,968)	-65.52%
Financial & Human Resource Services	-	-	-	-	-	0.00%
Systemwide Pupil Support Services	1,066,661	547,115	393,417	-	(393,417)	-100.00%
Policy, Leadership and Public Relations Services	3,029	-	-	-	-	0.00%
Payments to Other Governmental Units	-	-	-	-	-	0.00%
Nutrition Services	82,524	90,183	15,361	-	(15,361)	-100.00%
Subtotal Regular Capital Outlay	7,438,593	8,022,887	9,278,252	3,116,528	(6,161,724)	-66.41%
Capital Improvement Plan (CIP) Projects	23,890,806	4,098,823	1,953,876	-	(1,953,876)	-100.00%
Total Capital Outlay	\$ 31,329,399	\$ 12,121,710	\$ 11,232,128	\$ 3,116,528	\$ (8,115,600)	-72.25%

Capital Outlay Fund 2020-21 Budget Category Explanations



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.

Regular Instructional Services

\$150,000

Cost of activities that provide students in grades K-12 with learning experiences to prepare them for activities as workers, citizens, 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.)

Alternate Programs and Services

Costs of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning

opportunities for these at-risk students. They include costs of those individuals responsible for providing school curriculum development and coordination as well as lead teachers for alternative programs and services. Programs include summer school instruction, remediation, alcohol and drug prevention, extended day, services to help keep students in school, as well as alternative educational settings, instructional delivery models, and supporting services for identified students.

Co-Curricular Services

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

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.

Capital Outlay Fund 2020-21 Budget Category Explanations



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.

Operational Support Services

2,966,528

Costs of capital needs for 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.

Financial & Human 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.

System-wide Pupil Support Services

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.

Capital Outlay

Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. Do not include any costs which may be coded to one or more specific purpose functions, (i.e., purchase of transportation equipment would be coded to 6550, maintenance equipment would be coded to 6580, etc.)



Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



In early October 1995, chairs of boards of education and county commissioners were advised that the School Capital Construction Study Commission had been charged by the State Legislature with conducting a comprehensive study of public school facilities in the state. This study was to include facility needs over the next ten years. On October 9, 1995 and again on October 25, 1995, local school districts received specific tasking from the Department of Public Instruction (DPI) to conduct the study with results due to DPI by December 15, 1995.

The objective of the study was to obtain accurate information to determine what school needs existed statewide. Only actual school needs were to be included; central office, maintenance, transportation, warehouse or system-wide facilities were excluded. The study was designed in such a way that a detailed list of school facility needs for each local school administrative unit would be developed using standard statewide criteria. As such, state calculated cost as well as state standard “typical space profiles” and capacities were used to generate cost data.

The study was conducted in accordance with the specific guidance provided by the School Capital Construction Study Commission and was organized into individual school projects grouped into three of the following five priorities provided by the state.

Priority 1 - *These projects are needed immediately to alleviate severe overcrowding; correction of major building code/life safety or structural problems; correction of critical water or wastewater treatment problems; renovations/replacement to solve serious maintenance problems; correction of environmental hazards; correction of severe drainage problems; site improvements to correct unsafe pedestrian or traffic hazards; or other problems deemed critical in nature; and additions/renovations which are necessary immediately for basic program/instructional delivery.*

Priority 2 - *These projects are needed within three to five years and should include replacement of Category IV-rated buildings (Category IV buildings are of marginal adequacy in construction and condition – usually within five years of their useful life and major renovation is probably not economically feasible.), major renovations for short- to medium-range facilities to comply with codes, to function properly and comfortably, and to meet modern program needs; and new schools/additions which are needed to accommodate significant increases in student population, replace mobile/temporary structures, changes in class sizes or to accommodate additional educational programs, Pre-K or federal mandates. Guilford County Schools has twenty-two buildings on eighteen campuses rated as Category IV or V (Category V buildings are educationally inadequate in construction, design and flexibility and are within three years of their useful life. Renovation or modification is not economically feasible or recommended.)*

Priority 3 - *These projects are needed within the next five to seven years. These may include renovation of Category III-rated facilities (buildings of average construction which meet minimum building code requirements). Generally, these facilities require moderate to major renovations and/or additions and new schools to accommodate growth in student population beyond the schools' current capacities (5% to 10% over capacity within five to seven years).*

Priority 4 - *Projects in Priority 4 are those needed within a seven- to nine-year period.*

Priority 5 - *Projects in Priority 5 are low on the priority list but may be needed with ten years.*

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



At the heart of our school system’s study was the Guilford County Schools Facilities Plan prepared for the 1994 Bond Referendum. Published in February 1994, this document contained an already approved blueprint of school needs for the next five years. In addition, it provided a ready reference of school-by-school projects and associated cost data. With this as a starting point, the school system staff, assisted by DTW Architects (the same firm that consulted for the 1994 Facilities Improvement Plan), revisited and updated the analysis/survey of all facilities. Using the latest updated, state-provided demographic data and capacity and condition analysis/survey, a comprehensive picture of the facility needs of the Guilford County Schools was developed. All schools except those in phase one of the facilities plan, Southwest Middle and Weaver Education Center, had needs which clearly fell in the Priority 1 category; however, it would have been impossible, even with appropriate funding, to initiate more than ninety major projects countywide immediately. Therefore, the grouping of schools into priorities took into account the realistic phasing of projects as if funding existed.

Finally, to ensure that the facility needs included in the report were in compliance with the state-provided criteria and that they reflected sound analytical processes and techniques, the architectural firm of J. Hyatt Hammond Associates was asked to provide independent verification of the ten-year facility needs of Guilford County Schools. That verification was completed, and the report met all the criteria established by the state and accurately represented the ten-year needs of the Guilford County Schools.

The ten-year facilities plan was revised in June of 1996. The second edition reflected local area costs rather than state estimated cost figures. The same standards of construction were used in the second edition as were used in the earlier edition. The differences were as follows:

Cost per Square Foot

	Local	State
• New Schools	\$84.73	\$82.30
• Additions	\$84.83	\$82.30
• Renovations – Minor	\$24.00	\$22.00
• Renovations – Moderate	\$33.00	\$32.00
• Renovations – Major	\$51.00	\$49.00

Minor renovations included a limited number of simple finish or fixture upgrades such as floor tile, ceilings, light fixtures, etc. Costs for these renovations were estimated at up to 30% of new construction costs.

Moderate renovations included numerous minor renovations or replacement or reconfiguration of more costly building components, such as a limited number of non-load-bearing walls, window replacement or upgrade of a plumbing, heating/air conditioning or electrical system. Costs for these renovations were estimated between 30% to 50% of new construction costs.

Major renovations included numerous moderate renovations or substantial structural improvements/changes, reconfiguration of load-bearing walls, or replacement or upgrading of multiple mechanical or electrical systems. Costs for these renovations were estimated between 50% to 70% of new construction costs. This degree of work usually occurs when very old buildings are completely renovated. Project estimates were based on recommended minimum school facility standards from the North Carolina Department of Public Instruction’s Division of School Planning. The total for all projects was approximately \$852 million. Nearly 70% of that total represented renovation and expansion costs.

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



Capital Improvement Plan or CIP projects were funded in 1997-98 and 1998-99 with \$14.3 million per annum in state bond dollars and \$3.1 million per annum in Public School Building Capital Fund (PSBCF) monies. A revenue stream equal to ten percent of the county's budget provided the balance of the CIP funding for these two fiscal years.

In April 1999, the Guilford County Board of Education adopted a student assignment plan that included a facilities component. The facilities component was designed to create permanent classroom seats to accommodate growing student enrollment, to provide technology for the education program; to air-condition schools where air-conditioning was lacking; and to make efficient utilization of all facilities.

Phase I of the facilities program included \$54.7 million from the 1999-00 capital outlay budget and \$200 million in local school construction/renovation bond funds approved by the voters in May of 2000. This \$254.7 million was appropriated to projects at eight high schools, eight middle schools and sixteen elementary schools and provided funding for Hairston Middle School, Falkener Elementary School, Triangle Lake Elementary School and a replacement facility for Brightwood Elementary School. The Phase I funding created approximately 6,800 permanent seats at 24 schools; funded expansions to various instructional areas and kitchens as needed to accommodate the larger numbers of students; and also included networking for communications and air-conditioning where needed.

Before the \$200 million dollar bond referendum passed in 2000:

- Guilford County had gone 20 years without passing a bond issue.
- Guilford County went more than 10 years without building any schools and 17 years without building any elementary schools.
- Three out of five Guilford County schools were built before 1960.
- More than one in nine was built before 1930.

- Many had not been upgraded in decades. For five of our existing schools, the costs of expanding and renovating the facilities were greater than the costs of building a new school.

Guilford County Schools carefully stewarded the funding provided by the \$200 million bond. As a result of careful management, the district was able to include additional projects not previously outlined in the original 2000 Bond. Some of these projects included additions and renovations at: Oak Ridge Elementary, Brown Summit Middle, Southwest High, Andrews High, McLeansville Middle, Sedalia Elementary and Southeast High. The cost savings also allowed us to affect various property purchases for sites needed in the 2003 bond issue, and for other site expansions needed for safety and/or space. Furthermore, with the good work and cooperation of the Board of County Commissioners and its finance officer, more than \$6 million was returned to the district's planning table to help fund more of our capital needs.

A facility assessment was conducted during 2001-02 in order to prepare data for consideration of Phase II funding. Study sites included all fifty-four schools identified, but not funded, in Phase I (eight high schools, nine middle schools and thirty-seven elementary schools.) as well as additional sites that are being impacted by growth. The recommendations associated with the assessment identified some \$600 million dollars in facility needs. The report focused on the priorities established in the Phase I program, including building additional seats to meet growth demands, providing the technology infrastructure to support the educational program and providing environments conducive to learning. It is important to note, however, that the \$600 million dollar figure did not include all remaining facility needs in Guilford County.

Because of limited space, there were more than 7,000 students who attended school in mobile learning facilities in 2003-04. While mobile units add classroom space, they do nothing to expand commons areas such as media centers, hallways, bathrooms and cafeterias. Our goal was to get

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



current and future students out of trailers and into classrooms. With continuing student enrollment growth, an ongoing program of facility construction was needed. The fact is, even with the 2000 bond, we had to add more mobile units to accommodate both more students and smaller class sizes. We had 441 classrooms in mobile units in February 2000, but had 489 classrooms in mobile units in December 2003.

In November 2003, Guilford County residents overwhelmingly approved a \$300 million construction bond to expand and update school district facilities. This marked the second time in four years that a school bond was approved in Guilford County. Based on projected maintenance/utility costs per square foot, we estimated that the additional newly constructed and renovated square footage created by the \$300 million dollar bond projects would increase local operating costs by approximately \$5 million dollars. Our long-range budget forecasting model is adjusted annually to reflect increases in our county appropriation request equal to the increases in maintenance/utility costs associated with the amount of newly constructed or renovated square footage that comes on-line each fiscal year. We use the additional state/federal funds generated by a growing student population to cover costs associated with additional staffing needs.

We anticipated paying for the construction of six new schools, five replacement schools and expansion/renovations at 17 other campuses with the \$300 million school bond; however, cost overruns forced the Board to prioritize the projects and to ultimately transfer funds from three of the projects - Jamestown Middle, Ragsdale High and Guilford Middle – in order to cover the cost overruns incurred on other projects included in the \$300 million bond. The logic behind identifying these three projects as the projects from which funds would be transferred was as follows.

- **Jamestown Middle** – The original \$300 million bond plan included building Southern Middle School as a replacement facility for Allen Jay Middle School; however, the cost overruns prompted the Board to

revisit/revise the plan and to decide that Allen Jay Middle would continue to operate as a middle school and thus relieve some of the overcrowding at Jamestown Middle.

- **Ragsdale High** – The construction/renovation plan for Ragsdale High School includes expanding the current Ragsdale campus to incorporate the adjacent Jamestown Middle School facility. The “*domino effect*” comes into play here given that the construction/renovation work at Ragsdale High cannot begin until the Jamestown Middle School replacement facility is built.
- **Guilford Middle** – The original \$300 million bond plan also included the demolition of a classroom wing and some landscaping/site work at Guilford Middle. Those items were deferred due to the cost overruns.

The reasons for the construction cost overruns were as follows:

- ☑ **rising cost of steel** (Based on an annual survey conducted by the Construction Writers Association, *The seemingly insatiable demand for both new and scrap steel, driven in large part by China’s red-hot construction market, has produced some of the sharpest price increases since the 1970s.* In January of 2005, The Beacon Journal reported that *tight supplies of steel meant record-high prices for an industry that had seen the cost of steel hit rock-bottom lows in 2001. Cold-rolled steel hit \$814 a ton in September, according to Purchasing magazine. That same steel cost \$210 a ton three years earlier. That’s a 287% increase!*);
- ☑ **shortage of concrete** (Per Constructioner magazine editor Matthew Phair, *with concrete in short supply, the global demands for construction materials are having an unprecedented effect on U.S. construction costs.*)
- ☑ **rising cost of gas and petroleum-based products**; and
- ☑ **increase in construction costs.**

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



- In 2003, the Guilford County Board of Education was building schools at \$95 per square foot.
- Projects included in the November 2003 school construction bond referendum were calculated at \$125 per square foot.
- In July of 2005 the state's School Planning Division reported that school construction costs across the state had increased 42% over the past two years. (*GCS experienced approximately a 10% increase in construction costs during that timeframe*).
- Based on 2005 data provided to the state's School Planning Division, school construction costs are currently averaging \$143 per square foot in North Carolina.

The May 2000 \$200 million bond referendum and the November 2003 \$300 million bond referendum have addressed many facility needs in the district; however, there are hundreds of millions of dollars of facilities needs remaining. The district grows by more than 1,000 students each year, which is equivalent to one large high school.

The North Carolina Public Schools Facility Needs Survey must be completed every five years by all North Carolina school districts in order for the North Carolina Department of Public Instruction (NCDPI) to have some idea of state-wide facility needs. The survey for Guilford County Schools was reviewed by the district's Architectural Review Committee on March 7, 2006; approved by the Board of Education on March 23, 2006, and received/reviewed by the Board of County Commissioners on April 20, 2006. Per the cost summary of the survey, the facilities needs for Guilford County Schools were estimated at approximately \$535 million (*includes new schools, additions, renovations, furniture/equipment and land acquisition/site costs*)

The following key points were noted during the facilities study presentations made to the Board of Education and the Board of County Commissioners:

- Only two schools were prioritized in the survey – Jamestown Middle School and Ragsdale High School.
- Guilford County Schools is not bound by information provided in the survey with regard to future funding requests, number of new schools, location of new schools, etc.
- The last school facilities bond (\$300 million) was significantly different in scope than the previously submitted five-year facilities survey.
- The cost information in the survey is based on state-wide averages (*versus actual costs incurred in Guilford County*).

A dedication ceremony for the Eastern Guilford High School (EGHS) replacement facility took place on April 26, 2009. The school was tragically destroyed by fire on November 1, 2006. The replacement facility was funded with \$45 million in school bonds (*approved by voters on May 8, 2008*) and \$17,019,750 in insurance proceeds.

On May 6 2008, Guilford County residents also approved an additional \$412 million in school bonds. The package contains 27 projects, which include five new schools and 6,571 new student seats. Thirteen schools will receive major renovations and additions. Projects included in the bond are prioritized with 93.5 percent of the request relieving overcrowding, 3.5 percent targeting repairs and renovations and 3 percent improving heating and air conditioning systems district wide. Projects included in the May 2008 \$412 million school bonds are:

Projects Completed

- **JAMESTOWN MIDDLE SCHOOL \$33,540,951** - Funding for construction of a 1,112 student replacement school on a new site. Architect: Schenkel Shultz

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



Contractor (Construction Management at Risk): New Atlantic Contracting
Completion Date: 2010

Bid Date: May 19 & 20, 2010
Substantial Completion Date: October 20, 2011

- **MEREDITY LEIGH HAYNES-BENNIE LEE INMAN EDUCATION CENTER \$8,373,965** - This funding was added to Phase 1 funding of \$9,455,625 that was approved in the 2003 Bond program to purchase land and construct a facility for 50-75 special needs students.

Architect: Pinnacle Architecture
Contractor (Construction Management at Risk): New Atlantic Contracting
Completion Date: 2010

- **ALAMANCE ELEMENTARY SCHOOL \$20,300,161** - This project includes renovation of the 1975 building and new construction to replace the older buildings which will be demolished. The project will be designed for 700 K-5 students with additional classrooms for special programs such as art, music, science, pre-k, etc. Site work will include new drives and parking to improve traffic flow on the site.

Architect: TFF Architects & Planners, LLC
Contractor (Single Prime): Bordeaux Construction Company
Bid Date: January 28, 2010
Completion Date: 2011

- **SUMMERFIELD ELEMENTARY SCHOOL \$17,949,768** - Includes funding for new classrooms for 277 students as well as expansion for increased capacity in the dining room and media center. Funds are also included for code-related renovations to the existing building.

Architect: McKissick Associates
Contractor (Construction Management at Risk): Samet/ SRS

- **SIMEON STADIUM \$2,075,000** - Appropriation of funds to replace stadium lighting and renovate restrooms, concession areas and other stadium facilities as funds allow.

Engineer: Site Solutions
Contractor: Keary Builders
Bid Date: May 19, 2011
Substantial Completion Date: August 15, 2011

- **CHRISTINE GREENE EDUCATION CENTER \$8,505,330** - This funding will include facilities for approximately 102 special needs students with Autism as part of the Ragsdale High School campus. Special classrooms and student support facilities will be included along with a separate entrance for this area.

Architect: Moseley Architecture
Contractor (Construction Management at Risk): D.H. Griffin/Balfour Beatty
Bid Date: April 13, 14 & 21, 2011
Completion Date: 2013

- **RAGSDALE HIGH SCHOOL \$24,913,499** - Funding for renovation and construction to combine the existing Ragsdale High School and Jamestown Middle School facilities into one facility for Ragsdale High School. The project includes partial demolition of the existing high school classroom wing. New construction includes a media center, main gym and administration area. Funding is also included for code-related upgrades to existing facilities such as fire sprinklers.

Architect: Moseley Architecture
Contractor (Construction Management at Risk): D.H. Griffin/Balfour Beatty

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



Phase 1 Bid Date: November 23 & 30, 2010
Phase 1 Projected Completion: July 15, 2011
Phase 2 Bid Date: April 13, 14 & 21, 2011
Phase 2 Projected Completion: July 15, 2012
Completion Date: 2013

- **SOUTHEAST HIGH SCHOOL \$33,311,222** - This funding would provide construction of new classrooms for an additional 360 students, a new media center and a new gymnasium. Funds for code-related renovations to the existing buildings are also included.

Architect: Schenkel Shultz
Contractor (Construction Management at Risk): Barnhill Contracting/Vannoy Construction
Bid Date: Phase 1 – February 4, 2010
Substantial Completion Date: August 27, 2010
Bid Date: Phase 2 – April 14 & 15, 2010
Substantial Completion Date: July 9, 2012

- **SOUTHEAST MIDDLE SCHOOL \$13,088,725** - Funding for a new auxiliary gym, a new media center and an addition to the cafeteria. Funding is also included to convert the existing media center into classroom space. Funds would also be available for limited renovations in the existing building.

Architect: Schenkel Shultz
Contractor (Construction Management at Risk): Barnhill Contracting/Vannoy Construction
Bid Date: Phase 1 – February 4, 2010
Substantial Completion Date: August 27, 2010
Bid Date: Phase 2 – April 14 & 15, 2010
Substantial Completion Date: July 9, 2012

- **SOUTHWEST HIGH SCHOOL \$31,089,918** - Funding for a new classroom addition for 560 students, a new media center and a

new gymnasium. Funds are also included to develop additional athletic practice fields.

Architect: Robbins Architecture
Contractor (Construction Management at Risk): Bovis Lend Lease
Bid Date: Additions & Renovations – April 21 & 22, 2010
Substantial Completion Date: Additions & Renovations – December 13, 2011

- **HERBIN-METZ EDUCATION CENTER \$8,438,515** - This funding will include facilities for approximately 102 special needs students with Autism as part of the Hairston Middle School and Falkener Elementary School campus. Special classrooms and student support facilities will be included along with a separate entrance for this area.

Architect: Efirid Sutphin Pearce & Associates
Contractor: Matthews Construction Company, Inc.
Bid Date: August 2, 2012
Substantial Completion: July 31, 2013

- **ALLEN MIDDLE SCHOOL \$9,099,383** - This project includes a new classroom wing for 166 students and a new auxiliary gym.

Architect: PNP
Contractor: Welty Building Company, LLC
Bid Date: September 16, 2010
Completion Date: 2012

- **RONALD E. MCNAIR ELEMENTARY SCHOOL \$25,362,974** - This project includes funding for purchase of a site and construction of a 700-student K-5 elementary school. This school would be located in an area between Jesse Wharton Elementary and Brightwood Elementary and would relieve overcrowding at those schools.

Architect: TFF Architects & Planners, LLP

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



Contractor (Single Prime): J. E. Dunn
Bid Date: April 19, 2011
Projected Completion Date: February 2013
Completion Date: 2013

- **GRIMSLEY HIGH SCHOOL \$11,747,890** - This provides funding for a new cafeteria addition, renovation of the existing cafeteria to convert it to instructional space for approximately 100 students, renovations to the main gym and renovation/improvements to Jameson Stadium.

Architect: Clinton Gravely, AIA
Engineer: Site Solutions
Phase 1 Contractor: (Single Prime) Cafeteria Addition: Central Builders, Inc.
Phase 1 Bid Date: December 21, 2011
Phase 1 Substantial Completion Date: May 8, 2013
Phase 2 Contractor (Single Prime) Cafeteria Renovation into Classrooms: Lomax Construction, Inc.
Phase 2 Bid Date: July 31, 2013
Phase 2 Substantial Completion Date: May 12, 2014

- **NORTHWEST MIDDLE SCHOOL \$7,741,712** - Funding for a new auxiliary gym addition and a small classroom addition that would increase capacity by 104 students. Funds would also be provided for code-related renovations to the existing building.
Architect: Triad Design Group
Contractor (Construction Management at Risk): Morganti Construction
Projected Bid Date: December 1, 2, & 16, 2010
Completion Date: 2012
- **NORTHWEST HIGH SCHOOL SITE AND ATHLETICS \$3,112,500** - Appropriation of funds to increase seating capacity of the football

stadium and make other improvements to athletic facilities as funds allow. Funds are also included to address traffic flow and parking issues on the entire Northwest middle school and high school site.

Architect: Triad Design Group
Contractor (Construction Management at Risk): Morganti Construction
Projected Bid Date: December 1, 2 & 6, 2010
Completion Date: 2012

- **ALLEN JAY MIDDLE SCHOOL \$12,171,572** - This project includes funding for renovation of the existing facilities (excluding the rock gym) for continued use as a middle school. This will bring this facility into compliance with current building and accessibility codes.

Architect: Pinnacle Architecture, PA
Contractor (Single Prime): Shelco, Inc.
Bid Date: March 19, 2013
Substantial Completion: May 1, 2014

- **DUDLEY HIGH SCHOOL ENGLISH BUILDING \$3,150,748** - Funds for renovation of the English Building for use by Dudley High School. This will provide for additional capacity of 100 students.

Architect: The Obsidian Group
Contractor (Single Prime): Central Builders, Inc.
Projected Completion: October 1, 2011
Completion Date: 2012

- **DUDLEY HIGH SCHOOL ATHLETIC FACILITIES \$3,579,375** - Appropriation of funds for improvements to the football stadium and other athletic facilities as funds allow.
Architect: The Obsidian Group

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



Contractor (Single Prime): Central Builders, Inc.
Completion Date: 2012

Percent Complete: 99%

- **MOBILE CLASSROOM RELOCATION \$2,386,250** - Provides funding for relocating mobile classrooms that are impacted by construction in this bond program.
- **HIGH POINT CENTRAL HIGH SCHOOL \$5,332,621** - This project provides funds for renovations to the main gym as well as lighting and technology upgrades to the main building.
Architect: HH Architecture
Contractor (Single Prime): KMD Construction
Bid Date: January 20, 2011
Substantial Completion: August 15, 2013
- **McLEANSVILLE ELEMENTARY SCHOOL \$6,309,892** - Funding for a small classroom addition and expansion of the media center. This would increase capacity by 126 students.
Architect: MacRae Joyce Associates
Contractor (Single Prime): Keary Builders, Inc.
Bid Date: January 13, 2011
Completion Date: 2012
- **GEORGE C. SIMKINS, JR. ELEMENTARY SCHOOL \$24,893,360** - Funding for this new elementary school, to be located in the Southeast area of Guilford County, includes the purchase of a site and construction of a 700-student K-5 elementary school.
Architect: Pinnacle Architecture
Contractor (Construction Management at Risk): Samet Corporation/SRS, Inc. a Joint Venture
Bid Date: Phase 1 – May 21 & 31, 2013 and Phase 2 – June 18, 2013
Substantial Completion Date: July 30, 2014

- **HIGH SCHOOL TRACK IMPROVEMENTS \$2,075,000** - Appropriation of funds to make improvements and resurface running tracks at the following high schools:
 - Dudley High School
 - High Point Central High School
 - Grimsley High School
 - Ragsdale High School
 - Northwest High School
- **HIGH SCHOOL TENNIS COURTS \$1,037,500** - Appropriation of funds to add tennis courts at the following schools:
 - Northeast High School – 6 new courts
 - Northwest High School – 6 new courts
 - Ragsdale High School – 4 new courts
 - Southwest High School – 6 new courts
- **HEATING AND AIR CONDITIONING PROJECTS \$8,069,487** - This funding will be provided to address improvements to existing HVAC systems, including boiler and chiller replacement, air conditioning of some areas, control systems and miscellaneous equipment upgrades at the following schools and support facilities:
 - Smith High School – main gym air conditioning
 - Andrews High School – replace air handling units
 - Southeast Middle School – install dehumidification equipment
 - Jamestown Elementary School – boiler replacement
 - Colfax Elementary School – boiler replacement
 - Family Resource Center – boiler replacement
 - Aycock Middle School – boiler replacement
 - Summerfield Elementary School – boiler replacement
 - Jackson Middle School – boiler replacement

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



- Alamance Elementary School – boiler replacement (1975 building)
- Guilford Middle School – boiler replacement
- Ragsdale High School – boiler replacement
- Sedalia Elementary School – boiler replacement
- Alderman Elementary School – boiler replacement
- Eugene Street Administration Building – boiler replacement
- Kirkman Park Elementary School – boiler replacement
- Millis Road Elementary School – boiler replacement
- Wiley Elementary School – boiler replacement
- Northeast High School – boiler replacement
- Northwest High School – boiler replacement
- Archer Elementary School – boiler replacement

▪ PAGE HIGH SCHOOL ATHLETIC FACILITIES \$2,074,801 -

Appropriation of funds to improve athletic facilities based on a master plan of needs developed by the school and booster club.

Engineer: Site Solutions

Contractor: Central Builders, Inc.

Completion Date: 2011

County commissioners approved using the \$17.147M of the QSCB or Qualified School Construction Bond funds (*debt instruments created by Section 1521 of the American Recovery and Reinvestment Act of 2009 (ARRA) which allow schools to borrow at nominal to zero percent for the rehabilitation, repair and equipping of schools*) allocated to the district in 2009 for portions of the Allen Middle School and Grimsley High School projects originally included in the bond referendum approved by the citizens of Guilford County in May of 2008.

County commissioners approved the district's request to use \$16.843M of the QSCB dollars allocated to the district in 2010 for 28 maintenance projects at 24 schools. The project list included \$3.039 million for roof repairs/replacements at five schools, \$10.790 million for HVAC (*heating, ventilation and air-conditioning*) system improvements at 13 schools and \$3.014 million for window and door replacements at 10 schools throughout the district.

GCS is currently working toward completion of school facility additions and renovation projects as a result of the \$457M school construction bond program approved by voters in 2008. Work is also underway to complete the QSCB projects outlined above. With these two funding initiatives along with the 2000 and 2003 bond programs, GCS has benefited by over \$973M in construction dollars over the past decade or almost \$100M a year in capital improvement funding. To a large degree, these funds were used to add seating capacity in response to the significant population growth Guilford County has experienced in past years, and to complete air conditioning installations. Over this period of time the average age of GCS school buildings shifted from 54.4 to 47.7 years (*currently oldest GCS schools were constructed in 1923*).

The CIP projects are driven primarily by the district's long-range facilities plan. The district's updated Facilities Master Plan, unveiled at the board's Fall Retreat on September 24, 2011, details the facility and capital improvements necessary to support the educational program requirements of all GCS facilities over the next 10 years.

The plan is based on enrollment projections, facility needs assessments, program adequacy assessments, and capacity utilization analyses and calls for \$1.24 billion to be spent on GCS schools over the next ten years. Although student population growth in GCS is expected to grow by an estimated 6,350 additional K-12 students by the 2020-21 school year,

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



recommendations for the funding of new and replacement schools is proportionately less than in the past.

For example, the \$457M bond of 2008 included:

- \$220 million or 48.1% for new and replacement schools;
- \$203 million or 44.4% for renovations and additions; and
- \$34 million or 7.5% for new special needs facilities.

The current Ten Year Facilities Master Plan includes:

- \$197 million or 16% for new and replacement schools; and
- \$1.047 billion or 84% for renovations and additions.

The Ten Year Facilities Master Plan includes an implementation schedule based on grouping all projects together for each school and ranking them in order of their respective Facility Condition Index (FCI) scores. The implementation schedule purposefully does not include inflation, and does not attempt to drill down into some of the prioritized needs at individual schools. It is not a detailed project plan and the associated costs are broad based estimates based on many assumptions. The implementation schedule is intended to serve as a guide.

FCI scores were created in the nineteen eighties as “an indicator of the depleted values of an institution’s physical plant”. They are now an industry-standard benchmark (with variations) used by many private and public organizations to create relative rankings and classifications of groups of buildings. FCI scores are typically used for facility condition scorecards, to prioritize assets for budget allocation of available construction and/or renovation and/or maintenance dollars. The FCI scores in the district’s Ten-Year Facilities Master Plan were calculated by dividing renovation costs by replacement costs,

Next steps for the district include a deeper dive into the findings/recommendations reflected in the Ten Year Facilities Master

Plan, prioritization of the various CIP projects in the plan by the board of education and exploration of potential capital funding alternatives (i.e., county pay-as-you-go funds; local bond proceeds; certificates of participation).

On November 5, 2012, and November 28, 2012, the Board of Education and Guilford County Schools’ staff received input from the public regarding the need to build the Airport Area High School, as approved by voters in the 2008 School Bond Referendum.

On January 8, 2013, staff recommended that GCS acquire land for the high school and the middle school and consider realignment of the target area, based upon long-range school enrollment trends. Staff did not recommend construction of a high school because data indicates that the economic recession had a negative impact on projected growth in the district. The board voted to not spend the approximately \$75M bond dollars to build the airport area high school or buy the land.

Board of Education discussion followed with staff providing the board a capacity listing for each school as well as site assessment reports for a number of schools in the district. This information allowed the board to understand each facility’s capacity as well as the physical condition of many of the facilities.

On November 5, 2013, the Board of Education approved the following list of priority projects totaling \$79,024,123:

- Guilford Middle School – replacement school (\$30,263,459);
- Hunter Elementary School – replacement school (\$14,812,285);
- High Point Central High School – addition/renovation (\$12,338,890);
- Smith High School – athletic renovation (\$5,282,476);
- Western High School – addition/renovation (\$6,001,437);
- Bluford Elementary School – renovation (\$7,780,151);

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



- Northwood Elementary School – kitchen renovation/expansion (\$639,225);
- Dudley High School – new traffic pattern (\$750,000); and
- Northwest High School – new traffic pattern (\$1,156,200).

On April 3, 2014, the Guilford County Board of County Commissioners approved a funding amount equal to the design and pre-construction cost for each of the six priority projects.

The Guilford County Board of County Commissioners approved funding for construction of six of the priority projects on March 19, 2015. The six projects that were funded are Northwood Elementary School; Dudley High School Traffic; Hunter Elementary School; High Point Central High School and Bluford Elementary School.

On February 18, 2016, the Guilford County Board of Commissioners approved the transfer of more than \$50 million to complete the district's remaining three priority projects – a school replacement for Guilford Middle and physical education improvements at Smith High and Western High, which had received funds for the design phase work in March 2015.

Substantial Completion Dates:

- Dudley High School Traffic Improvements - Phase 1 - 08/24/2015
Phase 2 - 11/07/2016
- Northwood Elementary School - 03/30/2016
- Smith High School Athletics - 08/17/2017
- Southeast HS Performance Arts Building/Athletics - 10/23/15
- Bluford STEM Renovation - 07/20/2017
- Western Guilford HS Physical Education - 09/21/2017

- Western Guilford HS Sport Complex Drainage and ADA Improvement - 06/07/2019
- High Point Central - Auditorium – 08/29/2016, Cafeteria – 02/13/2017, Media – 08/16/2017, Stair Tower – 01/24/2018, Pro Start – 04/17/2018, Toilets – 12/10/2019, Sprinkler – 03/19/2020
- Western Guilford Middle – 02/18/2018
- Hunter Elementary – 08/01/2018

On June 14, 2018, the Board of County Commissioners (BOCC) approved a \$10 million two-thirds bond for capital expenditures for safety and security improvements in Guilford County Schools (GCS). Funding will allow GCS to continue developing a comprehensive foundation for district-wide safety and security measures that can be built upon in a phased approach. In addition to reviewing the recommendations of the joint BOCC-BOE facility study, district staff have researched solutions from other K-12 school districts and school security experts in North Carolina and nationwide. Staff also sought feedback from law enforcement leaders from the City of Greensboro, the City of High Point and the Guilford County Sheriff's Office. The district plans to use the funding for:

- Access Control: Reducing the number of open exterior doors to as few as possible.
- Electronic Surveillance: Upgrading existing standalone surveillance systems that can be managed on a single software platform.
- Communications Systems: Unifying district-wide communications by implementing a single platform to provide wide-area coverage across the district.
- Fire Alarm and Intrusion Detection: Upgrade and retrofit current fire life safety and intrusion detection systems across the district.

Capital Outlay Fund 2019-20 Budget Long-Range Capital Improvements Plan (CIP) Revenues/Sources and Expenditures/Uses



- Student ID Badges Photo and Card Print: Stations will significantly improve the time needed to currently print a badge onsite for a student who is new or who lost their ID badge.

On May 7, 2019, the Board of Education voted to reallocate \$5,223,803 that can be used for the CTE capital improvements projects (In addition, there is \$560,532 remaining from the Hunter Elementary School replacement capital project and \$22,942 from the Academy of Smith project for a total of \$5,807,277). The Board of County Commissioners at their May 16, 2019 meeting voted to approve the CTE capital improvements project ordinance for \$5,223,803 – the remaining to be considered later. A total of \$5.9 million in bond funds available from completed or nearly completed construction projects will be used to support the five academies, including the funds at Smith High, which will go toward a new CTE building with classrooms, labs and office space.

Other projects are:

- \$460,731 for classroom and lab renovations at The Academy at Smith, which will house the Academy for Biomedical and Specialized Health Sciences;
- \$850,000 for renovations at Western High to support a Drone Technology classroom and improve the Transportation/Distribution/Logistics classroom and lab;
- \$250,000 for improvements to existing classrooms at Northeast High to accommodate classroom space for its Academy of Computer and Information Science, including spaces to study Artificial Intelligence, Geospatial Technologies and Cybersecurity.
- \$372,916 for Kearns Academy to accommodate classroom space for its Academy of Computer and Information Science, including spaces to study Artificial Intelligence, Geospatial Technologies and Cybersecurity.

To help support these projects, the board allocated \$560,532 from the Hunter Elementary project ordinance and \$22,942 from the Academy at Smith project ordinance for a total of \$5,807,277 will be used for CTE capital improvements. The remaining \$126,370 came from project ordinance balances at Western Middle and High Point Central High.

School Food Services Fund 2020-21 Budget Summary of Revenues and Expenditures



	(B)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Audited	Approved Budget	Dollar	Percent
	2017-18	2018-19	2019-20	2020-21	Change	Change
					(D-C)	(E/C)
Operating Revenues						
Food Sales	\$ 6,319,225	\$ 6,457,364	\$ 4,650,500	\$ 124,000	\$ (4,526,500)	-97.33%
Total operating revenues	\$ 6,319,225	\$ 6,457,364	\$ 4,650,500	\$ 124,000	\$ (4,526,500)	-97.33%
Operating Expenses						
Food costs						
Purchased food	\$ 18,506,453	\$ 19,167,107	\$ 16,513,347	\$ 12,030,000	\$ (4,483,347)	-27.15%
Donated commodities	2,567,188	2,491,248	2,446,750	-	(2,446,750)	-100.00%
Salaries and benefits	18,751,052	18,617,087	16,827,845	18,483,000	1,655,155	9.84%
Materials and supplies	137,208	323,419	135,936	2,343,625	2,207,689	1624.07%
Equipment Acquisitions	634,661	764,962	261,574	575,000	313,426	119.82%
Contracted services	543,296	303,933	514,249	462,100	(52,149)	-10.14%
Capital outlay	-	-	-	250,000	250,000	0.00%
Indirect costs	2,142,995	1,966,968	2,006,592	1,900,000	(106,592)	-5.31%
Other	850,605	605,847	282,494	-	(282,494)	-100.00%
Total operating expense	\$ 44,133,458	\$ 44,240,571	\$ 38,988,787	\$ 36,043,725	\$ (2,945,062)	-7.55%
Operating loss	\$ (37,814,233)	\$ (37,783,207)	\$ (34,338,287)	\$ (35,919,725)	\$ (1,581,438)	4.61%
Non-Operating Revenues						
Federal reimbursements	\$ 33,865,975	\$ 33,443,917	\$ 32,472,943	\$ 32,542,700	69,757	0.21%
Federal commodities	2,567,188	2,491,248	2,446,750	3,375,825	929,075	37.97%
Interest revenue	84,357	107,650	52,425	1,200	(51,225)	-97.71%
Other	33,896	43,970	63,702	-	(63,702)	-100.00%
Total nonoperating revenues	\$ 36,551,416	\$ 36,086,785	\$ 35,035,820	\$ 35,919,725	\$ 883,905	2.52%
Excess of revenues under expenditures	(1,262,817)	(1,696,422)	697,533	-	(697,533)	
Transfer from other fund	-	45,198	29,926	-	(29,926)	
Capital contributions	-	-	-	-	-	
Change in net assets	\$ (1,262,817)	\$ (1,651,224)	\$ 727,459	\$ -	\$ (727,459)	

School Food Service Fund 2020-21 Budget Revenue/Expense Explanations



Revenue Explanations

Food Sales \$124,000

The cash sales of food for our breakfast and lunch programs are recorded here. Cash is collected for meals, a-la-carte sales to students and all sales to adults. This account also includes funds collected for special events where a fee is charged for the refreshments.

Federal Reimbursements \$32,542,700

The Federal government provides funding for free and reduced price meals for students unable to afford the full priced meals. There is no significant change in the reimbursement per meal sold.

Federal Commodities \$3,375,825

The Federal government subsidized the food service program with commodity foods available for our use.

Interest Revenue \$1,200

Funds acquired through an active investment program of idle funds throughout the year.

Expense Explanations

Food Costs \$12,030,000

Reflects the food cost for the school food service program.

Salaries and Benefits \$18,483,000

Includes amounts paid to persons employed in School Food Service and the associated benefits.

Materials and Supplies \$2,343,625

Includes amounts expended for supplies and materials (examples include uniforms, cleaning supplies, small equipment and office supplies).

Depreciation \$575,000

Includes amounts of depreciation expense claimed on fixed assets owned by the local school administrative unit.

Contracted Services \$462,100

Includes amounts paid for non-payroll professional and technical services performed under contract, excluding workshop expenses. This code is used to cover the cost of food storage and delivery.

Capital Outlay \$250,000

Includes expenditures for initial, additional and replacement items of capitalized equipment, such as furniture and machinery.

Indirect Costs \$1,900,000

Includes the amount of indirect costs due to the Local Current Expense Fund.

After School Care Enrichment (ACES) Fund 2020-21 Budget Summary of Revenues and Expenditures



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Audited 2019-20	Approved Budget 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Operating Revenue						
After school enrichment fees	\$ 7,007,174	\$ 7,013,029	\$ 4,983,320	\$ 525,000	\$ (4,458,320)	-89.46%
Other	4,984	-	123,223	-	\$ (123,223)	-100.00%
Total operating revenues	\$ 7,012,158	\$ 7,013,029	\$ 5,106,543	\$ 525,000	\$ (4,581,543)	-89.72%
Operating Expenses						
Purchased food	\$ 181,551	\$ 246,571	\$ 182,981	\$ -	\$ (182,981)	-100.00%
Salaries and benefits	5,749,874	5,216,741	5,109,918	511,235	(4,598,683)	-90.00%
Materials and supplies	246,225	254,503	332,075	2	(332,073)	-100.00%
Contracted services	65,293	90,319	159,763	763	(159,000)	-99.52%
Indirect costs	174,561	150,907	157,040	13,000	(144,040)	-91.72%
Other	58,374	339,129	270,231	-	(270,231)	-100.00%
Total operating expense	\$ 6,475,878	\$ 6,298,170	\$ 6,212,008	\$ 525,000	\$ (5,687,008)	-91.55%
Operating Gain (Loss)	\$ 536,280	\$ 714,859	\$ (1,105,465)	\$ -	\$ 1,105,465	-100.00%
Non-Operating Revenues						
Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total nonoperating revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Excess of revenues over expenditures	\$ 536,280	\$ 714,859	\$ (1,105,465)	\$ -	\$ 1,105,465	-100.00%

After School Care Enrichment Services (ACES) Fund 2020-21 Budget Revenue and Expense Explanations



Revenue Explanations

After School Enrichment Fees

\$525,000

Revenue received from parents/guardians for children enrolled in the ACES program.

Other Revenue

Includes operating revenues from sources not elsewhere classified, such as insufficient funds charges

Expense Explanations

Purchased Food

Reflects the cost of snacks for the after school program.

Salaries and Benefits

\$511,235

Includes amounts paid to persons employed in ACES and the associated benefits.

Materials and Supplies

\$2

Includes amounts expended for supplies and materials (examples include instructional supplies, small equipment and office supplies).

Contracted Services

\$763

Includes amounts paid for non-payroll professional and technical services performed under contract, workshop expenses and service fees charged by the bank.

Indirect Costs

13,000

Includes the amount of indirect costs due to the Local Current Expense Fund.

Fund Balance Appropriated

This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425. Under no circumstances should actual revenues be recorded in this account.

Special Revenue Fund 2020-21 Budget Revenue/Sources



Revenues/Sources	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
ROTC	355,796	327,309	301,310	330,000	28,690	9.52%
Medicaid Administrative Claim (MAC) Outreach/Reimbursement Program	1,955,978	6,115,221	3,599,007	1,750,000	(1,849,007)	-51.38%
Indian Education Grant	37,962	40,947	22,351	29,333	6,982	31.24%
Summer Instruction Grant	-	-	-	-	-	0.00%
Race to the Top	2,383,287	-	-	-	-	0.00%
Teacher Incentive Fund III	-	-	-	-	-	0.00%
Art Educators Grant	227,823	370,410	571,494	39,000	(532,494)	-93.18%
Transition To Teaching Grant-STEM Academy	14,589	-	-	-	-	0.00%
Singapore Math Pilot Program	10,580	-	-	-	-	0.00%
NC Child Development Pre-K Grant	3,563,304	3,903,329	3,769,800	3,865,680	95,880	2.54%
Arts in Education Grant	-	-	418,153	1,507,802	1,089,649	260.59%
Teacher of the Year	-	-	8,136	-	(8,136)	-100.00%
Communities in Schools Greensboro	45,499	124,948	65,442	-	-	0.00%
Athletic Participation	-	-	299,211	-	(299,211)	-100.00%
Disposition of School Fixed Assets	23,125	24,371	-	35,000	35,000	0.00%
Rental of School Property	109,290	85,632	66,414	41,306	(25,108)	-37.81%

Special Revenue Fund 2020-21 Budget Revenue/Sources



Revenues/Sources	(A) Audited 2017-18	(B) Audited 2018-19	(C) Audited 2019-20	(D) Approved Budget 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
Miscellaneous Revenue	(20,891)	(22,917)	70,368	50,000	(20,368)	-28.94%
Miscellaneous - Parking Stickers	8,807	-	-	-	-	0.00%
Gas/Mileage - Activity Buses and Vans	193,238	(132,896)	76,607	19,000	(57,607)	-75.20%
Tuition and Fees	71,568	57,602	64,048	60,000	(4,048)	-6.32%
Fund Balance Appropriated	-	-	-	-	-	0.00%
Communities In Schools High Point	84,405	81,814	87,400	-	(87,400)	-100.00%
Time Warner Grant	59,511	59,372	59,785	-	(59,785)	-100.00%
Leadership Project	-	-	-	-	-	0.00%
Character Education	40,780	43,946	20,084	-	(20,084)	-100.00%
Commitment to Excellence	30,987	22,628	47,345	-	(47,345)	-100.00%
Confucius Classroom Program	20,745	79,984	9,835	-	(9,835)	-100.00%
Other Restricted Donations	1,440,559	1,279,054	498,495	-	(498,495)	-100.00%
Indirect Cost Allocated	3,455,963	3,284,084	3,533,099	3,351,854	(181,245)	-5.13%
Total Revenues/Sources	\$14,112,905	\$15,744,838	\$13,588,384	\$11,078,975	\$ (2,509,409)	-18.47%

Special Revenue Fund 2020-21 Budget Revenues/Sources Explanations



North Carolina Child Development Pre-K Grant

\$3,865,680

Includes funding to provide high-quality educational experiences to enhance school readiness for eligible four-year-olds. On July 1, 2011, North Carolina General Assembly transferred the More at Four Pre-Kindergarten Program to the Division of Child Development and Early Education in the North Carolina Department of Health and Human Services and renamed it the NC Pre-Kindergarten Program (NC Pre-K).

Communities in Schools – High Point

Communities in Schools – Greensboro

The mission of Communities In Schools is to surround students with a community of support, empowering them to stay in school and achieve in life. Communities In Schools relies on support from the community to provide the needed resources to impact student achievement. Partnerships are formed with area businesses, churches, civic groups and other organizations and agencies.

Other State Allocations

Includes revenues received from state sources for grants including the NC Department of Child Development Pre-K grant and Community Service grant.

ROTC

\$330,000

Includes revenues received from US Treasury Department for Air Force, Army and Navy JROTC (Junior Reserve Officer Training Corp) programs at the high schools.

Medicaid Administrative Claim (MAC) Outreach Program

\$1,750,000

Includes revenues/reimbursements received from the Medicaid Administrative Claim Outreach Program.

Indian Education Grant

\$29,333

Includes revenues from federal Indian Education Act grants/sources to provide services to eligible Indian students.

Summer Instruction Grant

Includes revenues received from federal sources to support the implementation of SLCs and activities to improve student academic achievement in large public high schools with enrollments of 1,000 or more students.

Teacher Incentive Grant

Includes revenues from federal sources to support efforts to develop and implement performance-based teacher and principal compensation systems in high-need schools.

Tuition and Fees – Regular

\$60,000

Transition to Teaching Grant – STEM

Includes revenues from federal sources to support efforts to recruit mid-career professionals and recent college graduates with degrees in areas other than education and then to help these recruits become teachers through alternative certification methods. The program emphasizes placing teachers in high-need schools.

Race to the Top Grant

Includes revenues from federal sources to implement the Personalized Achievement, Curriculum and Environment (PACE) Schools Project, which will accelerate 21st century personalized learning across county schools. The requested funds for the PACE Schools Project will finance the purchase of technology; training and support to students, families,

Special Revenue Fund 2020-21 Budget Revenues/Sources Explanations



teachers and principals; and the addition of coordinators in middle schools to lead a teaching and learning transformation.

School Impact Grant

Includes revenues from state sources to support efforts to provide educational experience for students with limited English proficiency (LEP) and their families that will lead to academic success. Funds provide specific services to refugee students who benefit from more focused attention to their needs.

Time Warner Grant

Includes revenues/supplemental funding from the City of Greensboro for educational access per the Video Service Competition Act requirements for the district's educational access television station.

Leadership Project

Includes revenue from local foundations to support Executive Mentoring, a program that provides coaching services for first and second year principals.

Character Education

Includes revenues (auction value less towing and storage costs) received from sale of vehicles seized under North Carolina's DWI law as outlined in G.S. 20-28.5. Proceeds are used to fund GCS Character Education initiatives/programs.

Art Educators Grant

\$39,000

The Arts Integration Academy (AIA), the emerging program for teaching and learning authentic methods for integrating various curricula with the arts funded for 2017-2022 by the federal Professional Development for Arts Educators (PDAE) grant awarded to GCS in 2017, is one of 20

nationwide and the only North Carolina school to receive the award valued at \$1.4 million.

Arts in Education Grant

\$1,507,802

The U.S Department of Education partners with schools, integrating performing arts and literacy instruction through in school residencies with teaching artists using technology to engage students and accommodate different modalities of learning.

Athletic Participation

Disposition of School Fixed Assets

\$35,000

Rental of School Property

\$41,306

Teacher of the Year

Miscellaneous Revenue – Parking Stickers

Miscellaneous Revenue

\$50,000

Gas/Mileage – Activity Buses and Vans

\$19,000

Fund Balance Appropriated

Special Revenue Fund 2020-21 Budget Revenues/Sources Explanations



Commitment to Excellence

Includes revenues from Businesses for Excellence in Education to support the following programs: Guilford Parent Academy, Cool to Be Smart, Celebration of Excellence, Academic All Star Camps, GCS Doctoral Cohorts and Early College Academy Scholarship/Loans.

Singapore Math Pilot Program

Confucius Classroom

“Confucius Classroom” is an international program that partners American schools with similar Chinese schools to encourage multinational learning experiences. As a result of the partnership between the schools, students are able to collaborate on joint projects, and some are able to meet face to face via student exchanges. This program not only benefits our students but also distinguishes GCS as one of the few districts to teach Mandarin Chinese.

Other Restricted Donations

Includes the following revenues received from local sources for restricted purposes, such as, Parent Academy, Community Health Foundation, Phillips Foundation Grant, Ellision Foundation Grant, STEM at NC A&T and School Health Grant.

Indirect Cost Allocated

\$3,351,854

Includes in the Special Revenue Fund the amounts received from indirect cost allocations.

BE IT RESOLVED by the Board of Education of the Guilford County School Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Instructional Services	\$ 416,174,352
System-wide Support Services	45,564,364
Ancillary Services	68,106
Total State Public School Fund Appropriation	\$ 461,806,822

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

State Public School Fund Revenue	\$ 461,806,822
Total State Public School Fund Appropriation	\$ 461,806,822

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Instructional Services	\$ 117,446,261
System-wide Support Services	84,391,128
Ancillary Services	47,549
Non-Programmed Charges	22,653,113
Total Local Current Expense Fund Appropriation	\$ 224,538,051

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

County Appropriation	\$ 209,610,398
Local Sources - Unrestricted	3,603,424
Fund Balance Appropriated	11,324,229
Total Local Current Expense Fund Revenue	\$ 224,538,051

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Instructional Services	\$ 69,550,298
System-wide Support Services	13,837,866
Ancillary Services	59,853
Non Programmed Charges	8,840,341
Total Federal Grants Fund Appropriation	\$ 92,288,358

Section 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Career Technical Education (CTE) - Program Improvement	\$ 1,307,888
McKinney-Vento Homeless Assistance	75,000
IDEA Title VI-B – Pre-School Handicapped	295,077
ESEA Title I – Basic Program	36,252,655
Child Nutrition Equipment	59,853
IDEA Title VI-B Handicapped	21,112,777
State Improvement Grant	16,464
Title II - Improving Teacher Quality	4,143,935
Title III - Language Acquisition	782,149
ESEA Title I - School Improvement	2,161,971
ESEA Title IV - Student Support & Academic Enrichment	2,659,487
Title III - Language Acquisition - Significant Increase	38,610
ESEA Title I - Targeted Support and Improvement	2,493,936
IDEA VI-B Special Needs Targeted Assistance	29,731
IDEA - Targeted Assistance for Preschool Federal Grant	9,803
Cares Act K-12 Emergency Relief	20,849,022
Total Federal Grants Fund Revenue	\$ 92,288,358

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Instructional Services	\$	150,000
System-wide Support Services	\$	2,966,528
Total Capital Outlay Fund Appropriation	\$	3,116,528

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

County Appropriation	\$	3,116,528
Total Capital Outlay Fund Revenue	\$	3,116,528

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Ancillary Services	\$	34,143,725
Non-Programmed Charges		1,900,000
Total Child Nutrition Fund Appropriation	\$	36,043,725

Section 10 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

USDA Grants	\$	35,918,525
Sales Revenues		124,000
Local Sources - Unrestricted		1,200
Total Child Nutrition Fund Revenue	\$	36,043,725

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the After School Care Enrichment Services (ACES) Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Ancillary Services	\$ 512,000
Non-Programmed Charges	13,000
Total ACES Fund Appropriation	\$ 525,000

Section 12 - The following revenues are estimated to be available to the ACES Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Tuition and Fees	\$ 525,000
Total ACES Fund Revenue	\$ 525,000

Section 13 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Special Revenue Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Instructional Services	\$ 6,115,083
System-wide Support Services	4,951,523
Non- Programmed Changes	12,369
Total Local Special Revenue Fund Appropriation	\$ 11,078,975

Section 14 - The following revenues are estimated to be available to the Local Special Revenue Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

State Revenue - Other Funds	\$ 3,865,680
Federal Revenue - Other Funds	3,656,135
Local Sources - Tuition & Fees	170,306
Local Sources - Restricted	3,386,854
Total Local Special Revenue Fund Revenue	\$ 11,078,975

Section 15 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.



Section 16 - The superintendent is hereby authorized to:

- a. Transfer appropriations under the following conditions:
 - 1. Amounts may be transferred not to exceed 10% between functions of the same fund with a monthly summary of such transfers reported to the board of education at a subsequent meeting and entered in the board minutes (N.C.G.S. 115-433(c)).
 - 2. Amounts may be transferred between sub-functions and objects of expenditures within a function without limitations and without a report to the board of education being required.
 - 3. Amounts may not be transferred between funds nor from any contingency appropriation within a fund without board of education and board of county commission approval.
 - 4. Amounts may be transferred in state or federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, a monthly summary of such transfers must be reported to the board of education at a subsequent meeting..
 - 5. Amounts may not be transferred which would result in the elimination of currently staffed positions and/or existing programs without board of education approval.

NOTE: This condition does not preclude any budgetary decisions and/or recommendations not intended to alter the current educational offerings or levels of supporting service(s), such as, but not limited to, site-based conversions of positions (i.e., converting teaching positions to/from teacher assistant positions); and/or restructuring, downsizing or reallocating vacant positions.

- b. Accept the following appropriations with a monthly summary of such appropriations reported to the board of education at a subsequent meeting:
 - 1. State appropriations,
 - 2. Federal appropriations,
 - 3. Categorical program appropriations, and/or
 - 4. Other appropriations upon prior approval of the board of education.

Section 17 - Copies of the budget resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted this 8th day of December, 2020.

Governmental Fund Revenues by Source Table 1



LAST TEN FISCAL YEARS										
Source	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State Public School Fund	\$ 347,940,133	\$ 364,815,519	\$ 379,013,882	\$ 375,870,761	\$ 387,974,989	\$ 388,534,225	\$ 406,117,400	\$ 418,677,210	\$ 440,164,014	\$ 451,171,481
Textbooks	121,161	1,048,545	154,849	269,427	18,945	181,789	-	-	2,485,864	2,559,520
Other state allocations	5,066,410	3,888,224	3,889,924	3,845,166	3,792,986	3,848,806	3,744,512	3,563,604	3,903,329	-
Federal grant programs fund	64,922,532	65,496,662	52,041,222	51,361,289	46,735,027	42,785,647	49,288,288	44,158,033	48,181,008	52,709,371
Other federal grants	7,658,350	9,837,414	11,541,142	15,581,171	17,656,274	11,324,060	17,117,590	4,975,435	6,853,887	4,912,315
County funding:										
General appropriation	179,998,029	189,347,670	190,104,317	184,018,461	192,598,471	188,681,859	198,902,470	199,973,566	209,953,884	215,304,397
Debt proceeds	65,490,523	78,340,261	35,806,674	42,361,035	18,678,348	19,654,077	58,834,773	24,471,817	2,791,636	2,338,747
Public School Building Capital Fund	2,431,616	61,328	1,681,136	27,643	-	3,194	315,622	173,426	-	1,526
Tuition and fees	57,724	56,921	49,063	61,834	85,379	67,103	-	2,295	57,602	88,528
Fines and forfeitures	3,697,723	2,938,756	2,706,862	2,296,397	2,380,595	2,196,512	2,710,036	3,494,469	3,198,959	3,375,993
Interest earned on investments	303,560	221,641	138,289	59,864	38,889	58,585	123,583	245,733	712,487	783,496
Indirect cost allocated	3,716,864	3,066,176	3,295,624	3,590,114	3,413,732	3,732,195	3,756,971	3,455,963	3,284,084	3,533,099
Other local funds	11,242,246	11,571,268	13,052,319	13,174,333	13,039,336	12,738,412	12,103,105	17,615,153	11,981,497	18,674,167
TOTAL	\$ 692,646,871	\$ 730,690,385	\$ 693,475,303	\$ 692,517,495	\$ 686,412,971	\$ 673,806,464	\$ 753,014,350	\$ 720,806,704	\$ 733,568,251	\$ 755,452,640

Notes: ⁴Includes General, Special Revenue and Capital Project Funds.

Governmental Fund Expenditures by Function

Table 2



Last Ten Fiscal Years											
Function	Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
INSTRUCTIONAL SERVICES											
5100	Regular instructional	\$ 275,716,314	\$ 285,353,955	\$ 293,012,974	\$ 287,060,488	\$ 290,437,534	\$ 286,756,895	\$ 307,539,067	\$ 302,754,241	\$ 321,755,550	\$ 326,289,800
5200	Special instructional	77,467,046	79,011,082	80,205,114	79,924,515	83,015,604	83,915,996	88,011,105	88,550,819	95,768,343	95,586,950
5300	Alternative programs	42,177,745	44,134,739	41,110,452	44,571,749	43,832,590	38,869,176	43,127,344	42,698,066	43,776,359	49,802,160
5400	School leadership	44,000,165	44,351,202	46,082,456	45,619,644	46,276,758	46,510,577	48,058,443	51,192,598	44,317,810	45,391,292
5500	Co-curricular	4,189,747	4,415,872	4,405,545	4,305,062	4,257,965	4,453,199	4,538,260	4,551,158	14,775,587	12,951,082
5800	School-based support	37,972,014	39,021,140	43,898,183	43,701,331	42,453,971	38,471,139	38,177,222	41,289,544	43,480,486	45,012,027
5900	Other instructional	-	-	-	-	-	-	-	-	-	-
SYSTEM-WIDE SUPPORT SERVICES											
6100	Support and development	6,009,916	5,356,801	6,145,930	5,836,857	7,873,017	7,538,828	7,881,780	5,541,637	4,665,687	5,886,469
6200	Special population support and development	3,742,477	3,836,737	3,905,811	4,050,836	5,064,537	5,387,948	5,701,044	5,013,100	5,429,786	5,542,838
6300	Alternative programs	1,185,247	1,767,597	1,327,232	1,343,400	2,542,847	5,761,222	3,218,042	2,417,129	2,297,470	2,706,781
6400	Technology support	8,230,532	8,145,245	8,094,994	9,164,692	8,481,863	8,682,519	8,888,714	8,097,837	7,827,208	8,868,164
6500	Operational support	89,004,026	88,297,030	91,854,178	91,726,489	88,755,793	86,835,782	89,356,514	92,602,743	91,086,141	93,259,891
6600	Financial and human resources	7,616,618	8,533,630	8,219,263	8,393,785	9,050,526	8,559,454	8,429,026	8,679,834	10,360,319	10,352,864
6700	Accountability	1,812,053	1,611,185	1,563,734	1,614,342	1,617,382	1,797,240	1,513,018	2,839,281	2,035,812	1,972,693
6800	System-wide pupil support	964,620	965,610	976,886	962,770	1,029,447	1,117,976	1,205,680	2,603,747	2,517,903	2,606,980
6900	Policy, leadership, and public relations	6,476,475	6,738,905	6,815,052	5,765,532	6,055,025	5,881,671	6,156,084	6,831,273	7,473,537	8,590,019
ANCILLARY SERVICES											
7100	Ancillary services	16,540	51,856	11,969	7,343	11,697	4,833	6,239	790	8,440	118,810
7200	Nutrition services	94,444	78,635	113,249	110,399	124,173	158,210	293,874	137,026	307,146	2,733,464
7900	Other community services	-	-	-	-	-	-	-	-	-	-
NON-PROGRAM CHARGES											
8100	Payments to other governmental units and transfers of funds	6,530,094	5,861,299	6,949,462	9,553,903	11,813,669	13,827,940	16,445,965	17,064,859	19,739,467	21,805,299
CAPITAL OUTLAY											
9100	Category I Projects	73,276,856	87,830,797	44,634,324	46,515,656	25,835,262	23,468,986	76,075,372	24,643,423	11,505,283	10,350,409
9200	Category II Projects	4,035,851	7,544,194	2,966,796	2,687,315	2,695,556	449,279	2,483,521	2,251,885	534,908	829,799
9300	Category III Projects	6,416,855	1,196,852	16,988,456	2,138,992	5,368,822	4,470,322	6,596,433	4,434,094	81,519	51,920
TOTAL		\$ 696,935,635	\$ 724,104,363	\$ 709,282,060	\$ 695,055,100	\$ 686,594,038	\$ 672,919,192	\$ 763,702,747	\$ 714,195,084	\$ 729,744,761	\$ 750,709,711

**Full Time Personnel Report
Table 3**



Last Five Fiscal Years					
Activity/Assignment Classification	2015-16	2016-17	2017-18	2018-19	2019-20
Officials, Administration, Managers	66	65	77	73	63
Principals	126	126	125	124	126
Assistant Principals	127	126	133	140	150
Elementary Teachers	2,374	2,381	2,356	2,311	2,478
Secondary Teachers	1,179	1,153	1,104	1,080	1,005
Other Teachers	1,243	1,259	1,237	1,360	1,384
Guidance	203	200	211	218	223
Psychological	45	43	45	50	47
Librarian, Audiovisual	114	112	108	108	109
Consultant, Supervisor	40	43	50	65	54
Other Professional	568	595	554	555	555
Teacher Assistants	1,138	1,094	1,012	1,059	1030
Technicians	87	86	83	85	74
Clerical, Secretarial	485	488	481	464	479
Service Workers	1,292	1,269	1,287	1,244	1274
Skilled Crafts	128	122	129	116	117
Laborers, Unskilled	13	15	16	16	12
Totals	9,228	9,177	9,008	9,068	9,180

Source: Guilford County Schools Annual Public School System Full-Time Personnel Report

Net Assets by Component Table 4



Last Ten Fiscal Years										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Invested in capital assets, net of related debt	\$ 801,712,783	\$ 861,541,546	\$ 880,129,243	\$ 894,779,291	\$ 894,910,542	\$ 889,705,268	\$ 925,082,020	\$ 921,192,639	\$ 899,262,901	\$ 875,346,400
Restricted	7,095,131	6,007,255	5,502,128	5,855,683	7,247,544	9,827,322	7,556,558	18,261,669	20,957,389	21,165,401
Unrestricted	(18,429,063)	(11,368,157)	(23,389,504)	(27,784,547)	(153,663,023)	(127,164,935)	(141,199,416)	(1,261,774,442)	(1,224,571,648)	(1,225,754,166)
	\$ 790,378,851	\$ 856,180,644	\$ 862,241,867	\$ 872,850,427	\$ 748,495,063	\$ 772,367,655	\$ 791,439,162	\$ (322,320,134)	\$ (304,351,358)	\$ (329,242,365)
Business-type activities										
Invested in capital assets, net of related debt	\$2,688,754	\$2,523,934	\$2,987,060	\$3,033,588	\$3,317,995	\$3,313,200	\$3,307,657	\$3,344,011	\$3,521,753	\$3,222,413
Restricted	-	-	-	-	-	-	-	21,439	846	8,440
Unrestricted	4,903,097	8,317,426	9,487,042	9,161,480	6,115,750	7,607,326	8,235,661	(23,640,907)	(23,486,105)	(23,534,979)
	\$ 7,591,851	\$ 10,841,360	\$ 12,474,102	\$ 12,195,068	\$ 9,433,745	\$ 10,920,526	\$ 11,543,318	\$ (20,275,457)	\$ (19,963,506)	\$ (20,304,126)
District-wide										
Invested in capital assets, net of related debt	\$804,401,537	\$864,065,480	\$883,116,303	\$897,812,879	\$898,228,537	\$893,018,468	\$928,389,677	\$924,536,650	\$902,784,954	\$878,568,813
Restricted	7,095,131	6,007,255	5,502,128	5,855,683	7,247,544	9,827,322	7,556,558	18,283,108	20,958,235	21,173,841
Unrestricted	(13,525,966)	(3,050,731)	(13,902,462)	(18,623,067)	(147,547,273)	(119,557,609)	(132,963,755)	(1,285,415,349)	(1,248,057,753)	(1,249,289,145)
	\$ 797,970,702	\$ 867,022,004	\$ 874,715,969	\$ 885,045,495	\$ 757,928,808	\$ 783,288,181	\$ 802,982,480	\$ (342,595,591)	\$ (324,314,564)	\$ (349,546,491)

Changes in Net Assets Table 5



	Last Ten Fiscal Years										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Expenses:											
<i>Governmental activities:</i>											
Instructional programs	\$ 496,257,925	\$ 507,339,721	\$ 522,772,758	\$ 514,570,607	\$ 496,672,358	\$ 478,098,740	\$ 552,656,918	\$ 567,026,092	\$ 537,865,133	\$ 579,745,614	
Support services	129,385,347	129,427,911	133,818,636	132,531,215	131,013,635	131,281,385	137,954,803	144,333,654	135,159,675	147,295,401	
Community services	-	-	-	-	-	-	-	-	-	-	
Ancillary serices	110,984	130,491	125,219	117,742	132,925	158,689	302,827	165,892	303,456	2,860,460	
Non-program charges	6,530,094	5,861,299	7,585,497	9,553,904	11,833,107	13,851,504	16,445,966	17,064,859	16,606,290	18,429,240	
Depreciation expense	20,656,556	22,064,683	23,659,131	25,077,703	26,055,250	26,511,087	26,651,888	27,657,141	28,109,532	28,606,946	
<i>Total governmental activities</i>	<i>652,940,906</i>	<i>664,824,105</i>	<i>687,961,241</i>	<i>681,851,171</i>	<i>665,707,275</i>	<i>649,901,405</i>	<i>734,012,402</i>	<i>756,247,638</i>	<i>718,044,086</i>	<i>776,937,661</i>	
<i>Business-type activities:</i>											
School food service	31,245,461	32,326,822	36,116,868	37,899,050	39,699,163	41,074,138	43,039,897	45,024,436	43,171,225	38,957,466	
After School Care Enrichment Program	5,798,215	5,809,138	6,134,773	6,248,183	6,065,517	6,321,745	6,785,034	6,754,743	6,119,200	6,205,943	
<i>Total business-type activities</i>	<i>37,043,676</i>	<i>38,135,960</i>	<i>42,251,641</i>	<i>44,147,233</i>	<i>45,764,680</i>	<i>47,395,883</i>	<i>49,824,931</i>	<i>51,779,179</i>	<i>49,290,425</i>	<i>45,163,409</i>	
Total district-wide	\$ 689,984,582	\$ 702,960,065	\$ 730,212,882	\$ 725,998,404	\$ 711,471,955	\$ 697,297,288	\$ 783,837,333	\$ 808,026,817	\$ 767,334,511	\$ 822,101,070	
Program Revenues:											
<i>Governmental activities:</i>											
Charges for services:	\$ 3,893,741	\$ 4,073,274	\$ 4,098,526	\$ 8,413,388	\$ 8,183,692	\$ 8,981,290	\$ 8,891,103	\$ 8,388,698	\$ 10,153,143	\$ 8,852,773	
Operating grants and contributions	414,477,405	452,428,067	453,237,883	452,751,632	461,132,986	450,782,340	479,509,054	476,449,107	489,247,558	510,188,096	
Capital grants	-	-	-	-	1,918,004	1,120,332	3,073,375	2,145,935	7,884,034	8,832,603	
<i>Total governmental activities program revenues</i>	<i>418,371,146</i>	<i>456,501,341</i>	<i>457,336,409</i>	<i>461,165,020</i>	<i>471,234,682</i>	<i>460,883,962</i>	<i>491,473,532</i>	<i>486,983,740</i>	<i>507,284,735</i>	<i>527,873,472</i>	
<i>Business-type activities:</i>											
<i>Charges for services:</i>											
School Food Services	9,719,536	9,302,859	9,062,468	8,518,064	6,687,428	6,426,749	6,338,220	6,319,225	6,457,364	4,650,500	
After School Care Enrichment Services	6,214,786	6,138,061	6,160,145	5,933,253	6,128,020	6,555,607	6,854,546	7,012,158	7,013,029	5,106,543	
Operating grants and contributions	23,913,577	25,714,852	27,676,203	29,168,263	33,364,767	35,788,254	36,991,651	36,406,280	35,976,854	34,943,950	
Capital grants	399,107	203,390	545,903	73,047	390,041	19,000	180,830	-	-	-	
<i>Total business-type activities program revenues</i>	<i>40,247,006</i>	<i>41,359,162</i>	<i>43,444,719</i>	<i>43,692,627</i>	<i>46,570,256</i>	<i>48,789,610</i>	<i>50,365,247</i>	<i>49,737,663</i>	<i>49,447,247</i>	<i>44,700,993</i>	
Total district-wide	\$ 458,618,152	\$ 497,860,503	\$ 500,781,128	\$ 504,857,647	\$ 517,804,938	\$ 509,673,572	\$ 541,838,779	\$ 536,721,403	\$ 556,731,982	\$ 572,574,465	

Changes in Net Assets Table 5



	Last Ten Fiscal Years									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (Expense) Revenue										
Governmental activities	\$ (234,569,760)	\$ (208,322,764)	\$ (230,624,832)	\$ (220,686,151)	\$ (194,472,593)	\$ (189,017,443)	\$ (242,538,870)	\$ (269,263,898)	\$ (210,759,351)	\$ (249,064,189)
Business-type activities	3,203,330	3,223,202	1,193,078	(454,606)	805,576	1,393,727	540,316	(2,041,516)	156,822	(462,416)
Total district-wide	\$ (231,366,430)	\$ (205,099,562)	\$ (229,431,754)	\$ (221,140,757)	\$ (193,667,017)	\$ (187,623,716)	\$ (241,998,554)	\$ (271,305,414)	\$ (210,602,529)	\$ (249,526,605)
General Revenues and Other Changes in Net Assets										
<i>Governmental activities:</i>										
Unrestricted county appropriations - Operating	\$ 175,165,521	\$ 175,165,521	\$ 175,630,398	\$ 177,130,398	\$ 179,360,398	\$ 183,360,398	\$ 188,360,398	\$ 195,860,398	\$ 202,610,398	\$ 207,410,398
Unrestricted county appropriations - Capital	70,323,031	92,522,410	50,280,592	49,249,098	31,916,421	24,975,538	69,376,845	28,584,985	10,135,122	10,232,746
Unrestricted state appropriations - Operating	-	-	-	-	-	-	-	-	4,641,995	1,313,308
Unrestricted other state revenues - Capital	5,002,844	1,214,787	6,400,042	2,092,865	-	-	-	173,426	1,583,334	861,280
Unrestricted federal aid	19,296,607	-	-	-	-	-	-	-	-	-
Investment earnings, unrestricted	303,560	221,641	138,289	59,864	38,889	58,585	123,583	245,733	712,487	783,496
Gain (loss) on disposal of fixed assets	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-	-	-	1,770,800	-
Miscellaneous, unrestricted	4,184,162	5,000,198	4,325,608	2,820,250	3,862,581	4,527,980	3,782,141	8,958,422	7,319,189	3,601,880
Total governmental activities	274,275,725	274,124,557	236,774,929	231,352,475	215,178,289	212,922,501	261,642,967	233,822,964	228,773,325	224,203,108
<i>Business-type activities:</i>										
Investment earnings, unrestricted	729	1,624	-	626	1,097	12,689	22,341	84,357	107,650	52,425
Miscellaneous, unrestricted	23,335	24,683	350,790	117,182	126,340	47,899	27,546	33,896	2,281	39,445
Total business-type activities	24,064	26,307	350,790	117,808	127,437	60,588	49,887	118,253	109,931	91,870
Total district-wide	\$ 274,299,789	\$ 274,150,864	\$ 237,125,719	\$ 231,470,283	\$ 215,305,726	\$ 212,983,089	\$ 261,692,854	\$ 233,941,217	\$ 228,883,256	\$ 224,294,978
Transfers										
Governmental activities	-	-	-	(88,874)	(57,764)	(33,199)	(32,466)	(32,590)	-	(29,926)
Business-type activities	-	-	-	88,874	57,764	33,199	32,466	32,590	-	29,926
Total district-wide	\$ -									
Change in Net Assets										
Governmental activities	\$ 39,705,965	\$ 65,801,793	\$ 6,150,097	\$ 10,577,450	\$ 20,647,932	\$ 23,871,859	\$ 19,071,631	\$ (35,473,524)	\$ 18,013,974	\$ (24,891,007)
Business-type activities	3,227,394	3,249,509	1,543,868	(247,924)	990,777	1,487,514	622,669	(1,890,673)	266,753	(340,620)
Total district-wide	\$ 42,933,359	\$ 69,051,302	\$ 7,693,965	\$ 10,329,526	\$ 21,638,709	\$ 25,359,373	\$ 19,694,300	\$ (37,364,197)	\$ 18,280,727	\$ (25,231,627)

Operating Statistics
Table 6



Last Ten Fiscal Years								
Year Ended June 30,	Expenses	Student Average Daily Membership	Cost Per Pupil	Percentage Change in Per Pupil Cost	Teaching Staff	Pupil/Teacher Ratio	Student Attendance Percentage	Students Receiving Free/Reduced Meals Percentage
2011	\$ 628,164,361	71,115	\$8,833	-0.8%	4,897	14.5	95.0%	53.0%
2012	\$ 649,737,830	71,587	\$9,076	2.8%	4,920	14.6	95.7%	53.6%
2013	\$ 662,302,351	71,885	\$9,213	1.5%	4,943	14.5	92.2%	56.6%
2014	\$ 625,146,612	71,787	\$8,708	-5.5%	4,994	14.4	94.5%	57.5%
2015	\$ 670,108,220	71,502	\$9,372	7.6%	4,982	14.4	94.6%	59.4%
2016	\$ 666,210,926	71,429	\$9,327	-0.5%	4,881	14.6	94.9%	66.8%
2017	\$ 697,307,205	71,396	\$9,767	4.7%	4,796	14.9	94.2%	66.8%
2018	\$ 699,313,001	71,304	\$9,807	0.4%	4,697	15.2	94.3%	65.1%
2019	\$ 730,529,603	71,029	\$10,285	4.9%	4,751	15.0	94.1%	65.7%
2020	\$ 737,730,595	70,903	\$10,405	1.2%	4,766	14.9	95.9%	66.1%

Source: [Statistical Profile](#) Published by the State Board of Education, NC Department of Public Instruction

Ratio of Outstanding Debt by Type for Guilford County

Table 7



Last Ten Fiscal Years								
Fiscal Year	General Bonded <u>Debt</u> Outstanding General Obligation Bonds ¹	Percentage of Estimated Actual Taxable Value of Property ²	Per Capita	Other Governmental <u>Activities Debt</u> Capital Leases and Installment Financings ¹	Total Primary Government ¹	Percentage of Personal Income ³	Per Capita ³	
2011	\$ 806,334,450	1.72%	\$ 1,647.07	\$ 4,147,088	\$ 810,481,538	4.57%	\$ 1,655.54	
2012	\$ 932,027,810	2.12%	\$ 1,882.39	\$ 3,571,400	\$ 935,599,210	5.06%	\$ 1,889.61	
2013	\$ 879,076,323	1.92%	\$ 1,755.20	\$ 24,498,508	\$ 903,574,831	4.61%	\$ 1,804.12	
2014	\$ 824,376,111	1.77%	\$ 1,626.65	\$ 23,222,923	\$ 847,599,034	4.32%	\$ 1,672.47	
2015	\$ 769,783,196	1.62%	\$ 1,501.83	\$ 21,947,338	\$ 791,730,534	3.81%	\$ 1,544.65	
2016	\$ 736,321,847	1.50%	\$ 1,422.71	\$ 20,671,754	\$ 756,993,601	3.42%	\$ 1,462.65	
2017	\$ 861,133,538	1.75%	\$ 1,651.80	\$ 19,396,169	\$ 880,529,707	3.75%	\$ 1,689.01	
2018	\$ 791,334,576	1.56%	\$ 1,501.72	\$ 16,845,000	\$ 808,179,576	3.39%	\$ 1,533.68	
2019	\$ 764,997,176	1.43%	\$ 1,433.46	\$ 16,845,000	\$ 781,842,176	3.17%	\$ 1,465.03	
2020	\$ 693,762,639	1.26%	\$ 1,291.50	\$ 16,845,000	\$ 710,607,639	2.72%	\$ 1,322.86	

Notes:

¹ Details regarding the County's outstanding debt can be found in the notes to the Guilford County financial statements and includes unamortized bond insurance premiums less unamortized swap termination fees.

² See Table 8 for estimated actual taxable value of property data.

³ See Table 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Source: Guilford County, North Carolina, Comprehensive Annual Financial Report for the Year Ended June 30, 2020

Property Tax Levies and Collections for Guilford County

Table 8



Last Ten Fiscal Years								
Fiscal Year	Taxes Levied for the Fiscal Year ¹	Subsequent Years' Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percent of Original Levy		Amount	Percent of Adjusted Tax Levy
2011	\$ 339,943,072	\$ (298,978)	\$ 339,644,094	\$ 333,063,607	97.98%	\$ 5,920,765	\$ 338,984,372	99.81%
2012	\$ 363,248,000	\$ (428,700)	\$ 362,819,300	\$ 355,095,355	97.76%	\$ 6,851,271	\$ 361,946,626	99.76%
2013 ²	\$ 365,428,942	\$ (1,368,567)	\$ 364,060,375	\$ 356,582,243	97.58%	\$ 6,345,707	\$ 362,927,950	99.69%
2014	\$ 372,017,706	\$ (907,523)	\$ 371,110,183	\$ 366,529,630	98.52%	\$ 3,733,194	\$ 370,262,824	99.77%
2015	\$ 371,794,827	\$ (735,764)	\$ 371,059,063	\$ 368,321,489	99.07%	\$ 2,240,667	\$ 370,562,156	99.87%
2016	\$ 373,904,683	\$ (140,955)	\$ 373,763,728	\$ 370,755,116	99.16%	\$ 2,449,497	\$ 373,204,613	99.85%
2017	\$ 377,874,202	\$ (184,163)	\$ 377,690,039	\$ 374,837,826	99.20%	\$ 2,211,371	\$ 377,049,197	99.83%
2018 ²	\$ 386,072,554	\$ (454,555)	\$ 385,617,999	\$ 383,244,006	99.27%	\$ 1,555,395	\$ 384,799,401	99.79%
2019	\$ 393,496,631	\$ (189,779)	\$ 393,306,852	\$ 390,470,048	99.23%	\$ 1,446,096	\$ 391,916,144	99.65%
2020	\$ 402,575,842	\$ -	\$ 402,575,842	\$ 399,679,568	99.28%	\$ -	\$ 399,679,568	99.28%

Notes:

¹Original levy adjusted for discoveries, penalties, discounts allowed and releases as of fiscal year end of the levy.

²A revaluation of real property is required by the North Carolina General Statutes at least every eight years. The Guilford County Board of Commissioners has adopted a policy to revalue property every five years. The most recent revaluation in 2018 is reflected in the increased real property values. The previous revaluation is reflected in the decreased real property values in fiscal year 2013 from a down market, as well as increased appeals of revalued amounts and thus, larger adjustments due to releases based on these appeals. revaluation of real property is required by the North Carolina General Statutes at least every eight years. The latest revaluations are reflected in the increased real property values in fiscal year 2013 which generally result in appeals of these revalued amounts and thus, larger adjustments due to releases based on these appeals.

Assessed and Estimated Actual Value of Taxable Property for Guilford County, Table 9



Last Ten Fiscal Years								
Fiscal Year	Total Real Property ¹		Personal Property ²	Public Service Companies' Property ²	Total		Ratio of Total Assessed to Total	Total Direct Tax Rate ⁴
	Assessed Taxable Value	Estimated Actual Taxable Value	Assessed Taxable Value	Assessed Taxable Value	Assessed Taxable Value	Estimated Actual Taxable Value	Estimated Actual Taxable Value	
2011	\$ 36,814,403,214	\$ 38,743,846,784	\$ 7,017,828,595	\$ 1,034,274,005	\$ 44,866,505,814	\$ 46,795,949,384	95.9%	\$ 0.8
2012	\$ 37,039,761,422	\$ 35,711,301,024	\$ 7,304,372,150	\$ 1,013,624,243	\$ 45,357,757,815	\$ 44,029,297,417	103.0%	\$ 0.8
2013 ³	\$ 36,867,575,947	\$ 37,030,510,192	\$ 7,610,406,089	\$ 1,067,428,654	\$ 45,545,410,690	\$ 45,708,344,935	99.6%	\$ 0.8
2014	\$ 36,986,215,133	\$ 37,224,451,623	\$ 8,246,115,049	\$ 1,065,598,325	\$ 46,297,928,507	\$ 46,536,164,997	99.5%	\$ 0.8
2015	\$ 37,288,572,740	\$ 38,185,942,386	\$ 8,207,816,947	\$ 1,103,440,544	\$ 46,599,830,231	\$ 47,497,199,877	98.1%	\$ 0.8
2016	\$ 37,661,151,234	\$ 39,365,685,412	\$ 8,497,141,229	\$ 1,226,988,869	\$ 47,385,281,332	\$ 49,089,815,510	96.5%	\$ 0.8
2017	\$ 38,131,768,965	\$ 39,001,502,470	\$ 8,823,734,260	\$ 1,251,027,428	\$ 48,206,530,653	\$ 49,076,264,158	98.2%	\$ 0.8
2018 ³	\$ 40,538,463,183	\$ 40,640,063,341	\$ 8,873,395,357	\$ 1,318,902,194	\$ 50,730,760,734	\$ 50,832,360,892	99.8%	\$ 0.8
2019	\$ 40,883,802,365	\$ 43,153,686,262	\$ 9,135,848,611	\$ 1,325,606,744	\$ 51,345,257,720	\$ 53,615,141,617	95.8%	\$ 0.8
2020	\$ 41,848,205,664	\$ 44,171,633,591	\$ 9,572,297,856	\$ 1,387,279,848	\$ 52,807,783,368	\$ 55,131,211,295	95.8%	\$ 0.8

Notes:

¹ Estimated actual taxable value of real property is calculated by dividing taxable assessed value by a real estate assessment sales ratio study percentage by county obtained from the North Carolina Department of Revenue Tax Research Division.

² Personal property is appraised each year and assessed at 100% of appraised value. Public service companies' property includes real and personal property of utilities, railroads and airlines, etc. These assessments are made by the North Carolina Department of Revenue with no distinction between real and personal property.

³ A revaluation of real property is required by the North Carolina General Statutes at least every eight years. The Guilford County Board of Commissioners has adopted a policy to reevaluate property every five years. The most recent reevaluation in 2018 is reflected in the increased real property values. The previous revaluation is reflected in the decreased real property values in fiscal year 2013 from a down market.

⁴ Per \$100 of assess value. See Table 10 for details of the County's total direct rate, a weighted average rate.

Source: Guilford County, North Carolina, Comprehensive Annual Financial Report for the Year Ended June 30, 2020

Property Tax Rates – All Direct and Overlapping Governments for Guilford County (Per \$100 of Assessed Value), Table 10



Last Ten Fiscal Years										
	Fiscal Year Taxes Are Payable									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Direct Rates:										
General Levy ¹ :										
Property taxed at current year's rate	0.7182	0.7609	0.7580	0.7471	0.7700	0.7600	0.7550	0.7305	0.7305	0.7305
Registered motor vehicles at prior rate	0.0192	0.0203	0.0225	0.0229	-	-	-	-	-	-
Total general direct rate	0.7374	0.7812	0.7805	0.7700	0.7700	0.7600	0.7550	0.7305	0.7305	0.7305
Fire Protection Districts ²										
Total direct rate	0.0218	0.0228	0.0237	0.0238	0.0281	0.0296	0.0297	0.0303	0.0315	0.0317
Total direct rate	0.7592	0.8040	0.8042	0.7938	0.7981	0.7896	0.7847	0.7608	0.7620	0.7622
City Rates:										
Burlington ³	0.5900	0.5801	0.5800	0.5800	0.5800	0.5800	0.5800	0.5973	0.5973	0.5973
Greensboro	0.6352	0.6349	0.6351	0.6350	0.6350	0.6350	0.6352	0.6352	0.6352	0.6352
High Point	0.6330	0.6613	0.6746	0.6750	0.6646	0.6500	0.6475	0.6475	0.6475	0.6475
Kernersville ³	0.4975	0.4975	0.4975	0.5273	0.5424	0.5425	0.5700	0.5545	0.5700	0.5700
Town Rates										
Archdale ^{3,4}	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900	0.2900
Gibsonville ⁴	0.5100	0.5100	0.5100	0.5100	0.5100	0.5100	0.5100	0.5300	0.5300	0.5300
Jamestown	0.3895	0.3900	0.3948	0.4434	0.4544	0.4550	0.4550	0.4680	0.4680	0.4680
Oak Ridge	0.0863	0.0863	0.0863	0.0863	0.0863	0.0863	0.0863	0.0800	0.0800	0.0800
Pleasant Garden	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0500	0.0500	0.0500
Sedalia	0.2729	0.2750	0.2750	0.2750	0.2750	0.2750	0.2750	0.2750	0.2750	0.2750
Summerfield ⁵	0.0350	0.0350	0.0350	0.0350	0.0279	0.0275	0.0275	0.0275	0.0275	0.0275
Whitsett	0.0500	0.0500	0.0500	0.0500	0.1438	0.1500	0.1500	0.1500	0.1500	0.1500
Sedgefield Sanitary District	0.0300	0.0300	0.0358	0.0360	0.0360	0.0360	0.0360	0.0360	0.0360	0.0360

Notes:

- ¹ All taxable property is subject to a county-wide tax. The general County direct rate differs from the county-wide rate approved by the Board of Commissioners each fiscal year because direct rates are a weighted average rate. The most significant differences are from certain registered motor vehicles levied at prior year tax rates in accordance with North Carolina General Statutes.
- ² Most property in unincorporated areas is subject to one of thirty-six special fire district taxes. The fire protection districts' direct rate is a combined rate as the impact of each individual fire district is considered insignificant. The direct rate is much lower than the individual rates approved by the Board of Commissioners each fiscal year because direct rates are a weighted average rate and are impacted by assessed taxable values outside the fire protection districts' boundaries.
- ³ Burlington's and Kernersville's total direct rates are computed only with regard to assessed taxable value in Guilford County.
- ⁴ The difference between the Archdale and Gibsonville total direct rates and the reported city-wide rates is considered insignificant.
- ⁵ For FY 2011, city-wide rates are reported, as data to compute total direct rates is not available.

**Principal Taxpayers in Guilford County Current Year and
Nine Years Ago
Table 11**



CURRENT YEAR AND NINE YEARS AGO					
Fiscal Year 2020			Fiscal Year 2011		
Taxpayer	Assessed Value	Percentage of Total Assessed Value	Assessed Value	Percentage of Total Assessed Value	
Duke Energy Corporation	\$ 526,539,756	1.00	\$ 342,955,400	0.76	
Koury Corporation	315,239,445	0.60	276,394,628	0.62	
Procter & Gamble Manufacturing Company	284,895,137	0.54	173,352,050	0.39	
Lincoln National Life Insurance	280,644,575	0.53	-	-	
ITG Brands LLC	265,206,296	0.50	280,789,617	0.63	
American Express Travel Related Services Co.	254,027,276	0.48	-	-	
International Home Furnishings Center	170,893,942	0.32	182,538,600	0.41	
CBL LLC	169,481,400	0.32	214,340,937	0.48	
VF Corporation	160,724,932	0.30	-	-	
Time Warner Cable Southeast LLC	156,217,432	0.30	-	-	
TYCO Electronics	-	-	190,001,464	0.42	
Liberty Property LP	-	-	141,769,338	0.32	
BellSouth	-	-	140,531,448	0.31	
RF Micro Devices, Inc.	-	-	135,203,960	0.30	
Total Top Ten Principal Taxpayers	\$ 2,583,870,191	4.89	\$ 2,077,877,442	4.64	

Source: Guilford County, North Carolina, Comprehensive Annual Financial Report for the Year Ended June 30, 2020

Demographic Statistics for Guilford County Table 12



Last Ten Fiscal Years						
Fiscal Year	Population ¹	Personal Income ² (in thousands)	Per Capita Income ³	Median Age ⁴	Public School Enrollment ⁵	Unemployment Rate ⁶
2011	489,557	\$ 17,740,567	\$ 36,238	36.51	71,227	10.3%
2012	495,129	\$ 18,505,446	\$ 37,375	36.54	71,587	9.3%
2013	500,841	\$ 19,609,929	\$ 39,154	36.63	71,885	8.0%
2014	506,794	\$ 19,630,159	\$ 38,734	36.75	71,787	6.6%
2015	512,562	\$ 20,799,766	\$ 40,580	36.86	71,502	5.9%
2016	517,548	\$ 22,146,914	\$ 42,792	36.89	71,429	5.2%
2017	521,330	\$ 23,477,575	\$ 45,034	37.07	71,396	4.8%
2018	526,953	\$ 23,846,204	\$ 45,253	37.19	71,304	3.9%
2019	553,670	\$ 24,670,497	\$ 46,228	37.30	71,029	4.0%
2020	537,174	\$ 26,120,086	\$ 48,625	37.37	70,903	8.0%

Notes:

¹ Calendar years 2011 through 2018 Bureau of Economic Analysis, U.S. Department of Commerce
Calendar year 2019 and 2020: United States Census Bureau estimate.

² Computed as a factor of population times per capita income.

³ Calendar years 2011 through 2018 Bureau of Economic Analysis, U.S. Department of Commerce
Calendar year 2019 and 2020: Piedmont Triad Council of Governments estimate.

⁴ Fiscal years 2011 through 2020 Demographer's Office at the North Carolina Office of Budget & Management.

⁵ Average daily membership of Guilford County Schools as compiled by North Carolina Department of Public Instruction.

⁶ North Carolina Employment Security Commission-Calendar year annual average except for 2020 which is the average adjusted monthly.

Source: Guilford County, North Carolina, Comprehensive Annual Financial Report for the Year Ended June 30, 2020

Average Daily Membership and Enrollment Projections (Excludes Charter Schools, Pre-K) Table 13



Year	Final ADM Historic	Projected Enrollment
1998-99	60,322	
1999-00	61,190	
2000-01	61,894	
2001-02	62,767	
2002-03	63,873	
2003-04	65,118	
2004-05	66,691	
2005-06	68,118	
2006-07	69,677	
2007-08	70,707	
2008-09	70,968	
2009-10	70,710	
2010-11	71,227	
2011-12	71,587	
2012-13	71,885	
2013-14	71,787	
2014-15	71,502	
2015-16	71,429	
2016-17	71,396	
2017-18	71,304	
2018-19	71,029	
2019-20	70,903	
2020-21		71,331

The method used in the projection of school final average daily membership is known as the cohort survival method. With this method, residential births and grade membership are used to calculate the grade survival ratios. To obtain stable survival ratios, a period of five years of historical data is used. The projected information has proven valuable to all phases of school planning both at the state and local levels.

Source: Statistical Profile, Public Schools of North Carolina.

FY10-FY20 Per Pupil Expenditures (excluding Child Nutrition) Table 14



Year	Average Daily Membership		State		Federal		Local		Total		Capital Outlay (5 yr. avg.)		Current Expense County Appropriation		
	Number	Rank	Amt.	Rank	Amt.	PPA ¹	Rank								
2009-10	70,710	3	\$4,903	105	\$934	85	\$2,653	9	\$8,490	54	\$1,302	16	\$175,165,521	2,477	10
2010-11	71,227	3	\$4,864	105	\$904	100	\$2,634	9	\$8,402	54	\$1,212	16	\$175,165,521	2,459	10
2011-12	71,587	3	\$5,173	98	\$917	65	\$2,564	10	\$8,654	46	\$1,042	16	\$175,165,521	2,447	11
2012-13	71,885	3	\$5,203	97	\$715	70	\$2,827	8	\$8,745	42	\$935	15	\$175,630,398	2,443	11
2013-14	71,787	3	\$5,211	100	\$703	57	\$2,805	13	\$8,719	45	\$894	11	\$177,130,398	2,467	12
2014-15	71,502	3	\$5,424	100	\$650	68	\$2,781	11	\$8,855	49	\$831	9	\$179,360,398	2,508	13
2015-16	71,429	3	\$5,452	104	\$587	81	\$2,733	13	\$8,772	56	\$696	11	\$183,360,398	2,567	11
2016-17	71,396	3	\$5,684	104	\$671	57	\$2,840	12	\$9,194	52	\$662	16	\$188,360,398	2,638	13
2017-18	71,304	3	\$5,841	104	\$610	75	\$2,766	18	\$9,217	62	\$603	22	\$195,860,398	2,747	12
2018-19	71,029	3	\$6,192	106	\$597	72	\$2,745	18	\$9,534	54	\$494	42	\$183,934,035	2,590	18
2019-20	70,903	3	\$6,429	97	\$658	58	\$2,769	15	\$9,856	56	\$430	64	\$207,694,696	2,929	16

Number of School Districts = 116

Note: ¹PPA - Per Pupil Appropriations

2019-2020 Per Pupil Expenditures (excluding Child Nutrition)
Table 15



Comparison with Other North Carolina Districts															
Unit	Average Daily Membership		State		Federal		Local		Total		Capital Outlay (5 yr. avg.)		Current Expense County Appropriation & Supplemental Taxes		
	Number	Rank	Amt.	Rank	Amt.	Rank	Amt.	Rank	Amt.	Rank	Amt.	Rank	Amt.	PPA ¹	Rank
Wake	160,622	1	6,132	114	454	102	2,768	16	9,354	79	1,898	5	514,023,140	3,200	11
Mecklenburg	146,255	2	6,145	113	476	100	2,742	17	9,363	77	1,673	7	507,151,701	3,468	8
Guilford	70,903	3	6,429	97	658	58	2,769	15	9,856	56	430	64	207,694,696	2,929	16
Forsyth	53,399	4	6,396	99	632	67	2,331	28	9,359	78	689	27	118,942,948	2,227	33
Cumberland	49,579	5	6,407	98	764	37	1,810	64	8,981	99	286	93	80,550,000	1,625	74
Union	41,452	6	5,899	116	605	74	2,257	30	8,761	105	680	28	93,952,901	2,267	29
Johnston	36,772	7	6,538	87	458	101	1,718	74	8,714	108	623	34	71,745,918	1,951	49
Cabarrus	33,586	8	6,165	112	359	112	2,135	39	8,659	111	1,440	13	67,438,519	2,008	41
Durham	32,596	9	6,696	78	715	44	3,801	5	11,212	20	490	48	144,277,087	4,426	5
Gaston	30,711	10	6,250	108	602	75	1,752	71	8,604	112	752	25	50,311,704	1,638	73
State Totals	1,409,391	-	6,609	-	594	-	2,255	-	9,458	-	872	-	3,338,696,265	2,188	-

Total Units = 116

Note: ¹PPA - Per Pupil Appropriations

Source: Statistical Profile, Public Schools of North Carolina

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Membership										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ELEMENTARY SCHOOLS										
Alamance Elementary	800	809	836	824	477	488	486	521	504	489
Alderman Elementary	343	377	366	395	374	396	408	414	388	387
Allen Jay Elementary	429	432	428	424	423	408	426	447	442	436
Archer Elementary	436	453	448	429	435	407	415	412	421	397
Bessemer Elementary	396	384	408	462	457	479	457	424	476	468
Bluford Elementary	331	347	302	290	285	293	280	276	281	305
Brightwood Elementary	718	717	574	573	569	590	556	539	518	507
Brooks Global	393	409	405	406	402	409	413	389	361	373
Claxton Elementary	624	626	611	614	578	607	593	608	598	587
Colfax Elementary	635	624	704	613	591	603	607	623	628	674
Cone Elementary	395	402	384	435	462	488	446	476	464	462
Erwin Elementary	311	299	300	310	292	290	262	248	213	195
Fairview Elementary	410	431	441	401	389	392	389	406	417	413
Falkener Elementary	591	552	602	588	543	546	548	566	575	587
Florence Elementary	856	776	740	704	688	683	693	699	673	685
Foust Elementary	313	323	377	376	366	345	337	373	346	366
Frazier Elementary	334	300	291	282	263	296	316	321	327	299
Gibsonville Elementary	458	462	459	448	447	463	499	512	502	515
Gillespie Park Elementary	226	218	223	240	254	258	240	237	228	210
Greene Elementary	521	509	502	485	509	504	497	488	518	479
Guilford Elementary	548	577	560	609	590	589	528	511	532	511
Hampton Elementary	249	264	243	259	253	300	301	291	125	-
Hunter Elementary	424	438	434	466	471	468	462	510	506	527
Irving Park Elementary	666	640	629	626	648	626	583	563	586	581
Jamestown Elementary	500	507	495	436	431	408	414	431	426	423
Jefferson Elementary	750	718	686	637	625	624	665	667	710	650
Jesse Wharton Elementary	808	763	540	510	471	490	479	518	531	536
Johnson Street Global Studies	243	236	223	249	267	291	317	354	314	347
Jones Elementary	699	716	688	705	706	676	672	684	678	685
Joyner Elementary	374	352	339	326	299	286	293	291	281	265
Kirkman Park Elementary	249	252	240	281	275	289	275	305	302	258
Lincoln Academy ²	131	136	185	179	170	169	112	105	63	90
Lindley Elementary	408	391	421	457	493	491	498	485	485	465
Madison Elementary	255	243	216	207	199	224	224	230	226	233
McLeansville Elementary	416	409	421	439	364	369	316	332	322	303

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Membership										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ELEMENTARY SCHOOLS CONTINUED										
McNair Elementary	-	-	480	561	598	581	548	522	539	532
Millis Road Elementary	493	492	479	490	490	477	435	502	515	489
Monticello-Brown Summit Elementary	440	416	393	367	359	371	379	370	366	356
Montlieu Avenue Elementary	406	445	524	622	638	669	685	620	581	500
Morehead Elementary	521	533	548	572	594	621	650	629	582	607
Murphey Elementary	339	338	318	311	293	314	303	278	276	259
Nathanael Greene Elementary	366	326	296	273	247	253	257	260	255	278
Northern Elementary	838	860	672	598	581	599	598	636	694	729
Northwood Elementary	544	595	640	573	585	605	556	530	491	465
Oak Hill Elementary	415	431	426	420	458	462	465	452	461	442
Oak Ridge Elementary	685	682	685	667	708	745	731	743	742	767
Oak View Elementary	493	480	478	477	495	496	499	515	477	468
Parkview Elementary	390	337	345	332	354	348	344	308	307	287
Pearce Elementary	726	732	659	660	681	700	738	740	753	755
Peck Elementary	367	344	301	338	343	330	301	265	255	253
Peeler Elementary	357	376	378	364	339	345	321	296	170	93
Pilot Elementary	832	869	882	786	724	702	654	611	623	639
Pleasant Garden Elementary	518	514	521	502	486	473	446	433	418	425
Rankin Elementary	668	715	759	736	760	768	698	750	715	713
Reedy Fork Elementary	521	522	480	439	424	412	395	425	432	470
Sedalia Elementary	452	474	407	430	426	453	431	434	448	488
Sedgefield Elementary	444	445	498	500	542	522	478	514	506	494
Shadybrook Elementary	606	594	590	531	495	458	429	404	383	382
Simkins					476	507	477	524	582	649
Southern Elementary	287	328	327	325	306	305	313	297	282	271
Southwest Elementary	837	796	715	681	722	808	857	902	916	885
Sternberger Elementary	383	379	353	364	356	361	389	399	412	411
Stokesdale Elementary	536	525	505	464	461	470	506	535	536	548
Summerfield Elementary	660	691	664	594	565	627	645	650	689	707
Sumner Elementary	576	531	575	593	655	639	616	608	632	601
Triangle Lake Elementary	405	433	470	476	457	469	462	439	434	412

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Membership										
ELEMENTARY SCHOOLS CONTINUED	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Union Hill Elementary	456	483	459	484	468	493	499	544	509	491
Vandalia Elementary	264	267	264	264	248	252	238	231	246	222
Washington Elementary	272	321	354	358	341	343	345	316	338	334
Wiley Acceleration/Enrichment	238	238	249	291	297	308	301	287	279	283
Total	32,575	32,604	32,415	32,128	32,038	32,531	31,996	32,225	31,811	31,413
MIDDLE SCHOOLS										
Allen Jay Preparatory Academy	-	-	-	100	189	294	391	386	405	399
Allen Middle	686	692	704	703	705	652	645	685	733	769
Brown Summit Middle	236	243	245	242	237	240	241	242	243	242
Eastern Middle	943	983	972	894	902	887	938	961	1,047	1,063
Ferndale Middle	833	867	881	856	797	740	664	731	723	711
Hairston Middle	571	626	684	740	727	660	654	649	676	704
High School Ahead Academy	98	100	96	95	84	98	96	-	-	-
Jackson Middle	431	440	440	479	511	497	476	473	456	469
Jamestown Middle	1,083	1,135	1,154	1,182	1,097	1,035	1,049	1,101	1,117	1,082
Johnson Street Global Studies ³	104	114	115	128	138	150	131	123	124	114
Kernodle Middle	961	956	971	855	829	753	777	775	743	771
Kiser Middle	824	947	875	823	784	757	827	877	988	1,020
Lincoln Academy ³	567	599	577	536	511	507	591	548	600	601
Mendenhall Middle	983	930	930	862	820	731	739	711	748	738
Northeast Middle	835	864	828	845	768	731	755	706	731	695
Northern Middle	990	934	949	953	889	863	854	870	853	866
Northwest Middle	971	963	992	988	1,010	976	1,055	1,043	1,093	1,051
Penn-Griffin School for the Arts	434	390	444	478	474	437	436	439	449	424
Southeast Middle	1,018	1,033	983	1,017	982	939	959	946	982	946
Southern Middle	783	845	797	766	713	720	729	755	735	751
Southwest Middle	1,087	1,103	1,146	1,160	1,132	1,083	1,112	1,190	1,244	1,193
Swann Middle	635	588	620	598	608	611	572	602	607	627
Welborn Middle	522	508	486	465	428	387	421	348	436	495
Western Guilford Middle ³	726	747	750	719	708	645	602	640	714	787
Total	16,321	16,607	16,639	16,484	16,043	15,393	15,714	15,801	16,447	16,518
HIGH SCHOOLS										
Andrews High	860	789	744	834	844	841	829	727	677	683
Bennett Middle College High	114	112	101	112	108	104	99	105	113	127
Dudley High	1,449	1,373	1,340	1,310	1,324	1,351	1,348	1,355	1,302	1,322
Eastern High	1,215	1,186	1,177	1,163	1,130	1,134	1,185	1,215	1,259	1,202
Greensboro College Middle College High	121	123	120	129	128	119	117	116	123	129

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Membership										
HIGH SCHOOLS CONTINUED	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Grimsley High	1,699	1,700	1,759	1,735	1,676	1,689	1,627	1,694	1,661	1,742
GTCC East Middle College High	128	129	137	135	130	120	122	131	141	154
GTCC Middle College High	160	149	168	179	180	176	198	203	228	244
Guilford Early College High	194	199	194	193	196	196	198	197	199	206
High Point Central High	1,294	1,367	1,371	1,354	1,393	1,402	1,405	1,365	1,285	1,191
Kearns Academy	135	133	137	130	136	141	130	125	125	128
High Point GTCC Middle College High	127	128	125	123	125	121	128	133	142	163
NC A&T Middle College High	101	109	124	104	103	112	122	121	123	139
Northeast High	1,097	1,060	1,003	1,013	1,010	1,031	1,037	988	920	904
Northern High	1,245	1,294	1,316	1,343	1,355	1,340	1,377	1,345	1,322	1,328
Northwest High	1,882	1,889	1,924	1,995	1,978	2,024	2,078	2,068	2,101	2,103
Page High	1,806	1,804	1,872	1,962	2,015	1,935	1,971	1,876	1,741	1,756
Penn-Griffin School for the Arts	156	174	196	215	214	196	153	154	164	167
Ragsdale High	1,365	1,311	1,367	1,389	1,423	1,495	1,489	1,449	1,350	1,349
Smith High	1,133	1,185	1,205	1,225	1,219	1,220	1,246	1,189	1,245	1,181
Smith Academy	233	221	203	205	221	210	204	206	183	194
Southeast High	1,287	1,337	1,416	1,407	1,361	1,366	1,312	1,325	1,267	1,312
Southern High	1,051	1,094	1,154	1,155	1,103	1,096	1,045	1,076	1,005	999
Southwest High	1,359	1,395	1,420	1,431	1,494	1,514	1,576	1,572	1,569	1,602
STEM Early College at NC A&T			49	102	150	190	179	186	180	186
UNCG Middle College High		49	100	149	199	200	197	202	202	204
Western High	1,287	1,241	1,225	1,226	1,293	1,291	1,261	1,220	1,168	1,225
Total	21,498	21,551	21,947	22,318	22,508	22,614	22,633	22,343	21,795	21,940
SPECIAL SCHOOLS										
Christine Joyner Greene	-	-	-	65	73	77	84	85	88	77
Gateway Education Center	67	59	70	57	54	58	58	59	57	58
Guilford Newcomers School	231	215	246	245	302	285	443	283	282	347
Haynes Inman Education Center	54	62	72	80	74	76	77	77	75	74
Herbin-Metz Education Center	127	128	128	72	70	67	67	75	88	83
SCALE	45	34	36	36	48	44	42	35	27	36
Dean B. Pruette SCALE	35	31	32	18	27	33	25	17	27	17
Weaver Education Center	274	296	300	284	265	251	257	304	332	340
Total	833	825	884	857	913	891	1,053	935	976	1,032
TOTAL AVERAGE DAILY MEMBERSHIP	71,227	71,587	71,885	71,787	71,502	71,429	71,396	71,304	71,029	70,903

Notes: 1 Grades three through five 2 Grades four and five 3 Grades six through eight

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years

Average Daily Attendance

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ELEMENTARY SCHOOLS										
Alamance Elementary	768	781	799	791	453	467	463	496	480	474
Alderman Elementary	329	363	350	375	359	381	389	397	368	374
Allen Jay Elementary	410	414	406	404	397	387	400	420	414	420
Archer Elementary	419	435	431	412	414	389	395	393	400	382
Bessemer Elementary	373	362	380	438	435	449	419	393	438	442
Bluford Elementary	317	333	287	276	270	279	266	260	261	293
Brightwood Elementary	682	686	545	546	537	564	525	509	485	487
Brooks Global	383	399	394	398	395	400	403	380	354	367
Claxton Elementary	596	603	584	588	553	581	565	581	571	569
Colfax Elementary	605	601	673	586	565	579	579	593	599	652
Cone Elementary	370	380	358	407	433	462	417	439	426	440
Erwin Elementary	299	289	288	300	281	280	252	241	204	192
Fairview Elementary	388	408	415	376	367	372	367	385	390	394
Falkener Elementary	562	525	566	554	508	512	511	534	539	560
Florence Elementary	820	748	707	676	659	656	659	668	642	665
Foust Elementary	299	309	356	358	347	328	316	350	325	350
Frazier Elementary	319	286	277	270	250	284	297	301	309	286
Gibsonville Elementary	438	446	440	430	425	445	476	487	476	494
Gillespie Park Elementary	215	211	210	224	236	242	223	220	214	200
Greene Elementary	501	494	484	471	490	486	478	469	499	464
Guilford Elementary	524	554	534	581	563	565	503	483	501	491
Hampton Elementary	241	251	232	248	239	288	282	273	116	-
Hunter Elementary	405	419	413	444	447	444	433	485	483	510
Irving Park Elementary	634	613	599	596	615	599	553	536	554	559
Jamestown Elementary	480	492	472	416	408	389	390	409	406	408
Jefferson Elementary	713	687	653	609	591	597	633	636	676	628
Jesse Wharton Elementary	774	738	521	490	454	471	458	496	504	519
Johnson Street Global Studies	230	226	214	238	256	277	301	335	297	334
Jones Elementary	670	690	659	675	674	645	638	650	642	657
Joyner Elementary	356	341	325	313	287	275	279	274	268	255
Kirkman Park Elementary	236	241	227	265	260	273	258	287	280	248
Lincoln Academy ²	126	115	176	173	166	163	108	102	60	89
Lindley Elementary	389	375	400	436	465	467	471	460	458	447
Madison Elementary	244	235	206	197	190	215	212	219	214	223
McLeansville Elementary	395	392	398	420	346	353	301	314	305	290

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Attendance										
Elementary Schools Continued	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
McNair Elementary	-	-	460	540	572	557	522	496	509	511
Millis Road Elementary	473	474	459	470	470	458	417	481	493	472
Monticello-Brown Summit Elementary	418	397	374	351	341	350	353	348	340	337
Montlieu Avenue Elementary	391	427	500	595	611	638	647	587	542	480
Morehead Elementary	503	518	526	553	573	596	623	604	556	590
Murphey Elementary	327	327	305	298	280	302	290	263	260	247
Nathanael Greene Elementary	348	313	284	261	233	240	242	245	240	267
Northern Elementary	807	831	645	574	556	577	572	609	662	706
Northwood Elementary	518	568	603	542	548	570	519	494	458	443
Oak Hill Elementary	394	412	404	400	437	442	439	429	438	420
Oak Ridge Elementary	657	660	660	643	684	721	701	716	712	746
Oak View Elementary	471	461	457	454	468	469	472	485	451	452
Parkview Elementary	369	320	328	314	334	328	322	288	285	275
Pearce Elementary	694	707	632	637	653	674	707	710	718	732
Peck Elementary	347	329	286	323	324	313	282	248	239	241
Peeler Elementary	343	361	364	352	324	329	304	277	162	89
Pilot Elementary	796	837	839	749	690	671	620	583	588	615
Pleasant Garden Elementary	492	493	496	479	461	450	422	406	395	409
Rankin Elementary	639	685	718	700	721	731	663	706	672	683
Reedy Fork Elementary	496	500	457	418	400	394	374	401	405	447
Sedalia Elementary	431	458	388	412	402	431	407	408	423	469
Sedgefield Elementary	423	427	470	476	512	496	452	489	474	469
Shadybrook Elementary	582	575	568	509	471	441	411	382	362	368
Simkins	-	-	-	-	461	493	461	507	560	630
Southern Elementary	273	312	312	311	288	290	293	280	267	260
Southwest Elementary	805	769	688	654	695	779	821	871	882	865
Sternberger Elementary	369	366	338	351	341	349	375	383	396	397
Stokesdale Elementary	517	507	485	446	440	452	483	512	510	530
Summerfield Elementary	635	669	638	569	539	606	615	624	656	683
Sumner Elementary	550	509	546	563	624	611	585	577	596	576
Triangle Lake Elementary	385	418	447	457	438	450	441	420	413	398
Union Hill Elementary	435	461	435	459	441	471	470	514	478	467
Vandalia Elementary	255	257	251	252	236	240	224	219	232	213
Washington Elementary	258	307	334	345	326	328	317	302	316	323
Wiley Acceleration/Enrichment	223	224	234	269	277	285	274	262	254	265
Total	31,134	31,321	30,910	30,707	30,506	31,096	30,340	30,601	30,102	30,238

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Attendance										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
MIDDLE SCHOOLS										
Allen Jay Preparatory Academy	-	-	-	96	184	284	375	370	387	388
Allen Middle	649	657	672	668	668	619	608	649	686	735
Brown Summit Middle	228	237	237	235	228	232	234	235	236	236
Eastern Middle	881	925	918	849	854	846	887	909	988	1,019
Ferndale Middle	774	812	823	809	744	695	621	684	671	669
Hairston Middle	536	590	639	693	675	609	599	596	617	663
High School Ahead Academy	91	95	91	88	80	94	91	-	-	-
Jackson Middle	402	416	410	447	470	459	434	437	419	439
Jamestown Middle	1,040	1,086	1,109	1,127	1,031	978	985	1,035	1,048	1,037
Johnson Street Global Studies ³	104	113	110	124	132	143	124	118	117	111
Kernodle Middle	919	920	928	820	790	721	739	737	705	745
Kiser Middle	774	898	826	780	729	712	774	824	919	972
Lincoln Academy ³	545	592	557	518	497	490	569	524	572	582
Mendenhall Middle	927	884	880	811	766	693	695	664	699	706
Northeast Middle	786	821	782	797	723	688	704	663	682	661
Northern Middle	953	901	906	907	842	823	810	826	809	839
Northwest Middle	927	924	947	944	958	934	1,000	994	1,035	1,020
Penn-Griffin School for the Arts	416	392	423	458	463	417	411	417	430	410
Southeast Middle	965	987	934	970	934	895	910	896	923	911
Southern Middle	737	803	754	725	672	678	680	701	682	717
Southwest Middle	1,032	1,051	1,094	1,104	1,069	1,031	1,054	1,121	1,173	1,145
Swann Middle	609	565	589	569	578	582	542	564	568	601
Welborn Middle	492	479	458	439	401	364	392	326	408	471
Western Guilford Middle ³	689	713	716	684	673	614	572	604	674	758
Total	15,476	15,861	15,803	15,662	15,161	14,601	14,810	14,894	15,448	15,835
HIGH SCHOOLS										
Andrews High	789	726	683	768	781	783	768	666	613	641
Bennett Middle College High	107	106	98	107	105	102	99	102	110	124
Dudley High	1,335	1,257	1,212	1,156	1,190	1,218	1,199	1,205	1,167	1,218
Eastern High	1,127	1,109	1,107	1,094	1,066	1,065	1,109	1,125	1,162	1,131
Greensboro College Middle College High	119	120	118	124	126	116	114	115	120	127
Grimsley High	1,598	1,617	1,659	1,640	1,576	1,587	1,523	1,586	1,557	1,660
GTCC East Middle College High	126	125	130	131	124	117	121	128	138	152
GTCC Middle College High	155	146	164	175	176	171	195	197	223	241
Guilford Early College High	191	197	192	190	193	195	196	192	196	205
High Point Central High	1,204	1,289	1,293	1,243	1,297	1,297	1,283	1,244	1,171	1,121
Kearns Academy	127	130	132	125	130	136	128	122	122	125

Comparative Average Daily Membership – School and Special Programs for the Last Ten Fiscal Years, Table 16



Last Ten Fiscal Years										
Average Daily Attendance										
HIGH SCHOOLS CONTINUED	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
High Point GTCC Middle College High	121	122	116	117	120	117	124	129	137	159
NC A&T Middle College High	99	107	123	102	102	109	121	119	121	136
Northeast High	1,027	996	946	911	930	942	942	897	841	844
Northern High	1,195	1,250	1,270	1,290	1,295	1,285	1,310	1,279	1,259	1,285
Northwest High	1,806	1,821	1,849	1,848	1,874	1,934	1,966	1,977	2,007	2,031
Page High	1,695	1,695	1,768	1,791	1,892	1,809	1,837	1,727	1,628	1,666
Penn-Griffin School for the Arts	146	151	190	206	208	188	144	147	157	163
Ragsdale High	1,295	1,250	1,296	1,251	1,355	1,416	1,409	1,356	1,265	1,285
Smith High	1,047	1,098	1,110	1,098	1,105	1,104	1,122	1,083	1,113	1,086
Smith Academy	227	215	198	201	216	203	199	200	177	189
Southeast High	1,219	1,268	1,338	1,274	1,276	1,282	1,223	1,234	1,187	1,262
Southern High	1,001	1,042	1,097	1,082	1,035	1,030	978	995	934	945
Southwest High	1,291	1,332	1,356	1,365	1,428	1,451	1,505	1,503	1,506	1,556
STEM Early College at NC A&T	-	-	48	101	148	188	177	185	178	184
UNCG Middle College High	-	47	97	146	194	197	194	198	200	200
Western High	1,206	1,166	1,150	1,132	1,200	1,209	1,180	1,134	1,088	1,165
Total	20,253	20,382	20,740	20,668	21,142	21,251	21,166	20,845	20,377	20,901
SPECIAL SCHOOLS										
Christine Joyner Greene	-	-	-	65	69	74	81	81	84	75
Gateway Education Center	60	54	63	51	47	52	51	53	52	52
Guilford Newcomers School	220	203	232	231	282	269	411	270	268	334
Haynes Inman Education Center	49	58	66	69	68	70	70	71	70	70
Herbin-Metz Education Center	123	124	121	67	65	64	61	69	81	80
SCALE	36	27	30	30	39	36	33	27	24	33
Dean B. Pruette SCALE	28	28	29	16	23	27	21	15	23	15
Weaver Education Center	264	287	291	271	252	236	243	286	319	331
Total	780	781	832	800	845	828	971	872	921	990
TOTAL AVERAGE DAILY ATTENDANCE	67,643	68,345	66,243	67,837	67,654	67,776	67,287	67,212	66,848	67,964
ADA/ADM	95.0%	95.5%	92.2%	94.5%	94.6%	94.9%	94.2%	94.3%	94.1%	95.9%

Notes: 1 Grades three through five 2 Grades four and five 3 Grades six through eight

**General Obligation Debt Service Requirements and Maturity
Schedule for Guilford County, Table 17**



As of June 30, 2020						
Fiscal Year	Utility Existing Debt		Other Existing Debt		Total Existing Debt	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2020-21	105,044	135,541	61,394,956	89,266,639	61,500,000	89,402,180
2021-22	105,241	130,781	66,979,759	92,088,007	67,085,000	92,218,788
2022-23	104,650	125,292	70,510,350	92,354,339	70,615,000	92,479,631
2023-24	59,068	75,055	66,130,932	84,896,081	66,190,000	84,971,136
2024-25	59,383	72,468	66,690,617	82,433,735	66,750,000	82,506,203
2025-26	59,738	69,854	49,220,262	61,746,716	49,280,000	61,816,570
2026-27	60,053	67,183	49,439,947	59,574,180	49,500,000	59,641,363
2027-28	59,107	64,435	34,200,893	41,998,883	34,260,000	42,063,318
2028-29	59,304	61,677	28,295,696	34,510,284	28,355,000	34,571,961
2029-30	-	-	20,095,000	24,949,103	20,095,000	24,949,103
2030-31	-	-	19,820,000	23,672,521	19,820,000	23,672,521
2031-32	-	-	28,715,000	31,879,454	28,715,000	31,879,454
2032-33	-	-	11,570,000	13,610,770	11,570,000	13,610,770
2033-34	-	-	11,570,000	13,161,570	11,570,000	13,161,570
2034-35	-	-	11,570,000	12,792,270	11,570,000	12,792,270
2035-36	-	-	11,570,000	12,433,483	11,570,000	12,433,483
2036-37	-	-	11,570,000	12,073,675	11,570,000	12,073,675
2037-38	-	-	2,220,000	2,353,200	2,220,000	2,353,200
2038-39	-	-	2,220,000	2,286,600	2,220,000	2,286,600
	\$ 671,588	\$ 802,286	\$ 623,783,412	\$ 788,081,510	\$ 624,455,000	\$ 788,883,796

Source: Guilford County, North Carolina, Comprehensive Annual Financial Report of the Year Ended June 30, 2020

**Guilford County Principal Employers
Table 18**



CURRENT YEAR AND NINE YEARS AGO				
Employer	2020		2011	
	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
Cone Health	13,085	5.14%	7,776	3.54%
Guilford County School System	10,033	3.94%	10,132	4.81%
United States Postal Service	3,500	1.38%	2,800	1.27%
City of Greensboro	2,949	1.16%	2,985	1.36%
Guilford County Government	2,641	1.04%	2,437	1.11%
The Volvo Group	2,600	1.02%	-	-
University of North Carolina at Greensboro	2,430	0.95%	2,552	1.16%
HAECO Americas	2,200	0.86%	-	-
Ralph Lauren Corporation	2,097	0.82%	-	-
Unifi Inc.	2,064	0.81%	-	-
North Carolina A&T State University			2,049	1.11%
High Point Regional Health System			2,036	1.11%
Bank of America			2,000	0.91%
United Parcel Service (UPS)			2,000	0.91%
Total County Employment	254,504		219,781	

Source:

Principal employer data is from the Triad Business Journal and the individual employers.

Total County employment for calendar years 2010 and 2019 from the North Carolina Department of Commerce.

Guilford County, North Carolina, Comprehensive Annual Financial Report for the Year Ended June 30, 2020

Accrual Basis of Accounting - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances *occur*, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

Adequate Yearly Progress (AYP) – the growth needed in the proportion of students who achieve state standards of academic proficiency. A state’s definition of AYP must also include graduation rates for high schools and an additional indicator for middle and elementary schools. The AYP also will be based on separate reading-language arts and math achievement objectives. The new definition of AYP is diagnostic in nature and intended to highlight where schools need improvement and should focus their resources.

After School Care Enrichment Services (ACES) Fund - An enterprise fund which reflects the revenues and expenditures associated with the district’s after school enrichment services program – an after-school program that provides academic, enrichment, and recreational activities for kindergarten through fifth grade students

Allot - Division of an appropriation into amounts which may be encumbered or expended during an allotment period.

Allotment - Allocation of state and federal funds to Local Education Agencies.

American Recovery and Reinvestment Act (ARRA) - The American Recovery and Reinvestment Act of 2009 (ARRA) is an economic stimulus bill created to help the United States economy recover from an economic downturn that began in late 2007. Congress enacted ARRA February 17,

2009.

Appropriated Fund Balance - Unexpended revenue from prior years which is carried forward to balance the budget in the current budget year.

Appropriation - A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

Average Daily Attendance (ADA) – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools’ program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance.

Average Daily Membership (ADM) - The sum of the number of students in membership each day of the school year divided by the total number of school days in a school year. State aid to a school system is often based on the Average Daily Membership.

Balanced budget – Revenues/sources = expenditures/uses; a budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Base Budget - Cost of continuing existing levels of service in the current budget year.

Budget - A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the annual budget.

Budget Resolution - A resolution adopted by the board of education making appropriations for the budget year in such sums as the board deems sufficient and proper. The budget resolution shall conform to the uniform budget format established by the State Board of Education. All monies received and expended by a local school administrative unit should be included in the school budget resolution. No local school administrative unit may expend any monies, regardless of their source (including monies derived from federal, state, or private sources), except in accordance with a budget resolution.

Budget Year - The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1st to June 30th).

Capital Outlay - Fixed assets which have a value of more than \$5,000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Outlay Fund

Appropriations for:

- The acquisition of real property for school purposes, including but not limited to school sites, playgrounds, athletic fields, administrative headquarters, and garages.
- The acquisition, construction, reconstruction, enlargement, renovations, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.

- The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
- The acquisition of school buses as additions to the fleet.
- The acquisition of activity buses and other motor vehicles.
- 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 renovation of 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; finance 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.

Carryover - Funds appropriated but unspent in the first fiscal year which are brought forward for expenditure in the succeeding fiscal year.

Cash Basis of Accounting - Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be necessary for legal compliance, it does not facilitate accurate reporting of financial position and is considered inappropriate for reporting the financial position of any fund.

Categorical Grants - Grants received from another governmental unit to be used or expended on specific programs for activities.

Category I Project - Acquisition of real property and acquisition, construction, reconstruction, enlargement, renovations, or replacement of buildings and other structures for school system purposes.

Category II Project - Acquisition or replacement of furniture, furnishings, and equipment.

Category III Project - Acquisition of school buses, activity buses, and other motor vehicles.

Central Administration - The central or main office that supports and offers direction to individual school sites.

Child Nutrition Fund - An enterprise fund that is used to account for the operations of the child nutrition services program.

Common Core State Standards Initiative - A United States education initiative that seeks to bring diverse state curricula into alignment with each other by following the principles of standards-based education reform.

Community Services - Activities that are not directly related to the provision of education for pupils. These include such services as community recreation programs, civic activities, and cultural programs and activities.

Contracted Services - Services provided under an agreement covering a specified period of time.

County Appropriation - The amount of funding provided to the school district by the Board of County Commissioners. This amount will equal the difference between all other estimated revenues and the amount needed to finance the schools.

Current Expense - Those expenditures of a recurring nature covering

services, supplies, equipment, and payments to individuals or other agencies.

DIAL-3 (Developmental Indicators for the Assessment of Learning – Third Addition) - An early childhood screener that provides standard deviation and percentile cutoff points by chronological age at two-month intervals for total and area scores in the following categories: motor, concepts, language, self-help and social.

Employee (or Fringe) Benefits - Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA) and retirement system participation.

ESEA - Elementary and Secondary Education Act.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Federal Grant Fund - Appropriations for the expenditure of federal categorical grants made by the department of public instruction and other federal grants allocated directly to the local school administrative unit. These appropriations are categorical in nature; i.e., programs and services for children of low income families, programs and services designed to eliminate the effects of previous discriminatory practices, etc.

Fiscal Year - The twelve-month period of time to which the annual budget applies. By law, all North Carolina school systems must observe a fiscal year that begins on July 1st and ends on June 30th.

Fiduciary Funds Type - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Board serves as a trustee, or fiduciary, for ten scholarships. We exclude these activities from the Board's budget because the Board cannot use these assets to finance its operations. The Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes and by those to whom the assets belong. This is accounted for as a private purpose trust fund.

Full-time Equivalent Position (FTE) The decimal equivalent of a position based on 2,080 hours per year for 12-month employees or 1,950 hours per year for 10-month employees. For example, a part-time 12-month typist working for 20 hours per week would be equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund - 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.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds Type - Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds the Local Current Expense Fund, the State Public School Fund, the Federal Grant Fund, the Local Special Revenue Fund, and the Capital Outlay Fund.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Headcount - This term refers to the process of actually counting the number of pupils who are defined as exceptional. For federal purposes exceptional children include only the handicapped. For state purposes, exceptional children include handicapped, gifted, and pregnant students. The federal government requires headcounts of children with special needs who have been properly identified, are receiving special education and related services on the headcount day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 ESEA Title I Handicapped headcount of children ages 0-21 are those handicapped students being serviced in a state operated program. The December 1 IDEA Title VI-B Handicapped headcount are those children ages 3-21 who are being serviced by LEAs and state operated programs. State law requires an adjusted headcount on April 1 of children ages 5-20 who are being serviced by LEAs. The April headcount includes additions or deletions to the December 1 headcounts and is used for state funding purposes.

Handicapped - Mentally retarded, hearing impaired, deaf, speech/language impaired, visually handicapped, autistic, behaviorally/emotionally disturbed, orthopaedically impaired, other health impaired, traumatic brain injury, deaf-blind, multi-handicapped or specific learning disabled students who need special education and related services.

IDEA - Individuals with Disabilities Education Act.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Instructional Supplies - Materials used to help students learn such as workbooks, pencils, art supplies and paper.

Instructional Support Personnel - The designation given by the North Carolina Department of Public Instruction which includes, but is not limited to, the following positions: counselors, nurses, psychologists, social workers and media specialists.

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 school administrative unit for the interval between the beginning of the fiscal year and the adoption of the budget resolution.

Local Current Expense Fund - Appropriations for the current operating expenses of the local school administrative unit other than appropriations included in the state public school fund and the federal grant fund. These appropriations shall be funded by monies 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, state money disbursed directly to the local

school administrative unit, and other monies made available or accruing to the local school administrative unit for current operating expenses of the public school system.

Local Education Agency (LEA) - A school system.

Local Funding - Funding from the following sources: county appropriation, supplemental tax, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

Magnet School - A school providing a special instructional emphasis (such as global studies, cultural arts, or science and technology) while implementing the standard course of study found in all schools.

Mega Meal - A larger than normal serving of school lunch.

Mobile Classrooms - Classrooms on a school campus which are located in free standing structures without permanent foundations.

Modified Accrual Basis of Accounting - Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both *measurable and available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Months of Employment - A unit of employment corresponding to a calendar month. In place of a position allotment, the state allots a certain number of months of employment which can be assigned to a position, or a portion of a position, at the discretion of the LEA. Months of employment pertain to allotments for Vocational Education and Assistant Principals. Example: If an LEA is allotted 100 months of

employment, that LEA can hire 10 teachers for 10 months; or 8 teachers for 12 months and 1 teacher for 4 months; or any other combination which equals 100 months. Each allotment category must be reviewed for any special restrictions.

Object Codes - The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

100	Salaries
200	Employee Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Operating Expenses - The cost for personnel, materials, and equipment required for a department to function.

Per Pupil Allotment - An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

Per Pupil Expenditure - The total amount of funds expended divided by the number of students affected.

Planning Allotments - The tentative allocation of state and federal funds to LEAs to provide information for budgeting purposes. These allotments

occur during March preceding the fiscal year for which the initial allotment will be made.

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, and in the principal allotment category 12 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.

Pre-Kindergarten Program - Program for developmentally delayed 4-year-olds.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Proprietary Funds Type - Services for which the Board charges a fee are generally reported in the proprietary funds. The Board has two proprietary funds - both enterprise funds - the School Food Service Fund and the After School Care Enrichment Services (ACES) Fund.

Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reading Recovery Program - Program which provides specially certified teachers to work one-on-one with students in the lowest achievement percentiles.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Reward School - A “reward school” is a Title I school that, based on the most recent data available, has been identified as among the highest ten percent (10%) of all Title I schools in one of two categories. It is a school that has sustained the highest performance on student achievement over a number of years or made the most progress in improving student achievement over a number of years.

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

School Administration - Principal, assistant principal and school office support personnel.

School Food Services Fund - An enterprise fund which reflects the revenues and expenditures associated with the district’s school food service operations/activities.

Source of Revenue - Revenues are classified according to their source or point of origin.

State Formula - The calculations used by the state to fund various allotments to the local education agency. Formulas can be based on number of positions calculated on average daily membership (ADM), months of employment (MOE), or flat dollar amounts.

State Public School Fund - Appropriations for the current operating expenses of the public school system from monies made available to the local school administrative unit by the State Board of Education.

Supplies and materials - Expendable materials and operating supplies necessary to conduct departmental operations.

Tech Prep - A course of study including higher level academic and vocational courses which prepares students for the advanced courses required by two-year technical and community colleges.

Title I - A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher level skills that all children are expected to master.

Trainable Mentally Handicapped (TMH) - Trainable mentally handicapped refers to a student who is significantly below general cognitive functioning and who has a reduced rate of learning which adversely affects that student's educational performance.

Undesignated Fund Balance - Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Uniform Budget Format - A standard budget format for use by local school administrative units throughout the state.

In education, as in most specialized professions, educators use terms that may be unfamiliar to the general public. For example, most people associate the ABCs with the alphabet and having pep with energy. But if an educator uses these terms, they take on a new meaning. It's not surprising that parents and others new to public schools often feel confused. This list of the more commonly used acronyms or abbreviations and their meanings has been developed to assist everyone in public schools communicate more effectively.

ABCs The ABCs of Public Education is North Carolina's comprehensive plan to improve public schools. The plan is based on three goals: 1) strong accountability, "A," 2) mastery of basic skills, "B" and 3) localized control, "C." The ABCs was implemented in 1996-97. The model focuses on schools meeting growth expectations for student achievement as well as on the overall percentage of students who score at or above grade level. The model uses end-of-grade tests in grades 3-8 in reading and mathematics to measure growth at the elementary and middle school levels and end-of-course tests to measure growth at the high school level and at the middle school level where appropriate. Certified staff receive bonuses based on student growth and schools receive recognition based on the percentage of students' scores at or above grade level.

ACRE Accountability and Curriculum Revision Effort. This describes all of the work underway by the NCDPI to implement the recommendations contained in the State Board of Education's "Framework for Change: The Next Generation of Assessments and Accountability" document. This document describes a new vision of the North Carolina Standard Course of Study, student testing, and district and school accountability.

ACT American College Test. An assessment taken by students as a precursor to college/university admission.

ADM Average Daily Membership. The number of days a student is in membership at a school divided by the number of days in a school month or school year.

AP Advanced Placement. A program that enables high school students to complete college-level courses for college placement and/or credit.

AYP Adequate Yearly Progress. All public schools, in North Carolina and throughout the country, must measure and report AYP as outlined in the federal No Child Left Behind law. AYP measures the yearly progress of different groups of students at the school, district and state levels against yearly targets in reading and mathematics. Target goals are set for attendance and graduation rates as well. If a school misses one target, it does not make AYP.

CECAS Comprehensive Exceptional Children Accountability System. A secure Web-based student information system for exceptional children that supports online case management, compliance monitoring, data analysis, and federal and state reporting requirements.

ELL English Language Learner. Student whose first language is one other than English and who needs language assistance to participate fully in the regular curriculum.

EOC End-of-Course. Tests designed to assess the competencies defined by the NC SCOS for each of the following courses: Algebra I,

Algebra II, English I, Biology, Chemistry, Geometry, Physical Science, Physics, Civics and Economics, and U.S. History. Tests are taken during the last two weeks of school for students on a traditional calendar and the last week for students on the block schedule and summer school students.

EOG End-of-Grade. Tests in reading and mathematics that are taken by students in grades 3-8 during the last three weeks of the school year.

ESEA Elementary and Secondary Education Act. This is the principal federal law affecting K-12 education. When the ESEA of 1965 was reauthorized and amended in 2002, it was renamed the No Child Left Behind (NCLB) Act.

ESL English as a Second Language. A program model that delivers specialized instruction to students who are learning English as a new language.

FRL Free and Reduced Priced Lunch. Children qualify, based upon parent or guardian financial status, to receive either free or reduced priced lunch through a federal governmental program.

IDEA Individuals with Disabilities Education Act. This federal law, reauthorized in 2004, is designed to ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living.

IEP Individualized Education Program. The IEP is a written statement for a student with a disability that is developed, at least annually, by a team of professionals knowledgeable about the student and the parent. The plan describes the strengths of the child and the concerns of the parents for enhancing the education of their child, and when, where, and how often services will be provided. The IEP is required by federal law for all exceptional children and must include specific information about how the student will be served and what goals he or she should be meeting.

IPT IDEA Proficiency Test. Test used to determine the appropriate assessment for limited English proficient students

LEA Local Education Agency. Synonymous with a local school system or a local school district, indicating that a public board of education or other public authority maintains administrative control of the public schools in a city or county.

LEP Limited English Proficient. Students whose first language is one other than English who need language assistance to participate fully in the regular curriculum and the statewide assessment system.

NAEP National Assessment of Educational Progress. Also known as the "Nation's Report Card," NAEP assesses the educational achievement of elementary and secondary students in various subject areas. It provides data for comparing the performance of students in North Carolina to that of their peers in the nation.

NCDPI The North Carolina Department of Public Instruction. The NCDPI administers the policies adopted by the State Board of Education and

offers instructional, financial, technological and personnel support to all public school systems in the state.

NC WISE North Carolina Window of Information for Student Education. This secure Web-based tool provides educators with direct and immediate access to a full spectrum of data on a student's entire career in the North Carolina schools.

NCCLAS The North Carolina Checklist of Academic Standards is an alternate assessment designed to measure grade-level competencies of students identified as limited English proficient and some students with disabilities.

NCEXTEND2 The North Carolina EXTEND2 is an alternate assessment designed to measure grade-level competencies of students with disabilities using modified achievement standards in a simplified multiple choice format.

NCEXTEND1 The North Carolina EXTEND1 is an alternate assessment designed to measure the performance of students with significant cognitive disabilities using alternate achievement standards.

NCHSCT North Carolina High School Comprehensive Tests of Reading and Mathematics for Grade 10. This is a multiple-choice test designed to assess the English language arts and mathematics competencies a student should have mastered by the end of the 10th grade. Most North Carolina students now take English I and Algebra I end-of-course assessments and the Grade 10 Writing Assessment instead of the NCHSCT. The NCHSCT are used only to assess students who are following a course of study that does not require them to take the English I or Algebra I end-of-course assessments or the Grade 10 Writing Assessment.

NCLB No Child Left Behind. NCLB is the 2002 reauthorization of the Elementary and Secondary Education Act of 1965 and represents a sweeping change in the federal government's role in local public education. NCLB's primary goal is for all public school children to be proficient or above in reading and mathematics by 2013-14. Title I schools that do not meet certain student achievement standards face sanctions under this law.

PEP Personalized Education Plan. An individualized educational plan designed to improve a student's performance to grade-level proficiency.

PEP Principals' Executive Program. This preparation program for principals provides relevant and rigorous professional development opportunities based on the best current theories and practices.

PSAT Pre-Scholastic Assessment Test. Normally taken by high school juniors as a practice test for the SAT. Some schools use the PSAT as a diagnostic tool to identify areas where students may need additional assistance or placement in more rigorous courses.

SAS Student Accountability Standards. Statewide standards North Carolina public schools students are required to meet as one consideration for promotion from grades 3, 5 and 8 and high school graduation.

SAT The SAT is often taken by high school juniors and seniors as a precursor to college/university admission. It assesses a student's verbal, mathematical and writing skills.

SBE State Board of Education. The State Board of Education is charged with supervising and administering "the free public school system and the educational funds provided for its support." The Board consists of the Lieutenant Governor, the Treasurer, and eleven members appointed by the Governor and confirmed by the General Assembly in Joint Session.

SCOS or SCS North Carolina Standard Course of Study. The NC SCOS is the guiding document outlining what should be taught in North Carolina public school classrooms.

SEA State Education Agency. Federal term for each state education department. SEA is another name for NCDPI.

SIMS Student Information Management System. SIMS is a state-level warehouse of student information (for example, attendance, course information, and other data that must be reported on a state and federal level). This system is currently being replaced by NC WISE.

SIP School Improvement Plan. A plan that includes strategies for improving student performance, how and when improvements will be implemented, use of state funds, requests for waivers, etc. Plans are in effect for no more than three years.

TIMS Transportation Information Management System. The computer system used by North Carolina school districts for routing and scheduling school buses to ensure safe and efficient bus routes.

Title I Title I is the largest federal education funding program for schools. Its aim is to help students who are behind academically or at risk of falling behind. School funding is based on the number of low-income children, generally those eligible for the free and reduced price

lunch program. Many of the major requirements in the No Child Left Behind federal law are outlined in Title I – Adequate Yearly Progress, teacher and paraprofessional standards, accountability, sanctions for schools designated for improvement, standards and assessments, annual state report cards, professional development and parent involvement. Title I used to be known as Chapter I.

Title III Title III is the section of No Child Left Behind that provides funding and addresses English language acquisition and standards and accountability requirements for limited English proficient students.

Title IX Title IX of the Educational Amendments of 1972 bans sex discrimination in schools receiving federal funds, whether it is in academics or athletics.



Notes

