



**Superintendent's
Recommended
2020-2021
Budget**

Superintendent's Recommended 2020-2021 Budget

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Guilford County Board of Education Members, Districts and Contact Information

DISTRICT 1

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

DISTRICT 2

Anita Sharpe
336-294-5238
sharpeaw@hotmail.com

DISTRICT 3

Pat Tillman
336-580-9270
tillmap@gcsnc.com

DISTRICT 4

Linda Welborn, Vice Chair
336-674-8504
welborl@gcsnc.com

DISTRICT 5

Darlene Garrett
336-643-6070
dygarr@aol.com

DISTRICT 6

Khem Irby
336-402-3967
irbyk@gcsnc.com

DISTRICT 7

Byron Gladden
336-690-9610
gladdeb@gcsnc.com

DISTRICT 8

Deena A. Hayes, Chair
336-690-9516
hayesd@gcsnc.com

AT-LARGE

Winston McGregor
336-279-6585
mcgregw@gcsnc.com

SUPERINTENDENT

Sharon L. Contreras, PhD
336-370-8992
superintendent@gcsnc.com



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

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

CORE VALUES

Diversity

We believe the different experiences individuals bring to our schools are strengths. Embracing diverse cultures, perspectives and abilities enables students and adults to feel valued and safe, a key prerequisite for learning and growth. We are committed to providing an environment where students and staff from all cultures and backgrounds can succeed.

Empathy

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

Equity

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

Vision

Transforming learning and life outcomes for all students.

Innovation

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

Integrity

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

FROM
THE OFFICE
OF THE
SUPERINTENDENT



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.

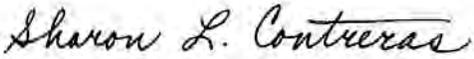
Additionally, we must weave support and opportunities for professional learning for our educators into all of the priorities listed above to ensure these strategies have the greatest possible impact on our students.

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



EXECUTIVE SUMMARY

By the Numbers 2020-2021

Total operating budget: \$738,499,043

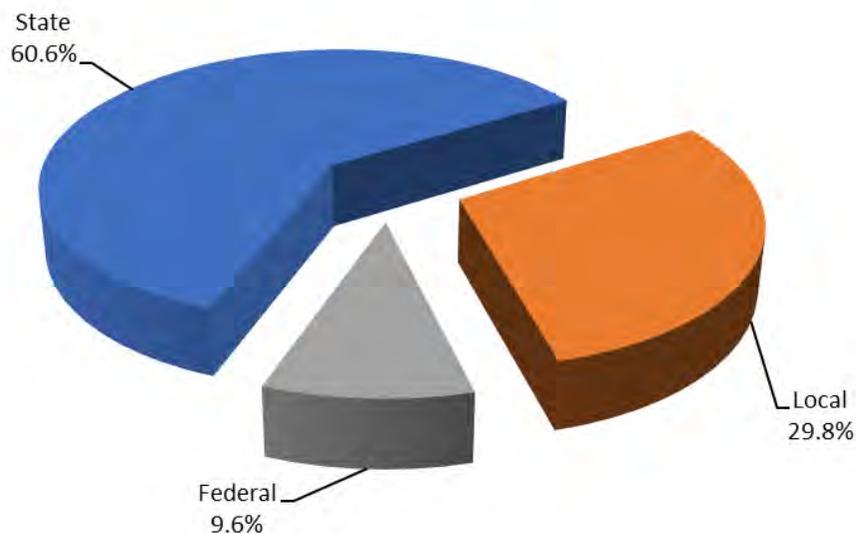
Excludes capital outlay, special revenue and enterprise funds. Special revenue funds are restricted in purpose and not intended for the general K-12 population in the district (i.e. NC Pre-K funds). GCS has two enterprise funds, child nutrition and ACES (After-School Care Enrichment Services).

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

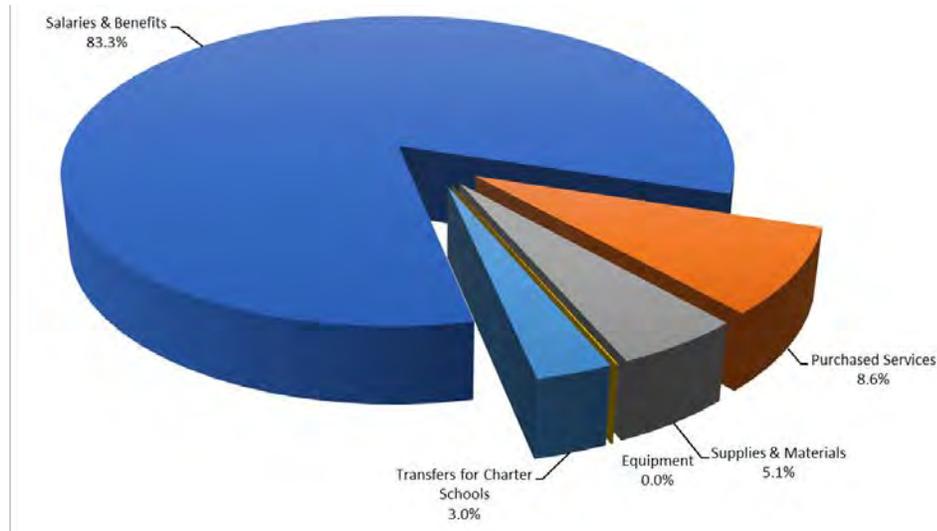
Projected student enrollment for 2020-2021: 71,331. GCS is projecting enrollment be less than the projection for the 2019-2020 school year by 0.8%.

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 \$21.00 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



IGNITE LEARNING

STRATEGIC PLAN 2018-2022

Our Promise

These goals represent our promise to ignite better learning and life outcomes for our students. The goals will guide the district's work and help us align our resources to the most important, impactful levers of improvement.

Coal I: Reading

By 2022, the percentage of students who will read proficiently by the end of third grade will increase to 54 percent.

Coal II: Math I

75 percent of incoming 6th grade students will pass NC Math I (Algebra I) with a C or better by the end of their 9th grade year in 2022.

Goal III: Career Pathways

The percentage of graduating seniors who complete a rigorous career pathway will increase to 35 percent, by 2022.

Coal IV: Exceed Growth

Of the 25 lowest performing schools, increase the number that meet or exceed growth from 16 to 22.

Coal V: Decrease Caps

Decrease the achievement gap (3rd grade reading, 3rd grade math, English II, and Math I) between Black and Hispanic males and their White male counterparts by 2 percentage points by 2022.

Coal VI: Increase Efficiency

By 2022, increase organizational efficiency and effectiveness to better support student learning.

“Transforming lives is the only outcome that really matters.”

Sharon L. Contreras, Ph.D.

OUR VISION

Transforming learning and life outcomes for all children.

OUR MISSION

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

OUR VALUES

Diversity. Empathy. Equity.
Innovation. Integrity.

“I implore you to see with a child's eyes, to hear with a child's ears, and to feel with a child's heart.” Antonia Novella

BOARD OF EDUCATION

District 1

T. Dianne Bellamy Small
336.580.4655
bellamysmall@gcsnc.com

District 2

Anita Sharpe
336.294.5238
sharpeaw@hotmail.com

District 3

Pat Tillman
336.580.9270
tillmap@gcsnc.com

District 4

Vice Chair
Linda Welborn
336.674.8504
welborl@gcsnc.com

District 5

Darlene Garrett
336.643.6070
dygarr@aol.com

District 6

Khem Irby
336.402.3967
irbyk@gcsnc.com

District 7

Byron Gladden
336.690.9610
gladdeb@gcsnc.com

District 8

Chair
Deena A. Hayes
336.690.9516
hayesd@gcsnc.com

At-Large

Winston McGregor
336.279.6585
mcgregw@gcsnc.com

STAY CONNECTED

GCS APP | www.gcsnc.com | GCSTV



712 NORTH EUGENE STREET
GREENSBORO, NC 27401
336.370.8100

All Guilford County Schools facilities, both educational and athletic, are tobacco-free learning environments.

Strategic Priorities

PRIORITY I: Reimagine Excellent Schools



Transform schools throughout the county so every child has access to a great school close to home; strengthen and expand innovation and choices in public schooling that align with student interests and industry needs.

PRIORITY II: Eradicate Gaps in Access, Preparation and Achievement



Align rigorous instructional expectations to core beliefs. Develop a coherent and focused curriculum across content areas and grade spans and implement it consistently in all schools and classrooms. Focus on early literacy to ensure that all students have the foundational skills to be successful.

PRIORITY III: Improve Operational Efficiency



Enhance partnerships with city and county agencies, such as joint projects, services, purchasing, performance contracting. Develop relationships with outside entities that can provide specific, targeted services to help accomplish GCS goals. Communicate widely and engage those closest to the issues in the improvement processes and plans.

PRIORITY IV: Create Pathways to Prosperity



Expand and strengthen CTE and choice programming in alignment with student interests and workforce demands. Redefine what successful career pathways look like. Invest in infrastructure and technology to support programming.

PRIORITY V: Invest in Our People



Recruit and develop of a diverse and culturally proficient workforce that reflects GCS' student demographics and dramatically increases the proportion of students who have access to great classroom teachers and principals. Develop career pathways for employees.

In compliance with federal law, Guilford County Schools administers all educational programs, employment activities and admissions without discrimination because of race, religion, national or ethnic origin, color, age, military service, disability or gender, except where exemption is appropriate and allowed by law. Refer to the Guilford County Board of Education's Discrimination Free Environment Policy AC for a complete statement. Inquiries or complaints should be directed to the Guilford County Schools' Compliance Officer, 120 Franklin Boulevard, Greensboro, NC 27401, or 336-370-8154.



GCS and Proud



Guilford County Schools is proud of each of our more than 73,000 pre-K-13 students and 10,100 employees.

Their hard work and dedication to educational excellence have propelled GCS to the top, leading to state and national recognition in academics, character education, athletics and more.

GCS is a shining example of public education, offering each of our students – from gifted students to those with special needs – the opportunity to personalize their educational experience. **We are GCS, and proud.**

Guilford County Schools – A proud state and national leader:

DISTRICT HONORS:

- **National District of Character**
- North Carolina **District of Character**
- **Best Communities for Music Education** designation from The NAMM Foundation
- **United Way Spirit of North Carolina Award since 2013**
- **First-ever World Kindness District**
- **State championships** in football, basketball, men's and women's indoor and outdoor track, tennis, golf, wrestling, lacrosse and swimming
- **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

STANDOUT SCHOOLS:

- In 2019 GCS' graduation rate reached a **remarkable 89.1%**, higher than four of the five largest districts in NC.
- **10 high schools achieved 100% graduation rates in 2019.** An additional eight schools, including five traditional high schools, had graduation rates above 90%.
- **The STEM Early College at N.C. A&T was named a National Blue Ribbon School.**
- **The Early College at Guilford** was ranked 37th in the nation and **first in the state** by U.S. News & World Report for 2018. Weaver Academy, the **STEM Early College at A&T** and **Penn-Griffin School for the Arts** were also in the top 10 for the state.

- The Early College at Guilford was named the **best high school in North Carolina** by Niche, a research company. Nine other GCS schools made the top 100.
- **18 State Schools of Character** since 2014 and 13 **National Schools of Character**
- **The Middle College at UNCG** received the 2018 **GOLD award** as one of America's Best Urban Schools.

TOP EDUCATORS:

- **756** National Board Certified Teachers ranking **ninth in the country**
- **73.5%** of schools met or **exceeded growth** in 2018-19

SUPERIOR STUDENTS:

- At least seven winners in the 2018-19 **National Merit Scholarship** program.
- **44** students selected for 2019 **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 2019 received the **Morehead-Cain Scholarship, Park Scholarship, Goodnight Scholarship and Duke Trinity Scholarship.**
- 1,200 students participated in **Battle of the Books**, and 2,000 attended the **Summer Arts Institute.**

We are proud of our staff, students, families and community. From the first day of pre-kindergarten through graduation day, we are focused on our mission: Guilford County students will graduate as responsible citizens prepared to succeed in higher education, or in the career of their choice.



Personalizing Learning

GCS is a national leader in personalizing programs to meet the needs of our diverse student body:

- 48 magnet and choice schools with 66 programs
- Students can study Science, Technology, Engineering and Mathematics (STEM), aviation, Spanish immersion, health sciences, Montessori and more
- 252 Career and Technical Education (CTE) courses in 49 schools
CTE programs include culinary arts, business, nursing, computers and automotive technology, among others
- Two nationally recognized visual and performing-arts high schools
- Nationally recognized programs for students with autism, developmental, physical or intellectual disabilities, and other needs

Advanced Academics

GCS students are achieving educational excellence. Each is prepared to succeed in a globally competitive world, benefiting from a district that offers challenging and exciting programs and courses:

- More challenging courses for academically gifted students and a separate school for very advanced learners
- 31 different Advanced Placement (AP) courses offered districtwide
- Challenging International Baccalaureate (IB) programs at four GCS high schools
- 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 2019, 73 IB Diplomas were awarded to graduates in our four International Baccalaureate (IB) district high schools.
- 13,212 GCS students are identified as Academically and Intellectually Gifted, and an additional 1,587 elementary students receive Talent Development services.

Character and Service

GCS knows today's young people must be citizens of the world, as well as leaders in their own community. We focus on educating the whole child, linking learning with meaningful action.

- In the past five years, students have completed more than 2.1 million service-learning hours, or more than \$51 million in economic impact
- We are the first-ever World Kindness District.
- All 125 schools focus on a monthly character trait, from courage to perseverance to self-respect
- Since 2012, more than 90 GCS programs have been recognized as Promising Practice recipients
- Since 2014, GCS has been recognized as having 18 State Schools of Character and 13 National Schools of Character.

GCS STUDENTS ARE...

- ✓ Winning national honors for technology, art and academics
- ✓ Earning more than \$190 million in college scholarships and grants in 2018
- ✓ Presenting at the 2018 National Service Learning Conference in California
- ✓ Working as apprentices in 48 companies in Guilford County, earning while learning.
- ✓ Helping launch food pantries and supply meals to thousands of families
- ✓ Building energy-efficient electric cars and competing in the Shell Eco-Marathon
- ✓ Having their artwork displayed in the halls of Congress
- ✓ Designing buildings for Camp Weaver
- ✓ Earning scholarships to study abroad

...GCS AND PROUD.



CCS by the Numbers



Students

K-12 student count for 2019-20: **71,414**

PreK-13 student count for 2019-20: **73,007**

2019-20 Student Demographics (20th Day)

- American Indian - 0.34%
- Asian - 6.63%
- Black - 39.99%
- Hispanic - 16.91%
- Multi-Racial - 5.7%
- Pacific Islander - 0.14%
- White - 30.29%

Number of Advanced Learners: **13,390**

Number of Special Education students: **10,524**

Number of students in transition: **2,914**

Student poverty rate: **65.7%**

Number of languages/dialects spoken: **124**

Top Five Foreign Languages Spoken: Spanish, Arabic, Urdu, Vietnamese and Nepali

Graduation Rate (2019): **89.1%**

Facilities

340 school and administrative buildings

125 schools

12,538,725 square feet of facilities

50 cents per square foot funding for maintenance

29,091 work orders completed in 2018-19

20 current HVAC projects

3 current roofing projects

51 years: average age of district buildings





Employees and Schools

Full-Time Personnel: **8,972**

Total personnel: **10,033**

Number of new teachers trained in summer 2017 through GCS Induction and Success:

180

Number of AP courses offered:

31

Number of magnet programs:

66 programs at 48 schools

Number of CTE courses:

252 courses at 49 schools

Number of National Board Certified Teachers:

756, ranking GCS ninth in the country

Technology

26,000 desktop computers

19,500 tablets (PACE 1:1)

11,600 laptops

11,500 phones

2,700 mounted projectors

4,900 TVs

35,000 help desk tickets processed each year

(Numbers are approximate.)



School Nutrition

4,965,969 breakfasts served in 2018-19

7,166,377 lunches served in 2018-19

527,902 after-school snacks

438,512 dinners served

62,006 breakfasts served in summer 2018

170,918 lunches served in summer 2018

735 School Nutrition Services employees

\$2,908,302 A la carte sales

Transportation

531 buses

34,458 daily riders

41,421 miles traveled daily

8,358,178 miles traveled per year

531 bus drivers



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

Sharon L. Contreras, Superintendent; T. Dianne Bellamy Small, Vice Chair, District 1; Anita Sharpe, District 2; Pat Tillman, District 3; Linda Welborn, District 4; Darlene Garrett, District 5; Khem Irby, District 6; Byron Gladden, District 7; Deena Hayes, Chair, District 8; Winston McGregor, At-Large.

Enrollment

Enrollment projections are used to prepare the proposed expenditure budget. The 20th day enrollment for the fall of 2019 was 71,414, which reflects a decrease of 284 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 - \$4,566.85 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

\$70,114 per LEA, remaining funds distributed based on April 1 child count of ages 3, 4, and pre-K-5 (\$3,656.02) per child

- Academically or Intellectually Gifted - \$1,3487.82 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 - \$276.33 per ADM; \$6,000 per Textbook Commission member for clerical assistants
- Central Office Administrators – Increase by LEA from FY 18-19 Initial Allotment is – 1.5%.

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 37th in the nation. The budget continues to offer larger increases to less experienced teachers, who are newer to the profession.
- Teacher and instructional support salary increases are incorporated at 2%.
- Due to ADM and school growth scores being unknown at the start of a school year principal pay for the 2020-2021 school year will be: During July 1, 2020-December 31, 2020 salary will be based on ADM for 2019-2020 school year, and during January 1, 2021-June 30, 2021 principal pay will be based on ADM for the 2020-2021 school year. School growth scores for the 2020-2021 school year principal pay will be based on 2016-17, 2017-18 and 2018-19 school years during July 1, 2020-Dec 31, 2020, and based on 2017-18, 2018-19 and 2019-20 school year

during January 1, 2021-June 30, 2021. This budget recommendation holds principal salaries for July 1, 2020 to June 30, 2021 harmless given the shortened 2019-20 school year and the waiver of student assessments.

- Non-certified salary increases are incorporated at 2%.

Benefits

Employer's costs of benefits for 2020-21 are projected at the following rates:

- Social Security Cost 7.65% of subject salaries
- Retirement Cost 21.44% of subject salaries
- Hospitalization \$6,647 per FTE per year
- Life Insurance \$ 0.58 per month per employee

Longevity

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

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

Years Completed Longevity Percentage

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

Non-personnel Items

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

- Equipment, furniture and vehicle budgets are zero-based each year.
- New facilities and renovations of existing facilities are funded through the capital outlay budget request.
- Indirect cost is computed on applicable grant expenditures except contract services and purchase of equipment.
- The state allotment for textbooks is \$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.

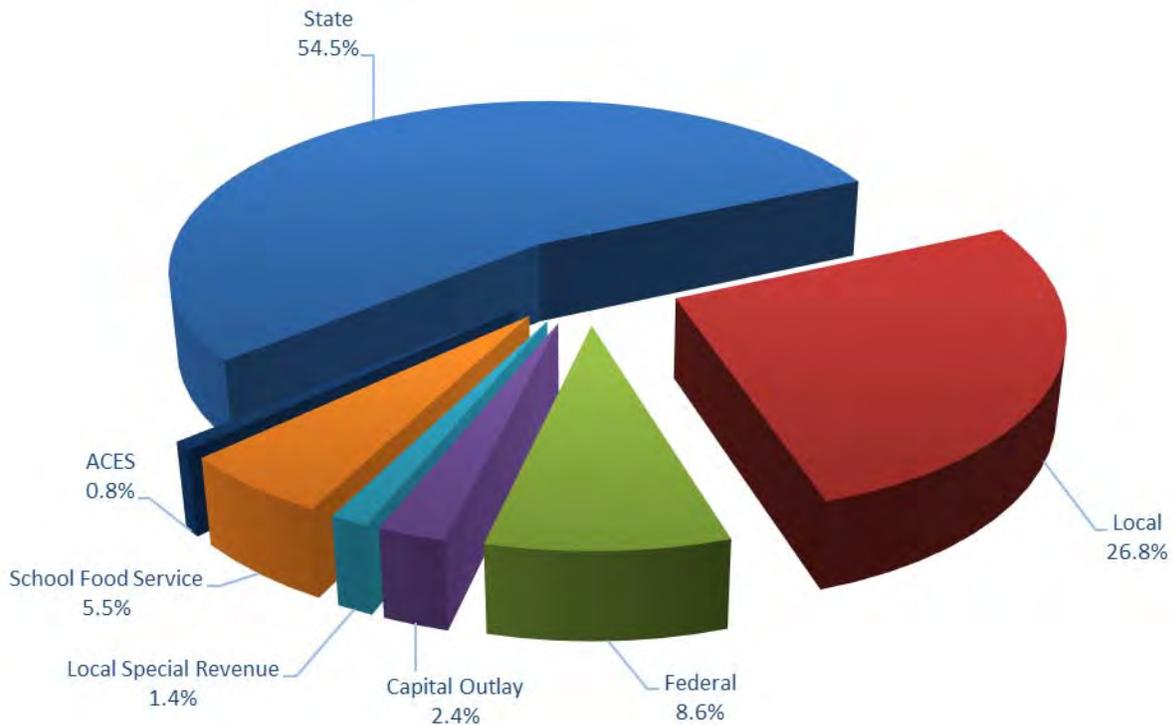


2020-21 Budget Summary/Analysis by Fund



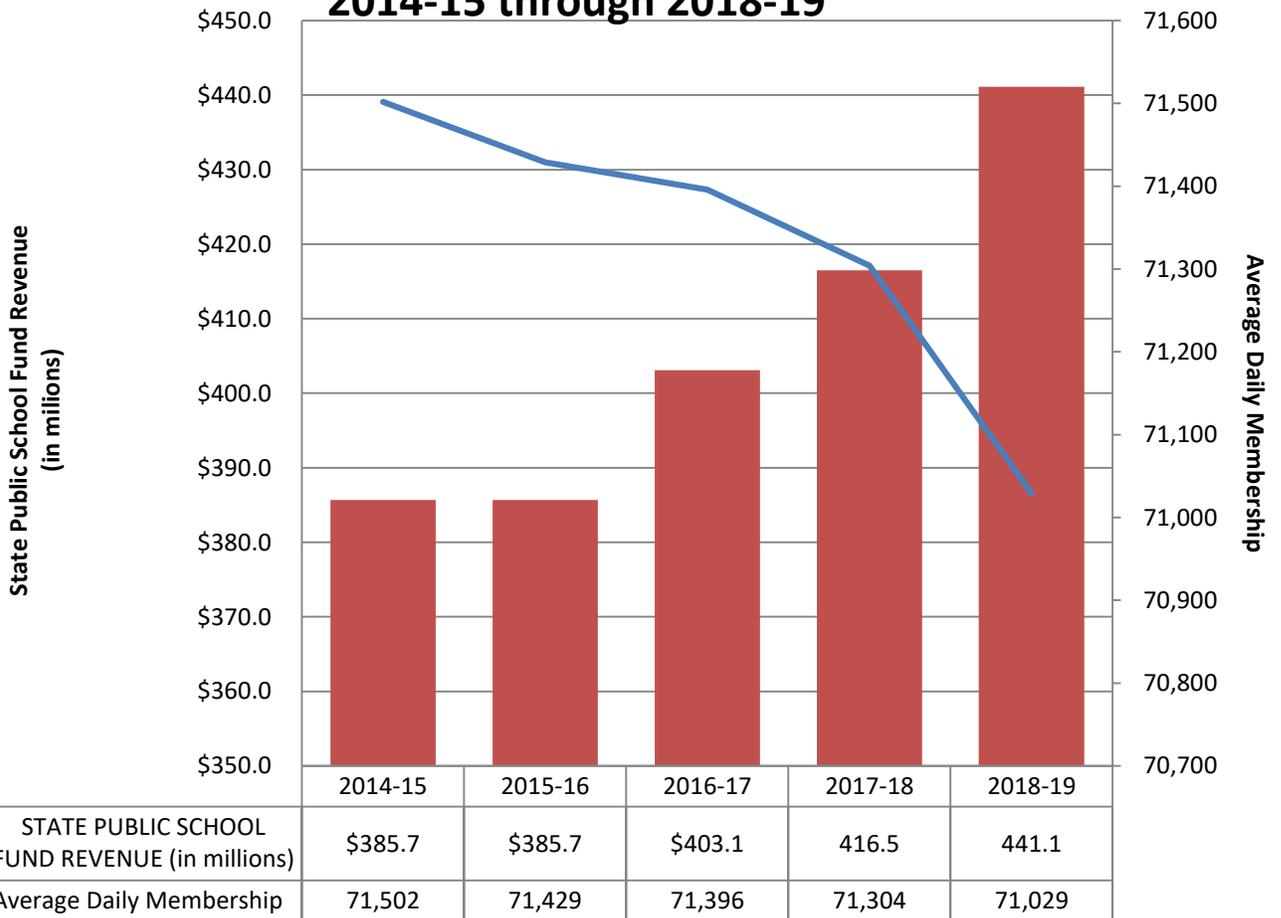
Description	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
State Public School Fund	\$416,531,279	\$441,066,544	\$451,143,972	\$447,890,181	\$ (3,253,791)	-0.72%
Local Current Expense Fund						
County Appropriation	195,860,398	183,934,035	207,410,398	214,110,398	6,700,000	3.23%
Other Sources	5,848,194	24,600,753	13,818,821	5,927,653	(7,891,168)	-57.10%
Local Special Revenue Fund	14,112,905	15,744,838	15,728,116	11,342,575	(4,385,541)	-27.88%
Federal Grant Fund	41,158,033	48,181,008	64,762,949	70,570,811	5,807,862	8.97%
Capital Outlay Fund						
Regular Projects	7,438,596	8,022,887	20,935,790	20,000,000	(935,790)	-4.47%
Capital Improvement Plan (CIP)	23,890,806	4,098,823	13,324,085	-	(13,324,085)	-100.00%
School Food Service	44,133,458	44,240,571	45,430,400	45,669,900	239,500	0.53%
After School Enrichment Services	6,475,878	6,298,170	7,518,824	6,385,715	(1,133,109)	-15.07%
Grand Total	\$755,449,547	\$ 776,187,629	\$ 840,073,355	\$ 821,897,233	\$ (18,176,122)	-2.16%

¹ As amended @02/29/20.



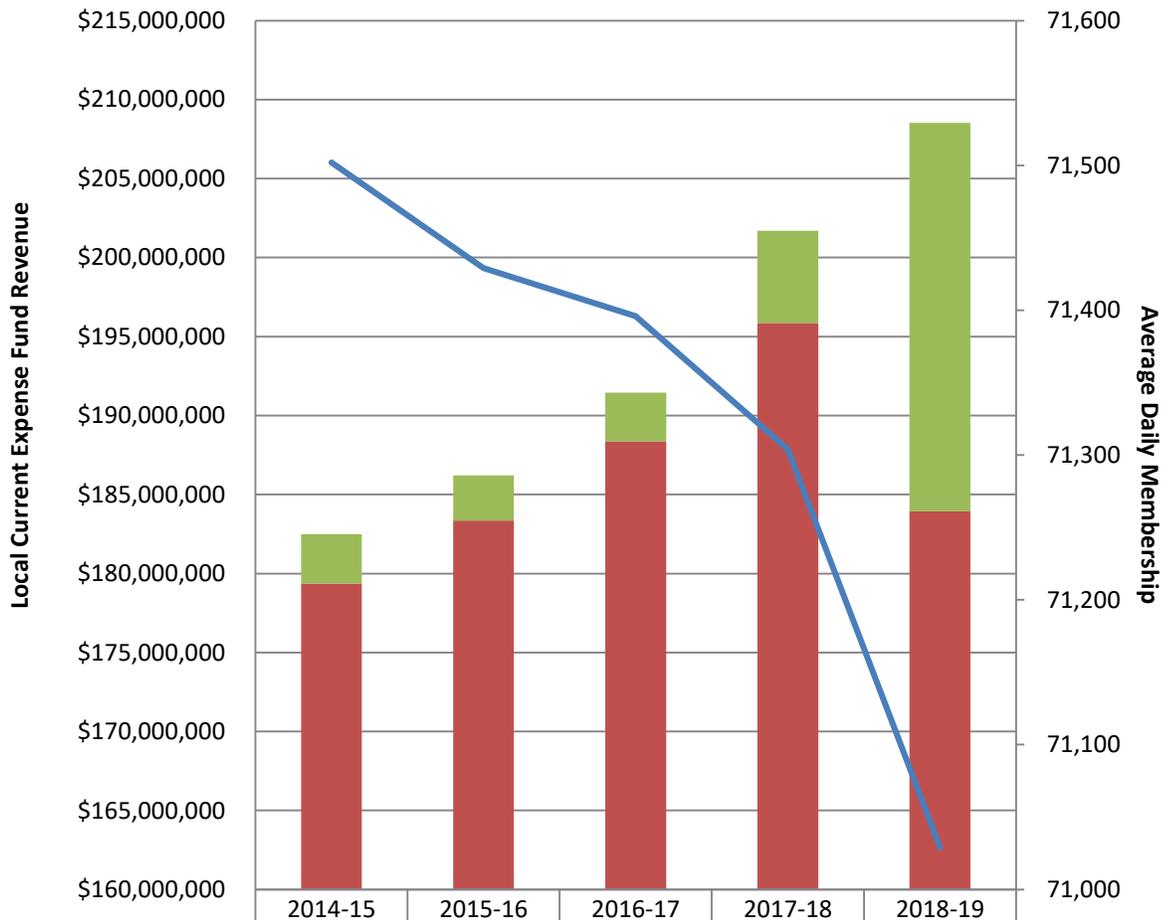
The State Public School Fund includes appropriations from the North Carolina Department of Public Instruction for the current operating expenditures of the public school system. Variations in state funding are generally due to growth in average daily membership (ADM) and legislated salary increases and/or 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. This summary provides trend data based on audited figures for fiscal years 2016-17, 2017-18 and 2018-19. The footnotes contain additional information regarding some underlying assumptions associated with these revenue estimates.

State Public School Fund Revenue 2014-15 through 2018-19



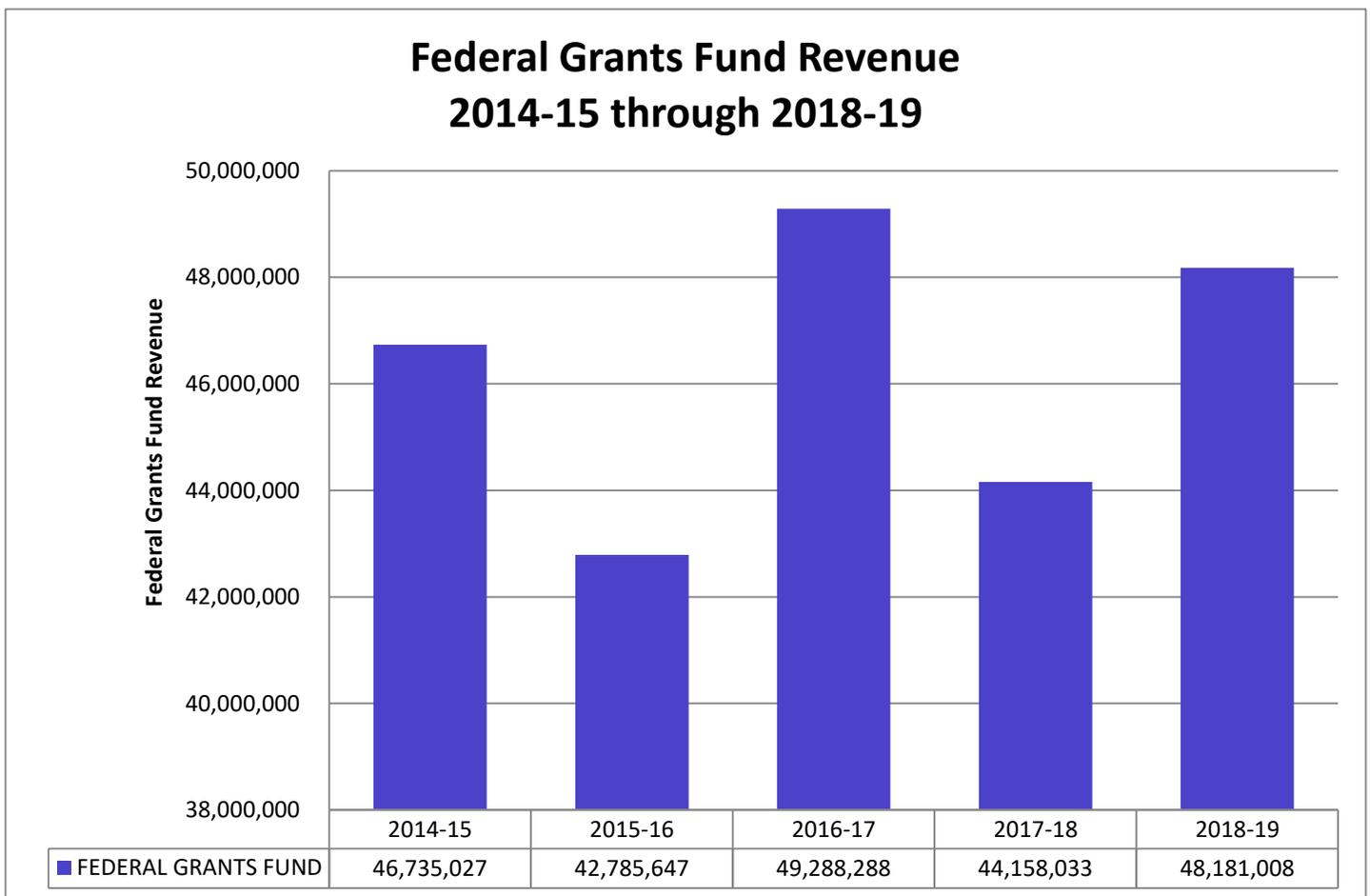
The Local Current Expense Fund is the general operating fund of the Board. This fund accounts for all financial resources except those that are required to be accounted for in another fund. The major revenue sources available in the Local Current Expense Funds include, but are not limited to, county 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 2016-17, 2017-18 and 2018-19.

Local Current Expense Fund Revenue 2014-15 through 2018-19



OTHER LOCAL CURRENT EXPENSE FUND REVENUE	\$3,131,978	\$2,857,000	\$3,097,154	\$5,848,194	\$24,600,753
COUNTY APPROPRIATION	\$179,360,398	\$183,360,398	\$188,360,398	\$195,860,398	\$183,934,035
Average Daily Membership	71,502	71,429	71,396	71,304	71,029

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 2016-17, 2017-18 and 2018-19.

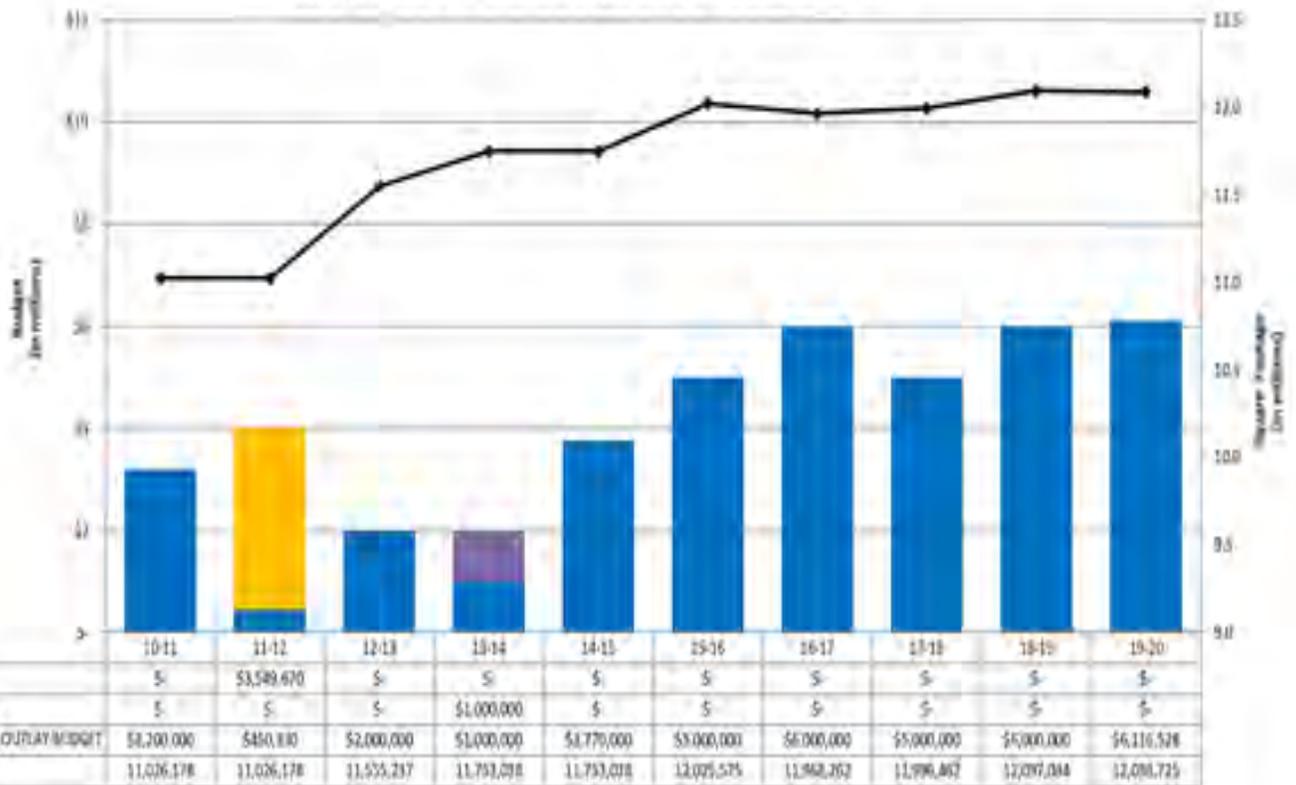


Major Revenue Sources 2020-21 Budget



The major revenue sources available in the Capital Outlay Fund include the county appropriation; proceeds of Guilford County bonds issued for school construction and state assistance. The narrative presented provides an explanation of each major revenue source. A tabular summary of projections by revenue source is included in the narrative. This summary provides trend data based on audited figures for fiscal years 2016-17, 2017-18 and 2018-19.

Annual GCS Capital Outlay Budget
 Fiscal Years 2010-11 through 2019-20
 (2011-12 = \$450,330 in general fund dollars + \$3,549,670 from the Eastern Guilford HS Replacement project;
 2013-14 = \$1,000,000 in general fund dollars + \$1,000,000 in bond premium dollars)



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). This summary provides 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.

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	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
001	Classroom Teachers	\$ 200,701,043	\$ 204,918,643	\$ 199,765,713	\$ 234,092,419	\$ 34,326,706	17.18%
002	Central Office Administration	2,177,354	2,151,573	2,167,634	2,174,444	6,810	0.31%
003	Non-Instructional Support Personnel	29,058,590	27,337,582	21,362,077	19,716,895	(1,645,182)	-7.70%
005	School Building Administration	17,866,837	17,733,397	17,951,862	18,878,001	926,139	5.16%
007	Instructional Support	23,326,109	23,332,587	25,790,890	26,262,461	471,571	1.83%
009	Non-Contributory Employee Benefits	4,115,880	4,206,184	-	-	-	0.00% ²
011	NBPTS Educational Leave	1,712	979	-	-	-	0.00% ²
012	Driver Training	1,330,199	1,211,973	1,456,046	-	(1,456,046)	-100.00%
013	Career Technical Education - Months of Employment	20,674,983	21,667,128	22,260,356	22,377,668	117,312	0.53% ³
014	Career Technical Education - Program Support Funds	1,285,599	1,170,742	1,312,032	981,657	(330,375)	-25.18% ³
015	School Technology Fund	943,026	1,098,405	1,923,851	-	(1,923,851)	-100.00% ⁶
016	Summer Reading Camps	2,568,751	887,383	1,418,130	-	(1,418,130)	-100.00% ⁶
020	Program Enhancement Foreign Exchange	1,355,718	2,254,583	2,304,047	-	(2,304,047)	-100.00% ⁴
024	Disadvantaged Student Supplemental Funding	2,623,990	2,736,753	2,698,197	2,834,008	135,811	5.03%
027	Teacher Assistants	17,633,230	12,319,781	13,368,949	19,002,219	5,633,270	42.14% ⁵
028	Highly Qualified NC Teaching Graduate	-	19,659	-	-	-	0.00%
029	Behaviorial Support	168,826	188,737	153,305	-	(153,305)	-100.00% ⁶
030	Digital Learning	41,000	72,000	72,000	-	(72,000)	-100.00% ⁶

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	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
032	Children with Special Needs	42,840,894	45,198,985	45,254,186	45,262,075	7,889	0.02%
034	Academically/Intellectually Gifted	1,293,348	3,848,366	3,873,698	3,959,784	86,086	2.22%
037	Restart Schools	-	20,669,248	33,186,798	-	(33,186,798)	-100.00%
045	Compensation Bonus	315,548	20,308	-	-	-	0.00%
046	Test Result Bonus - 3rd Grade Reading	347,418	325,411	387,051	-	(387,051)	-100.00%
048	Test Result Bonus - (AP/IB, CTE, Principal Performance Bonus)	1,684,618	1,449,185	1,492,596	-	(1,492,596)	-100.00%
054	Limited English Proficiency (LEP)	4,126,959	4,657,742	4,999,397	5,629,791	630,394	12.61%
055	Learn & Earn	1,800,000	1,800,000	1,800,000	-	(1,800,000)	-100.00%
056	Transportation of Pupils	25,542,159	26,569,381	25,877,435	26,400,560	523,125	2.02%
061	Classroom Materials/Instructional Supplies/ Equipment	2,964,880	46,358	27,880	2,178,690	2,150,810	7714.53%
065	Coding and Mobile Application	-	67,000	-	-	-	0.00%
066	Assistant Principal Intern	17,633	35,741	53,802	-	(53,802)	-100.00%
067	Assistant Principal Intern-MSA	44,083	58,284	260,049	-	(260,049)	-100.00%
068	Alternative Programs and Schools	525,488	485,154	566,046	566,046	-	0.00%
069	At-Risk Student Services	8,199,616	9,582,232	14,935,791	15,272,325	336,534	2.25%
073	School Connectivity	559,331	169,011	166,011	-	(166,011)	-100.00%
085	Mclass Reading 3D	396,457	101,744	418,580	-	(418,580)	-100.00%
130	State Textbook Account	-	-	1,089,563	2,301,138	1,211,575	111.20%
131	Textbook and Digital Resources	-	2,485,864	2,750,000	-	(2,750,000)	-100.00%
152	Hurricane Florance Relief - School Nutrition	-	188,441	-	-	-	0.00%
Total(s)		\$ 416,531,279	\$ 441,066,544	\$ 451,143,972	\$ 447,890,181	\$ (3,253,791)	-0.72%

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



¹ As amended @ 02/29/20.

² Funds allotted based on actual expenditures.

³ 2017-18 and 2018-29 audited amounts and 2019-20 budget reflect conversion of months of employment funds to program support.

⁴ ABC transfer required in 2020-21.

⁵ 2018-19 audited amounts and 2019-20 budget reflect transfer of teacher assistant funding to restart school funding.

⁶ Allotment not included on 2020-21 planning allotment.

⁷ 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.

State Public School Fund 2020-21 Budget Allotment Explanations



Classroom Teachers (PRC 001)

\$234,092,419

This allotment makes up over 50% (52.26%) 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

Math/Science/Computer Teachers: 1 per County

Class Size Requirements

All Classes Within LEA	
<u>Grades</u>	<u>Maximum Average</u>
K-3	20
4-9	*
10-12	*

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

teacher positions to maximize student achievement in grades 4-12. 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)

\$2,174,444

Allotment provides funds for salaries and benefits for central office administration. For 2020-21, the allotment is the 2019-20 Initial Allotment plus 1.5%. 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

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

Non-Instructional Support (PRC 003)

\$19,716,895

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

- Clerical Assistants
- Custodians
- Liability Insurance

State Public School Fund 2020-21 Budget Allotment Explanations



- Substitutes
- Textbook Commission – Clerical Assistant

Funds are distributed on the basis of \$276.33 per ADM, plus \$6,000 per Textbook Commission member for clerical assistance.

School Building Administration (PRC 005) **\$18,878,001**

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) **\$26,262,461**

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)

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 pending per ninth grade ADM, including private, charter and federal schools.

Career Technical Education – Months of Employment (PRC 013)

\$22,377,668

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)

\$981,657

Allotment provides funding to assist LEAs in expanding, improving, modernizing, and developing quality vocational education programs. Each LEA is eligible for a base amount of \$10,000. Remaining funds are distributed based on \$34.11 per allotted ADM in grades 8-12.

State Public School Fund 2020-21 Budget Allotment Explanations



School Technology Fund (PRC 015)

Allotment provides funding to LEAs for the development and implementation of a local school technology plan. This allotment was not funded for the 2020-21 school year.

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. This allotment was not funded for the 2020-21 school year.

Program Enhancement Foreign Exchange (PRC 020)

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

Disadvantaged Student Supplemental Funding (PRC 024)

\$2,834,008

Allotment provides funding to address the capacity needs of LEA to meet the needs of disadvantaged students. Funds are used to provide instructional or instructional support positions, professional development and remediation efforts.

Teacher Assistants (PRC 027)

\$19,002,219

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 of 21 students.

Behavioral Support (PRC 029)

Allotment provides funding for appropriate educational programs to students under the age of 18 who suffer from emotional, mental or

neurological handicaps accompanied by violent or assaulting behavior. Funds are received based on actual vs. projected enrollment.

Digital Learning (PRC 030)

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

Children with Special Needs (PRC 032)

\$45,262,075

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. \$4,566.85 per funded child count. Child count is comprised of the lesser of the December 1 handicapped child count or 12.75% of the allotted ADM. For Pre-K, each LEA receives a base of \$70,114 and the remainder is distributed based on December 1 headcount child count of ages 3, 4, and Pre-K 5 at \$3,656.02 per child.

Merit Bonus (PRC 033)

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

State Public School Fund 2020-21 Budget Allotment Explanations



Academically/Intellectually Gifted (PRC 034) **\$3,959,784**

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. Each LEA receives \$1,387.82 per child for 4% of their allotted ADM, regardless of the number of children identified as academically or intellectually gifted in the LEA.

Third Grade Teacher Bonus (PRC 046)

A program that provides funding to reward third grade teachers with performance bonuses. Each LEA is entitled to funding, based on their teachers Education Value-Added Assessment System (EVAAS) student growth index score for third grade reading.

Advanced Course Teacher Bonus (PRC 048)

A program that provides funding to reward teachers of students successfully achieving in Advance Placement (AP), International Baccalaureate (IB) examinations and Cambridge Advanced International Certificate of Education (AICE). Each LEA and public school is entitled to funding, based on the exam results of their students. Principal Performance Bonuses are also included in PRC 048.

Limited English Proficiency (LEP) (PRC 054) **\$5,629,791**

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 (\$37,042) and the remainder is based 50% on the number of LEP students (\$445.40)

and 50% on a LEA's concentration of LEP students (\$3,884.89).

Learn and Earn (PRC 055)

Allotment provides funding to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two 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) **\$26,400,560**

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)

\$2,178,690

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.

Assistant Principal Intern (PRC 066)

Assistant Principal Intern - MSA (PRC 067)

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

Alternative Schools (PRC 068)

\$566,046

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

At-Risk Student Services (PRC 069)

\$15,272,325

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 per high school.

School Connectivity (PRC 073)

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

mClass Reading 3d (PRC 085)

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

State Textbook Account (PRC 130)

\$2,301,138

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)

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



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



	(A)	(B)	(C)	(D)	(E)	(F)
Revenues/Sources	Audited 2017-18	Audited 2018-19	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Other State Allocations	\$ 140,459	\$ 137,126	\$ -	\$ -	\$ -	0.00% ²
County Appropriation	195,860,398	202,610,398	207,410,398	214,110,398	6,700,000	3.23%
Fines and Forfeitures	3,494,469	3,198,959	3,000,000	3,000,000	-	0.00%
Interest Earned on Investments	245,733	712,487	603,424	603,424	-	0.00%
Tuition and Fees - Regular	2,295	-	-	-	-	0.00% ²
Gas / Mileage - Activity Bus / Vans	58,506	-	-	-	-	0.00% ²
Contributions and Donations	3,700	-	-	-	-	0.00% ²
Miscellaneous Local Operating Revenue	105,847	105,018	-	-	-	0.00% ²
Insurance Settlements	1,797,185	1,770,800	-	-	-	0.00% ²
Fund Balance Appropriated	-	-	10,215,397	2,324,229	(7,891,168)	-77.25% ³
Total Revenues/Sources	\$ 201,708,592	\$ 208,534,788	\$ 221,229,219	\$ 220,038,051	\$ (1,191,168)	-0.54%

¹ As amended @02/29/20.

² Amounts are budgeted in the Special Revenue Fund in 2020-21.

³ 2019-20 includes budget to cover restricted, committed and assigned fund balance carried over at June 30, 2019.

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) Budget ¹ 2019-20	(D) Budget Request 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	\$ 65,717,079	\$ 66,299,553	\$ 582,474	0.89%
5200	Special Populations Services	7,486,390	7,809,322	9,755,057	9,721,544	\$ (33,513)	-0.34%
5300	Alternative Programs and Services	4,178,088	4,935,949	7,181,367	5,955,181	\$ (1,226,186)	-17.07%
5400	School Leadership Services	17,169,725	16,145,692	16,989,437	16,187,216	\$ (802,221)	-4.72%
5500	Co-Curricular Services	4,267,078	4,434,811	4,601,789	4,636,607	\$ 34,818	0.76%
5800	School-Based Support Services	9,048,537	12,192,010	13,899,355	13,685,840	\$ (213,515)	-1.54%
	Subtotal Instructional Programs (5000)	110,283,729	115,443,957	118,144,084	116,485,941	(1,658,143)	-1.40%
6000	Systemwide Support Services						
6100	Support & Development Services	2,696,137	3,053,506	4,057,303	3,529,823	\$ (527,480)	-13.00%
6200	Special Populations Support & Development Services	1,736,059	2,395,380	2,577,534	2,595,923	\$ 18,389	0.71%
6300	Alternative Programs & Services Support & Development Services	166,364	234,954	247,164	223,858	\$ (23,306)	-9.43%
6400	Technology Support Services	7,120,980	7,557,689	8,771,814	8,811,241	\$ 39,427	0.45%
6500	Operational Support Services	46,397,325	40,742,079	47,822,936	47,075,861	\$ (747,075)	-1.56%
6600	Financial & Human Resource Services	4,785,191	6,017,754	8,914,087	9,210,049	\$ 295,962	3.32%
6700	Accountability Services	2,505,977	1,840,260	2,104,875	1,930,618	\$ (174,257)	-8.28%
6800	Systemwide Pupil Support Services	2,352,802	2,272,166	2,408,084	2,640,277	\$ 232,193	9.64%
6900	Policy, Leadership & Public Relations Services	3,933,815	4,759,786	5,009,359	5,042,922	\$ 33,563	0.67%
	Subtotal Supporting Services (6000)	71,694,650	68,873,574	81,913,156	81,060,572	(852,584)	-1.04%

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) Budget ¹ 2019-20	(D) Budget Request 2020-21	(E) Dollar Change (D-C)	(F) Percent Change (E/C)
7000	Ancillary Services						
7100	Community Services	786	-	11,750	12,250	\$ 500	4.26%
7200	Nutrition Services	49,510	38,547	35,229	35,298	\$ 69	0.20%
	Subtotal Community Services (7000)	50,296	38,547	46,979	47,548	569	1.21%
8000	Non-Programmed Charges						
8100	Payments to Other Govt. Units and Indirect Cost Assessments	15,977,919	18,676,363	21,000,000	22,318,990	\$ 1,318,990	6.28%
8400	Interfund Transfers	81,152	95,243	125,000	125,000	\$ -	0.00%
	Subtotal Non-Programmed Charges (8000)	16,059,071	18,771,606	21,125,000	22,443,990	1,318,990	6.24%
Total Expenditures/Uses		\$ 198,087,746	\$ 203,127,684	\$ 221,229,219	\$ 220,038,051	\$ (1,191,168)	-0.54%

¹ As amended @02/29/20.

**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	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Salaries	\$ 93,859,914	\$ 94,125,886	\$ 98,522,519	\$ 100,512,326	1,989,807	2.02%
Employee Benefits	30,737,937	32,357,218	40,227,034	43,030,502	2,803,468	6.97%
Purchased Services	43,243,896	41,262,990	42,303,947	38,770,666	(3,533,281)	-8.35%
Supplies & Materials	14,068,556	16,222,087	18,587,689	15,229,221	(3,358,468)	-18.07%
Capital Outlay	118,372	387,897	463,030	51,347	(411,683)	-88.91%
Transfers	16,059,071	18,771,606	21,125,000	22,443,989	1,318,989	6.24%
Total Expenditures/Uses	\$ 198,087,746	\$ 203,127,684	\$ 221,229,219	\$ 220,038,051	\$ (1,191,168)	-0.54%

¹ As amended @02/29/20.

Federal Grant 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	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
017	Career Technical Education - Program Improvement	\$ 1,045,130	\$ 1,331,272	\$ 1,128,819	\$ 1,128,819	\$ -	0.00%
026	McKinney-Vento – Homeless Assistance Act	8,371	5,932	-	-	-	-
049	IDEA VI-B Pre-School	325,004	330,212	314,267	314,267	-	0.00%
050	ESEA Title I –Basic Program	24,939,696	23,652,673	36,589,052	36,589,052	-	0.00%
053	Child Nutrition Equipment	20,108	20,107	-	-	-	-
060	IDEA Title VI-B	12,698,506	15,546,234	15,692,912	21,060,273	5,367,361	34.20% ³
082	State Improvement Grant	6,593	8,362	14,845	14,845	-	0.00%
103	Title II - Improving Teacher Quality	2,040,474	2,526,427	3,314,888	3,314,888	-	0.00%
104	Title III - Language Acquisition	1,036,574	1,134,886	1,011,194	1,011,194	-	0.00%
105	Title I - School Improvement	1,809,033	1,703,867	3,405,013	3,405,013	-	0.00%
108	Student Support & Academic Enrichment	72,839	1,258,251	2,803,671	2,803,671	-	0.00%
111	Title III - Language Acquisition - Significant Increase	54,974	42,141	91,880	90,598	(1,282)	-1.40%
114	Children with Disabilities - Risk Pool	85,683	132,280	-	-	-	-
115	Targeted Support and Improvement	-	352,918	367,082	800,000	432,918	117.93%
118	IDEA-VI-B Special Needs Targeted Assistance	5,453	123,783	25,726	25,726	-	0.00%
119	IDEA-Targeted Assistance for Preschool Grant	9,595	11,663	3,600	12,465	8,865	246.25% ²
	Total(s)	44,158,033	48,181,008	64,762,949	70,570,811	5,807,862	8.97%

¹ As amended @ 02/29/20.

² Allotment made when/if competitive grant is received.

³ 2020-21 budget will be amended to reflect carryover amounts after budget amendment submission 2019-20.

Federal Grant Fund 2020-21 Budget Grant Descriptions



Career Technical Education – Program Improvement Grant (PRC 017)

\$1,128,819

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)

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)

\$314,267

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)

\$36,589,052

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.

IDEA Title VI-B Grant (PRC 060)

\$21,060,273

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)

\$14,845

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.

Title II - Improving Teacher Quality (PRC 103)

\$3,314,888

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

Title III - Language Acquisition Grant (PRC 104)

\$1,011,194

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)

\$3,405,013

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.

Federal Grant Fund 2020-21 Budget Grant Descriptions



(Grant term = 27 months; project period = 27 months; grant type = direct)

Student Support & Academic Enrichment (PRC 108) \$2,803,671

The Every Student Succeeds Act (ESSA) includes a number of provisions that promote equitable access to educational opportunity, including holding all students to high academic standards, ensuring meaningful action is taken to improve the lowest-performing schools and schools with underperforming student groups, and providing more children with access to high-quality preschool. The Student Support and Academic Enrichment (SSAE) program, authorized under subpart 1 of Title IV, Part A of the ESSA, is intended to help increase the capacity of local educational agencies (LEAs), schools, and local communities to: 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning; and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title III - Language Acquisition Grant – Significant Increase (PRC 111) \$90,598

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) \$800,000

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

IDEA VI-B Special Needs Targeted Assistance (PRC 118)

\$25,726

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

IDEA Targeted Assistance for Pre-School (PRC 119) \$12,465

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.

Federal Grant Fund 2020-21 Budget Grant Descriptions



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



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Public School Building Capital Fund	\$ 173,427	\$ -	\$ 25,780	\$ -	\$ (25,780)	-100.00% ²
LEA Purchase of School Buses	2,145,935	1,883,550	859,754	-	(859,754)	-100.00% ²
County Appropriation	3,410,869	5,707,633	11,875,795	20,000,000	8,124,205	68.41% ²
Insurance Proceeds	28,425	3,852,181	6,567,136	-	(6,567,136)	-100.00% ²
County Bond Proceeds	27,162,458	2,714,504	12,271,837	-	(12,271,837)	-100.00% ²
Local Red Light Camera Proceeds	1,098,929	1,738,890	2,659,573	-	(2,659,573)	-100.00% ²
Total Revenues/Sources	\$ 34,020,043	\$ 15,896,758	\$ 34,259,875	\$ 20,000,000	\$ (14,259,875)	-41.62%

¹ As amended @02/29/20

² 2020-21 budget will be amended to reflect carryover amounts after June 30, 2020.

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



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Budget ¹	Budget Request	Dollar	Percent
	2017-18	2018-19	2019-20	2020-21	Change	Change
					(D-C)	(E/C)
Regular Instructional Services	82,605	-	330,362	-	(330,362)	-100.00%
Alternative Programs and Services	-	-	659	-	(659)	-100.00%
Co-Curricular Services	80,558	-	68,020	600,000	531,980	782.09%
Technology Support Services	-	258,260	41,740	-	(41,740)	-100.00%
Operational Support Services	6,123,219	7,127,329	14,243,393	18,900,000	4,656,607	32.69%
Financial & Human Resource Services	-	-	-	-	-	0.00%
Systemwide Pupil Support Services	1,066,661	547,115	1,054,240	500,000	(554,240)	-52.57%
Policy, Leadership & Public Relations Services	3,029	-	-	-	-	0.00%
Nutrition Services	82,524	90,183	15,361	-	(15,361)	-100.00%
Payments to Other Governmental Units	-	-	5,182,015	-	(5,182,015)	-100.00%
Fund Balance Appropriated	-	-	-	-	-	0.00%
Subtotal Regular Capital Outlay	7,438,596	8,022,887	20,935,790	20,000,000	(935,790)	-4.47%
Capital Improvement Plan (CIP) Projects	\$ 23,890,806	\$ 4,098,823	\$ 13,324,085	\$ -	(13,324,085)	-100.00%
Total Capital Outlay	\$ 31,329,402	\$ 12,121,710	\$ 34,259,875	\$ 20,000,000	(14,259,875)	-41.62%

¹ As amended @ 02/29/20

School Food Services Fund 2020-21 Budget Summary of Revenues and Expenditures



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Budget ¹	Budget Request	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	\$ 6,369,000	\$ 6,369,000	\$ -	0.00%
Total operating revenues	\$ 6,319,225	\$ 6,457,364	\$ 6,369,000	\$ 6,369,000	\$ -	0.00%
Operating Expenses						
Food costs						
Purchased food	\$ 18,506,453	\$ 19,167,107	\$ 20,045,000	\$ 20,045,000	\$ -	0.00%
Donated commodities	2,567,188	2,491,248	-	-	-	0.00%
Salaries and benefits	18,751,052	18,617,087	19,633,000	19,761,500	128,500	0.65%
Materials and supplies	137,208	323,419	2,096,749	2,222,000	125,251	5.97%
Repairs and maintenance	-	-	-	-	-	0.00%
Equipment Acquisitions	634,661	764,962	575,000	575,000	-	0.00%
Contracted services	543,296	303,933	605,651	716,400	110,749	18.29%
Capital outlay	-	-	275,000	250,000	(25,000)	-9.09%
Indirect costs	2,142,995	1,966,968	2,200,000	2,100,000	(100,000)	-4.55%
Other	850,605	605,847	-	-	-	0.00%
Total operating expense	\$ 44,133,458	\$ 44,240,571	\$ 45,430,400	\$ 45,669,900	\$ 239,500	0.53%
Operating loss	\$ (37,814,233)	\$ (37,783,207)	\$ (39,061,400)	\$ (39,300,900)	\$ (239,500)	0.61%
Non-Operating Revenues						
Federal reimbursements	33,865,975	33,443,917	36,756,572	36,996,072	239,500	0.65%
Federal commodities	2,567,188	2,491,248	2,171,828	2,171,828	-	0.00%
Interest revenue	84,357	107,650	88,000	88,000	-	0.00%
Indirect Cost Allocated					-	0.00%
State Reimbursements	-	41,689	45,000	45,000	-	0.00%
Other	33,896	2,281	-	-	-	0.00%
Total nonoperating revenues	\$ 36,551,416	\$ 36,086,785	\$ 39,061,400	\$ 39,300,900	\$ 239,500	0.61%
Excess of revenues under expenditures	(1,262,817)	(1,696,422)	-	-	-	
Transfer from other fund	-	45,198	-	-	-	
Capital contributions	-	-	-	-	-	
Change in net assets	\$ (1,262,817)	\$ (1,651,224)	\$ -	\$ -		

¹ As amended @ 02/29/20

**After School Care Enrichment (ACES) Fund 2020-21 Budget Summary
of Revenues and Expenditures**



	(A)	(B)	(C)	(D)	(E)	(F)
	Audited	Audited	Budget ¹	Budget Request	Dollar	Percent
	2017-18	2018-19	2019-20	2020-21	Change	Change
					(D-C)	(E/C)
Operating Revenue						
After school enrichment fees	\$ 7,007,174	\$ 7,013,029	\$ 7,518,824	\$ 6,385,715	\$ (1,133,109)	-15.07%
Other	4,984	-	-	-	-	0.00%
Total operating revenues	\$ 7,012,158	\$ 7,013,029	\$ 7,518,824	\$ 6,385,715	\$ (1,133,109)	-15.07%
Operating Expenses						
Purchased food	\$ 181,551	\$ 246,571	\$ 328,531	\$ 229,971	\$ (98,560)	-30.00%
Salaries and benefits	5,749,874	5,216,741	6,256,941	5,502,397	(754,544)	-12.06%
Materials and supplies	246,225	254,503	506,508	355,472	(151,036)	-29.82%
Depreciation	-	-	-	-	-	0.00%
Contracted services	65,293	90,319	231,881	161,401	(70,480)	-30.39%
Indirect costs	174,561	150,907	194,963	136,474	(58,489)	-30.00%
Other	58,374	339,129	-	-	-	0.00%
Total operating expense	\$ 6,475,878	\$ 6,298,170	\$ 7,518,824	\$ 6,385,715	\$ (1,133,109)	-15.07%
Operating loss	\$ 536,280	\$ 714,859	\$ -	\$ -	-	0.00%
Non-Operating Revenues						
Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	-	0.00%
Total nonoperating revenues	\$ -	\$ -	\$ -	\$ -	-	0.00%
Excess of revenues over expenditures	\$ 536,280	\$ 714,859	\$ -	\$ -	-	0.00%

¹ As amended @ 02/29/20

Special Revenue Fund 2020-21 Budget Revenue/Sources



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
ROTC	355,796	327,309	330,000	330,000	-	0.00%
Medicaid Administrative Claim (MAC) Outreach/Reimbursement Program	1,955,978	6,115,221	4,093,340	1,750,000	(2,343,340)	-57.25% ⁴
Indian Education Grant	37,962	40,947	29,333	29,333	-	0.00%
Race to the Top	2,383,287	-	-	-	-	0.00% ³
Art Educators Grant	227,823	370,410	571,494	39,000	(532,494)	-93.18% ⁴
Athletic Participation	-	-	275,000	275,000	-	0.00%
Transition To Teaching Grant-STEM Academy	14,589	-	-	-	-	0.00%
Tuition and Fees - Regular	71,568	57,602	60,000	60,000	-	0.00%
Singapore Math Pilot Program	10,580	-	2,788	-	(2,788)	-100.00% ⁴
NC Child Development Pre-K Grant	3,563,304	3,903,329	3,744,280	3,744,280	-	0.00%
Arts in Education	-	-	1,146,738	1,507,802	361,064	31.49%
Teacher of the Year	-	-	11,042	-	(11,042)	-100.00% ⁴
Communities in Schools Greensboro	45,499	124,948	-	-	-	0.00%
Communities In Schools High Point	84,405	81,814	-	-	-	0.00%
Time Warner Grant	59,511	59,372	-	-	-	0.00% ⁴

**Special Revenue Fund 2020-21 Budget
Revenue/Sources**



Revenues/Sources	(A)	(B)	(C)	(D)	(E)	(F)
	Audited 2017-18	Audited 2018-19	Budget ¹ 2019-20	Budget Request 2020-21	Dollar Change (D-C)	Percent Change (E/C)
Leadership Project	-	-	4,030	-	(4,030)	-100.00% ²
Character Education	40,780	43,946	22,507	-	(22,507)	-100.00% ²
Commitment to Excellence	30,987	22,628	48,634	-	(48,634)	-100.00% ²
Confucius Classroom Program	20,745	79,984	50,543	-	(50,543)	-100.00% ²
Other Restricted Donations	1,440,559	1,279,054	1,629,395	-	(1,943,538)	-100.00% ⁴
Gas/Mileage - Activity Buses and Vans	193,238	(132,896)	19,000	19,000	-	0.00%
Miscellaneous - Parking Stickers	8,807	-	211,832	110,000	(101,832)	-48.07%
Disposition of Fixed Assets	23,125	24,371	35,000	35,000	-	0.00%
Rental of School Property	109,290	85,632	41,306	41,306	-	0.00%
Miscellaneous Revenue	(20,891)	(22,917)	50,000	50,000	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	0.00%
Indirect Cost Allocated	3,455,963	3,284,084	3,351,854	3,351,854	-	0.00%
Total Revenues/Sources	\$14,112,905	\$15,744,838	\$15,728,116	\$11,342,575	\$ (4,385,541)	-27.88%

¹ As amended @ 02/29/20

² 2020-21 budget will be amended to reflect carryover amounts after June 30, 2020.

³ Grant ended December 31,2017.

⁴ Allocation made when/if grant is received.



SUPERINTENDENT'S BUDGET RECOMMENDATION FOR 2020-2021

GUILFORD COUNTY BOARD OF EDUCATION
REVISED APRIL 27, 2020

SHARON L. CONTRERAS, PH.D. | SUPERINTENDENT



Mission

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

*This mission was adopted by the Guilford County Board of Education on December 12, 2000.

Vision

Transforming learning and life outcomes for all students.



Strategic Plan Goals

Goal I: By 2022, the percentage of students who will read proficiently by the end of third grade will increase to 54%.

Goal II: 75 percent of incoming 6th grade students will pass NC Math I (Algebra I) with a C or better by the end of their 9th grade year in 2022.

Goal III: The percentage of graduating seniors who complete a rigorous career pathway will increase to 35 percent, by 2022.

Goal IV: Of the 25 lowest performing schools, increase the number that meet or exceed growth from 16 to 22.

Goal V: Decrease the achievement gap (3rd grade reading, 3rd grade math, English II, and Math I) between Black and Hispanic males and their White male counterparts by 2 percentage points by 2022.

Goal VI: By 2022, increase organizational efficiency and effectiveness to better support student learning.

Strategic Priorities

I Reimagine Excellent Schools

II Eradicate Gaps in Access, Preparation and Achievement

III Improve Operational Efficiency

IV Create Pathways to Prosperity

V Invest in Our People

A photograph of two young girls playing violins in a music room. The girl in the foreground is wearing a blue long-sleeved shirt and has her hair in braids. She is looking intently at her instrument. The girl in the background is wearing an orange hoodie and is smiling. The room has a window with blinds in the background. The entire image has a warm, golden-yellow overlay.

2020-21 Budget Recommendation

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)

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



Click to add text

- 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.

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

2020-2021

K-12
Emergency
Relief Funds

\$21 million

2019-2020

COVID-19
Supplemental
Funds

\$2.4 million

Redirection of
existing
resources

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

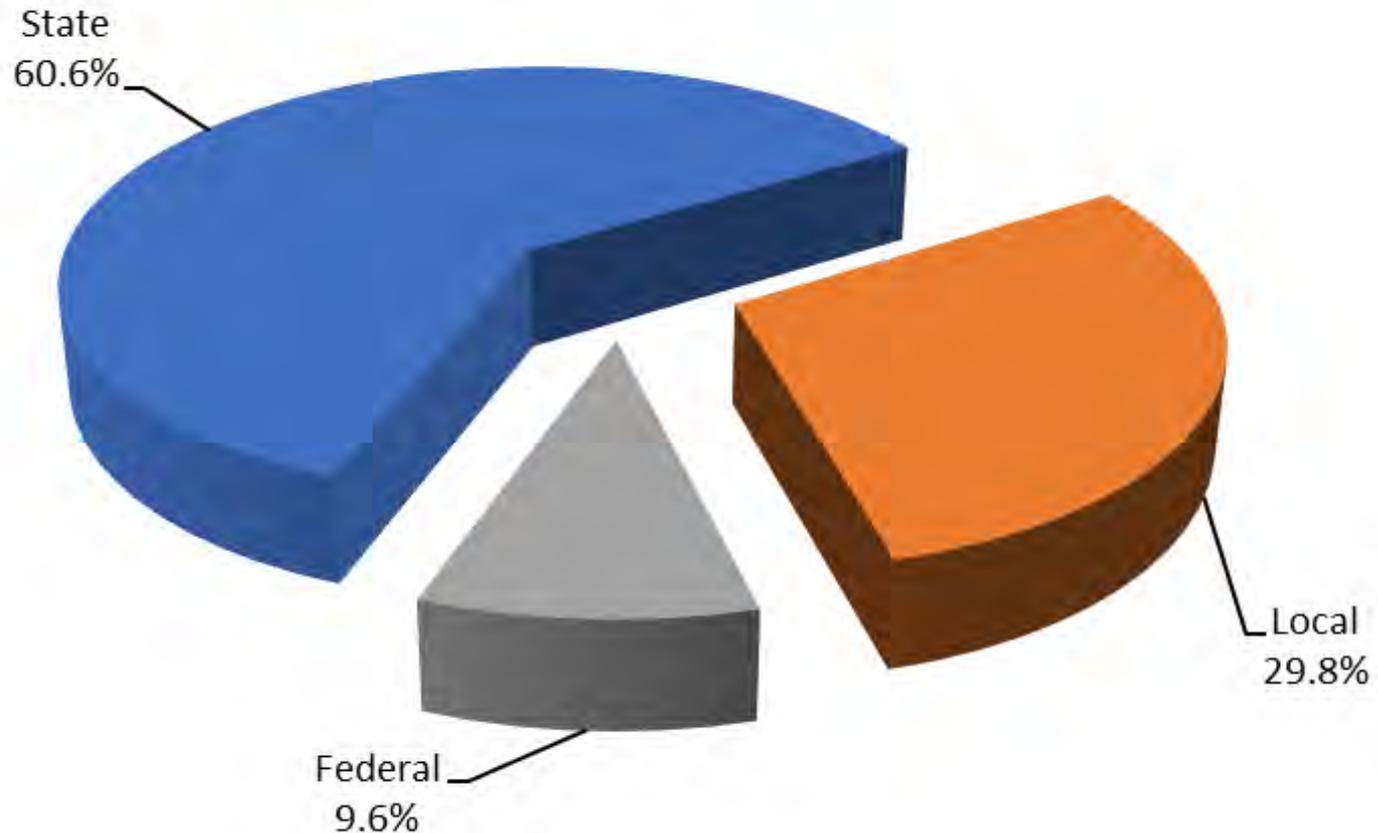
2020-21 Federal Grants Fund

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

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

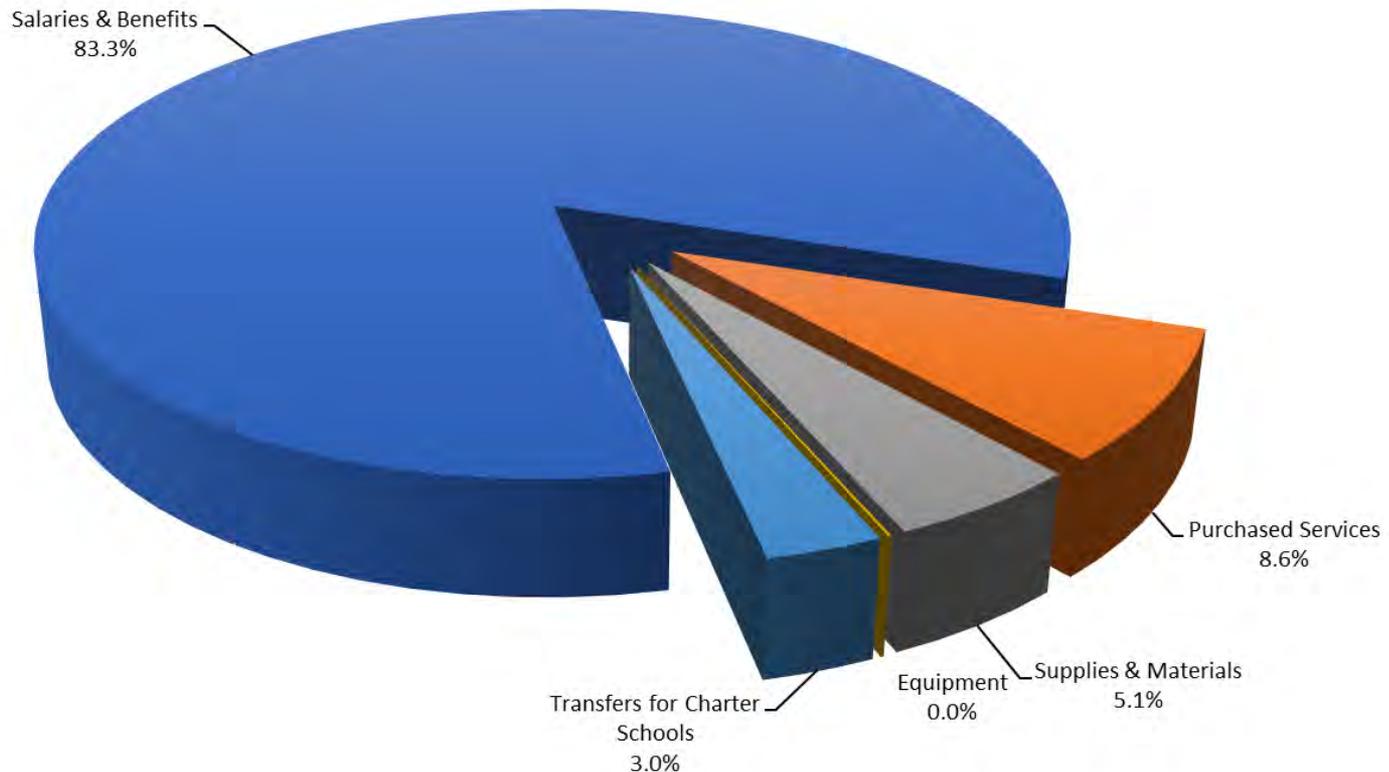
2020-21 Operating Budget

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



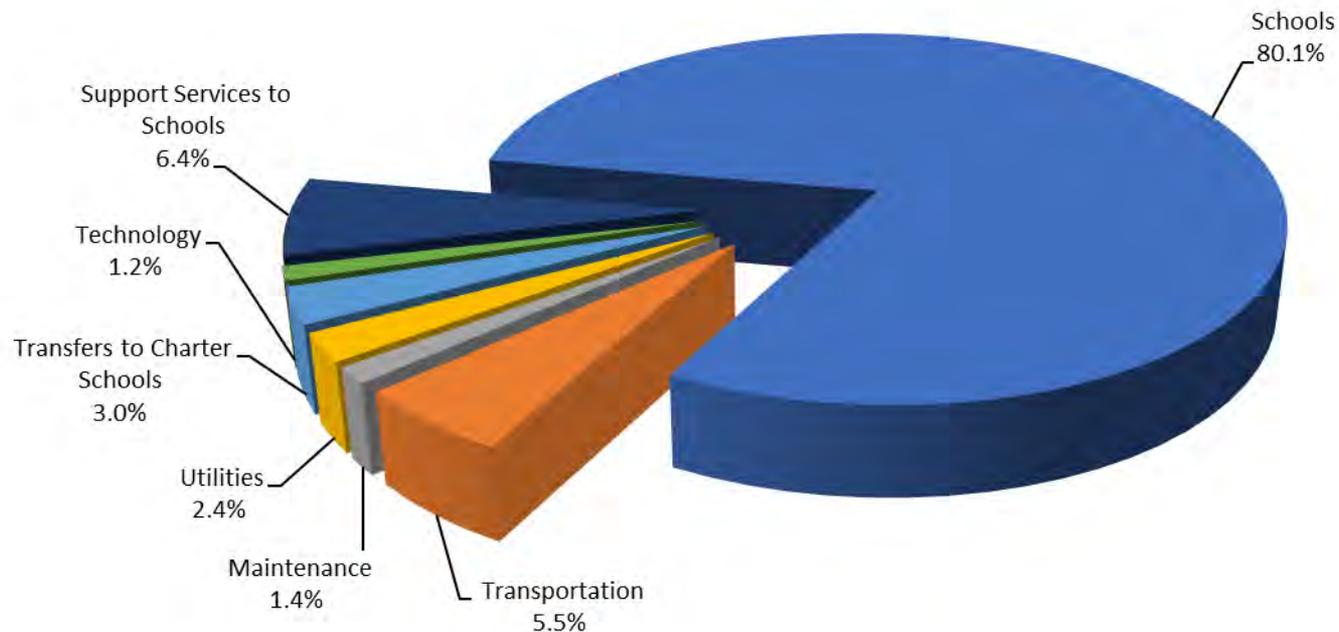
2020-21 Operating Budget

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



Questions?