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**2020-2021 PROPOSED CURRENT EXPENSE BUDGET:
SUMMARY OF CHANGES TO 2019-2020 BASE BUDGET**

| | State | County | Federal and Other Grants | Other and Special Revenue | Total |
|--|-----------------------|-----------------------|-----------------------------|------------------------------|-------------------------|
| 2019-2020 ADOPTED BUDGET | \$ 917,276,105 | \$ 509,451,701 | \$ 133,941,671 | \$ 14,336,697 | \$ 1,575,006,174 |
| REVISIONS TO 2019-2020 ADOPTED BUDGET | | | | | |
| Revisions to Base Budget* | (14,042,743) | (8,000,000) | (10,152,307) | 136,860 | (32,058,190) |
| Sub-Total | (14,042,743) | (8,000,000) | (10,152,307) | 136,860 | (32,058,190) |
| 2019-2020 BASE BUDGET | 903,233,362 | 501,451,701 | 123,789,364 | 14,473,557 | 1,542,947,984 |
| I. SUSTAINING OPERATIONS | | | | | |
| A. Program Continuation | - | 1,300,000 | - | - | 1,300,000 |
| Sub-Total | - | 1,300,000 | - | - | 1,300,000 |
| II. INVESTING IN OUR EMPLOYEES | | | | | |
| A. Salaries and Benefits | 30,073,576 | 11,689,813 | 2,587,082 | 41,443 | 44,391,914 |
| Sub-Total | 30,073,576 | 11,689,813 | 2,587,082 | 41,443 | 44,391,914 |
| III. STUDENT GROWTH AND ADDITIONAL SPACE | | | | | |
| A. Enrollment Growth | - | 9,869,361 | - | - | 9,869,361 |
| B. Additional Facility Space | 641,062 | 2,082,684 | - | - | 2,723,746 |
| Sub-Total | 641,062 | 11,952,045 | - | - | 12,593,107 |
| IV. PROGRAM EXPANSION | | | | | |
| A. Student Support Staffing/Social & Emotional Learning | - | 3,393,859 | - | - | 3,393,859 |
| B. Exceptional Children Staffing | - | 1,891,288 | - | - | 1,891,288 |
| C. Safety and Security | - | 796,443 | - | - | 796,443 |
| D. Building Services Staffing and Preventive Maintenance | - | 5,139,873 | - | - | 5,139,873 |
| E. Compliance Office and Legal Support | - | 496,929 | - | - | 496,929 |
| Sub-Total | - | 11,718,392 | - | - | 11,718,392 |
| TOTAL 2020-2021 PROPOSED CURRENT EXPENSE BUDGET | \$ 933,948,000 | \$ 538,111,951 | \$ 126,376,446 | \$ 14,515,000 | \$ 1,612,951,397 |

* Includes state and federal revisions as well as a reduction for prior year one-time County funding allocated to modernization project (\$3M) and building services preventative maintenance (\$5M).

**2020-21 PROPOSED CURRENT EXPENSE BUDGET:
COMPARISON TO PRIOR YEAR**

| | 2020-21 Proposed Budget | 2019-20 Adopted Budget | % Change |
|--|--|---------------------------------------|---------------------|
| REVENUES | | | |
| State of North Carolina | \$ 933,948,000 | \$ 917,276,105 | 1.8% |
| Federal and Other Grants | 126,376,446 | 133,941,671 | -5.6% |
| Mecklenburg County Appropriation | 538,111,951 | 509,451,701 | 5.6% |
| Other and Special Revenue | 14,515,000 | 14,336,697 | 1.2% |
| TOTAL REVENUES | <u>\$ 1,612,951,397</u> | <u>\$ 1,575,006,174</u> | <u>2.4%</u> |
| EXPENDITURES | | | |
| Instructional | | | |
| Regular Instructional | \$ 761,924,856 | \$ 744,293,638 | 2.4% |
| Special Populations | 180,517,262 | 174,213,418 | 3.6% |
| Alternative Programs and Services | 109,878,321 | 109,774,604 | 0.1% |
| Co-Curricular | 6,778,180 | 6,673,760 | 1.6% |
| School-Based Support | 90,208,361 | 87,943,752 | 2.6% |
| Total Instructional | 1,149,306,980 | 1,122,899,172 | 2.4% |
| Instructional Support | | | |
| Support and Development | 13,309,521 | 12,714,670 | 4.7% |
| Special Population Support and Development | 4,314,915 | 5,087,918 | -15.2% |
| Alternative Programs Support and Development | 5,419,580 | 5,698,737 | -4.9% |
| System-wide Pupil Support | 3,999,824 | 3,977,986 | 0.5% |
| Total Instructional Support | 27,043,840 | 27,479,311 | -1.6% |
| Operations | | | |
| Technology Support | 23,112,609 | 32,079,207 | -28.0% |
| Operational Support | 210,137,803 | 202,493,016 | 3.8% |
| Financial and Human Resource Services | 23,742,910 | 23,012,445 | 3.2% |
| Accountability | 5,522,975 | 5,393,773 | 2.4% |
| Community Services | 561,025 | 549,353 | 2.1% |
| Nutrition Services | 349,705 | 350,648 | -0.3% |
| Other | 3,143,344 | 3,205,331 | -1.9% |
| Total Operations | 266,570,371 | 267,083,773 | -0.2% |
| Leadership | | | |
| Policy, Leadership and Public Relations | 18,094,587 | 17,870,118 | 1.3% |
| School Leadership Services | 82,749,376 | 79,486,836 | 4.1% |
| Total Leadership | 100,843,963 | 97,356,954 | 3.6% |
| Charter School Pass-through | 69,186,243 | 60,186,964 | 15.0% |
| TOTAL EXPENDITURES | <u>\$ 1,612,951,397</u> | <u>\$ 1,575,006,174</u> | <u>2.4%</u> |

DETAIL OF CHANGES TO 2019-2020 COUNTY APPROPRIATION

| | |
|---|-----------------------|
| 2019-2020 ADOPTED BUDGET | \$ 509,451,701 |
| REVISIONS | |
| 1. Enterprise Resource Planning (ERP) Systems Modernization | (3,000,000) |
| 2. Building Services Preventative Maintenance | <u>(5,000,000)</u> |
| Total Revisions for One-Time Funding | (8,000,000) |
| 2019-2020 BASE BUDGET | \$ 501,451,701 |
| I. SUSTAINING OPERATIONS | |
| A. Program Continuation | |
| 1. Enterprise Resource Planning (ERP) Systems Modernization - Year 2 | <u>1,300,000</u> |
| Total Sustaining Operations | \$ 1,300,000 |
| II. INVESTING IN OUR EMPLOYEES | |
| A. Salaries and Benefits | |
| 1. Salary Increases - average 2.1% for certified staff, average 2.1% for principals and AP's and 1% for non-certified staff | \$ 3,347,362 |
| 2. Phase II Market Rate Adjustments - all hourly staff increase to \$14.11 minimum + compression adjustments | 2,865,144 |
| 3. Health Insurance - currently \$6,306; proposed \$6,647 | 1,087,384 |
| 4. Retirement Rate Increase - currently 19.70%; proposed at 21.44% | <u>4,389,923</u> |
| Total Investing In Our Employees | \$ 11,689,813 |
| III. STUDENT GROWTH AND ADDITIONAL SPACE | |
| A. Student Enrollment Growth Costs | |
| 1. Enrollment Growth - 315 new students | |
| Special Populations Growth - Exceptional Children staffing | <u>870,082</u> |
| Total CMS Enrollment Growth Costs | 870,082 |
| 2. Charter School Enrollment Growth - 1,807 new students | <u>\$ 8,999,279</u> |
| Total Student Enrollment Growth Costs | \$ 9,869,361 |
| B. New Schools - Staffing and Operating Costs | |
| 1. Additional Staffing | 379,955 |
| 2. SRO contract - Addition of grade 7 at K-8 school | 60,000 |
| 3. Maintenance and Operating Costs for All Additional Space (1 new, 2 replacement schools) | <u>1,642,729</u> |
| Total Additional Facility Space Costs | \$ 2,082,684 |
| Total Student Growth and Additional Space Costs | \$ 11,952,045 |
| IV. PROGRAM EXPANSION AND NEW INITIATIVES | |
| A. Student Support Staffing/Social and Emotional Learning Support | \$ 3,393,859 |
| B. Exceptional Children Staffing and Special Education Support | 1,891,288 |
| C. Safety and Security | 796,443 |
| D. Building Services Preventive Maintenance and Staffing | 5,139,873 |
| E. Compliance Office and Legal Support | <u>496,929</u> |
| Total Program Expansion and New Initiatives | \$ 11,718,392 |
| 2019-2020 PROPOSED COUNTY APPROPRIATION | \$ 538,111,951 |
| CHANGE FROM PRIOR YEAR APPROPRIATION | \$ 28,660,250 |
| INCREASE IN TOTAL COUNTY APPROPRIATION AFTER ONE-TIME FUNDING REVISION | \$ 36,660,250 |

| Explanation of Change | Description | State Cost | Local Cost |
|--|--------------------|------------------|------------------|
| I. Sustaining Operations | | | |
| Change Reference: I.A. | | | |
| A. Program Continuation | | | |
| 1. <u>Enterprise Resource Planning (ERP) Systems Modernization</u> | | | |
| Recognizing our dated technology is rapidly becoming unsustainable, the State Board of Education has commenced a multiyear project to modernize core systems (finance, payroll, human resources, capital planning) used by DPI and local school administrative units. | Purchased Services | <u>1,300,000</u> | |
| The modernization program will improve process and data integration (e.g. state/local licensure) while increasing operational efficiency, data management, and compliance monitoring. The integrated platform will provide common state and local reporting with advanced analytics to enable more informed decisions and actionable insights. The contemporary technology (Software-as-a-Service – Cloud) will constantly evolve with new capabilities and enhancements delivered annually to improve process automation, reduce errors and deliver a better employee experience allowing CMS to reinvest efficiency gains into our core mission. Funding is included for ERP licensing and implementation support for year 2 of the modernization project. | | | |
| Total Investing In Our Employees | | - | <u>1,300,000</u> |

II. Investing In Our Employees

Change Reference: II.A

| Explanation of Change | Description | State Cost | Local Cost |
|---|---------------------|--------------------------|--------------------------|
| A. Salaries and Benefits | | | |
| 1. Salary Increase | | | |
| While the state budget for fiscal year 2020 was not enacted, we are planning for salary increases consistent with the Conference budget approved by the state legislature in June 2019. This plan includes salary increases of an average 2.1% for school administration, an average 2.1% for certified staff, and 1% for non-certified staff. If approved the state will make the appropriate state budget adjustments to cover this increase for state paid employees. Local funds are needed to provide an equivalent increase for locally funded staff. | Salaries & Benefits | <u>15,055,828</u> | <u>3,347,362</u> |
| 2. Phase II Market Rate Adjustments | | | |
| In an effort to align ourselves with the national, state and local trend toward increasing the minimum wage and establish a minimum pay comparable to the Charlotte living wage, we will set the CMS minimum pay rate \$14.11 per hour. All employees who currently earn under \$14.11 will be moved to the new minimum. To address compression and equity within the district, employees will be placed at or above the minimum based on experience. Funds are included to implement Phase II as described above for hourly staff. | Salaries & Benefits | | <u>2,865,144</u> |
| 3. Health Insurance Rate Increase | | | |
| It is estimated that the employer-paid portion of the state health insurance rate will increase from \$6,306 to \$6,647 annually which represents a 5% increase. It is anticipated that the state will make the appropriate state budget adjustments to cover this increase for state paid staff, however, local funding is needed to cover the estimated increase for locally paid staff. | Salaries & Benefits | <u>4,398,298</u> | <u>1,087,384</u> |
| 4. Retirement Rate Increase | | | |
| The employer-paid portion of the state retirement plan rate is anticipated to increase from 19.70% to 21.44% of eligible earnings annually. Funds are included to provide the state mandated increase for all full-time positions. | Salaries & Benefits | <u>10,619,450</u> | <u>4,389,923</u> |
| Total Investing In Our Employees | | <u>30,073,576</u> | <u>11,689,813</u> |

III. Student Growth and Additional Space

Change Reference: **III. B**

| Explanation of Change | Description | State Cost | Local Cost |
|---|----------------------|-----------------------|-------------------------|
| B. <u>New Schools - Staffing and Operating Costs</u> | | | |
| 1. <u>Additional Staffing</u> | | | |
| One new K-8 school and two replacement schools are scheduled to open in August 2020. The schools require staffing to provide instruction and support services. This request also includes the local supplement for state and locally paid positions including 3 teachers, 3 Arts Education, and 1 Media Coordinator . Estimated additional positions are as follows: | Salaries & Benefits | 641,062 | 379,955 |
| | | | |
| | | <u>State</u> | <u>Local</u> |
| Principals | | 1.0 | |
| Media Coordinator | | 1.0 | |
| Facilitators | | | 3.0 |
| In-School Suspension Assistant | | 1.0 | |
| Teachers, K-3 | | 6.0 | |
| Secretary, Administrative | | 2.0 | 1.0 |
| Total | | <u>11.0</u> | <u>4.0</u> |
| 2. <u>SRO Contract</u> | | | |
| The safety of our students is important. By providing additional school resource officers to our school campuses we demonstrate the value we have to provide a safe learning environment for all students. It also shows our staff that we care about the safety of everyone. School Resource Officers can help prevent school violence, provide support and assistance to at risk children, divert youth from the criminal justice process and create a safe, secure learning and teaching environment. A school resource officer is included in this budget request for adding an additional grade level at a K-8 school. | Purchased Services | | 60,000 |
| 3. <u>Maintenance and Operating Costs for All Additional Space</u> | | | |
| The opening of one new school, two replacement schools, and major facility renovations coming on line will result in the addition of 338,707 total square feet in our facilities. In order to properly maintain this additional square footage, funds are included at a minimum of \$4.85 per square foot to cover staffing, utilities, and various contracted services. | Salaries & Benefits | | 971,365 |
| | Supplies & Materials | | 324,085 |
| | Purchased Services | | <u>347,279</u> |
| | | <u>State</u> | <u>Local</u> |
| Head Custodian I | | | 1.0 |
| Head Custodian II | | | 1.0 |
| Custodian | | | 10.0 |
| Roofer II | | | 2.0 |
| HVAC | | | 2.0 |
| Facilities Project Managers | | | <u>2.0</u> |
| Total | | <u>-</u> | <u>18.0</u> |
| Total Maintenance and Operating Costs | | | |
| Total New Schools - Staffing and Operating Costs | | <u><u>641,062</u></u> | <u><u>2,082,684</u></u> |

IV. Program Expansion and New Initiatives

Change Reference: **IV.A.**

| Explanation of Change | Description | State Cost | Local Cost |
|--|----------------------|------------|------------------|
| A. Student Support Staffing/Social and Emotional Learning Support | | | |
| <p>CMS is committed to maximizing academic achievement and ensuring that all schools are safe places where every child feels welcome, engaged and nurtured. A growing body of evidence shows that social and emotional well-being is the foundation for emerging cognitive abilities. In the school setting, student services staff are key personnel in the development of healthy social and emotional mindsets for children. To best prepare students for academic growth and development, CMS must have counselors, psychologists and social workers in schools to support all students.</p> | Salaries & Benefits | | 3,124,177 |
| | Supplies & Materials | | 24,682 |
| | Purchased Services | | <u>245,000</u> |
| | | | <u>3,393,859</u> |

In the 2019-2020 budget year, a total of 80 student services positions were added - 55 funded by the county and 25 funded by the state House Bill 75. This resulted in a continuing reduction in ratios. Additionally, the department developed new supports to improve services for non-English speaking students as well as supports to strengthen practices for students with diagnosed medical conditions. The 2019-2020 ratios below reflect staff to student ratios after the addition of the traditional school counselor, social worker, and psychologist positions. For fiscal year 2020-2021, there is a request to add 15 school counselors, 15 social workers, 5 school psychologists and 2 intensive behavioral specialists.

| Job Title | 2018-19 | 2019-20 | 2020-21 | National Recommended Ratios |
|----------------------------|---------|---------|---------|-----------------------------|
| School Counselor ratio | 1:363 | 1:332 | 1:322 | 1:250 |
| School Social Worker ratio | 1:2302 | 1:1614 | 1:1389 | 1:250 |
| School Psychologist ratio | 1:1797 | 1:1597 | 1:1518 | 1:700 |
| Enrollment | 147,352 | 146,888 | 147,203 | |

*The department also previously added 5 bilingual service providers and 10 Section 504 counselors; these are not included in the ratio calculations above since they serve a targeted high risk student population rather than all students.

IV. Program Expansion and New Initiatives

Change Reference: **IV.B.**

| Explanation of Change | Description | State Cost | Local Cost |
|--|---------------------|------------|----------------|
| B. <u>Exceptional Children Staffing/Special Education Support</u> | | | |
| <p>According to the Individuals with Disabilities Education Act (IDEA), students with disabilities (SWD) must be afforded a Free and Appropriate Public Education (FAPE) with supplemental aids and supports that are required to access the Least Restrictive Environment (LRE) in accordance with students' Individualized Education Programs (IEPs).</p> | Salaries & Benefits | | 1,041,288 |
| | Purchased Services | | <u>850,000</u> |
| <p>Programs for Exceptional Children (EC) focuses on providing special education and related services via an inclusive practices model that maximizes opportunities for students in the LRE. Related services include but are not limited to speech-language therapy, occupational therapy, and individual nursing care. The provision of additional teachers and related service providers aligns with the district's goal of providing great teachers and rigorous academic instruction with graduation as the goal.</p> | | | 1,891,288 |
| <p>70 Meck PreK classes will open in 2020-2021, with an approximate 70 more preschool SWDs who require special education services. The Occupational Therapists (OT) now have additional responsibilities which includes a new OT evaluation requirement in the state policies per the Autism category, increased focus on and requests for handwriting intervention due to the newly adopted EL curriculum, and Section 504 evaluations and services. In order to meet services to students and address class size caseload requirements, the following related service positions are needed: 5 Teachers, 5 Teacher Assistants, 4 Itinerant Pre-K Teachers and 2 Occupational Therapists.</p> | | | |
| <p>Evolving medical practices have afforded students who are diagnosed with significant health conditions the opportunity to attend school and receive FAPE with healthcare supports in place during the school day and during transport to and from school. The number of students who require nursing as a related service has increased over the past few years from 52 in 2015-16 to 84 as of December 1, 2019. and the costs have increased as well. Contracted services are utilized to support students with nursing needs. The EC Program submits applications to DPI for Risk Pool and Special State Reserve funding to supplement healthcare costs for individual students; however, the funding awards only cover a portion of the students who require nursing and cover only a portion of the total amount needed to manage their care. Nursing services cost approximately \$2,000,000.00 per year. An additional \$850,000 is needed to cover healthcare costs for 2020-2021.</p> | | | |

IV. Program Expansion and New Initiatives

Change Reference: **IV.B. (Continuation)**

| Explanation of Change | Description | State Cost | Local Cost |
|---|--------------------|-------------------|-------------------|
| <p>IDEA requires that SWD have access to the general education curriculum since all students are general education students first and it is expected that the majority of students will take state assessments and score proficient or higher. The Academic performance of SWD indicates the need for additional research-based training of teachers and school leaders. The EC Program provided professional development to the 99 TSI schools through Targeted Support and Improvement School funds during 2019-2020. The trainings now need to be replicated with the 80 non-TSI schools during 2020-2021. To meet Every Student Succeeds Act (ESSA) requirements, instruction for SWD must be improved. This professional development aligns with providing standards-aligned instruction for students. Existing funding will be used for professional development activities and teacher substitutes so teachers can participate in these professional development sessions.</p> | | | |

IV. Program Expansion and New Initiatives

Change Reference: **IV.C.**

| Explanation of Change | Description | State Cost | Local Cost |
|--|---------------------|-------------------|-------------------|
| <p>C. Safety and Security The safety of our students is important. By providing additional security personnel to our school campuses we demonstrate the value we have to provide a safe learning environment for all students. It also shows our staff that we care about the safety of everyone. Funding for 15 additional campus security associates is requested. Additionally, CMS has already installed electronic door locks on most doors at all CMS school sites. These locks are crucial to provide a safe learning environment for CMS students. However, these locks need to be maintained, repaired and replaced on a consistent basis. Funding is being requested to add 2 Locksmiths and electronic specialists to maintain, repair and replace these locks. Funds are also requested to cover costs associated with providing off-duty police officers at locations with increased traffic.</p> | Salaries & Benefits | | <u>796,443</u> |

Change Reference: **IV.D.**

| Explanation of Change | Description | State Cost | Local Cost |
|--|--------------------|-------------------|-------------------|
| <p>D. Building Services Preventive Maintenance Preventive Maintenance (PM) is the foundation for effectively managing facilities assets. A good PM program ensures that equipment and systems perform reliably and efficiently and obtain their anticipated longevity. Preventive maintenance aims to maintain equipment in optimal condition, reduce the risk of system breakdowns and emergency repairs, and optimize the operating costs. As the name implies, PM work is carried out on schedule before failure occurs thereby extending the life and performance of equipment and avoiding breakdowns that often have a direct and significant impact on the achievement of students and the effectiveness of teachers. Funding is requested to cover the expenses associated with maintaining HVAC, ceiling tiles, doors, windows and electrical systems and the addition of a Facilities Planning director.</p> | Purchased Services | | <u>5,139,873</u> |

Change Reference: [IV.E.](#)

| Explanation of Change | Description | State Cost | Local Cost |
|---|----------------------|-----------------|--------------------------|
| E. Compliance Office and Legal Support | | | |
| <p>The Charlotte-Mecklenburg Board of Education (“Board”) is committed to fostering a culture of compliance, integrity, transparency and responsible risk management. As part of its’ commitment, the Board is creating the Office of Compliance and Transparency. This office will provide on-going evaluation of the effectiveness of the District’s compliance programs as it relates to federal, state, local, and internal regulatory requirements, provide guidance to staff on best practices related to compliance and serve as public spokesperson for the Board on compliance and risk management. Funding is requested for one Chief Compliance and Transparency Officer, one administrative support staff position and to support the purchase of general office supplies.</p> <p>Additionally, funding is requested for the addition of one Public Records Officer/Legal Specialist position which will oversee and ensure compliance of the Board’s public record disclosure requests in accordance with the North Carolina Public Records Act; prepare and maintain appropriate redaction and exemption logs of public record disclosures; develop and implement procedures to ensure compliance with public record retention schedules; coordinate e-discovery and discovery, including subpoenas and legal hold document retention; provide consultation and training to district staff on the requirements of the Public Records Act and public record retention schedules; and provide administrative supervisory support to the Office of General Counsel. Additional funding is also requested to support training, computers and software and other supplies.</p> | Salaries & Benefits | | 450,095 |
| | Purchased Services | | 16,711 |
| | Supplies & Materials | | <u>30,123</u> |
| | | | |
| Total Program Expansion and New Initiatives | | <u><u>-</u></u> | <u><u>11,718,392</u></u> |

CAPITAL OUTLAY BUDGET
SCHEDULE OF REVENUES AND EXPENDITURES

| | 2020-21 Proposed Budget | 2019-20 Adopted Budget | 2018-19 Adopted Budget | 2017-18 Adopted Budget |
|--|-------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES | | | | |
| County | 32,860,000 | 27,560,000 | 27,560,000 | 22,960,000 |
| TOTAL CAPITAL OUTLAY REVENUES | \$ 32,860,000 | \$ 27,560,000 | \$ 27,560,000 | \$ 22,960,000 |
| EXPENDITURES | | | | |
| <u>Buildings and Sites</u> | | | | |
| Roofs | \$ 4,845,293 | \$ 4,845,293 | \$ 4,845,293 | \$ 5,451,889 |
| Heating and Air Conditioning | 5,485,939 | 5,485,939 | 5,485,939 | 3,899,014 |
| Asphalt Resurfacing & Paving | 3,313,384 | 3,313,384 | 3,313,384 | 3,294,577 |
| Plumbing | 1,070,000 | 1,070,000 | 1,070,000 | - |
| Carpeting | - | - | - | 391,372 |
| Stage Curtains | - | - | - | 25,000 |
| Sites | 4,125,000 | 4,125,000 | 4,125,000 | 4,560,970 |
| Renovations | 907,000 | 907,000 | 907,000 | 3,341,539 |
| Electrical | 2,263,000 | 2,263,000 | 2,263,000 | 1,085,255 |
| Total Buildings and Sites | \$ 22,009,616 | \$ 22,009,616 | \$ 22,009,616 | \$ 22,049,616 |
| <u>Furniture and Equipment</u> | | | | |
| Classroom and Office Equipment | \$ 550,384 | \$ 550,384 | \$ 550,384 | \$ 550,384 |
| Computer Equipment - Instructional | 100,000 | 100,000 | 100,000 | 100,000 |
| Vehicles | 200,000 | 200,000 | 200,000 | 160,000 |
| Insurance Claims | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Furniture and Equipment | \$ 950,384 | \$ 950,384 | \$ 950,384 | \$ 910,384 |
| <u>Additional Capital Projects</u> | | | | |
| School security enhancement | \$ - | \$ 4,600,000 | \$ 4,600,000 | \$ - |
| Bus garages and washing stations | 9,900,000 | - | - | - |
| Total Additional Capital Projects | \$ 9,900,000 | \$ 4,600,000 | \$ 4,600,000 | \$ - |
| TOTAL CAPITAL OUTLAY EXPENDITURES | \$ 32,860,000 | \$ 27,560,000 | \$ 27,560,000 | \$ 22,960,000 |

SCHOOL NUTRITION SERVICES

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

| | FY 2020-21 Proposed Budget | FY 2019-20 Adopted Budget | FY 2018-19 Actuals | FY 2017-18 Actuals |
|--|---|--|-------------------------------|-------------------------------|
| OPERATING REVENUES: | | | | |
| Student Meals | 6,996,371 | 6,496,371 | 5,548,869 | \$ 5,065,275 |
| Supplemental Sales | 6,528,938 | 6,259,538 | 6,001,549 | 6,243,471 |
| Total Operating Revenues | 13,525,309 | 12,755,909 | 11,550,418 | 11,308,746 |
| OPERATING EXPENSES: | | | | |
| Food and Commodities | 28,650,000 | 27,775,000 | 28,632,226 | 27,944,304 |
| Salaries | 28,495,332 | 27,414,600 | 22,922,211 | 22,773,053 |
| Employee Benefits | 6,243,749 | 6,103,253 | 5,489,273 | 7,128,492 |
| Materials and Supplies | 2,103,928 | 2,000,000 | 2,210,654 | 1,943,894 |
| Depreciation | 2,000,000 | 1,500,000 | 1,505,694 | 1,687,126 |
| Contracted Services | 4,550,000 | 4,150,000 | 6,559,142 | 4,035,486 |
| Other | 4,750,000 | 4,560,024 | 4,368,333 | 4,300,182 |
| Total Operating Expenses | 76,793,009 | 73,502,877 | 71,687,533 | 69,812,537 |
| OPERATING INCOME (LOSS) | (63,267,700) | (60,746,968) | (60,137,115) | (58,503,791) |
| U.S. Government Subsidy and Commodities | 61,917,700 | 59,396,968 | 58,530,865 | 58,691,135 |
| Interest Revenue and Other Misc. Revenue | 1,000,000 | 1,000,000 | 734,025 | 487,714 |
| Total Non-Operating Revenue | 62,917,700 | 60,396,968 | 59,264,890 | 59,178,849 |
| INCOME (LOSS) BEFORE OPERATING TRANSFER | (350,000) | (350,000) | (872,225) | 675,058 |
| OPERATING TRANSFER FROM GENERAL FUND | 350,000 | 350,000 | 300,000 | 234,237 |
| Change in Net Position | - | - | (572,225) | 909,295 |

AFTER SCHOOL ENRICHMENT PROGRAM

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

| | 2020-21 Proposed Budget | 2019-20 Adopted Budget | 2018-19 Actuals | 2017-18 Actuals |
|--------------------------------|-------------------------------|------------------------------|--------------------|--------------------|
| OPERATING REVENUES: | | | | |
| Participant Fees | \$ 16,092,639 | \$ 15,762,857 | \$ 13,157,784 | \$ 13,854,387 |
| OPERATING EXPENSES: | | | | |
| Salaries | 10,475,485 | 10,248,153 | 8,657,827 | 9,002,598 |
| Benefits | 2,875,522 | 2,809,391 | 1,897,116 | 2,561,813 |
| Food Costs | 425,000 | 435,780 | 404,017 | 418,369 |
| Material and Supplies | 483,188 | 429,968 | 298,200 | 1,043,825 |
| Contracted Services | 375,000 | 514,102 | 296,525 | 397,878 |
| Other | 1,573,445 | 1,411,443 | 1,469,840 | 1,568,216 |
| Total Operating Expenses | <u>16,207,639</u> | <u>15,848,837</u> | <u>13,023,525</u> | <u>14,992,699</u> |
| OPERATING INCOME (LOSS) | (115,000) | (85,980) | 134,259 | (1,138,312) |
| NON-OPERATING REVENUES: | | | | |
| Interest Income | 115,000 | 85,980 | 115,011 | 86,788 |
| Contributions and Grants | - | - | 250 | - |
| Total Non-Operating Revenue | <u>115,000</u> | <u>85,980</u> | <u>115,261</u> | <u>86,788</u> |
| Change in Net Position | - | - | 249,520 | (1,051,524) |